

Town of Waterford

ANNUAL REPORTS

OF THE

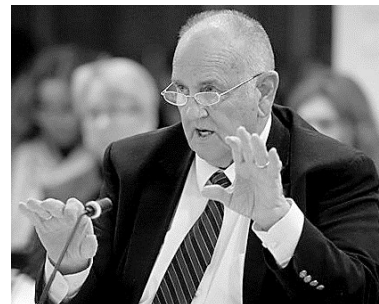
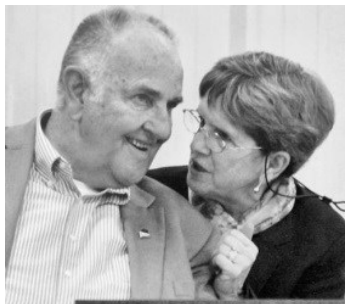
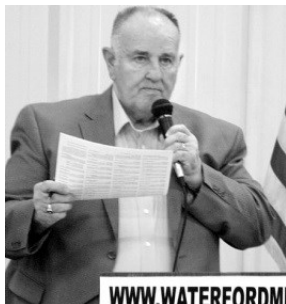
OFFICERS

FOR THE

Year Ended December 31, 2013

www.waterfordme.org

DEDICATED TO H. SAWIN MILLETT JR. — TOWN MEETING MODERATOR



H. Sawin Millett Jr. began serving as Waterford's town meeting moderator in 1979. The longtime legislator and state appointee, who served four governors over his storied career in Augusta, is retiring this year to his Waterford farm. This will also be his last year overseeing the annual meeting. We dedicate this year's town report to him in honor of a lifetime of devoted service to his community.

A lifelong Republican, who currently serves as the Commissioner of Administrative and Financial Services in the administration of Governor Paul LePage, Sawin served as a state representative from 1968-72 and for four terms beginning in 2002. He grew up in Dixmont, where his father served as Superintendent of Schools. While there, he served as a selectman from 1963-70. Over his long career of public service, he has served in the administrations of three other governors – Longley, McKernan and King. From 1974-79, he was Commissioner of Education. A 1959 Bates College graduate with a Masters from the University of Maine in 1967, Sawin has also taught, coached, served as a high school principal and was an associate professor at the University of Southern Maine. He has held a number of positions in state government ranging from associate commissioner with the Department of Mental Health and Mental Retardation to legislative adviser to Gov. King to Finance Director for Gov. McKernan.

Sawin said he enjoys seeing friends, neighbors and voters at the annual March town meeting. "It's been a great opportunity for me to get to know and understand their wants and desires," he said, adding that he has never regretted "holding myself up to try to referee in difficult times and easy times. I think Waterford is a perfect example of local democracy. I've enjoyed every minute of it."

He presided over meetings in the era of segregated seating at the old Town House, the one-year transition meeting held at Memorial School in 1996 and the current setting in the fire station that began in 1997.

IN MEMORY

Former Selectman Charles A. Fillebrown Jr., 69, of Waterford died July 30, 2013. Charles was born June 22, 1944 to Charles and Mary Fillebrown. He attended Waterford schools and graduated in the first class of Oxford Hills in 1962. He attended the University of Maine studying agriculture, but spent most of his career working as a



Trooper for the Maine State Police, retiring after 30 years. After retirement, he worked various jobs including 15 years at Oxford County Dispatch. Charlie dedicated much of his life to public service. In addition to public safety, Charlie worked along with his family in their apple orchards and helped run the cider mill for many years. He was a Waterford selectman for 12 years and a longtime volunteer for Stoneham Rescue. Charlie leaves behind one brother, Thomas of



Waterford; his former wife, Gloria Fillebrown of Naples; four children: Charles "Gus" Fillebrown III of Stoneham; Beth Ann Simmons of Lisbon Falls; Doug Fillebrown and Adam Fillebrown of Waterford; and six grandchildren.

Firefighter Michael S. Grover, 49, of North Waterford died Oct. 8, 2013. He was born in Norway on Jan. 21, 1964, the son of Reid and Sylvia Johnson Grover. He graduated from Oxford Hills High School and realized his lifelong dream of owning and operating Grover's Garage. He was a longtime member of the Waterford Fire Department. He married Karen Osgood on Sept. 25, 1992. He is survived by his wife, Karen, of North Waterford; his mother, Sylvia of Norway; a daughter, Ann-Marie Adams of North Waterford; a brother, Bradley of North Waterford; four grandchildren; aunts, uncles and cousins.

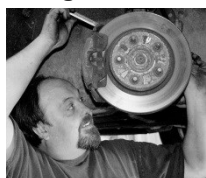


Table of Contents

Town Officers	-----	4
Notice to Taxpayers	-----	7
Chairman's Report	-----	8
Warrant	-----	10
Article Comparison	-----	20
Budget Worksheets	-----	23
Financial Health and Status	-----	46
Projected Revenue for 2014	-----	58
2014 Mill Rate Projection	-----	59
Revenue Report (2010 - 2013)	-----	60
Expense Report (2010 - 2013)	-----	62
Balance Sheet	-----	63
2013 Unpaid Taxes	-----	67
2012 Unpaid Taxes	-----	73
2011 Tax Liens	-----	75
Vital Statistics	-----	77
SAD 17 Report	-----	78
Transfer Station	-----	80
Waterford Memorial Tree Fund	-----	80
Planning Board	-----	81
Parks Committee	-----	81
Plumbing Inspector, Animal Control	-----	81
Waterford Historical Society	-----	82
Waterford Library Association	-----	83
Fire, Transfer Station	-----	84
Letters: Snowe, Michaud & Winsor	-----	85
Building Permits	-----	88

2013 WATERFORD TOWN OFFICIALS

MODERATOR

H. Sawin Millett,
Bill Haynes - Deputy

SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR

Randy Lessard (Chairman) - 2014
Richard T. Hunt - 2015
Wyatt A. Andrews - 2016
Betty Becker – Administrative Assistant

TOWN CLERK, TREASURER, TAX COLLECTOR, EXCISE COLLECTOR & REGISTRAR OF VOTERS

Brenda J. Bigonski
Betty Becker - Deputy

HIGHWAY DEPARTMENT

Bradley R. Grover (Road Commissioner)
Miles Millett – Deputy
William Murch

SAD 17 DIRECTORS

Judy Green – 2015
Barry Patrie – 2014

FIRE DEPARTMENT

Adrien Morin – Chief
Tom Murch - Asst. Chief / Bill Haynes - Asst. Chief / Brad Grover - Asst. Chief

FIRE WARDEN

Adrien Morin – Warden
Tom Murch – Deputy / Bill Haynes – Deputy / Brad Grover – Deputy

APPEALS BOARD

John Huffman (chair) / Merl Barker / John Bell / Larry Stretton

PLANNING BOARD

Anthony Butterall (Chairman) - 2015
Colin Holme (Secretary) - 2015
Raymond Merrill – 2014
Bruce Sanborn - 2017
Richard Rice
Philip D. Jendrick (Alternate)
Ted Gerber (Alternate)
Mary L. DeLorenzo (Recording Secretary)

**CODE ENFORCEMENT OFFICER, HEALTH OFFICER, EMA DIRECTOR,
TREE WARDEN, CEMETERY SEXTON & WEBMASTER**

Bill Haynes

PLUMBING INSPECTOR

Prentiss Kimball

ANIMAL CONTROL OFFICER

Robert L. Larrabee

CEMETERY COMMITTEE - BISBEETOWN

Janice Enman / Ellery Gammon / Priscilla Gammon / Wyatt Andrews

CEMETERY COMMITTEE – ELM VALE

Clara Hamlin / Bill Haynes

FINANCE COMMITTEE

Barry Patrie (Chairman)

Cindy Mitchell (Secretary)

Anthony Butterall / Paul Legare / Henry Plate / Dennison Raymond / Les Gammon

FIREMEN'S AUXILIARY

Misty Allen / Jennifer Cushman / Andrea Grover / Tamara Heath / Amy Hicks / Lori Hill /

Jessica McAllister / Sharon Merrill / Jackie Morin

FORESTRY MANAGEMENT COMMITTEE

Dale Barker, Bill Haynes, Sheldon Rice, Tim Sawyer

GENERAL ASSISTANCE ADMINISTRATOR

John Anderson

SPORTS & RECREATION COMMITTEE

Phil Jendrick / Caitlyn Merrill / Jasmine Merrill

John Pruett / Peg Nation (Secretary) / Bob Dow (honorary)

TRANSFER STATION COMMITTEE

Ray Holme (Chairman)

Alden Emerson / Donna McCarraher / Henry Plate / Dennison Raymond

PARKS COMMITTEE

Donna McCarraher, (Chairman)

Cindy Mitchell / Roger Green / Peg Nation / Judy Haynes

Bob Mitchell (alternate) • Maggie Lawton, associate member

SENATOR, UNITED STATES SENATE

Susan M. Collins
413 Dirksen Senate Office Building
Washington, DC 20510
Phone: (202) 224-2523
Lewiston office: (207) 784-6969
<http://www.collins.senate.gov/public/>

REPRESENTATIVE, US HOUSE OF REPRESENTATIVES

Michael H. Michaud
1724 Longworth HOB
Washington, DC 20515
Phone: (202) 225-6306
<http://michaud.house.gov/>

GOVERNOR, STATE OF MAINE

Office of the Governor
Paul R. LePage
#1 State House Station
Augusta, ME 04333-0001
Phone: (207) 287-3531
<http://www.maine.gov/governor/lepage/>

DISTRICT 14 STATE SENATOR

John L. Patrick
206 Strafford Ave., Rumford ME 04276
Johnpat2000@hotmail.com; (207) 364-7666

DISTRICT 95 STATE REPRESENTATIVE

Tom J. Winsor
107 Thurston Rd., Norway ME 04268
twinsor@megalink.net; (207) 527-2233 - 754-3678 (c)

SAD 17 SUPERINTENDENT

Rick Colpitts
1570 Main Street, Suite 11
Oxford, Maine 04270
www.sad17.k12.me.us; (207) 743-8972

IMPORTANT NOTICE TO TAXPAYERS

Title 36, M.R.S.A., Section 706 of the Revised Statutes of Maine:

“Before making an assessment, the assessors may give reasonable notice in writing to the person liable to taxation in the Municipality to furnish to the assessors a true and perfect list of all their estates not by law exempt from taxation of which they were possessed on the first day of April of the same year. The notice to owners may be mailed directed to the last known address of the taxpayer or any other method that provides reasonable notice to the taxpayer. If any resident owner after such notice, or any nonresident owner after being reasonably requested thereon by the Assessors, does not bring in such list, he is thereby barred of his right to make application to the Assessors or the County Commissioners for any abatement of his taxes unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed.”

MUNICIPAL VALUATION REPORT FOR CY 2013

Property Value (Source = 2013 Municipal Valuation Return (MVR))	
1. Land Valuation	\$104,457,573
2. Building Valuation (No Homestead Exemption)	\$89,441,526
3. Personal Property Valuation	\$1,358,399
4. Total Property Value (1 + 2 + 3):	\$195,257,498

Appropriations (Source = 2013 Municipal Tax Assessment Warrant)	
5. County Tax	\$186,211
6. Municipal Appropriations	\$1,285,830
7. SAD 17	\$1,829,618
8. Overlay	\$82,678
9. Total Appropriations (5 + 6 + 7 + 8):	\$3,384,337

Deductions (Source = 2013 Municipal Tax Assessment Warrant)	
10. State Revenue Sharing	\$60,095
11. Other Revenues	\$499,969
12. Homestead Reimbursement	\$29,886
13. BETE Reimbursement	\$2,204
14. Total Deductions(10 + 11 + 12 + 13):	\$592,155

Summary:	
15. Tax Commitment (Appropriations – Deductions)	\$2,792,182.22
16. Mill Rate (tax dollars per dollar of property value)	\$.0143
17. Mill Rate (tax dollars per 1,000 dollars of property value)	\$14.30
18. Interest Rate (2012 Warrant)	7%

Note: The mill rate is calculated by dividing the Tax Commitment by the Total Property Value.

The following information is taken directly from the “2014 Report of Assessment Review,” which was submitted to the Town of Waterford by the State of Maine.

2013 State Valuation	\$239,800,000
2013 State Certified Ratio	80%
2013 Assessment Rating	15
Acres In Tree growth	12,860
Total Acres	33,977

From the Waterford Board of Selectmen

To the Citizens of Waterford:

The Heart and Soul of Waterford:

On behalf of the entire town, we would like to take this opportunity to thank the many volunteers who work tirelessly on our behalf. There just aren't adequate words to describe how much you mean to our community. It's the beauty of this place that brings us here, but it's the people that make this place home. Waterford is truly blessed to have such an awesome group of people willing to give so much of their time and money in support of the causes that they believe in. Without them, Waterford just wouldn't be the same great place that we have all come to love.

Improving Financial Situation:

One of the primary purposes of the Town Report is to inform you of the town's overall financial health, to account for the previous year's spending and to present to you our budget proposal for the coming year. With that in mind, we are pleased to report to you that for the sixth year in a row our revenues have exceeded spending. In 2013, we added more than \$165,000 to our operating account, bringing the six-year total to more than \$1,200,000. If you would like to learn more about this topic, please refer to the section titled "**Financial Health and Status.**"

Goals for 2014:

This improvement is something of a game changer for us because we can now expand our attention to include the creation of systems aimed at maintaining long-term sustainability. Some of the key areas we need to focus on include:

1. A long-term road improvement plan
2. A long-term equipment rotation plan
3. An overhaul of the town's assessment practices (including a revaluation)
4. A revamp of the town's employee manual (including review of benefits package)
5. Expanding community involvement on our many boards and committees
6. A financial ordinance

Financial Ordinance:

We believe that the financial ordinance needs to be our highest priority. As selectmen, we can't avoid the fact that a majority of the financial problems, and therefore the fixes to them, lay directly with us. The root cause of many of these issues is the lack of understanding and preparedness that we have when we enter this position. Unless you join a seasoned board, there are very few resources available to tell you how to do this job effectively. We've spoken with many selectmen from many different towns and most seem to agree that freshmen selectmen spend much of their first terms simply trying to figure out how things work. So, in order to help break this cycle Selectmen Hunt has agreed to work with the board on the development of a financial ordinance which would layout the key tasks and timelines associated with developing a fiscally responsible budget. The ordinance will also include standard work for managing spending, conducting audits, and reporting on our financial health. Once completed, we will review it with the finance committee, hold public hearings and put it in front of the voters during next year's annual meeting. In doing so, we hope that it will serve as an effective blueprint for all future employees, department heads, selectmen and finance committee members. Finally, approval by the voters will ensure that future teams will be required to follow the process or ask your permission in order to change it.

Property Revaluation:

Another area that we need to focus on is the process that is used to determine the value of property for tax purposes. Buildings were last updated in 2003 and state law requires revaluations every 10 years. Although the last revaluation has served us well, it was highly simplified and therefore not as

accurate or evenly distributed as it could have been. Selectmen Lessard will lead this effort, coordinating the activities of the board of selectmen with that of a state certified assessor. If you would like to learn more about this topic please refer to the section titled "**Tax Assessment Review.**"

Employee Manual:

We also need to conduct a comprehensive review of our employee manual, which was last updated in 2001. Included in this process will be job descriptions for all positions as well as a review of our benefits package in order to make sure it is both affordable and that it protects Waterford's employees. Selectmen Andrews has agreed to take the lead on this project and will be coordinating his efforts with the rest of the board, the town's department heads and the town's employees.

Expansion of Community Involvement:

One of the things that we've noticed the most as we get out to various community events and committee meetings is that we owe a lot to a relatively small group of individuals. We see the same group of smiling faces everywhere we go. On behalf of the community, we offer a warm thank you for those of you who serve our community. You are the people who make things happen.

Over the past few years we have noticed that some of our committees are having a very tough time finding new members. As their memberships dwindle, the work falls on the shoulders of fewer individuals. In some areas this has progressed to the point where we routinely see signs of burnout. Many of these programs would cease to exist should these people decide to step away. One area where committee members are routinely overburdened is Sports and Recreation. Members schedule the playing fields, coordinate with parents, organize the rides, coach the kids and buy the snacks.

The biggest challenge for our community over the next few years is to find a way to attract a larger group of people to support our programs. So, if you are reading this report and think you might be interested in one of our programs, please reach out and let us know. Also, to those of you already serving, please reach out to other people in the community and invite them to join. In doing so, you will help secure for the next generation a piece of what makes Waterford such a great place to live.

As always, should anyone wish to share their thoughts and ideas with us, please reach out and let us know. We have regularly scheduled meetings that you are welcome to attend. We are always interested in hearing what you have to say.

Respectfully,

Randy S. Lessard (Chairman) – 2014

Richard T. Hunt – 2015

Wyatt A. Andrews - 2016



2014 ANNUAL TOWN MEETING WARRANT

Friday, February 28, 2014

And

Saturday, March 1, 2014

**TO: Gary L. Hill, a constable for the Town of Waterford
In the County of Oxford, State of Maine, Greetings:**

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Waterford, qualified to vote in Town affairs, to meet at the Waterford Municipal Building in said Town on Friday, February 28, 2014 A.D. at one o'clock in the afternoon (1 p.m.) until six o'clock (6 p.m.) in the evening to act on articles 1 and 2.

ARTICLE 1: To choose a MODERATOR to preside at said meeting.

ARTICLE 2: To elect the following Town Officers:

- A. SELECTMAN, ASSESSOR & OVERSEER OF THE POOR for a 3-year term.
- B. SAD 17 DIRECTOR for a 3-year term.

And, to notify and warn said inhabitants to meet at the Waterford Municipal Building in said Town on Saturday, March 1, 2014 A.D. at nine (9 a.m.) o'clock in the morning, then and there to act on Articles 3 through 67 as set out below, to wit.

ARTICLE 3: To see if the Town will vote to charge the rate of SEVEN PERCENT (7%) INTEREST on taxes paid after December 1, 2014 or take action thereon.

ARTICLE 4: To see if the Town will vote to authorize the Selectmen to TRANSFER SURPLUS IN SOME BUDGET ACCOUNTS TO LIQUIDATE OVERDRAFTS IN OTHER BUDGET ACCOUNTS.

ARTICLE 5: To see if the Town will authorize the Selectmen on behalf of the Town to SELL AND DISPOSE OF ANY REAL ESTATE ACQUIRED BY THE TOWN FOR NON-PAYMENT OF TAXES THEREON, on such terms as they deem advisable and to execute quit-claim deeds for such property.

ARTICLE 6: To see if the Town will vote to buy the TAX COLLECTOR'S and TREASURER'S BOND.

ARTICLE 7: To see if the Town will vote to authorize the Selectmen to spend an amount not to exceed $3/12^{\text{ths}}$ of the budgeted amount of the 2014 Annual Budget during the period from January 1, 2015 to the March, 2015 Annual Town Meeting.

ARTICLE 8: To see if the Town will vote to authorize the Selectmen to make final determination regarding the opening and closing of roads to winter maintenance pursuant to 23 MRSA section 2953.

ARTICLE 9: To see if the Town will vote to authorize the Selectmen to dispose of town-owned assets with a value of \$10,000 or less under such terms and conditions as they deem advisable.

ARTICLE 10: To see if the Town will vote to allow the Town to ACCEPT UNCOMMITTED MONIES.

ARTICLE 11: To see what sum of money the Town will vote to raise and appropriate for the enforcement of STATE AND LOCAL ANIMAL CONTROL ORDINANCES.
The amount recommended includes the fee paid to Harvest Hill Animal Shelter.

RECOMMEND:	\$5,567
------------	---------

ARTICLE 12: To see what sum of money the Town will vote to raise and appropriate for the APPEALS BOARD.

RECOMMEND:	\$1,000
Raised from Taxes:	\$0
Carryover from CY 2013:	\$1,000

ARTICLE 13: To see what sum of money the Town will vote to raise and appropriate for ABATEMENTS ON TAXES.

RECOMMEND	\$4,500
Raised from Taxes:	\$4,500

ARTICLE 14: To see what sum of money the Town will vote to raise and appropriate for a 1% discount on taxes paid within thirty (30) days of commitment.

RECOMMEND:	\$15,000
Raised from Taxes:	\$15,000

ARTICLE 15: To see what sum of money the Town will vote to raise and appropriate for expenses related to a TAX ANTICIPATION NOTE.

RECOMMEND:	\$4,500
Raised from Taxes:	\$0
Carryover from CY 2013:	\$4,500

ARTICLE 16: To see what sum of money the Town will vote to raise and appropriate for UPDATING THE TAX MAPS.

RECOMMEND:	\$4,000
Raised from Taxes:	\$2,500
Carryover from CY 2013:	\$1,500

ARTICLE 17: To see what sum of money the Town will vote to raise and appropriate for a CERTIFIED ASSESSOR to update property valuations in preparation of a 2015 revaluation.

RECOMMEND: \$32,050
 Raised from Taxes: \$19,850
 Appropriation from Revaluation Fund: \$12,200

Savings Account Balance (Revaluation Fund)	2013	2012	2011	2010	2009
	\$12,221.90	\$17,403.37	\$23,269.38	\$27,647.91	\$27,372.91

ARTICLE 18: To see what sum of money the Town will vote to raise and appropriate for a PROFESSIONAL EVALUATION at a later date.

RECOMMEND: \$0

ARTICLE 19: To see what sum of money the Town will vote to raise and appropriate for UPDATING THE TAX CARDS.

RECOMMEND: \$0

ARTICLE 20: To see what sum of money the Town will vote to raise and appropriate for the CEMETERY SEXTON.

RECOMMEND: \$1,000

ARTICLE 21: To see what sum of money the Town will vote to raise and appropriate for GENERAL MAINTENANCE and the REPAIR AND UPKEEP OF VETERANS, AND NON-VETERANS, GRAVESTONES in BISBEETOWN CEMETERY.

RECOMMEND: \$550
 Raised from Taxes: \$550
 Appropriation from Savings Account: \$0

Savings Account Balance (Bisbeetown)	2013	2012	2011	2010	2009
	\$5,300.82	\$5,287.59	\$5,847.92	\$6,679.11	\$7,966.54

ARTICLE 22: To see what sum of money the Town will vote to raise and appropriate for GENERAL MAINTENANCE and the REPAIR AND UPKEEP OF VETERANS, AND NON-VETERANS, GRAVESTONES in ELM VALE CEMETERY.

RECOMMEND: \$4,300
 Raised from Taxes: \$4,300
 Appropriation from Savings Account: \$0

Savings Account Balance (Elm Vale)	2013	2012	2011	2010	2009
	\$24,851.47	\$7,206.05	\$15,608.69	\$25,631.90	\$29,221.88

ARTICLE 23: To see what sum of money the Town will vote to raise and appropriate for GENERAL MAINTENANCE and the REPAIR AND UPKEEP OF VETERANS, AND NON-VETERANS, GRAVESTONES in PULPIT ROCK CEMETERY.

RECOMMEND: \$750
 Raised from Taxes: \$750
 Appropriation from Savings Account: \$0

Savings Account Balance (Pulpit Rock)	2013	2012	2011	2010	2009
	\$29,022.49	\$27,154.50	\$25,625.63	\$24,239.06	\$24,820.38

ARTICLE 24: To see if the town will vote to ACCEPT OWNERSHIP AND MAINTENANCE of the Woodlawn Cemetery, consisting of approximately 2.5 acres of land and structures thereon, from the Woodlawn Cemetery Association, together with approximately \$6,600 in cash, including cemetery and perpetual care trust funds to be held and expended as directed by applicable law and/or existing perpetual care agreements; and to authorize the selectmen to execute any documents necessary to accomplish said transfer.

ARTICLE 25: To see what sum of money the Town will vote to raise and appropriate for GENERAL MAINTENANCE and the REPAIR AND UPKEEP OF VETERANS, AND NON-VETERANS, GRAVESTONES in WOODLAWN CEMETERY.

RECOMMEND: \$1,300
 Raised from Taxes: \$1,300
 Appropriation from Savings Account: \$0

ARTICLE 26: To see what sum of money the Town will vote to raise and appropriate for the ENFORCEMENT OF STATE AND MUNICIPAL ORDINANCES.

RECOMMEND: \$19,925

ARTICLE 27: To see what sum of money the Town will vote to raise and appropriate for UPDATING THE COMPREHENSIVE PLAN.

RECOMMEND: \$0

ARTICLE 28: To see what sum of money the Town will vote to raise and appropriate for the EMERGENCY MANAGEMENT DIRECTOR.

RECOMMEND: \$1,500

ARTICLE 29: To see what sum of money the Town will vote to raise and appropriate for LOCAL FIRE PROTECTION.

RECOMMEND: \$45,000
 Raised From Taxes: \$45,000

Savings Account Balance (Fire Department)	2013	2012	2011	2010	2009
	\$47,795.43	\$41,241.51	\$30,000.43	\$29,850.44	\$42,480.98

ARTICLE 30: To see what sum of money the Town will vote to raise and appropriate for compensation on an annual basis to the WATERFORD FIRE CHIEF AND ASSISTANT CHIEFS:

RECOMMEND: \$7,500

ARTICLE 31: To see what sum of money the Town will vote to raise and appropriate for a 457B retirement account.

RECOMMEND: \$3,120

ARTICLE 32: To see what sum of money the Town will vote to raise and appropriate to provide HEALTH INSURANCE for the full-time employees of the Town.

RECOMMEND: \$70,977

ARTICLE 33: To see what sum of money the Town will vote to raise and appropriate for FICA and Medicare.

RECOMMEND: \$25,316

ARTICLE 34: To see what sum of money the Town will vote to raise and appropriate for UNEMPLOYMENT BENEFITS.

RECOMMEND: \$500
 Raised from Taxes: \$112
 Carryover from CY 2013 \$388

Savings Account Balance (Unemployment)	2013	2012	2011	2010	2009
	\$11,179.80	\$10,764.79	\$10,508.53	\$8,662.33	\$5,617.99

ARTICLE 35: To see what sum of money the Town will vote to raise and appropriate for GENERAL ASSISTANCE.

