

2015

Town of Waterford Annual Reports of the Officers for the Year Ended December 31, 2015

Waterford (Me.). Municipal Officers

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Town of Waterford

ANNUAL REPORTS

OF THE

OFFICERS

FOR THE

Year Ended December 31, 2015

www.waterfordme.org

DEDICATED TO MARJORIE KIMBALL

For all that knew her, it seemed that Marjorie Kimball would somehow live forever, but she died Feb. 21, 2015. Marjorie Goodale Kimball was born May 4, 1921 in Clinton, Maine, the daughter of John and Elsie Dunham Goodale. She married William Hervey Kimball in 1942 and they moved to North Waterford in 1948. She was pre-deceased by a



sister, her husband Hervey and two children; she is survived by seven. Marjorie was a 75-year member of the Waterford Grange #479, where she served in many capacities, including 10 years as Master. In all her other local activities, including as organist of the church, and in Eastern



Star, Mollyockett Chorus or Waterford Friendly Senior Citizens, Marjorie was a joyful worker and a wise peacemaker. She tried for years to get North Waterford folks interested in the Waterford Historical Society and the museums. She succeeded in involving some of her neighbors in her programs. After her retirement from teaching in 1985, she continued to volunteer at Waterford Memorial School. She taught almost every adult Waterford native alive today. For the Society, she remained one of the best of Waterford teachers. When Marjorie wrote an article or planned a program, she did it to the ultimate with much research and many phone calls to involve everybody she could find. When she presented, she had a script, music, costumes and props to display and a lot of humor. Marjorie will be greatly missed.



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2015 WATERFORD TOWN OFFICIALS

MODERATOR

H. Sawin Millett
Bill Haynes - Deputy

SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR

Randy Lessard (Chairman) - 2017
John Bell – 2018
Wyatt E. 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 (retired – April) ● Albert Heath
Douglas Grover (Dec-April)

SAD 17 DIRECTORS

Judy Green – 2016
Barry Patrie – 2017

FIRE DEPARTMENT

Adrien Morin – Chief
Assistant Chiefs

Tom Murch / Bill Haynes (until April 6) / Dustin McAllister (after April 6) / Brad Grover

FIRE WARDEN

Adrien Morin – Warden
Deputies Tom Murch, Brad Grover, Dustin McAllister and Bill Haynes

APPEALS BOARD

John Huffman (chair) / Tony Butterall / Larry Stretton

PLANNING BOARD

Colin Holme (Chairman) - 2019
Raymond Merrill (Secretary) - 2019
Bruce Sanborn - 2017
Philip D. Jendrick - 2019 & Ted Gerber - 2019
Tom Boughter Sr. - 2019 & Charles Tarbell - 2019, Alternates
Cindy Mitchell (Recording Secretary)

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

Bill Haynes

PLUMBING INSPECTOR

Prentiss T. 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 / Henry Plate

FORESTRY MANAGEMENT COMMITTEE

Dale Barker, Bill Haynes, Sheldon Rice, Tim Sawyer

GENERAL ASSISTANCE ADMINISTRATOR

Shannon Moxcey

SPORTS & RECREATION COMMITTEE

Pat Lawler, Coordinator

Phil Jendrick / Caitlyn Merrill / Jasmine Merrill

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

UNITED STATES SENATORS

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

Angus S. King Jr.
133 Hart Building
Washington DC 20510
(202) 224-5344
Scarborough office: (207) 883-1588
<http://www.king.senate.gov/>

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
John.Patrick@legislature.maine.gov (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 ME 04270
r.colpitts@msad17.org
(207) 743-8972

The annual audit report FROM RHR Smith & Company of Buxton will be available on the town website when completed.

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 2015

Property Value (Source = 2015 Municipal Valuation Return (MVR))	
1. Land Valuation	\$111,406,304
2. Building Valuation (No Homestead Exemption)	\$87,502,766
3. Personal Property Valuation	\$899,327
4. Total Property Value (1 + 2 + 3):	\$199,808,397

Appropriations (Source = 2015 Municipal Tax Assessment Warrant)	
5. County Tax	\$186,964
6. Municipal Appropriations	\$1,450,027
7. SAD 17	\$1,985,006
8. Overlay	\$61,641
9. Total Appropriations (5 + 6 + 7 + 8):	\$3,683,638

Deductions (Source = 2015 Municipal Tax Assessment Warrant)	
10. State Revenue Sharing	\$41,565
11. Other Revenues	\$536,518
12. Homestead Reimbursement	\$32,667
13. BETE Reimbursement	\$2,089
14. Total Deductions(10 + 11 + 12 + 13):	\$612,839

Summary:	
15. Tax Commitment (Appropriations – Deductions)	\$3,070,799
16. Mill Rate (tax dollars per dollar of property value)	\$0.0152
17. Mill Rate (tax dollars per 1,000 dollars of property value)	\$15.20
18. Interest Rate (2015 Warrant)	7%

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

2016 Report of Assessment Review

2016 State Valuation	\$231,600,000
2016 State Certified Ratio	84%
2016 Assessment Rating	14
Acres In Tree growth	13,474
Total Taxable Acres	30,728

From the Waterford Board of Selectmen

To The Citizens of Waterford:

On behalf of the Board of Selectmen and the town's employees, I would like to thank all of you for giving us the opportunity to serve you for another year. It is truly a pleasure to work with the great people of Waterford.

Review of 2015 Fiscal Performance:

I am pleased to report that 2015 marks our eighth year in a row where revenues exceeding spending. We ended the year with an accumulated surplus of \$1,731,104, up more than \$145,000 from 2014. The surplus was the combined result of lower than anticipated spending and higher than anticipated revenue.

2016 Budget Proposal:

Each year we work very hard to put forth a budget that is sensitive to both the needs of the town and the desire to have the taxpayers keep as much of their hard-earned money in their pockets as possible. With that in mind we offer the following:

This year's proposal for the municipal budget is \$1,472,990 dollars, an increase of \$22,963 over last year. The biggest driver of the increase is a proposal to increase the asphalt budget by \$66,000. This entire amount will be paid for by using surplus from last year's highway and winter road's budget. Last year's surplus has left us with the opportunity to nearly double our paving budget of just two years ago (\$150,000 vs. \$266,000). Our hope is that the larger spend, coupled with falling oil prices, will allow us to truly double up on the miles of road paved.

The projected mill rate for this year's budget is \$15.40, up \$.20 over last year and approximately half of the average yearly increase we have seen since 2007. This is based on an estimated increase in the school and county budgets of approximately 3% each. If both of these budgets were to come in at last year's projections, the mill rate would remain flat at \$15.20. However, this is highly unlikely and therefore we believe that the \$15.40 mill rate is a reasonable estimation.

New Features:

This year's Town Report contains a few new features that we encourage you to look at.

Detailed Description of Factors Impacting This Year's Budget Increase:

Although the Article Comparison section of this report contains a line item analysis of year-to-year changes in the budget, we recognized that it can be a lot to take in at once. So this year we have added a new feature which is essentially a visual presentation of the same information. Our hope is that this will add some clarity.

Mill Rate vs. Time:

This section shows how the mill rate is changing over time. It was added to help provide historical reference to mill rate discussions.

Savings Account Summary vs. Time:

This feature shows a summary of all significant savings account transactions. We recognize that some members of the community may have a vested interest in one or more savings accounts

(cemetery, other). This feature is intended to document transactions and account balances so that residents can track those activities that are especially important to them.

School Budget Summary:

This section of the report provides detailed information regarding the school budget, including how Waterford's share compares to other towns in the school district.

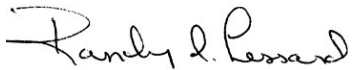
Volunteers:

Waterford is blessed to have a community of volunteers who are so willing to give of themselves in order to protect and enrich the lives of others. Our volunteers give of themselves because they care and they show how much they care through their service to one another and others. I've said this before and it remains true, our volunteers truly are the heart and soul of Waterford.

One of the things I love the most about Waterford is everywhere I go I see the same smiling faces, working with one another and for one another. It's abundantly clear to me that there is an active community of people routinely engaged in stewardship and fellowship. The thing I love so much also concerns me a great deal. I fear we are asking too much of too few. Too many people pulling double and tripple duty.

What we need now is a new generation of volunteers. A new group of people willing to join our existing teams in order to enrich the process for all while also reducing the burden on the few. So, if you are reading this and think you might like to join one of our many teams, please reach out and let us know. I can tell you from personal experience that these volunteer organizations are filled with great people who are open to new members and new ideas. Its also a great way to get to know people and build friendships.

Respectfully,



Randy S. Lessard (Chairman) - 2017



Contractor Phil Jendrick, right, of PDJ Construction is shown installing a new roof in mid-July on the westerly arch at Elm Vale Cemetery. At left, Justin Grover applied new lettering to the structure in August.

2015 ANNUAL TOWN MEETING WARRANT

Friday, March 4, 2016
And
Saturday, March 5, 2016

**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 4, 2016 A.D. at one o'clock in the afternoon (1:00 p.m.) until six o'clock (6:00 p.m.) in the evening 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 5, 2016 A.D. at nine (9:00 a.m.) o'clock 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.
- B. SAD 17 DIRECTOR 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 2016 Annual Budget during the period from January 1, 2017 to the March, 2017 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 FUNDS.

