

Town of Waterford

ANNUAL REPORTS

OF THE

OFFICERS

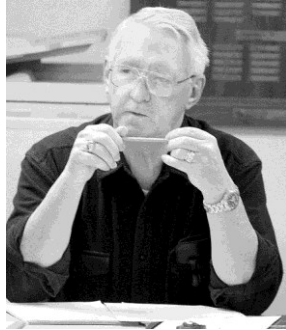
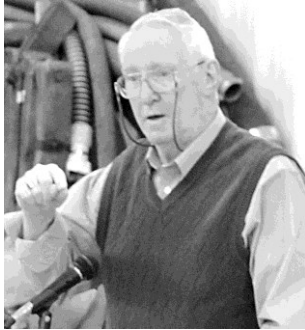
FOR THE

Year Ended December 31, 2014

www.waterfordme.org

DEDICATED TO RICHARD T. HUNT

SELECTMAN 2008-2014



Selectman Richard Hunt died Dec. 19, 2014 after a courageous battle with ALS (Amyotrophic Lateral Sclerosis). Richard would have completed his second three-year term as Selectman this March. Richard was very proud to serve his community in this role as he knew it was his way of leveraging his skills and expertise in a manner that added value to the community he loved. One of his greatest accomplishments was the implementation of a computerized accounting system. As with anything new, it took considerable effort to put the system in place and even more work to make sure it was easy to use. Richard spent quite literally hundreds of hours each year supporting Brenda and Betty in its use. Those of us who were involved in the old manual system can tell you that the new system is light years better and we are very grateful for the stewardship that Richard provided in making sure that it thrived. Richard is remembered by his fellow Selectmen as both a scholar and a gentleman. When presented with a new challenge, he always dug in, did his homework, offered great advice and acted in the best interest of our community. There simply isn't a better way to do the job. Richard was a great friend to our community and he will be sadly missed by all of us that knew him.

RICHARD T. HUNT

(Jan. 29, 1937 – Dec. 19, 2014)

Richard T. Hunt, 77, passed away quietly with his wife at his side on Friday, Dec. 19, 2014, at Androscoggin Home Care & Hospice in Auburn.



He leaves behind his wife of 55 years Phyllis A.; a daughter Deborah J. of Waterford, a son Richard M. of Naples; a grandson, Bret Kaklegian of Bridgton; a great-granddaughter, Lillian Kaklegian of Florida, a great-grandson, Kaiden Kaklegian of Bridgton; and his younger brother, Kevin of Brooksville.

Richard was born on Jan. 29, 1937, in Jersey City, N.J. Six months later he and his parents and brother (Robert) moved to Norwalk, Conn., where his father (Thomas E.) was born and raised. Richard went through all his school years in the Norwalk system. He started his college years at the University of Connecticut (Storrs), but then transferred to the University of Maine in Portland in 1958, majoring in Accounting. In 1959 he and Phyllis were married between his sophomore and junior year of college.

Richard started his military at the 265th AC&W group in Cape Elizabeth, but upon his return to Connecticut he completed his tour at the 103rd AC&W in Orange, Conn. Richard and Phyllis spent some 22 years living between Norwalk, Ridgefield and Redding. There they raised their two children and, after working 11 years with the then Union Trust Company in Stamford he went into business for himself. From 1974 to 1984 Richard was self-employed as an accountant and tax practitioner in the Georgetown, Conn., area. In 1984 the Hunts returned to Maine, made their residence in Waterford and opened up his practice in Windham. In 2000 Richard sold the Windham practice and reopened his doors in Waterford until June of 2014.

While in Windham Richard was quite active in public activities. It all started with the Rotary Club where he ultimately became president of the club and was honored with the Paul Harris Fellow award. He was active in the local Chamber of Commerce serving its treasurer for some 10 years. Richard also held leadership roles with the Southern Maine Alternative to Residential Treatment a/k/a SMART – a child placement agency for troubled families.

In addition to the above, and in his professional career, Richard was treasurer and then president of the National Association of Income Tax Practitioners, the American Society of Tax Practitioners, the Institute of Tax Consultants and Treasurer of the Northern New England Society of Enrolled Agents. Last, but not the least, he was a Selectman for the Town of Waterford for just under six years. His remains will be buried in Elm Vale Cemetery in the spring.

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2014 WATERFORD TOWN OFFICIALS

MODERATOR

H. Sawin Millett,
Bill Haynes - Deputy

SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR

Randy Lessard (Chairman) - 2017
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
Albert Heath (Nov-April)

SAD 17 DIRECTORS

Judy Green – 2016
Barry Patrie – 2017

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 – 2019
Bruce Sanborn - 2017
Philip D. Jendrick 2019 & Ted Gerber 2019
Tom Boughter Sr. 2019 & Charles Tarbell 2019, Alternates
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 / Gale Bell

FINANCE COMMITTEE

Anthony Butterall, Chairman

Cindy Mitchell, Secretary

Paul Legare / Dennison Raymond / Les Gammon

FORESTRY MANAGEMENT COMMITTEE

Dale Barker, Bill Haynes, Sheldon Rice, Tim Sawyer

GENERAL ASSISTANCE ADMINISTRATOR

Shannon Moxey

SPORTS & RECREATION COMMITTEE

Pat Lawler, Coordinator

Phil Jendrick / Caitlyn Merrill / Jasmine Merrill

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

TRANSFER STATION COMMITTEE

Donna McCarraher, Chairman

Alden Emerson / Dennison Raymond

PARKS COMMITTEE

Mary Ann Holme, Chairman

Cindy Mitchell / Roger Green / Peg Nation / Judy Haynes

Bob Mitchell (alternate) / Donna McCarraher

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

Bruce Poliquin
426 Cannon House Office Building
Washington, DC 20515
Phone: (202) 225-6306
<http://poliquin.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
r.colpitts@msad17.org
(207) 743-8972

The annual audit report will be available on the town website when completed. Waterford selectmen hired a new auditing firm on July 14, 2014: RHR Smith & Company of Buxton.

Town report photos by Bill Haynes

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 2014

| Property Value (Source = 2014 Municipal Valuation Return (MVR)) | |
|--|---------------|
| 1. Land Valuation | \$110,159,140 |
| 2. Building Valuation (No Homestead Exemption) | \$91,064,070 |
| 3. Personal Property Valuation | \$1,731,055 |
| 4. Total Property Value (1 + 2 + 3): | \$202,954,265 |

| Appropriations (Source = 2014 Municipal Tax Assessment Warrant) | |
|--|-------------|
| 5. County Tax | \$184,576 |
| 6. Municipal Appropriations | \$1,331,730 |
| 7. SAD 17 | \$1,901,823 |
| 8. Overlay | \$98,189 |
| 9. Total Appropriations (5 + 6 + 7 + 8): | \$3,516,318 |

| Deductions (Source = 2014 Municipal Tax Assessment Warrant) | |
|--|-----------|
| 10. State Revenue Sharing | \$50,000 |
| 11. Other Revenues | \$601,638 |
| 12. Homestead Reimbursement | \$30,414 |
| 13. BETE Reimbursement | \$3,265 |
| 14. Total Deductions(10 + 11 + 12 + 13): | \$685,317 |

| Summary: | |
|---|-------------|
| 15. Tax Commitment (Appropriations – Deductions) | \$2,831,001 |
| 16. Mill Rate (tax dollars per dollar of property value) | \$0.0143 |
| 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**.

2015 Report of Assessment Review

| | |
|----------------------------|---------------|
| 2013 State Valuation | \$230,600,000 |
| 2013 State Certified Ratio | 82% |
| 2013 Assessment Rating | 17 |
| Acres In Tree growth | 12,926 |
| Total Taxable Acres | 30,728 |

From the Waterford Board of Selectmen

New Features:

This year's annual report contains a couple of new features.

- **Review of 2014 Initiatives:** In last year's annual report we spoke about six initiatives that we believed were important to the long-term financial stability of the town. The list included a long-term highway equipment rotation plan, a roads inventory and maintenance plan, an overhaul of our assessment system, a comprehensive financial management ordinance, a review of the employee manual and benefits package, and a focused effort to increase community involvement on our boards and committees.
- **Highway Equipment Rotation Plan:** This section of the annual report lays out a funding plan for the long-term maintenance and replacement of our highway equipment.

The page number for each of these features can be found in the table of context that appears at the front of this report.

Spending Comparison:

The Main Municipal Association (MMA) recently published a report comparing how municipal spending has changed since 2008. The following chart is a simplified version of their chart.

| All State Municipalities | | 2008 | | 2012 | | Change (2012 - 2008) | |
|--------------------------|--|------------------|------------|------------------|------------|----------------------|------------|
| Description | | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Total Municipal | | \$ 1,122,282,065 | 48.9% | \$ 1,095,494,208 | 44.1% | \$ (26,787,857) | -2.4% |
| Education (Local Share) | | \$ 1,060,307,905 | 46.2% | \$ 1,259,327,585 | 50.7% | \$ 199,019,680 | 18.8% |
| County | | \$ 111,457,117 | 4.9% | \$ 129,882,292 | 5.2% | \$ 18,425,175 | 16.5% |
| Total | | \$ 2,294,047,087 | 100.0% | \$ 2,484,704,085 | 100.0% | \$ 190,656,998 | 8.3% |

In general, state wide municipal spending has decreased by 2.4% while the municipalities share of the school and county costs have increased by 18.8% and 16.5%, respectively. According to MMA, the increase in the local share of educational costs "coincides with the state's retraction from its commitment to pay for 55% of the cost of K-12 education". In 2008 the state covered approximately 52% of educational costs. This dropped to 45% in 2012.

In general it appears that Waterford is doing pretty much the same as the rest of the state. The municipal budget was up just slightly at 0.8%, or an average of 0.16% per year over the 5-year span. This seems very respectful considering inflation rose at an average rate of 2.1% per year over the same five year period.

Waterford

| | | 2008 | | 2012 | | Change (2012 - 2008) | |
|-----------------------------|--|--------------|------------|--------------|------------|----------------------|------------|
| Description | | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Municipal | | \$ 1,216,109 | 42.9% | \$ 1,225,360 | 39.4% | \$ 9,251 | 0.8% |
| SAD #17 (Waterford's Share) | | \$ 1,468,260 | 51.7% | \$ 1,694,175 | 54.4% | \$ 225,915 | 15.4% |
| County | | \$ 153,195 | 5.4% | \$ 194,180 | 6.2% | \$ 40,985 | 26.8% |
| Total | | \$ 2,837,564 | 100.0% | \$ 3,113,715 | 100.0% | \$ 276,151 | 9.7% |

2015 Budget Request:

| Appropriations | \$ | % of Total | Mill Rate | Note |
|-----------------------------|---------------------|---------------|-----------------|-----------|
| Municipal | \$ 1,385,027 | 38.3% | \$ 5.83 | Requested |
| SAD #17 (January thru June) | \$ 1,985,007 | 54.9% | \$ 8.35 | Estimate |
| County | \$ 186,964 | 5.2% | \$ 0.79 | Estimate |
| Budget Overlay | \$ 57,000 | 1.6% | \$ 0.24 | Estimate |
| Total: | \$ 3,613,998 | 100.0% | \$ 15.20 | |

Total municipal portion of mill rate (budget plus overlay) = \$6.07, or 39.9% of total budget.

If the municipal, school and county budgets are approved at the indicated levels, we predict that the mill rate will increase from \$14.30 to \$15.20. There are two factors driving this increase. First, you may remember that last year we delayed the impact of spending increases (municipal, school, county) by appropriating \$100,000 from an investment account. Since that money is no longer available to offset last year's increases we will see the full impact of those changes this year. The remainder of the increase is the result of 2015 budget increases (municipal, school, county). The average increase per year over the past two years is 3.15%.

The school budget (\$114,212 / 6.10%) and the municipal budget (\$133,453 / 10.66%) are driving most of the increase. Although the town functions as the tax collector for the school district we have no control over their budget.

The increase in the municipal budget is being driven by the following:

- An increase in the paving budget (\$50,000). Between 2002 and 2012 this budget remained relatively flat at just over \$150,000. In 2014 we increased it to \$200,000. If we consider what has happened to fuel prices and inflation since 2002 it would seem that this increase is well overdue. The completion of the road inventory project will better define what the proper level for this budget should be. Our expectation is that further budget increases in this area will be needed.
- An increase in the equipment rotation account (\$40,000). This increase is necessary to fund the replacement of our aging fleet of trucks and support equipment.
- An increase in the assessing budget (\$14,720). The increase was necessary to allow us to update all of our tax cards and will be required going forward in order maintain our system to state standards.
- An increase in the legal budget (\$36,000).

What Can Be Done to Control the Mill Rate?

Clearly our primary focus needs to be the areas of the budget where we have some control. The Finance Committee, at the request of the board of selectmen, has already agreed to take another detailed look at the 2014 municipal spending accounts with the goal of identifying opportunities for reducing spending. One of the areas we will be asking them to focus on is areas where a short-term investment could potential result in long-term savings. Ideas we've spoken about include new lighting fixtures, geo-thermal heating, and energy bundling for better rates. If you have specific ideas, or would like to be part of this process, please reach out and let us know.

Unfortunately some of the biggest opportunities lay outside our area of immediate control but that doesn't mean we shouldn't try. For example, one of the biggest challenges facing every municipality is the legislature's failure to fully fund the state's obligations. The most significant issue for us is the failure to fund the schools at the 55% levels mandated by voters. Our understanding is that the actual funding level for SAD 17 is closer to 46.5%, meaning that district municipalities are forced to cover the gap. This failure alone may be increasing Waterford's tax burden by more than \$315,000. If the state would meet this obligation alone, the mill rate might decrease by as much as \$1.53.

Another challenge facing our town is the Governor's new budget. If passed, it would eliminate the State Revenue Sharing program. In 2014 we received \$41,565 from this program, all of which was used to reduce your tax bill. Had the legislature not raided this account the actual annual contribution to the town would be closer to \$105,000.

So this brings us to something that we can ALL do to help control the mill rate. The school funding and revenue sharing issues have had a very dramatic and negative impact on your tax bill. If this upsets you the names and addresses of the Governor and your local representatives are in the front of this report. Consider sending them a letter voicing your displeasure and expectations. Our suggestion is that you ask them to go beyond just preserving state funding at current levels. We are sending letters to our representatives and other local select boards asking them to request that the state fund all of the programs at the mandated levels. We've been told by a former state representative that your voice matters more than you may think. Please consider acting on this suggestion.

This Year's Annual Audit:

One of the changes we made this year was the hiring of a new financial auditor. Our reason for making this change was a desire to have a new set of eyes auditing our processes. This is a very common business practice. Since everyone has a different way of doing things it is a good idea to occasionally rotate the auditor as each auditor will undoubtedly focus on different aspects of the system.

Audits basically have three purposes.

- First, to verify that our paperwork is in order and accurate.
- Secondly, to verify that we have the appropriate policies and procedures in place to govern how we do things.
- Finally, to verify that we are following all established policies and procedures (federal, state and local).

Although not a surprise, we are pleased to report that it is the auditor's opinion that our financial records are in order and that our statements accurately reflect our financial status.

The auditor did issue two findings with regards to our policies and procedures. Both findings related to our lack of policies describing how to manage our investment accounts and our year end fund balance. The auditor has provided us with sample procedures for both of these issues and we intend to have them completed by mid-year.

The auditor also issued four findings with regards to following established policies and procedures. To some extent all four could be classified as an awareness issue. Two have already been addressed and the remaining two will be completed by mid-year.

During the report out the auditor stated that Waterford is one of the most financially sound municipalities that he works with. Our 2013 year end surplus, as reported by the auditor, was \$1,683,814. To put this in perspective, our average monthly cash expenditure for CY2014 was \$298,000. This means that if a disaster struck, and all forms of revenue stopped coming into the town during the recovery period, we would have sufficient funds to maintain all government services for nearly six months. By comparison, many other towns have between 1 and 3 months of surplus on hand.

One of the good things about a new set of outside eyes is they see things both as they are and as they might be. One of the areas where the auditor has challenged us is in how we use our year end surplus. We currently use it to provide funds to cover expenses until the tax monies arrive in September. The auditor suggested that we consider going to twice a year billing in order to lower the

amount of cash that we need to have on hand. This is a very common procedure and used by a majority of towns in our geographical area.

To test this idea we created a simple math model showing the impact of twice-a-year billing using actual data from 2014. The results of this analysis indicated that it might be possible to free up as much as \$750,000. Clearly freeing up this much cash would open up lots of opportunities. However, since this is a big change we need to proceed cautiously. Clearly what to do with the money will require careful consideration and input from many people but it is sure nice to be in a position where we can start having these types of discussions.

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.



Selectmen (l-r) Wyatt Andrews, Richard Hunt and Randy Lessard watch the progress of the 2014 town meeting.

2015 ANNUAL TOWN MEETING WARRANT

Friday, March 6, 2015
And
Saturday, March 7, 2015

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, March 6, 2015 A.D. from one o'clock (1 p.m.) in the afternoon until five o'clock (5 p.m.) to act on articles 1 and 2.

And, to notify and warn said inhabitants to meet at the Waterford Municipal Building in said Town on Saturday, March 7, 2015 A.D. at nine o'clock (9 a.m.) in the morning, then and there to act on Articles 3 through 62 as set out below, to wit.

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.

ARTICLE 3: To see if the Town will vote to charge the rate of SEVEN PERCENT (7%) INTEREST on taxes paid after December 1, 2015 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 authorize the Selectmen to spend an amount not to exceed $3/12^{\text{ths}}$ of the budgeted amount of the 2015 Annual Budget during the period from January 1, 2016 to the March, 2016 Annual Town Meeting.

ARTICLE 7: 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 8: 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 9: To see if the Town will vote to allow the Town to ACCEPT UNCOMMITTED MONIES.

ARTICLE 10: 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 11: 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 2014: | \$1,000 |

ARTICLE 12: To see what sum of money the Town will vote to raise and appropriate for ABATEMENTS ON TAXES.

| | |
|--------------------|---------|
| RECOMMEND | \$5,000 |
| Raised from Taxes: | \$5,000 |

ARTICLE 13: 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 14: 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 2014: | \$4,500 |

ARTICLE 15: 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: | \$4,000 |

ARTICLE 16: 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: \$25,170
 Raised from Taxes: \$10,756
 Carryover from CY 2014: \$14,414

| Savings Account Balance (Revaluation Fund) | 2014 | 2013 | 2012 | 2011 | 2010 |
|---|---------|-------------|-------------|-------------|-------------|
| | \$49.72 | \$12,221.90 | \$17,403.37 | \$23,269.38 | \$27,647.91 |

ARTICLE 17: 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) | 2014 | 2013 | 2012 | 2011 | 2010 |
|---|------------|------------|------------|------------|------------|
| | \$5,312.90 | \$5,300.82 | \$5,287.59 | \$5,847.92 | \$6,679.11 |

ARTICLE 18: 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: \$4,200
 Raised from Taxes: \$4,200
 Appropriation from Savings Account: \$ 0

| Savings Account Balance (Elm Vale) | 2014 | 2013 | 2012 | 2011 | 2010 |
|---------------------------------------|-------------|-------------|------------|-------------|-------------|
| | \$19,623.05 | \$24,851.47 | \$7,206.05 | \$15,608.69 | \$25,631.90 |

ARTICLE 19: 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 | 2013 | 2012 | 2011 | 2010 |
|--|-------------|-------------|-------------|-------------|-------------|
| | \$29,688.55 | \$29,022.49 | \$27,154.50 | \$25,625.63 | \$24,239.06 |

ARTICLE 20: 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: \$1,500
 Raised from Taxes: \$1,500
 Appropriation from Savings Account: \$ 0

| | | | | | |
|---------------------------------------|------------|--|--|--|--|
| Savings Account Balance (Woodlawn) | 2014 | | | | |
| | \$3,189.43 | | | | |

ARTICLE 21: To see what sum of money the Town will vote to raise and appropriate for the ENFORCEMENT OF STATE AND MUNICIPAL ORDINANCES.

RECOMMEND: \$2,435

ARTICLE 22: To see what sum of money the Town will vote to raise and appropriate for UPDATING THE COMPREHENSIVE PLAN.

RECOMMEND: \$ 0

ARTICLE 23: 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) | 2014 | 2013 | 2012 | 2011 | 2010 |
| | \$36,409.69 | \$47,795.43 | \$41,241.51 | \$30,000.43 | \$29,850.44 |

ARTICLE 24: 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 25: To see what sum of money the Town will vote to raise and appropriate for a 457-B retirement account.

RECOMMEND: \$3,120

ARTICLE 26: 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: \$75,824

ARTICLE 27: To see what sum of money the Town will vote to raise and appropriate for FICA and Medicare.

RECOMMEND: \$25,631

ARTICLE 28: To see what sum of money the Town will vote to raise and appropriate for UNEMPLOYMENT BENEFITS.

RECOMMEND: \$500
 Raised from Taxes: \$ 0
 Appropriation from Savings Account: \$500

| Savings Account Balance (Unemployment) | 2014 | 2013 | 2012 | 2011 | 2010 |
|---|-------------|-------------|-------------|-------------|------------|
| | \$10,672.77 | \$11,179.80 | \$10,764.79 | \$10,508.53 | \$8,662.33 |

ARTICLE 29: To see what sum of money the Town will vote to raise and appropriate for GENERAL ASSISTANCE.

RECOMMEND: \$4,000
 Raised from Taxes: \$1,000
 Carryover from CY 2014 \$3,000

ARTICLE 30: To see what sum of money the Town will vote to raise and appropriate for the STONEHAM RESCUE SERVICE.

RECOMMEND: \$26,024

ARTICLE 31: To see what sum of money the Town will vote to raise and appropriate for LAKE CONSERVATION (Keoka Lake Association and LEA).

RECOMMEND: \$4,900

Note: Keoka Lake Association = \$3,400; LEA = \$1,500

ARTICLE 32: To see what sum of money the Town will vote to raise and appropriate for the WATERFORD HISTORICAL SOCIETY.

RECOMMEND: \$2,000

ARTICLE 33: To see what sum of money the Town will vote to raise and appropriate for the WATERFORD LIBRARY ASSOCIATION.

RECOMMEND: \$16,000

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

RECOMMEND: \$6,635

| Organization | Town Benefit | | Requested | Recommend |
|---|----------------|-------------|-----------|-----------|
| | \$ | # of People | | |
| Androscoggin Home Care & Hospice | \$250,113 | 59 | \$1,252 | \$1,252 |
| Community Concepts, Inc | \$129,000 | 120 | \$3,120 | \$2,933 |
| Lake Region Senior Services | \$1,179 | 7 | \$475 | \$425 |
| Life Flight of Maine | Not Provided | | \$1,500 | \$500 |
| Safe Voices | Not Provided | | \$750 | \$200 |
| Senior Plus | Not Provided | 43 | \$809 | \$200 |
| Sexual Assault Prevention and Response Services | Not Provided | | \$500 | \$450 |
| Sweden Community Church – Food Pantry | \$539 - \$1309 | 77 | \$500 | \$500 |
| Western Maine Veterans Advisory Committee | Not Provided | | \$175 | \$175 |

ARTICLE 35: 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 36: 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 37: To see what sum of money the Town will vote to raise and appropriate to replace monies drawn from the checking account to cover overages in the 2014 WINTER SUPPLEMENTAL account.

RECOMMEND: \$7,216

| Savings Account Balance (Emergency Reserve) | 2014 | 2013 | 2012 | 2011 | 2010 |
|--|-------------|-------------|-------------|------|------|
| | \$25,084.57 | \$25,027.63 | \$25,003.59 | \$0 | \$0 |

ARTICLE 38: 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

ARTICLE 39: 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 the need arise for a piece of equipment.

RECOMMEND: \$50,000

| Savings Account Balance (Equipment Rotation) | 2014 | 2013 | 2012 | 2011 | 2010 |
|---|-------------|-------------|----------|----------|----------|
| | \$50,102.09 | \$40,011.01 | \$29,935 | \$31,134 | \$21,028 |

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

RECOMMEND: \$18,680

ARTICLE 41: To see what sum of money the Town will vote to raise and appropriate for WORKER'S COMPENSATION INSURANCE.

RECOMMEND: \$11,437

ARTICLE 42: 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 43: To see what sum of money the Town will vote to raise and appropriate for FUEL, UTILITIES and MAINTENANCE for the MUNICIPAL BUILDING.

RECOMMEND: \$37,300

Note: Includes \$12,500 for replacement of both furnaces

ARTICLE 44: To see what sum of money the Town will vote to raise and appropriate for OFFICE EXPENSES.

RECOMMEND: \$33,389

ARTICLE 45: 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: \$10,000

Roll From CY 2014: \$30,000

ARTICLE 46: 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: \$113,338

ARTICLE 47: To see what sum of money the Town will vote to raise and appropriate for care and maintenance of Waterford Parks.

RECOMMEND: \$4,000

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

RECOMMEND: \$8,046

ARTICLE 49: 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 2014 | \$4,000 |

ARTICLE 50: To see what sum of money the Town will vote to raise and appropriate for SPORTS and RECREATION ACTIVITIES.

| | |
|-------------------------|----------|
| RECOMMEND: | \$14,420 |
| Raised From Taxes: | \$ 6,920 |
| Carryover from CY 2014: | \$ 7,500 |

| Savings Account Balance (Sports and Recreation) | 2014 | 2013 | 2012 | 2011 | 2010 |
|--|------------|------------|---------|---------|---------|
| | \$2,222.34 | \$2,217.28 | \$2,437 | \$1,131 | \$1,112 |

ARTICLE 51: To see what sum of money the Town will vote to raise and appropriate for STREET LIGHTS.

| | |
|------------|---------|
| RECOMMEND: | \$5,500 |
|------------|---------|

ARTICLE 52: To see what sum of money the Town will vote to raise and appropriate for the USE AND MAINTENANCE OF THE TRANSFER STATION.

| | |
|------------|-----------|
| RECOMMEND: | \$169,031 |
|------------|-----------|

| | |
|--------------------------------------|-----------|
| Waterford's approximate Share (65%): | \$109,870 |
| Balance: Albany and Stoneham (35%): | \$ 59,161 |

| Savings Account Balance (Dump Improvement) | 2014 | 2013 | 2012 | 2011 | 2010 |
|---|-------------|-------------|----------|----------|----------|
| | \$15,930.51 | \$15,595.01 | \$15,556 | \$15,517 | \$15,439 |

ARTICLE 53: 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) | 2014 | 2013 | 2012 | 2011 | 2010 |
|---|-------------|-------------|----------|---------|------|
| | \$11,656.02 | \$11,629.57 | \$11,601 | \$7,327 | \$0 |

ARTICLE 54: 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 |
|------------|----------|

There will be three more payments (2016, 2017, 2018), all for \$23,658

| Savings Account Balance (Forestry Account) | 2014 | 2013 | 2012 | 2011 | 2010 |
|---|--------------|--------------|----------|----------|-----------|
| | \$138,512.21 | \$114,593.36 | \$90,700 | \$66,864 | \$184,081 |

ARTICLE 55: 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: \$6,537 (3%)

ARTICLE 56: To see what sum of money the Town will vote to purchase a new 19,000 lb GVW UTILITY Truck to replace the 2001 Ford 450 one-ton pickup.