RECOMMEND: \$5,750
 Raised from Taxes: \$2,350
 Carryover from CY 2013 \$3,400

ARTICLE 36: To see what sum of money the Town will vote to raise and appropriate for the enforcement of STATE AND LOCAL HEALTH ORDINANCES.

RECOMMEND: \$1,000

ARTICLE 37: To see what sum of money the Town will vote to raise and appropriate for the STONEHAM RESCUE SERVICE.

RECOMMEND: \$26,024

ARTICLE 38: To see what sum of money the Town will vote to raise and appropriate for LAKE CONSERVATION (Keoka Lake Association and Lakes Environmental Association).

RECOMMEND: \$4,900

ARTICLE 39: To see what sum of money the Town will vote to raise and appropriate for the WATERFORD HISTORICAL SOCIETY.

RECOMMEND: \$2,000

ARTICLE 40: To see what sum of money the Town will vote to raise and appropriate for the WATERFORD LIBRARY ASSOCIATION.

RECOMMEND: \$16,000

ARTICLE 41: To see what sum of money the Town will vote to raise and appropriate for CHARITABLE DONATIONS.

RECOMMEND: \$6,400

Organization	Town Benefit		Requested	Recommend
	\$	# of People		
ANDROSCOGGIN HOME CARE	\$224,000	54	\$1,332	\$1,252
COMMUNITY CONCEPTS, INC	\$324,257	410	\$3,120	\$2,933
LAKE REGION SR. SERVICES			\$475	\$425
REACH (rape, education, crisis)			\$500	\$0
SAFE VOICES		5	\$750	\$200
SENIOR PLUS			\$439	\$187
TRI-COUNTY MENTAL HEALTH SER	\$11,235	53	\$1,553	\$1,128
WESTERN MAINE TRANSPORTATION			\$250	\$100
WESTERN MAINE VETERANS			\$175	\$175

ARTICLE 42: To see what sum of money the Town will vote to raise and appropriate for the care of WATERFORD'S HIGHWAYS and BRIDGES.

RECOMMEND: \$224,589

ARTICLE 43: To see what sum of money the Town will vote to raise and appropriate as a WINTER SUPPLEMENTAL to provide for the care of the roads during the WINTER MONTHS.

RECOMMEND: \$118,214

ARTICLE 44: To see what sum of money the Town will vote to raise and appropriate for the WINTER ROADS EMERGENCY RESERVE ACCOUNT.

RECOMMEND: \$0

Savings Account Balance (Emergency Reserve)	2013	2012	2011	2010	2009
	\$25,027.63	\$25,003.59	\$0	\$0	\$0

ARTICLE 45: To see what sum of money the Town will vote to raise and appropriate to CONTINUE TARRING, SURFACING AND/OR RESURFACING WATERFORD'S ROADS.

RECOMMEND: \$200,000
 Raise from Taxes: \$175,000
 Carryover from CY 2013: \$25,000

ARTICLE 46: To see what sum of money the Town will vote to raise and appropriate for the SPECIAL EQUIPMENT ACCOUNT FOR THE FUTURE PURCHASES OF EQUIPMENT and vote to authorize the Selectmen to allocate money from the account should a piece of equipment become available during the year.

RECOMMEND: \$10,000

Savings Account Balance (Equipment Rotation)	2013	2012	2011	2010	2009
	\$40,011.01	\$29,935	\$31,134	\$21,028	\$10,917

ARTICLE 47: To see what sum of money the Town will vote to raise and appropriate for FUTURE IMPROVEMENTS TO THE MUNICIPAL GARAGE.

RECOMMEND: \$0

Savings Account Balance (Garage Improvement)	2013	2012	2011	2010	2009
	\$7,381.75	\$7,363.32	\$8,356.89	\$8,315.12	\$8,232.42

ARTICLE 48: To see what sum of money the Town will vote to raise and appropriate for INSURANCES.

RECOMMEND: \$16,430

ARTICLE 49: To see what sum of money the Town will vote to raise and appropriate for WORKER'S COMPENSATION INSURANCE.

RECOMMEND: \$11,434

ARTICLE 50: To see what sum of money the Town will vote to raise and appropriate for the TOWN'S INFORMATIONAL WEBSITE.

RECOMMEND: \$2,650

ARTICLE 51: To see what sum of money the Town will vote to raise and appropriate for FUEL, UTILITIES and MAINTENANCE for the TOWN GARAGE.

RECOMMEND: \$8,665

ARTICLE 52: To see what sum of money the Town will vote to raise and appropriate for FUEL, UTILITIES and MAINTENANCE for the MUNICIPAL BUILDING.

RECOMMEND: \$26,300

ARTICLE 53: To see what sum of money the Town will vote to raise and appropriate for OFFICE EXPENSES.

RECOMMEND: \$33,389

ARTICLE 54: To see what sum of money the Town will vote to raise and appropriate for LEGAL EXPENSES incurred by the TOWN.

RECOMMEND: \$40,000
 Raised From Taxes: \$36,200
 Carryover from CY 2013: \$3,800

ARTICLE 55: To see what sum of money the Town will vote to raise and appropriate for TOWN OFFICIALS' SALARIES and to authorize the Selectmen to fix the salaries within this amount.

RECOMMEND: \$88,180

ARTICLE 56: To see what sum of money the Town will vote to raise and appropriate for care and maintenance of Waterford Parks.

RECOMMEND: \$4,950

ARTICLE 57: To see what sum of money the Town will vote to raise and appropriate for the PLANNING BOARD.

RECOMMEND: \$8,046
 Raised from Taxes: \$6,546
 Carryover from CY 2013: \$1,500

ARTICLE 58: To see what sum of money the Town will vote to raise and appropriate for the REMOVAL OF HAZARDOUS TREES.

RECOMMEND: \$4,000
 Raised from Taxes: \$0
 Carryover from CY 2013 \$4,000

ARTICLE 59: To see what sum of money the Town will vote to raise and appropriate for SPORTS and RECREATION ACTIVITIES.

Selectmen RECOMMEND: \$14,421
 Raised From Taxes: \$11,921
 Carryover from CY 2013: \$2,500

Savings Account Balance (Sports and Recreation)	2013	2012	2011	2010	2009
	\$2,217.28	\$2,437	\$1,131	\$1,112	\$1,160

ARTICLE 60: To see what sum of money the Town will vote to raise and appropriate for STREET LIGHTS.

RECOMMEND: \$5,500

ARTICLE 61: To see what sum of money the Town will vote to raise and appropriate for the USE AND MAINTENANCE OF THE TRANSFER STATION.

RECOMMEND: \$173,151

Waterford's Approximate Share (65%): \$112,548
 Balance: Albany and Stoneham (35%): \$60,603

Savings Account Balance (Dump Improvement)	2013	2012	2011	2010	2009
	\$15,595.01	\$15,556	\$15,517	\$15,439	\$15,286

ARTICLE 62: To see what sum of money the Town will vote to TAKE FROM SURPLUS TO HELP REDUCE THE TAX COMMITMENT.

RECOMMEND: \$0

Savings Account Balance (Undesignated Surplus)	2013	2012	2011	2010	2009
	\$11,629.57	\$11,601	\$7,327	\$0	\$0

ARTICLE 63: To see what sum of money the Town will vote to take from the SCHOOL INVESTMENT ACCOUNT to help reduce the tax commitment for the schools.

RECOMMEND: \$100,000

ARTICLE 64: To see what sum of money the Town will vote to raise and appropriate to repay the FORESTRY account for the purchase of the new dump truck that was voted on at the 2011 Town Meeting.

RECOMMEND: \$23,658

Savings Account Balance (Forestry Account)	2013	2012	2011	2010	2009
	\$114,593.36	\$90,700	\$66,864	\$184,081	\$169,550

ARTICLE 65: To see what sum of money the Town will vote to raise and appropriate a SALARY INCREASE BUDGET for Town employees that the Selectmen will distribute as part of an annual performance and salary review.

RECOMMEND: \$6,347 (3%)

ARTICLE 66: To see if the Town will vote to accept monies received from Oxford County for mutual aid provided to the Town of Albany by the Waterford Fire Department and to deposit that money into a special equipment account for future department purchases and vote to authorize the Selectmen to allocate money from the account should a piece of equipment become available during the year.

RECOMMEND (CY 2014): \$20,000

ARTICLE 67: To see if the voters will authorize the Selectmen to ACCEPT DONATIONS AND GRANTS offered to the Town when they deem them to be in the Town's best interest and to authorize the Selectmen to agree to those terms and conditions that may be set as conditions of the grants or donations and to appropriate any accepted grants or donations for the purposes stipulated.

The Selectmen hereby give notice that they will have the Waterford Fire Station & Municipal Building open Friday, the twenty-eighth of February A. D., 2014 and Saturday, the first of March A.D., 2014, at eight-thirty in the morning for the purpose of the registrar correcting the voting list and registering new voters.

Given under our hands this February 11, 2014.

Randy S. Lessard (Chairman) - 2014
Richard T. Hunt - 2016
Wyatt Andrews - 2015

Photo: Selectmen Wyatt Andrews, left, and Richard T. Hunt at the 2013 town meeting.



ARTICLE COMPARISON

ARTICLE COMPARISON		Column C: Is 2014 budget bigger than 2013 budget?			Column D: Is 2014 budget bigger than spend?					
A	B	C	D	E	F	F	G	I	I	J
Article #	Description	2014 Budget - 2013 Budget	2014 Budget - 2013 Spend	2013 Budget - 2013 Spend	CY 2014 Request	CY 2013 Budget	CY 2012 Budget	CY 2013 Spending	CY 2012 Spending	CY 2011 Spending
11	Animal Control	\$0	\$50	\$50	\$5,567	\$5,567	\$5,567	\$5,517	\$5,610	\$5,517
12	Appeals Board	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$80	\$75
13	Tax Abatements	(\$500)	(\$5,957)	(\$5,457)	\$4,500	\$5,000	\$5,000	\$10,457	\$3,176	\$2,785
14	Tax Discount (1%)	\$0	(\$408)	(\$408)	\$15,000	\$15,000	\$15,000	\$15,408	\$13,604	\$14,474
15	TAN	\$0	\$4,296	\$4,296	\$4,500	\$4,500	\$4,500	\$204	\$0	\$0
16	Updating Tax Maps	\$0	\$1,614	\$1,614	\$4,000	\$4,000	\$4,000	\$2,386	\$3,489	\$3,660
17	Certified Assessor	\$21,600	\$19,030	(\$2,570)	\$32,050	\$10,450	\$10,450	\$13,020	\$6,000	\$14,363
18	Revaluation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Update Tax Cards	(\$2,000)	(\$2,003)	(\$3)	\$0	\$2,000	\$2,000	\$2,003	\$2,039	\$2,000
20	Cemetery Sexton	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,019	\$963
21	Bisbeetown Cemetery	(\$250)	(\$130)	\$120	\$550	\$800	\$800	\$680	\$575	\$1,200
22	Elm Vale Cemetery	\$1,050	(\$268)	(\$1,318)	\$4,300	\$3,250	\$3,250	\$4,568	\$12,931	\$11,086
23	Pulpit Rock Cemetery	\$50	\$42	(\$8)	\$750	\$700	\$700	\$708	\$636	\$571
25	Woodlawn Cemetery	\$0	(\$126)	(\$126)	\$1,300	\$1,300	\$1,300	\$1,426	\$0	\$0
26	Code Enforcement	\$509	(\$40)	(\$549)	\$19,925	\$19,416	\$19,416	\$19,965	\$19,535	\$18,833
27	Comprehensive Plan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Emergency Management	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$1,529	\$1,453
29	Fire Department	\$0	\$1,748	\$1,748	\$45,000	\$45,000	\$45,000	\$43,252	\$35,103	\$44,712
30	Fire Chiefs	\$2,000	\$2,000	\$0	\$7,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
31	Retirement Plan	\$0	\$0	\$0	\$3,120	\$3,120	\$3,120	\$3,120	\$3,180	\$2,800
32	Health Insurance	\$4,405	\$4,405	(\$1)	\$70,977	\$66,572	\$66,572	\$66,573	\$61,928	\$68,402
33	FICA & Medicare	\$1,335	\$603	(\$732)	\$25,745	\$24,410	\$24,410	\$25,142	\$23,423	\$22,940

ARTICLE COMPARISON – CONTINUED

ARTICLE COMPARISON		Column C: Is 2014 budget bigger than 2013 budget?			Column D: Is 2014 budget bigger than spend?					
A	B	C	D	E	F	F	G	I	I	J
Article #	Description	2014 Budget - 2013 Budget	2014 Budget - 2013 Spend	2013 Budget - 2013 Spend	CY 2014 Request	CY 2013 Budget	CY 2012 Budget	CY 2013 Spending	CY 2012 Spending	CY 2011 Spending
34	Unemployment	\$0	\$388	\$388	\$500	\$500	\$500	\$112	\$272	\$1,197
35	General Assistance	(\$750)	\$2,657	\$3,407	\$5,750	\$6,500	\$6,500	\$3,093	\$2,555	\$3,201
36	Health Officer	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,019	\$963
37	Stoneham Rescue	\$0	\$0	\$0	\$26,024	\$26,024	\$26,024	\$26,024	\$26,024	\$26,024
38	Lakes Conservation	\$0	\$0	\$0	\$4,900	\$4,900	\$4,900	\$4,900	\$4,900	\$4,900
39	Historical Society	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$1,880
40	Library	\$0	\$0	\$0	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$15,000
41	Charitable Donations	(\$1,584)	(\$1,834)	(\$250)	\$6,400	\$7,984	\$7,984	\$8,234	\$9,042	\$7,168
42	Roads & Bridges	\$2,142	\$19,127	\$16,985	\$224,589	\$222,447	\$211,462	\$205,462	\$200,151	\$110,120
43	Winter Supplemental	(\$0)	\$9,156	\$9,156	\$118,214	\$118,214	\$119,250	\$109,058	\$112,508	\$202,211
44	Winter Savings Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,531
45	Road Improvements	\$33,478	\$34,734	\$1,256	\$200,000	\$166,522	\$166,522	\$165,266	\$151,431	\$149,984
46	Equipment Account	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0	\$0
47	Garage Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	Insurances	\$2,151	\$774	(\$1,377)	\$16,430	\$14,279	\$14,279	\$15,656	\$14,630	\$19,985
49	Workers Comp	\$603	(\$746)	(\$1,349)	\$11,434	\$10,831	\$10,831	\$12,180	\$12,064	\$10,948
50	Internet Expenses	\$0	\$49	\$49	\$2,650	\$2,650	\$2,650	\$2,601	\$2,698	\$2,553
51	Municipal Building - Garage	\$125	\$435	\$310	\$8,665	\$8,540	\$8,540	\$8,230	\$8,210	\$8,705
52	Municipal Building - Office	\$1,330	\$127	(\$1,203)	\$26,300	\$24,970	\$24,970	\$26,173	\$22,688	\$42,380
53	Office Expenses	(\$1,602)	\$1,508	\$3,110	\$33,389	\$34,991	\$34,991	\$31,881	\$34,196	\$32,986

ARTICLE COMPARISON – FINAL

ARTICLE COMPARISON		Column C: Is 2014 budget bigger than 2013 budget?			Column D: Is 2014 budget bigger than spend?					
A	B	C	D	E	F	F	G	I	I	J
Article #	Description	2014 Budget - 2013 Budget	2014 Budget - 2013 Spend	2013 Budget - 2013 Spend	CY 2014 Request	CY 2013 Budget	CY 2012 Budget	CY 2013 Spending	CY 2012 Spending	CY 2011 Spending
54	Office Expenses - Legal	\$36,000	\$39,940	\$3,940	\$40,000	\$4,000	\$4,000	\$60	\$3,562	\$0
55	Office Salaries	\$2,550	\$440	(\$2,111)	\$88,180	\$85,630	\$85,630	\$87,741	\$86,687	\$82,455
56	Parks	(\$3,100)	(\$4,354)	(\$1,254)	\$4,950	\$8,050	\$8,050	\$9,304	\$3,821	\$2,776
57	Planning Board	(\$414)	\$1,189	\$1,603	\$8,046	\$8,460	\$8,460	\$6,857	\$7,402	\$6,993
58	Hazardous Trees	\$0	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0	\$2,200	\$2,435
59	Sports & Rec	\$95	\$2,724	\$2,629	\$14,420	\$14,325	\$14,325	\$11,696	\$17,086	\$15,945
60	Street Lights	\$0	(\$508)	(\$508)	\$5,500	\$5,500	\$5,500	\$6,008	\$5,423	\$5,457
61	Transfer Station	\$3,600	\$6,664	\$3,064	\$173,150	\$169,550	\$169,550	\$166,486	\$157,547	\$166,346
62	Surplus To Offset Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Forestry Account	\$0	\$23,658	\$23,658	\$23,658	\$23,658	\$23,658	\$0	\$0	\$0
65	Salary Increase	\$185	\$6,347	\$6,162	\$6,347	\$6,162	\$5,983	\$0	\$0	\$0
	Municipal Sum:	\$103,007	\$182,330	\$79,323	\$1,330,780	\$1,227,773	\$1,217,644	\$1,148,450	\$1,103,473	\$1,159,474
	Total Municipal	\$103,007	\$182,330	\$79,323	\$1,330,780	\$1,227,773	\$1,217,644	\$1,148,450	\$1,103,473	\$1,159,474
	Oxford County	(\$500)	(\$1,711)	(\$1,211)	\$184,500	\$185,000	\$194,180	\$186,211	\$190,149	\$181,000
	MSAD #17 (Jan thru June)	\$37,439	\$37,436	(\$3)	\$933,527	\$896,088	\$830,478	\$896,091	\$830,478	\$805,767
	MSAD #17 (July thru Dec)	\$9,616	\$50,795	\$41,179	\$984,322	\$974,706	\$863,697	\$933,527	\$863,697	\$830,478
	MSAD Budgeting Error	(\$32,388)	(\$32,393)	(\$5)	\$0	\$32,388	\$0	\$32,393	\$0	\$0
	Sum:	\$ 117,174	\$ 236,457	\$ 119,283	\$3,433,129	\$3,315,955	\$3,105,999	\$3,196,672	\$2,987,797	\$2,976,719

BUDGET WORKSHEETS

WARRANT ARTICLE #11						
ANIMAL CONTROL	2014 Budget - 2-13 Budget	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
050-165 Grants (Harvest Hills)	\$0	\$0	\$1,553	\$1,500	\$1,500	\$1,500
050-385 Salary - Animal Control Officer	\$0	\$0	\$4,017	\$4,017	\$4,017	\$4,017
050-515 Travel - Mileage	\$0	\$50	\$40	\$0	\$50	\$50
Totals:	\$0	\$50	\$5,610	\$5,517	\$5,567	\$5,567
Year End Balance (2013 Budget - 2013 Expenses):						\$50

WARRANT ARTICLE #12						
APPEALS BOARD	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
055-060 Advertising	\$0	\$400	\$0	\$0	\$400	\$400
055-255 Legal Fees	\$0	\$285	\$0	\$0	\$285	\$285
055-470 Subcontractors & Hired Labor	\$0	\$315	\$0	\$0	\$315	\$315
055-505 Training	\$0	\$0	\$80	\$0	\$0	\$0
Totals:	\$0	\$1,000	\$80	\$0	\$1,000	\$1,000
Year End Balance (2013 Budget - 2013 Expenses):						\$1,000

WARRANT ARTICLE #13						
ASSESSING - TAX ABATEMENTS	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
060-050 Abatements	(\$500)	(\$5,957)	\$3,176	\$10,457	\$5,000	\$4,500
Totals:	(\$500)	(\$5,957)	\$3,176	\$10,457	\$5,000	\$4,500
Year End Balance (2013 Budget - 2013 Expenses):						(\$5,457)

WARRANT ARTICLE #14						
ASSESSING - 1% DISCOUNT	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
060-113 Discounts	\$0	(\$408)	\$13,604	\$15,408	\$15,000	\$15,000
Totals:	\$0	(\$408)	\$13,604	\$15,408	\$15,000	\$15,000
Year End Balance (2013 Budget - 2013 Expenses):						(\$408)

WARRANT ARTICLE #15						
ASSESSING - TAX ANTICIPATION NOTE	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
060-225 Interest On Borrowing	\$0	\$3,000	\$0	\$0	\$3,000	\$3,000
060-255 Legal Expense	\$0	\$1,296	\$0	\$204	\$1,500	\$1,500
Totals:	\$0	\$4,296	\$0	\$204	\$4,500	\$4,500
Year End Balance (2013 Budget - 2013 Expenses):						\$4,296

WARRANT ARTICLE #16						
ASSESSING - UPDATE TAX MAPS	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
060-265 Mapping	\$0	\$1,614	\$3,489	\$2,386	\$4,000	\$4,000
Totals:	\$0	\$1,614	\$3,489	\$2,386	\$4,000	\$4,000
Year End Balance (2013 Budget - 2013 Expenses):						\$1,614

WARRANT ARTICLE #17						
ASSESSING - PROFESSIONAL SERVICES	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
060-290 Office Supplies	\$0	\$50	\$0	\$0	\$50	\$50
060-470 Subcontract & Hired Labor	\$21,600	\$18,980	\$6,000	\$13,020	\$10,400	\$32,000
Totals:	\$21,600	\$19,030	\$6,000	\$13,020	\$10,450	\$32,050
Year End Balance (2013 Budget - 2013 Expenses):						(\$2,570)

WARRANT ARTICLE #18						
ASSESSING - REVALUATION	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
Savings for Future Evaluation	\$0	\$0	\$0	\$0	\$0	\$0
Totals:	\$0	\$0	\$0	\$0	\$0	\$0
Year End Balance (2013 Budget - 2013 Expenses):						\$0

WARRANT ARTICLE #19						
ASSESSING - UPDATE TAX CARDS	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
130-412 CEO Salary - Update Tax Cards	(\$2,000)	(\$2,003)	\$2,039	\$2,003	\$2,000	\$0
Totals:	(\$2,000)	(\$2,003)	\$2,039	\$2,003	\$2,000	\$0
Year End Balance (2013 Budget - 2013 Expenses):						(\$3)

Title 13 M.R.S.A. Section 1101:

Municipalities have a statutory duty to maintain certain veterans graves located in ancient burying grounds (private cemeteries established before 1880) and in public burying grounds. The municipality "shall keep in good condition and repair, all graves, headstones, monuments or markers designating the burial place of a said revolutionary soldiers or sailors or veterans of the Armed Forces of the United States of America who served in any war and shall keep the grass suitably cut and trimmed from May 1st to September 30th of each year". Municipalities are also required, at the direction of the municipal officers, to decorate the graves of veterans with an American flag and flag holder each year on the day that Memorial Day is observed. Further, each municipality is required, unless it will cause the municipality to incur additional expense, to ring any public bell within its possession and control at 11 a.m. on Veterans Day. In addition, the municipality officers shall request that any other bell within the municipality be rung voluntarily at the same time on Veterans Day and shall take such steps as are necessary to properly coordinate public and volunteer efforts.

Proceeds from the sales of cemetery lots "shall be applied solely to the management, superintendence, improvement and maintenance of the cemetery" and its avenues, paths and structures, for the purchase of additional cemetery land and for the establishment of a permanent care and improvement fund. The following provisions apply to cemeteries established on or after July 24, 1937.

Perpetual Care Fund:

A cemetery entity shall establish a perpetual care fund by depositing in this fund at least 30% of the proceeds from the sale of cemetery lots; the income from this fund can be used only for cemetery maintenance. See 13 M.R.S.A. Section 1306.

Title 13 M.R.S.A. Section 1221:

Where all the owners of a private cemetery or burying ground agree, in a writing recorded by the town clerk, the municipalities' legislative body may within one month of recording of the agreement vote to accept it as a public cemetery or burying ground.