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:	\$5,620
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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 2015:	\$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:	\$17,500
Raised from Taxes:	\$17,500

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 2015:	\$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: \$15,376
 Carryover from CY 2015: \$ 9,794

Savings Account Balance (Revaluation Fund)	2015	2014	2013	2012	2011
	\$51.36	\$49.72	\$12,221.90	\$17,403.37	\$23,269.38

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)	2015	2014	2013	2012	2011
	\$5,327.40	\$5,312.90	\$5,300.82	\$5,287.59	\$5,847.92

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)	2015	2014	2013	2012	2011
	\$22,177.93	\$19,623.05	\$24,851.47	\$7,206.05	\$15,608.69

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)	2015	2014	2013	2012	2011
	\$30,669.75	\$29,688.55	\$29,022.49	\$27,154.50	\$25,625.63

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)	2015	2014			
	\$7,171.83	\$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)	2015	2014	2013	2012	2011
	\$78,252.68	\$36,409.69	\$47,795.43	\$41,241.51	\$30,000.43

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 the employee 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: \$80,000
 Raised from Taxes: \$78,712
 Carryover from CY 2015: \$ 1,742

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

RECOMMEND: \$26,000
 Raised from Taxes: \$25,092
 Carryover from CY 2015: \$ 908

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

RECOMMEND: \$500
 Raised from Taxes: \$132
 Carryover from CY 2015: \$368

Savings Account Balance (Unemployment)	2015	2014	2013	2012	2011
	\$10,583.58	\$10,672.77	\$11,179.80	\$10,764.79	\$10,508.53

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: \$1,080
 Carryover from CY 2015: \$2,920

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).

Finance Committee Recommends: \$3,900
 Selectmen Recommend: \$4,900

Finance Committee: Keoka Lake Association = \$3,400; LEA = \$500
 Selectmen: 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	\$1,250
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 funds drawn from the checking account to cover overages in the 2015 WINTER SUPPLEMENTAL account.

RECOMMEND: \$0

Savings Account Balance (Emergency Reserve)	2015	2014	2013	2012	2011
	\$25,153.04	\$25,084.57	\$25,027.63	\$25,003.59	\$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: \$266,000
 Raised from Taxes: \$200,000
 Carryover from CY 2015 \$ 66,000

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: \$63,089
 Raised from Taxes: \$50,000
 From Savings: \$13,089

Savings Account Balance (Equipment Rotation)	2015	2014	2013	2012	2011
	\$13,089.77	\$50,102.09	\$40,011.01	\$29,935	\$31,134

Note: Per the Highway Equipment Rotation Plan, the purchase of a replacement grader is targeted for 2016. Should the need arise for replacement of the existing grader, and a used replacement can be found for the budgeted amount shown above, a purchase may occur in 2016. If not, funds will remain in the savings account until such a date that need meets opportunity.

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

RECOMMEND: \$19,051

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

RECOMMEND: \$10,818

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: \$26,300

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

RECOMMEND: \$33,539

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:	\$15,560
Roll From CY 2015:	\$24,440

Note: Since 2013, approximately \$22,500 has been spent on a subdivision violation case, which is working its way through the courts. The intent is to recover all of the expended costs.

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:	\$120,172
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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
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ARTICLE 48: To see what sum of money the Town will vote to raise and appropriate for the PLANNING BOARD.

RECOMMEND:	\$8,046
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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:	\$ 575
Carryover from CY 2015:	\$3,425

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:	\$11,562
Carryover from CY 2015:	\$ 2,858

Savings Account Balance (Sports and Recreation)	2015	2014	2013	2012	2011
	\$2,228.41	\$2,222.34	\$2,217.28	\$2,437	\$1,131

ARTICLE 51: To see what sum of money the Town will vote to raise and appropriate for maintenance and repair of the SAND LOT ball field and park.

RECOMMEND: \$2,000
 Raised From Taxes: \$ 0
 From Savings: \$2,000

SAND LOT	2015	2014	2013	2012	2011
	\$10,887.84	\$12,867.05	\$13,997.73	\$13,980.97	\$11,655.05

Note: This is a new article this year. It was added because the practice of taking money from savings to cover expenses has been going on for several years. This article has been added in order to make this on-going practice both legal and visible.

ARTICLE 52: To see what sum of money the Town will vote to raise and appropriate for the support of the annual ROAD RACE and award of the Tony Waldeier scholarship.

RECOMMEND: \$10,000
 Raised From Taxes: \$ 0
 From Checking: \$10,000

Note: This is a new article this year. It was added per the advice of the Town’s Auditor. This program is a “net zero” program meaning that there is no cost to the taxpayers. Instead, the program raises money throughout the year. Any funds that remain after expenses is given out through the scholarship program. Since the funds pass through the town’s checking account, our auditor recommends an annual vote on a budget for legal purposes.

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

RECOMMEND: \$5,500

ARTICLE 54: 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)	2015	2014	2013	2012	2011
	\$25,258.36	\$15,930.51	\$15,595.01	\$15,556	\$15,517

ARTICLE 55: 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)	2015	2014	2013	2012	2011
	\$11,687.85	\$11,656.02	\$11,629.57	\$11,601	\$7,327

ARTICLE 56: 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 two more payments (2017 & 2018), each for \$23,658.

Savings Account Balance (Forestry Account)	2015	2014	2013	2012	2011	2010
	\$162,512	\$138,512	\$114,593	\$90,700	\$66,864	\$184,081

ARTICLE 57: 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: \$7,600 (3%)

ARTICLE 58: To see what sum of money the Town will vote to allocate from 2016 revenues to lower the mill rate.

RECOMMEND: \$508,107
 State Revenue Sharing \$ 49,997
 Other (See Report Titled Revenue to Offset Taxes) \$458,110

ARTICLE 59: To see if the Town will vote to accept funds 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 2016): \$20,400

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.

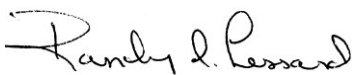
ARTICLE 61: Shall an Ordinance entitled, “An Ordinance Amending the Town of Waterford, Maine Shoreland Zoning Ordinance,” be enacted?

ARTICLE 62: To see if the Town will vote to authorize the selectmen, on behalf of the Town, to take whatever actions are necessary for the Town to become a member of the Maine Municipal Association Property & Casualty Pool Program, including but not limited to the execution of any contract required for such membership and the payment of any required fees or charges. The authority granted herein shall be continued until revoked. This is only granting permission for MMA to give us a quote.

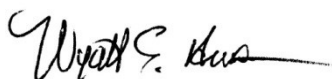
The Selectmen hereby give notice that they will have the Waterford Fire Station & Municipal Building open Friday, the fourth of March A. D., 2016 and Saturday, the fifth of March A.D., 2016, at eight-thirty in the morning for the purpose of the registrar correcting the voting list and registering new voters.

Given under our hands this February 8, 2016.

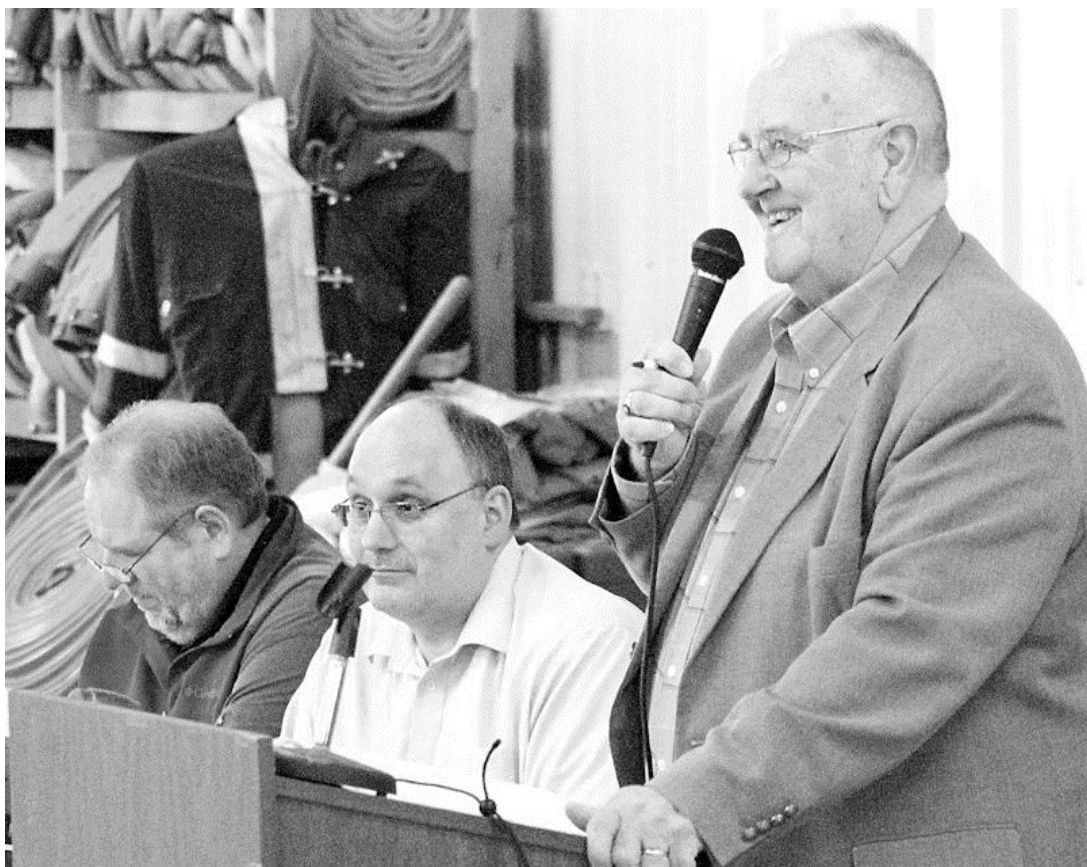
Randy S. Lessard (Chairman) – 2017



Wyatt E. Andrews – 2016



John Bell - 2018



Moderator Sawin Millett enjoys a light moment during the 2015 town meeting. To his right are Selectmen Randy Lessard and Wyatt Andrews.