RECOMMEND: \$115,000
 Raised from Taxes: \$ 50,000 (Art. 39)
 Appropriation from Equipment Rotation Account: \$ 50,000
 Appropriation from Surplus Account: \$ 11,000
 Roll from 2014: \$ 4,000

| Savings Account Balance (Equipment Rotation) | 2014 | 2013 | 2012 | 2011 | 2010 |
|---|----------|----------|----------|----------|----------|
| | \$50,102 | \$40,011 | \$29,935 | \$31,134 | \$21,028 |

ARTICLE 57: To see what sum of money the Town will vote to allocate from 2015 revenues to lower the mill rate.

RECOMMEND: \$482,825
 State Revenue Sharing \$ 41,565
 Other (See report titled "Revenue to Offset Taxes") \$441,260

ARTICLE 58: To see what sum of money the Town will vote to direct the Finance Committee to stay within when considering outside charitable donation requests during the 2016 budgeting process.

RECOMMEND: \$6,400

Note: A budget amount has been requested by the Finance Committee to aid members during the budgeting process.

ARTICLE 59: 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 2015): \$20,000

ARTICLE 60: 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.

ARTICLE 61: To see if the Town will vote to authorize the Selectmen to investigate moving from a once-a-year to twice-a-year billing for taxes and to authorize the Selectmen to initiate the change during the 2016 tax year should they determine that making such a change would positively impact the Town's financial position.

ARTICLE 62: Shall an AMENDMENT to THE SITE PLAN REVIEW ORDINANCE, titled "Proposed Change to the Waterford Site Plan Review Ordinance," which is shown in its entirety in this annual report (page 22), be ENACTED?

The Selectmen hereby give notice that they will have the Waterford Fire Station & Municipal Building open from 8 a.m. to 5 p.m. Friday, the sixth of March A. D., 2014 and Saturday, the seventh of March A.D., 2014, at eight-thirty in the morning (8:30 a.m.) for the purpose of the registrar correcting the voting list and registering new voters.

Given under our hands this February 11, 2014.

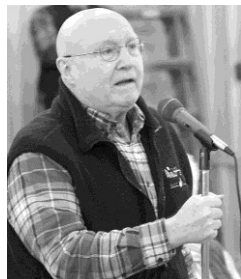
Randy S. Lessard

Randy S. Lessard (Chairman) – 2017

Wyatt E. Andrews

Wyatt Andrews – 2016

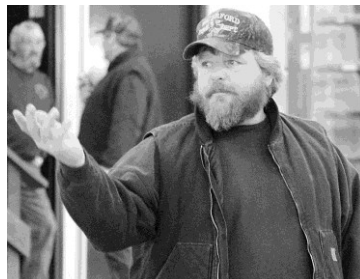
Town Meeting 2014



SAD 17 Director Barry Patrie



Road Commissioner Brad Grover



Fire Chief Adrien Morin



Carol Madsen, food bank volunteer



Board of Selectman Chairman Randy Lessard, left, presented H. Sawin Millett with a plaque honoring him for more than three decades as town meeting moderator. At right, Lessard presented Henry Plate a certificate for his service on the Transfer Station Committee.



Proposed Change to the Waterford Site Plan Review Ordinance

From page 1 of the ordinance:
(changes underlined)

Section 3. APPLICABILITY

- A. This Ordinance shall apply to all development proposals for:
1. New or substantial enlargements of commercial, retail, industrial, institutional and recreational building(s), structure(s), and uses.
 2. Campgrounds.
 3. New uses of existing structures or land or existing uses when such new uses would generate greater traffic, or which would employ new materials and/or processes or the sale of goods not normally associated with the previous use.
 4. Resumption of legal uses which have been abandoned for at least five years which would require review if being newly established.
 5. Home occupations
- B. This Ordinance does not apply to:
1. Construction of detached single-family and two-family dwellings and customary outbuildings for the use of the residents thereof.
 2. Construction of barns, stables, and other agricultural related buildings.
 3. All non-structural uses of land for agricultural and forestry purposes.
 4. Existing buildings or premises legally established prior to the adoption of this Ordinance unless one or more of the factors described in Section 3.A. 1 through 4 are present.
 5. Bed and breakfast establishments.
 6. Accessory structures and uses.
 7. Home occupations, which meet the following conditions do not need Site Plan approval, but still require a consultation meeting with the planning board.

ARTICLE COMPARISON

| ARTICLE COMPARISON | | | | | Spending Trends | | | Budget Trends | | |
|--------------------|----------------------|---------------------------|--------------------------|--------------------------|------------------|------------------|------------------|----------------|----------------|----------------|
| A | B | \ | D | E | F | G | H | I | J | K |
| Article # | Description | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2014 Budget - 2014 Spend | CY 2012 Spending | CY 2013 Spending | CY 2014 Spending | CY 2013 Budget | CY 2014 Budget | CY2015 Request |
| 10 | Animal Control | \$0 | \$45 | \$45 | \$5,610 | \$5,517 | \$5,522 | \$5,567 | \$5,567 | \$5,567 |
| 11 | Appeals Board | \$0 | \$1,000 | \$1,000 | \$80 | \$0 | \$0 | \$1,000 | \$1,000 | \$1,000 |
| 12 | Tax Abatements | \$500 | -\$5,886 | -\$6,386 | \$3,176 | \$10,457 | \$10,886 | \$5,000 | \$4,500 | \$5,000 |
| 13 | Tax Discount (1%) | \$0 | -\$761 | -\$761 | \$13,604 | \$15,408 | \$15,761 | \$15,000 | \$15,000 | \$15,000 |
| 14 | TAN | \$0 | \$4,500 | \$4,500 | \$0 | \$204 | \$0 | \$4,500 | \$4,500 | \$4,500 |
| 15 | Updating Tax Maps | \$0 | \$760 | \$760 | \$3,489 | \$2,386 | \$3,240 | \$4,000 | \$4,000 | \$4,000 |
| 16 | Certified Assessor | -\$6,880 | \$7,534 | \$14,414 | \$6,000 | \$13,020 | \$17,636 | \$10,450 | \$32,050 | \$25,170 |
| 17 | Bisbeetown Cemetery | \$0 | \$6 | \$6 | \$575 | \$680 | \$544 | \$800 | \$550 | \$550 |
| 18 | Elm Vale Cemetery | -\$100 | -\$6,107 | -\$6,007 | \$12,931 | \$4,568 | \$10,307 | \$3,250 | \$4,300 | \$4,200 |
| 19 | Pulpit Rock Cemetery | \$0 | \$230 | \$230 | \$636 | \$708 | \$520 | \$700 | \$750 | \$750 |
| 20 | Woodlawn Cemetery | \$200 | -\$1,013 | -\$1,213 | \$0 | \$0 | \$2,513 | \$1,300 | \$1,300 | \$1,500 |
| 21 | Code Enforcement | \$0 | -\$1,846 | -\$1,846 | \$2,080 | \$2,475 | \$4,281 | \$2,435 | \$2,435 | \$2,435 |
| 22 | Comprehensive Plan | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | Fire Department | \$0 | \$12,454 | \$12,454 | \$35,103 | \$43,252 | \$32,546 | \$45,000 | \$45,000 | \$45,000 |
| 24 | Fire Chiefs | \$0 | \$0 | \$0 | \$5,500 | \$5,500 | \$7,500 | \$5,500 | \$7,500 | \$7,500 |
| 25 | Retirement Plan | \$0 | \$0 | \$0 | \$3,180 | \$3,120 | \$3,120 | \$3,120 | \$3,120 | \$3,120 |
| 26 | Health Insurance | \$4,847 | \$6,589 | \$1,742 | \$61,928 | \$66,573 | \$69,235 | \$66,572 | \$70,977 | \$75,824 |
| 27 | FICA & Medicare | -\$114 | -\$33 | \$81 | \$23,423 | \$25,142 | \$25,664 | \$24,410 | \$25,745 | \$25,631 |
| 28 | Unemployment | \$0 | -\$144 | -\$144 | \$272 | \$112 | \$644 | \$500 | \$500 | \$500 |
| 29 | General Assistance | -\$1,750 | \$2,275 | \$4,025 | \$2,555 | \$3,093 | \$1,725 | \$6,500 | \$5,750 | \$4,000 |
| 30 | Stoneham Rescue | \$0 | \$0 | \$0 | \$26,024 | \$26,024 | \$26,024 | \$26,024 | \$26,024 | \$26,024 |
| 31 | Lakes Conservation | \$0 | \$0 | \$0 | \$4,900 | \$4,900 | \$4,900 | \$4,900 | \$4,900 | \$4,900 |
| 32 | Historical Society | \$0 | \$0 | \$0 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| 33 | Library | \$0 | \$0 | \$0 | \$16,000 | \$16,000 | \$16,000 | \$16,000 | \$16,000 | \$16,000 |

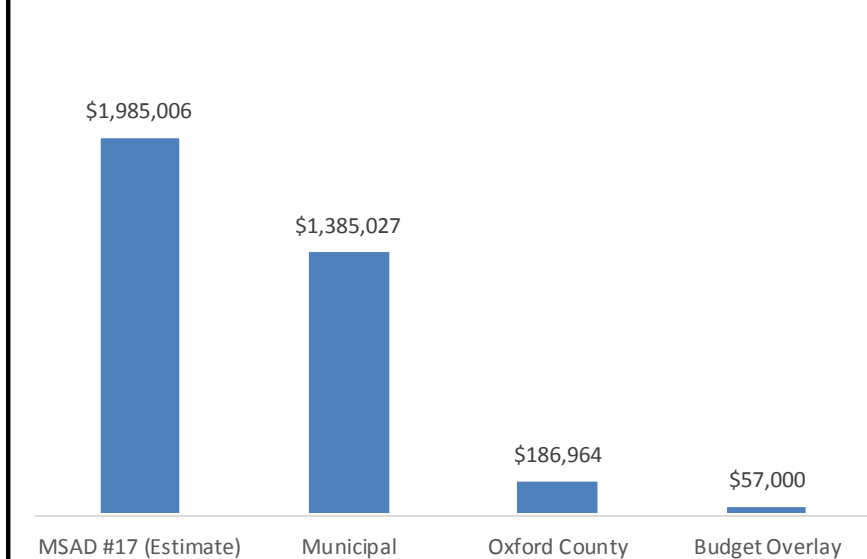
ARTICLE COMPARISON – CONTINUED

| ARTICLE COMPARISON | | | | | Spending Trends | | | Budget Trends | | |
|--------------------|-----------------------------|---------------------------|--------------------------|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| A | B | \ | D | E | F | G | H | I | J | K |
| Article # | Description | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2014 Budget - 2014 Spend | CY 2012 Spending | CY 2013 Spending | CY 2014 Spending | CY 2013 Budget | CY 2014 Budget | CY2015 Request |
| 34 | Charitable Donations | -\$715 | -\$715 | \$0 | \$9,042 | \$8,234 | \$7,350 | \$7,984 | \$7,350 | \$6,635 |
| 35 | Roads & Bridges | \$0 | \$191 | \$191 | \$200,151 | \$205,462 | \$224,398 | \$222,447 | \$224,589 | \$224,589 |
| 36 | Winter Supplemental | \$0 | -\$7,216 | -\$7,216 | \$112,508 | \$109,058 | \$125,430 | \$118,214 | \$118,214 | \$118,214 |
| 37 | Winter Savings Account | \$7,216 | \$7,216 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$7,216 |
| 38 | Road Improvements | \$0 | \$7 | \$7 | \$151,431 | \$165,266 | \$199,993 | \$166,522 | \$200,000 | \$200,000 |
| 39 | Equipment Account | \$40,000 | \$50,000 | \$10,000 | \$0 | \$0 | \$0 | \$10,000 | \$10,000 | \$50,000 |
| 40 | Insurances | \$2,250 | \$866 | -\$1,384 | \$14,630 | \$15,656 | \$17,814 | \$14,279 | \$16,430 | \$18,680 |
| 41 | Workers Comp | \$3 | \$816 | \$813 | \$12,064 | \$12,180 | \$10,621 | \$10,831 | \$11,434 | \$11,437 |
| 42 | Municipal Building - Garage | \$0 | -\$1,450 | -\$1,450 | \$8,210 | \$8,230 | \$10,115 | \$8,540 | \$8,665 | \$8,665 |
| 43 | Municipal Building - Office | \$11,000 | \$11,038 | \$38 | \$22,688 | \$26,173 | \$26,262 | \$24,970 | \$26,300 | \$37,300 |
| 44 | Office Expenses | \$0 | -\$4,035 | -\$4,035 | \$34,346 | \$32,092 | \$37,574 | \$35,141 | \$33,539 | \$33,539 |
| 45 | Office Expenses - Legal | \$0 | \$31,077 | \$31,077 | \$3,562 | \$60 | \$8,923 | \$4,000 | \$40,000 | \$40,000 |
| 46 | Office Salaries | \$1,718 | -\$3,500 | -\$5,218 | \$112,297 | \$113,234 | \$116,888 | \$110,611 | \$111,670 | \$113,388 |
| 47 | Parks | -\$950 | -\$541 | \$409 | \$3,821 | \$9,304 | \$4,541 | \$8,050 | \$4,950 | \$4,000 |
| 48 | Planning Board | \$0 | \$128 | \$128 | \$7,402 | \$6,857 | \$7,918 | \$8,460 | \$8,046 | \$8,046 |
| 49 | Hazardous Trees | \$0 | \$4,000 | \$4,000 | \$2,200 | \$0 | \$0 | \$4,000 | \$4,000 | \$4,000 |
| 50 | Sports & Rec | \$0 | \$7,698 | \$7,698 | \$17,086 | \$11,696 | \$6,722 | \$14,325 | \$14,420 | \$14,420 |
| 51 | Street Lights | \$0 | \$638 | \$638 | \$5,423 | \$6,008 | \$4,862 | \$5,500 | \$5,500 | \$5,500 |
| 52 | Transfer Station | -\$4,119 | \$6,999 | \$11,118 | \$157,547 | \$166,486 | \$162,032 | \$169,550 | \$173,150 | \$169,031 |
| 53 | Surplus To Offset Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 54 | Forestry Account | \$0 | \$23,658 | \$23,658 | \$0 | \$0 | \$0 | \$23,658 | \$23,658 | \$23,658 |
| 55 | Salary Increase | \$190 | \$6,537 | \$6,347 | \$0 | \$0 | \$0 | \$6,162 | \$6,347 | \$6,537 |
| | Municipal Sum: | \$53,296 | \$153,014 | \$99,718 | \$1,103,473 | \$1,147,135 | \$1,232,013 | \$1,227,773 | \$1,331,730 | \$1,385,027 |

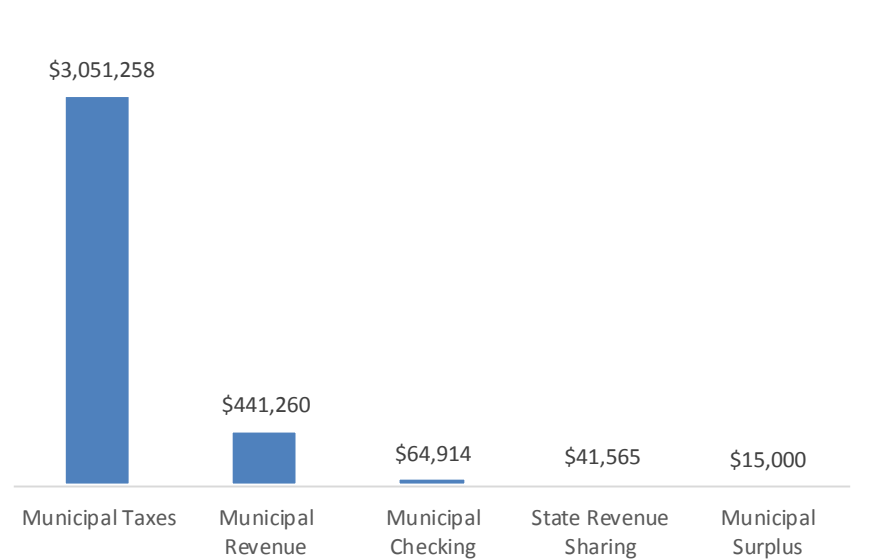
ARTICLE COMPARISON – FINAL

| ARTICLE COMPARISON | | | | | Spending Trends | | | Budget Trends | | |
|--------------------|--------------------------|---------------------------------|--------------------------------|--------------------------------|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|
| A | B | \ | D | E | F | G | H | I | J | K |
| Article # | Description | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2014 Budget - 2014 Spend | CY 2012 Spending | CY 2013 Spending | CY 2014 Spending | CY 2013 Budget | CY 2014 Budget | CY2015 Request |
| | Total Municipal | \$53,296 | \$153,014 | \$99,718 | \$1,103,473 | \$1,147,135 | \$1,232,013 | \$1,227,773 | \$1,331,730 | \$1,385,027 |
| | Oxford County | \$2,464 | \$0 | \$0 | \$190,149 | \$186,211 | \$184,576 | \$185,000 | \$184,500 | \$186,964 |
| | MSAD #17 (Jan thru June) | \$34,769 | \$153,014 | \$99,718 | \$830,478 | \$896,091 | \$933,527 | \$896,088 | \$933,527 | \$968,296 |
| | MSAD #17 (July thru Dec) | \$32,389 | \$2,388 | -\$76 | \$863,697 | \$933,527 | \$968,296 | \$974,706 | \$984,322 | \$1,016,711 |
| | MSAD Budgeting Error | \$0 | \$34,769 | \$0 | \$0 | \$32,393 | \$0 | \$32,388 | \$0 | \$0 |
| | Sum: | \$122,918 | \$343,185 | \$199,359 | \$2,987,797 | \$3,195,357 | \$3,318,411 | \$3,315,955 | \$3,434,079 | \$3,556,997 |

Taxes - Allocation



Taxes - How Paid For



BUDGET WORKSHEETS

| WARRANT ARTICLE #10 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|----------------|-----------------|
| ANIMAL CONTROL | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 050-060 Advertising | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 050-165 Grants (Harvest Hills) | \$0 | \$0 | \$1,500 | \$1,500 | \$1,500 | \$1,500 |
| 050-275 Medical Expenses | \$0 | (\$5) | \$0 | \$5 | \$0 | \$0 |
| 050-385 Salary - Animal Control Officer | \$0 | \$0 | \$4,017 | \$4,017 | \$4,017 | \$4,017 |
| 050-505 Training | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 050-515 Travel - Mileage | \$0 | \$50 | \$0 | \$0 | \$50 | \$50 |
| 050-520 Travel - Parking and Tools | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Totals: | \$0 | \$45 | \$5,517 | \$5,522 | \$5,567 | \$5,567 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$45 |

| WARRANT ARTICLE #11 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|----------------|-----------------|
| APPEALS BOARD | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 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 | \$0 | \$0 | \$0 | \$0 |
| Totals: | \$0 | \$1,000 | \$0 | \$0 | \$1,000 | \$1,000 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$1,000 |

| WARRANT ARTICLE #12 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|----------------|------------------|
| ASSESSING - TAX ABATEMENTS | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 060-050 Abatements | \$500 | (\$5,886) | \$10,457 | \$10,886 | \$4,500 | \$5,000 |
| Totals: | \$500 | (\$5,886) | \$10,457 | \$10,886 | \$4,500 | \$5,000 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | (\$6,386) |

| WARRANT ARTICLE #13 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|
| ASSESSING - 1% DISCOUNT | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 060-113 Discounts | \$0 | (\$761) | \$15,408 | \$15,761 | \$15,000 | \$15,000 |
| Totals: | \$0 | (\$761) | \$15,408 | \$15,761 | \$15,000 | \$15,000 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | (\$761) |

| WARRANT ARTICLE #14 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|----------------|-----------------|
| ASSESSING - TAX ANTICIPATION NOTE | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 060-225 Interest On Borrowing | \$0 | \$3,000 | \$0 | \$0 | \$3,000 | \$3,000 |
| 060-255 Legal Expense | \$0 | \$1,500 | \$204 | \$0 | \$1,500 | \$1,500 |
| Totals: | \$0 | \$4,500 | \$204 | \$0 | \$4,500 | \$4,500 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$4,500 |

| WARRANT ARTICLE #15 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|----------------|-----------------|
| ASSESSING - UPDATE TAX MAPS | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 060-265 Mapping | \$0 | \$760 | \$2,386 | \$3,240 | \$4,000 | \$4,000 |
| Totals: | \$0 | \$760 | \$2,386 | \$3,240 | \$4,000 | \$4,000 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$760 |

| WARRANT ARTICLE #16 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|
| ASSESSING - PROFESSIONAL SERVICES | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 060-120 Dues and Subscriptions | \$120 | \$0 | \$0 | \$120 | \$0 | \$120 |
| 060-290 Office Supplies | \$0 | (\$1,351) | \$0 | \$1,401 | \$50 | \$50 |
| 060-320 Postage | \$0 | (\$801) | \$0 | \$801 | \$0 | \$0 |
| 060-325 Printing & Copying | \$0 | (\$55) | \$0 | \$55 | \$0 | \$0 |
| 060-412 Salary Other (Updating Tax Cards - CEO) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 060-453 Software Support | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 060-470 Assessing Agent | (\$7,000) | \$10,405 | \$13,020 | \$14,595 | \$32,000 | \$25,000 |
| 060-505 Training | \$0 | (\$665) | \$0 | \$665 | \$0 | \$0 |
| 060-515 Travel - Mileage | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Totals: | (\$6,880) | \$7,534 | \$13,020 | \$17,636 | \$32,050 | \$25,170 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$14,414 |

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 11:00 am 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.

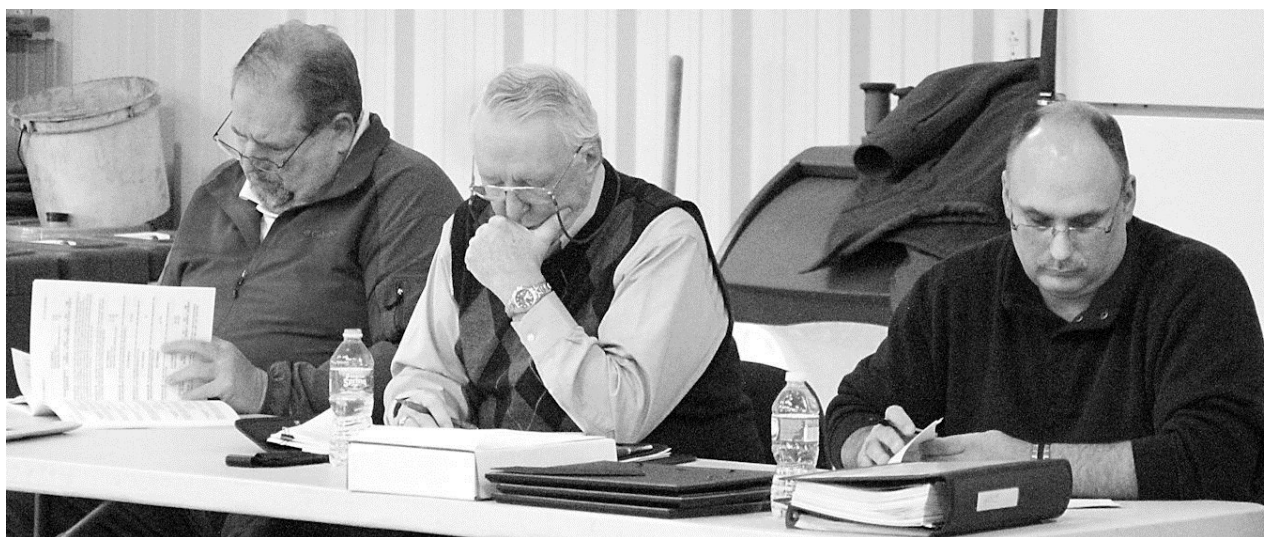
Title 13 M.R.S.A. Section 1221:

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.