WARRANT ARTICLE #20						
CEMETERIES - SEXTON	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
110-412 Salaries - Bisbeetown Cemetery	\$0	(\$0)	\$340	\$333	\$333	\$333
112-412 Salaries - Elm Vale	\$0	(\$0)	\$340	\$333	\$333	\$333
114-412 Salaries - Pulpit Rock	\$0	\$1	\$340	\$333	\$334	\$334
Totals:	\$0	\$0	\$1,019	\$1,000	\$1,000	\$1,000
Year End Balance (2013 Budget - 2013 Expenses):						\$0

WARRANT ARTICLE #21						
CEMETERIES - BISBEETOWN	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
110-060 Advertising	\$0	(\$4)	\$51	\$54	\$50	\$50
110-285 Mowing	(\$250)	\$0	\$524	\$500	\$750	\$500
110-475 Supplies	\$0	(\$126)	\$0	\$126	\$0	\$0
Totals:	(\$250)	(\$130)	\$575	\$680	\$800	\$550
Year End Balance (2013 Budget - 2013 Expenses):						\$120

WARRANT ARTICLE #22						
CEMETERIES - ELM VALE	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
112-060 Advertising	\$50	\$46	\$51	\$54	\$50	\$100
112-285 Mowing	\$0	(\$400)	\$3,200	\$3,600	\$3,200	\$3,200
112-325 Printing and Copying	\$0	(\$133)	\$0	\$133	\$0	\$0
112-470 Subcontract & Hired Labor	\$1,000	\$345	\$9,680	\$655	\$0	\$1,000
112-475 Supplies	\$0	(\$126)	\$0	\$126	\$0	\$0
Totals:	\$1,050	(\$142)	\$12,931	\$4,568	\$3,250	\$4,300
Year End Balance (2013 Budget - 2013 Expenses):						(\$1,318)

WARRANT ARTICLE #23						
CEMETERIES - PULPIT ROCK	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
114-060 Advertising	\$0	\$21	\$51	\$54	\$75	\$75
114-285 Mow ing	\$50	\$0	\$400	\$450	\$400	\$450
114-345 Recording Fees	\$0	(\$3)	\$65	\$78	\$75	\$75
114-470 Subcontract & Hired Labor	\$0	\$150	\$120	\$0	\$150	\$150
114-475 Supplies	\$0	\$0	\$0	\$126	\$0	\$0
Totals:	\$50	\$168	\$636	\$708	\$700	\$750
Year End Balance (2013 Budget - 2013 Expenses):						(\$8)

WARRANT ARTICLE #25						
CEMETERIES - WOODLAWN	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
116-285 Mow ing	\$0	\$0	\$0	\$1,300	\$1,300	\$1,300
116-475 Supplies	\$0	(\$126)	\$0	\$126	\$0	\$0
Totals:	\$0	(\$126)	\$0	\$1,426	\$1,300	\$1,300
Year End Balance (2013 Budget - 2013 Expenses):						(\$126)

WARRANT ARTICLE #23						
CEMETERIES - PULPIT ROCK	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
114-060 Advertising	\$0	\$21	\$51	\$54	\$75	\$75
114-285 Mow ing	\$50	\$0	\$400	\$450	\$400	\$450
114-345 Recording Fees	\$0	(\$3)	\$65	\$78	\$75	\$75
114-470 Subcontract & Hired Labor	\$0	\$150	\$120	\$0	\$150	\$150
114-475 Supplies	\$0	\$0	\$0	\$126	\$0	\$0
Totals:	\$50	\$168	\$636	\$708	\$700	\$750
Year End Balance (2013 Budget - 2013 Expenses):						(\$8)

WARRANT ARTICLE #25						
CEMETERIES - WOODLAWN	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
116-285 Mow ing	\$0	\$0	\$0	\$1,300	\$1,300	\$1,300
116-475 Supplies	\$0	(\$126)	\$0	\$126	\$0	\$0
Totals:	\$0	(\$126)	\$0	\$1,426	\$1,300	\$1,300
Year End Balance (2013 Budget - 2013 Expenses):						(\$126)

WARRANT ARTICLE #26						
CODE ENFORCEMENT	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
130-060 Advertising	\$0	\$300	\$0	\$0	\$300	\$300
130-132 Equipment Purchases	\$0	\$0	\$241	\$0	\$0	\$0
130-290 Office Supplies	\$0	\$190	\$160	\$10	\$200	\$200
130-315 Photography & Processing	\$0	(\$71)	\$0	\$71	\$0	\$0
130-320 Postage	\$0	\$0	\$0	\$138	\$0	\$0
130-325 Printing	\$0	(\$137)	\$0	\$137	\$0	\$0
130-390 Salary - Code Enforcement Officer	\$509	\$0	\$17,455	\$17,490	\$16,981	\$17,490
130-453 Software Support	\$0	(\$272)	\$0	\$272	\$0	\$0
130-475 Supplies (Non Office)	\$0	\$75	\$60	\$0	\$75	\$75
130-490 Telephone	\$0	\$0	\$807	\$960	\$960	\$960
130-505 Training	\$0	\$30	\$33	\$70	\$100	\$100
130-525 Travel - Transportation (Mileage)	\$0	(\$17)	\$779	\$817	\$800	\$800
Totals:	\$509	\$98	\$19,535	\$19,965	\$19,416	\$19,925
Year End Balance (2013 Budget - 2013 Expenses):						(\$549)

WARRANT ARTICLE #27						
COMPREHENSIVE PLAN	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
135-060 Advertising	\$0	\$0	\$0	\$0	\$0	\$0
Totals:	\$0	\$0	\$0	\$0	\$0	\$0
Year End Balance (2013 Budget - 2013 Expenses):						\$0

WARRANT ARTICLE #28						
EMERGENCY MANAGEMENT OFFICER	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
220-412 Salaries - Other	\$0	\$0	\$1,529	\$1,500	\$1,500	\$1,500
Totals:	\$0	\$0	\$1,529	\$1,500	\$1,500	\$1,500
Year End Balance (2013 Budget - 2013 Expenses):						\$0

WARRANT ARTICLE #29						
FIRE DEPARTMENT - OPERATING BUDGET	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
330-120 Dues & Subscriptions	\$0	\$480	\$570	\$320	\$800	\$800
330-132 Equipment Purchases	\$0	\$2,439	\$5,564	\$7,561	\$10,000	\$10,000
330-145 Firemen's Stipends	\$0	(\$5,278)	\$9,921	\$17,278	\$12,000	\$12,000
330-155 Fuel, Gas & Oil	\$0	\$500	\$40	\$0	\$500	\$500
330-175 Heat, Light & Water (Utilities)	\$0	(\$19)	\$144	\$149	\$130	\$130
330-250 Janitorial and Maintenance	\$0	(\$352)	\$563	\$352	\$0	\$0
330-270 Meals & Entertainment	\$0	(\$516)	\$408	\$1,016	\$500	\$500
330-275 Medical (Injuries)	\$0	(\$176)	\$59	\$276	\$100	\$100
330-290 Office Supplies	\$0	\$30	\$0	\$0	\$30	\$30
330-310 Parts & Tires	\$0	\$1,744	\$2,456	\$1,856	\$3,600	\$3,600
330-320 Postage	\$0	\$100	\$0	\$0	\$100	\$100
330-380 Repairs - Other Equipment	\$0	(\$500)	\$1,534	\$3,500	\$3,000	\$3,000
330-470 Subcontract & Hired Labor	\$0	\$1,050	\$2,172	\$150	\$1,200	\$1,200
330-475 Supplies	\$0	(\$2,321)	\$1,682	\$2,561	\$240	\$240
330-490 Telephone	\$0	(\$80)	\$628	\$680	\$600	\$600
330-505 Training	\$0	\$3,715	\$8,621	\$6,285	\$10,000	\$10,000
330-515 Travel - Mileage	\$0	\$200	\$200	\$0	\$200	\$200
330-530 Uniforms	\$0	\$731	\$540	\$1,269	\$2,000	\$2,000
Totals:	\$0	\$1,748	\$35,103	\$43,252	\$45,000	\$45,000
Year End Balance (2013 Budget - 2013 Expenses):						\$1,748

WARRANT ARTICLE #30						
FIRE DEPARTMENT STIPENDS	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
330-140 Fire Chief's Stipends	\$2,000	\$2,000	\$5,500	\$5,500	\$5,500	\$7,500
Totals:	\$2,000	\$2,000	\$5,500	\$5,500	\$5,500	\$7,500
Year End Balance (2013 Budget - 2013 Expenses):						\$0

WARRANT ARTICLE # 31						
FRINGE BENEFITS - RETIREMENT ACCOUNT (457 PLAN)	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
340-130 Employee Benefits (Office = 2X)	\$0	\$0	\$1,060	\$1,040	\$1,040	\$1,040
340-130 Employee Benefits (Road Crew = 3X)	\$0	\$0	\$1,590	\$1,560	\$1,560	\$1,560
340-130 Employee Benefits (CEO = 1X)	\$0	\$0	\$530	\$520	\$520	\$520
Totals:	\$ -	\$ -	\$ 3,180	\$ 3,120	\$3,120	\$3,120
Year End Balance (2013 Budget - 2013 Expenses):						\$0

WARRANT ARTICLE # 32						
FRINGE BENEFITS - HEALTH AND MEDICAL	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
340-128 Employee Disability Benefit	\$1,742	\$1,742	\$0	\$0	\$0	\$1,742
340-200 Insurance - Health & Medical (Office = 1X)	\$381	\$380	\$8,847	\$9,510	\$9,510	\$9,891
340-200 Insurance - Health & Medical (Transfer Station = 2X)	\$761	\$761	\$17,694	\$19,021	\$19,021	\$19,782
340-200 Insurance - Health & Medical (Road Crew = 3X)	\$1,141	\$1,141	\$26,541	\$28,531	\$28,531	\$29,672
340-200 Insurance - Health & Medical (CEO = 1X)	\$381	\$380	\$8,847	\$9,510	\$9,510	\$9,891
Totals:	\$4,405	\$4,405	\$61,928	\$66,573	\$66,572	\$70,977
Year End Balance (2013 Budget - 2013 Expenses):						(\$1)

WARRANT ARTICLE # 33						
FRINGE BENEFITS - FICA AND MEDICARE	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
340-480 Taxes - FICA & Medicare	\$1,335	\$603	\$23,423	\$25,142	\$24,410	\$25,745
Totals:	\$1,335	\$603	\$23,423	\$25,142	\$24,410	\$25,745
Year End Balance (2013 Budget - 2013 Expenses):						(\$732)

WARRANT ARTICLE # 34						
FRINGE BENEFITS - UNEMPLOYMENT COMPENSATION	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
340-485 Taxes - Unemployment Comp.	\$0	\$388	\$272	\$112	\$500	\$500
Totals:	\$0	\$388	\$272	\$112	\$500	\$500
Year End Balance (2013 Budget - 2013 Expenses):						\$388

WARRANT ARTICLE #35						
GENERAL ASSISTANCE	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
410-175 Heat, Light & Water (Utility)	\$800	(\$283)	\$1,218	\$2,083	\$1,000	\$1,800
410-270 Meals			\$0	\$200	\$0	\$200
410-275 Medical	(\$750)	(\$10)	\$0	\$10	\$750	\$0
410-330 Propane	(\$500)	\$500	\$0	\$0	\$1,000	\$500
410-350 Rent - Buildings/Facilities	\$0	\$2,250	\$537	\$0	\$2,250	\$2,250
410-370 Repairs - Buildings	(\$500)	\$0	\$0	\$0	\$500	\$0
410-470 Subcontract & Hired Labor (Administrator)	\$0	\$200	\$800	\$800	\$1,000	\$1,000
Totals:	(\$950)	\$2,657	\$2,555	\$3,093	\$6,500	\$5,750
Year End Balance (2013 Budget - 2013 Expenses):						\$3,407

WARRANT ARTICLE #36						
HEALTH OFFICER	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
410-412 Salaries - Other	\$0	\$0	\$1,019	\$1,000	\$1,000	\$1,000
Totals:	\$0	\$0	\$1,019	\$1,000	\$1,000	\$1,000
Year End Balance (2013 Budget - 2013 Expenses):						\$0

WARRANT ARTICLE #37						
GRANTS - STONEHAM RESCUE	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
430-165 Stoneham Rescue	\$0	\$0	\$26,024	\$26,024	\$26,024	\$26,024
Totals:	\$0	\$0	\$26,024	\$26,024	\$26,024	\$26,024
Year End Balance (2013 Budget - 2013 Expenses):						\$0

WARRANT ARTICLE #38						
GRANTS - LAKES CONSERVATION	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
430-165 Keoka Lake Association	\$0	\$0	\$3,400	\$3,400	\$3,400	\$3,400
430-165 Lakes Environmental Association	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
Totals:	\$0	\$0	\$4,900	\$4,900	\$4,900	\$4,900
Year End Balance (2013 Budget - 2013 Expenses):						\$0

WARRANT ARTICLE #39						
GRANTS - WATERFORD HISTORICAL SOCIETY	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
430-165 Waterford Historical Society	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
Totals:	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
Year End Balance (2013 Budget - 2013 Expenses):						\$0

WARRANT ARTICLE #40						
GRANTS - WATERFORD LIBRARY	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
430-165 Waterford Library	\$0	\$0	\$16,000	\$16,000	\$16,000	\$16,000
Totals:	\$0	\$0	\$16,000	\$16,000	\$16,000	\$16,000
Year End Balance (2013 Budget - 2013 Expenses):						\$0

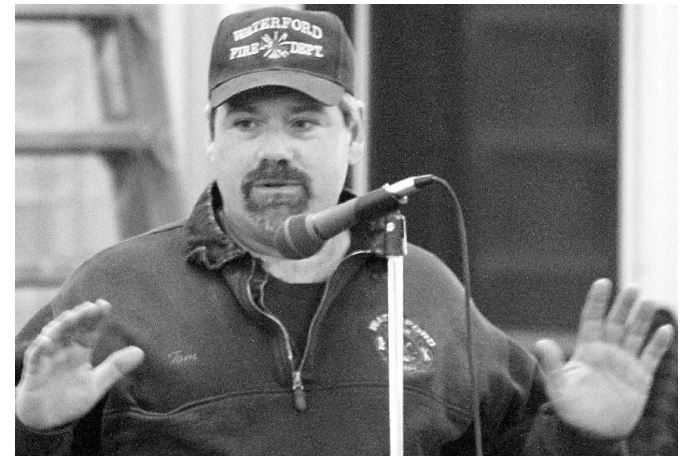
WARRANT ARTICLE #41						
GRANTS - CHARITABLE DONATIONS	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
430-165 Androscoggin Home Care	(\$80)	(\$80)	\$1,332	\$1,332	\$1,332	\$1,252
430-165 Bear Pond Watershed Survy	(\$1,000)	(\$1,000)	\$0	\$1,000	\$1,000	\$0
430-165 Community Concepts	(\$187)	(\$187)	\$3,120	\$3,120	\$3,120	\$2,933
430-165 Lake Region Senior Transportation (Formerly Bridgton Sr. Trans)	(\$50)	(\$50)	\$450	\$475	\$475	\$425
430-165 Progress Center	\$0	\$0	\$250	\$0	\$0	\$0
430-165 Project Graduation	\$0	\$0	\$100	\$0	\$0	\$0
430-165 R.E.A.C.H.	(\$470)	(\$470)	\$470	\$470	\$470	\$0
430-165 Safe Voices	\$0	\$0	\$200	\$200	\$200	\$200
430-165 Seniors Plus	\$0	\$0	\$500	\$187	\$187	\$187
430-165 Tri-county Mental Health	(\$72)	(\$72)	\$1,370	\$1,200	\$1,200	\$1,128
430-165 Waterford Sanata	\$0	\$0	\$1,000	\$0	\$0	\$0
430-165 Western Maine Transportation	\$100	(\$150)	\$250	\$250	\$0	\$100
430-165 Western Maine Vetrans	\$175	\$175	\$0	\$0	\$0	\$175
Totals:	(\$1,584)	(\$1,834)	\$9,042	\$8,234	\$7,984	\$6,400
Year End Balance (2013 Budget - 2013 Expenses):						(\$250)



Road Commissioner &
Assistant Fire Chief Brad Grover



Fire Chief Adrien Morin



Assistant Fire Chief Tom Murch

WARRANT ARTICLE #42						
PUBLIC WORKS - HIGHWAYS AND BRIDGES	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
450-065 Asphalt & Hot Top	\$0	\$867	\$3,417	\$3,133	\$4,000	\$4,000
450-110 Culverts	\$0	(\$650)	\$3,148	\$5,650	\$5,000	\$5,000
450-155 Fuel, Gas & Oil	\$0	\$2,322	\$8,174	\$9,678	\$12,000	\$12,000
450-170 Gravel and/or Sand	\$0	\$2,375	\$10,450	\$9,625	\$12,000	\$12,000
450-175 Heat, Light & Water	\$0	\$0	\$345	\$0	\$0	\$0
450-270 Meals and Entertainment	\$0	(\$37)	\$11	\$37	\$0	\$0
450-275 Medical	\$0	(\$35)	\$58	\$235	\$200	\$200
450-285 Mow ing	\$6,500	(\$1,456)	\$11,620	\$12,956	\$5,000	\$11,500
450-310 Parts & Tires	\$0	(\$4,638)	\$34,111	\$37,638	\$33,000	\$33,000
450-320 Postage	\$0	(\$8)	\$0	\$8	\$0	\$0
450-380 Repair - Other Equipment	\$0	\$15,000	\$0	\$0	\$15,000	\$15,000
450-383 Repair - Vehicles	\$0	\$5,000	\$366	\$0	\$5,000	\$5,000
450-400 Salary - Equipment Operators	\$0	(\$73,678)	\$75,036	\$73,678	\$0	\$0
450-401 Salary - Equipment Operator #1	\$686	\$38,584	\$0	\$0	\$37,898	\$38,584
450-402 Salary - Equipment Operator #2	\$645	\$36,317	\$0	\$0	\$35,672	\$36,317
450-405 Salary - Foreman	\$811	\$1,108	45,432	44,860	\$45,157	\$45,968
450-410 Salary - General Laborers	\$0	\$0	\$0	\$0	\$0	\$0
450-415 Salary - Road Crew	\$0	\$0	0	0	\$0	\$0
450-450 Signs (E911)	(\$1,000)	\$0	\$1,244	\$0	\$1,000	\$0
450-460 Street Signs	\$1,000	(\$1,487)	\$2,186	\$2,487	\$0	\$1,000
450-470 Subcontract & Hired Labor	(\$6,500)	(\$795)	\$1,469	\$2,795	\$8,500	\$2,000
450-475 Supplies (Non Office)	\$0	(\$74)	\$2,665	\$2,574	\$2,500	\$2,500
450-490 Telephone	(\$1)	\$480	\$247	\$40	\$521	\$520
450-505 Training	\$0	\$0	\$173	\$0	\$0	\$0
450-515 Travel and Mileage	\$0	(\$68)	\$0	\$68	\$0	\$0
Totals:	\$2,142	\$19,127	\$200,151	\$205,462	\$222,447	\$224,589
Year End Balance (2013 Budget - 2013 Expenses):						\$16,985

WARRANT ARTICLE #43						
PUBLIC WORKS - WINTER SUPPLEMENTAL	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
960-155 Fuel, Gas & Oil	\$0	(\$3,668)	\$20,652	\$23,668	\$20,000	\$20,000
960-170 Gravel	\$0	\$1,098	\$5,466	\$902	\$2,000	\$2,000
960-180 Hired Equipment	\$0	(\$1,120)	\$0	\$1,120	\$0	\$0
960-310 Parts & Tires	\$0	\$0	\$1,375	\$0	\$0	\$0
960-400 Salaries - Equipment Operators	\$0	\$0	\$16,292	\$0	\$0	\$0
960-401 Salary - Equipment Operator #3	\$0	(\$1,349)	\$0	\$16,429	\$15,080	\$15,080
960-402 Overtime - Equipment Operator #1	\$9,604	(\$957)	\$1,747	\$13,841	\$3,280	\$12,884
960-403 Overtime - Equipment Operator #2	(\$3,087)	\$0	\$1,644	\$0	\$3,087	\$0
960-404 Overtime - Equipment Operator #3	(\$2,610)	\$0	\$995	\$0	\$2,610	\$0
960-406 Overtime - Foreman	(\$3,908)	\$0	\$2,177	\$0	\$3,908	\$0
960-435 Sand and Salt (Now Just Salt)	\$0	\$4,711	\$34,062	\$35,289	\$40,000	\$40,000
960-435 Winter Sand	\$0	\$3,490	\$20,234	\$16,760	\$20,250	\$20,250
960-470 Subcontract & Hired Labor	\$0	\$6,950	\$7,865	\$1,050	\$8,000	\$8,000
Totals:	(\$0)	\$9,156	\$112,508	\$109,058	\$118,214	\$118,214
Year End Balance (2013 Budget - 2013 Expenses):						\$9,156

WARRANT ARTICLE #44						
PUBLIC WORKS - WINTER SAFETY ACCOUNT	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
Designated Savings Account:	\$0	\$0	\$0	\$0	\$0	\$0
1. This is not a spending account. It is a savings account. 2. This account will be used if winter conditions are harsh enough to cause spending to exceed the budgeted amount. 3. Should any of this money be needed, money is to be raised during the next annual Town Meeting to replenish the balance taken. 4. This account was established to eliminate the need to raise more than needed in order to protect against a bad winter. 5. Since it's inception in 2010, this practice has saved the taxpayers more than \$60,000.						

WARRANT ARTICLE #45						
PUBLIC WORKS - CAPITAL ROAD IMPROVEMENTS	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
105-065 Asphalt & Hot Top	\$33,478	\$34,734	\$151,431	\$165,266	\$166,522	\$200,000
Totals:	\$33,478	\$34,734	\$151,431	\$165,266	\$166,522	\$200,000
Year End Balance (2013 Budget - 2013 Expenses):						\$1,256

SUMMARY OF WARRANT ARTICLES #42 - #45						
SUMMARY	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
Highways and Bridges	\$2,142	\$19,127	\$200,151	\$205,462	\$222,447	\$224,589
Winter Supplemental	(\$0)	\$9,156	\$112,508	\$109,058	\$118,214	\$118,214
Capital Road Improvements	\$33,478	\$34,734	\$151,431	\$165,266	\$166,522	\$200,000
Totals:	\$35,619	\$63,017	\$464,090	\$479,786	\$507,184	\$542,803
Year End Balance (2013 Budget - 2013 Expenses):						\$27,397

WARRANT ARTICLE #46						
SPECIAL EQUIPMENT ACCOUNT	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
450-132 Transfer To Savings	\$0	\$10,000	\$0	\$0	\$10,000	\$10,000
Totals:	\$0	\$10,000	\$0	\$0	\$10,000	\$10,000
Year End Balance (2013 Budget - 2013 Expenses):						\$10,000
Note: Unless noted otherwise, an expense in this account simply denotes a transfer of the allocated amount to the savings account.						

WARRANT ARTICLE #47						
GARAGE IMPROVEMENT ACCOUNT	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
Future Improvements	\$0	\$0	\$0	\$0	\$0	\$0
Totals:	\$0	\$0	\$0	\$0	\$0	\$0
Year End Balance (2013 Budget - 2013 Expenses):						\$0

WARRANT ARTICLE #48						
INSURANCES - GENERAL	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
510-185 Bonds	\$30	\$30	\$1,101	\$750	\$750	\$780
510-190 Fire Liability	\$623	\$123	\$1,967	\$2,467	\$1,967	\$2,590
510-195 General Liability	\$1,369	\$133	\$1,434	\$2,670	\$1,434	\$2,803
510-205 Public Liability	\$75	\$75	\$1,500	\$1,500	\$1,500	\$1,575
510-215 Vehicle Liability	\$54	\$413	\$8,628	\$8,269	\$8,628	\$8,682
Totals:	\$2,151	\$774	\$14,630	\$15,656	\$14,279	\$16,430
Year End Balance (2013 Budget - 2013 Expenses):						(\$1,377)

WARRANT ARTICLE #49						
INSURANCES - WORKERS COMPENSATION	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
510-220 Workers Compensation	\$603	(\$746)	\$12,064	\$12,180	\$10,831	\$11,434
Totals:	\$603	(\$746)	\$12,064	\$12,180	\$10,831	\$11,434
Year End Balance (2013 Budget - 2013 Expenses):						(\$1,349)

WARRANT ARTICLE #50						
INTERNET EXPENSES	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
520-235 Internet Web Licensing Fees	\$0	\$50	\$150	\$100	\$150	\$150
520-412 Salaries - Other	\$0	(\$1)	\$2,548	\$2,501	\$2,500	\$2,500
Totals:	\$0	\$49	\$2,698	\$2,601	\$2,650	\$2,650
Year End Balance (2013 Budget - 2013 Expenses):						\$49

WARRANT ARTICLE #51						
MUNICIPAL BUILDING TOWN GARAGE	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
610-132 Equipment Purchases	\$0	\$0	\$500	\$0	\$0	\$0
610-175 Heat, Light & Water (Utilities)	\$1,000	\$107	\$5,437	\$5,893	\$5,000	\$6,000
610-230 Internet Fees	\$0	\$46	\$539	\$494	\$540	\$540
610-250 Janitorial & Maintenance	\$50	(\$653)	\$1,177	\$703	\$0	\$50
610-370 Repairs Buildings	(\$1,000)	\$609	\$0	\$391	\$2,000	\$1,000
610-475 Supplies	\$0	\$352	\$112	\$148	\$500	\$500
610-490 Telephone	\$75	(\$27)	\$444	\$602	\$500	\$575
Totals:	\$125	\$435	\$8,210	\$8,230	\$8,540	\$8,665
Year End Balance (2013 Budget - 2013 Expenses):						\$310

WARRANT ARTICLE #52						
MUNICIPAL BUILDING TOWN OFFICE	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
620-132 Equipment Purchases	\$0	(\$170)	\$0	\$170	\$0	\$0
620-175 Heat, Light & Water (Utility)	\$2,000	(\$2,437)	\$13,104	\$16,437	\$12,000	\$14,000
620-250 Janitorial & Maintenance	\$500	\$1,028	\$6,812	\$6,472	\$7,000	\$7,500
620-285 Mow ing	(\$120)	\$225	\$1,120	\$775	\$1,120	\$1,000
620-370 Repairs - Buildings	(\$1,000)	\$1,460	\$889	\$2,040	\$4,500	\$3,500
620-445 Security & Monitoring Systems	\$0	\$0	\$384	\$0	\$0	\$0
620-475 Supplies	(\$50)	\$21	\$379	\$279	\$350	\$300
Totals:	\$1,330	\$127	\$22,688	\$26,173	\$24,970	\$26,300
Year End Balance (2013 Budget - 2013 Expenses):						(\$1,203)



Members of the Bear Pond Watershed Survey team in May



The team chatted with Diana Wright about erosion along Sweden Road

WARRANT ARTICLE #53						
OFFICE EXPENSES	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
700-055 Accounting & Auditing	\$0	\$0	\$7,000	\$7,000	\$7,000	\$7,000
700-060 Advertising	(\$150)	\$112	\$397	\$288	\$550	\$400
700-072 Awards & Trophies	(\$50)	\$22	\$0	\$28	\$100	\$50
700-075 Bank Charges	(\$115)	(\$57)	\$135	\$57	\$115	\$0
700-120 Dues & Subscriptions	\$100	\$91	\$2,575	\$2,610	\$2,600	\$2,700
700-125 Election Expenses	(\$300)	\$187	\$1,127	\$513	\$1,000	\$700
700-132 Equipment Purchases	\$0	\$920	\$1,037	\$80	\$1,000	\$1,000
700-230 Internet Fees	(\$25)	\$1	\$599	\$599	\$625	\$600
700-270 Meals (and Entertainment)	\$0	\$100	\$39	(\$25)	\$75	\$75
700-280 Moderator Fees	\$50	\$0	\$250	\$300	\$250	\$300
700-290 Office Supplies	(\$150)	(\$41)	\$1,288	\$891	\$1,000	\$850
700-295 Other Professional Fees	\$100	\$59	\$1,477	\$1,541	\$1,500	\$1,600
700-320 Postage	\$100	(\$258)	\$1,740	\$2,258	\$1,900	\$2,000
700-325 Printing & Copying	\$0	\$24	\$2,603	\$2,776	\$2,800	\$2,800
700-340 Real Estate Lien Costs	(\$100)	\$23	\$1,077	\$1,027	\$1,150	\$1,050
700-345 Recording Fees	\$50	(\$9)	\$883	\$959	\$900	\$950
700-375 Repairs - Office Equipment	(\$64)	\$0	\$536	\$536	\$600	\$536
700-445 Security & Monitoring System	(\$151)	\$20	\$0	\$180	\$351	\$200
700-453 Software Support	\$200	(\$32)	\$7,778	\$7,932	\$7,700	\$7,900
700-470 Subcontract & Hired Labor	(\$200)	\$0	\$574	\$50	\$250	\$50
700-475 Supplies (Non Office)	(\$500)	\$0	\$505	\$0	\$500	\$0
700-490 Telephone	(\$307)	\$10	\$1,674	\$1,358	\$1,675	\$1,368
700-504 Town Recognitions	(\$50)	\$50	\$105	\$0	\$100	\$50
700-505 Training	(\$75)	\$15	\$0	\$236	\$325	\$250
700-515 Travel - Mileage	\$35	\$274	\$797	\$686	\$925	\$960
Totals:	(\$1,602)	\$1,508	\$34,196	\$31,881	\$34,991	\$33,389
Year End Balance (2013 Budget - 2013 Expenses):						\$3,110