ARTICLE COMPARISON

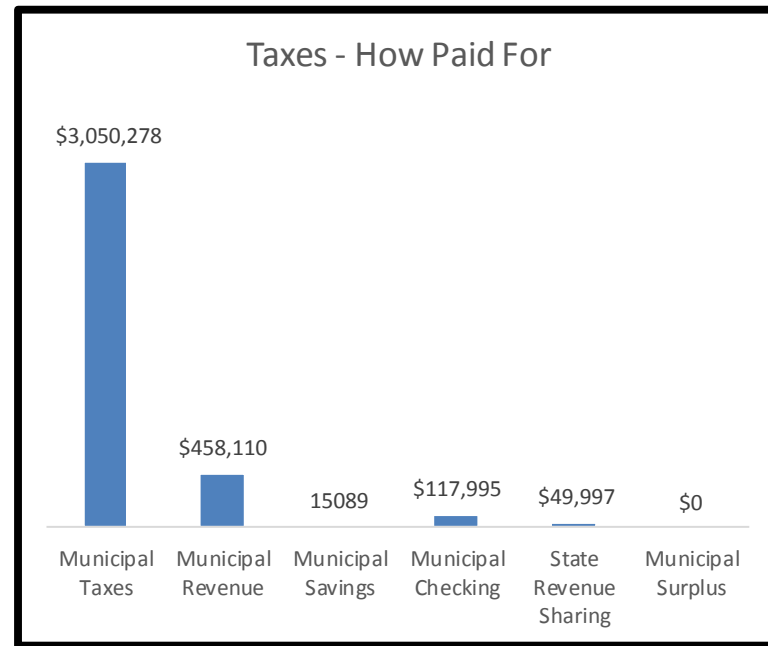
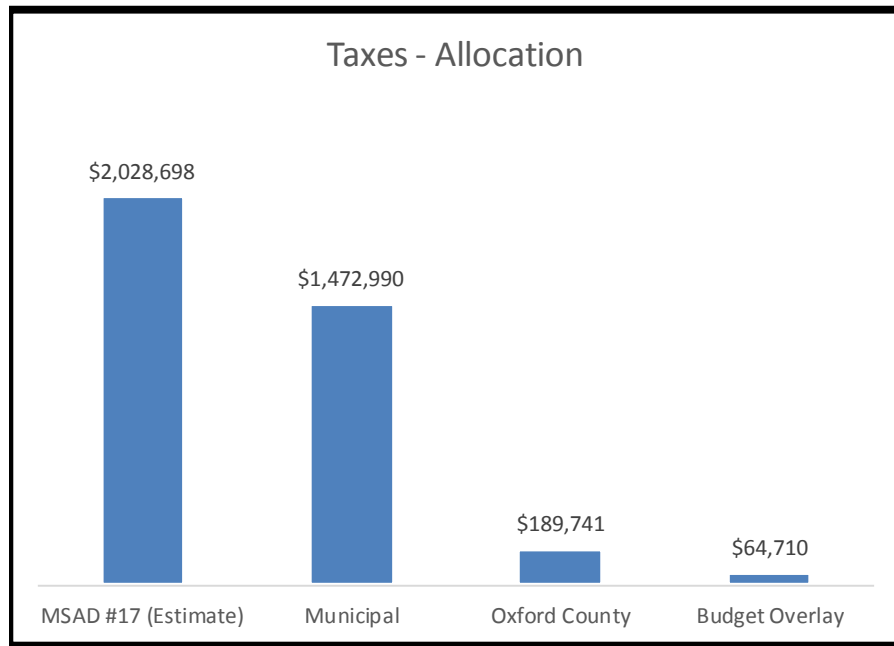
ARTICLE COMPARISON					Spending Trends			Budget Trends		
A	B	C	D	E	F	G	H	I	J	K
Article #	Description	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2015 Budget - 2015 Spend	CY 2013 Spending	CY 2014 Spending	CY 2015 Spending	CY 2014 Budget	CY 2015 Budget	CY 2016 Request
10	Animal Control	\$53	\$50	-\$3	\$5,517	\$5,522	\$5,570	\$5,567	\$5,567	\$5,620
11	Appeals Board	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
12	Tax Abatements	\$0	\$22	\$22	\$10,457	\$10,886	\$4,978	\$4,500	\$5,000	\$5,000
13	Tax Discount (1%)	\$2,500	-\$271		\$15,408	\$15,761	\$17,771	\$15,000	\$15,000	\$17,500
14	TAN	\$0	\$4,500	\$4,500	\$204	\$0	\$0	\$4,500	\$4,500	\$4,500
15	Updating Tax Maps	\$0	\$679	\$679	\$2,386	\$3,240	\$3,321	\$4,000	\$4,000	\$4,000
16	Certified Assessor	\$0	\$9,794	\$9,794	\$13,020	\$17,636	\$15,376	\$32,050	\$25,170	\$25,170
17	Bisbeetown Cemetery	\$0	\$13	\$13	\$680	\$544	\$537	\$550	\$550	\$550
18	Elm Vale Cemetery	\$0	-\$1,637		\$4,568	\$10,307	\$5,837	\$4,300	\$4,200	\$4,200
19	Pulpit Rock Cemetery	\$0	\$244	\$244	\$708	\$520	\$506	\$750	\$750	\$750
20	Woodlawn Cemetery	\$0	-\$387		\$0	\$2,513	\$1,887	\$1,300	\$1,500	\$1,500
21	Code Enforcement	\$0	\$331	\$331	\$2,475	\$4,281	\$2,104	\$2,435	\$2,435	\$2,435
22	Comprehensive Plan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Fire Department	\$0	\$18,028	\$18,028	\$43,252	\$32,546	\$26,972	\$45,000	\$45,000	\$45,000
24	Fire Chiefs	\$0	\$0	\$0	\$5,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
25	Retirement Plan	\$0	\$30	\$30	\$3,120	\$3,120	\$3,090	\$3,120	\$3,120	\$3,120
26	Health Insurance	\$4,630	\$6,372	\$1,742	\$66,573	\$69,235	\$74,082	\$70,977	\$75,824	\$80,454
27	FICA & Medicare	\$369	\$1,277	\$908	\$25,142	\$25,664	\$24,723	\$25,745	\$25,631	\$26,000
28	Unemployment	\$0	\$368	\$368	\$112	\$644	\$132	\$500	\$500	\$500
29	General Assistance	\$0	\$2,920	\$2,920	\$3,093	\$1,725	\$1,080	\$5,750	\$4,000	\$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	C	D	E	F	G	H	I	J	K
Article #	Description	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2015 Budget - 2015 Spend	CY 2013 Spending	CY 2014 Spending	CY 2015 Spending	CY 2014 Budget	CY2015 Budget	CY2016 Request
34	Charitable Donations	-\$60	-\$160	-\$100	\$8,234	\$7,350	\$6,735	\$7,350	\$6,635	\$6,575
35	Roads & Bridges	\$0	\$25,402	\$25,402	\$205,462	\$224,398	\$199,187	\$224,589	\$224,589	\$224,589
36	Winter Supplemental	\$0	\$40,690	\$40,690	\$109,058	\$125,430	\$77,524	\$118,214	\$118,214	\$118,214
37	Winter Savings Account	-\$7,216	\$0	\$7,216	\$0	\$0	\$0	\$0	\$7,216	\$0
38	Road Improvements	\$66,000	\$61,981		\$165,266	\$199,993	\$204,019	\$200,000	\$200,000	\$266,000
39	Equipment Account	-\$51,911	-\$37,639	\$14,272	\$0	\$0	\$100,728	\$10,000	\$115,000	\$63,089
40	Insurances	\$371	\$907	\$536	\$15,656	\$17,814	\$18,144	\$16,430	\$18,680	\$19,051
41	Workers Comp	-\$619	-\$780	-\$161	\$12,180	\$10,621	\$11,598	\$11,434	\$11,437	\$10,818
42	Municipal Building - Garage	\$0	\$798	\$798	\$8,230	\$10,115	\$7,867	\$8,665	\$8,665	\$8,665
43	Municipal Building - Office	-\$11,000	-\$7,678	\$3,322	\$26,173	\$26,262	\$33,978	\$26,300	\$37,300	\$26,300
44	Office Expenses	\$0	-\$246	-\$246	\$32,092	\$37,574	\$33,785	\$33,539	\$33,539	\$33,539
45	Office Expenses - Legal	\$0	\$24,440	\$24,440	\$60	\$8,923	\$15,560	\$40,000	\$40,000	\$40,000
46	Office Salaries	\$6,784	\$249		\$113,234	\$116,888	\$119,923	\$111,670	\$113,388	\$120,172
47	Parks	\$0	\$619	\$619	\$9,304	\$4,541	\$3,381	\$4,950	\$4,000	\$4,000
48	Planning Board	\$0	-\$191	-\$191	\$6,857	\$7,918	\$8,237	\$8,046	\$8,046	\$8,046
49	Hazardous Trees	\$0	\$3,425	\$3,425	\$0	\$0	\$575	\$4,000	\$4,000	\$4,000
50	Sports & Rec	\$0	\$2,858	\$2,858	\$11,696	\$6,722	\$11,562	\$14,420	\$14,420	\$14,420
51	Sand Lot	\$2,000	-\$61		\$1,942	\$1,628	\$2,061	\$0	\$0	\$2,000
52	Road Race	\$10,000	\$416		\$9,450	\$9,095	\$9,584	\$0	\$0	\$10,000
53	Street Lights	\$0	-\$614		\$6,008	\$4,862	\$6,114	\$5,500	\$5,500	\$5,500
54	Transfer Station	\$0	-\$4,301		\$166,486	\$162,032	\$173,332	\$173,150	\$169,031	\$169,031
55	Surplus To Offset Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Forestry Account	\$0	\$0	\$0	\$23,658	\$23,658	\$23,658	\$23,658	\$23,658	\$23,658
57	Salary Increase	\$1,063	\$7,600	\$6,537	\$0	\$0	\$0	\$6,347	\$6,537	\$7,600
	Municipal Sum:	\$22,964	\$161,051	\$138,087	\$1,182,185	\$1,266,394	\$1,311,940	\$1,331,730	\$1,450,027	\$1,472,990