Restoration of the Elm Vale Cemetery arch is nearly done. Work will be completed in the spring.

| WARRANT ARTICLE #17 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|----------------|-----------------|
| CEMETERIES - BISBEETOWN | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 110-060 Advertising | \$0 | \$18 | \$54 | \$32 | \$50 | \$50 |
| 110-250 Janitorial and Maintenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 110-285 Mow ing | \$0 | (\$12) | \$500 | \$512 | \$500 | \$500 |
| 110-470 Subcontract & Hired Labor | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 110-475 Supplies | \$0 | \$0 | \$126 | \$0 | \$0 | \$0 |
| Totals: | \$0 | \$6 | \$680 | \$544 | \$550 | \$550 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$6 |



Selectmen (l-r) Wyatt Andrews, Richard Hunt and Randy Lessard look over the town report before the start of the 2014 town meeting.

| WARRANT ARTICLE #18 | | | | | | |
|--|------------------------------|-----------------------------|-----------------|-----------------|----------------|------------------|
| CEMETERIES - ELM VALE | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 112-060 Advertising | (\$100) | (\$192) | \$54 | \$192 | \$100 | \$0 |
| 112-285 Mow ing | \$0 | \$400 | \$3,600 | \$2,800 | \$3,200 | \$3,200 |
| 112-325 Printing and Copying | \$0 | (\$5) | \$133 | \$5 | \$0 | \$0 |
| 112-380 Repairs - Other Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 112-470 Subcontract & Hired Labor | \$0 | (\$6,310) | \$655 | \$7,310 | \$1,000 | \$1,000 |
| 112-475 Supplies | \$0 | \$0 | \$126 | \$0 | \$0 | \$0 |
| Totals: | (\$100) | (\$6,107) | \$4,568 | \$10,307 | \$4,300 | \$4,200 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | (\$6,007) |
| Note: | | | | | | |
| 1. Subcontract and Hired Labor was higher than budgeted. This was the repair of the gate that was funded via charitable donations. | | | | | | |
| 2. If the gate repair were removed from from Subcontract & Hired Labor, spending would have been \$1,300 under budget. | | | | | | |

| WARRANT ARTICLE #19 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|----------------|-----------------|
| CEMETERIES - PULPIT ROCK | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 114-060 Advertising | \$0 | \$43 | \$54 | \$32 | \$75 | \$75 |
| 114-285 Mow ing | \$0 | \$0 | \$450 | \$450 | \$450 | \$450 |
| 114-345 Recording Fees | \$0 | \$37 | \$78 | \$38 | \$75 | \$75 |
| 114-470 Subcontract & Hired Labor | \$0 | \$150 | \$0 | \$0 | \$150 | \$150 |
| 114-475 Supplies | \$0 | \$0 | \$126 | \$0 | \$0 | \$0 |
| Totals: | \$0 | \$230 | \$708 | \$520 | \$750 | \$750 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$230 |

| WARRANT ARTICLE #20 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|----------------|------------------|
| CEMETERIES - WOODLAWN | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 116-060 Advertising | \$0 | (\$32) | \$0 | \$32 | \$0 | \$0 |
| 116-255 Legal Fees | \$0 | (\$199) | \$0 | \$199 | \$0 | \$0 |
| 116-285 Mow ing | \$200 | \$30 | \$1,300 | \$1,470 | \$1,300 | \$1,500 |
| 116-345 Recording Fees | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 116-470 Subcontract Labor | \$0 | (\$775) | \$0 | \$775 | \$0 | \$0 |
| 116-475 Supplies | \$0 | (\$37) | \$126 | \$37 | \$0 | \$0 |
| Totals: | \$200 | (\$1,013) | \$1,426 | \$2,513 | \$1,300 | \$1,500 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | (\$1,213) |

| WARRANT ARTICLE #21 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|----------------|------------------|
| CODE ENFORCEMENT | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 130-060 Advertising | \$0 | \$300 | \$0 | \$0 | \$300 | \$300 |
| 130-120 Dues & Subscriptions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 130-132 Equipment Purchases | \$0 | (\$45) | \$0 | \$45 | \$0 | \$0 |
| 130-260 Licenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 130-290 Office Supplies | \$0 | \$200 | \$10 | \$0 | \$200 | \$200 |
| 130-315 Photography & Processing | \$0 | (\$12) | \$71 | \$12 | \$0 | \$0 |
| 130-320 Postage | \$0 | \$0 | \$138 | \$25 | \$0 | \$0 |
| 130-325 Printing & Copying | \$0 | (\$80) | \$137 | \$80 | \$0 | \$0 |
| 130-453 Software Support | \$0 | \$0 | \$272 | \$0 | \$0 | \$0 |
| 130-470 Subcontract and Hired Labor | \$0 | (\$2,333) | \$0 | \$2,333 | \$0 | \$0 |
| 130-475 Supplies (Non Office) | \$0 | \$58 | \$0 | \$17 | \$75 | \$75 |
| 130-490 Telephone | \$0 | \$80 | \$960 | \$880 | \$960 | \$960 |
| 130-505 Training | \$0 | \$70 | \$70 | \$30 | \$100 | \$100 |
| 130-525 Travel - Transportation (Mileage) | \$0 | (\$59) | \$817 | \$859 | \$800 | \$800 |
| Totals: | \$0 | (\$1,821) | \$2,475 | \$4,281 | \$2,435 | \$2,435 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | (\$1,846) |
| Note: 130-470 (Subcontract and Hired Labor) was deed research and mapping services incurred due to an ordinance violation. | | | | | | |

| WARRANT ARTICLE #22 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|----------------|-----------------|
| COMPREHENSIVE PLAN | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 135-060 Advertising | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Totals: | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$0 |

| WARRANT ARTICLE #23 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|
| FIRE DEPARTMENT - OPERATING BUDGET | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 330-060 Advertising | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 330-072 Awards & Trophies | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 330-120 Dues & Subscriptions | \$0 | \$450 | \$320 | \$350 | \$800 | \$800 |
| 330-132 Equipment Purchases | \$0 | \$8,062 | \$7,561 | \$1,938 | \$10,000 | \$10,000 |
| 330-145 Firemen's Stipends | \$0 | \$591 | \$17,278 | \$11,410 | \$12,000 | \$12,000 |
| 330-155 Fuel, Gas & Oil | \$0 | \$500 | \$0 | \$0 | \$500 | \$500 |
| 330-175 Heat, Light & Water (Utilities) | \$0 | (\$36) | \$149 | \$166 | \$130 | \$130 |
| 330-250 Janitorial and Maintenance | \$0 | (\$295) | \$352 | \$295 | \$0 | \$0 |
| 330-260 Licenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 330-270 Meals & Entertainment | \$0 | \$184 | \$1,016 | \$316 | \$500 | \$500 |
| 330-275 Medical (Injuries) | \$0 | (\$333) | \$276 | \$433 | \$100 | \$100 |
| 330-290 Office Supplies | \$0 | \$30 | \$0 | \$0 | \$30 | \$30 |
| 330-310 Parts & Tires | \$0 | (\$4,323) | \$1,856 | \$7,923 | \$3,600 | \$3,600 |
| 330-320 Postage | \$0 | \$100 | \$0 | \$0 | \$100 | \$100 |
| 330-325 Printing & Copying | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 330-360 Rent - Other Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 330-375 Repairs - Office Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 330-380 Repairs - Other Equipment | \$0 | \$1,089 | \$3,500 | \$1,911 | \$3,000 | \$3,000 |
| 330-470 Subcontract & Hired Labor | \$0 | \$700 | \$150 | \$500 | \$1,200 | \$1,200 |
| 330-475 Supplies | \$0 | (\$20) | \$2,561 | \$260 | \$240 | \$240 |
| 330-490 Telephone | \$0 | (\$320) | \$680 | \$920 | \$600 | \$600 |
| 330-505 Training | \$0 | \$4,980 | \$6,285 | \$5,020 | \$10,000 | \$10,000 |
| 330-515 Travel - Mileage | \$0 | (\$247) | \$0 | \$447 | \$200 | \$200 |
| 330-530 Uniforms | \$0 | \$1,342 | \$1,269 | \$658 | \$2,000 | \$2,000 |
| Totals: | \$0 | \$12,454 | \$43,252 | \$32,546 | \$45,000 | \$45,000 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$12,454 |

| WARRANT ARTICLE #24 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|----------------|-----------------|
| FIRE DEPARTMENT STIPENDS | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 330-140 Fire Chief's Stipends | \$0 | \$0 | \$5,500 | \$7,500 | \$7,500 | \$7,500 |
| Totals: | \$0 | \$0 | \$5,500 | \$7,500 | \$7,500 | \$7,500 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$0 |

| WARRANT ARTICLE # 25 | | | | | | |
|--|------------------------------|-----------------------------|-----------------|-----------------|----------------|-----------------|
| FRINGE BENEFITS - RETIREMENT ACCOUNT (457 PLAN) | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 340-130 Employee Benefits (Office = 2X) | \$0 | \$0 | \$1,040 | \$1,040 | \$1,040 | \$1,040 |
| 340-130 Employee Benefits (Road Crew = 3X) | \$0 | \$0 | \$1,560 | \$1,560 | \$1,560 | \$1,560 |
| 340-130 Employee Benefits (CEO = 1X) | \$0 | \$0 | \$520 | \$520 | \$520 | \$520 |
| Totals: | \$ - | \$ - | \$ 3,120 | \$ 3,120 | \$3,120 | \$3,120 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$0 |

| WARRANT ARTICLE # 26 | | | | | | |
|--|------------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|
| FRINGE BENEFITS - HEALTH AND MEDICAL | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 340-128 Employee Disability Benefit | \$0 | \$1,742 | \$0 | \$0 | \$1,742 | \$1,742 |
| 340-200 Insurance - Health & Medical (Office = 1X) | \$692 | \$692 | \$9,510 | \$9,890.76 | \$9,891 | \$10,583 |
| 340-200 Insurance - Health & Medical (Transfer Station = 2X) | \$1,385 | \$1,385 | \$19,021 | \$19,782 | \$19,782 | \$21,166 |
| 340-200 Insurance - Health & Medical (Road Crew = 3X) | \$2,077 | \$2,077 | \$28,531 | \$29,672 | \$29,672 | \$31,749 |
| 340-200 Insurance - Health & Medical (CEO = 1X) | \$692 | \$692 | \$9,510 | \$9,891 | \$9,891 | \$10,583 |
| Totals: | \$4,847 | \$6,589 | \$66,573 | \$69,235 | \$70,977 | \$75,824 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$1,742 |

| WARRANT ARTICLE # 27 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|
| FRINGE BENEFITS - FICA AND MEDICARE | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 340-480 Taxes - FICA & Medicare | (\$114) | (\$33) | \$25,142 | \$25,664 | \$25,745 | \$25,631 |
| Totals: | (\$114) | (\$33) | \$25,142 | \$25,664 | \$25,745 | \$25,631 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$81 |

| WARRANT ARTICLE # 28 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|----------------|-----------------|
| FRINGE BENEFITS - UNEMPLOYMENT COMPENSATION | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 340-485 Taxes - Unemployment Comp. | \$0 | (\$144) | \$112 | \$644 | \$500 | \$500 |
| Totals: | \$0 | (\$144) | \$112 | \$644 | \$500 | \$500 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | (\$144) |

| WARRANT ARTICLE #29 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|----------------|-----------------|
| GENERAL ASSISTANCE | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 410-175 Heat, Light & Water (Utility) | \$0 | \$1,598 | \$2,083 | \$202 | \$1,800 | \$1,800 |
| 410-270 Meals | \$0 | \$200 | \$200 | \$0 | \$200 | \$200 |
| 410-275 Medical | \$0 | \$0 | \$10 | \$0 | \$0 | \$0 |
| 410-330 Propane | \$0 | \$500 | \$0 | \$0 | \$500 | \$500 |
| 410-350 Rent - Buildings/Facilities | (\$1,750) | \$54 | \$0 | \$446 | \$2,250 | \$500 |
| 410-370 Repairs - Buildings | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 410-465 Stipends & Honorariums | \$0 | (\$252) | \$0 | \$252 | \$0 | \$0 |
| 410-470 Subcontract & Hired Labor (Administrator) | \$0 | \$175 | \$800 | \$825 | \$1,000 | \$1,000 |
| Totals: | (\$1,750) | \$2,275 | \$3,093 | \$1,725 | \$5,750 | \$4,000 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$4,025 |

| WARRANT ARTICLE #30 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|
| GRANTS - STONEHAM RESCUE | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 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 (2014 Budget - 2014 Expenses): | | | | | | \$0 |

| WARRANT ARTICLE #31 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|----------------|-----------------|
| GRANTS - LAKES CONSERVATION | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 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 (2014 Budget - 2014 Expenses): | | | | | | \$0 |

| WARRANT ARTICLE #32 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|----------------|-----------------|
| GRANTS - WATERFORD HISTORICAL SOCIETY | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 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 (2014 Budget - 2014 Expenses): | | | | | | \$0 |

| WARRANT ARTICLE #33 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|
| GRANTS - WATERFORD LIBRARY | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 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 (2014 Budget - 2014 Expenses): | | | | | | \$0 |

| WARRANT ARTICLE #34 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|----------------|-----------------|
| GRANTS - CHARITABLE DONATIONS | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 430-165 American Red Cross | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 430-165 Androscoggin Home Care | \$0 | \$0 | \$1,332 | \$1,252 | \$1,252 | \$1,252 |
| 430-165 Bear Pond Watershed Survey | \$0 | \$0 | \$1,000 | \$0 | \$0 | \$0 |
| 430-165 Big Brother & Big Sister | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 430-165 Child Health Care | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 430-165 Community Concepts | \$0 | \$0 | \$3,120 | \$2,933 | \$2,933 | \$2,933 |
| 430-165 Lake Region Senior Transportation (Formerly Bridgton Sr. Trans) | \$0 | \$0 | \$475 | \$425 | \$425 | \$425 |
| 430-165 Life Flight of Maine | \$500 | \$500 | \$0 | \$0 | \$0 | \$500 |
| 430-165 Progress Center | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 430-165 Project Graduation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 430-165 R.E.A.C.H. | \$0 | \$0 | \$470 | \$450 | \$450 | \$450 |
| 430-165 Safe Voices | \$0 | \$0 | \$200 | \$200 | \$200 | \$200 |
| 430-165 Seniors Plus | \$13 | \$13 | \$187 | \$187 | \$187 | \$200 |
| 430-165 Sweden Food Pantry | \$0 | \$0 | \$0 | \$500 | \$500 | \$500 |
| 430-165 Tri-county Mental Health | (\$1,128) | (\$1,128) | \$1,200 | \$1,128 | \$1,128 | \$0 |
| 430-165 Waterford Sanata | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 430-165 Western Maine Transportation | (\$100) | (\$100) | \$250 | \$100 | \$100 | \$0 |
| 430-165 Western Maine Vetrans | \$0 | \$0 | \$0 | \$175 | \$175 | \$175 |
| Totals: | (\$715) | (\$715) | \$8,234 | \$7,350 | \$7,350 | \$6,635 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$0 |

| WARRANT ARTICLE #35 | | | | | | |
|---|------------------------------|-----------------------------|------------------|------------------|------------------|------------------|
| PUBLIC WORKS - HIGHWAYS AND BRIDGES | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 450-060 Advertising | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 450-065 Asphalt & Hot Top | \$0 | \$3,410 | \$3,133 | \$590 | \$4,000 | \$4,000 |
| 450-110 Culverts | \$0 | \$5,000 | \$5,650 | \$0 | \$5,000 | \$5,000 |
| 450-132 Equipment Purchases | \$0 | \$50 | \$0 | (\$50) | \$0 | \$0 |
| 450-135 FEMA (Expense Reimbursement) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 450-155 Fuel, Gas & Oil | \$0 | \$1,030 | \$9,678 | \$10,970 | \$12,000 | \$12,000 |
| 450-170 Gravel and/or Sand | \$0 | (\$1,669) | \$9,625 | \$13,669 | \$12,000 | \$12,000 |
| 450-175 Heat, Light & Water | \$0 | (\$409) | \$0 | \$409 | \$0 | \$0 |
| 450-180 Hired Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 450-250 Janitorial and Maintenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 450-270 Meals and Entertainment | \$0 | \$0 | \$37 | \$0 | \$0 | \$0 |
| 450-275 Medical | \$0 | \$45 | \$235 | \$155 | \$200 | \$200 |
| 450-285 Mowing | \$0 | \$7,279 | \$12,956 | \$4,221 | \$11,500 | \$11,500 |
| 450-290 Office Supplies | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 450-305 Painting & Stripping | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 450-310 Parts & Tires | \$0 | (\$32,358) | \$37,638 | \$65,358 | \$33,000 | \$33,000 |
| 450-320 Postage | \$0 | \$0 | \$8 | \$0 | \$0 | \$0 |
| 450-360 Repair - Equipment and Trucks | \$0 | (\$220) | \$0 | \$220 | \$0 | \$0 |
| 450-380 Repair - Other Equipment | \$0 | \$15,000 | \$0 | \$0 | \$15,000 | \$15,000 |
| 450-383 Repair - Vehicles | \$0 | \$5,000 | \$0 | \$0 | \$5,000 | \$5,000 |
| 450-400 Salary - Equipment Operators | \$0 | (\$76,530) | \$73,678 | \$76,530 | \$0 | \$0 |
| 450-401 Salary - Equipment Operator #1 | \$0 | \$38,584 | \$0 | \$0 | \$38,584 | \$38,584 |
| 450-402 Salary - Equipment Operator #2 | \$0 | \$36,317 | \$0 | \$0 | \$36,317 | \$36,317 |
| 450-405 Salary - Foreman | \$0 | (\$1,126) | 44,860 | 47,094 | \$45,968 | \$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) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 450-460 Street Signs | \$0 | (\$2,618) | \$2,487 | \$3,618 | \$1,000 | \$1,000 |
| 450-470 Subcontract & Hired Labor | \$0 | \$1,155 | \$2,795 | \$845 | \$2,000 | \$2,000 |
| 450-475 Supplies (Non Office) | \$0 | \$1,831 | \$2,574 | \$669 | \$2,500 | \$2,500 |
| 450-490 Telephone | \$0 | \$520 | \$40 | \$0 | \$520 | \$520 |
| 450-505 Training | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 450-515 Travel and Mileage | \$0 | (\$100) | \$68 | \$100 | \$0 | \$0 |
| Totals: | \$0 | \$191 | \$205,462 | \$224,398 | \$224,589 | \$224,589 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$191 |

| WARRANT ARTICLE #36 | | | | | | |
|--|------------------------------|-----------------------------|------------------|------------------|------------------|------------------|
| PUBLIC WORKS - WINTER SUPPLEMENTAL | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 960-060 Advertising | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 960-155 Fuel, Gas & Oil | \$0 | (\$8,373) | \$23,668 | \$28,373 | \$20,000 | \$20,000 |
| 960-170 Gravel | \$0 | \$12 | \$902 | \$1,988 | \$2,000 | \$2,000 |
| 960-175 Heat, Light & Water (Utilities) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 960-180 Hired Equipment | \$0 | \$0 | \$1,120 | \$0 | \$0 | \$0 |
| 960-310 Parts & Tires | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 960-310 Parts & Tires (1-Ton Truck Engine) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 960-383 Repairs - Vehicles | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 960-400 Salaries - Equipment Operators | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 960-401 Salary - Equipment Operator #3 | \$0 | (\$5,858) | \$16,429 | \$20,938 | \$15,080 | \$15,080 |
| 960-402 Overtime - Equipment Operator #1 | \$0 | \$1,150 | \$13,841 | \$11,734 | \$12,884 | \$12,884 |
| 960-403 Overtime - Equipment Operator #2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 960-404 Overtime - Equipment Operator #3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 960-405 Salaries - Foreman | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 960-406 Overtime - Foreman | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 960-410 Salaries - General Laborers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 960-415 Salaries - Road Crew | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 960-435 Sand and Salt (Now Just Salt) | \$0 | \$4,723 | \$35,289 | \$35,277 | \$40,000 | \$40,000 |
| 960-435 Winter Sand | \$0 | (\$4,793) | \$16,760 | \$25,043 | \$20,250 | \$20,250 |
| 960-460 Street Signs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 960-470 Subcontract & Hired Labor | \$0 | \$5,925 | \$1,050 | \$2,076 | \$8,000 | \$8,000 |
| 960-475 Supplies | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Totals: | \$0 | (\$7,216) | \$109,058 | \$125,430 | \$118,214 | \$118,214 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | (\$7,216) |
| Note: The overdraft of this account was covered by borrowing money from the WINTER SAFETY ACCOUNT. | | | | | | |

| WARRANT ARTICLE #37 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|----------------|-----------------|
| PUBLIC WORKS - WINTER SAFETY ACCOUNT | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| Designated Savings Account: | \$7,216 | \$7,216 | \$0 | \$0 | \$0 | \$7,216 |
| 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. | | | | | | |

| WARRANT ARTICLE #38 | | | | | | |
|---|------------------------------|-----------------------------|------------------|------------------|------------------|------------------|
| PUBLIC WORKS - CAPITAL ROAD IMPROVEMENTS | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 105-065 Asphalt & Hot Top | \$0 | \$7 | \$165,266 | \$199,993 | \$200,000 | \$200,000 |
| Totals: | \$0 | \$7 | \$165,266 | \$199,993 | \$200,000 | \$200,000 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$7 |

| SUMMARY OF WARRANT ARTICLES #35 - #38 | | | | | | |
|---|------------------------------|-----------------------------|------------------|------------------|------------------|------------------|
| SUMMARY | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| Highways and Bridges | \$0 | \$191 | \$205,462 | \$224,398 | \$224,589 | \$224,589 |
| Winter Supplemental | \$0 | (\$7,216) | \$109,058 | \$125,430 | \$118,214 | \$118,214 |
| Winter Safety Account (Actual Spend) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Road Improvements | \$0 | \$7 | \$165,266 | \$199,993 | \$200,000 | \$200,000 |
| Totals: | \$0 | (\$7,017) | \$479,786 | \$549,820 | \$542,803 | \$542,803 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | (\$7,017) |

| WARRANT ARTICLE #39 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|
| SPECIAL EQUIPMENT ACCOUNT | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 450-132 Transfer To Savings | \$40,000 | \$50,000 | \$0 | \$0 | \$10,000 | \$50,000 |
| Totals: | \$40,000 | \$50,000 | \$0 | \$0 | \$10,000 | \$50,000 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$10,000 |
| Note: The \$10,000 appropriation was transferred to savings. | | | | | | |

| WARRANT ARTICLE #40 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|-----------------|------------------|
| INSURANCES - GENERAL | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 510-185 Bonds | \$0 | \$105 | \$750 | \$675 | \$780 | \$780 |
| 510-190 Fire Liability | \$410 | \$249 | \$2,467 | \$2,751 | \$2,590 | \$3,000 |
| 510-195 General Liability Insurance | \$697 | (\$2,253) | \$2,670 | \$5,753 | \$2,803 | \$3,500 |
| 510-205 Public Liability | \$825 | \$208 | \$1,500 | \$2,192 | \$1,575 | \$2,400 |
| 510-215 Vehicle Liability | \$318 | \$2,557 | \$8,269 | \$6,443 | \$8,682 | \$9,000 |
| Totals: | \$2,250 | \$866 | \$15,656 | \$17,814 | \$16,430 | \$18,680 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | (\$1,384) |

| WARRANT ARTICLE #41 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|
| INSURANCES - WORKERS COMPENSATION | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 510-220 Workers Compensation | \$3 | \$816 | \$12,180 | \$10,621 | \$11,434 | \$11,437 |
| Totals: | \$3 | \$816 | \$12,180 | \$10,621 | \$11,434 | \$11,437 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$813 |

| WARRANT ARTICLE #42 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|----------------|------------------|
| MUNICIPAL BUILDING TOWN GARAGE | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 610-132 Equipment Purchases | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 610-175 Heat, Light & Water (Utilities) | \$0 | (\$1,444) | \$5,893 | \$7,444 | \$6,000 | \$6,000 |
| 610-230 Internet Fees | \$0 | \$6 | \$494 | \$534 | \$540 | \$540 |
| 610-250 Janitorial & Maintenance | \$0 | \$50 | \$703 | \$0 | \$50 | \$50 |
| 610-370 Repairs Buildings | \$0 | \$643 | \$391 | \$357 | \$1,000 | \$1,000 |
| 610-475 Supplies | \$0 | (\$827) | \$148 | \$1,327 | \$500 | \$500 |
| 610-490 Telephone | \$0 | \$121 | \$602 | \$454 | \$575 | \$575 |
| Totals: | \$0 | (\$1,450) | \$8,230 | \$10,115 | \$8,665 | \$8,665 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | (\$1,450) |

| WARRANT ARTICLE #43 | | | | | | |
|--|------------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|
| MUNICIPAL BUILDING TOWN OFFICE | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 620-132 Equipment Purchases | \$0 | \$0 | \$170 | \$0 | \$0 | \$0 |
| 620-175 Heat, Light & Water (Utility) | \$0 | (\$1,466) | \$16,437 | \$15,466 | \$14,000 | \$14,000 |
| 620-250 Janitorial & Maintenance | \$0 | (\$1,487) | \$6,472 | \$8,987 | \$7,500 | \$7,500 |
| 620-285 Mow ing | \$0 | \$200 | \$775 | \$800 | \$1,000 | \$1,000 |
| 620-370 Repairs - Buildings | \$11,000 | \$14,054 | \$2,040 | \$446 | \$3,500 | \$14,500 |
| 620-380 Repairs - Other Equipment | \$0 | (\$251) | \$0 | \$251 | \$0 | \$0 |
| 620-445 Security & Monitoring Systems | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 620-475 Supplies | \$0 | \$300 | \$279 | \$0 | \$300 | \$300 |
| 620-500 Tow n Commons | \$0 | (\$312) | \$0 | \$312 | \$0 | \$0 |
| Totals: | \$11,000 | \$11,038 | \$26,173 | \$26,262 | \$26,300 | \$37,300 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$38 |
| Note: | | | | | | |
| Repairs - Other Equipment (620-380): Both boilers are leaking due to rust. Replacement is estimated at \$12,500. | | | | | | |



Strong winds Nov. 2 rolled up the roof over the fire station. All of the metal roofing on the north side had to be removed. The project was completed Dec. 5.