WARRANT ARTICLE #54						
OFFICE EXPENSES LEGAL	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
700-255 Legal Fees	\$36,000	\$39,940	\$3,562	\$60	\$4,000	\$40,000
Totals:	\$36,000	\$39,940	\$3,562	\$60	\$4,000	\$40,000
Year End Balance (2013 Budget - 2013 Expenses):						\$3,940

WARRANT ARTICLE # 55						
OFFICIALS SALARIES	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
700-395 Salary - Deputy Clerk	\$1,561	\$108	\$31,935	\$32,792	\$31,339	\$32,900
700-420 Salary - Secretarial	\$0	\$220	\$1,210	\$1,210	\$1,430	\$1,430
700-425 Salary - Selectmen	\$0	(\$0)	\$15,000	\$15,000	\$15,000	\$15,000
700-430 Salary - Town Clerk	\$989	\$112	\$38,542	\$38,738	\$37,861	\$38,850
Totals:	\$2,550	\$440	\$86,687	\$87,741	\$85,630	\$88,180
Year End Balance (2013 Budget - 2013 Expenses):						(\$2,111)

WARRANT ARTICLE #56						
PARKS	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
745-132 Equipment Purchases	\$1,050	\$916	\$0	\$284	\$150	\$1,200
745-132 Electrical Upgrade To Commons (Prior Year / Article 66)	(\$3,750)	(\$3,750)	\$0	\$3,750	\$3,750	\$0
745-175 Heat, Light & Water (Utilities)	\$0	\$29	\$313	\$346	\$375	\$375
745-250 Janitorial and Maintenance	\$0	(\$200)	\$269	\$425	\$225	\$225
745-285 Mowing	\$0	(\$615)	\$2,029	\$2,715	\$2,100	\$2,100
745-365 Rent - Sanitation Units	\$150	\$59	\$508	\$491	\$400	\$550
745-412 Salaries - Other	\$0	(\$1)	\$510	\$501	\$500	\$500
745-460 Signs	(\$550)	(\$542)	\$0	\$542	\$550	\$0
745-470 Subcontract & Hired Labor	\$0	(\$250)	\$140	\$250	\$0	\$0
745-475 Supplies	\$0	\$0	\$52	\$0	\$0	\$0
Totals:	(\$3,100)	(\$4,354)	\$3,821	\$9,304	\$8,050	\$4,950
Year End Balance (2013 Budget - 2013 Expenses):						(\$1,254)

WARRANT ARTICLE #57						
PLANNING BOARD	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
750-060 Advertising	(\$214)	\$150	\$207	\$86	\$450	\$236
750-120 Dues & Subscriptions	(\$50)	\$8	\$3,222	\$3,442	\$3,500	\$3,450
750-320 Postage	(\$50)	\$0	\$0	\$0	\$50	\$0
750-325 Printing & Copying	(\$200)	\$0	\$237	\$0	\$200	\$0
750-420 Salary - Secretarial	\$0	\$0	\$165	\$0	\$0	\$0
750-465 Stipends & Honorariums	\$0	\$800	\$3,000	\$2,800	\$3,600	\$3,600
750-470 Subcontract & Hired Labor	\$0	\$165	\$495	\$495	\$660	\$660
750-505 Training	\$0	\$65	\$75	\$35	\$100	\$100
Totals:	(\$514)	\$1,124	\$7,402	\$6,857	\$8,460	\$8,046
Year End Balance (2013 Budget - 2013 Expenses):						\$1,603

WARRANT ARTICLE #58						
HAZARDOUS TREES	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
770-470 Subcontract & Hired Labor	\$0	\$4,000	\$2,200	\$0	\$4,000	\$4,000
Totals:	\$0	\$4,000	\$2,200	\$0	\$4,000	\$4,000
Year End Balance (2013 Budget - 2013 Expenses):						\$4,000

WARRANT ARTICLE #59						
SPORTS AND RECREATION	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
850-060 Advertise	(\$75)	\$0	\$0	\$0	\$75	\$0
850-070 Athletic Equipment	(\$25)	\$874	\$901	\$301	\$1,200	\$1,175
850-072 Awards & Trophies	\$79	\$85	\$203	\$244	\$250	\$329
850-075 Bank Charges	\$0	(\$20)	\$0	\$20	\$0	\$0
850-132 Equipment Purchases	\$0	(\$535)	\$366	\$535	\$0	\$0
850-160 Miscellaneous Sports	\$2,040	\$827	\$2,556	\$2,463	\$1,250	\$3,290
850-175 Heat, Light & Water (Utility)	(\$406)	(\$32)	\$771	\$526	\$900	\$494
850-205 Insurance - Public Liability	\$470	\$470	\$0	\$0	\$0	\$470
850-210 Insurance - Sports & Recreation	(\$800)	(\$495)	\$746	\$495	\$800	\$0
850-250 Janitorial & Maintenance	\$19	(\$35)	\$460	\$54	\$0	\$19
850-253 League Fees	(\$272)	(\$50)	\$1,339	\$1,178	\$1,400	\$1,128
850-275 Medical & First Aid	(\$162)	\$11	\$845	\$27	\$200	\$38
850-365 Rent - Sanitation Units	(\$216)	(\$120)	\$1,295	\$1,154	\$1,250	\$1,034
850-380 Repairs & Maintenance	(\$200)	\$0	\$71	\$0	\$200	\$0
850-410 Salary - General Labor	(\$1,090)	\$1,410	\$1,200	\$0	\$2,500	\$1,410
850-451 Snack Shack Groceries & Drinks	\$0	(\$611)	\$2,389	\$611	\$0	\$0
850-465 Stipends & Honorariums	\$0	\$0	\$20	\$0	\$0	\$0
850-470 Subcontract & Hired Labor	\$1,380	\$1,045	\$1,170	\$1,235	\$900	\$2,280
850-475 Supplies	(\$406)	\$94	\$335	\$0	\$500	\$94
850-505 Training	(\$200)	\$0	\$86	\$0	\$200	\$0
850-525 Travel - Transportation	(\$120)	\$2	\$425	\$1,078	\$1,200	\$1,080
850-530 Uniforms	\$79	(\$198)	\$1,908	\$1,777	\$1,500	\$1,579
Totals:	\$95	\$2,724	\$17,086	\$11,696	\$14,325	\$14,420
Year End Balance (2013 Budget - 2013 Expenses):						\$2,629

WARRANT ARTICLE #60						
STREET LIGHTS	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
860-175 Heat, Light & Water (Utility)	\$0	(\$508)	\$5,423	\$6,008	\$5,500	\$5,500
Totals:	\$0	(\$508)	\$5,423	\$6,008	\$5,500	\$5,500
Year End Balance (2013 Budget - 2013 Expenses):						(\$508)

WARRANT ARTICLE #61						
TRANSFER STATION	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
930-060 Advertising	\$0	\$345	\$289	\$205	\$550	\$550
930-115 Disposal Fees (Hazardous Waste)	\$0	\$3,529	\$6,333	\$3,471	\$7,000	\$7,000
930-120 Dues & Subscriptions	\$0	(\$50)	\$0	\$50	\$0	\$0
930-132 Equipment Purchase	\$0	(\$801)	\$1,181	\$1,801	\$1,000	\$1,000
930-155 Fuel, Gas & Oil	\$0	(\$268)	\$1,812	\$2,018	\$1,750	\$1,750
930-175 Heat, Lights & Water (Utility)	\$0	\$500	\$208	\$0	\$500	\$500
930-180 Hired Equipment	\$0	\$1,200	\$1,900	\$1,800	\$3,000	\$3,000
930-250 Janitorial and Maintenance	\$0	(\$1,854)	\$118	\$1,854	\$0	\$0
930-260 Licenses	\$0	\$37	\$256	\$263	\$300	\$300
930-270 Meals & Entertainment	\$0	\$26	\$113	\$174	\$200	\$200
930-310 Parts & Tires	\$0	\$36	\$744	\$464	\$500	\$500
930-325 Printing & Copying	\$0	\$70	\$550	\$330	\$400	\$400
930-365 Rent - Sanitation	\$0	(\$17)	\$1,419	\$1,417	\$1,400	\$1,400
930-380 Repairs - Other Equipment	\$0	(\$302)	\$0	\$452	\$150	\$150
930-400 Salary - Equipment Operators	\$0	(\$1,025)	\$770	\$1,775	\$750	\$750
930-405 Salary Foreman	\$0	\$217	\$347	\$1,283	\$1,500	\$1,500
930-410 Salary - General Laborers	\$3,600	\$1,304	\$29,755	\$30,696	\$28,400	\$32,000
930-455 State Annual Report	\$0	\$64	\$132	\$136	\$200	\$200
930-470 Subcontract & Hired Labor	\$0	(\$150)	\$300	\$250	\$100	\$100
930-475 Supplies (Non Office)	\$0	(\$350)	\$157	\$450	\$100	\$100
930-478 Taxes-Other	\$0	\$35	\$1,099	\$1,065	\$1,100	\$1,100
930-490 Telephone	\$0	\$0	\$633	\$650	\$650	\$650
930-495 Tipping Fees for Disposal of Waste	\$0	\$2,893	\$71,220	\$75,289	\$78,182	\$78,182
930-496 Hauling of Waste	\$0	\$1,311	\$28,457	\$29,452	\$30,763	\$30,763
930-49X Tipping Fees for Disposal of Recyclables	\$0	\$0	\$0	\$0	\$0	\$0
930-497 Hauling of Recyclables	\$0	(\$831)	\$4,222	\$5,919	\$5,088	\$5,088
930-498 Fuel Surcharge	\$0	\$746	\$5,534	\$5,221	\$5,967	\$5,967
930-505 Training	\$0	\$0	\$0	\$0	\$0	\$0
930-515 Travel - Mileage	\$0	\$0	\$0	\$0	\$0	\$0
Totals:	\$3,600	\$6,664	\$157,547	\$166,486	\$169,550	\$173,150
Year End Balance (2013 Budget - 2013 Expenses):						\$3,064

WARRANT ARTICLE # 62						
Surplus Account	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
XXX-XXX Transfer To Surplus Savings Account	\$0	\$0	\$0	\$0	\$0	\$0
XXX-XXX Expense From Surplus Savings Account	\$0	\$0	\$0	\$0	\$0	\$0
Totals:	\$0	\$0	\$0	\$0	\$0	\$0
Year End Balance (2013 Budget - 2013 Expenses):						\$0

WARRANT ARTICLE # 64						
Repayment To Forestry Account	2014 Budget Increase	2014 Budget - 2013 Spend	2012 Expense	2013 Expense	2013 Budget	2014 Request
990-930 Transfer To Forestry Savings	\$0	\$23,658	\$0	\$0	\$23,658	\$23,658
Totals:	\$0	\$23,658	\$0	\$0	\$23,658	\$23,658
Year End Balance (2013 Budget - 2013 Expenses):						\$23,658

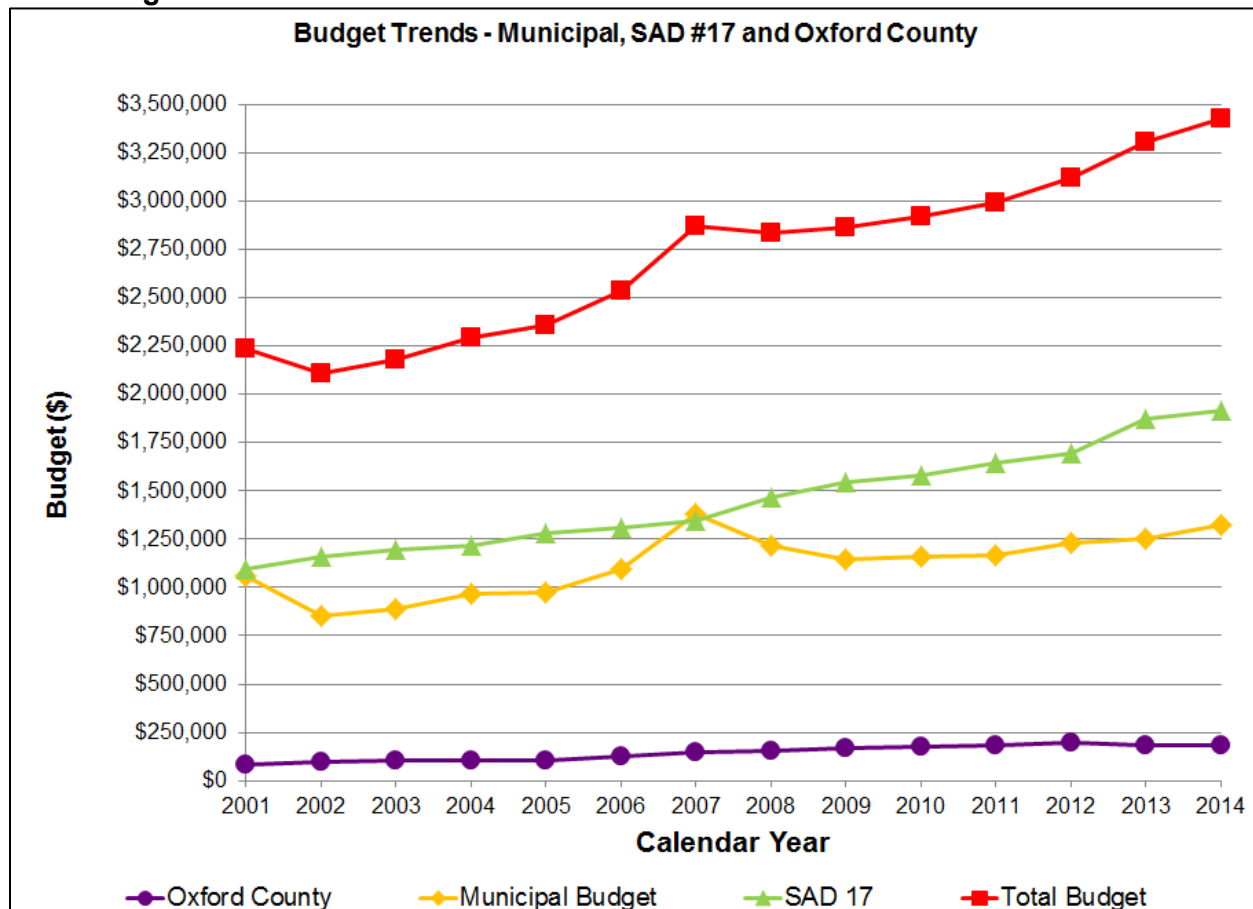
OXFORD COUNTY						
	2013 Budget Increase	2013 Budget - 2012 Spend	2012 Expense	2013 Expenses	2013 Budget	2014 Request
900-300 Oxford County Tax	(\$9,680)	(\$5,649)	\$190,149	\$186,211	\$185,000	\$184,500
Totals:	(\$9,680)	(\$5,649)	\$190,149	\$186,211	\$185,000	\$184,500
Year End Balance (2013 Budget - 2013 Expenses):						(\$1,211)

MSAD #17						
	2013 Budget Increase	2013 Budget - 2012 Spend	2012 Expense	2013 Expenses	2013 Budget	2014 Request
Line 1: MSAD #17 (January thru June)	\$103,049	\$103,049	\$830,478	\$896,091	\$896,088	\$933,527
Line 2: MSAD #17 (July thru December)	\$120,625	\$120,625	\$863,697	\$933,527	\$974,706	\$984,322
Line 3: CY 2012 Adjustment	\$0	\$0	\$0	\$32,393	\$32,388	\$0
Totals:	\$223,674	\$223,674	\$1,694,175	\$1,862,011	\$1,903,182	\$1,917,849
Year End Balance (2013 Budget - 2013 Expenses):						\$41,171

Financial Health and Status Report

The purpose of the “**Financial Health and Status Report**” is to help voters and budget planners better understand how spending initiatives are impacting the financial health of the town.

Total Budget vs. Calendar Year:



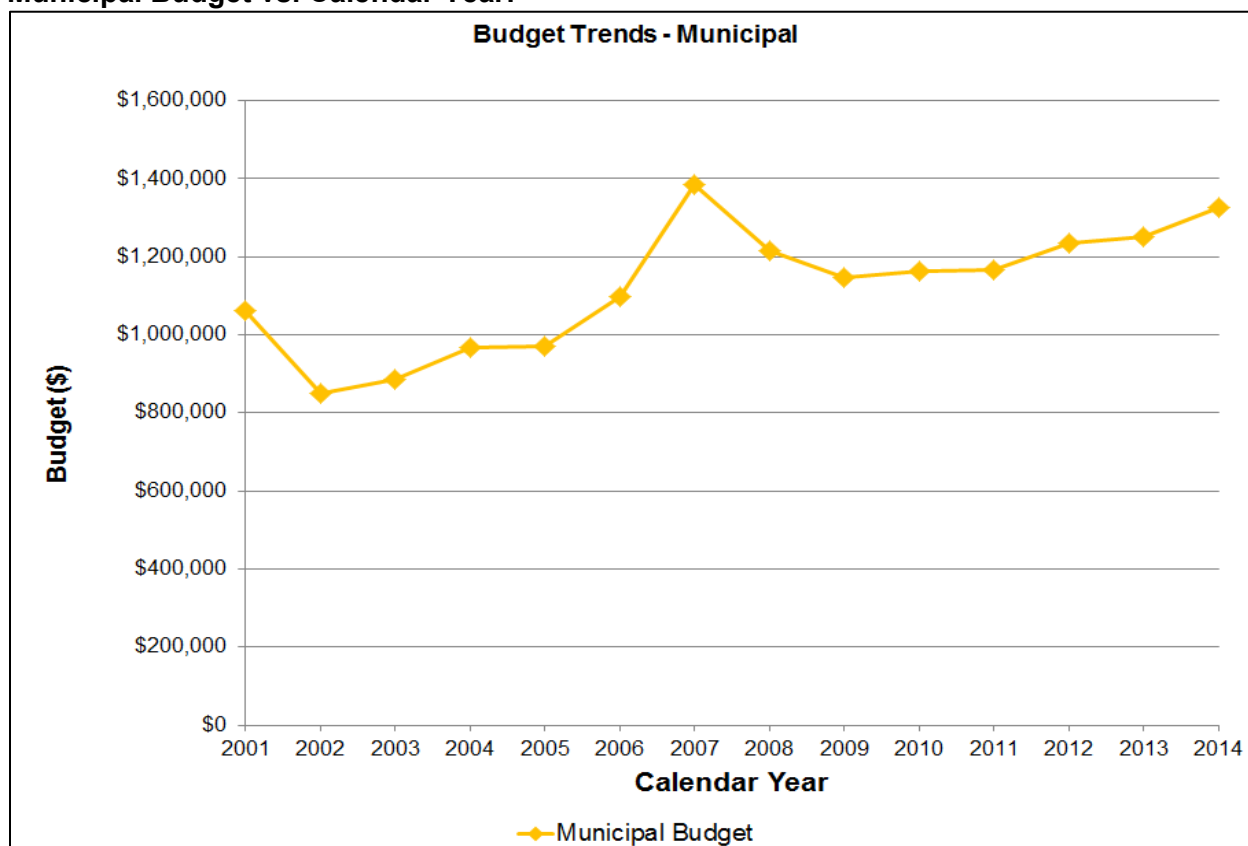
	2010	2011	2012	2013	2014
Municipal	\$1,161,973	\$1,167,176	\$1,235,010	\$1,251,574	\$1,330,505
SAD #17	\$1,583,665	\$1,645,000	\$1,694,175	\$1,870,794	\$1,917,849
Oxford County	\$174,010	\$181,000	\$194,180	\$185,000	\$184,500
Total Tax Budget	\$2,919,648	\$2,993,176	\$3,123,365	\$3,307,368	\$3,432,854
Mill Rate	\$12.75	\$13.25	\$13.50	\$14.30	\$14.80

Why This Chart:

The purpose of this chart is to show how the total tax budget (municipal, school, county) is changing over time, and what impact it is having on the mill rate.

Observations:

Historically the primary driver of Waterford's mill rate has been the school budget. This year the primary driver is the municipal budget.

Municipal Budget vs. Calendar Year:

	2010	2011	2012	2013	2014
Municipal	\$1,161,973	\$1,167,176	\$1,235,010	\$1,251,574	\$1,330,505
Mill Rate	\$12.75	\$13.25	\$13.50	\$14.30	\$14.30

Why This Chart:

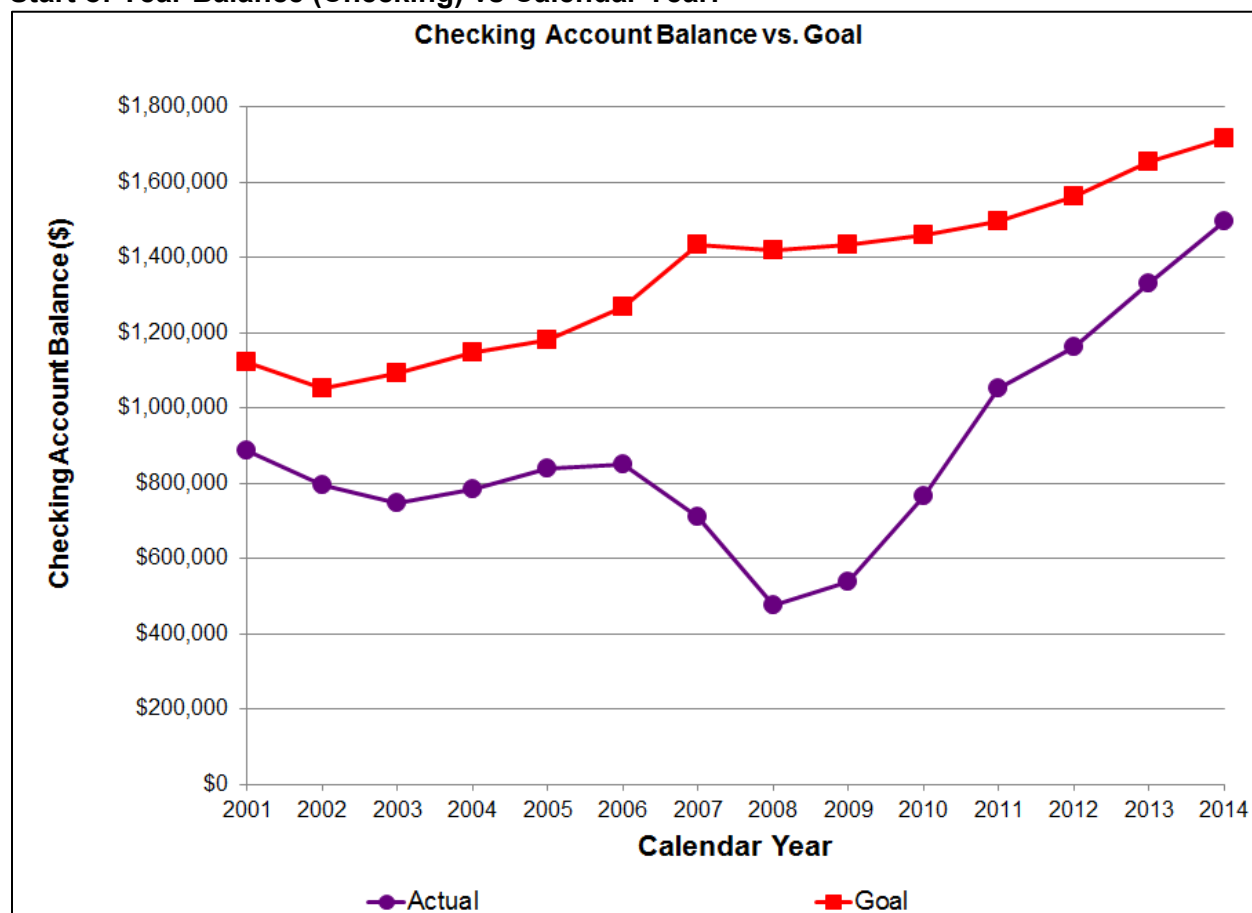
While the previous chart helps us understand the primary drivers for the overall budget increases (school, county, municipal), this chart helps us understand trends as they relate to the portion of the budget that we can control (municipal).

Observations:

The budget request for 2014 is \$103,700 more than last year. Much of the increase is due to spending initiatives aimed at improving the conditions of our roads and the accuracy of our tax assessments. Additional funds are being requested for legal fees that may be required due to a threatened law suit.

Paving: Traditionally we have funded our paving budget at \$150,000. Unfortunately due to the escalating price of hot top this amount is no longer sufficient to meet our paving needs. For 2014 we have asked for \$200,000. \$175,000 will come from taxes and the remaining \$25,000 will be rolled over from 2013 surplus. During 2014 we will also be working with the road commissioner on the development of a long-term roads plan which will become a new feature in next year's annual report.

Revaluation: The state requires that we conduct a new assessment at least once every ten years. Our last assessment was in 2003 so we are due. We have requested \$21,600 more than last year to support this effort. Of that \$12,200 will come from savings with the remainder coming from taxes.