ARTICLE COMPARISON – FINAL

ARTICLE COMPARISON					Spending Trends			Budget Trends		
A	B	C	D	E	F	G	H	I	J	K
Article #	Description	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2015 Budget - 2015 Spend	CY 2013 Spending	CY 2014 Spending	CY 2015 Spending	CY 2014 Budget	CY2015 Budget	CY2016 Request
	Total Municipal	\$118,296	\$183,633	\$65,337	\$1,182,185	\$1,266,394	\$1,311,940	\$1,331,730	\$1,450,027	\$1,472,990
	Oxford County	\$2,464	\$0	\$0	\$186,211	\$184,576	\$184,215	\$184,500	\$186,964	\$189,741
	MSAD #17 (Jan thru June)	\$34,769	\$183,633	\$65,337	\$896,091	\$933,527	\$968,296	\$933,527	\$968,296	\$998,680
	MSAD #17 (July thru Dec)	\$32,389	\$2,388	-\$76	\$933,527	\$968,296	\$998,680	\$984,322	\$1,016,711	\$1,030,018
	MSAD Budgeting Error	\$0	\$34,769	\$0	\$32,393	\$0	\$0	\$0	\$0	\$0
	Sum:	\$187,918	\$404,423	\$130,597	\$3,230,407	\$3,352,793	\$3,463,131	\$3,434,079	\$3,621,997	\$3,691,429



BUDGET WORKSHEETS

WARRANT ARTICLE #10						
ANIMAL CONTROL	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
050-165 Grants (Harvest Hills)	\$53	\$0	\$1,500	\$1,553	\$1,500	\$1,553
050-275 Medical Expenses	\$0	\$0	\$5	\$0	\$0	\$0
050-385 Salary - Animal Control Officer	\$0	\$0	\$4,017	\$4,017	\$4,017	\$4,017
050-515 Travel - Mileage	\$0	\$50	\$0	\$0	\$50	\$50
Totals:	\$53	\$50	\$5,522	\$5,570	\$5,567	\$5,620
Year End Balance (2015 Budget - 2015 Expenses):						(\$3)

WARRANT ARTICLE #11						
APPEALS BOARD	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 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
Totals:	\$0	\$1,000	\$0	\$0	\$1,000	\$1,000
Year End Balance (2015 Budget - 2015 Expenses):						\$1,000

WARRANT ARTICLE #12						
ASSESSING - TAX ABATEMENTS	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
060-050 Abatements	\$0	\$22	\$10,886	\$4,978	\$5,000	\$5,000
Totals:	\$0	\$22	\$10,886	\$4,978	\$5,000	\$5,000
Year End Balance (2015 Budget - 2015 Expenses):						\$22

WARRANT ARTICLE #13						
ASSESSING - 1% DISCOUNT	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
060-113 Discounts	\$2,500	(\$271)	\$15,761	\$17,771	\$15,000	\$17,500
Totals:	\$2,500	(\$271)	\$15,761	\$17,771	\$15,000	\$17,500
Year End Balance (2015 Budget - 2015 Expenses):						(\$2,771)

WARRANT ARTICLE #14						
ASSESSING - TAX ANTICIPATION NOTE	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
060-225 Interest On Borrowing	\$0	\$3,000	\$0	\$0	\$3,000	\$3,000
060-255 Legal Expense	\$0	\$1,500	\$0	\$0	\$1,500	\$1,500
Totals:	\$0	\$4,500	\$0	\$0	\$4,500	\$4,500
Year End Balance (2015 Budget - 2015 Expenses):						\$4,500

WARRANT ARTICLE #15						
ASSESSING - UPDATE TAX MAPS	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
060-265 Mapping	\$0	\$679	\$3,240	\$3,321	\$4,000	\$4,000
Totals:	\$0	\$679	\$3,240	\$3,321	\$4,000	\$4,000
Year End Balance (2015 Budget - 2015 Expenses):						\$679

WARRANT ARTICLE #16						
ASSESSING - PROFESSIONAL SERVICES	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
060-120 Dues and Subscriptions	\$0	\$120	\$120	\$0	\$120	\$120
060-290 Office Supplies	\$0	\$20	\$1,401	\$30	\$50	\$50
060-320 Postage	\$0	\$0	\$801	\$0	\$0	\$0
060-325 Printing & Copying	\$0	(\$13)	\$55	\$13	\$0	\$0
060-470 Assessing Agent	\$0	\$9,667	\$14,595	\$15,333	\$25,000	\$25,000
060-505 Training	\$0	\$0	\$665	\$0	\$0	\$0
Totals:	\$0	\$9,794	\$17,636	\$15,376	\$25,170	\$25,170
Year End Balance (2015 Budget - 2015 Expenses):						\$9,794

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.

WARRANT ARTICLE #17						
CEMETERIES - BISBEETOWN	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
110-060 Advertising	\$0	\$13	\$32	\$37	\$50	\$50
110-285 Mow ing	\$0	\$0	\$512	\$500	\$500	\$500
110-475 Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Totals:	\$0	\$13	\$544	\$537	\$550	\$550
Year End Balance (2015 Budget - 2015 Expenses):						\$13

WARRANT ARTICLE #18						
CEMETERIES - ELM VALE	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
112-060 Advertising	\$0	(\$37)	\$192	\$37	\$0	\$0
112-285 Mow ing	\$0	\$400	\$2,800	\$2,800	\$3,200	\$3,200
112-325 Printing and Copying	\$0	\$0	\$5	\$0	\$0	\$0
112-470 Subcontract & Hired Labor	\$0	(\$2,000)	\$7,310	\$3,000	\$1,000	\$1,000
112-475 Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Totals:	\$0	(\$1,637)	\$10,307	\$5,837	\$4,200	\$4,200
Year End Balance (2015 Budget - 2015 Expenses):						(\$1,637)

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	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
114-060 Advertising	\$0	\$38	\$32	\$37	\$75	\$75
114-285 Mow ing	\$0	\$0	\$450	\$450	\$450	\$450
114-345 Recording Fees	\$0	\$56	\$38	\$19	\$75	\$75
114-470 Subcontract & Hired Labor	\$0	\$150	\$0	\$0	\$150	\$150
114-475 Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Totals:	\$0	\$244	\$520	\$506	\$750	\$750
Year End Balance (2015 Budget - 2015 Expenses):						\$244

WARRANT ARTICLE #20						
CEMETERIES - WOODLAWN	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
116-060 Advertising	\$0	(\$37)	\$32	\$37	\$0	\$0
116-255 Legal Fees	\$0	\$0	\$199	\$0	\$0	\$0
116-285 Mow ing	\$0	(\$350)	\$1,470	\$1,850	\$1,500	\$1,500
116-345 Recording Fees	\$0	\$0	\$0	\$0	\$0	\$0
116-470 Subcontract Labor	\$0	\$0	\$775	\$0	\$0	\$0
116-475 Supplies	\$0	\$0	\$37	\$0	\$0	\$0
Totals:	\$0	(\$387)	\$2,513	\$1,887	\$1,500	\$1,500
Year End Balance (2015 Budget - 2015 Expenses):						(\$387)

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 #21						
CODE ENFORCEMENT	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
130-060 Advertising	\$0	\$277	\$0	\$23	\$300	\$300
130-132 Equipment Purchases	\$0	\$0	\$45	\$0	\$0	\$0
130-290 Office Supplies	\$0	\$200	\$0	\$0	\$200	\$200
130-315 Photography & Processing	\$0	\$0	\$12	\$0	\$0	\$0
130-320 Postage	\$0	\$0	\$25	\$0	\$0	\$0
130-325 Printing & Copying	\$0	\$0	\$80	\$0	\$0	\$0
130-453 Software Support	\$0	\$0	\$0	\$0	\$0	\$0
130-470 Subcontract and Hired Labor	\$0	(\$92)	\$2,333	\$92	\$0	\$0
130-475 Supplies (Non Office)	\$0	\$38	\$17	\$37	\$75	\$75
130-490 Telephone	\$0	(\$140)	\$880	\$1,100	\$960	\$960
130-505 Training	\$0	\$5	\$30	\$95	\$100	\$100
130-525 Travel - Transportation (Mileage)	\$0	\$43	\$859	\$757	\$800	\$800
Totals:	\$0	\$331	\$4,281	\$2,104	\$2,435	\$2,435
Year End Balance (2015 Budget - 2015 Expenses):						\$331
Note: 130-470 (Subcontract and Hired Labor) was deed research and mapping services incurred due to an ordinance violation.						