| WARRANT ARTICLE #44 | | | | | | |
|--|------------------------------|-----------------------------|-----------------|-----------------|-----------------|------------------|
| OFFICE EXPENSES | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 520-235 Internet Web Licensing Fees | \$0 | \$150 | \$100 | \$0 | \$150 | \$150 |
| 700-055 Accounting & Auditing | \$0 | \$500 | \$7,000 | \$6,500 | \$7,000 | \$7,000 |
| 700-060 Advertising | \$0 | \$83 | \$288 | \$317 | \$400 | \$400 |
| 700-072 Awards & Trophies | \$0 | (\$136) | \$28 | \$186 | \$50 | \$50 |
| 700-075 Bank Charges | \$0 | (\$32) | \$57 | \$32 | \$0 | \$0 |
| 700-120 Dues & Subscriptions | \$0 | \$245 | \$2,610 | \$2,455 | \$2,700 | \$2,700 |
| 700-125 Election Expenses | \$0 | \$19 | \$513 | \$681 | \$700 | \$700 |
| 700-132 Equipment Purchases | \$0 | \$307 | \$80 | \$693 | \$1,000 | \$1,000 |
| 700-150 Freight & Deliveries | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 700-160 General & Miscellaneous | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 700-230 Internet Fees | \$0 | \$1 | \$599 | \$599 | \$600 | \$600 |
| 700-250 Janitorial & Maintenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 700-255 Legal Fees | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 700-270 Meals (and Entertainment) | \$0 | (\$36) | (\$25) | \$111 | \$75 | \$75 |
| 700-280 Moderator Fees | \$0 | \$150 | \$300 | \$150 | \$300 | \$300 |
| 700-290 Office Supplies | \$0 | (\$638) | \$891 | \$1,488 | \$850 | \$850 |
| 700-295 Other Professional Fees | \$0 | (\$1,546) | \$1,541 | \$3,146 | \$1,600 | \$1,600 |
| 700-315 Photography and Processing | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 700-320 Postage | \$0 | \$900 | \$2,258 | \$1,100 | \$2,000 | \$2,000 |
| 700-325 Printing & Copying | \$0 | \$1,625 | \$2,776 | \$1,175 | \$2,800 | \$2,800 |
| 700-340 Real Estate Lien Costs | \$0 | (\$1,256) | \$1,027 | \$2,306 | \$1,050 | \$1,050 |
| 700-345 Recording Fees | \$0 | (\$228) | \$959 | \$1,178 | \$950 | \$950 |
| 700-375 Repairs - Office Equipment | \$0 | \$0 | \$536 | \$536 | \$536 | \$536 |
| 700-445 Security & Monitoring System | \$0 | \$20 | \$180 | \$180 | \$200 | \$200 |
| 700-453 Software Support | \$0 | (\$4,708) | \$7,932 | \$12,608 | \$7,900 | \$7,900 |
| 700-470 Subcontract & Hired Labor | \$0 | \$0 | \$50 | \$50 | \$50 | \$50 |
| 700-475 Supplies (Non Office) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 700-490 Telephone | \$0 | (\$27) | \$1,358 | \$1,395 | \$1,368 | \$1,368 |
| 700-504 Town Recognitions | \$0 | \$50 | \$0 | \$0 | \$50 | \$50 |
| 700-505 Training | \$0 | \$250 | \$236 | \$0 | \$250 | \$250 |
| 700-515 Travel - Lodge | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 700-515 Travel - Mileage | \$0 | \$274 | \$797 | \$686 | \$960 | \$960 |
| Totals: | \$0 | (\$4,035) | \$32,092 | \$37,574 | \$33,539 | \$33,539 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | (\$4,035) |

| WARRANT ARTICLE #45 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|
| OFFICE EXPENSES LEGAL | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 060-255 Legal Fees | \$0 | (\$5,155) | \$0 | \$5,155 | \$0 | \$0 |
| 700-255 Legal Fees | \$0 | \$36,231 | \$60 | \$3,769 | \$40,000 | \$40,000 |
| Totals: | \$0 | \$36,231 | \$60 | \$8,923 | \$40,000 | \$40,000 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$31,077 |

| WARRANT ARTICLE # 46 | | | | | | |
|---|------------------------------|-----------------------------|------------------|------------------|------------------|------------------|
| OFFICIALS SALARIES | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 700-395 Salary - Deputy Clerk | \$1,289 | \$0 | \$32,792 | \$34,188.93 | \$32,900 | \$34,189 |
| 700-420 Salary - Secretarial | (\$275) | \$0 | \$1,210 | \$1,155.00 | \$1,430 | \$1,155 |
| 700-425 Salary - Selectmen | \$0 | (\$0) | \$15,000 | \$15,000 | \$15,000 | \$15,000 |
| 700-XXX Salaries - Assistant to Selectmen | (\$931) | (\$3,500) | \$25,493 | \$26,059 | \$23,490 | \$22,559 |
| 700-430 Salary - Town Clerk | \$1,635 | \$0 | \$38,738 | \$40,485 | \$38,850 | \$40,485 |
| Totals: | \$1,718 | (\$3,500) | \$113,234 | \$116,888 | \$111,670 | \$113,388 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | (\$5,218) |

| WARRANT ARTICLE #47 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|----------------|-----------------|
| PARKS | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 745-132 Equipment Purchases | (\$450) | \$269 | \$284 | \$481 | \$1,200 | \$750 |
| 745-132 Electrical Upgrade To Commons (Prior Year / Article 66) | \$0 | \$0 | \$3,750 | \$0 | \$0 | \$0 |
| 745-175 Heat, Light & Water (Utilities) | \$0 | (\$41) | \$346 | \$416 | \$375 | \$375 |
| 745-250 Janitorial and Maintenance | \$0 | (\$11) | \$425 | \$236 | \$225 | \$225 |
| 745-285 Mowing | \$0 | (\$9) | \$2,715 | \$2,109 | \$2,100 | \$2,100 |
| 745-365 Rent - Sanitation Units | \$0 | (\$29) | \$491 | \$579 | \$550 | \$550 |
| 745-412 Salaries - Other | (\$500) | (\$500) | \$501 | \$500 | \$500 | \$0 |
| 745-460 Signs | \$0 | \$0 | \$542 | \$0 | \$0 | \$0 |
| 745-470 Subcontract & Hired Labor | \$0 | (\$205) | \$250 | \$205 | \$0 | \$0 |
| 745-475 Supplies | \$0 | (\$15) | \$0 | \$15 | \$0 | \$0 |
| 745-500 Town Commons | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Totals: | (\$950) | (\$541) | \$9,304 | \$4,541 | \$4,950 | \$4,000 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$409 |

| WARRANT ARTICLE #48 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|----------------|-----------------|
| PLANNING BOARD | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 750-060 Advertising | \$0 | \$29 | \$86 | \$207 | \$236 | \$236 |
| 750-120 Dues & Subscriptions | \$0 | \$1 | \$3,442 | \$3,449 | \$3,450 | \$3,450 |
| 750-132 Equipment Purchases | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 750-320 Postage | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 750-325 Printing & Copying | \$0 | (\$137) | \$0 | \$137 | \$0 | \$0 |
| 750-420 Salary - Secretarial | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 750-465 Stipends & Honorariums | \$0 | \$300 | \$2,800 | \$3,300 | \$3,600 | \$3,600 |
| 750-470 Subcontract & Hired Labor | \$0 | \$55 | \$495 | \$605 | \$660 | \$660 |
| 750-505 Training | \$0 | (\$120) | \$35 | \$220 | \$100 | \$100 |
| Totals: | \$0 | \$248 | \$6,857 | \$7,918 | \$8,046 | \$8,046 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$128 |

| WARRANT ARTICLE #49 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|----------------|-----------------|
| HAZARDOUS TREES | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 770-470 Subcontract & Hired Labor | \$0 | \$4,000 | \$0 | \$0 | \$4,000 | \$4,000 |
| Totals: | \$0 | \$4,000 | \$0 | \$0 | \$4,000 | \$4,000 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$4,000 |

| WARRANT ARTICLE #50 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|
| SPORTS AND RECREATION | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 850-060 Advertise | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 850-070 Athletic Equipment | \$0 | \$261 | \$301 | \$914 | \$1,175 | \$1,175 |
| 850-072 Awards & Trophies | \$0 | \$329 | \$244 | \$0 | \$329 | \$329 |
| 850-075 Bank Charges | \$0 | \$0 | \$20 | \$0 | \$0 | \$0 |
| 850-132 Equipment Purchases | \$0 | (\$100) | \$535 | \$100 | \$0 | \$0 |
| 850-160 Miscellaneous Sports | \$0 | \$3,430 | \$2,463 | (\$140) | \$3,290 | \$3,290 |
| 850-175 Heat, Light & Water (Utility) | \$0 | \$91 | \$526 | \$403 | \$494 | \$494 |
| 850-205 Insurance - Public Liability | \$0 | \$470 | \$0 | \$0 | \$470 | \$470 |
| 850-210 Insurance - Sports & Recreation | \$0 | (\$495) | \$495 | \$495 | \$0 | \$0 |
| 850-250 Janitorial & Maintenance | \$0 | (\$187) | \$54 | \$206 | \$19 | \$19 |
| 850-253 League Fees | \$0 | \$244 | \$1,178 | \$884 | \$1,128 | \$1,128 |
| 850-275 Medical & First Aid | \$0 | \$38 | \$27 | \$0 | \$38 | \$38 |
| 850-290 Office Supplies | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 850-330 Propane | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 850-365 Rent - Sanitation Units | \$0 | (\$254) | \$1,154 | \$1,288 | \$1,034 | \$1,034 |
| 850-380 Repairs & Maintenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 850-410 Salary - General Labor | \$0 | \$1,410 | \$0 | \$0 | \$1,410 | \$1,410 |
| 850-451 Snack Shack Groceries & Drinks | \$0 | \$0 | \$611 | \$0 | \$0 | \$0 |
| 850-465 Stipends & Honorariums | \$0 | (\$300) | \$0 | \$300 | \$0 | \$0 |
| 850-470 Subcontract & Hired Labor | \$0 | \$580 | \$1,235 | \$1,700 | \$2,280 | \$2,280 |
| 850-475 Supplies | \$0 | \$94 | \$0 | \$0 | \$94 | \$94 |
| 850-505 Training | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 850-525 Travel - Transportation | \$0 | \$1,080 | \$1,078 | \$0 | \$1,080 | \$1,080 |
| 850-530 Uniforms | \$0 | \$1,007 | \$1,777 | \$572 | \$1,579 | \$1,579 |
| Totals: | \$0 | \$7,698 | \$11,696 | \$6,722 | \$14,420 | \$14,420 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$7,698 |

| WARRANT ARTICLE #51 | | | | | | |
|---|------------------------------|-----------------------------|-----------------|-----------------|----------------|-----------------|
| STREET LIGHTS | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 860-175 Heat, Light & Water (Utility) | \$0 | \$638 | \$6,008 | \$4,862 | \$5,500 | \$5,500 |
| Totals: | \$0 | \$638 | \$6,008 | \$4,862 | \$5,500 | \$5,500 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$638 |

| WARRANT ARTICLE #52 | | | | | | |
|--|------------------------------|-----------------------------|------------------|------------------|------------------|------------------|
| TRANSFER STATION | 2015 Budget - 2014 Budget | 2015 Budget - 2014 Spend | 2013 Expense | 2014 Expense | 2014 Budget | 2015 Request |
| 930-060 Advertising | (\$250) | \$193 | \$205 | \$107 | \$550 | \$300 |
| 930-115 Disposal Fees (Hazardous Waste) | (\$3,500) | \$351 | \$3,471 | \$3,149 | \$7,000 | \$3,500 |
| 930-120 Dues & Subscriptions | \$0 | (\$50) | \$50 | \$50 | \$0 | \$0 |
| 930-132 Equipment Purchase | \$1,000 | (\$149) | \$1,801 | \$2,149 | \$1,000 | \$2,000 |
| 930-155 Fuel, Gas & Oil | \$250 | (\$212) | \$2,018 | \$2,212 | \$1,750 | \$2,000 |
| 930-175 Heat, Lights & Water (Utility) | \$0 | (\$131) | \$0 | \$631 | \$500 | \$500 |
| 930-180 Hired Equipment | (\$1,000) | \$200 | \$1,800 | \$1,800 | \$3,000 | \$2,000 |
| 930-250 Janitorial and Maintenance | \$100 | \$26 | \$1,854 | \$74 | \$0 | \$100 |
| 930-255 Legal Fees | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 930-260 Licenses | \$0 | (\$109) | \$263 | \$409 | \$300 | \$300 |
| 930-270 Meals & Entertainment | \$0 | \$200 | \$174 | \$0 | \$200 | \$200 |
| 930-290 Office Supplies | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 930-295 Other Professional Fees (Dana Lee) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 930-310 Parts & Tires | \$0 | \$235 | \$464 | \$265 | \$500 | \$500 |
| 930-325 Printing & Copying | \$0 | \$400 | \$330 | \$0 | \$400 | \$400 |
| 930-365 Rent - Sanitation | \$100 | \$76 | \$1,417 | \$1,424 | \$1,400 | \$1,500 |
| 930-380 Repairs - Other Equipment | \$350 | \$500 | \$452 | \$0 | \$150 | \$500 |
| 930-400 Salary - Equipment Operators | \$250 | \$130 | \$1,775 | \$870 | \$750 | \$1,000 |
| 930-405 Salary Foreman | (\$500) | \$669 | \$1,283 | \$331 | \$1,500 | \$1,000 |
| 930-410 Salary - General Laborers | \$313 | (\$0) | \$30,696 | \$32,313 | \$32,000 | \$32,313 |
| 930-450 Signs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 930-455 State Annual Report | \$0 | \$200 | \$136 | \$0 | \$200 | \$200 |
| 930-470 Subcontract & Hired Labor | \$400 | (\$33) | \$250 | \$533 | \$100 | \$500 |
| 930-475 Supplies (Non Office) | \$400 | \$134 | \$450 | \$366 | \$100 | \$500 |
| 930-478 Taxes-Other | \$100 | (\$111) | \$1,065 | \$1,311 | \$1,100 | \$1,200 |
| 930-490 Telephone | \$50 | \$2 | \$650 | \$698 | \$650 | \$700 |
| 930-495 Tipping Fees for Disposal of Waste | (\$2,182) | \$1,674 | \$75,289 | \$74,326 | \$78,182 | \$76,000 |
| 930-496 Hauling of Waste | \$0 | \$2,505 | \$29,452 | \$28,258 | \$30,763 | \$30,763 |
| 930-49X Tipping Fees for Disposal of Recyclables | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 930-497 Hauling of Recyclables | \$0 | \$69 | \$5,919 | \$5,019 | \$5,088 | \$5,088 |
| 930-498 Fuel Surcharge | \$0 | \$577 | \$5,221 | \$5,390 | \$5,967 | \$5,967 |
| 930-505 Training | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 930-515 Travel - Mileage | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 930-530 Uniforms | \$0 | (\$348) | \$0 | \$348 | \$0 | \$0 |
| Totals: | (\$4,119) | \$6,999 | \$166,486 | \$162,032 | \$173,150 | \$169,031 |
| Year End Balance (2014 Budget - 2014 Expenses): | | | | | | \$11,118 |

Review of 2014 Initiatives

In last year's annual report we laid out six goals that we believed were important to improving the town's overall financial position. Unfortunately, circumstances beyond our control prevented us from completing many of them. We continue to believe very strongly in these projects and have committed ourselves to getting them done this year. Here is how we are doing on those projects.

A long-term capital equipment plan for the highway department has been completed. The purpose of the plan is to both raise the general awareness around our equipment needs and to provide a method of funding those needs without creating a periodic spike in the mill rate. The details of this plan are described on page 53.

A long-term road inventory and improvement plan is under way. Phil Curtis from the Maine DOT spent a day with the road commissioner and members of the board teaching us how to assess the conditions of our roads using a rating system developed by the state. Once the road assessments are completed, we will be able to input the data into a program which will rank road improvement priorities based on use, relative importance and condition. The program also recommends the type of road repairs and helps calculate costs. Our expectation is that next year's annual report will contain a plan and funding proposal similar to that recently completed for highway equipment.

An overhaul of the town's assessment practices is well under way. Our progress has been slowed due to the discovery of a large percentage of homes with modifications that were not on the tax cards. It is expected that this process will be completed this year.

The creation of a set of policies and procedures to govern financial management systems was not started. The good news is our new auditor has provided us with a template for doing this and has offered to help us through the process.

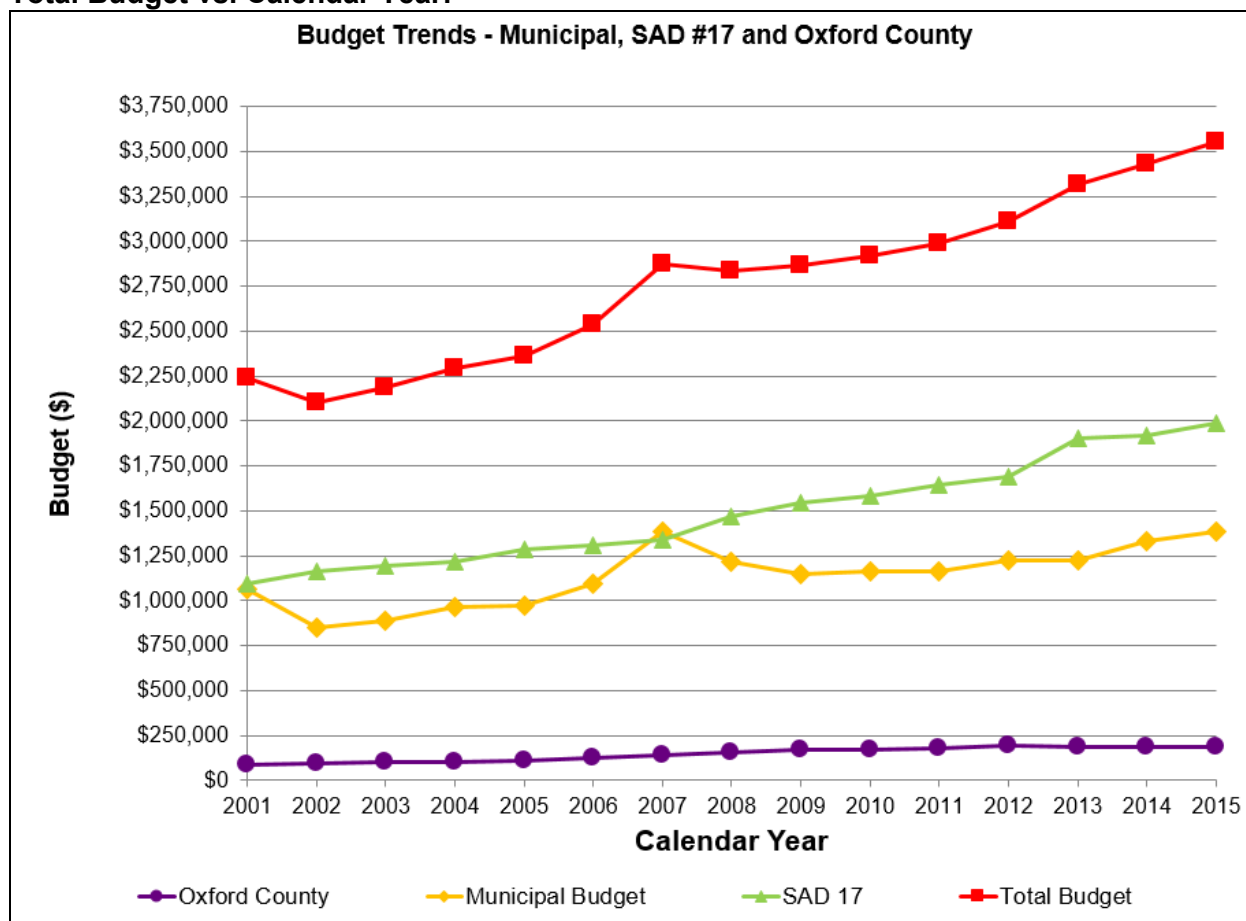
Expanding community involvement on our many boards and committees took a step forward this year. Our committee chairs did a great job of reaching out and recruiting people to join their committees. I believe we appointed more new people this year than in the last six years combined. Even though we had a great year, we remain concerned that we continue to ask too much of too few people. 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. New thoughts and ideas are always appreciated and it is a great way to get to know other members of the community and build new friendships.

A revamp of the town's employee manual and review of the benefit package was not started. This is something we really need to take a look at. Two areas that we need to focus on are health care costs and retirement benefits. The retirement benefits we offer may be among the worst offered by any community in the state while our health care benefits are among the best. Working with the town employees we need to have some conversations regarding this imbalance. This conversation shouldn't be seen as a conversation to take something away, but rather is the cost of the package we offer now really maximizing the benefit to the employee. If we can strike a better balance for the same price we should consider it. We want to make sure that our package works for every stage of their employment, from new hire to retirement.

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:

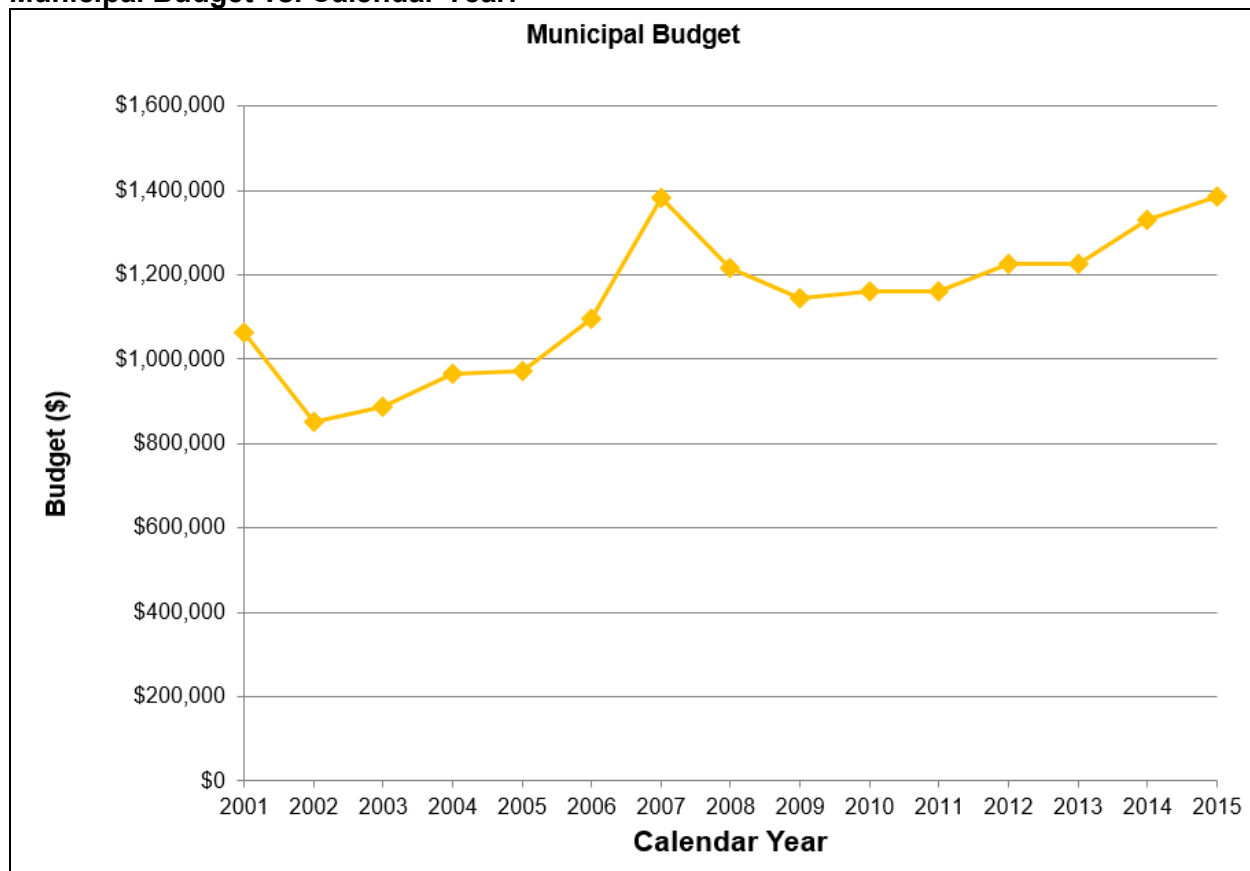


| | 2011 | 2012 | 2013 | 2014 | 2015 |
|-------------------------|-------------|-------------|-------------|-------------|-------------|
| Municipal | \$1,167,176 | \$1,235,010 | \$1,251,574 | \$1,330,505 | \$1,385,027 |
| SAD #17 | \$1,645,000 | \$1,694,175 | \$1,870,794 | \$1,917,849 | \$1,985,006 |
| Oxford County | \$181,000 | \$194,180 | \$185,000 | \$184,500 | \$186,964 |
| Total Tax Budget | \$2,993,176 | \$3,123,365 | \$3,307,368 | \$3,432,854 | \$3,556,997 |
| Mill Rate | \$13.25 | \$13.50 | \$14.30 | \$14.30 | \$15.20 |

Observations:

The following is a list of the primary factors which are driving the increase in the mill rate.

- School spending is up \$114,212 since 2013 (6.10%).
- Municipal budget is up \$133,453 since 2013 (10.66%).