Start of Year Balance (Checking) vs Calendar Year:

	2010	2011	2012	2013	2014
Starting Balance - Jan	\$767,228	\$1,051,473	\$1,162,124	\$1,332,057	\$1,497,248

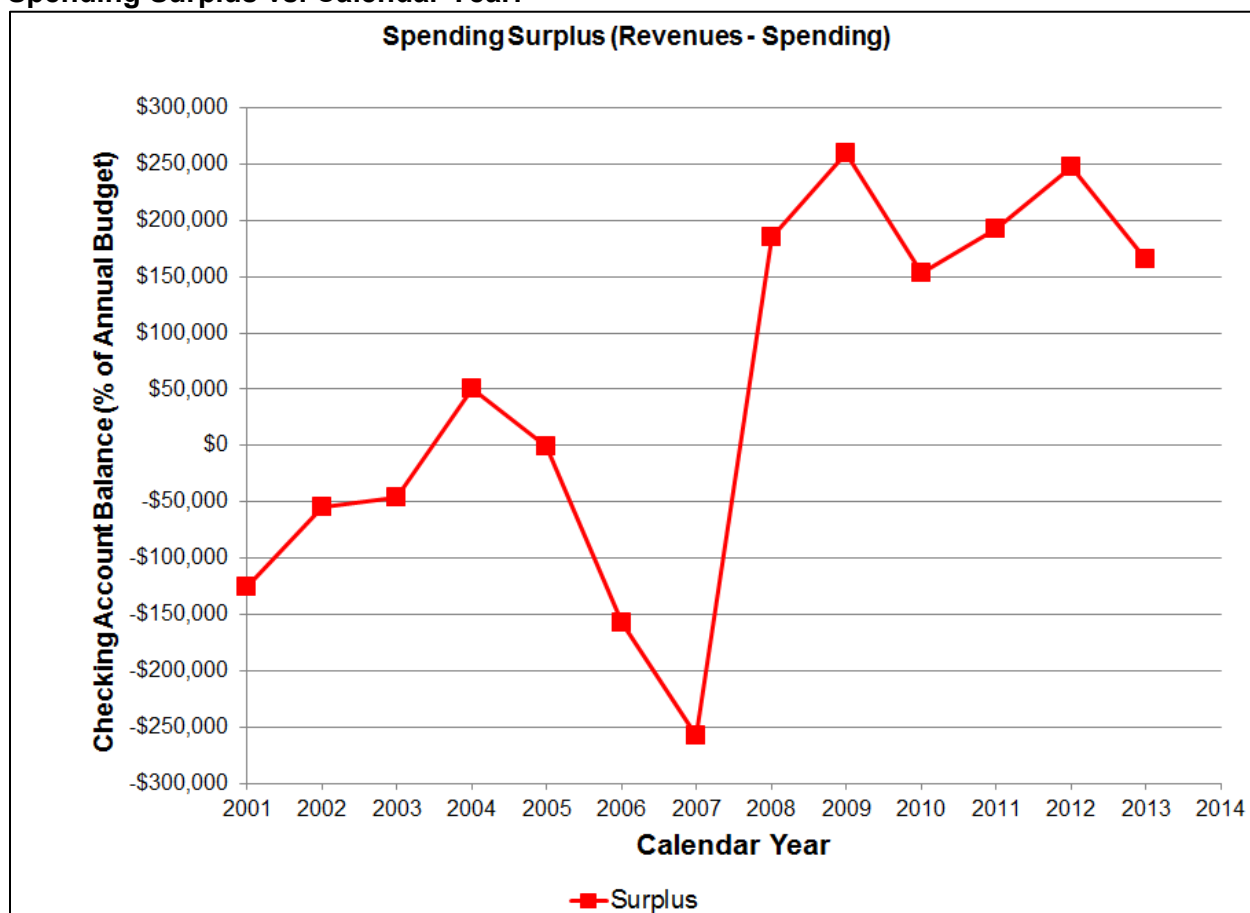
Why This Chart:

This chart is important as any gap between the goal line and the actual account balance indicates a potential cash flow issue.

The goal line shows how much money we predict we will need in the operating accounts at the beginning of the year in order to ensure that we will have sufficient funds to pay all of our bills on-time. Any trends showing a separation of these two curves should be considered alarming.

Observations

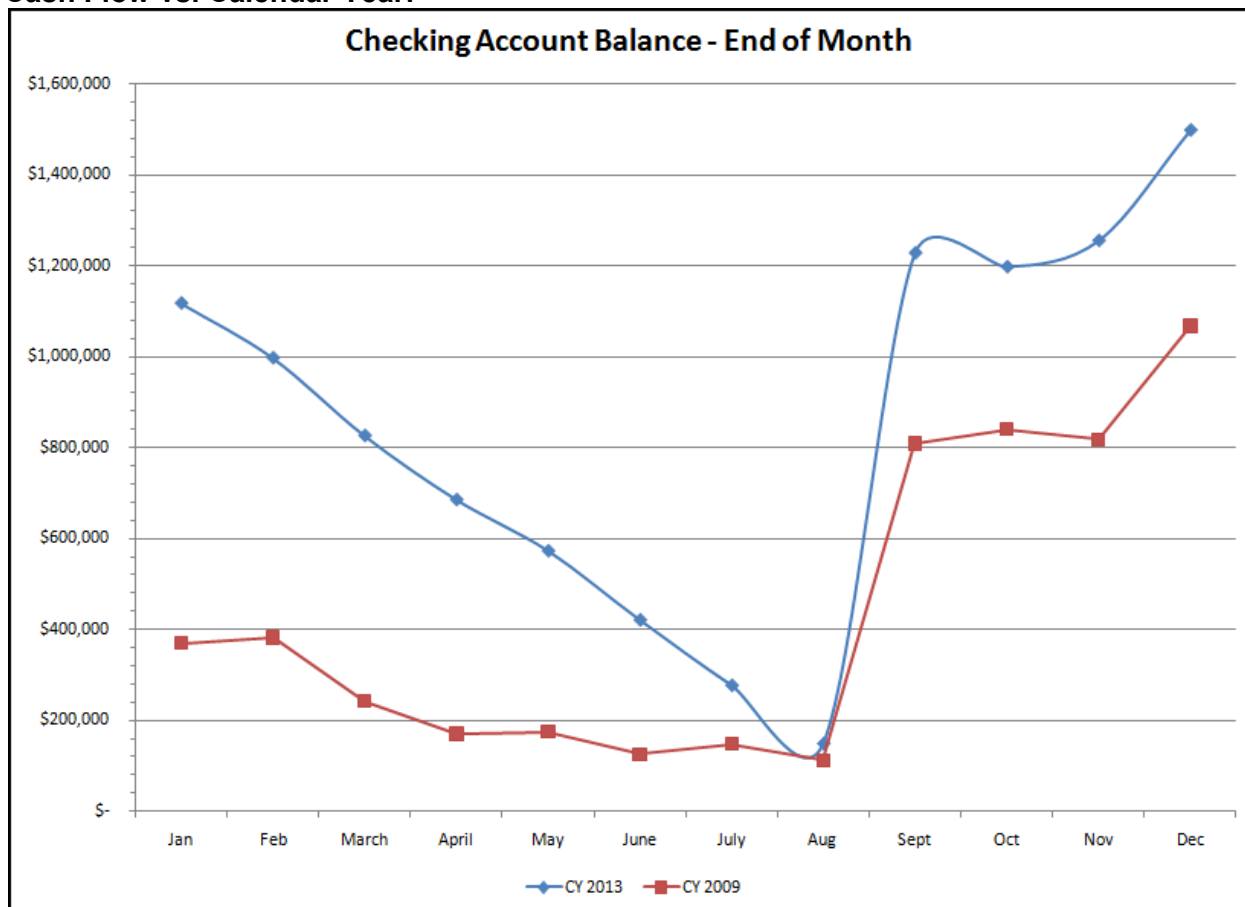
This chart clearly indicates that the town has been operating in a manner that is adding monies to our operating account. Additionally, we are adding monies at a faster pace than the budget is growing at, meaning we are closing the gap between how much money we need and how much money we have. If our performance continues to progress as shown, we should close the gap by 2016.

Spending Surplus vs. Calendar Year:**Why This Chart:**

This chart indicates if the town is operating in a mode that is adding monies to the town's checking and savings accounts (numbers greater than \$0), or if it is operating in a mode that is taking funds away (numbers less than \$0). The data shown includes all forms of Town revenue and all forms of Town spending.

Observations :

We are pleased to report that for the sixth year in a row our revenues have exceeded spending. In 2013 we added more than \$165,000 to our operating account, bringing the six year total to more than \$1,200,000. In comparison, during seven of the prior eight years spending exceeded revenues which resulted in a withdrawal of more than \$600,000 from this account.

Cash Flow vs. Calendar Year:**Why This Chart:**

This chart is important as it can be used as a predictive tool for making sure that there are adequate funds in the checking account to cover expenses.

Observations:

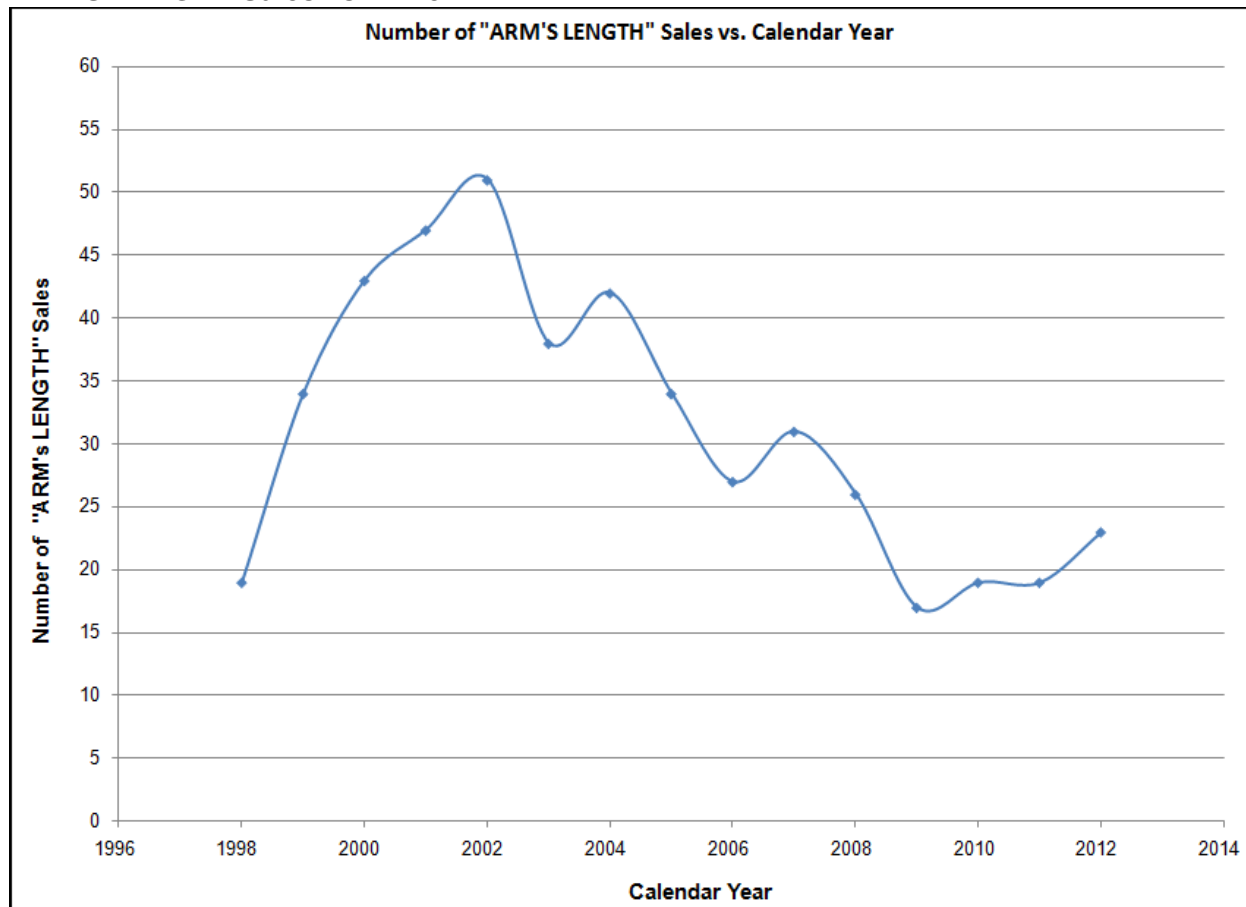
- In 2013 the year end checking account balance was at its highest level since we began tracking our monthly balance.
- Monies left in the account at the end of August is a good indicator of our financial health. Money left in the account at this time represents actual surplus revenues that can be transferred to savings.
- Although our end of year balance has improved dramatically, there has been very little movement in our end of month balance in August. This means that we are doing a very good job of closing the gap between what we need for monies at the beginning of the year and what we have. However, the fact that our minimum account balance (August) isn't moving indicates that we are not building a surplus of monies.
- It will become clear to us when we are truly building surpluses because our minimum account balance during August will start to grow. Surpluses are probably still a couple of years away.

Tax Assessment Review

The purpose of the “**Tax Assessment Review**” is to keep property owners informed as to the status of the town’s assessment practices. These practices are a critical part of making sure that the tax burden is distributed both fairly and equitably.

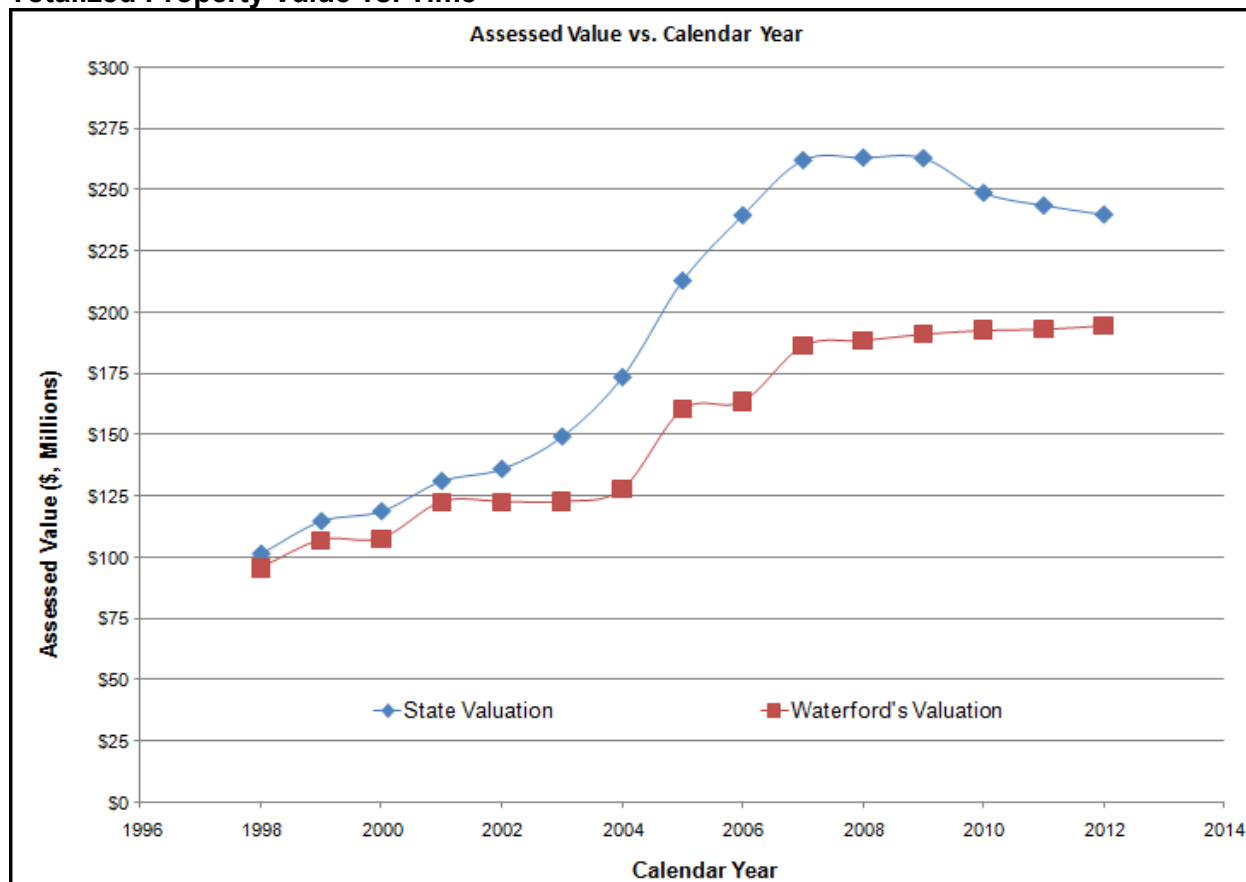
There is an annual review of the town’s assessment practices conducted by an auditor from the Property Tax Division of the Maine Revenue Service. A copy of the auditor’s report is available for review at the town office.

ARM’S LENGTH Sales vs. Time



Description: Each year a state auditor reviews property sales in our town. Before including a piece of property in their analysis they first determine if the real estate sale should be considered “at arm’s length”. To meet this criteria the property must have transferred ownership at what is believed to be fair market value. Disqualifying examples include sales under duress (bankruptcy, financial hardship) or transactions between family members.

Observations: This chart clearly shows that the number of properties being sold each year has dropped significantly since 2001. This reflects the overall status of the real estate market. When analyzing the sales data one must be aware of how small or large a sample size is, as very small sample sizes can compromise the quality of the data and the associated analysis.

Totalized Property Value vs. Time

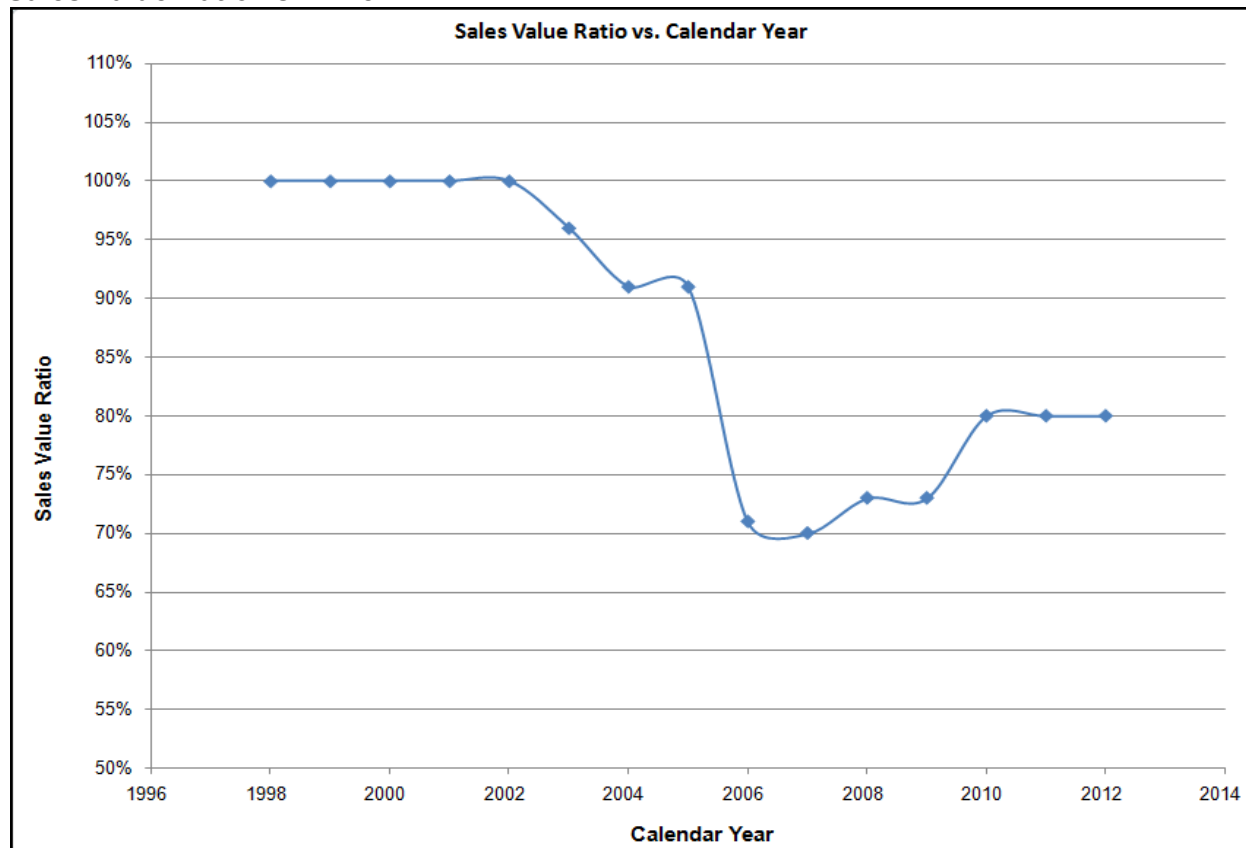
Description: This chart contains two trend lines. They include:

- Waterford's Valuation:** This is the value that Waterford's tax assessors have placed on all taxable property located within the town. This number, along with the annual budget, is used in determining the mill rate. There are two major steps in determining this value. First, assessors visit every property in the town and develop a tax card. The card lists key features for the property such as building size, condition, etc. This information is then used to calculate a replacement cost for the building. The value of the building(s) is then added to the land value and a total value for the property is determined. Finally, the value of all the tax cards in the municipality are added together to get the values shown above.
- State Valuation:** As the chart clearly shows, the state places a higher value on the property in Waterford than does the town's assessors. To arrive at the state value, the auditor reviews the properties that have sold during the analysis period. If they find that on average each property sold for 1.25 times more than the town's assessed value, the state will take the town's totalized valuation and multiply it by 1.25. On its surface this might not seem very accurate but over time it has proven to be a valuable feedback tool for the town.

Observations: Although not bad in of itself, the fact that these two lines are not closer together indicates that the town's assessment practices are not capturing all of the available property value. This only becomes a problem if the lost value is not evenly distributed amongst all

properties. If it is not evenly distributed, then it is likely that some people are paying more than their “fair” share, as determined by the state, and others are paying less.

Sales Value Ratio vs. Time:



Description: This chart compares, in the form of a ratio, how closely the town’s valuation is tracking that of the state. Numbers less than 100% indicate that the town’s valuation is lower than that of the state while numbers greater than 100% indicate the opposite. These numbers are generated as follows:

1. The sales value ratio (SVR) is calculated for each individual property sold during the analysis period by dividing the assessed value of the property by its sale price. A house assessed at \$80,000 that sold for \$100,000 would have a SVR of 0.80, or 80%. This information is then used to compile a list of all properties sold and their individual SVRs.
2. The list is then ranked in order of SVR, with the lowest calculated values appearing at the top, and the highest SVRs appearing at the bottom.
3. The state then divides the list into three sections. The top most section contains 15% of the properties listed, all of which have the lowest SVR numbers. The bottom most section contains another 15% of the properties listed, all having the highest SVRs. The middle section contains the remaining properties.
4. The state then averages the SVR numbers for the middle 70% of properties and reports this number as the town’s Sales Value Ratio (SVR). This is the number shown in the chart above.

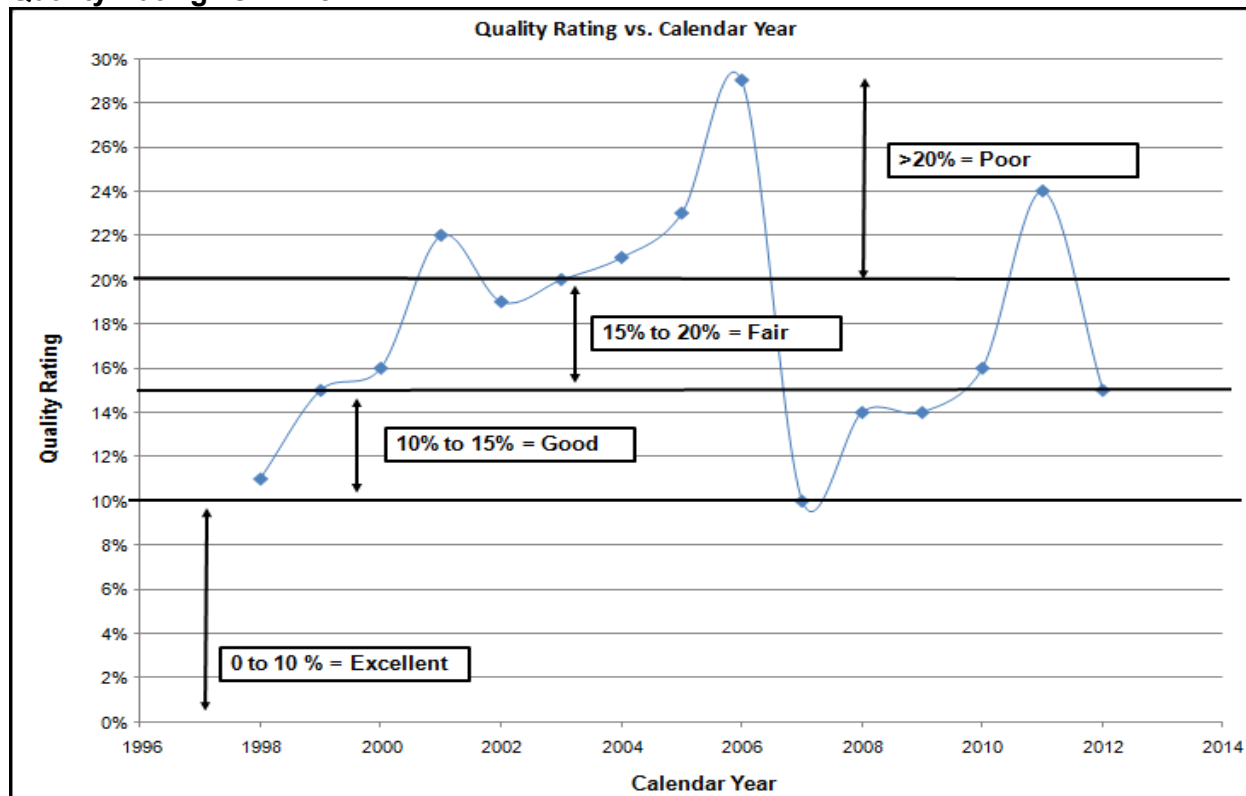
Conclusions:

- 2002 to 2006: During this period there was a dramatic and rapid downward trend in the SVR. This was the result of several factors, including rapidly escalating real estate prices as well as some flaws in the assessment practices in place at that time.
- 2007 to present: In 2007 the board of assessors implemented a new land, shorefront and building schedule which helped to bring the assessed values back into alignment with selling prices. Additionally, starting in 2010, the state's numbers, which lag behind the town's by about two years, began to reflect the current status of the real estate market.
- This chart reinforces the conclusions drawn on the previous chart. Specifically, that the town's current assessment methods are not capturing all of the real estate value.
- There are other advantages to maintaining the sales value ratio closer to 100%. For example, the amount of savings that we are allowed to pass on to the taxpayers each year for homestead and veterans exemptions are reduced by the amount of this ratio. For example, if the homestead exemption was \$10,000, we would only be allowed to pass on 80% of that value.
-



The start of the Fall Foliage One-Mile Fun Run

Quality Rating vs. Time



Description: This chart shows how the town's quality rating (QR) has changed over time. This number is an indication of how fair and equitable the town's assessment methods are. The process used to calculate the QR is as follows:

1. The sales value ratio (SVR) is calculated for each individual property sold during the analysis period by dividing the assessed value of the property by its sale price. A house assessed at \$80,000 that sold for \$100,000 would have a SVR of 0.80, or 80%. This information is then used to compile a list of all properties sold and their individual SVRs.
2. The list is then ranked in order of SVR, with the lowest calculated values appearing at the top, and the highest SVRs appearing at the bottom.
3. For each SVR on the list, the state subtracts the properties individual SVR from the average SVR detailed in the previous section. For example, if a particular property had a SVR of 0.70, and the population average was 0.80, the property would have a deviation of $0.80 - 0.70 = 0.10$. That number is then multiplied by 10 resulting in a deviation of 10%.
4. The QR for the town is the average of all deviations for the properties included in the analysis. The chart shows how various QR ratings compare to state standards. The lower the QR rating the better the town's assessment methods are at fairly and equitably distributing the tax burden. QR ratings above 20% are to be avoided. Ratings below 10% are difficult to achieve and maintain.