WARRANT ARTICLE #22						
COMPREHENSIVE PLAN	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
135-060 Advertising	\$0	\$0	\$0	\$0	\$0	\$0
Totals:	\$0	\$0	\$0	\$0	\$0	\$0
Year End Balance (2015 Budget - 2015 Expenses):						\$0

WARRANT ARTICLE #23						
FIRE DEPARTMENT - OPERATING BUDGET	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
330-120 Dues & Subscriptions	\$0	(\$20)	\$350	\$820	\$800	\$800
330-132 Equipment Purchases	\$0	\$8,050	\$1,938	\$1,950	\$10,000	\$10,000
330-145 Firemen's Stipends	\$0	\$4,702	\$11,410	\$7,298	\$12,000	\$12,000
330-155 Fuel, Gas & Oil	\$0	\$500	\$0	\$0	\$500	\$500
330-175 Heat, Light & Water (Utilities)	\$0	(\$64)	\$166	\$194	\$130	\$130
330-250 Janitorial and Maintenance	\$0	(\$695)	\$295	\$695	\$0	\$0
330-270 Meals & Entertainment	\$0	(\$75)	\$316	\$575	\$500	\$500
330-275 Medical (Injuries)	\$0	(\$404)	\$433	\$504	\$100	\$100
330-290 Office Supplies	\$0	(\$467)	\$0	\$497	\$30	\$30
330-310 Parts & Tires	\$0	\$2,039	\$7,923	\$1,561	\$3,600	\$3,600
330-320 Postage	\$0	\$100	\$0	\$0	\$100	\$100
330-380 Repairs - Other Equipment	\$0	(\$1,703)	\$1,911	\$4,703	\$3,000	\$3,000
330-470 Subcontract & Hired Labor	\$0	\$1,100	\$500	\$100	\$1,200	\$1,200
330-475 Supplies	\$0	(\$1,359)	\$260	\$1,599	\$240	\$240
330-490 Telephone	\$0	(\$25)	\$920	\$625	\$600	\$600
330-505 Training	\$0	\$4,288	\$5,020	\$5,712	\$10,000	\$10,000
330-515 Travel - Mileage	\$0	\$200	\$447	\$0	\$200	\$200
330-530 Uniforms	\$0	\$1,862	\$658	\$138	\$2,000	\$2,000
Totals:	\$0	\$18,028	\$32,546	\$26,972	\$45,000	\$45,000
Year End Balance (2015 Budget - 2015 Expenses):						\$18,028

WARRANT ARTICLE #24						
FIRE DEPARTMENT STIPENDS	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
330-140 Fire Chief's Stipends	\$0	\$0	\$7,500	\$7,500	\$7,500	\$7,500
Totals:	\$0	\$0	\$7,500	\$7,500	\$7,500	\$7,500
Year End Balance (2015 Budget - 2015 Expenses):						\$0

WARRANT ARTICLE # 25						
FRINGE BENEFITS - RETIREMENT ACCOUNT (457 PLAN)	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 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	\$30	\$1,560	\$1,530	\$1,560	\$1,560
340-130 Employee Benefits (CEO = 1X)	\$0	\$0	\$520	\$520	\$520	\$520
Totals:	\$0	\$30	\$3,120	\$3,090	\$3,120	\$3,120
Year End Balance (2015 Budget - 2015 Expenses):						\$30

WARRANT ARTICLE # 26						
FRINGE BENEFITS - HEALTH AND MEDICAL	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
340-128 Employee Disability Benefit	\$0	\$1,742	\$0	\$0	\$1,742	\$1,742
340-200 Insurance - Health & Medical (Office = 1X)	\$661	\$661	\$9,891	\$10,583	\$10,583	\$11,245
340-200 Insurance - Health & Medical (Transfer Station = 2X)	\$1,323	\$1,323	\$19,782	\$21,166	\$21,166	\$22,489
340-200 Insurance - Health & Medical (Road Crew = 3X)	\$1,984	\$2,008	\$29,672	\$31,726	\$31,749	\$33,734
340-200 Insurance - Health & Medical (CEO = 1X)	\$661	\$637	\$9,891	\$10,607	\$10,583	\$11,245
Totals:	\$4,630	\$6,372	\$69,235	\$74,082	\$75,824	\$80,454
Year End Balance (2015 Budget - 2015 Expenses):						\$1,742

WARRANT ARTICLE # 27						
FRINGE BENEFITS - FICA AND MEDICARE	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
340-480 Taxes - FICA & Medicare	\$369	\$1,277	\$25,664	\$24,723	\$25,631	\$26,000
Totals:	\$369	\$1,277	\$25,664	\$24,723	\$25,631	\$26,000
Year End Balance (2015 Budget - 2015 Expenses):						\$908

WARRANT ARTICLE # 28						
FRINGE BENEFITS - UNEMPLOYMENT COMPENSATION	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
340-485 Taxes - Unemployment Comp.	\$0	\$368	\$644	\$132	\$500	\$500
Totals:	\$0	\$368	\$644	\$132	\$500	\$500
Year End Balance (2015 Budget - 2015 Expenses):						\$368

WARRANT ARTICLE #29						
GENERAL ASSISTANCE	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
410-175 Heat, Light & Water (Utility)	\$0	\$1,520	\$202	\$280	\$1,800	\$1,800
410-270 Meals	\$0	\$200	\$0	\$0	\$200	\$200
410-330 Propane	\$0	\$500	\$0	\$0	\$500	\$500
410-350 Rent - Buildings/Facilities	\$0	\$500	\$446	\$0	\$500	\$500
410-465 Stipends & Honorariums	\$0	(\$800)	\$252	\$800	\$0	\$0
410-470 Subcontract & Hired Labor (Administrator)	\$0	\$1,000	\$825	\$0	\$1,000	\$1,000
Totals:	\$0	\$2,920	\$1,725	\$1,080	\$4,000	\$4,000
Year End Balance (2015 Budget - 2015 Expenses):						\$2,920

WARRANT ARTICLE #30						
STONEHAM RESCUE	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 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 (2015 Budget - 2015 Expenses):						\$0

WARRANT ARTICLE #31						
GRANTS - LAKES CONSERVATION	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 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 (2015 Budget - 2015 Expenses):						\$0

WARRANT ARTICLE #32						
GRANTS - WATERFORD HISTORICAL SOCIETY	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 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 (2015 Budget - 2015 Expenses):						\$0

WARRANT ARTICLE #33						
GRANTS - WATERFORD LIBRARY	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 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 (2015 Budget - 2015 Expenses):						\$0

WARRANT ARTICLE #34						
GRANTS - CHARITABLE DONATIONS	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
430-165 American Red Cross	\$0	\$0	\$0	\$0	\$0	\$0
430-165 Androscoggin Home Care	(\$2)	(\$2)	\$1,252	\$1,252	\$1,252	\$1,250
430-165 Bear Pond Watershed Survy	\$0	\$0	\$0	\$0	\$0	\$0
430-165 Community Concepts	(\$433)	(\$433)	\$2,933	\$2,933	\$2,933	\$2,500
430-165 Lake Region Senior Transportation (Formerly Bridgton Sr. Trans)	(\$425)	(\$425)	\$425	\$425	\$425	\$0
430-165 Life Flight of Maine	\$0	\$0	\$0	\$500	\$500	\$500
430-165 R.E.A.C.H.	\$0	\$0	\$450	\$450	\$450	\$450
430-165 Safe Voices	(\$200)	(\$200)	\$200	\$200	\$200	\$0
430-165 Seniors Plus	\$0	\$0	\$187	\$200	\$200	\$200
430-165 Sweden Food Pantry	\$0	\$0	\$500	\$500	\$500	\$500
430-165 Tri-county Mental Health	\$0	\$0	\$1,128	\$0	\$0	\$0
430-165 Western Maine Transportation	\$0	(\$100)	\$100	\$100	\$0	\$0
430-165 Western Maine Vetrans	\$0	\$0	\$175	\$175	\$175	\$175
430-165 WREC	\$1,000	\$1,000	\$0	\$0	\$0	\$1,000
Totals:	(\$60)	(\$160)	\$7,350	\$6,735	\$6,635	\$6,575
Year End Balance (2015 Budget - 2015 Expenses):						(\$100)

WARRANT ARTICLE #35						
PUBLIC WORKS - HIGHWAYS AND BRIDGES	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
450-060 Advertising	\$0	(\$341)	\$0	\$341	\$0	\$0
450-065 Asphalt & Hot Top	\$0	\$2,076	\$590	\$1,924	\$4,000	\$4,000
450-110 Culverts	\$0	\$5,000	\$0	\$0	\$5,000	\$5,000
450-132 Equipment Purchases	\$0	\$0	(\$50)	\$0	\$0	\$0
450-155 Fuel, Gas & Oil	\$0	\$5,772	\$10,970	\$6,228	\$12,000	\$12,000
450-170 Gravel and/or Sand	\$0	\$1,894	\$13,669	\$10,106	\$12,000	\$12,000
450-175 Heat, Light & Water	\$0	(\$718)	\$409	\$718	\$0	\$0
450-250 Janitorial and Maintenance	\$0	(\$157)	\$0	\$157	\$0	\$0
450-270 Meals and Entertainment	\$0	\$0	\$0	\$0	\$0	\$0
450-275 Medical	\$0	(\$123)	\$155	\$323	\$200	\$200
450-285 Mow ing	\$0	\$11,500	\$4,221	\$0	\$11,500	\$11,500
450-310 Parts & Tires	\$0	(\$1,189)	\$65,358	\$34,189	\$33,000	\$33,000
450-320 Postage	\$0	\$0	\$0	\$0	\$0	\$0
450-360 Repair - Equipment and Trucks	\$0	\$0	\$220	\$0	\$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	(\$842)	\$76,530	\$841.58	\$0	\$0
450-401 Salary - Equipment Operator #1	\$0	(\$1,117)	\$0	\$39,701	\$38,584	\$38,584
450-402 Salary - Equipment Operator #2	\$0	\$2,930	\$0	\$33,387	\$36,317	\$36,317
450-405 Salary - Foreman	\$0	(\$2,218)	47,094	48,186	\$45,968	\$45,968
450-435 Sand & Salt	\$0	(\$4,014)	\$0	\$4,014	\$0	\$0
450-450 Signs (E911)	\$0	(\$219)	\$0	\$219	\$0	\$0
450-460 Street Signs	\$0	(\$2,706)	\$3,618	\$3,706	\$1,000	\$1,000
450-470 Subcontract & Hired Labor	\$0	(\$10,467)	\$845	\$12,467	\$2,000	\$2,000
450-475 Supplies (Non Office)	\$0	\$125	\$669	\$2,375	\$2,500	\$2,500
450-490 Telephone	\$0	\$427	\$0	\$93	\$520	\$520
450-505 Training	\$0	(\$30)	\$0	\$30	\$0	\$0
450-515 Travel and Mileage	\$0	(\$183)	\$100	\$183	\$0	\$0
Totals:	\$0	\$25,402	\$224,398	\$199,187	\$224,589	\$224,589
Year End Balance (2015 Budget - 2015 Expenses):						\$25,402