Municipal Budget vs. Calendar Year:

| | 2011 | 2012 | 2013 | 2014 | 2015 |
|------------------|-------------|-------------|-------------|-------------|-------------|
| Municipal | \$1,167,176 | \$1,235,010 | \$1,251,574 | \$1,330,505 | \$1,385,027 |
| Mill Rate | \$13.25 | \$13.50 | \$14.30 | \$14.30 | \$15.20 |

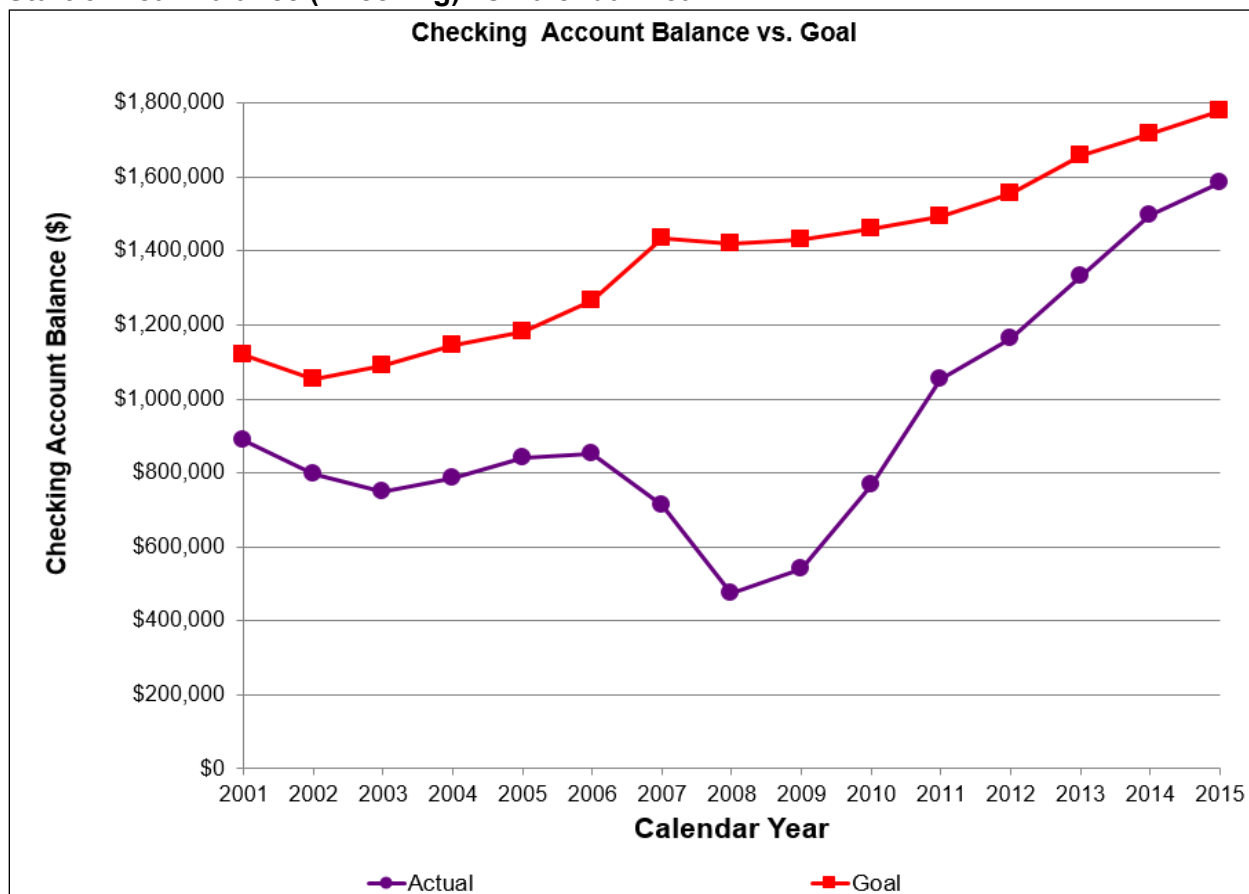
Why This Chart:

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 increase in the municipal budget is being driven by the following:

- An increase in the paving budget (\$50,000). Between 2002 and 2012 this budget remained relatively flat at just over \$150,000. In 2014 we increased it to \$200,000. If we consider what has happened to fuel prices and inflation since 2002 it would seem that this increase is well overdue. The completion of the road inventory project will better define what the proper level for this budget should be. Our expectation is that further budget increases in this area will be needed.
- An increase in the equipment rotation account (\$40,000). This increase is necessary to fund the replacement of our aging fleet of trucks and support equipment.
- An increase in the assessing budget (\$14,720). The increase was necessary to allow us to update all of our tax cards and will be required going forward in order maintain our system to state standards.
- An increase in the legal budget (\$36,000).

Start of Year Balance (Checking) vs Calendar Year:

| | 2011 | 2012 | 2013 | 2014 | 2015 |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Starting Balance - Jan | \$1,051,473 | \$1,162,124 | \$1,332,057 | \$1,497,248 | \$1,586,058 |

Why This Chart:

This chart is important as any gap between the goal line and the actual checking 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

The good news is we continue to close the gap between our yearend checking account balance and what we need to have on hand in order to cover our cash flow needs until the tax monies begin to arrive in September. Unfortunately, the rate of closure is very slow and it is likely that it will be several more years before the gap is closed.

We ended 2015 with \$1,586,058 in our checking account, all of which is surplus. Surplus is the money that is left after all bills have been paid. Unfortunately, none of the surplus is currently available for any other use than covering our cash flow needs.

If we were to go to twice a year billing, as recommended by the auditor, much of this cash could be freed up for other purposes. In order to determine just how much money could be freed up we created a simple math model using actual spending data from 2014. We also assumed that the percentage of people paying both on-time and late would remain the same. The results of this analysis indicated that it might be possible to free up as much as \$750,000.

\$750,000 is a lot of money, especially when you consider that we earn very little interest on it. In comparison, we have an investment account with Morgan-Stanley that started out at \$205,000 several years ago and is now worth nearly \$400,000. It earned more than \$30,000 this year alone. Imagine what might be possible if we invested a portion of our surplus in an investment account. If we could yield 8% per year, it would earn approximately \$60,000, a significant portion of the funding needed to cover our highway equipment needs for the next 15 years. This is not a suggestion, only an illustration of what might be possible if we made better use of this important asset.

Twice-a-year billing also raises the possibility of eliminating another \$15,000 (Article 13) from the annual budget which has no other purpose than to fund our cash flow needs. If this money were combined with the \$60,000 described above, we would have the \$75,000 per year that we estimate we need to fully fund the highway equipment rotation account.

Another option would be to do everything we described above but direct the money that is no longer needed for the highway equipment rotation account and towards our roads account. This would allow us to add an additional \$50,000 to the paving account while maintaining the mill rate at current levels.

Clearly freeing up this much cash would open up lots of opportunities. However, since this is a big change we need to proceed cautiously. Clearly what to do with the money will require careful consideration and input from many people but it is sure nice to be in a position where we can start having these types of discussions.

Case for Eliminating the 1% Discount:

Each year we raise approximately \$15,000 (Article 13) so that the town can offer a 1% discount for taxes within 30 days. The purpose of the discount is used to entice taxpayers to pay early so that our cash position is improved. However, this money is not free. We raise your taxes so we can give it back to you.

The \$15,000 raised in Article 13 is paid for by every tax payer, but only those that pay their tax bills early get any of it back. Here is how the money is dispensed.

1. Early: If taxes are paid within 30-days of the tax commitment date, they are considered early and those tax payers get a 1% discount on their taxes. However, the actual savings is somewhat lower as the tax rate is artificially high so that the money is available to give back.
2. On-Time: Taxes paid after 30-days and before December 1 are considered on-time. No discount or late fees apply. This group of tax payers actually pays an artificially higher tax bill in order to fund the money which is given to those that pay within the first 30 days. If the 1% discount was not offered, the taxes paid by this group of people would be slightly lower and reflect the actual operating needs of the town.
3. Late: If your taxes are paid after December 1, a 7% late fee applies. In actuality, the rate is slightly higher as this group is not only paying the late fee but they are also paying a portion of the 1% discount.

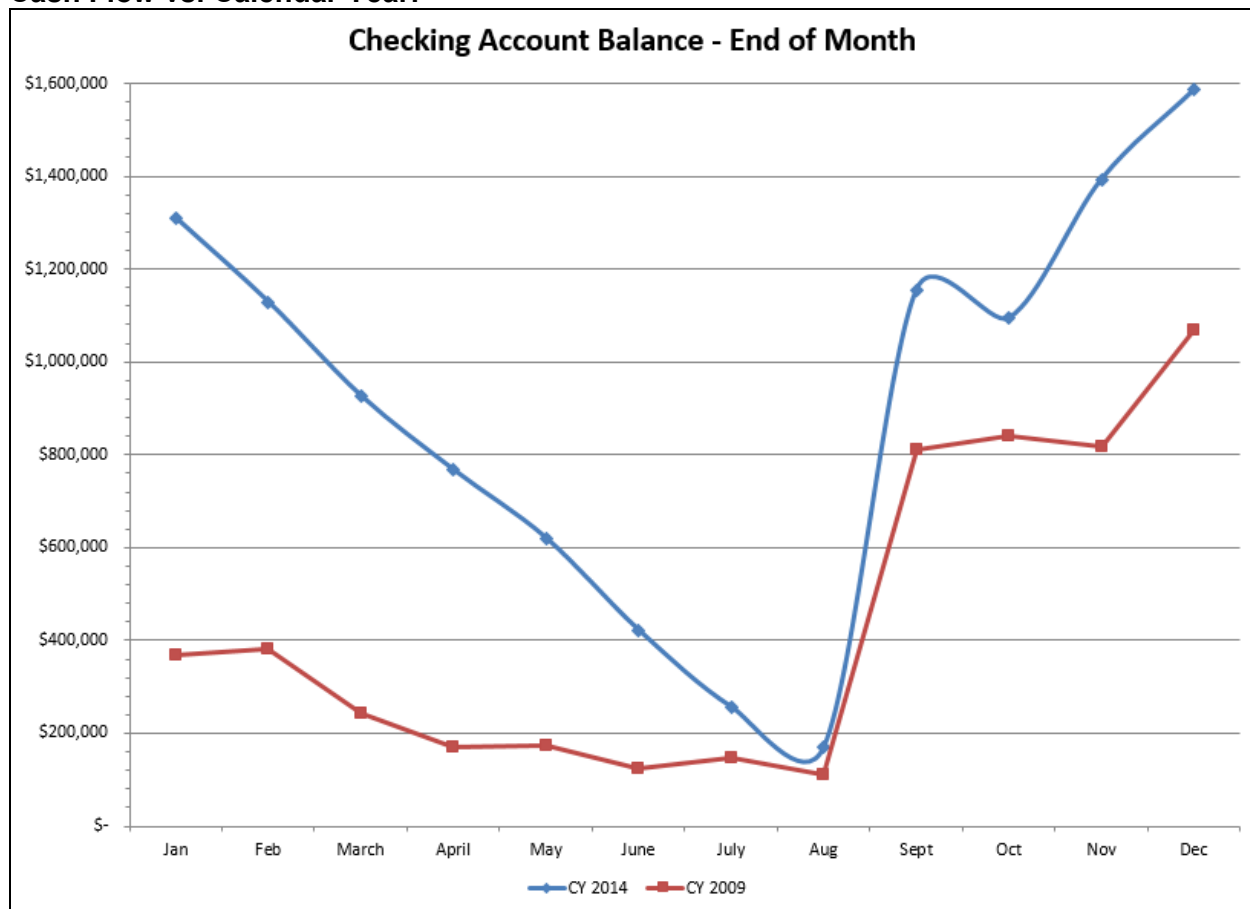
It should be noted that the offering of a discount is legal. We have confirmed this with lawyers at the Maine Municipal Association as well as the town's attorney. However, the offering of a discount is a practice that has been discontinued in a large number of communities, especially those that have gone to more frequent billing, as the more frequent billing is used to solve the cash flow needs that all municipalities face.

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 seventh year in a row our revenues have exceeded spending. In 2014 we added more than \$77,500 to our operating account, bringing the seven year total to more than \$1,350,000. 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 2014 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 unneeded 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 unneeded surpluses of monies.
- It will become clear to us when we are truly building unneeded surpluses because our minimum account balance during August will start to grow.

HIGHWAY EQUIPMENT ROTATION PLAN

| Inventory of Equipment | | Recent Upgrades | | | | Replacement Plan | | | |
|------------------------------------|-----|-----------------|-----------|--------------------|-------------------------------------|---------------------|------|------|------------|
| Description | Age | Year | Amount | Description | Future Upgrades | Expected Life (Yrs) | Year | Plan | Est Cost |
| Dump Truck #1 - 1995 International | 20 | 2012 | \$ 11,000 | Frame Repair | None Planned | 15 | 2019 | Used | \$ 75,000 |
| Dump Truck #2 - 2000 International | 15 | 2014 | \$ 10,000 | Frame Repair | None Planned | 15 | 2019 | Used | \$ 75,000 |
| Dump Truck #3 - 2004 Sterling | 11 | 2014 | \$ 10,000 | Rust Repairs | Dump Body Repair (\$7,500) | 15 | 2019 | New | \$ 115,000 |
| Dump Truck #4 - 2011 International | 4 | | | | Frame & Body as Required (\$20,000) | 15 | 2023 | New | \$ 180,000 |
| Utility Truck / Ford F-450 | 14 | 2012 | \$ 10,000 | Engine Replacement | | 15 | 2015 | New | \$ 180,000 |
| 1984 Grader | 31 | 2010 | \$ 15,000 | Engine Overhaul | | 30 | 2016 | Used | \$ 150,000 |
| 1995 Bucket Loader | 20 | 2005 | \$ 5,000 | Engine Service | | 30 | 2025 | New | \$ 80,000 |
| 2007 Backhoe | 8 | | | | | 20 | 2027 | New | \$ 75,000 |
| Total: | | | | | | | | | \$ 930,000 |

Timeline for Vehicle Replacement

| Description | CY2015 | CY2016 | CY2017 | CY2018 | CY2019 | CY2020 | CY2021 | CY2022 | CY2023 | CY2024 | CY2025 | CY2026 | CY2027 | CY2028 | CY2029 | CY2030 |
|------------------------------------|--------------------|--------------------------|--------|--------|-------------------------|--------|--------|--------|--------|--------|-------------------|--------|---------------|-------------|--------|---------|
| Dump Truck #1 - 1995 International | Existing Truck | | | | Replace with Used Truck | | | | | | | | Replace Again | | | |
| Dump Truck #2 - 2000 International | Existing Truck | | | | Replace with Used Truck | | | | | | | | Replace Again | | | |
| Dump Truck #3 - 2004 Sterling | Existing Truck | | | | Replace with New Truck | | | | | | | | | | | |
| Dump Truck #4 - 2011 International | Existing Truck | | | | | | | | | | | | New Truck | | | |
| Utility Truck / Ford F-450 | New Utility Truck | | | | | | | | | | | | | | | Replace |
| 1984 Grader | | Replace with Used Grader | | | | | | | | | | | | | | |
| 1995 Bucket Loader | Existing Equipment | | | | | | | | | | New Bucket Loader | | | | | |
| 2007 Backhoe | Existing Equipment | | | | | | | | | | | | | New Backhoe | | |

Expenditure of Monies

| Description | CY2015 | CY2016 | CY2017 | CY2018 | CY2019 | CY2020 | CY2021 | CY2022 | CY2023 | CY2024 | CY2025 | CY2026 | CY2027 | CY2028 | CY2029 | CY2030 |
|------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------|------------|------------|
| Dump Truck #1 - 1995 International | | | | | \$ 75,000 | | | | | | | | \$ 75,000 | | | |
| Dump Truck #2 - 2000 International | | | | | \$ 75,000 | | | | | | | | \$ 75,000 | | | |
| Dump Truck #3 - 2004 Sterling | | | | | | \$ 180,000 | | | | | | | | | | |
| Dump Truck #4 - 2011 International | | | | | | | | | | | | | \$ 180,000 | | | |
| Utility Truck / Ford F-450 | \$ 115,000 | | | | | | | | | | | | | | | \$ 115,000 |
| 1984 Grader | | \$ 75,000 | | | | | | | | | | | | | | |
| 1995 Bucket Loader | | | | | | | | | | | \$ 150,000 | | | | | |
| 2007 Backhoe | | | | | | | | | | | | | \$ 80,000 | | | |
| Total Expenditures: | \$ 115,000 | \$ 75,000 | \$ - | \$ - | \$ 150,000 | \$ 180,000 | \$ - | \$ - | \$ - | \$ - | \$ 150,000 | \$ - | \$ 410,000 | \$ - | \$ - | \$ 115,000 |
| Starting Balance: | \$ 50,000 | \$ - | \$ 115,000 | \$ 165,000 | \$ 215,000 | \$ 140,000 | \$ 35,000 | \$ 110,000 | \$ 185,000 | \$ 260,000 | \$ 335,000 | \$ 260,000 | \$ 335,000 | \$ - | \$ 75,000 | \$ 150,000 |
| Deposits (Taxes): | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 |
| Deposits (Surplus): | \$ 15,000 | \$ 140,000 | | | | | | | | | | | | | | |
| Expenses: | \$ 115,000 | \$ 75,000 | \$ - | \$ - | \$ 150,000 | \$ 180,000 | \$ - | \$ - | \$ - | \$ - | \$ 150,000 | \$ - | \$ 410,000 | \$ - | \$ - | \$ 115,000 |
| Ending Balance: | \$ - | \$ 115,000 | \$ 165,000 | \$ 215,000 | \$ 140,000 | \$ 35,000 | \$ 110,000 | \$ 185,000 | \$ 260,000 | \$ 335,000 | \$ 260,000 | \$ 335,000 | \$ - | \$ 75,000 | \$ 150,000 | \$ 110,000 |

HIGHWAY EQUIPMENT ROTATION PLAN (continued)

Purpose:

There are several purposes to this chart. They include:

1. Providing an inventory of the current equipment in the Highway Department.
2. Establishing a timeline for the replacement of the equipment.
3. Determining the annual funding required to support this plan.

Inventory of Equipment:

As the chart clearly indicates much of our equipment is nearing the end of its service life. Three of the five plow trucks are 14 years or older. The expected life of a municipal plow truck is approximately 15-years.

Timeline for Vehicle Replacement:

We are requesting \$115,000 to replace our utility truck with a larger unit. The justification for this new truck is as follows:

- The new truck will be larger than the current utility truck and will be capable of hauling twice as much salt and sand. This will allow the truck to serve as a backup truck should one of the larger trucks break down during a storm. As the trucks age this becomes more of a risk. Also, given the complexity of some of the newer trucks a breakdown may require a tow to a repair facility potentially putting the truck out of service for a period of time.
- Although heavier than the current utility truck, it is lighter than the other four plow trucks which is a benefit in the late fall and early spring when the weight of the other trucks is a problem on dirt roads.
- The truck is still small enough that it can be used to plowing tighter spaces such as the transfer station.

Expenditures of Monies:

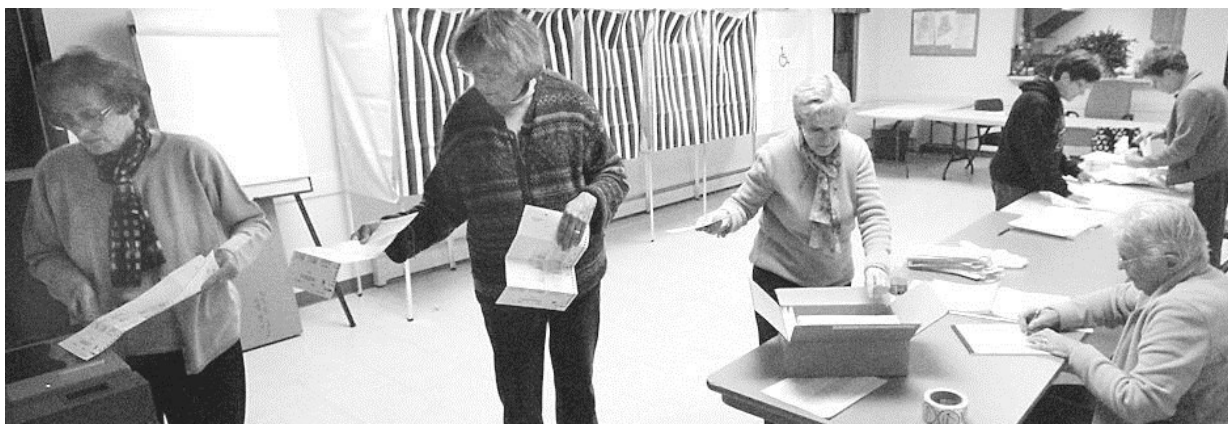
This section of the chart shows when the monies for replacing the vehicles will be spent. By knowing when the equipment needs to be replaced and the approximate cost, it is possible to put a model together which shows when investments need to be made so as to avoid spikes in the mill rate. Here are some key takeaways:

1. A balloon transfer of \$140,000 will be required in 2016. It is our expectation that this could be transferred from the yearend surplus that was discussed in detail in the Selectmen's letter at the beginning of this report and therefore would have no impact on the mill rate.
2. Between now and 2018 we will need to raise \$50,000 from taxes to fund the program. In 2019 this will rise to \$75,000 for the foreseeable future. It is important to note that this will not cause the mill rate to go up because we will be paying off the 2011 International in 2018, which means that the current payment can be added to this account without a mill rate increase.
3. This chart also shows that although the balance in this account will go up and down over time in response to equipment purchases, the balance will remain positive meaning that the funding levels appear to be adequate.
4. The chart is meant to be a living document, meaning it should be updated every year so that changes in equipment costs and conditions can be accounted for.

Projected Revenue

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

| PROJECTED REVENUE - USED TO OFFSET TAXES | | | | | |
|--|------------------------------|-----------|-----------|---------------|-------------|
| Account | Description | 2012 - TR | 2013 - TR | 2014 - Closed | 2015 - Proj |
| 100 | Animal Control | \$838 | \$859 | \$894 | \$800 |
| 120 | Auto Excise | \$228,340 | \$261,610 | \$261,656 | \$260,000 |
| 150 | Boat Excise | \$2,561 | \$2,537 | \$2,231 | \$2,200 |
| 300 | General Assistance | \$1,616 | \$1,242 | \$559 | \$560 |
| 400 | Interest - Personal Property | \$0 | \$0 | \$0 | \$0 |
| 403 | Interest Other | \$4,059 | \$3,563 | \$3,898 | \$3,500 |
| 405 | Interest - Real Estate | \$5,110 | \$3,718 | \$5,881 | \$3,500 |
| 409 | Interest - Tax Liens | \$2,886 | \$2,571 | \$2,684 | \$2,400 |
| 495 | Fees - Births | \$466 | \$574 | \$208 | \$450 |
| 500 | Fees - Deaths | \$248 | \$293 | \$276 | \$0 |
| 505 | Fees - Marriage | \$1,211 | \$1,136 | \$715 | \$1,000 |
| 510 | Fees - Office Reimbursement | \$3,879 | \$4,246 | \$4,652 | \$4,000 |
| 515 | Fees - Other | \$0 | \$0 | \$301 | \$0 |
| 520 | Fees - Town Agent Fees | \$7,108 | \$7,595 | \$7,286 | \$7,000 |
| 550 | Fees - Planning Board | \$775 | \$1,476 | \$456 | \$450 |
| 560 | Fees - Building Permits | \$2,241 | \$1,706 | \$2,044 | \$1,700 |
| 565 | Permit Fees - Burial | \$28 | \$136 | \$70 | \$0 |
| 595 | State Grants - Roads (URIP) | \$68,004 | \$97,598 | \$58,328 | \$58,000 |
| 615 | Fees - Snack Shack | \$4,093 | \$228 | \$0 | \$0 |
| 650 | Fees - Sports and Recreation | \$5,116 | \$5,082 | \$765 | \$750 |
| 665 | State Grant - Tree growth | \$29,810 | \$28,378 | \$29,027 | \$29,000 |
| 668 | State Grant - Veterans | \$1,534 | \$1,713 | \$1,907 | \$800 |
| 695 | Transfer station - Albany | \$47,240 | \$45,388 | \$41,943 | \$40,000 |
| 705 | Transfer station - Stoneham | \$24,458 | \$23,668 | \$22,034 | \$20,000 |
| 707 | Transfer station - Vouchers | \$6,346 | \$3,672 | \$6,768 | \$3,400 |
| 709 | Transfer station - Waste | \$6,696 | \$1,982 | \$4,495 | \$1,750 |
| Actual Revenue: | | \$454,663 | \$500,968 | \$459,076 | |
| Projection for Town Report: | | \$481,146 | \$492,975 | \$491,850 | \$441,260 |



Town Clerk Brenda Bigonski, left, feeds absentee ballots into the scanner Nov. 4 with the help of Judy Green and Deputy Clerk Betty Becker. Election Clerk Joanne Fillebrown (seated) and ballot counters Beverly Kerry and Nancy Conti, back.

Projected Mill Rate Calculation for 2014

| CALCULATION WORKSHEET FOR MILL RATE / 2014 ESTIMATE | | | |
|---|--|---------------|---------------------------|
| Item | Description | | |
| <u>MUNICIPAL VALUATION</u> | | | |
| 1 | Total Taxable Evaluation | \$ | 200,716,885 |
| <u>APPROPRIATIONS</u> | | | |
| 2 | Municipal Appropriation | \$ | 1,385,027 |
| 3 | County Appropriation | \$ | 186,964 |
| 4 | MSAD Appropriation (January thru June) | \$ | 968,296 |
| 5 | MSAD Appropriation (July thru December) | \$ | 1,016,711 |
| 7 | Budget Overlay | \$ | 57,000 |
| 8 | Total Appropriations = (2 + 3 + 4 + 5 + 6 + 7) | \$ | 3,613,997 |
| <u>DEDUCTIONS</u> | | | |
| 9 | State Revenue Sharing | \$ | 41,565 |
| 10 | Taken from Savings | \$ | 0 |
| 11 | Taken from Surplus | \$ | 15,000 |
| 12 | Rolled from Previous Year | \$ | 64,914 |
| 13 | From Revenue | \$ | 441,260 |
| 14 | Total Deductions (9 + 10 + 11 + 12 + 13) | \$ | 562,739 |
| <u>RAISED FROM TAXES</u> | | | |
| 15 | Appropriations (8) - Revenue (14) | \$ | 3,051,258 |
| 16 | Mill Rate per Assessed \$ (15 / 1) | \$3,051,258 / | \$200,716,885 = \$0.01520 |
| 17 | Mill Rate per Assessed \$1,000 (16 x 1000) | | \$15.20 |
| 18 | Mill Rate for Previous Year | | \$14.30 |
| 19 | Percent Increase In Mill Rate | | 6.31% |

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 SAD 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 #13).