5. The number shown on the chart is the average quality rating for all properties sold during the analysis period.

Conclusions:

1. In general, it appears that the taxation adjustments made in 2007 have had a positive impact on both the Sales Value Ratio and the Quality Rating for the town.
2. The current assessment practices, combined with current market trends, are resulting in what we would term a fair and equitable distribution of the Town's tax burden.
3. Our quality (QR) rating is on the edge between good and fair. Ideally we would like the QR rating to be closer to 10%. Therefore the board of assessors is recommending that we complete a revaluation of the town's lands and buildings during this calendar year. Doing so will help us capture a greater portion of the total property value. More importantly, it will help us make sure that the tax burden is distributed both fairly and equitably in accordance with state standards.



The 4th of July parade is shown proceeding down Valley Road toward James Tyler Corner

Process for Implementing a New Valuation:

The following is a list of the steps that the board of selectmen / assessors will use when rolling out the new property valuation.

March – July 2014:

- Conduct field visits to all properties. The purpose is to make sure that the information recorded on the tax cards is accurate and reflects the current condition of the property. Current cards will be replaced with new cards that align better with our computerized tax card system (TRIO).
- Enter all data from field visits into TRIO. TRIO will calculate land and building values based on 2013 tax tables.
- Match check data from 2014. Unless errors are discovered during site visits, 2014 assessment values should be very similar to 2013 values.

August / September 2014:

- Issue 2014 tax bills. Once again, unless errors are discovered during site visits, the 2014 assessed values should be very similar to 2013 values.

September – December 2014:

- Update building values to reflect current replacement costs. Calculations would be determined following state standards. Condition factors will be applied so that the current condition of the property is reflected in the final assessed value.

January 2015:

- Letters sent to property owners showing 2014 vs. 2015 assessed values.

April – May 2015:

- Schedule appointments with individuals wishing to review assessed values.

June – July 2015:

- Site visits for buildings having open building permits to assess current condition and value.

August / September 2015:

- Send out 2015 tax bills.

Projected Revenue

(Limited To Revenue Sources That Are Used To Offset Taxes)

PROJECTED REVENUE - USED TO OFFSET TAXES					
Account	Description	2011 - TR	2012 - TR	2013 - Closed	2014 Proj
100	Animal Control	\$768	\$838	\$859	\$800
120	Auto Excise	\$222,575	\$228,340	\$261,610	\$230,000
150	Boat Excise	\$2,335	\$2,561	\$2,537	\$2,500
270	Fire Fees	\$0	\$37,100	\$0	\$0
275	Fire Department Reimbursement	\$1,724	\$10	\$50	\$0
300	General Assistance	\$610	\$1,616	\$1,242	\$1,000
400	Interest - Personal Property	\$55	\$0	\$0	\$0
403	Interest Other	\$2,854	\$4,059	\$3,563	\$3,250
405	Interest - Real Estate	\$5,149	\$5,110	\$3,718	\$3,500
409	Interest - Tax Liens	\$2,390	\$2,886	\$2,571	\$2,400
495	Fees - Births	\$472	\$466	\$574	\$450
500	Fees - Deaths	\$244	\$248	\$293	\$0
505	Fees - Marriage	\$1,312	\$1,211	\$1,136	\$1,000
510	Fees - Office Reimbursement	\$2,481	\$3,879	\$4,246	\$3,250
515	Fees - Other	\$40	\$0	\$0	\$0
520	Fees - Town Agent Fees	\$7,311	\$7,108	\$7,595	\$6,500
550	Fees - Planning Board	\$1,170	\$775	\$1,476	\$950
560	Fees - Building Permits	\$2,153	\$2,241	\$1,706	\$1,500
565	Permit Fees - Burial	\$28	\$28	\$136	\$0
595	State Grants - Roads (URIP)	\$68,004	\$68,004	\$97,598	\$68,000
615	Fees - Snack Shack	\$0	\$4,093	\$228	\$0
650	Fees - Sports and Recreation	\$2,651	\$5,116	\$5,082	\$3,800
660	State Grants - Homestead	\$17,287	\$24,144	\$37,841	\$17,500
665	State Grant - Tree growth	\$34,506	\$29,810	\$28,378	\$22,500
668	State Grant - Veterans	\$843	\$1,534	\$1,713	\$800
670	State Grant - Revenue Sharing	\$60,985	\$60,095	\$54,312	\$50,000
695	Transfer station - Albany	\$44,565	\$47,240	\$45,388	\$44,000
705	Transfer station - Stoneham	\$23,131	\$24,458	\$23,668	\$23,000
707	Transfer station - Vouchers	\$4,191	\$6,346	\$3,672	\$3,400
709	Transfer station - Waste	\$6,033	\$6,696	\$1,982	\$1,750
Actual:		\$515,868	\$576,012	\$593,171	\$491,850

Projected Mill Rate Calculation for 2014

CALCULATION WORKSHEET FOR MILL RATE / 2014 ESTIMATE			
Item	Description		
<u>MUNICIPAL VALUATION</u>			
1	Total Taxable Evaluation	\$	197,551,451
<u>APPROPRIATIONS</u>			
2	Municipal Appropriation	\$	1,330,780
3	County Appropriation	\$	184,500
4	MSAD Appropriation (January thru June)	\$	933,527
5	MSAD Appropriation (July thru December)	\$	984,322
7	Budget Overlay	\$	44,000
8	Total Appropriations = (2 + 3 + 4 + 5 + 6 + 7)	\$	3,477,129
<u>DEDUCTIONS</u>			
9	Taken from Savings	\$	12,200
10	Taken from School Investment Account	\$	100,000
11	Rolled from Previous Year	\$	47,588
12	From Revenue	\$	491,850
13	Total Deductions (9 + 10 + 11 + 12)	\$	651,638
<u>RAISED FROM TAXES</u>			
14	Appropriations (8) - Revenue (13)	\$	2,825,491
15	Mill Rate per Assessed \$ (14 / 1)	\$2,825,491 /	\$197,551,451 = \$0.01430
16	Mill Rate per Assessed \$1,000 (15 x 1000)		\$14.30
17	Mill Rate for Previous Year		\$14.30
18	Percent Increase In Mill Rate		0.02%

Please Note:

The mill rate shown above is just an approximation. It is being provided for discussion purposes only. The actual mill rate will be a function of:

1. The assessed value of the town as determined by the assessors (Item #1).
2. The Municipal Appropriations as decided at the annual Town Meeting (#2).
3. The Oxford County taxes (Item #3).
4. The MSAD 17 appropriations (Item #4 & #5).
5. The budget overlay (recommended by the town's auditor and voted on by the selectmen (Item #7).
6. Offsetting revenue as projected by the selectmen at the time the mill rate is set (Items #9 thru #12).

Revenue Report – All Sources

REVENUE REPORT / ALL SOURCES					
Account	Description	2010 TR	2011 - TR	2012 - TR	2013 Closed
100	Animal Control	\$ 644	\$ 768	\$ 838	\$ 859
120	Auto Excise	\$ 218,819	\$ 222,575	\$ 228,340	\$ 261,610
130	BETE Reimbursement	\$ -	\$ -	\$ -	\$ 1,225
150	Boat Excise	\$ 2,587	\$ 2,335	\$ 2,561	\$ 2,537
201	Cemetery Fee - Elm Vale	\$ -	\$ 600	\$ 1,300	\$ 2,400
202	Cemetery Fee - Pulpit Rock	\$ -	\$ 1,200	\$ 2,100	\$ 1,800
203	Cemetery Fee - Woodlawn	\$ -	\$ -	\$ -	\$ -
230	Dividends	\$ -	\$ -	\$ -	\$ -
233	Dog Licenses	\$ -	\$ -	\$ -	\$ -
234	Donations - Elm Vale Cemetery	\$ -	\$ -	\$ -	\$ 15,228
235	Fire Department Donations	\$ 1,500	\$ 695	\$ 700	\$ 21,510
236	Donations - Parks	\$ -	\$ -	\$ -	\$ 50
245	Federal Grants	\$ -	\$ -	\$ -	\$ -
250	FEMA	\$ -	\$ -	\$ -	\$ -
265	Fines	\$ -	\$ -	\$ 4,300	\$ -
270	Fire Fees	\$ 1,060	\$ -	\$ 37,100	\$ -
275	Fire Department Reimbursement	\$ 585	\$ 1,724	\$ 10	\$ 50
280	Forestry Income	\$ 7,754	\$ 42,727	\$ 17,027	\$ -
300	General Assistance	\$ 1,314	\$ 610	\$ 1,616	\$ 1,242
400	Interest - Personal Property	\$ 304	\$ 55	\$ -	\$ -
403	Interest Other	\$ 2,757	\$ 2,854	\$ 4,059	\$ 3,563
405	Interest - Real Estate	\$ 5,602	\$ 5,149	\$ 5,110	\$ 3,718
407	Interest - Savings	\$ 9,513	\$ 4,731	\$ 2,761	\$ 3,032
409	Interest - Tax Liens	\$ 1,979	\$ 2,390	\$ 2,886	\$ 2,571
410	Intra-town Income Charges	\$ -	\$ 3,600	\$ 2,100	\$ 1,800
441	McWain Pond Assoc. Share	\$ -	\$ -	\$ -	\$ -
451	Milfoil Fees - Keoka	\$ -	\$ -	\$ -	\$ -
480	Ordinances	\$ 18	\$ -	\$ 31	\$ -
495	Fees - Births	\$ 335	\$ 472	\$ 466	\$ 574
500	Fees - Deaths	\$ 486	\$ 244	\$ 248	\$ 293
505	Fees - Marriage	\$ 1,539	\$ 1,312	\$ 1,211	\$ 1,136
510	Fees - Office Reimbursement	\$ 3,979	\$ 2,481	\$ 3,879	\$ 4,246
515	Fees - Other	\$ 2,710	\$ 40	\$ -	\$ -
520	Fees - Town Agent Fees	\$ 7,349	\$ 7,311	\$ 7,108	\$ 7,595
524	Fees - Town Dog Fees	\$ 48	\$ 25	\$ 76	\$ 50
550	Fees - Planning Board	\$ 1,014	\$ 1,170	\$ 775	\$ 1,476
560	Fees - Building Permits	\$ 2,599	\$ 2,153	\$ 2,241	\$ 1,706
565	Permit Fees - Burial	\$ 26	\$ 28	\$ 28	\$ 136
570	Permits - Plumbing	\$ -	\$ -	\$ -	\$ -
580	Permits - Weapons	\$ -	\$ -	\$ -	\$ -

Revenue Report – All Sources (Continued)

REVENUE REPORT / ALL SOURCES					
Account	Description	2010 TR	2011 - TR	2012 - TR	2013 Closed
585	Personal Property Tax Commitment	\$ 16,827	\$ 16,628	\$ 18,954	\$ 19,425
590	Real Estate Tax Commitment	\$ 2,438,678	\$ 2,540,966	\$ 2,601,865	\$ 2,772,758
592	Real Estate Tax Supplement	\$ -	\$ -	\$ 5,869	\$ 2,771
595	State Grants - Roads (URIP)	\$ 68,004	\$ 68,004	\$ 68,004	\$ 97,598
598	Sand Lot Income	\$ 4,835	\$ 3,928	\$ 2,878	\$ 1,924
600	Security Gains / (Losses)	\$ -	\$ 7,327	\$ -	\$ -
615	Fees - Snack Shack	\$ 2,459	\$ 4,445	\$ 4,093	\$ 228
625	Snowmobile Income	\$ 1,868	\$ 13,880	\$ 847	\$ 536
650	Fees - Sports and Recreation	\$ 1,697	\$ 2,651	\$ 5,116	\$ 5,082
651	Road Race Income	\$ 8,665	\$ 9,047	\$ 10,090	\$ 9,450
655	State Grants - Fire Department	\$ -	\$ -	\$ -	\$ -
660	State Grants - Homestead	\$ 17,287	\$ 17,287	\$ 24,144	\$ 37,841
665	State Grant - Tree growth	\$ 19,132	\$ 34,506	\$ 29,810	\$ 28,378
668	State Grant - Veterans	\$ 873	\$ 843	\$ 1,534	\$ 1,713
670	State Grant - Revenue Sharing	\$ 56,228	\$ 60,985	\$ 60,095	\$ 54,312
695	Transfer station - Oxford	\$ 41,820	\$ 44,565	\$ 47,240	\$ 45,388
705	Transfer station - Stoneham	\$ 21,842	\$ 23,131	\$ 24,458	\$ 23,668
707	Transfer station - Vouchers	\$ 3,971	\$ 4,191	\$ 6,346	\$ 3,672
709	Transfer station - Waste	\$ 5,777	\$ 6,033	\$ 6,696	\$ 1,982
760	Veterans Exemption Reimbursement	\$ -	\$ -	\$ -	\$ -
890	Other Tax Refund	\$ (66)	\$ -	\$ 65	\$ (102)
999	Transfer Station - 2005 Audit Fees	\$ -	\$ 15,151	\$ -	\$ -
		\$ 2,984,419	\$ 3,180,819	\$ 3,246,975	\$ 3,447,028



Davis & Sharon Kimball and Betty Merrill, right, set out flags at Elm Vale Cemetery before Memorial Day.

Expense Report – All Sources

EXPENSES REPORT / ALL SOURCES					
Account	Description	2010 - TR	2011 - TR	2012 - TR	2013 - Closed
050	Animal Control	\$ 5,355	\$ 5,517	\$ 5,610	\$ 5,517
055	Appeals Board	\$ -	\$ 75	\$ 713	\$ -
060	Assessing	\$ 41,745	\$ 35,281	\$ 29,496	\$ 43,475
105	Capital Road Improvements	\$ 157,481	\$ 149,984	\$ 151,431	\$ 165,266
110	Cemetery - Bisbeetown	\$ 1,368	\$ 1,521	\$ 915	\$ 1,013
112	Cemetery - Elm Vale	\$ 3,885	\$ 11,407	\$ 13,271	\$ 4,901
114	Cemetery - Pulpit Rock	\$ 830	\$ 892	\$ 976	\$ 1,041
116	Cemetery - Woodlawn	\$ -	\$ -	\$ -	\$ 1,426
130	Code Enforcement	\$ 9,853	\$ 20,833	\$ 19,535	\$ 19,964
135	Comprehensive Plan Update	\$ 168	\$ 168	\$ -	\$ -
140	Conservation Commission	\$ -	\$ -	\$ -	\$ -
220	Emergency Management Agency	\$ 1,500	\$ 1,453	\$ 1,529	\$ 1,500
330	Fire Department	\$ 44,345	\$ 50,212	\$ 40,603	\$ 48,752
340	Fringe Benefits	\$ 82,448	\$ 95,340	\$ 88,803	\$ 94,976
410	General Assistance	\$ 4,966	\$ 4,164	\$ 3,574	\$ 4,093
420	General Government	\$ -	\$ -	\$ -	\$ -
430	Grants	\$ 53,421	\$ 54,972	\$ 57,966	\$ 57,158
450	Highway and Bridges	\$ 121,010	\$ 121,094	\$ 200,151	\$ 205,462
510	Insurances	\$ 30,861	\$ 30,913	\$ 26,694	\$ 27,836
520	Internet Expenses	\$ 2,640	\$ 2,553	\$ 2,698	\$ 2,601
540	Lake Conservation	\$ 5,100	\$ -	\$ -	\$ -
610	Municipal Building - Garage	\$ 7,068	\$ 8,705	\$ 8,210	\$ 8,230
620	Municipal Building - Town Office	\$ 20,363	\$ 27,259	\$ 22,688	\$ 26,173
700	Office Expenses	\$ 107,180	\$ 115,442	\$ 122,634	\$ 119,682
745	Parks	\$ 8,446	\$ 2,776	\$ 3,821	\$ 9,404
750	Planning Board	\$ 5,334	\$ 6,993	\$ 7,502	\$ 6,857
770	Protection	\$ -	\$ 2,435	\$ 2,200	\$ -
790	Road Race	\$ 8,665	\$ 9,047	\$ 10,090	\$ 9,450
800	Sand Lot	\$ 4,525	\$ 1,471	\$ 580	\$ 1,942
805	Snowmobile	\$ -	\$ 15,294	\$ -	\$ 2,500
850	Sports and Recreation	\$ 11,546	\$ 15,945	\$ 17,086	\$ 11,696
860	Street Lights	\$ 4,999	\$ 5,457	\$ 5,423	\$ 6,008
900	Taxes (SAD #17 and Oxford County)	\$ 1,757,665	\$ 1,822,169	\$ 1,884,324	\$ 2,048,222
930	Transfer Station	\$ 164,717	\$ 166,346	\$ 157,747	\$ 166,486
950	Werner Park	\$ 20	\$ 154	\$ -	\$ -
960	Winter Roads	\$ 163,177	\$ 202,211	\$ 113,418	\$ 109,058
		\$ 2,830,680	\$ 2,988,079	\$ 2,999,687	\$ 3,210,690

BALANCE SHEET

DECEMBER 31st,

ASSETS

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<u>Cash in Bank & On Hand:</u>				
Petty Cash	225.00	225.00	225.00	225.00
Checking - Norway Savings Bank	1,498,279.04	1,322,706.57	1,163,124.53	1,051,473.42
Savings - Norway Savings Bank	429,720.16	376,319.52	323,898.46	437,496.22
Total Cash in Banks & On Hand	<u>1,928,224.20</u>	<u>1,699,251.09</u>	<u>1,487,247.99</u>	<u>1,489,194.64</u>
<u>Accounts Receivable:</u>				
Accounts Receivable	33,610.76	15,986.49	19,752.35	32,109.30
Personal Property Tax	0.00	79.27	79.27	207.52
Real Estate Taxes	228,504.11	219,520.55	227,771.12	206,145.94
Tax Liens	67,147.58	64,633.48	67,312.28	59,760.60
Total Accounts Receivable	<u>329,262.45</u>	<u>300,219.79</u>	<u>314,915.02</u>	<u>298,223.36</u>
<u>Investments:</u>				
MorganStanley Smith Barney (At Fair Market Value)	<u>393,065.45</u>	<u>297,480.28</u>	<u>254,253.08</u>	<u>240,914.55</u>
<u>Tax Acquired Properties</u>	<u>22,339.32</u>	<u>21,794.38</u>	<u>11,215.36</u>	<u>0.00</u>
<u>Other Assets:</u>				
Capital Assets & Infrastructure	<u>5,545,902.00</u>	<u>5,698,487.00</u>	<u>5,671,487.00</u>	<u>5,655,369.00</u>
TOTAL ASSETS	<u>8,218,793.42</u>	<u>8,017,232.54</u>	<u>7,739,118.45</u>	<u>7,683,701.55</u>

LIABILITIES & NET ASSETS

<u>Liabilities:</u>				
Accounts Payable	38,512.98	15,349.63	32,979.76	25,448.44
Accrued Insurance Payable	0.00	0.00	0.00	0.00
Deferred Income	0.00	0.00	0.00	0.00
Prepaid Real Estate Taxes	133.20	1,073.42	448.62	1,461.59
Sales Tax Payable	0.00	0.00	0.00	39.00
Total Liabilities	<u>38,646.18</u>	<u>16,423.05</u>	<u>33,428.38</u>	<u>26,949.03</u>
<u>Net Assets (Fund Balances):</u>				
Capital Assets & Infrastructure	5,545,902.00	5,698,487.00	5,671,487.00	5,655,369.00
Designated Funds	469,956.10	469,956.10	469,956.10	469,956.10
Undesignated Funds	2,023,693.44	1,577,266.09	1,374,667.09	1,362,200.14
Net Revenues Over Expenses	140,595.70	255,100.30	189,579.88	169,227.28
Total Net Assets	<u>8,180,147.24</u>	<u>8,000,809.49</u>	<u>7,705,690.07</u>	<u>7,656,752.52</u>
TOTAL LIABILITIES & NET ASSETS	<u>8,218,793.42</u>	<u>8,017,232.54</u>	<u>7,739,118.45</u>	<u>7,683,701.55</u>

This statement has not been audited and, is nothing
more then a compilation of those balances existing
in TRIO as at December 31st, 2010, 2011, 2012 & 2013

BALANCE SHEET SUBSIDIARY SCHEDULES

DECEMBER 31st,

ASSETS

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<u>Petty Cash:</u>				
Office	125.00	125.00	125.00	125.00
Sports & Recreation	100.00	100.00	100.00	100.00
Total	<u>225.00</u>	<u>225.00</u>	<u>225.00</u>	<u>225.00</u>
<u>Checking:</u>				
Office - Norway Savings Bank	1,497,248.40	1,321,705.93	1,162,123.89	1,050,013.48
Sports & Recreation - Norway Savings Bank	1,030.64	1,000.64	1,000.64	1,459.94
Total	<u>1,498,279.04</u>	<u>1,322,706.57</u>	<u>1,163,124.53</u>	<u>1,051,473.42</u>
<u>Savings:</u>				
Bisbeetown Cemetery	5,300.82	5,287.59	5,847.92	6,679.11
Dump Improvement	15,595.01	15,556.07	15,516.69	15,439.11
Elm Vale Cemetery	24,851.47	7,206.05	15,608.69	25,631.90
Equipment Rotation	40,011.01	29,934.77	31,133.78	21,027.71
Fire Department	47,795.43	41,241.51	30,000.43	29,850.44
Forestry Fund	114,593.36	90,700.56	66,864.74	184,081.77
Gage Fund	38,778.86	38,682.04	38,683.89	38,490.47
Garage Improvement	7,381.75	7,363.32	8,356.89	8,315.12
Payson Fund	3,179.05	3,171.12	3,163.10	3,147.28
Pulpit Rock Cemetery	29,022.49	27,154.50	25,625.63	24,239.06
Revaluation Fund	12,221.90	17,403.37	23,269.38	27,647.91
Sandlot	13,997.73	13,980.97	11,655.05	11,641.46
School Fund	15,172.23	15,134.36	15,096.06	15,020.59
Snowmobile Fund	2,589.40	4,545.23	3,686.60	5,079.22
Sports & Recreation	2,217.28	2,436.72	1,130.92	1,111.84
Surplus Account	11,629.57	11,600.51	7,326.97	0.00
Werner Park	9,175.37	9,152.45	10,423.19	11,430.90
Winter Roads Emergency Funds	25,027.63	25,003.59	0.00	0.00
Unemployment Fund	11,179.80	10,764.79	10,508.53	8,662.33
Total	<u>429,720.16</u>	<u>376,319.52</u>	<u>323,898.46</u>	<u>437,496.22</u>
<u>Accounts Receivable:</u>				
Morin, J	8,490.00	11,140.00	13,690.00	14,350.00
Oxford County - Fire Department Reimburse	20,000.00	0.00	0.00	0.00
Oxford County - Transfer Station Reimburse	3,365.07	3,184.84	3,904.97	5,032.36
Stoneham - Transfer Station Reimbursement	1,755.69	1,661.65	2,157.38	2,625.58
Inter-departmental	0.00	0.00	0.00	10,101.36
Total	<u>33,610.76</u>	<u>15,986.49</u>	<u>19,752.35</u>	<u>32,109.30</u>

This statement has not been audited and, is nothing more than a compilation of those balances existing in TRIO as at December 31st, 2010, 2011, 2012 & 2013