WARRANT ARTICLE #36						
PUBLIC WORKS - WINTER SUPPLEMENTAL	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
960-060 Advertising	\$0	\$0	\$0	\$0	\$0	\$0
960-155 Fuel, Gas & Oil	\$0	\$5,369	\$28,373	\$14,631	\$20,000	\$20,000
960-170 Gravel	\$0	\$666	\$1,988	\$1,334	\$2,000	\$2,000
960-310 Parts & Tires	\$0	(\$7,467)	\$0	\$7,467	\$0	\$0
960-400 Salaries - Equipment Operators	\$0	\$0	\$0	\$0	\$0	\$0
960-401 Salary - Equipment Operator #3	\$0	\$3,157	\$20,938	\$11,923	\$15,080	\$15,080
960-402 Salary - Overtime	\$0	\$5,721	\$11,734	\$7,163	\$12,884	\$12,884
960-435 Sand and Salt (Now Just Salt)	\$0	\$21,821	\$35,277	\$18,179	\$40,000	\$40,000
960-435 Winter Sand	\$0	\$4,388	\$25,043	\$15,862	\$20,250	\$20,250
960-470 Subcontract & Hired Labor	\$0	\$7,035	\$2,076	\$965	\$8,000	\$8,000
Totals:	\$0	\$40,690	\$125,430	\$77,524	\$118,214	\$118,214
Year End Balance (2015 Budget - 2015 Expenses):						\$40,690
Note: The overdraft of this account was covered by borrowing money from the WINTER SAFETY ACCOUNT.						

WARRANT ARTICLE #37						
PUBLIC WORKS - WINTER SAFETY ACCOUNT	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
Designated Savings Account:	(\$7,216)	\$0	\$0	\$0	\$7,216	\$0
<ol style="list-style-type: none"> 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	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
105-065 Asphalt & Hot Top	\$66,000	\$61,981	\$199,993	\$204,019	\$200,000	\$266,000
Totals:	\$66,000	\$61,981	\$199,993	\$204,019	\$200,000	\$266,000
Year End Balance (2015 Budget - 2015 Expenses):						(\$4,019)

SUMMARY OF WARRANT ARTICLES #35 - #38						
SUMMARY	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
Highways and Bridges	\$0	\$224,589	\$224,398		\$224,589	\$224,589
Winter Supplemental	\$0	\$118,214	\$125,430		\$118,214	\$118,214
Winter Safety Account (Actual Spend)	\$0	\$0	\$0		\$0	\$0
Capital Road Improvements	\$66,000	\$266,000	\$199,993		\$200,000	\$266,000
Totals:	\$66,000	\$608,803	\$549,820	\$0	\$542,803	\$608,803
Year End Balance (2015 Budget - 2015 Expenses):						\$542,803

WARRANT ARTICLE #39						
EQUIPMENT ROTATION ACCOUNT	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
450-132 Transfer To Savings	(\$51,911)	(\$37,639)	\$0	\$100,728	\$115,000	\$63,089
Totals:	(\$51,911)	(\$37,639)	\$0	\$100,728	\$115,000	\$63,089
Year End Balance (2015 Budget - 2015 Expenses):						\$14,272
Note: 2015 - Purchased Navistar 19,000 GVW Utility Vehicle with Plow, Dump Body and Sander						

WARRANT ARTICLE #40						
INSURANCES - GENERAL	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
510-185 Bonds	(\$71)	\$34	\$675	\$675	\$780	\$709
510-190 Fire Liability	\$54	\$145	\$2,751	\$2,909	\$3,000	\$3,054
510-195 General Liability Insurance	\$1,066	\$217	\$5,753	\$4,349	\$3,500	\$4,566
510-205 Public Liability	(\$102)	\$109	\$2,192	\$2,189	\$2,400	\$2,298
510-210 Sports & Recreation Liability	\$635	\$30	\$0	\$605	\$0	\$635
510-215 Vehicle Liability	(\$1,212)	\$371	\$6,443	\$7,417	\$9,000	\$7,788
Totals:	\$371	\$907	\$17,814	\$18,144	\$18,680	\$19,051
Year End Balance (2015 Budget - 2015 Expenses):						\$536

WARRANT ARTICLE #41						
INSURANCES - WORKERS COMPENSATION	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
510-220 Workers Compensation	(\$619)	(\$780)	\$10,621	\$11,598	\$11,437	\$10,818
Totals:	(\$619)	(\$780)	\$10,621	\$11,598	\$11,437	\$10,818
Year End Balance (2015 Budget - 2015 Expenses):						(\$161)

WARRANT ARTICLE #42						
MUNICIPAL BUILDING TOWN GARAGE	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
610-132 Equipment Purchases	\$0	\$0	\$0	\$0	\$0	\$0
610-175 Heat, Light & Water (Utilities)	\$0	(\$320)	\$7,444	\$6,320	\$6,000	\$6,000
610-230 Internet Fees	\$0	(\$47)	\$534	\$587	\$540	\$540
610-250 Janitorial & Maintenance	\$0	(\$332)	\$0	\$382	\$50	\$50
610-370 Repairs Buildings	\$0	\$889	\$357	\$111	\$1,000	\$1,000
610-475 Supplies	\$0	\$496	\$1,327	\$4	\$500	\$500
610-490 Telephone	\$0	\$112	\$454	\$463	\$575	\$575
Totals:	\$0	\$798	\$10,115	\$7,867	\$8,665	\$8,665
Year End Balance (2015 Budget - 2015 Expenses):						\$798

WARRANT ARTICLE #43						
MUNICIPAL BUILDING TOWN OFFICE	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
620-132 Equipment Purchases	\$0	\$0	\$0	\$0	\$0	\$0
620-175 Heat, Light & Water (Utility)	\$0	(\$705)	\$15,466	\$14,705	\$14,000	\$14,000
620-250 Janitorial & Maintenance	\$0	\$84	\$8,987	\$7,416	\$7,500	\$7,500
620-285 Mow ing	\$0	(\$30)	\$800	\$1,030	\$1,000	\$1,000
620-370 Repairs - Buildings	(\$11,000)	(\$6,807)	\$446	\$10,307	\$14,500	\$3,500
620-380 Repairs - Other Equipment	\$0	\$0	\$251	\$0	\$0	\$0
620-445 Security & Monitoring Systems	\$0	(\$180)	\$0	\$180	\$0	\$0
620-475 Supplies	\$0	(\$40)	\$0	\$340	\$300	\$300
620-500 Tow n Commons	\$0	\$0	\$312	\$0	\$0	\$0
Totals:	(\$11,000)	(\$7,678)	\$26,262	\$33,978	\$37,300	\$26,300
Year End Balance (2015 Budget - 2015 Expenses):						\$3,322

WARRANT ARTICLE #44						
OFFICE EXPENSES	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
520-235 Internet Web Licensing Fees	\$0	\$150	\$0	\$0	\$150	\$150
700-055 Accounting & Auditing	\$0	\$500	\$6,500	\$6,500	\$7,000	\$7,000
700-060 Advertising	\$0	(\$685)	\$317	\$1,085	\$400	\$400
700-072 Awards & Trophies	\$0	(\$695)	\$186	\$745	\$50	\$50
700-075 Bank Charges	\$0	(\$129)	\$32	\$129	\$0	\$0
700-120 Dues & Subscriptions	\$0	\$136	\$2,455	\$2,564	\$2,700	\$2,700
700-125 Election Expenses	\$0	\$370	\$681	\$330	\$700	\$700
700-132 Equipment Purchases	\$0	\$686	\$693	\$314	\$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	(\$195)	\$599	\$795	\$600	\$600
700-250 Janitorial & Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
700-270 Meals (and Entertainment)	\$0	(\$50)	\$111	\$125	\$75	\$75
700-280 Moderator Fees	\$0	\$200	\$150	\$100	\$300	\$300
700-290 Office Supplies	\$0	(\$321)	\$1,488	\$1,171	\$850	\$850
700-295 Other Professional Fees	\$0	(\$1,211)	\$3,146	\$2,811	\$1,600	\$1,600
700-315 Photography and Processing	\$0	\$0	\$0	\$0	\$0	\$0
700-320 Postage	\$0	\$455	\$1,100	\$1,545	\$2,000	\$2,000
700-325 Printing & Copying	\$0	\$2,252	\$1,175	\$548	\$2,800	\$2,800
700-340 Real Estate Lien Costs	\$0	(\$1,339)	\$2,306	\$2,389	\$1,050	\$1,050
700-345 Recording Fees	\$0	(\$406)	\$1,178	\$1,356	\$950	\$950
700-375 Repairs - Office Equipment	\$0	(\$50)	\$536	\$586	\$536	\$536
700-445 Security & Monitoring System	\$0	\$200	\$180	\$0	\$200	\$200
700-453 Software Support	\$0	\$53	\$12,608	\$7,847	\$7,900	\$7,900
700-470 Subcontract & Hired Labor	\$0	(\$698)	\$50	\$748	\$50	\$50
700-475 Supplies (Non Office)	\$0	\$0	\$0	\$0	\$0	\$0
700-490 Telephone	\$0	\$137	\$1,395	\$1,231	\$1,368	\$1,368
700-504 Town Recognitions	\$0	\$50	\$0	\$0	\$50	\$50
700-505 Training	\$0	\$70	\$0	\$180	\$250	\$250
700-515 Travel - Lodge	\$0	\$0	\$0	\$0	\$0	\$0
700-515 Travel - Mileage	\$0	\$274	\$686	\$686	\$960	\$960
Totals:	\$0	(\$246)	\$37,574	\$33,785	\$33,539	\$33,539
Year End Balance (2015 Budget - 2015 Expenses):						(\$246)