Revenue Report – All Sources

| REVENUE REPORT / ALL SOURCES | | | | | |
|------------------------------|-------------------------------|------------|------------|------------|---------------|
| Account | Description | 2011 - TR | 2012 - TR | 2013 - TR | 2014 - Closed |
| 100 | Animal Control | \$ 768 | \$ 838 | \$ 859 | \$ 894 |
| 120 | Auto Excise | \$ 222,575 | \$ 228,340 | \$ 261,610 | \$ 261,656 |
| 130 | BETE Reimbursement | \$ - | \$ - | \$ 1,225 | \$ 1,816 |
| 150 | Boat Excise | \$ 2,335 | \$ 2,561 | \$ 2,537 | \$ 2,231 |
| 201 | Cemetery Fee - Elm Vale | \$ 600 | \$ 1,300 | \$ 2,400 | \$ 500 |
| 202 | Cemetery Fee - Pulpit Rock | \$ 1,200 | \$ 2,100 | \$ 1,800 | \$ 600 |
| 203 | Cemetery Fee - Woodlawn | \$ - | \$ - | \$ - | \$ 4,399 |
| 230 | Dividends | \$ - | \$ - | \$ - | \$ - |
| 233 | Dog Licenses | \$ - | \$ - | \$ - | \$ - |
| 234 | Donations - Elm Vale Cemetery | \$ - | \$ - | \$ 15,228 | \$ 1,525 |
| 235 | Fire Department Donations | \$ 695 | \$ 700 | \$ 21,510 | \$ 826 |
| 236 | Donations - Parks | \$ - | \$ - | \$ 50 | \$ - |
| 245 | Federal Grants | \$ - | \$ - | \$ - | \$ - |
| 250 | FEMA | \$ - | \$ - | \$ - | \$ - |
| 265 | Fines | \$ - | \$ 4,300 | \$ - | \$ - |
| 270 | Fire Fees | \$ - | \$ 37,100 | \$ - | \$ 20,400 |
| 275 | Fire Department Reimbursement | \$ 1,724 | \$ 10 | \$ 50 | \$ - |
| 280 | Forestry Income | \$ 42,727 | \$ 17,027 | \$ - | \$ - |
| 300 | General Assistance | \$ 610 | \$ 1,616 | \$ 1,242 | \$ 559 |
| 400 | Interest - Personal Property | \$ 55 | \$ - | \$ - | \$ - |
| 403 | Interest Other | \$ 2,854 | \$ 4,059 | \$ 3,563 | \$ 3,898 |
| 405 | Interest - Real Estate | \$ 5,149 | \$ 5,110 | \$ 3,718 | \$ 5,881 |
| 407 | Interest - Savings | \$ 4,731 | \$ 2,761 | \$ 3,032 | \$ 2,871 |
| 409 | Interest - Tax Liens | \$ 2,390 | \$ 2,886 | \$ 2,571 | \$ 2,684 |
| 410 | Intra-town Income Charges | \$ 3,600 | \$ 2,100 | \$ 1,800 | \$ 1,800 |
| 441 | McWain Pond Assoc. Share | \$ - | \$ - | \$ - | \$ - |
| 451 | Milfoil Fees - Keoka | \$ - | \$ - | \$ - | \$ - |
| 480 | Ordinances | \$ - | \$ 31 | \$ - | \$ 25 |
| 495 | Fees - Births | \$ 472 | \$ 466 | \$ 574 | \$ 208 |
| 500 | Fees - Deaths | \$ 244 | \$ 248 | \$ 293 | \$ 276 |
| 505 | Fees - Marriage | \$ 1,312 | \$ 1,211 | \$ 1,136 | \$ 715 |
| 510 | Fees - Office Reimbursement | \$ 2,481 | \$ 3,879 | \$ 4,246 | \$ 4,652 |
| 515 | Fees - Other | \$ 40 | \$ - | \$ - | \$ 301 |
| 520 | Fees - Town Agent Fees | \$ 7,311 | \$ 7,108 | \$ 7,595 | \$ 7,286 |
| 524 | Fees - Town Dog Fees | \$ 25 | \$ 76 | \$ 50 | \$ 135 |
| 550 | Fees - Planning Board | \$ 1,170 | \$ 775 | \$ 1,476 | \$ 456 |
| 560 | Fees - Building Permits | \$ 2,153 | \$ 2,241 | \$ 1,706 | \$ 2,044 |
| 565 | Permit Fees - Burial | \$ 28 | \$ 28 | \$ 136 | \$ 70 |
| 570 | Permits - Plumbing | \$ - | \$ - | \$ - | \$ - |
| 580 | Permits - Weapons | \$ - | \$ - | \$ - | \$ - |

Revenue Report – All Sources (Continued)

| REVENUE REPORT / ALL SOURCES | | | | | |
|------------------------------|------------------------------------|--------------|--------------|--------------|---------------|
| Account | Description | 2011 - TR | 2012 - TR | 2013 - TR | 2014 - Closed |
| 585 | Personal Property Tax Commitment | \$ 16,628 | \$ 18,954 | \$ 19,425 | \$ 21,126 |
| 590 | Real Estate Tax Commitment | \$ 2,540,966 | \$ 2,601,865 | \$ 2,772,758 | \$ 2,809,875 |
| 592 | Real Estate Tax Supplement | \$ - | \$ 5,869 | \$ 2,771 | \$ 5,019 |
| 595 | State Grants - Roads (URIP) | \$ 68,004 | \$ 68,004 | \$ 97,598 | \$ 58,328 |
| 598 | Sand Lot Income | \$ 3,928 | \$ 2,878 | \$ 1,924 | \$ 466 |
| 600 | Security Gains / (Losses) | \$ 7,327 | \$ - | \$ - | \$ - |
| 615 | Fees - Snack Shack | \$ 4,445 | \$ 4,093 | \$ 228 | \$ - |
| 625 | Snowmobile Income | \$ 13,880 | \$ 847 | \$ 536 | \$ 13,455 |
| 650 | Fees - Sports and Recreation | \$ 2,651 | \$ 5,116 | \$ 5,082 | \$ 765 |
| 651 | Road Race Income | \$ 9,047 | \$ 10,090 | \$ 9,450 | \$ 9,095 |
| 655 | State Grants - Fire Department | \$ - | \$ - | \$ - | \$ - |
| 660 | State Grants - Homestead | \$ 17,287 | \$ 24,144 | \$ 37,841 | \$ 25,765 |
| 665 | State Grant - Tree growth | \$ 34,506 | \$ 29,810 | \$ 28,378 | \$ 29,027 |
| 668 | State Grant - Veterans | \$ 843 | \$ 1,534 | \$ 1,713 | \$ 1,907 |
| 670 | State Grant - Revenue Sharing | \$ 60,985 | \$ 60,095 | \$ 54,312 | \$ 41,565 |
| 695 | Transfer station - Oxford | \$ 44,565 | \$ 47,240 | \$ 45,388 | \$ 41,943 |
| 705 | Transfer station - Stoneham | \$ 23,131 | \$ 24,458 | \$ 23,668 | \$ 22,034 |
| 707 | Transfer station - Vouchers | \$ 4,191 | \$ 6,346 | \$ 3,672 | \$ 6,768 |
| 709 | Transfer station - Waste | \$ 6,033 | \$ 6,696 | \$ 1,982 | \$ 4,495 |
| 760 | Veterans Exemption Reimbursement | \$ - | \$ - | \$ - | \$ - |
| 890 | Other Tax Refund | \$ - | \$ 65 | \$ (102) | \$ - |
| 999 | Transfer Station - 2005 Audit Fees | \$ 15,151 | \$ - | \$ - | \$ - |
| | | \$ 3,180,819 | \$ 3,246,975 | \$ 3,447,028 | \$ 3,420,338 |



The state of Maine ordered Cross Street Bridge closed in early April, 2014

Expense Report – All Sources

| EXPENSES REPORT / ALL SOURCES | | | | | |
|--------------------------------------|-----------------------------------|--------------|--------------|--------------|---------------|
| Account | Description | 2011 - TR | 2012 - TR | 2013 - TR | 2014 - Closed |
| 050 | Animal Control | \$ 5,517 | \$ 5,610 | \$ 5,517 | \$ 5,522 |
| 055 | Appeals Board | \$ 75 | \$ 713 | \$ - | \$ - |
| 060 | Assessing / Tax Abatements / Etc | \$ 35,281 | \$ 29,496 | \$ 43,475 | \$ 54,677 |
| 105 | Capital Road Improvements | \$ 149,984 | \$ 151,431 | \$ 165,266 | \$ 199,993 |
| 110 | Cemetery - Bisbeetown | \$ 1,521 | \$ 915 | \$ 1,013 | \$ 877 |
| 112 | Cemetery - Elm Vale | \$ 11,407 | \$ 13,271 | \$ 4,901 | \$ 10,640 |
| 114 | Cemetery - Pulpit Rock | \$ 892 | \$ 976 | \$ 1,041 | \$ 853 |
| 116 | Cemetery - Woodlawn | \$ - | \$ - | \$ 1,426 | \$ 2,513 |
| 130 | Code Enforcement | \$ 20,833 | \$ 19,535 | \$ 19,964 | \$ 22,239 |
| 135 | Comprehensive Plan Update | \$ 168 | \$ - | \$ - | \$ - |
| 140 | Conservation Commission | \$ - | \$ - | \$ - | \$ - |
| 220 | Emergency Management Agency | \$ 1,453 | \$ 1,529 | \$ 1,500 | \$ 1,500 |
| 330 | Fire Department | \$ 50,212 | \$ 40,603 | \$ 48,752 | \$ 40,046 |
| 340 | Fringe Benefits | \$ 95,340 | \$ 88,803 | \$ 94,976 | \$ 98,664 |
| 410 | General Assistance | \$ 4,164 | \$ 3,574 | \$ 4,093 | \$ 2,725 |
| 420 | General Government | \$ - | \$ - | \$ - | |
| 430 | Grants | \$ 54,972 | \$ 57,966 | \$ 57,158 | \$ 56,274 |
| 450 | Highway and Bridges | \$ 121,094 | \$ 200,151 | \$ 205,462 | \$ 224,398 |
| 510 | Insurances | \$ 30,913 | \$ 26,694 | \$ 27,836 | \$ 28,435 |
| 520 | Internet Expenses | \$ 2,553 | \$ 2,698 | \$ 2,601 | \$ 2,500 |
| 540 | Lake Conservation | \$ - | \$ - | \$ - | \$ - |
| 610 | Municipal Building - Garage | \$ 8,705 | \$ 8,210 | \$ 8,230 | \$ 10,115 |
| 620 | Municipal Building - Town Office | \$ 27,259 | \$ 22,688 | \$ 26,173 | \$ 26,262 |
| 700 | Office Expenses | \$ 115,442 | \$ 122,634 | \$ 119,682 | \$ 132,172 |
| 745 | Parks | \$ 2,776 | \$ 3,821 | \$ 9,404 | \$ 4,541 |
| 750 | Planning Board | \$ 6,993 | \$ 7,502 | \$ 6,857 | \$ 7,918 |
| 770 | Protection | \$ 2,435 | \$ 2,200 | \$ - | \$ - |
| 790 | Road Race | \$ 9,047 | \$ 10,090 | \$ 9,450 | \$ 9,095 |
| 800 | Sand Lot | \$ 1,471 | \$ 580 | \$ 1,942 | \$ 1,628 |
| 805 | Snowmobile | \$ 15,294 | \$ - | \$ 2,500 | \$ 13,792 |
| 850 | Sports and Recreation | \$ 15,945 | \$ 17,086 | \$ 11,696 | \$ 6,722 |
| 860 | Street Lights | \$ 5,457 | \$ 5,423 | \$ 6,008 | \$ 4,862 |
| 900 | Taxes (SAD #17 and Oxford County) | \$ 1,822,169 | \$ 1,884,324 | \$ 2,048,222 | \$ 2,086,399 |
| 930 | Transfer Station | \$ 166,346 | \$ 157,747 | \$ 166,486 | \$ 162,032 |
| 950 | Werner Park | \$ 154 | \$ - | \$ - | \$ - |
| 960 | Winter Roads | \$ 202,211 | \$ 113,418 | \$ 109,058 | \$ 125,430 |
| | | \$ 2,988,079 | \$ 2,999,687 | \$ 3,210,690 | \$ 3,342,827 |

GENERAL LEDGER SUMMARY REPORT

| GENERAL LEDGER SUMMARY REPORT (YEAR END 2014) | | | | |
|--|------------------------|------------------------|------------------------|------------------------|
| ASSETS | | | | |
| | 2014 | 2013 | 2012 | 2011 |
| Cash in Bank & On Hand: | | | | |
| Checking | 1,586,490.35 | 1,498,279.04 | 1,322,706.57 | 1,163,124.53 |
| Petty Cash | 225.00 | 225.00 | 225.00 | 225.00 |
| Savings | 380,174.15 | 429,720.16 | 376,319.52 | 323,898.46 |
| Total Cash in Banks & On Hand | \$ 380,399.15 | \$ 429,945.16 | \$ 376,544.52 | \$ 324,123.46 |
| Accounts Receivable: | | | | |
| Accounts Receivable | 31,010.76 | 72,059.46 | 23,798.44 | 49,881.83 |
| Personal Property Tax | 1,308.99 | 0.00 | 79.27 | 79.27 |
| Real Estate Taxes | 230,486.53 | 228,504.11 | 219,520.55 | 227,771.12 |
| Tax Liens | 64,482.16 | 67,147.58 | 64,633.48 | 67,312.28 |
| Total Accounts Receivable | \$ 327,288.44 | \$ 367,711.15 | \$ 308,031.74 | \$ 345,044.50 |
| Tax Acquired Properties | \$ 7,368.51 | \$ 22,339.32 | \$ 21,794.38 | \$ 11,215.36 |
| Investments: | | | | |
| MorganStanleySmith Barney (At Fair Market Value) | \$ 393,065.45 | \$ 393,065.45 | \$ 297,480.28 | \$ 254,253.08 |
| Other Assets: | | | | |
| Capital Assets & Infrastructure | \$ 5,545,902.00 | \$ 5,545,902.00 | \$ 5,698,487.00 | \$ 5,671,487.00 |
| TOTAL ASSETS | \$ 6,654,023.55 | \$ 6,758,963.08 | \$ 6,702,337.92 | \$ 6,606,123.40 |
| LIABILITIES & NET ASSETS | | | | |
| Liabilities: | | | | |
| Accounts Payable - | 18,669.25 | 64.28 | 7,537.68 | 2,850.28 |
| 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 | 727.41 | 266.40 | 1,073.42 | 448.62 |
| Sales Tax Payable | 2,675.69 | 0.00 | 0.00 | 0.00 |
| Total Liabilities | \$ 19,934.85 | \$ 330.68 | \$ 8,611.10 | \$ 3,298.90 |
| Net Assets (Fund Balances): | | | | |
| Capital Assets & Infrastructure | 5,545,902.00 | 5,545,902.00 | 5,698,487.00 | 5,671,487.00 |
| 305-00 Designated Funds | 216,200.00 | 469,956.10 | 469,956.10 | 469,956.10 |
| 600-00 Fund Balance | 1,776,118.29 | | | |
| 307-00 Undesignated Funds | 637,317.51 | 2,023,693.44 | 1,577,266.09 | 1,374,667.09 |
| Net Revenues Over Expenses | 40,146.81 | 140,595.70 | 255,100.30 | 189,579.88 |
| Total Net Assets | \$ 8,215,684.61 | \$ 8,180,147.24 | \$ 8,000,809.49 | \$ 7,705,690.07 |
| TOTAL LIABILITIES & NET ASSETS | \$ 8,218,360.30 | \$ 8,180,477.92 | \$ 8,009,420.59 | \$ 7,708,988.97 |
| THE INFORMATION CONTAINED IN THIS REPORT IS NOTHING MORE THAN GENERAL LEDGER SUMMARY AT THE END OF 2014. IT HAS NOT BEEN AUDITED BY THE OUTSIDE AUDITOR. | | | | |

GENERAL LEDGER SUMMARY REPORT – CONT'D

| GENERAL LEDGER SUMMARY REPORT - ASSETS | | | | |
|--|------------------------|------------------------|------------------------|------------------------|
| | 2014 | 2013 | 2012 | 2011 |
| Checking: | | | | |
| 100-00 Town Office | 1,585,409.71 | 1,497,248.40 | 1,321,705.93 | 1,162,123.89 |
| 100-05 Sports & Recreation | 1,080.64 | 1,030.64 | 1,000.64 | 1,000.64 |
| Total | \$ 1,586,490.35 | \$ 1,498,279.04 | \$ 1,322,706.57 | \$ 1,163,124.53 |
| Petty Cash: | | | | |
| 105-00 Town Office | 125.00 | 125.00 | 125.00 | 125.00 |
| 105-05 Sports & Recreation | 100.00 | 100.00 | 100.00 | 100.00 |
| Total | \$ 225.00 | \$ 225.00 | \$ 225.00 | \$ 225.00 |
| Savings: | | | | |
| 115-03 Bisbeetown Cemetery | 5,312.90 | 5,300.82 | 5,287.59 | 5,847.92 |
| 115-06 Dump Improvement | 15,930.51 | 15,595.01 | 15,556.07 | 15,516.69 |
| 115-09 Elm Vale Cemetery | 19,623.05 | 24,851.47 | 7,206.05 | 15,608.69 |
| 115-12 Equipment Rotation | 50,102.09 | 40,011.01 | 29,934.77 | 31,133.78 |
| 115-15 Fire Department | 36,409.69 | 47,795.43 | 41,241.51 | 30,000.43 |
| 115-17 Forestry Fund | 138,512.21 | 114,593.36 | 90,700.56 | 66,864.74 |
| 115-21 Gage Fund - Closed in 2014 | 0.00 | 38,778.86 | 38,682.04 | 38,683.89 |
| 115-24 Garage Improvement | 7,398.57 | 7,381.75 | 7,363.32 | 8,356.89 |
| 115-30 Payson Fund - Closed in 2014 | 0.00 | 3,179.05 | 3,171.12 | 3,163.10 |
| 115-33 Pulpit Rock Cemetery | 29,688.55 | 29,022.49 | 27,154.50 | 25,625.63 |
| 115-36 Revaluation Fund | 49.72 | 12,221.90 | 17,403.37 | 23,269.38 |
| 115-38 Sandlot | 12,867.05 | 13,997.73 | 13,980.97 | 11,655.05 |
| 115-42 School Fund | (0.40) | 15,172.23 | 15,134.36 | 15,096.06 |
| 115-45 Snowmobile Fund | 2,258.82 | 2,589.40 | 4,545.23 | 3,686.60 |
| 115-48 Sports & Recreation | 2,222.34 | 2,217.28 | 2,436.72 | 1,130.92 |
| 115-50 Surplus Account | 11,656.02 | 11,629.57 | 11,600.51 | 7,326.97 |
| 115-57 Werner Park | 9,196.26 | 9,175.37 | 9,152.45 | 10,423.19 |
| 115-59 Winter Roads Emergency Funds | 25,084.57 | 25,027.63 | 25,003.59 | 0.00 |
| 115-60 Unemployment Fund | 10,672.77 | 11,179.80 | 10,764.79 | 10,508.53 |
| 115-61 Woodlawn Cemetery | 3,189.43 | | | |
| Total | \$ 380,174.15 | \$ 429,720.16 | \$ 376,319.52 | \$ 323,898.46 |
| Accounts Receivable - Other: | | | | |
| 150-00 Trade Payables | 25,120.76 | 38,448.70 | 7,811.95 | 30,129.48 |
| 150-10 Morin, J | 5,890.00 | 8,490.00 | 11,140.00 | 13,690.00 |
| Oxford County - Fire Department Reimburse | 0.00 | 20,000.00 | 0.00 | 0.00 |
| Oxford County - Transfer Station Reimburse | 0.00 | 3,365.07 | 3,184.84 | 3,904.97 |
| Stoneham - Transfer Station Reimbursement | 0.00 | 1,755.69 | 1,661.65 | 2,157.38 |
| Inter-departmental | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | \$ 31,010.76 | \$ 72,059.46 | \$ 23,798.44 | \$ 49,881.83 |
| THE INFORMATION CONTAINED IN THIS REPORT IS NOTHING MORE THAN GENERAL LEDGER SUMMARY AT THE END OF 2014. IT HAS NOT BEEN AUDITED BY THE OUTSIDE AUDITOR. | | | | |

GENERAL LEDGER SUMMARY REPORT – CONT'D

GENERAL LEDGER SUMMARY REPORT - ASSETS CONTINUED

| | 2014 | 2013 | 2012 | 2011 |
|--|----------------------|----------------------|----------------------|----------------------|
| <u>A/R - Personal Property Tax:</u> | | | | |
| 155-05 2005 Personal Property Tax | 0.00 | 0.00 | 79.27 | 79.27 |
| 155-13 2013 Personal Property Tax | 0.00 | 0.00 | 0.00 | 0.00 |
| 155-14 2014 Personal Property Tax | 1,308.99 | 0.00 | 0.00 | 0.00 |
| Total | \$ 1,308.99 | \$ - | \$ 79.27 | \$ 79.27 |
| <u>A/R - Real Estate Taxes:</u> | | | | |
| 157-07 2007 Real Estate Tax | 0.00 | 0.00 | 0.00 | (1,034.33) |
| 157-08 2008 Real Estate Tax | 2,223.68 | 561.19 | 561.19 | 561.19 |
| 157-09 2009 Real Estate Tax | 2,546.49 | 804.91 | 804.91 | 774.44 |
| 157-10 2010 Real Estate Tax | 628.32 | 877.71 | 877.71 | 1,080.61 |
| 157-11 2011 Real Estate Tax | 411.81 | 875.03 | 1,125.22 | 226,389.21 |
| 157-12 2012 Real Estate Tax | 75.20 | 876.26 | 216,151.52 | 0.00 |
| 157-13 2013 Real Estate Tax | 642.90 | 224,509.01 | 0.00 | 0.00 |
| 157-14 2014 Real Estate Tax | 224,685.54 | 0.00 | 0.00 | 0.00 |
| 157-15 2015 Real Estate Tax | (727.41) | 0.00 | 0.00 | 0.00 |
| Total | \$ 230,486.53 | \$ 228,504.11 | \$ 219,520.55 | \$ 227,771.12 |
| <u>A/R - Tax Liens:</u> | | | | |
| 158-05 2005 Tax Liens | 0.00 | 454.36 | 454.36 | 454.36 |
| 158-06 2006 Tax Liens | 0.00 | 3,105.48 | 3,105.48 | 3,105.48 |
| 158-07 2007 Tax Liens | 0.00 | 4,241.26 | 4,241.26 | 4,314.82 |
| 158-08 2008 Tax Liens | 0.00 | 689.31 | 689.31 | 770.48 |
| 158-09 2009 Tax Liens | 0.00 | 1,699.14 | 1,699.14 | 17,887.51 |
| 158-10 2010 Tax Liens | 0.00 | 942.35 | 14,268.60 | 40,779.63 |
| 158-11 2011 Tax Liens | 1,649.12 | 15,441.81 | 40,175.33 | 0.00 |
| 158-12 2012 Tax Liens | 20,291.88 | 40,573.87 | 0.00 | 0.00 |
| 158-13 2013 Tax Liens | 42,541.16 | 0.00 | 0.00 | 0.00 |
| Total | \$ 64,482.16 | \$ 67,147.58 | \$ 64,633.48 | \$ 67,312.28 |
| <u>A/R - Tax Acquired Properties:</u> | | | | |
| 159-05 2005 Tax Acquired Properties | 10.13 | 10.13 | 10.13 | (340.87) |
| 159-06 2006 Tax Acquired Properties | 3,282.96 | 3,282.96 | 3,282.96 | 2,916.36 |
| 159-07 2007 Tax Acquired Properties | 2,097.11 | 2,097.11 | 2,097.11 | 1,557.72 |
| 159-08 2008 Tax Acquired Properties | 517.12 | 3,858.37 | 3,858.37 | 2,514.09 |
| 159-09 2009 Tax Acquired Properties | 396.27 | 4,105.94 | 4,105.94 | 2,618.97 |
| 159-10 2010 Tax Acquired Properties | 0.00 | 3,178.83 | 3,178.83 | 1,074.06 |
| 159-11 2011 Tax Acquired Properties | 0.00 | 3,058.24 | 3,058.24 | 875.03 |
| 159-12 2012 Tax Acquired Properties | 0.00 | 1,443.15 | 2,202.80 | 0.00 |
| 159-13 2013 Tax Acquired Properties | 0.00 | 1,304.59 | 0.00 | 0.00 |
| 159-14 2014 Tax Acquired Properties | 1,064.92 | 0.00 | 0.00 | 0.00 |
| Total | \$ 7,368.51 | \$ 22,339.32 | \$ 21,794.38 | \$ 11,215.36 |

THE INFORMATION CONTAINED IN THIS REPORT IS NOTHING MORE THAN GENERAL LEDGER SUMMARY AT THE END OF 2014. IT HAS NOT BEEN AUDITED BY THE OUTSIDE AUDITOR.