BALANCE SHEET SUBSIDIARY SCHEDULES

DECEMBER 31st,

ASSETS

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<u>Personal Property Tax:</u>				
2005 Personal Property Tax	0.00	79.27	79.27	207.52
2013 Personal Property Tax	0.00	0.00	0.00	0.00
Total	<u>0.00</u>	<u>79.27</u>	<u>79.27</u>	<u>207.52</u>
<u>Real Estate Taxes:</u>				
2007 Real Estate Tax	0.00	0.00	(1,034.33)	(1,034.33)
2008 Real Estate Tax	561.19	561.19	561.19	2,852.96
2009 Real Estate Tax	804.91	804.91	774.44	3,450.15
2010 Real Estate Tax	877.71	877.71	1,080.61	200,877.16
2011 Real Estate Tax	875.03	1,125.22	226,389.21	0.00
2012 Real Estate Tax	876.26	216,151.52	0.00	0.00
2013 Real Estate Tax	224,509.01	0.00	0.00	0.00
Total	<u>228,504.11</u>	<u>219,520.55</u>	<u>227,771.12</u>	<u>206,145.94</u>
<u>Tax Liens:</u>				
2005 Tax Liens	454.36	454.36	454.36	464.49
2006 Tax Liens	3,105.48	3,105.48	3,105.48	6,542.37
2007 Tax Liens	4,241.26	4,241.26	4,314.82	7,015.06
2008 Tax Liens	689.31	689.31	770.48	10,286.37
2009 Tax Liens	1,699.14	1,699.14	17,887.51	35,452.31
2010 Tax Liens	942.35	14,268.60	40,779.63	0.00
2011 Tax Liens	15,441.81	40,175.33	0.00	0.00
2012 Tax Liens	40,573.87	0.00	0.00	0.00
Total	<u>67,147.58</u>	<u>64,633.48</u>	<u>67,312.28</u>	<u>59,760.60</u>
<u>Tax Acquired Properties:</u>				
2005 Tax Acquired Properties	10.13	10.13	(340.87)	0.00
2006 Tax Acquired Properties	3,282.96	3,282.96	2,916.36	0.00
2007 Tax Acquired Properties	2,097.11	2,097.11	1,557.72	0.00
2008 Tax Acquired Properties	3,858.37	3,858.37	2,514.09	0.00
2009 Tax Acquired Properties	4,105.94	4,105.94	2,618.97	0.00
2010 Tax Acquired Properties	3,178.83	3,178.83	1,074.06	0.00
2011 Tax Acquired Properties	3,058.24	3,058.24	875.03	0.00
2012 Tax Acquired Properties	1,443.15	2,202.80	0.00	0.00
2013 Tax Acquired Properties	1,304.59	0.00	0.00	0.00
Total	<u>22,339.32</u>	<u>21,794.38</u>	<u>11,215.36</u>	<u>0.00</u>

This statement has not been audited and, is nothing more than a compilation of those balances existing in TRIO as at December 31st, 2010, 2011, 2012 & 2013

BALANCE SHEET SUBSIDIARY SCHEDULES

DECEMBER 31st,

LIABILITIES

	2013	2012	2011	2010
<u>MorganStanley SmithBarney Investments:</u>				
Money Market	26,955.05	11,295.02	59,951.30	17,482.91
Common Stock	344,227.66	270,430.71	163,908.65	181,703.29
Exchanged Traded & Closed End Funds	18,721.40	0.00	0.00	0.00
Corporate Fixed Income	3,161.34	3,127.95	10,637.43	21,414.60
Preferred Stock	0.00	12,626.60	19,755.70	20,313.75
Total	393,065.45	297,480.28	254,253.08	240,914.55
<u>Capital Assets & Infrastructure:</u>				
Land	138,526.00	138,526.00	138,526.00	138,526.00
Buildings & Land Improvements	802,214.00	831,146.00	831,146.00	845,986.00
Machinery, Equipment & Vehicles	647,515.00	701,889.00	674,889.00	579,261.00
Infrastructure	3,957,647.00	4,026,926.00	4,026,926.00	4,091,596.00
Total (1)	5,545,902.00	5,698,487.00	5,671,487.00	5,655,369.00
<u>Accounts Payable:</u>				
Deferred Income	30.00	3,696.75	2,816.00	3,000.20
Dental Insurance Withheld	34.28	34.28	34.28	0.00
Inland Fish, Wildlife, Hunting & Fishing	0.00		0.00	0.00
Inland Fish, Wildlife & Snowmobiles	0.00		0.00	0.00
State Income Tax Withholding	0.00	3,806.65	0.00	0.00
Trade Payables	38,448.70	7,811.95	30,129.48	22,448.24
Total	38,512.98	15,349.63	32,979.76	25,448.44
<u>Prepaid Real Estate Taxes:</u>				
2011 Real Estate Tax	0.00	0.00	0.00	1,461.59
2012 Real Estate Tax	0.00	0.00	448.62	0.00
2013 Real Estate Tax	0.00	1,073.42	0.00	0.00
2014 Real Estate Tax	133.20	0.00	0.00	0.00
Total	133.20	1,073.42	448.62	1,461.59
<u>Sales Tax Payable:</u>				
Maine State Revenue Services - Autos	0.00	0.00	0.00	50.00
Maine State Revenue Services - Other	0.00	0.00	0.00	(11.00)
Total	0.00	0.00	0.00	39.00

(1) Data Taken From the 2012 Annual Audit Report Plus any Purchases During the Year.

This statement has not been audited and, is nothing
more than a compilation of those balances existing
in TRIO as at December 31st, 2010, 2011, 2012 & 2013

2013 UNPAID TAXES

Adams, Jenny (sold)	95.24
Ames, Andrew & Donna	790.43
Andrews, Stacy & Richard	3,356.21
Applin, John & Family	* 1,067.46
Applin, John & Family	* 282.45
Baker, Lyndsay	157.59
Barker, Richard	335.95
Barker, Steven	413.41
Bean, Rodney & Sonja	530.46
Beaudet, Manley	221.65
Beaulieu, Michael & Donna	105.53
Berner, Stephen	56.91
Bernier, Ellen	1,535.25
Bernier, Ellen & Lou	240.96
Berry, Mark	221.65
Bilentscheck, Mike (new owners)	157.73
Blier, Charles & Lisa	143.00
Bond, Tina & Stevie	976.48
Brainerd, Paul & Beth	242.90
Branch, Guy & Kelly Crosby	1,207.99
Brazao, Mary & M. Osborne	1,287.43
Brenske, Linda	1,828.97
Brown, David C III	2,494.64
Brown, Dave	74.43
Brown, Kevin & Cheryl	181.92
Bruns, Benjamin T	1,095.11
Buchko, Randy & Diana	* 237.54
Burke, George	526.96
Byrne, Edward & Michelle	222.72
Caldwell, John W	2,632.42
Carter, Rick & Jennifer	804.66
Cleveland, Jerome & Rebecca	664.16
Cleveland, Jerome & Rebecca	2,370.37
Coffin, Fred Sr	629.20
Coffin, Fred Sr	737.24

Connors, Claire	1,474.33
Cooper, Murray & Sadie Heirs of	457.60
Cotton, Leonard & Jacqueline	1,099.96
Coupe, Albert & Lorna Curley	* 2,348.20
Crawford, Jason & Erica	171.71
Curtis, Ann	* 584.34
Curtis, Robert & Diana	1,994.28
Cushing, Jessica M	712.11
Cutler, C. Chapin Jr.	753.54
Darrigo, Jo-Ann	** 818.56
Days, Sharon & Eliz & Others	1,958.39
Dilks, Harold & Mary	57.92
Dilks, Robert	85.74
Diomedede, Carol	26.31
Dobbins, Miranda	124.27
Doore, George S. Jr	1,292.36
Doucette, Carol	* 1,498.28
Duarte, Joyce R	900.19
Ducy, Gilbert & Heirs of Marilyn	* 1,203.09
Dyer, Darren & Jeffrey	215.22
Dyer, Darren (new owner)	3,151.72
Edmunds, Paul & Belinda	863.36
Edwards, Deborah	* 161.08
Emerson, Heirs of Geo & Joan Marr	1,124.32
Family Dream Properties LLC	8,261.47
Family Dream Properties LLC	6,055.19
Farrell, Dana & Jeremy	* 1,080.45
Farrington, Robert & Annette	1,492.92
Ferro, Michael	1,352.87
Ferreira, James & S. MacDonald	2,396.61
Finn, Michael & Colleen	* 235.86
Fitzgerald, Pete & Janice	** 94.98
Francis, Lon & Joan	2,958.67
Frechette, Ruth	* 113.03
Gagne, Roland Heirs of	1,115.90
Gammon, Stacy	546.98
Gill, Andrew & David	* 2.16

Goodwin, Veronica & Colin	1,201.92
Greenberg Family Properties LLC	2,445.31
Greenleaf, Douglas	797.65
Griffin, Lawrence & Catherine	437.58
Griffin, Lawrence & Catherine	2,909.18
Grover, Dana	1,446.95
Grover, Daniel R	1,861.50
Grover, Douglas	1,294.01
Grover, Douglas & Madeline	1,147.22
Hall, Adam	486.20
Harmon, Stanley	537.89
Hatch, Chester G	355.43
Hatstat, Robert & Diane	57.13
Heath, Jamie & T. Billings	1,329.69
Henderson, Barry H	759.33
Hooke, Steven & Colleen	314.74
Howard, Henry	2,466.82
Howard, Jean	1,080.51
Howe, John & Deb & Virginia contested	*221.07
Hutchinson, Bart	96.67
Ingersoll, Michael & Brenda	989.77
J & A's Holding LLC	* 30.00
Jennings, William D. Jr	600.60
Jennings, William D. Jr	71.50
Jennings, William D. Jr	1,259.83
Jennings, Carey & Lisa	278.14
Judkins, Richard & Kathleen	714.00
Kane, Peter L	534.82
Karry, Todd & Robin	214.50
Kimball, Douglas & Becki	192.08
Kimball, Kyle, Kelly & Winfield	*1,562.30
Kimball, Wade	1,269.48
Kimball, Wade	631.20
Kimball, Winfield	2,822.88
Kimball, Winfield	*521.91
Kimball, Winfield & Nancy Graiver	*1,036.12
Kinee, Jenny	84.37

Lacey, Ron & Angela	211.50
Landesberg, Roy & Lydia	* 25.95
Layman, Chris	314.23
Leach, Mathieu	29.89
LeClair, Cheryl	304.70
Leger, Rick & Tina	73.50
Leino, Paul	1,062.28
Libby, Mary	890.39
Littlefield, Bruce	846.42
Lockwood, Gary & Kimberly	*201.05
Lovell, Gordon & Irma	1,218.07
Lynch, Benjamin	143.00
Mancini, Joseph & Karen	*1,278.78
Marchant, David & Annette	** 22.88
Marchant, Scott & Jennifer	**33.32
Marchant, Vincent & Nancy	**97.81
Marston, Bradley & Suzanne	392.11
Martin, Stacy & Louis	15.59
Mayberry, Dot & Rita Charles(sold)	161.59
Mayberry, Dot & Rita Charles	513.51
McAllister, Margaret	978.91
McCabe, Everett & Vickie McCabe	455.46
McDaniel, Joan	240.96
McDaniels, William A heirs of	1,374.30
McGee, Gerald	562.35
McGowan, John & Moira	1,075.29
McGowan-Duffy, Moira	1,537.25
Mead, William Jr & Jun Hou	456.06
Meador, Patricia M	1,728.87
Mercer, Linda M	1,627.38
Merianos, Peter & Karen	408.98
Merrill, Glen & Vicki Lynn	1,423.42
Millett, Cathlean	143.00
Modem Wavs Inc	1,262.69
Moore, Gregory & Lynn	157.16
Morey, Wayne	821.54
Morse, James	*360.41

Murray, Michael & Jill	70.01
Nadeau, Robby & Christine	159.70
New Hats Inc	200.20
New Hats Inc	568.07
Pamaha LLC	1,225.80
Pappas, Lee & Jayne	758.86
Paradis, Barry S	679.64
Parsons, Jeff	41.90
Pelletier, Richard	293.15
Pike, Kelly & Michael Bryer Sr	1,347.78
Pinkham, Tim & Priscilla	154.47
Plourde, Amy & Gary	33.46
Pratt, Corey	194.77
Preble, Lawrence E Heirs of	928.93
R. Rolfe Corp	311.74
Reagan, Marla	653.80
Reed, Lori A	1,155.37
Rice, Todd & Nicole	270.41
Richard, Roger	905.26
Richardson, Rex W	513.37
Ridlon, Hazel	493.71
Rolfe, Edwin R III & Amy Mains	2,255.17
Rolfe, Edwin R III	200.20
Rolfe, Edwin R III	295.30
Rolfe, Edwin R Jr	1,298.44
Rolfe, Edwin R. Jr	210.93
Rolfe, Joseph	85.13
Rolfe, Renata	1,736.02
Rose, Jolene	1,183.17
Ross, Robert Jr	*10.59
Rounds, Laurence & etc.	*135.75
Rounds, Laurence R. III	3,887.10
Rounds, Laurence R. III	2,717.00
Rugg, Carlene M	462.89
Rust, Norman & Betty	1,173.69
Ryan, Douglas & Douglas Martin	*729.22
Sanborn, Barry	20.37

Sanborn, Paul M	883.17
Sanborn, Paul M	386.10
Sanborn, Paul M	849.42
Sandoval, Joan	823.68
Sargent, Lynn & Job	1,107.82
Scheerer, Donna	492.42
Schiffman, Robert & Jacob	5,904.47
Scott, Robert W	360.86
Scouler, Robert & Kellianne	215.87
Seams, Dale C	2,041.00
Searles, Kemsan	12.16
Searles, Kristen	115.12
Shriver, Frederick Jr. & Susan	2,178.75
Simmons, Nijkos S. Ley	523.38
Simon, Robert	228.94
Smith, Joey & Norma	193.45*
Sol, Marcel	2,221.15
Stanton, Tonia	599.10
Stearns, Debra	23.67
Stearns, Mark A	210.93
Stearns, Mark A	249.96
Sterry, Gail	455.46
Stevens, Margaret	490.49
Stickney, Rebecca	24.31
Studley, Kerrie M	281.71
Sturdivant, Wayne & Patricia	469.76
Sumner, Corey & Jen	15.59
Swan, Kevin	245.56
Talbot, Pamela	545.15
Tedford, Lawrence W (foreclosed)	499.93
Theiss, Kelly	1,424.57
Thompson, Daniel Sr & Jr	402.27
Thorman, Christopher G	1,900.47
Thorman, Christopher G	346.06
Torrey, Carolyn	78.01
Troy, Joanne	543.40
Troy, William H III	1,146.15

Tryder, Robert & Marlene	72.93
Verrill, Donna C	296.73
Verrill, Donna C	336.05
Wagner, Evelyn & Marc	3,350.28
Ward, Randolph D	1,988.82
Warner, Doug L (sold)	1,458.17
Warner, Doug L (sold)	670.74
Weymouth, Gayle & Wesley	776.49
White, Katherine & Joel Haycock	1,427.71
Whiting, Wendy & Robert Kimball Jr	1,147.46
Whitney, Jonathan	295.30
Whitt, Scott H	407.12
Williams, Norman & Heirs of George	* 581.35
Wiltjer, Rusty L	1,921.55
Woodbro Properties	362.51
Worster, Stacy & Bre	106.68
Zutter, David	684.90

\$204,958.56

Paid after books closed 20,854.84

* part-payment

** paid in full

2012 Unpaid Taxes

Diomedes, Carol	\$35.44
Hatch, Chester	*263.18
Holmberg, Russell & Helen	**82.28
Hooke, Steven & Colleen	390.08
Marchant, Scott & Jennifer	**53.46
McCabe Everett & Vicki Hatstat	*263.66
Nadeau, Robby & Christine	160.62
Rugg, Carlene M	439.70
Sterry, Gail	*263.08
Verrill, Donna	*208.15
Verrill, Donna	*145.79
	\$2,305.44

2012 Tax Liens

Andrews, Stacy & Richard	\$3,168.45
Beaulieu, Michael & Donna	115.90
Bernier, Ellen	1,452.06
Bernier, Ellen & Lou	227.48
Berry, Mark	39.09
Cleveland, Jerome & Rebecca	627.01
Cleveland, Jerome & Rebecca	2,237.76
Coffin, Fred Sr	263.71
Coffin, Fred Sr	698.69
Cotton, Leonard & Jacqueline	1,038.42
Crawford, Jason & Erica	174.53
Cushing, Jessica M	174.53
Duarte, Joyce R	852.53
Emerson, Geo Heirs of & Joan	1,443.15
Farrington, Robert & Annette	990.99
Grover, Daniel R	1,760.06
Grover, Douglas & Madeline	1,083.04
Henderson, Barry H	716.85
Hill, Ronald H	**569.36
Hutchinson, Bart	105.91
Judkins, Richard & Kathleen	926.10
Karry, Todd & Robin	202.50
Kimball, Douglas & Becki	181.91
Layman, Chris	38.93
Leino, Paul A	790.45
Mayberry, Dorothy & Rita Charles	152.55
Mayberry, Dorothy & Rita Charles	537.98
Mayberry, Dorothy & Rita Charles	**2,273.40
McGee, Gerald & Lisa	533.59
Meador, Patricia	*500.44
Millett, Cathlean	135.00
Morey, Wayne A	778.28
Morse, James & G. Onofrio	**248.12
Pappas, Lee & Jayne	752.02
Paradis, Barry S	644.31

R. Rolfe Corp	294.30
Reagan, Marla	619.92
Reed, Lori A	1,093.43
Richard, Roger	*662.89
Richardson, Rex W	484.65
Ridlon, Hazel	468.79
Rolfe, Edwin R III	2,129.00
Rolfe, Edwin R. III	278.77
Rolfe Edwin R. Jr	199.13
Rolfe, Joseph	278.77
Sanborn, Paul	833.76
Sanborn, Paul	364.50
Sanborn, Paul	801.90
Scheerer, Donna	464.87
Scouler, Robert & Kellianne	251.38
Thorman, Christopher G	1,796.85
Thorman, Christopher G	326.70
Tryder, Robert & Marlene	87.62
Whitt, Scott H	387.05
Wiltjer, Russell	1,816.75
	\$40,573.87

2011 Tax Liens

Beaulier, Michael & Donna	107.33
Bernier, Ellen	**702.02
Carter, Rich & Jennifer	745.58
Cleveland, Jerome & Rebecca	615.40
Cleveland, Jerome & Rebecca	* 1,701.73
Cotton, Leonard & Jacqueline	**1,019.19
Crawford, Jason & Erica	38.59
Cushing, Jessica M	659.82
Diomedede, Carol	34.78
Emerson, Geo Heirs of & Joan Marr	* 613.34
Henderson, Barry H	**703.58
Hill, Ronald	**558.82
Holmberg, Russell & Helen	**77.58

Judkins, Richard & Kathleen	**816.20
Mayberry, Dorothy & Rita Charles	**149.73
Mayberry, Dorothy & Rita Charles	**445.33
Mayberry, Dorothy & Rita Charles	** 66.05
Novello, Beverly	**40.08
Pappas, Lee & Jayne	*649.64
Paradis, Barry S	529.87
Reagan, Marla	621.69
Reed, Lori A	**1,086.43
Richardson, Rex W	*39.01
Ridlon, Hazel	*473.36
Rolfe, Edwin R III	2,087.54
Rolfe, Edwin R. Jr	195.44
Ryan, Christine	**63.86
Scheerer, Donna	**456.26
Scouler, Robert & Kelliannne	**84.49
Whit, Scott H	* 322.48
	\$15,814.66



VITAL RECORDS - 2013**MARRIAGE LICENSES**

Ward, Randolph & Deborah Smith	03/10/2013	Waterford
Schoneweis, Dyan & Blaise Evans	03/23/2013	Waterford
Rogers, Nathaniel & Breeanna McAllister	04/17/2013	Waterford
Nieman, Seth & Amy Walters	05/28/2013	Waterford
Abbott, Richard & Susan Nason	06/08/2013	Oxford
Thurlow, Nicholas & Melinda Noble	06/22/2013	Waterford
Fisher, Joseph & Courtney Jackson	06/27/2013	Waterford
Ryder, Brett & Catherine Sullivan	07/27/2013	Waterford
Grover, Dana & Pamela Walker	08/10/2013	Waterford
Davis, Debra & Rita Anctil	08/18/2013	Auburn
Richard, Michael & Mackenzie Rouwhorst	08/17/2013	Waterford
Toothaker, Brian & Bethany St. Pierre	08/24/2013	Oxford
Nowak, Frederick & Mary Welch	08/27/2013	Waterford
Green, Roger & Samantha Stevens	09/13/2013	Bailey Island
Heath, Jeremy & Cassandra Nicholas	09/14/2013	Waterford
Sherburne, David & Kaitlyn McCormack	10/05/2013	Poland
LeSage, Michael & Dawn Trevelino	10/12/2013	Waterford
Raymond, Austin & Angela Martinez	11/12/2013	Waterford
Roy, Thomas & Debra Maxim	12/18/2013	South Paris
Clark, Timothy & Tanya MacDonald	12/21/2013	Waterford

BIRTHS

Because of a change in Maine law, towns may no longer list birth details in town reports, only numbers. There were nineteen (19) females and ten (10) males.

DEATHS

Sampson, Franklin G	02/05/2013
Elliott, Anna Lee	06/24/2013
Starbird, Brian J	07/27/2013
Fillebrown, Charles A	07/30/2013
Millett, Betty Jean	08/27/2013
Grover, Michael S	10/08/2013
McAllister, Brenda C	10/08/2013
Rogers, Leslie E	11/17/2013

SAD 17

The Oxford Hills School District recognizes the value of a community-centered education. The Waterford Memorial School is a prime example of why this value remains true today. Your “red school” has grown and now has a total enrollment of 121 students from Harrison and Waterford in grades Pre-kindergarten through grade two.



Supt. Rick Colpitts

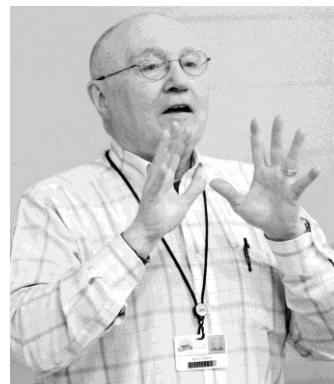
As a school district, we seek to strengthen connections with the communities we serve. The Waterford Memorial School established weekly Friday assemblies to help develop a strong community bond. Families are invited into the school to see presentations prepared by our students. Stories, songs, research projects, slide shows, skits and award ceremonies are some of the activities that the entire community has enjoyed. These Friday events encourage students to use speaking and listening skills as well as practice their reading or math talents for an audience. Our families have benefitted from the open-door feeling of our school community.

During our Aspire Higher Month, Waterford Memorial School students marched in the Aspire Higher March with nearly 4,000 community members, students and staff. Career day on November 18 included special community professionals who were gracious enough to share their time and talents. A special thanks to the following community members: Shauna Lane (nurse), Jeff and Colleen Winslow (Northern Heights Farms), Mark Shaw (CMP lineworker), Camie Bruns (Deep Woods Screen Repair), Spencer Morse (M&W Racing), Karen Catalano (hairstylist), David Joseph (Yankee Microwave), and Greg Grigsby (school counselor). Parents were invited in to see a slide show depicting each child and his/her goals for the future. Students came together at the conclusion of the slideshow to perform a school wide song about careers. During Fire Prevention Week, the Waterford Fire Department came to the school to speak to students about the importance of Fire Safety. The fire department gave batteries to all families for existing smoke detectors. Firefighters that visited were Tom Murch, Jaime Heath, Bill Haynes and Chief Adrien Morin.

The PTOs support our students in many ways. They organize and run both Scholastic Book Fairs in spring and fall. The PTO purchased memberships to Ruth's Reusables for all teachers at both schools. A chili cook-off fundraiser was held during the Waterford 5K Road Race that benefits the Tony Waldeier Scholarship fund. Many community volunteers and PTO members brought smiles to all our children as they shopped for their families at a PTO-sponsored Secret Santa day. Also, thanks to our PTOs, students can attend field trips in and out of the District.

The 2013-2014 school year has seen many changes at Oxford Hills Middle School. South Campus opened in the fall and is now home to approximately 180 students and 20 staff members. The students rotate between North Campus and South Campus each trimester allowing them to experience each setting. The changes at Oxford Hills Middle School have created an excitement for learning. This excitement is reflected in an average daily attendance rate of 97 percent, indicating an increase in student engagement from prior years. The school continues to work with community partners in an attempt to expose our students to real world application of their knowledge while maximizing local resources.

The ability to have every student using one-to-one technology at the Comprehensive High School has had a tremendous impact on students and teachers. This technology enabled all students to integrate technology into every class and to take advantage of a multitude of educational online resources.



Waterford SAD 17 Director
Barry Patrie

The High School continues to expose all students to post-secondary options. Students have access to the Aspirations Lab, Early College classes, Financial Fitness Fair, OHCHS College Fair, Early College Visits for sophomores and juniors, Community Internships and FAFSA Nights to support families in filing the

federal forms for financial support. All of these programs raise aspirations for our students and help them plan for life after high school.

There are currently over 750 students from Oxford Hills Comprehensive High School and Buckfield High School enrolled in one or more of 16 vocational programs being offered. In each program students learn industry-standard skills in state of the art facilities. Most programs offer college credit through high school work. This enables students to get a jumpstart on their post-secondary training and careers. The school has ongoing partnerships with many local businesses and organizations including Stephens Memorial Hospital, Maine Machine Products, University of Maine Cooperative Extension, and Lucas Tree. These partners help us train students in real-world situations for real-world careers.

The Oxford Hills School District is comprised of eight communities tightly bound by a common commitment to provide for the educational needs of the communities. Without the support of our towns, PTO, families and businesses, we would not be able to accomplish all that we do. We appreciate all the time, energy and resources everyone donates to help keep the school running efficiently,

Sincerely,
Richard Colpitts
Superintendent of Schools



Waterford Assistant Fire Chief Tom Murch answers questions from Waterford elementary school children during the department's live fire drill exercise during Fire Awareness Week.

TRANSFER STATION COMMITTEE

Dear Fellow Taxpayers of Waterford,

The budget for your Transfer Station has been kept reasonably level over the last few years. Once again, it has been kept flat.

There seems to be no increase in the percentage recycled. A recycling booth was run at the Waterford World's Fair to promote this cause. We have a plan to have informational town meetings next year, and also hope to reach out to the schools so children will help us all find the way.

This year's new venture was a roadside pickup. Spearheaded by Donna McCarraher, a few people did a lot. We hope that next year more people will join us and we can pick up roadside trash on all Waterford roads.

Kudos go to our regular Transfer Station attendants Chris Purdy and Bobby Kimball for keeping us on the straight and narrow, and to Brad Grover for his steadfast management. Thanks also to all the "trash angels," who keep the free table less cluttered and orderly.