WARRANT ARTICLE #45						
OFFICE EXPENSES LEGAL	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
060-255 Legal Fees	\$0	\$0	\$5,155	\$0	\$0	\$0
700-255 Legal Fees	\$0	\$24,440	\$3,769	\$15,560	\$40,000	\$40,000
Totals:	\$0	\$24,440	\$8,923	\$15,560	\$40,000	\$40,000
Year End Balance (2015 Budget - 2015 Expenses):						\$24,440

WARRANT ARTICLE # 46						
OFFICIALS SALARIES	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
700-395 Salary - Deputy Clerk	\$859	\$0	\$34,189	\$35,048	\$34,189	\$35,048
700-420 Salary - Secretarial	\$195	\$250	\$1,155	\$1,100	\$1,155	\$1,350
700-425 Salary - Selectmen	\$0	\$0	\$15,000	\$15,000	\$15,000	\$15,000
700-426 Salaries - Assistant to Selectmen	\$4,760	(\$0)	\$26,059	\$27,319	\$22,559	\$27,319
700-430 Salary - Town Clerk	\$970	(\$0)	\$40,485	\$41,455	\$40,485	\$41,455
Totals:	\$6,784	\$249	\$116,888	\$119,923	\$113,388	\$120,172
Year End Balance (2015 Budget - 2015 Expenses):						(\$6,535)

WARRANT ARTICLE #47						
PARKS	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
745-132 Equipment Purchases	\$0	\$750	\$481	\$0	\$750	\$750
745-132 Electrical Upgrade To Commons (Prior Year / Article 66)	\$0	\$0	\$0	\$0	\$0	\$0
745-175 Heat, Light & Water (Utilities)	\$0	(\$174)	\$416	\$549	\$375	\$375
745-250 Janitorial and Maintenance	\$0	(\$146)	\$236	\$371	\$225	\$225
745-285 Mowing	\$0	\$260	\$2,109	\$1,840	\$2,100	\$2,100
745-365 Rent - Sanitation Units	\$0	(\$56)	\$579	\$606	\$550	\$550
745-412 Salaries - Other	\$0	\$0	\$500	\$0	\$0	\$0
745-460 Signs	\$0	\$0	\$0	\$0	\$0	\$0
745-470 Subcontract & Hired Labor	\$0	\$0	\$205	\$0	\$0	\$0
745-475 Supplies	\$0	(\$15)	\$15	\$15	\$0	\$0
745-500 Town Commons	\$0	\$0	\$0	\$0	\$0	\$0
Totals:	\$0	\$619	\$4,541	\$3,381	\$4,000	\$4,000
Year End Balance (2015 Budget - 2015 Expenses):						\$619

WARRANT ARTICLE #48						
PLANNING BOARD	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
750-060 Advertising	\$0	(\$80)	\$207	\$316	\$236	\$236
750-120 Dues & Subscriptions	\$0	\$44	\$3,449	\$3,406	\$3,450	\$3,450
750-325 Printing & Copying	\$0	(\$61)	\$137	\$61	\$0	\$0
750-465 Stipends & Honorariums	\$0	(\$120)	\$3,300	\$3,720	\$3,600	\$3,600
750-470 Subcontract & Hired Labor	\$0	\$75	\$605	\$585	\$660	\$660
750-505 Training	\$0	(\$50)	\$220	\$150	\$100	\$100
Totals:	\$0	(\$141)	\$7,918	\$8,237	\$8,046	\$8,046
Year End Balance (2015 Budget - 2015 Expenses):						(\$191)

WARRANT ARTICLE #49						
HAZARDOUS TREES	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
770-470 Subcontract & Hired Labor	\$0	\$3,425	\$0	\$575	\$4,000	\$4,000
Totals:	\$0	\$3,425	\$0	\$575	\$4,000	\$4,000
Year End Balance (2015 Budget - 2015 Expenses):						\$3,425

WARRANT ARTICLE #50						
SPORTS AND RECREATION	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
850-060 Advertise	\$0	(\$52)	\$0	\$52	\$0	\$0
850-070 Athletic Equipment	\$0	\$638	\$914	\$537	\$1,175	\$1,175
850-072 Awards & Trophies	\$0	\$112	\$0	\$217	\$329	\$329
850-075 Bank Charges	\$0	\$0	\$0	\$0	\$0	\$0
850-132 Equipment Purchases	\$0	\$0	\$100	\$0	\$0	\$0
850-160 Miscellaneous Sports	\$0	\$2,006	(\$140)	\$1,284	\$3,290	\$3,290
850-175 Heat, Light & Water (Utility)	\$0	\$85	\$403	\$409	\$494	\$494
850-205 Insurance - Public Liability	\$0	\$470	\$0	\$0	\$470	\$470
850-210 Insurance - Sports & Recreation	\$0	\$0	\$495	\$0	\$0	\$0
850-250 Janitorial & Maintenance	\$0	(\$94)	\$206	\$113	\$19	\$19
850-253 League Fees	\$0	\$338	\$884	\$790	\$1,128	\$1,128
850-270 Meals (Snack Shack Food, Etc)	\$0	(\$88)	\$0	\$88	\$0	\$0
850-275 Medical & First Aid	\$0	(\$88)	\$0	\$126	\$38	\$38
850-365 Rent - Sanitation Units	\$0	\$281	\$1,288	\$753	\$1,034	\$1,034
850-410 Salary - General Labor	\$0	(\$1,520)	\$0	\$2,930	\$1,410	\$1,410
850-451 Snack Shack Groceries & Drinks	\$0	(\$354)	\$0	\$354	\$0	\$0
850-465 Stipends & Honorariums	\$0	\$0	\$300	\$0	\$0	\$0
850-470 Subcontract & Hired Labor	\$0	(\$230)	\$1,700	\$2,510	\$2,280	\$2,280
850-475 Supplies	\$0	\$89	\$0	\$5	\$94	\$94
850-505 Training	\$0	(\$35)	\$0	\$35	\$0	\$0
850-525 Travel - Transportation	\$0	\$1,080	\$0	\$0	\$1,080	\$1,080
850-530 Uniforms	\$0	\$221	\$572	\$1,358	\$1,579	\$1,579
Totals:	\$0	\$2,858	\$6,722	\$11,562	\$14,420	\$14,420
Year End Balance (2015 Budget - 2015 Expenses):						\$2,858

WARRANT ARTICLE #51						
SAND LOT	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
800-132 Equipment Purchases	\$250	\$190	\$415	\$60	\$0	\$250
800-155 Fuel, Gas, Oil			\$0	\$102	\$0	\$0
800-175 Heat, Light, Water	\$0	(\$41)	\$12	\$41	\$0	\$0
800-250 Janitorial & Maintenance	\$1,500	(\$358)	\$917	\$1,858	\$0	\$1,500
800-310 Parts & Tires	\$0	\$0	\$60	\$0	\$0	\$0
800-470 Subcontract & Hired Labor	\$250	\$250	\$224	\$0	\$0	\$250
Totals:	\$2,000	\$41	\$1,628	\$2,061	\$0	\$2,000
Year End Balance (2015 Budget - 2015 Expenses):						(\$2,061)

WARRANT ARTICLE #52						
Road Race	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
790-072 Awards & Trophies	\$5,000	(\$212)	\$4,865	\$5,212	\$0	\$5,000
790-165 Grants	\$100	\$0	\$0	\$100	\$0	\$100
790-230 Internet Fees	\$100	\$29	\$147	\$71	\$0	\$100
790-270 Meals (Food)	\$100	\$27	\$68	\$73	\$0	\$100
790-320 Postage	\$100	\$61	\$29	\$39	\$0	\$100
790-325 Printing and Copying	\$0	\$0	\$0	\$0	\$0	\$0
790-365 Rent - Sanitation Units	\$250	\$40	\$201	\$210	\$0	\$250
790-450 Signs	\$500	\$78	\$49	\$422	\$0	\$500
790-470 Subcontract & Hired Labor	\$3,850	\$393	\$3,735	\$3,457	\$0	\$3,850
790-475 Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Totals:	\$10,000	\$416	\$9,095	\$9,584	\$0	\$10,000

Year End Balance (2015 Budget - 2015 Expenses): (\$9,584)

Note: This account shows all of the expense for the annual Road Race. The Road Race is a fund raiser for the Tony Waldeier Memorial Scholarship. All monies left over after expenses is given to Waterford students in the form scholarships. Because this money passes through the town's checking account our Auditor has requested that we report the expenses in our annual report. Per their request we have also added a warrant article as monies, by law, can not be

WARRANT ARTICLE #53						
STREET LIGHTS	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
860-175 Heat, Light & Water (Utility)	\$0	(\$614)	\$4,862	\$6,114	\$5,500	\$5,500
Totals:	\$0	(\$614)	\$4,862	\$6,114	\$5,500	\$5,500

Year End Balance (2015 Budget - 2015 Expenses): (\$614)