GENERAL LEDGER SUMMARY REPORT – CONT'D

GENERAL LEDGER SUMMARY REPORT - ASSETS CONTINUED

| | 2014 | 2013 | 2012 | 2011 |
|--|------------------------|------------------------|------------------------|------------------------|
| <u>MorganStanley SmithBarney Investments:</u> | | | | |
| 160-15 Money Market | 26,955.05 | 26,955.05 | 11,295.02 | 59,951.30 |
| 160-30 Common Stock | 339,904.13 | 344,227.66 | 270,430.71 | 163,908.65 |
| 160-45 Exchanged Traded & Closed End Funds | 18,721.40 | 18,721.40 | 0.00 | 0.00 |
| 160-60 Corporate Fixed Income | 3,161.34 | 3,161.34 | 3,127.95 | 10,637.43 |
| 160-75 Preferred Stock | 4,323.53 | 0.00 | 12,626.60 | 19,755.70 |
| Total | \$ 393,065.45 | \$ 393,065.45 | \$ 297,480.28 | \$ 254,253.08 |
| <u>Capital Assets & Infrastructure:</u> | | | | |
| Land | 138,526.00 | 138,526.00 | 138,526.00 | 138,526.00 |
| Buildings & Land Improvements | 802,214.00 | 802,214.00 | 831,146.00 | 831,146.00 |
| Machinery, Equipment & Vehicles | 647,515.00 | 647,515.00 | 701,889.00 | 674,889.00 |
| Infrastructure | 3,957,647.00 | 3,957,647.00 | 4,026,926.00 | 4,026,926.00 |
| Total (1) | \$ 5,545,902.00 | \$ 5,545,902.00 | \$ 5,698,487.00 | \$ 5,671,487.00 |

LIABILITIES

| | | | | |
|---|---------------------|------------------|--------------------|--------------------|
| <u>Accounts Payable:</u> | | | | |
| 201-00 Accounts Payable | 375.00 | | | |
| 205-00 Social Security Tax Payable | 5,925.98 | | | |
| 206-00 Medicare Tax Payable | 1,386.06 | | | |
| 207-00 Federal Withholding Tax Payable | 4,003.29 | | | |
| 208-00 State Income Tax Withholding | 3,621.95 | 0.00 | 3,806.65 | 0.00 |
| 211-00 End of Year Accounts Payable | 0.00 | | | |
| 225-00 457 Deferred Comp Payable | 0.00 | | | |
| 225-01 Dental Insurance Withheld | 34.28 | 34.28 | 34.28 | 34.28 |
| 232-00 Deferred Income | 0.00 | 30.00 | 3,696.75 | 2,816.00 |
| 2XX-00 Department of Agriculture Payable | 229.00 | | | |
| 235-00 Dept of Health & Human Services | 125.00 | | | |
| 235-01 Dept of Environmental | 30.00 | | | |
| 236-00 Vital Records - State Fee | 50.00 | | | |
| 237-00 Inld Fish & Wildlife - ATV/Boats | 59.00 | | | |
| 237-01 Inland Fish, Wildlife, Hunting & Fishing | 154.00 | 0.00 | 0.00 | 0.00 |
| 237-02 Inland Fish, Wildlife & Snowmobiles | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | \$ 18,669.25 | \$ 64.28 | \$ 7,537.68 | \$ 2,850.28 |
| <u>Prepaid Real Estate Taxes:</u> | | | | |
| 157-11 2011 Real Estate Tax | 0.00 | 0.00 | 0.00 | 0.00 |
| 157-12 2012 Real Estate Tax | 0.00 | 0.00 | 0.00 | 448.62 |
| 157-13 2013 Real Estate Tax | 0.00 | 0.00 | 1,073.42 | 0.00 |
| 157-14 2014 Real Estate Tax | 0.00 | 133.20 | 0.00 | 0.00 |
| 157-14 2014 Real Estate Tax | 727.41 | 133.20 | 0.00 | 0.00 |
| Total | \$ 727.41 | \$ 266.40 | \$ 1,073.42 | \$ 448.62 |
| <u>Sales Tax Payable:</u> | | | | |
| 240-00 State Registrations/Titles - Auto | 2,137.50 | | | |
| 245-00 State Sales Tax Payable - Auto | 400.57 | | | |
| 245-01 State Sales Tax Payable - Other | 137.62 | | | |
| Total | \$ 2,675.69 | \$ - | \$ - | \$ - |

THE INFORMATION CONTAINED IN THIS REPORT IS NOTHING MORE THAN GENERAL LEDGER SUMMARY AT THE END OF 2014. IT HAS NOT BEEN AUDITED BY THE OUTSIDE AUDITOR.

2014 UNPAID TAXES

| | |
|---------------------------------|-------------|
| Abbiati, David & Ruth | \$ 2,109.04 |
| Ames, Andrew & Donna | 790.43 |
| Andrews, Stacy & Richard | 3,356.21 |
| Applin, John & Family | 1,423.28 |
| Applin, John & Family | 274.90* |
| Baker, Lyndsay | 157.59 |
| Barker, Steven | 413.41 |
| Bean, Rodney & Sonja | 530.46 |
| Beaudet, Manley | 221.65 |
| Beaulieu, Michael & Donna | 184.30* |
| Berner, Stephen | 120.43* |
| Bernhard, Suzanne | 145.86 |
| Bernier, Ellen | 1,343.49* |
| Berry, Mark | 221.65 |
| Bond, Tina & Stevie | 976.48 |
| Boudah, George | 1,064.25 |
| Branch, Guy & Kelly Crosby | 1,207.99 |
| Brett, Dan | 58.66 |
| Brown, David III | 2,494.64 |
| Brown, Kevin & Cheryl | 186.19 |
| Bruns, Benjamin T | 1,095.11 |
| Burke, Joseph M | 81.97 |
| Churchill, Carl O | 428.43 |
| Cleveland, Jerome & Rebecca | 2,370.37 |
| Cleveland, Jerome & Rebecca | 664.16 |
| Coffin, Fred Sr. | 541.26 |
| Coffin, Fred Sr. | 666.88 |
| Colby Family Trust | 1,007.86 |
| Colby Family Trust | 2,057.37 |
| Connors, Claire | 1,474.33 |
| Cook, Christina C | 207.35 |
| Cooper, Murray & Sadie Heirs of | 457.60 |
| Cotton, Leonard & Jacqueline | 1,099.96 |
| Coupe, Albert & Lorna Curley | 2,348.20 |
| Crawford, Jason & Erica | 143.10 |
| Crowly, Paul | 2,011.51 |
| Curtis, Ann | 600.00* |
| Curtis, Robert & Diana | 1,994.28 |
| Cushing, Jessica M | 712.11 |
| Dekutoski, Robin | 1,022.66 |
| Dilks, Harold & Mary | 71.43 |
| Dilks, Robert | 173.79 |

| | |
|-------------------------------------|-----------|
| Diomedee, Carol | 66.54 |
| Dobbins, Miranda | 94.81 |
| Doucette, Andrew | 42.90 |
| Doucette, Carol | 35.20* |
| Ducy, Gilbert Sr & Heirs of Marilyn | 1,400.40 |
| Dyer, Darren | 3,151.72 |
| Dyer, Darren & Jeffrey | 215.22 |
| Edmunds, Paul & Belinda | 863.36 |
| Emerson, George Heirs of | 1,124.32 |
| Farrell, Dana L | 2,074.36 |
| Farrell, Dana & Jeremy | 1,100.45 |
| Farrington, Robert & Annette | 1,492.92 |
| Ferro, Michael | 1,352.87 |
| Fitzgerald, Pete & Janice | 111.43 |
| Flanders, Amanda | 143.00 |
| Frechette, Ruth | 208.47* |
| Gagne, John & R. Bartlett etc | 1,119.98* |
| Gammon, Stacy | 546.98 |
| Gorton, Bridget | 534.82 |
| Gosselin, Donald & Carry | 82.94 |
| Greenleaf, Douglas | 797.65 |
| Grover, Dana | 1,446.95 |
| Grover, Daniel R | 1,861.50 |
| Grover, Douglas | 1,294.01 |
| Grover, Douglas & Madeline | 573.61 |
| Hall, Adam | 552.98 |
| Hamlin, Julie-Ann | 712.93 |
| Harmon, Stanley | 537.89 |
| Hatch, Chester G | 355.43 |
| Hatstat, Diane | 75.72 |
| Heath, Jamie & Tamara Billings | 1,329.69 |
| Hemphill, Gary F | 71.50 |
| Henderson, Barry | 759.33 |
| Higgins, Matthew & Jennifer | 92.89 |
| Hochendoner, Amy Ruth | 29.67 |
| Holmberg, Russell & Helen | 103.53 |
| Howard, Henry | 2,466.82 |
| Howard, Jean R | 1,080.51 |
| Howe, John & Deborah (protested) | 38.07* |
| Howe, John & Deborah (protested) | 240.95* |
| Howe, John & Deborah (protested) | 105.90* |
| Hudlin, Derek & Stacy | 85.20 |
| Hudson, Margaret | 200.20 |
| Hutchinson, Bart | 120.69 |

| | |
|--|-----------|
| Iacono, Betty Jean | 330.54* |
| Ingersoll, Michael & Brenda | 989.77 |
| James, Susan | 945.37 |
| Jennings, William D | 600.60 |
| Jennings, William D | 71.50 |
| Jennings, William D | 1,259.83 |
| Jennings, Carey & Lisa | 78.73 |
| Judkins, Richard & Kathleen | 714.00 |
| Kean, Jaimie & Jeremy | 94.91 |
| Kimball, Douglas & Becki | 192.08 |
| Kimball, Wade | 1,269.48 |
| Kimball, Winfield | 2,822.88 |
| Kimball, Winfield | 957.07 |
| Kimball, Winfield & Nancy Gravier | 1,836.12 |
| Knight, Theresa M | 3,214.93 |
| Knowles, Charles & Janice | 77.02 |
| Lacey, Ron & Angela | 216.62 |
| Lampes, Charles & Cindy | 1,023.88 |
| Layman, Chris | 243.27 |
| Leach, Mathieu | 126.41 |
| LeClair, Cheryl | 309.32* |
| Leger, Rick & Tina | 155.33 |
| Leino, Paul A | 1,062.28 |
| Lemmon, Jeffrey | 2,912.98 |
| Libby, Mary | 910.96 |
| Lilly, Joshua & Jess | 1,520.09 |
| Linscott, J. Steven & Geralyn | 2,386.38* |
| Lockwood, Gary & Kimberly | 101.82* |
| Lovell, Gordon & Irma | 1,218.07 |
| Lunch, Benjamin | 143.00 |
| Mahoney, Michael | 289.16 |
| Mancini, Joseph & Karen | 1,290.98* |
| Marchant, Scott & Jennifer | 138.80 |
| Marinelli, Frederick | 1.15* |
| Martin, Stacy & Louis | 74.32 |
| Mayberry, Dorothy & Rita Charles | 513.51 |
| Mayberry, Dorothy & Rita Charles | 2,405.26 |
| McAllister, Margaret & Heirs of Eugene | 978.91 |
| McAllister, Keith A | 610.61 |
| McCabe, Everett & Vickie Hatstat | 455.46 |
| McDaniel, Joan M | 240.96 |
| McDaniels, William A Heirs of | 1,374.30 |
| McGee, Gerald & Lisa | 562.35 |
| McKee, Nicole M | 514.28* |

| | |
|----------------------------------|-----------|
| Mead, William & Jun Hou | 390.80 |
| Meader, Patricia M | 1,728.87* |
| Mercer, Linda M | 1,569.66* |
| Merianos, Peter & Karen | 408.98 |
| Merrill, Tony | 161.59 |
| Millett, Cathlean | 143.00 |
| Milley, Kathleen | 603.10 |
| Modem Wavs Inc | 1,262.69 |
| Morey, Wayne | 938.80 |
| Murray, Michael & Jill | 90.31* |
| Nadeau, Robby & Christine | 183.73 |
| Northvision, LLC | 700.00* |
| Ohare, Nony M | 701.92 |
| Osborne, Myron III & Mary Brazao | 1,287.43 |
| Pappas, Lee & Jayne | 758.86 |
| Paradis, Barry S | 679.64 |
| Parsons, Jeff | 46.48 |
| Pelletier, Charles & Eris | 1,458.17 |
| Pelletier, Charles & Eris | 670.74 |
| Pike, Kelly & Michael Bryer Sr | 1,347.78 |
| Pinkham, Tim & Priscilla | 165.48 |
| Plourde, Amy & Gary | 188.72 |
| Preble, Lawrence E Heirs of | 928.93 |
| R. Rolfe Corp | 311.74 |
| Reagan, Marla | 348.34* |
| Reed, Lori A | 1,272.63 |
| Rice, Todd & Nicole | 286.77 |
| Richard, Roger E | 905.26 |
| Richardson, Rex W | 513.37 |
| Ridlon, Hazel | 493.71 |
| Rolfe Edwin R. III | 200.20 |
| Rolfe Edwin III | 295.30 |
| Rolfe, Edwin R. Jr | 210.93 |
| Rolfe, Joseph H | 480.48 |
| Rose, Jolene | 1,183.17 |
| Rugg, Carlene | 462.89 |
| Rust, Norman & Betty | 1,001.93 |
| Ryan, Christine & John Cleary | 337.48 |
| Ryan, Michael J | 222.22 |
| Sanborn, Barry R | 219.15 |
| Sandoval, Joan | 706.42 |
| Sargent, Lynn & Job | 1,108.26 |
| Scheerer, Donna | 492.42 |
| Schiffman, Jacob & Robert | 5,859.24* |

| | |
|---------------------------------|-----------|
| Schroeder, Karen | 1,132.56 |
| Scott, Robert W | 360.86 |
| Scouler, Robert & Kellianne | 143.23 |
| Seams, Dale C | 2,041.00 |
| Searles, Kemsan | 120.62 |
| Searles, Kristen | 125.84 |
| Simmons, Kijkos S. Ley | 523.38 |
| Smart, Wayne Sr & Carole C | 1,650.22 |
| Smith, Daniel & Melanie | 319.82 |
| Smith, Joey & Norma | 950.83* |
| Stanton, Tonia | 600.60 |
| Stearns, Mark | 210.93 |
| Stearns, Mark | 249.96 |
| Sterry, Gail | 455.46 |
| Stevens, Margaret | 490.49 |
| Stickney, Rebecca | 48.33 |
| Stimson, Brian & Alison | 137.14 |
| Studley, Kerrie M | 281.71 |
| Sumner, Corey & Jen | 158.66 |
| Swan, Kevin | 245.96 |
| Talbot, Pamela | 795.15 |
| Taylor, Martha A | 2,000.00* |
| Thompson, Daniel Sr & Jr. | 346.83* |
| Thorman, Christopher G | 1,900.47 |
| Thorman, Christopher G | 346.06 |
| Torrey, Carolyn | 352.42 |
| Town of Waterford | 499.93 |
| Town of Waterford | 260.26 |
| Town of Waterford | 444.44 |
| Troy, Joanne B | 543.40 |
| Troy, William H III | 1,146.15 |
| Troy, William H III & Joanne | 713.43 |
| Tryder, Randy | 74.65 |
| Tryder, Robert & Marlene | 83.66 |
| Verrill, Donna C | 296.73 |
| Verrill, Donna C | 336.05 |
| Verrill, Michael & Lynn | 70.50 |
| Viana, William & Kayla | 100.56 |
| Wagner, Evelyn S & Marc | 3,350.28 |
| Warren Farm | 13.37 |
| Weymouth, Gayle & Wesley | 776.49 |
| White, Katherine & Joel Haycock | 1,404.70 |
| Whiting, Wendy | 1,147.46 |
| Whitney, Jonathan | 295.30 |

| | |
|-----------------------------------|------------------|
| Whitney, Jonathan D | 1,392.41 |
| Whitt, Scott H | 407.12 |
| Williams, Norma & Heirs of George | 1,281.35 |
| Wiltjer, Rusty L | 1,921.55 |
| Winslow, Jeffrey & Colleen | 589.16 |
| Wright, Stanley & Dianna | 1,942.94 |
| Zutter, David | <u>684.90</u> |
| | \$175,535.15 |
| Collected after books closed | <u>50,268.62</u> |
| | \$225,803.77 |

2013 UNPAID TAXES

| | | |
|------------------|----|----------------|
| Meader, Patricia | \$ | 333.74* |
| Verrill, Donna C | | 76.19* |
| Verrill, Donna C | | <u>232.97*</u> |
| | S | 642.90 |

2013 TAX LIENS

| | | |
|----------------------------------|----|------------|
| Andrews, Stacy & Richard | \$ | 3,587.54 |
| Cleveland, Jerome & Rebecca | | 2,559.03 |
| Coffin, Fred | | 724.56 |
| Coffin, Fred | | 837.98 |
| Cotton, Leonard & Jacqueline | | 1,225.28 |
| Cushing, Jessica M | | 811.60 |
| Dilks, Harold & Mary | | 124.79 |
| Dilks, Robert | | 154.00 |
| Dobbins, Miranda | | 194.45 |
| Dyer, Darren & Jeffrey | | 193.11* |
| Emerson, George Heirs of | | 1,244.36 |
| Grover, Daniel R | | 2,024.79 |
| Grover, Douglas | | 1,422.51 |
| Hall, Adam | | 574.42 |
| Harmon Stanley | | 628.69 |
| Hatch, Chester G | | 416.84 |
| Henderson, Barry H | | 861.17 |
| Hutchinson, Bart | | 165.47 |
| Judkins, Richard & Kathleen | | 813.58 |
| Layman, Chris | | 393.88 |
| Leino, Paul | | 1,179.23** |
| Lovell, Gordon & Irma | | 1,349.28 |
| Mayberry, Dorothy & Rita Charles | | 603.10 |
| McCabe, Everett & Vickie Hatstat | | 485.40* |
| McGee, Gerald & Lisa | | 660.86 |
| Millett, Cathleen | | 214.11 |

| | |
|--------------------------------|-----------------|
| Modem Wavs Inc | 1,396.12 |
| Morey, Wayne | 939.46 |
| Pamaha LLC | 22.81* |
| Pappas, Lee & Jayne | 860.68 |
| Paradis, Barry S | 777.51 |
| Pike, Kelly & Michael Bryer Sr | 1,478.96 |
| Pratt, Corey | 268.46 |
| R. Rolfe Corp | 391.26 |
| Reagan, Marla | 506.69 |
| Reed, Lori A | 1,283.45 |
| Richardson, Rex W | 602.95 |
| Ridlon, Hazel | 582.31 |
| Rolfe, Edwin R. Jr. | 285.43 |
| Rugg, Carlene M | 549.95 |
| Rust, Norman & Betty | 1,209.25* |
| Sanborn, Paul M | 991.19 |
| Sanborn, Paul M | 469.33 |
| Sanborn, Paul M | 955.75 |
| Scheerer, Donna | 580.95 |
| Scott, Robert W | 354.49 |
| Scouler, Robert & Kellianne | 290.61 |
| Simmons, Nijkos S. Ley | 311.45 |
| Serry, Gail | 542.15 |
| Sumner, Corey & Jen | 80.35 |
| Thorman, Christopher G | 2,059.21 |
| Thorman, Christopher G | 372.34* |
| Tryder, Robert & Marlene | 140.55 |
| Wagner, Evelyn S & Marc | 3,594.30 |
| Whitt, Scott H | 497.89 |
| Wiltjer, Rusty L | <u>2,087.83</u> |
| | \$ 47,933.71 |

2012 UNPAID TAXES

| | |
|---------------------------|------------|
| Nadeau, Robby & Christine | \$ 169.73* |
| Sherry, Gail | 4.49* |

2012 TAX LIENS

| | |
|------------------------------|-----------------|
| Cleveland, Jerome & Rebecca | \$ 1,676.38* |
| Coffin, Fred Sr | 111.42* |
| Cotton, Leonard & Jacqueline | 1,144.23 |
| Cushing, Jessica M | 754.84 |
| Emerson, George E Heirs of | 1,014.17* |
| Grover, Daniel R | 1,545.80* |
| Henderson, Barry H | 793.25* |
| Hutchinson, Bart | 161.98 |
| Judkins, Richard & Kathleen | 686.27* |
| Kimball, Douglas & Becki | 241.53 |
| Layman, Chris | 44.93* |
| Leino, Paul A | 851.11** |
| Mayberry, Dorothy | 166.24* |
| Mayberry, Dorothy | 614.26 |
| McGee, Gerald & Lisa | 609.67** |
| Millett, Cathlean | 103.20* |
| Morey, Wayne A | 878.03 |
| Pappas, Lee & Jayne | 838.32 |
| Paradis, Barry S | 661.06* |
| Reagan, Marla | 653.77* |
| Reed, Lori A | 1,201.82 |
| Richardson, Rex W | 558.44 |
| Ridlon, Hazel | 541.84 |
| Rolfe, Edwin III | 335.99* |
| Rolfe, Edwin R Jr. | 259.56 |
| Sanborn, Paul M | 432.67 |
| Sanborn, Paul M | 923.89 |
| Sanborn, Paul M | 890.53 |
| Scheerer, Donna | 537.73 |
| Scouler, Robert & Kellianne | 314.25 |
| Thorman, Christopher G | 58.65** |
| Tryder, Robert & Marlene | 142.83 |
| Whitt, Scott H | 462.38 |
| Wiltjer, Rusty L | <u>1,958.98</u> |
| | \$ 22,170.02 |

VITAL RECORDS – 2014

MARRIAGES

| | | | |
|--|-------|----------|-----------|
| Millett, Jason & Jessica Morrill | Jan. | 11, 2014 | Norway |
| Kist, Kenny & Tara Cox | April | 11, 2014 | Waterford |
| Dupree, Everett & Gerda Andersen | April | 22, 2014 | Bridgton |
| Hadick, Chris & Theresa Hall | May | 25, 2014 | Waterford |
| Andrews, Wyatt & Kathleen Haley | June | 14, 2014 | Waterford |
| Edwards, Nathan & Carole-Anne Fitch | June | 21, 2014 | Waterford |
| Hatch, Stephen & Mae Audibert | June | 28, 2014 | Waterford |
| Hale, Shawn & Emily Laverty | July | 08, 2014 | Waterford |
| Beckwermert & Vanderzanden | July | 08, 2014 | Waterford |
| Malinowski, Eric & Sara Bradley | Aug. | 16, 2014 | Portland |
| Field, Chris & Kara Tucker | Sept. | 27, 2014 | Waterford |
| Chateaufneuf, Joe & Stephanie Tremblay | Nov. | 29, 2014 | Norway |

BIRTHS

Because of a change in Maine law, towns may no longer list birth details in \Town Reports, only numbers. There were 11 births during 2014.

DEATHS

| | | | |
|--------------------|------|----------|-------------|
| Barker, Merl | Dec. | 06, 2014 | Bridgton |
| Cotton, Jacqueline | Oct. | 17, 2014 | Paris |
| Danico, Mark | Oct. | 24, 2014 | Waterford |
| Gardner, Lillian | Jan. | 12, 2014 | West Paris |
| Grover, Sylvia | Aug. | 08, 2014 | Norway |
| Heath, Barry | July | 20, 2014 | Auburn |
| Hunt, Richard | Dec. | 19, 2014 | Auburn |
| Norton, Pauline | Oct. | 03, 2014 | Waterford |
| Paladino, Dennis | Feb. | 23, 2014 | Portland |
| Pike, Bion | Nov. | 21, 2014 | Auburn |
| Rice, Richard | Apr. | 04, 2014 | Waterford |
| Rowe, Christine | Apr. | 06, 2014 | Portland |
| Trinward, John | June | 18, 2014 | Togus |
| Wheeler, James | June | 22, 2014 | Norway |
| Wilner, Philip | Mar. | 30, 2014 | Scarborough |

Waterford Planning Board

In 2014, the planning board reviewed and approved three applications under the Shoreland Zoning Ordinance to remodel and expand structures in this zone. Two potential changes of use in the shoreland zone were brought before the board. One was the change of a restaurant to a residence, which was allowed and the second was the conversion of a storage building within the buffer zone to a residence, which was denied. A joint meeting was held in March with the selectmen regarding potential illegal subdivisions in south Waterford.

An application to construct a garage within a setback zone in the Settlers Knoll subdivision was denied. Several potential lot reconfigurations of the existing Wabanaki Pass subdivision were presented to the planning board. After meeting with the applicant, the board did a public site walk of the property in December but no formal application has yet been filed.

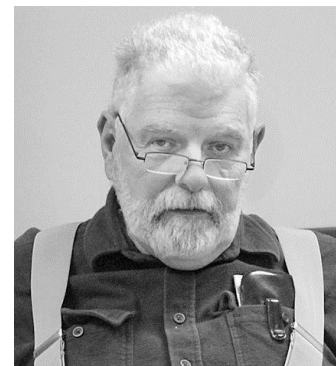
The board was consulted on a new home business being proposed and it was determined that the site plan review ordinance did not currently apply and additional permitting was not needed at this point from the town. The board held a public hearing and numerous discussions on a proposed change to the Site Plan Review Ordinance which would require potential home businesses to initially consult the planning board with an overview of the business. The board feels this will help new business owners better understand what is allowable with and without permitting from the town. This ordinance change will be voted on at the annual town meeting.

The board addressed a number of issues from residents including ordinance interpretation, allowable uses and permitting requirements.

After five years as planning board chairman, Tony Butterall stepped down from the position and retired from the board.

Respectfully submitted,

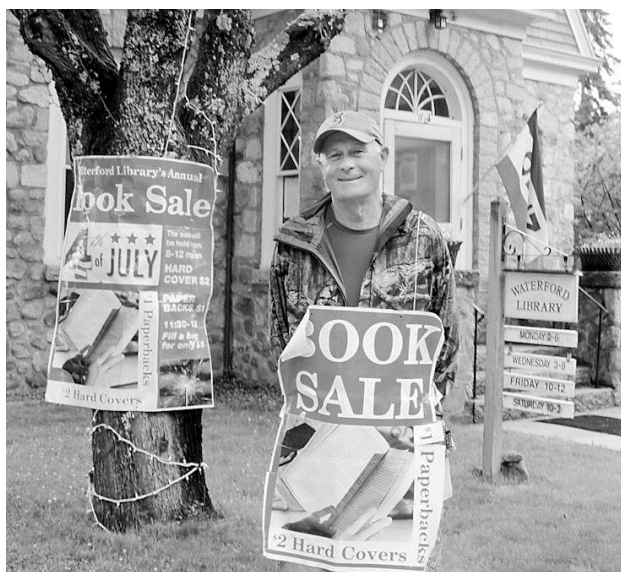
Colin Holme
Planning Board Chairman



The Waterford Planning Board said goodbye to 9-year Chairman Tony Butterall, above, who retired at the end of the year. Colin Holme, center, was elected chair. He is shown going over a proposal with Bob Strauss, right, as new member Tom Boughter Sr. looks on.

Waterford Library

Sociologist Ray Oldenburg in his book *The Great Good Place* (1999) introduced the concept of the “third place” ...not home, not work, where people go to spend their free time. These places are free or inexpensive, often have food or drink available, have repeat visitors, are welcoming and comfortable and let you meet old friends and make new ones. To the Waterford Library Board of Trustees this sounds a lot like a library – our library.....Given the rapid growth of the Internet in recent years, a public library must offer more than books.