The Transfer Station Committee is always looking for additional members. If you want to serve and/or feel strongly about some issue regarding the Transfer Station, we welcome you to join us and/or to come to a meeting and voice your opinion. Please speak to the Town Office or the Selectmen if you are interested in joining us. Meetings are on the third Tuesday of the month 6:30-8 p.m.

Sincerely,
Ray Holme, Chairman
Transfer Station Committee

WATERFORD MEMORIAL TREE FUND

We have now planted 15 elm trees in the Flat and one dwarf Amur maple tree. There are four different varieties of disease resistant elms to reduce the possibility of spreading any disease that may arrive in the future.

The current fund balance is over \$2,970. A significant maintenance fund is in place after all expenses were paid due to the generosity of many donors.

One Elm died next to the annex and has been removed by Peter Morse.

Our next challenge on the common may be replacing the Ash trees that may fall victim to the Invasive emerald ash borer.

The Fund is administered by an ad-hoc committee of the Waterford Historical Society. Current Members of the committee are Bill Haynes, Peter Morse, Sheldon Rice, Gary Rounds, Todd Sawyer, Bill Stockwell, Quentin Stockwell, Rick Stockwell, Kelly Wels, Meg Wheeler and Whizzer Wheeler. Quentin Stockwell is Treasurer. His task is to oversee the annual maintenance and care of the trees we have planted. Many thanks to all who have supported this effort now for more than 42 years.

Volunteers and gifts in memory of others are always welcome.
Respectfully submitted by Quentin F. Stockwell, Treasurer

WATERFORD PLANNING BOARD REPORT

In 2013, the Planning Board reviewed and approved six applications under the Shoreland Zoning Ordinance. The applications included expanding three existing structures and building three new homes within the shoreland zone.

The board addressed a number of issues from residents including lot divisions within the shoreland zone, lot re-configuration within an existing subdivision, allowable uses and permitting requirements.

The board heard concerns from abutters of two separate new land uses. In both cases, the board determined that the site plan review ordinance did not currently apply to the new use and additional permitting was not needed at this point from the town.

The board also worked with a landowner in the shoreland zone to help bring his property back into compliance with shoreland zoning and floodplain regulations.

Minutes from our meetings are available on the town website at www.waterfordme.org.

Respectfully submitted,
Colin Holme
Planning Board Secretary

WATERFORD PARKS COMMITTEE

Some of the improvements for Waterford Parks for 2013 include new signs at Crooked River Park (formerly Crooked River Rest Area), Hawk Mountain, and Bear Pond Park.

Bear Pond Park and Werner Park showed the most improvements, at Bear Pond Park, the brush was cut back to facilitate regular mowing (leaving adequate tree cover to protect the pond). A walking path now loops through the trees along the shoreline towards the river and two old wells were filled in for safety. The Parks Committee and volunteer installed a split rail fence along the roadside. Trees and flowers have been planted along the fence as well. Werner Park has several new swings and many of the existing pieces received a fresh coat of paint. The "clown fixture" was repaired/welded, painted and now supports two new safety swings for babies/toddlers. One of the original benches has been restored and reinstalled.

The new improvements to the electrical service at the Waterford Common are making events more amenable. A Farmers Market at the Common last summer was well received by locals and visitors alike, organized by Dottie Bell (Thunder Hill Farm), on Monday afternoons from 3 to 6 p.m.

Donna McCarraher, Chairperson

PLUMBING INSPECTOR'S REPORT

During 2013, I issued 10 new subsurface wastewater permits and 20 internal plumbing permits.

Prentiss T. Kimball
Plumbing Inspector

ANIMAL CONTROL OFFICER'S REPORT

185 Complaints
8 Animal Trespass
7 Animal Bites
32 Cat Complaints

Robert Larrabee
Animal Control Officer

WATERFORD HISTORICAL SOCIETY

Board members met from January to May, planning the following programs and events:

June 13 — Annual Meeting and elections at the Old Town House; Program: Don Perkins, author of “Barns of Maine, Our History, Our Stories” slide show and book signing

July 4 — Fourth of July Parade; WHS Float with Ralph MacKinnon driving Henry Plate’s tractor, which pulled a wagon carrying the Backroom Brass Band; and Open Houses at the Old Town House and Rice Museum

July 11 — Potluck Supper and Program: “The Blackguard Neighborhood” with Nancy Marcotte, the Bell family and Helene Decker at the Wilkins House

July 28 — Open Houses at the Old Town House and Rice Museum (Music Sunday)

August 8 — Lou Ureneck, author of “CABIN, Two Brothers, A Dream, and Five Acres in Maine,” a talk and book signing at the Wilkins House

Sept. 12 — “History of Skiing” presented by Scott Andrews from the Ski Museum of Maine with information about Reverend Bull and photos of the Winter Carnivals held in the 1920s and 1930s at the North Waterford Museum

Oct. 10 — The ‘1938 Hurricane” presented by Nancy Marcotte and David Sanderson with audience participation from members of the Gammon family of East Waterford and others who remembered the Hurricane effects on woods, ponds, family life and income. Held at the Wilkins House

Nov. 14 — “Cranberry Farming” with Rick and Linda Woodward, who grow organically certified cranberries off the Sawin Hill Road, across the Waterford line in Albany. Held at the North Waterford Church.

It takes the efforts of many people to search for historical materials meaningful to Waterford to add to the collection. We thank everyone who added memories, photos and their research. One of our priorities for 2014 is to design and organize displays of artifacts at the Old Town House for better viewing. New members are welcomed.

Current Board Members are President Bonnie Parsons, Secretary Nancy Marcotte, Treasurer Ralph MacKinnon and Trustees Henry Plate & Joy Plate, Lilo Willoughby, Tony Butterall, Donna Butterall, Margery Nihan, Ted Gerber and Robert Spencer. Margery Kimball is an Honorary Member and Bill Haynes is the Newsletter Editor. Membership information, “Waterford Echoes” newsletters, calendars of vintage photos and Waterford history books are available by contacting the Waterford Historical Society at PO Box 201, Waterford ME 04088.

Respectfully submitted,
Bonnie Parsons, President

WATERFORD LIBRARY ASSOCIATION

Patrons, both year round and seasonal, visited the Library to borrow books, DVDs or audio books, use the library computers and take advantage of high speed internet or to attend one of the many programs sponsored by the Library. 2013 saw access to eBooks become another popular option for patrons. The Library collection remains over 5,000, with new books being added regularly. The collection of DVD's and audio books continues to increase from donations. Interlibrary loans are available to supplement our collection and the homebound program continues to be offered for those patrons who cannot make it to the Library. Wireless Internet allows access inside as well as outside the Library. I bet everyone has seen someone sitting on the granite front steps or resting in their cars while enjoying what the Internet has to offer.

The Library continues to be a community center. Seasonal as well as year round programs continue to have good support. One can stimulate the mind with the Socrates Café, book group, bridge, the summer local writers lectures and the "Let's talk about it" book discussion series. The annual Sheena Fraser lecture offers patrons a garden-related program each summer. The Monday afternoon knitting group is well attended and is not just for those accomplished in the art. Non-knitters are welcome to learn or just come to socialize.

The Waterford Library continues to work closely with the Harrison Library as well as the Harrison Elementary and Waterford Memorial schools. The trustees continue to sign up students and their families. One signing at the Harrison school allowed for fifteen students to get their first library card. Due to the fact that Waterford elementary students attend both Harrison and Waterford, the Library offers programs to both schools. The annual Easter egg hunt was well attended by students and their families, as was the Music Sunday, Halloween and Christmas Open Houses. Both Libraries were extremely pleased to offer (with financial assistance from Norway Savings Bank and the Lee Auto Group) a play by the Hampstead Stage Company at both schools in November. These actors are already booked for another two-school show in 2014.

The trustees continue to work toward making the Library a community center for children as well as adults. Plans are in the works for a major rearrangement of the Library interior. Children will find all their books and activities in the second floor room, while the majority of adult books will be on the first floor. Space will be allocated for programs on both floors. There are all sorts of plans for continued involvement with the Harrison and Waterford schools as well as the home-school community.

Fundraising is an ongoing activity with any Library. We had great success with the annual Fourth of July book sale and the antiques appraisal event. These events in conjunction with generous donations, the apartment rent and the annual town support allow the Waterford Library to continue to grow and prosper.

The Trustees thank everyone involved with the Library. Volunteerism and community involvement is alive and well in Waterford Maine. How lucky we all are to call this our home.

Jane Traill, treasurer

TRANSFER STATION TIPPING & HAULING CHARGES				
DATE	Garbage tipping fees	Garbage haul	Recycling haul	Recycling fuel surcharge
Jan 22	4,253	1,194	450	286
Feb 19	3,502	1,194	---	235
March 18	3,351	995	450	270
April 15	3,723	1,393	450	302
April 29	3,700	1,393	225	269
May 10	3,093	1,592	199	302
May 28	2,897	1,393	225	258
June 10	2,879	1,194	199	225
June 24	3,326	1,393	450	284
July 8	3,354	1,393	225	248
July 22	3,745	1,394	225	246
Aug 5	5,306	1,791	623	---
Aug 19	3,174	1,393	225	290
Sept 3	4,329	1,592	225	296
Sept 16	2,998	775	225	197
Sept 30	3,593	1,393	---	230
Oct 15	4,180	1,592	225	395
Nov 5	3,660	1,791	225	329
Nov 25	4,483	2,388	225	428
Dec 16	3,600	1,393	623	---
Dec 30	1,945	597	225	132
Totals (2013)	75,289	29,452	5,919	5,221
Totals (2012)	71,219	28,457	4,422	5,534

Waterford Fire Department

Call Summary for Payroll Year 2013

Description	Calls
Building Fire	13
Cooking fire, confined to container	1
Chimney or flue fire, confined to chimney or flue	7
Off-road vehicle or heavy equipment fire	3
Forest, woods or wildland fire	3
Brush or brush-and-grass mixture fire	2
Medical assist, assist EMS crew	2
Motor vehicle accident with injuries	2
Motor vehicle accident with no injuries	14
Oil or other combustible liquid spill	1
Power line down	2
Arcing, shorted electrical equipment	5
Water problem, other	1
Cover assignment, standby, move-up	21
Smoke scare, odor of smoke	4
Alarm system activation, no fire - unintentional	1
Carbon monoxide detector activation, no CO	3
Non-Training Calls:	85
Training Events:	15



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469

Tom J. Winsor
107 Thurston Road
Norway, ME 04268
Residence: (207) 527-2233
E-mail: twinsor@megalink.net

January 2014

Dear Friends and Neighbors:

It is an honor and privilege to represent the citizens of Waterford in the Maine State Legislature.

The second session of the 126th Maine State Legislature has reconvened. We will be addressing pieces of legislation carried over from the first session as well as taking up new pieces of legislation. These new pieces are limited by the Constitution to budgetary matters, bills of an emergency nature that received approval by the Legislative Council, and the Governor's bills.

Some topics of legislation pertain to expansion of the State's Medicaid program, welfare reform, amending the current fireworks law, and firearms regulations.

I encourage you to visit the Legislature's website at <http://www.maine.gov/legis> for information concerning pieces of legislation that may interest you. If you would like to receive periodic updates about events taking place in the State House and around the State of Maine, please email me your request.

Please do not hesitate to contact me with any comments or questions that you may have concerning state government.

Sincerely,

A handwritten signature in black ink, appearing to read "Tom J. Winsor", followed by a horizontal line.

Tom J. Winsor
State Representative
District 95

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
SPECIAL COMMITTEE
ON AGING,
RANKING MEMBER
APPROPRIATIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is a privilege to represent Maine in the U.S. Senate, and I welcome this opportunity to share some of my work from the past year.

Encouraging the creation of more jobs remains my top priority. I have developed a Seven Point Plan for Jobs in Maine, which includes proposals to spur small business investment, ensure robust workforce education and training, reduce regulatory red tape that stifles job creation, support Maine agriculture and manufacturing, and invest in the infrastructure needed to expand our economy. Traditional industries and small businesses remain the backbone of Maine's economy, and innovation will be important for future jobs as well. I have supported Maine's effort to lead the world in deepwater wind technology and was proud when the University of Maine and its private sector partners launched the first prototype this year. This emerging industry has the potential to create thousands of good jobs here in Maine.

BIW remains a major Maine employer and is critical to our national security. I have worked hard to support the Navy's request for a 10th DDG-51 and to continue construction on the DDG-1000s at the shipyard. This year's annual defense policy bill also contains more than 30 provisions to eliminate sexual assault from our military, including several provisions that I authored.

Partisan divisiveness in Washington continues to prevent us from addressing some of our nation's most serious challenges. Gridlock reached a peak in October with the federal government shutdown that pushed our country to the brink of defaulting on its financial obligations and damaged our economy. As the shutdown continued with no end in sight, I presented a proposal I believed both sides could support. Within days, I was leading a bipartisan coalition of 14 Senators that worked night and day to craft a plan to reopen government, avert default, and restart negotiations on a long-term plan to deal with our nation's unsustainable debt of more than \$17 trillion. Known as the "Common Sense Caucus," we will continue to work to develop solutions and bridge the partisan divide.

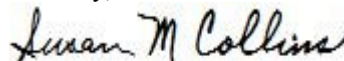
Earlier this year, across-the-board federal spending cuts known as "sequestration" took effect. These indiscriminate cuts jeopardized priorities from national security to medical research and stand in stark contrast to the thoughtful and thoroughly debated spending priorities set at town meetings throughout Maine. To bring some Maine common sense to this process, I authored bipartisan legislation to allow federal agencies to set priorities in administering the required cuts and wrote a new law to ensure that sequestration would not disrupt air travel, which plays such an important role in fueling Maine's tourism economy.

I have also enjoyed my work as the ranking member of the Senate Special Committee on Aging where, with Senator Bill Nelson of Florida, we work on issues of critical importance to Maine seniors. The committee has created a toll free hotline (1-855-303-9470) to make it easier for senior citizens to report fraud and scams and to receive assistance. I also serve as the Senate Co-Chair of the task force on Alzheimer's, a devastating disease that takes a tremendous personal and economic toll on more than five million Americans. Better treatment for Alzheimer's and ultimately finding a cure should be an urgent national priority.

Finally, I am proud to reflect our famous Maine work ethic by completing another year of service without missing a single roll call vote. I have not missed a vote since I was elected – a streak that stands at more than 5,300 in a row.

May 2014 be a good year for you, your community and our great State of Maine.

Sincerely,



Susan M. Collins
United States Senator

MICHAEL H. MICHAUD
2nd District Member

WASHINGTON OFFICE
1724 Longworth House Office Building
Washington, DC 20515
PHONE: (202) 225-6906
FAX: (202) 225-2943

www.michaud.house.gov

Congress of the United States
House of Representatives
Washington, DC 20515

COMMITTEES:

VETERANS' AFFAIRS
RANKING MEMBER

TRANSPORTATION AND INFRASTRUCTURE
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT
SUBCOMMITTEE ON RAILROADS, PIPELINES, AND
HAZARDOUS MATERIALS
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT, PUBLIC
BUILDINGS, AND EMERGENCY MANAGEMENT
SUBCOMMITTEE ON WATER RESOURCES AND ENVIRONMENT

January 2014

Dear Friends:

Last year saw some of the most bitterly partisan political fighting in Washington in recent memory. However, the gridlock in Washington has not slowed my efforts to fight for Maine's businesses and industries on the national and international level. I will continue to visit and speak with Maine's small businesses and manufacturers to hear firsthand about their successes and challenges. This is an important part of my ongoing "Make it in Maine" agenda which consists of initiatives to boost domestic manufacturing and support job growth in our state.

In 2014, it will be my great honor to continue serving our nation's veterans as the Ranking Member of the House Veterans' Affairs Committee. Over the course of the last year, I worked with Representative Jeff Miller (R-Florida), the committee's chairman, to pass a number of bills important to veterans. Some that we passed would reduce the VA's disability claims backlog, help get veterans their compensation faster, and improve training and educational opportunities. One critical measure we advanced through the committee would ensure that all VA programs receive funding a year in advance so no veterans will have to worry about services being disrupted.

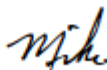
While I am proud of these accomplishments, I know there is still so much to do. I will continue to fight for new advances in areas such as veteran employment, veterans' health care, and the ongoing concerns with the VA claims backlog.

I believe Washington is at a crossroads. There are many members of Congress on both sides of the aisle that truly want to get things done for the people they represent. Congress needs to work together to get things done and make Washington work again. I continue to be committed to making that happen, and continue to regularly meet with Democrats, Republicans, and Independents to forge a way forward.

As we move forward into a new year, my highest priority remains ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at any of my offices. I also encourage you to visit my website (www.house.gov/michaud), where you can email me as well as connect with me on Facebook and Twitter.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Michael H. Michaud
Member of Congress

BANGOR:
5 STATE STREET, SUITE 101
BANGOR, ME 04401
PHONE: (207) 942-6636
FAX: (207) 942-6607

LEWISTON:
179 LUDLOW STREET, 6TH FLOOR
LEWISTON, ME 04240
PHONE: (207) 752-3701
FAX: (207) 752-3710

PRESQUE ISLE:
445 Main Street
PRESQUE ISLE, ME 04769
PHONE: (207) 764-1038
FAX: (207) 754-1060



Building Permits - 2013

Map	Lot	Month	Day	ATF	Name	Location or address	Type	Size
KBC	R10	9	20		Marchant, David	394 Shawsheen St	shed	8'x10'
KBC	108	10	28		Farnum, Kevin	9 Briggs St	deck,shed	16'x26', 8'x8'
KBC	35	5	17		Leach, Mathieu	88 View Dr	porch	12'x34'
KBC	K SLZ	7	1		Wright, Philip	160 King St	dock	
KBC	50	5	24		McDonnell, Virginia	10 Beechwood Rd1	roof over existing deck	13'x40'
KBC	K SLZ	4	26		Bennett, Gregory	205 Sophia Terrace St	deck,shed	8'x25'
KBC	29	6	14		Plourde, Gary	715 Scribner Hill Rd	roof over camper	
KBC	103	3	30	*	Brett, Dan	903 Gore Rd	porch addition	10'x22'
17	20	3	8	*	Hewson, Tom	92 Camp Joseph Rd	chicken coop	5'x12'
32	3A	3	12		Ward, Jeff	98 Mutiny Brook Rd	addition	16'x28', 14'x16'
32	3A	4	5		Ward, Jeff	98 Mutiny Brook Rd	wood shed addition	4'x16'
34	15	4	15		Colbath, Wm	13 Winding Trail	deck addition to existing	6'x8'
37	13A	4	26		Everett, James	10 Howe Hill Rd	chicken house	12'x12'
45	2 SLZ	5	6		Eisenman Jr., Louis	580 Blackguard Rd	driveway	
73	7 SLZ	5	6		Piper, Craig & Holler, Lynn	347 Five Kezars Rd	dock	
73	7 SLZ	5	6		Piper, Craig & Holler, Lynn	347 Five Kezars Rd	Relocation of shed f/SLZ	10'x12'
22	12 SLZ	5	10		Schellenger, James	93 Woodland Trail	dock. Raft	
22	27	5	13		Therault Jr., Guy	34 Whiting Ave	addition to garage	20'x20'
74	29 SLZ	5	17		Legare, Paul	927 Valley Rd	shed	17'x19'
69	35	5	31		Enman Jr., Fred	122 Bisbeetown Rd	trailer	
25	3	6	3		Richardson, Rex	52 Mill Hill Rd	garage	18'x24'
67	10-4	6	7		Hall, Adam	316 Hunts Corner Rd	trailer on existing pad	13'x60', 12'x31' TAG
33	6 SLZ	6	10		Sawyer, Tim	88 Plummer Hill Rd	deck/shed	8'x16', 12'x20'
23	12 SLZ	6	10		Sawyer, Tim	153 Loon Echo Trail	docks	
36	19	6	14		Bell, Bruce & Deborah	107 Pride Ave	enclose deck	10'x30'
25	28 SLZ	6	19		Gill, Dr David	20 Sweden Rd	cat walk - 1% expans	60 sq ft
25	59 SLZ	6	19		Spencer, Robert	36 Sweden Rd	deck	10'x13'6" (7.5%)
14	2C SLZ	6	19		Eng, Rick & Kerri	186 Bear Pond Rd	house, garage	24'x30', 28'x28'
36	34	6	21		Williams, Lewis	68 Foster Drive	fill	
16	7B	6	21		Jendrick, Philip	161 Deer Hill Rd	deck	252 sq ft
10	8	6	21	*	Walmsley, Thomas	91 Waterford Rd	trailer on existing pad	12'x55'

Town of Waterford

2013 Annual Report

24	7A	7	1	Mitchell, Cindy	288 Mill Hill Rd	deck	16'x20'
7	9	7	8	Molloy, Christine	106 Temple Hill Rd	house	32'x46'
37	16	7	12	Brown, Douglas	1208 Norway Rd	portable shed	8'x12'
23	14 SLZ	7	17	Fillebrown, Joan	149 Loon Echoe Trl	deck	6'x14' 13%)
23	23 SLZ	7	17	Klepinger, John	100 Jacobson Trail	dock	4'x10'
62	3	7	22	Bridges, Jamesw	7 MacDonald Rd	ramp	42' multi-stage
2	4-2	7	26	Martin, Sean	342 Deer Hill	shed	12'x20'
34	61A	7	26	Conway, Robert	47 Danjo Trail	modify shed roof	10'x14'
42	8	7	26	Mead, Bill	276 Plummer Hill Rd	shed/addition	4'x8', 6'x8', 8'x8' (2)
71	3	7	29	Libby, Mary	8 Snake St	L-shaped addition	6'x28', 6'x31'
64	7 SLZ	7	29	Lenardson, Eric	30 Copper Laner	foundation	30'x40' replacement
18	34	8	3	Ward, Randy & Smith, Deb	668 Mill Hill Rd	house	24'x28'
15	15A	8	12	Doucette, Carol	103 Hawk Mt Rd	deck	12'x16'
24	7A	8	15	Mitchell, Cindy	288 Mill Hill Rd	shed	8'x12'
11	9A	8	16	* Parsons, Deborah	372 Bear Pond Rd	addition	10'x12'
70	14C	8	19	Jones, Josh	Byer Road	house	24'x32' log cabin
3	1A	8	27	Jackson, Gary	237 Temple Hill	garage	24'x24'
8	30	8	30	Chadbourne, Tom	Kamp Trail	shed w/kitchen,pad	10.5'x21'
49	8	9	6	Brown, Russell	67 Proctor Heights Dr	addition	10'x10'-8x14' porch
25	8	9	6	Merrill, Jason	23 Meadowbrook Dr	wood shed	11'x23'
23	1	9	6	Hubbard, Thomas	84 Amy Trail	additiion	16'x20'
17	12-B1	9	6	Barrett, Steven	32 Deer Hill Rd	addition	20'x44'
17	12-B1	9	6	Simpson, Michael & Lisa	32 Deer Hill Rd	addition	20'x44'
37	24	9	9	Corriveau, Michael	6 Birch Acres	house	12'x40' w/deck
18	21 SLZ	9	16	Cook, William	9 Manco Ave	garage	28'x32'
25	58 SLZ	9	18	Gill, Dr David	20 Sweden Rd	porch - 8% expans	10'x15' 3 story
23	23 SLZ	9	18	Flynn, James & Diane	Klepinger Trail	house	3,000 sq ft
23	23 SLZ	9	18	Flynn, James & Diane	Klepinger Trail	house	3,000 sq ft, 2 story
23	23	9	18	Flynn, James & Diane	Klepinger Trail	replace camp w/exp patio	324 sq ft + 97 sq ft (30%)
69	30	9	20	Paradis, Barry	207 Bisbeetown Rd	garage	14'x21'
47	1	9	23	Bouchard, David	328 Plummer Hill Rd	shed	12'x20'
31	7A	9	26	Bell, David	42 Bell Rd	shed addition	14'x36'
18	33	9	27	Lord, Douglas	640 Mill Hill Rd	trailer on existing pad	14'x66'
27	13A	9	30	Haynes, William	177 Sweden Rd	deck	12'x12'
10	12B	10	7	Keck, Carol	3 Waterford Rd	house, garage	26'x52',24'x30'
37	17 SLZ	10	16	Verrill, Donna	1207 Waterford Rd	house (PB 10/16,no BP)	28'x34'
69	16	10	18	Grover, Merle	775 Valley Rd	shed	12'x22'

7	8	10	21	Hilton, Anthony	67 Temple Hill Rd	house	24x28 house
49	2	11	8	Lachance, Mike	480 Rice Rd	lean-to on barn	14'x40'
63	6D	11	8	Fox, Michael	468 Waterford Rd	shed	10'x12'
30	3A	12	6	Gill, Duncan	487 Sweden Rd	house	18'x40'
32	3A	12	6	Ward, Jeff	98 Mutiny Brook Rd	apartment conversion, porch	

There were 73 building permits approved in 2013 totaling \$2.4 million in estimated construction costs



Tree Trimming along Rts. 35/37 in June

NOTICE TO CONTRACTORS

Signs advertising a business or service may be posted while the work is ongoing but **must be removed** once the work has been completed. For further details, refer to **Title 23, Section 1914-A** of the Maine Revised Statutes:

On-premises signs shall be located within 1,000 feet of the principal building where the business or facility is carried on or practiced or within 1,000 feet of the point of interest. Storage areas, warehouses and other auxiliary structures and fixtures are not deemed to be buildings where the business, facility or point of interest is carried on or practiced.

CATEGORICAL SIGNS

Signs announcing an upcoming event by religious, charitable or civic organizations may be erected for a “reasonable amount of time” prior to the event but must be removed once the event has taken place. Refer to **Title 23, Section 1913-A** of the Maine Revised Statutes. Under no circumstances shall the signs be affixed to utility poles or highway signs.

Any group, business or organization seeking to have year-round off-premise signs must comply with Maine’s Official Business Directional Signs (OBDS) law (Title 23, Sections 1901-1925).

TEMPORARY DIRECTIONAL SIGNS

Under no circumstances should temporary direction signs be placed on highway signs or utility poles. Temporary signs for non-profits or one-time events may be placed on their own stakes and removed after the event.