Trustee John Wait promotes the July 4th book sale

2014 was a year of transition at the library. The Board accepted the resignation of our long term librarian Dorthie Hillquist and welcomed her replacement Dianne Barth. It did not take Dianne too long to make some real changes at the library. She set out to increase and expand the use of the library by our children and young adults. To support this goal, the Board received grant funding to make improvements to the building. These grant funds, though restricted to non-operational expenditures, did enable the Board to convert the Second Floor into the Children's and Young Adults Reading/Activities Room. The Board collaborated with local craftspeople whenever possible and the entire transformation came about with the help of many community volunteers. The children's and young adult books were moved upstairs and most adult books took up residence on the first floor.

Some old fiction and genealogy/history books remain upstairs. The move and rearranging took lots of volunteer hours, but the Board believes the move was right. Comments from volunteers and patrons seem to agree. A large screen television was purchased from funds given in the name of Ruth Chute and allows for “movie nights” for local groups like the Girl Scouts in the revised second floor.

Activities in 2014 focused on children, young adults and families. Spring started with a family Easter Egg Hunt. The weekly summer reading program began last June and ended early August. Plans are for this to once again be an annual program for the library. Fall welcomed in a Halloween Open House along with a performance at both elementary schools by the Hampstead Players. The Board, once again, hosted a caroling open house for the community during the holiday season.

Adult groups continue to use the library as their “home away from home.” Monday afternoon knitting is a weekly event as well as the Friday morning coffee café. Monthly activities include bridge, Socrates Café and several book groups. The Board is currently working on an internet-based calendar so everyone can know what is happening at the library. Spring of 2015 will bring the start of a community gardening project on the grounds of the library. Plans are in the development stage – suggestions and volunteers are always welcome.

Once again, the Trustees of the Library thank the Town of Waterford for its annual support. Without that support, the Library would just be a building. Please visit your library and see what we have to offer. Community groups are encouraged to use the library for activities.

Respectfully submitted, Geraldine O'Donnell, President, Board of Trustees

Parks Committee Report

Here is a review of this year's activities at our eight parks.

Werner Park - The old splintered wood on the merry-go-round was replaced and stained. A new tether ball and a second oak bench were installed. There has been a marked increase in activity at the park since all the improvements were made.

Crooked River Park - Our thanks to the road crew for removing two large downed trees at Crooked River Park.

Bear Pond Park - The Bear Pond loop trail has been maintained and there are more plantings along the split rail fence.

The Commons - On the Commons, it was another successful year for the Farmer's Market, with changed hours now running from 2 -5on Mondays.

Keoka Town House Beach - A resident's request for a picnic table at Keoka Town Beach was fulfilled.

Gage-Rice Beach - Gage Beach is a great small beach for families with young children. With the port-o-let and trash bins, there is no reason for diapers to be discarded in the woods. Please keep it clean and safe, especially for the children..

Mt. Tire'm - The trail up Mt. Tire'm needs some maintenance. There are some trees blown down across it as well as a leaning tree which should be removed. This work should be done in the spring.

Hawk Mountain - Perhaps one of the most popular parks year round, Hawk Mountain continues to attract many visitors. This past Labor Day with warm and beautiful weather there was a virtual parade of hikers moving up and down the trail. There were people of all ages, many with dogs on leashes. Despite this good news, the trail up Hawk is severely eroded due to motorized vehicles (something we hope can be eliminated). This erosion is both detrimental to hikers and negatively affects water quality in Keoka Lake. This problem has been long standing but still needs to be effectively addressed.

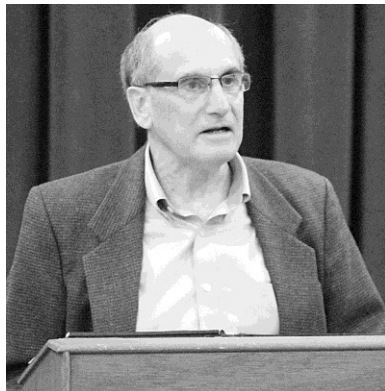
We encourage suggestions from residents and welcome attendance at our monthly meetings. The town website is a good source of information. Check it out for updates on our activities.

Mary Ann Holme, Chairman

Waterford Historical Society

The WHS met on a regular basis during the early part of the year to plan and finalize the 2014 schedule of programs and events. These programs began in June with our Annual Meeting and presentation of Lake House memories, followed by an excellent and well attended, July presentation on the Five Kezars, organized, managed and introduced by Marjorie Kimball. In August we were treated to a tour of Watson's Mill, now the South Waterford home of Geri O'Donnell and Bob Spencer, followed by a video of a successful restoration and repurposing of an abandoned mill in Freedom, Maine.

The September event was a visit to Beech Hill Farm, the North Waterford bison ranch. Our hosts were Doretta and Ted Colburn who treated us to a tour of the main house and, as daylight allowed, an up-close visit with their magnificent animals. In October we were back at the Wilkins House for a talk by Mr. Richard Lyman, President of the Sweden Historical Society on the Marr Family of Sweden and Waterford and other connections shared by both towns.



**Waterford Historical Society
President Ted Gerber**

Our final program of the 2014 season was a presentation by our own Secretary Nancy Marcotte on Cyrus Hamlin, a Waterford native who as a missionary founded Robert College in Turkey.

In other activities, the Society's building in North Waterford was sold and its contents moved to the Rice Museum and old Town House. Some items were stored temporarily in a rental bin in Bridgton until late in the year when a small prefabricated building was purchased, placed behind the Town Office and stocked with the items from the rental unit.

During 2015, the artifacts and other materials will be organized for better viewing in these three locations. Finally, a limited opening house of the Old Town House was begun and as staffing is available, will continue in 2025 with regular hours. This will enable researchers and visitors to plan their activities at this museum.

Our usual items for sale (history books, maps, calendars) have now been augmented by a quantity of decorative and useful woven "throws" depicting various historical Waterford buildings. Trustee Joy Plate has been hard at work promoting the sale of this item.

A major donation to the WHS was made during the October meeting by Edith and Prentiss Kimball, who presented an original oil painting of a South Waterford scene by a local artist. After some cleaning and framing we will display it in an appropriate location.

I would like to thank our current Board members: Vice President Robert Spencer, Secretary Nancy Marcotte, Treasurer Ralph MacKinnon and Membership Chair Joanne MacKinnon. Immediate Past President Bonnie Parsons, Donna Butterall, Tony Butterall, Margery Nihan, Joy Plate, Henry Plate and Lilo Willoughby. Marjorie Kimball is an Honorary Member and Bill Haynes is Editor of our newsletter. For information, contact WHS at PO Box 201, Waterford, ME 04008.

Sincerely,
Theodore Gerber, President

THE 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 \$2,971. 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. Sheldon Rice pruned the elms this year that we planted on private property. 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 pay for the annual maintenance and care of the trees we have planted.

Many thanks to all who have supported this effort for more than 43 years. Volunteers and gifts in memory of others are always welcome.

Respectfully submitted by:
Quentin F. Stockwell, Treasurer

Plumbing Inspector's report

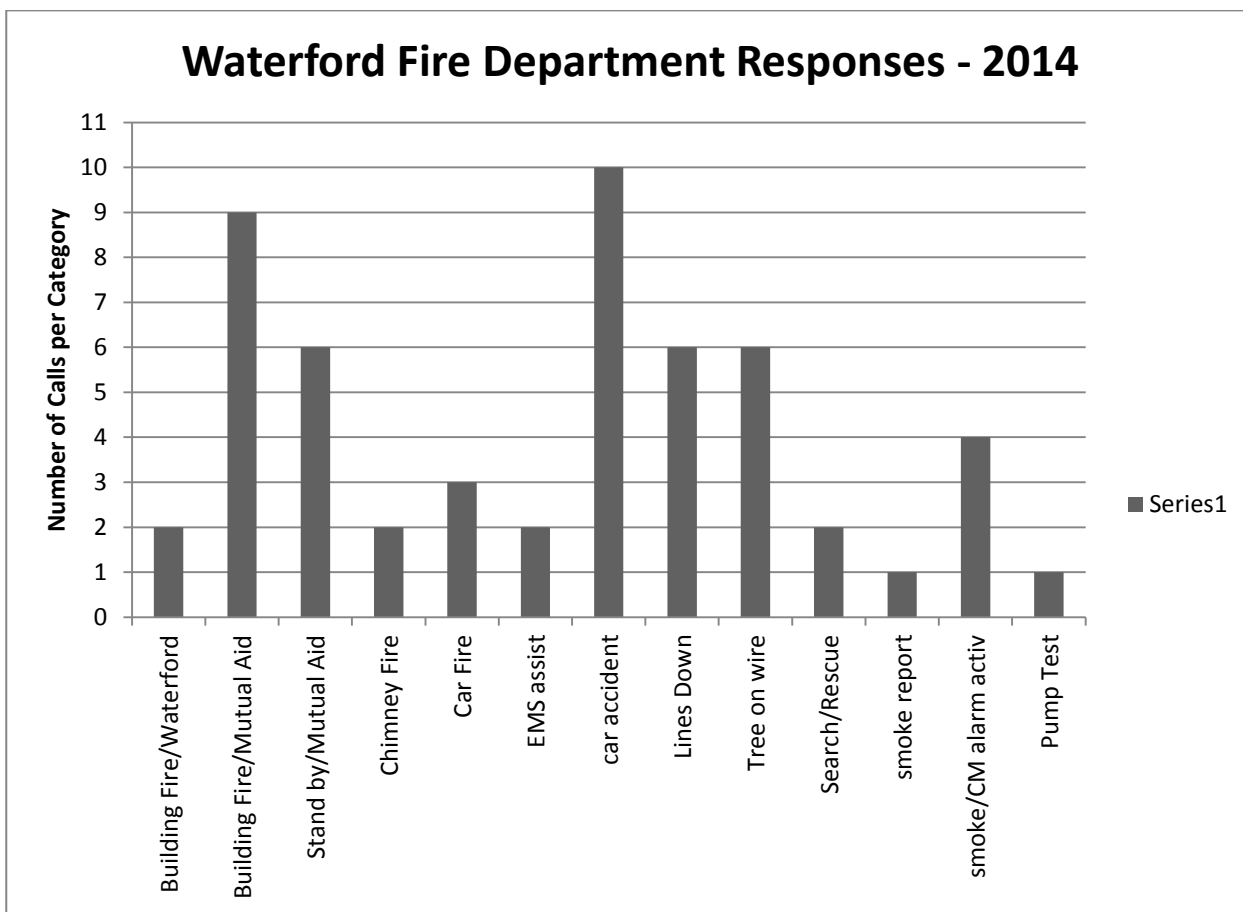
During 2014, I issued 20 new subsurface wastewater permits and 20 internal plumbing permits.

Prentiss T. Kimball
Plumbing Inspector

Animal Control Officer's Report

| | |
|-----|----------------------------|
| 211 | Total complaints |
| 4 | Animal Trespass complaints |
| 6 | Animal bites |
| 26 | Cat complaints |

Robert Larrabee
Animal Control Officer



Fire Chief Adrien Morin with elementary students at Waterford Memorial School.

Waterford, Albany, Stoneham Transfer Station

Thanks to our wonderful attendants Chris Purdy and Bob Kimball, who with Brad Grover's management, keep the Transfer Station running like a well-oiled machine. With that in mind and approval from the Selectmen, the Transfer Station committee is focusing more on Recycling and some other earth-friendly pursuits.

We revamped our Roadside Cleanup in 2014, rather than a one-day event we encouraged Waterford residents to "clean up" the winter residue of trash on the roadsides in their neighborhoods. This year we will observe the 45th anniversary of Earth Day on April 22. Again this year we encourage Waterford residents to get out and "clean up" ANY TIME that fits into your busy schedule and the uncertain weather conditions. Hopefully we can squeeze in a walk around the neighborhood with a trash bag between those April showers.



In July, we were at the Waterford Fair and talked Recycling with fairgoers, it was a wonderful fair with perfect Maine weather and a huge turnout. In November we sponsored a Recycle Fair for America Recycles Day on November 15, it was fun and well received, hopefully we can continue with some form of honoring this day every year...or even every day.

Due to winds that totally destroyed the tent for the "Take It or Leave It" Freecycle Center a new one was purchased, assembled and operational in early June (a bit later than usual, delivery of the tent was delayed). Deb Howe set everything up on June 12 and it was business as usual....a very popular place.

The Transfer Station Committee has seen some changes this past year. Ray Holme has left the committee after many dedicated years. The Committee thanks him for his commitment to recycling. The current committee members are Donna McCarraher, Denny Raymond, Alden Emerson and new member Terri Johnson. We encourage anyone with an interest in recycling to join our new Recycle Committee.

Sincerely,
Donna McCarraher, Chair

2014 Building Permits

| Map | Lot | M | Day | Att | Name | Location or address | Type | Size | Est. Cost | Fee |
|-----|------|----|-----|-----|-------------------------|---------------------|----------------------|---------------------|-----------|-------|
| 25 | 20 | 2 | 10 | * | Sanborn, Chris | 405 Waterford Rd | addition | 8'x10' | \$500 | \$25 |
| 14 | 11A | 2 | 21 | | Blane, Stan | 75 Lewis Pike Rd | house/garage | 36'x42'x54'x21'x15' | \$194,000 | \$217 |
| 49 | 6 | 2 | 27 | | Churchill III, Carl | 81 Proctor Heights | tree house | 24'x30' | \$20,000 | \$0 |
| 17 | 2D | 3 | 7 | | Hewson, Tom | 92 Camp Joseph Ave | shed | 8'x12' | | |
| 75 | 7 | 3 | 31 | | Legare, Paul | 927 Valley Rd | addition | 10'x28' | \$11,000 | \$34 |
| 4 | 24 | SL | 4 | 24 | Chadbourn Family Kamp | 100 Kamp Trail | additions-27.6% | 12'x14', 8-4'x12' | \$10,000 | |
| 24 | 7A | | 5 | 4 | Mitchell, Cindy | 288 Mill Hill Rd | pole barn, pad | 8'x16' | | |
| 8 | 3A | | 5 | 5 | Parsons, Bonnie & Henry | 93 Temple Hill Rd | addition | 192 sq ft | \$39,382 | \$0 |
| 31 | 13 | | 5 | 7 | Jewell, Jeff | 335 Blackguard Rd | shed | 12'x16' | \$4,500 | \$0 |
| 11 | 14-2 | | 5 | 9 | Joseph, David & Marcy | 7 Wabanaki Pass | shed/pool | 20'x30', 10'x20' | \$25,000 | \$48 |
| 42 | 8 | | 5 | 16 | Mead, Bill | 276 Plummer Hill Rd | root cellar | 5'x8' | \$200 | \$0 |
| 68 | 6C | | 5 | 16 | Cameron, Lon | 23 Hersey Rd | screen house/deck | 12'x12', 6'x10' | \$6,500 | \$30 |
| 24 | 7C | | 5 | 23 | Kimball, Jason | 396 Mill Hill Rd | deck | 12'x24' | \$1,500 | \$25 |
| 72 | 22 | SL | 5 | 23 | Mohr, Stephen | 20 Bridge Rd | dock/float | 4'x20' | \$4,850 | \$0 |
| 18 | 37 | | 5 | 23 | Kiley, Bruce | 764 Mill Hill Rd | porch | 12'x28' | \$1,995 | \$25 |
| 55 | 9 | | 5 | 23 | Rice III, Richard | 693 Rice Rd | house/garage | 28'x36', 28'x28' | \$70,000 | \$93 |
| 24 | 7C | | 5 | 23 | Kimball, Jason | 306 Mill Hill Rd | deck | 12'x24' | \$1,500 | \$25 |
| 30 | 6A | | 6 | 2 | Hadley, Jeff | 216 Blackguard Rd | shed | 12'x20' | \$2,000 | \$25 |
| 38 | 4 | | 6 | 3 | Lappin, Richard | 60 Howe Hill Rd | barn | 20'x40' | \$40,000 | \$63 |
| 34 | 4 | | 6 | 9 | Holm, Sally | 8 Plummer Hill Rd | garage, entry way | 26'x38', 3.5'x10 | \$50,000 | \$73 |
| 32 | 5A | | 6 | 9 | Pike, Robert | 59 Mutiny Brook Rd | covered deck | 6'x24' | \$1,000 | \$0 |
| 24 | 4 | | 6 | 20 | Chadbourn, Tom (KAMP) | 100 Kamp Trail | handicapped ramp | 4'x20' | \$900 | \$26 |
| 63 | 3 | | 6 | 20 | Todd, Larry | Norway Rd | shed | 24'x30 | \$2,000 | \$25 |
| 45 | 2 | | 6 | 20 | Eisenman, Louis | 580 Blackguard Rd | shed, shelter | 8'x16' | | |
| 68 | 11 | | 6 | 23 | Toothaker, Brian | 297 Bisbeetown Rd | new roof w/expansion | | \$2,000 | \$25 |
| 63 | 1 | | 6 | 27 | Hendricks, Brian | 571 Norway Rd | shed | 14'x16' | \$1,600 | \$25 |
| 34 | 11 | | 7 | 11 | Nixon, Gail | 16 Valley Rd | addition | 13'x14' | \$20,000 | \$43 |
| 34 | 5A-1 | | 7 | 11 | Prescott, Jason & Sarah | 94 Valley Rd | house | 28'x40' | \$185,000 | \$208 |
| 72 | 25 | SL | 7 | 14 | Francis, Beth & Lon | 6 Spur Ridge | addition | 16'8"x12' (18.4%) | \$80,000 | \$103 |
| 25 | 5A | | 7 | 15 | Pike, Albert | 218 Mill Hill Rd | addition, deck | 20'x32' | \$6,200 | \$31 |

| | | | | | | | | | | |
|-----|-----|----|----|----|----------------------------|----------------------|------------------------|--------------------|-----------|-------|
| 27 | 7 | | 7 | 18 | Chaplin, Joshua | 29 Mutiny Brook Rd | pole barn addition | 12'x32' & 16'x18' | \$2,000 | \$25 |
| 22 | 31A | | 7 | 18 | Zalewski, Kris | 30 Elliott Way | garden shed | 4'x5' | | |
| 34 | 44A | SL | 7 | 28 | Huffman, John | 30 Valley Rd | walkway | | | \$0 |
| 40 | 12 | | 7 | 30 | Kimball, Elaine | 45 Brown Hill Rd | shed | 24'x28' | \$23,000 | \$46 |
| 24 | 7C | | 7 | 31 | Kimball, Jason | 306 Mill Hill Rd | pool | 24' | \$6,740 | \$30 |
| 30 | 3A | | 8 | 6 | Gill, Duncan | Sweden Rd | addition (porch) | 10'x32' | \$3,000 | \$26 |
| 21 | 3 | | 8 | 8 | Birch Rock Camp | 293 McWain Hill Rd | house (replacement) | rebuild to 26'x34' | \$140,000 | \$165 |
| 17 | 11D | | 8 | 11 | Baroudi, Karim | 385 Mill Hill Rd | storage trailer | 12'x55' | \$1,000 | \$25 |
| 6 | 7 | SL | 8 | 15 | Everett, Gail | 1008 Mill Hill Rd | pad, driveway for RV | | \$41,000 | \$64 |
| 15 | 10 | SL | 8 | 15 | Monroe, John | 217 Waterford Rd | dock | | | |
| 22 | 42 | | 8 | 15 | Sullivan, Kevin | 93 Elliot Way | dock | | | |
| 17 | 2D | | 8 | 22 | Hewson, Thomas | 92 Camp Joseph Ave | garage | 28'x34' | \$93,000 | \$116 |
| 34 | 65 | | 8 | 25 | Goodwin, Barbara | 677 Waterford Rd | pad | | \$18,000 | \$41 |
| 25 | 5 | | 8 | 29 | Keoka Beach Campground | 86 Keoka Beach Trail | replace bath house | 20'x32' | \$25,000 | \$48 |
| 75 | 26 | | 9 | 5 | Whiting, Frank | 64 Sawin Hill Rd | deck | 6'x15½' | \$350 | \$0 |
| 75 | 29 | | 9 | 8 | Hill, Gary | 162 Sawin Hill Rd | pool | | | |
| 75 | 30A | | 9 | 8 | Hill, Gary | 162 Sawin Hill Rd | shed | 10'x12' | \$400 | \$0 |
| 4 | 3B | | 9 | 8 | Shearwater Property LLC | 350 Island Pond Rd | nature classroom | 20'x20' octagonal | \$50,000 | \$75 |
| 26 | 33 | | 9 | 12 | Bigonski, Charles | 496 Waterford Rd | deck | 12'x12' | \$2,000 | \$0 |
| 39 | 34 | | 9 | 22 | Anderson, Steven | 70 McWain Hill Rd | barn | 34'x42' | \$100,000 | \$125 |
| 14 | 11 | | 9 | 22 | Doody, Jon | 87 Lewis Pike Rd | garage | 26'x30' | \$24,000 | \$47 |
| 24 | 4 | | 9 | 29 | Holden, David | 95 Kamp Trail | shed | 8'x12' | \$1,500 | \$0 |
| 72 | 25 | | 10 | 3 | Francis, Beth & Lon | 6 Spur Ridge | garage | 24'x32' | \$16,000 | \$41 |
| 2 | 8A | | 10 | 3 | Johnson, David | 32 Northview Dr | garage | 26'x26' | \$40,000 | \$63 |
| 72 | 2 | | 10 | 24 | Jozefiak, Karol-Lee | | cabin | 24'x34' | \$20,000 | \$43 |
| 77 | 7A | | 10 | 31 | Little, Jeff | 71 Fiske Rd | mudroom/deck | 6'x16' | \$13,200 | \$0 |
| 10 | 12B | | 11 | 10 | Keck, Carol | 3 Waterford Rd | shed | 8'x12' prebuilt | | \$0 |
| 35 | 21 | | 11 | 14 | Hansen, Cheryl | 52 Woodland Trail | Porch-replace, enlarge | 4'x17' | \$4,300 | \$0 |
| 16 | 4 | | 11 | 14 | Sanborn, Bruce | 188 Mill Hill Rd | Porch-enlarge, enclose | 6'x14' | \$5,860 | \$0 |
| 31 | 2 | | 11 | 21 | Stretton, Gail & Richard | 7 Saddlebrook Rd | Shed | 8'x8' | | \$0 |
| 70 | 14B | | 11 | 21 | * Roberts, Janine | 216 Green Rd | Sap house | 16'x16' | | \$50 |
| 10 | 2 | | 12 | 15 | Boughter Sr., Tom | 22 Waterford Rd | roof | 2'x28' | \$520 | |
| 77 | 6A | | 12 | 19 | Stevens, Margaret | 100 Fiske Rd | ramp | 5'x35' | \$1,425 | \$0 |
| KBC | R13 | | 5 | 11 | Sherburne, David & Kaitlyn | Taunton MA | roof over shed, deck | 24'6"x16', 10'x10' | | \$25 |
| KBC | 81 | | 5 | 19 | Doucette, Richard & Mary | Lynn MA | roof over trailer | 8'x30' | \$2,500 | \$25 |
| KBC | 5 | | 5 | 27 | Smith, Norman | Oxford | shed | 8'x10' | \$300 | \$25 |
| KBC | 95 | | 6 | 2 | Hall, Debbie | 45 View Dr - Sweden | enclosed porch | 8'x26' | | \$25 |

| | | | | | | | | | | |
|-----|-----|----|----|---|------------------|--------------------------|-----------|-------------|--------------------|----------------|
| KBC | F | 7 | 7 | * | DiCenzo, Cynthia | 88 View Drive-Waterford | deck | 8'x25' | \$326 | \$50 |
| KBC | 48 | 7 | 25 | | Kirouac, Diane | 350 Randall Rd-Lewiston | shed | 8'x10' | \$2,000 | \$25 |
| KBC | 64 | 8 | 29 | * | Kean, Jerry | New Durham NH | roof | 8'x28' | | \$50 |
| KBC | 107 | 11 | 10 | | Stimson, Brian | 21 Stearns Hill, W Paris | pole barn | 21'x32'x12' | \$800 | \$25 |
| | | | | | | | | | \$1,453,922 | \$2,262 |

| 2014 TRANSFER STATION TIPPING & HAULING CHARGES | | | | |
|---|----------------------|-----------------|----------------|--------------------------|
| DATE | Garbage tipping fees | Garbage haul | Recycling haul | Recycling fuel surcharge |
| Jan 21 | \$3,809 | \$1,194 | \$225 | \$260 |
| Feb 24 | 3,606 | 995 | 225 | 223 |
| March 17 | 3,077 | 1,194 | 225 | 260 |
| April 22 | 5,589 | 1,791 | 225 | 393 |
| May 6 | 3,249 | 1,194 | 225 | 250 |
| May 27 | 4,904 | 1,990 | 225 | 270 |
| June 9 | 3,542 | 1,592 | 623 | 370 |
| June 23 | 3,165 | 1,592 | 225 | 370 |
| July 7 | 2,978 | 1,393 | 225 | 225 |
| July 25 | 4,491 | 1,592 | 225 | 302 |
| Aug 4 | 3,339 | 1,994 | 225 | 235 |
| Aug 18 | 3,809 | 1,592 | 623 | 354 |
| Sept 2 | 4,699 | 1,592 | 225 | 288 |
| Sept 15 | 3,303 | 1,393 | --- | 225 |
| Oct 6 | 3,806 | 1,592 | 225 | 288 |
| Oct 28 | 5,921 | 2,388 | 225 | 400 |
| Nov 10 | 2,272 | 995 | 398 | 206 |
| Nov 24 | 3,188 | 1,194 | 225 | 186 |
| Dec 22 | 5,577 | 1,791 | 225 | 266 |
| Totals (2014) | \$74,326 | \$28,258 | \$5,019 | \$5,390 |
| Totals (2013) | \$75,289 | \$29,452 | \$5,919 | \$5,221 |
| Totals (2012) | \$71,219 | \$28,457 | \$4,422 | \$5,534 |

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.

E-911 ADDRESSES

All homeowners and business are required to post their road or street number in a location visible from the street. State law requires the lettering to be at least four (4) inches tall.

DOG LICENSES

The deadline for licensing all dogs is Dec. 31 of each year. After Jan. 31, a \$15 penalty fee will assessed. If still unpaid by April 1, cases will be turned over to the Animal Control Officer. All dogs must be licensed when they reach six months of age.