WARRANT ARTICLE #54						
TRANSFER STATION	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
930-060 Advertising	\$0	\$300	\$107	\$0	\$300	\$300
930-115 Disposal Fees (Hazardous Waste)	\$0	\$1,981	\$3,149	\$1,519	\$3,500	\$3,500
930-120 Dues & Subscriptions	\$0	\$0	\$50	\$0	\$0	\$0
930-132 Equipment Purchase	\$0	\$2,000	\$2,149	\$0	\$2,000	\$2,000
930-155 Fuel, Gas & Oil	\$0	(\$98)	\$2,212	\$2,098	\$2,000	\$2,000
930-175 Heat, Lights & Water (Utility)	\$0	\$500	\$631	\$0	\$500	\$500
930-180 Hired Equipment	\$0	(\$575)	\$1,800	\$2,575	\$2,000	\$2,000
930-250 Janitorial and Maintenance	\$0	(\$321)	\$74	\$421	\$100	\$100
930-255 Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0
930-260 Licenses	\$0	\$158	\$409	\$142	\$300	\$300
930-270 Meals & Entertainment	\$0	\$110	\$0	\$90	\$200	\$200
930-290 Office Supplies	\$0	(\$47)	\$0	\$47	\$0	\$0
930-295 Other Professional Fees (Dana Lee)	\$0	\$0	\$0	\$0	\$0	\$0
930-310 Parts & Tires	\$0	\$396	\$265	\$104	\$500	\$500
930-325 Printing & Copying	\$0	(\$306)	\$0	\$706	\$400	\$400
930-365 Rent - Sanitation	\$0	\$146	\$1,424	\$1,354	\$1,500	\$1,500
930-380 Repairs - Other Equipment	\$0	\$500	\$0	\$0	\$500	\$500
930-400 Salary - Equipment Operators	\$0	\$242	\$870	\$758	\$1,000	\$1,000
930-405 Salary Foreman	\$0	\$820	\$331	\$180	\$1,000	\$1,000
930-410 Salary - General Laborers	\$0	(\$1,063)	\$32,313	\$33,376	\$32,313	\$32,313
930-450 Signs	\$0	\$0	\$0	\$0	\$0	\$0
930-455 State Annual Report	\$0	\$200	\$0	\$0	\$200	\$200
930-470 Subcontract & Hired Labor	\$0	\$400	\$533	\$100	\$500	\$500
930-475 Supplies (Non Office)	\$0	\$399	\$366	\$101	\$500	\$500
930-478 Taxes-Other	\$0	(\$421)	\$1,311	\$1,621	\$1,200	\$1,200
930-490 Telephone	\$0	\$45	\$698	\$655	\$700	\$700
930-495 Tipping Fees for Disposal of Waste	\$0	(\$8,613)	\$74,326	\$84,613	\$76,000	\$76,000
930-496 Hauling of Waste	\$0	(\$1,595)	\$28,258	\$32,358	\$30,763	\$30,763
930-49X Tipping Fees for Disposal of Recyclables	\$0	\$0	\$0	\$0	\$0	\$0
930-497 Hauling of Recyclables	\$0	(\$2,268)	\$5,019	\$7,356	\$5,088	\$5,088
930-498 Fuel Surcharge (Base Rate = \$1.60 per gallon)	\$0	\$2,809	\$5,390	\$3,158	\$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	\$0	\$348	\$0	\$0	\$0
Totals:	\$0	(\$4,301)	\$162,032	\$173,332	\$169,031	\$169,031
Year End Balance (2015 Budget - 2015 Expenses):						(\$4,301)

WARRANT ARTICLE #55						
Surplus Account	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
XXX-XXX Transfer To Surplus Savings Account	\$0	\$0	\$0		\$0	\$0
XXX-XXX Expense From Surplus Savings Account	\$0	\$0	\$0		\$0	\$0
Totals:	\$0	\$0	\$0	\$0	\$0	\$0
Year End Balance (2015 Budget - 2015 Expenses):						\$0

WARRANT ARTICLE #56						
Repayment To Forestry Account	2016 Budget - 2015 Budget	2016 Budget - 2015 Spend	2014 Expense	2015 Expense	2015 Budget	2016 Request
990-930 Transfer To Forrestry Savings	\$0	\$0	\$23,658	\$23,658	\$23,658	\$23,658
Totals:	\$0	\$0	\$23,658	\$23,658	\$23,658	\$23,658
Year End Balance (2015 Budget - 2015 Expenses):						\$0

Note: In 2011 we borrowed money from the Forestry Account (savings) for the purchase of a 2011 Navistar plow truck. In order to replenish that account we need to raise money from taxes each year. The amount raised each year appears in the Budget column. Monies collected from taxes are immediately transferred to the town's checking account. At the appropriate time the money is then transferred from checking into the Forrestry savings account. The transfer of money is done in this manner so as to create an auditable financial record. In summary, Budget means money raised from taxes. Expense means money transferred to savings.



BRAVE VOLUNTEERS - The Waterford town officials took one for the team Oct. 11, 2015 by participating in the ALS Bucket Challenge held in memory of former Selectman Richard T. Hunt, who succumbed to the disease on Dec. 19, 2014. The charity event was held prior to the start of the Fall Foliage One Mile Fun Run and 5K. At left, Roxy Ames and Martha Eaton douse Selectman John Bell. In the center, Deputy Town Clerk and organizer Betty Becker gets her bucket from Roxy. At right, Fire Chief Adrien Morin performs the honors for Selectman Wyatt Andrews.

Review of 2014 Initiatives

In the 2014 annual report we laid out six goals that we believed were important to improving the town's overall financial position. These goals have turned into a multi-year effort. We continue to believe very strongly in these projects and have committed ourselves to completing them as soon as time permits. Here is how we are doing on those projects.

A long-term capital equipment plan for the highway department: COMPLETED.

The details of this plan are described later in this report (refer to Table of Content for page number).

A review of the Town's benefit package: NEAR COMPLETION.

The purpose of this initiative is to verify that the benefits package the town offers its employees is competitive within our peer group. For the purposes of this initiative we have defined our peer group as 20 towns within our geographical area. The group includes all of the towns in the SAD #17 school district as well as several others in both Oxford and Cumberland counties.

The results of our survey indicated that as a whole Waterford's benefits package is very competitive. Within our benefit package there are some areas where our offerings stands out, and other areas where there are issues. The key observations are as follows:

- In general, our pay, vacation and health insurance offerings, are as good as, or better than, most in our peer group.
- In general, our sick time policy is below that offered by our peer group. Based on this finding the board has already made the necessary adjustments to bring our offerings in-line with our peer group.
- In general, our retirement offerings is below that of our peer group in two specific areas. First, our employees had little to no interaction with the provider of our 457 plan. Secondly, the level of contribution by the employees and the town is below that of our peer group.

With regards to the first issue, the Board met with the employees and proposed moving to a local firm so that they could be actively engaged in their portfolio management. The employees agreed and the new firm has agreed to meet with our employees, at our facility, twice per year. The first of these meetings has already occurred. Based on the advice of our new provider we are also transitioning the 457 to an IRA. This will give the employees more choices on how their investments are managed. It will also remove a requirement that Waterford's Selectmen manage the plan, a requirement we were not even aware of.

The Board is continuing to review the level of retirement contribution, both by the town and the employees. A key consideration in this review is the overall value of our benefits package versus that of our peer group. Our goal is to offer a package that is both competitive and balanced with fair consideration of both the short and long-term well being of the employees.

A review of the employee manual: IN-PROCESS

This process was started several years ago but needs more work before it can be called complete.

An overhaul of the town's assessment practices: IN-PROCESS

Although this process is well underway, it is taking longer than we anticipated as Waterford now has over 1,000 structures which must be visited, documented and evaluated. The near-term plan is to make sure everyone's tax card, and therefore their tax assessment, accurately reflects their property. The near-term plan is to update property values based on the tax tables that have been in existence since 2007. If you see a change in your property value it is because it was determined the town's tax cards did not accurately reflect your property.

A long-term road inventory and improvement plan: IN-PROCESS

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 very similar to that recently completed for highway equipment.

Creation of financial policies and procedures: PENDING

Focus has been elsewhere. 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.



The make-shift fife & drum corps led the 2015 Fourth of July Parade down Valley Road.

SAD 17 BUDGET ALLOCATION TO WATERFORD

The total cost of education in SAD 17 is distributed among the member towns of the school district based on each town's ratio of their assessed value to the total assessed value of the district.

For example, the total value of property (real estate and personal) in SAD 17 during FY15 was \$2,392,925,000. Waterford's value, as determined by the Property Tax Division of the State of Maine, is \$246,075,000. This is approximately 10.3% of the total value. Therefore Waterford's share of the total cost of education during FY15 was approximately 10.3% of the total.

FY 2015 - Property Valuations Oxford Hills School District (July 1, 2014 - June 30, 2015)				
Town	Valuations (\$)	% of Total	Population '10 Census	Valuation Per Person
Harrison	\$ 498,525,000	20.83%	2,730	\$ 182,610
Hebron	\$ 82,650,000	3.45%	1,093	\$ 75,618
Norway	\$ 430,075,000	17.97%	4,758	\$ 90,390
Otisfield	\$ 278,250,000	11.63%	1,770	\$ 157,203
Oxford	\$ 418,200,000	17.48%	4,110	\$ 101,752
Paris	\$ 344,025,000	14.38%	4,918	\$ 69,952
Waterford	\$ 246,075,000	10.28%	1,506	\$ 163,396
West Paris	\$ 95,125,000	3.98%	1,630	\$ 58,359
Total	\$ 2,392,925,000	100.00%	22,515	

Fortunately the State of Maine provides subsidies to help offset the cost of education. These subsidies provide a measure of tax relief for the member communities.

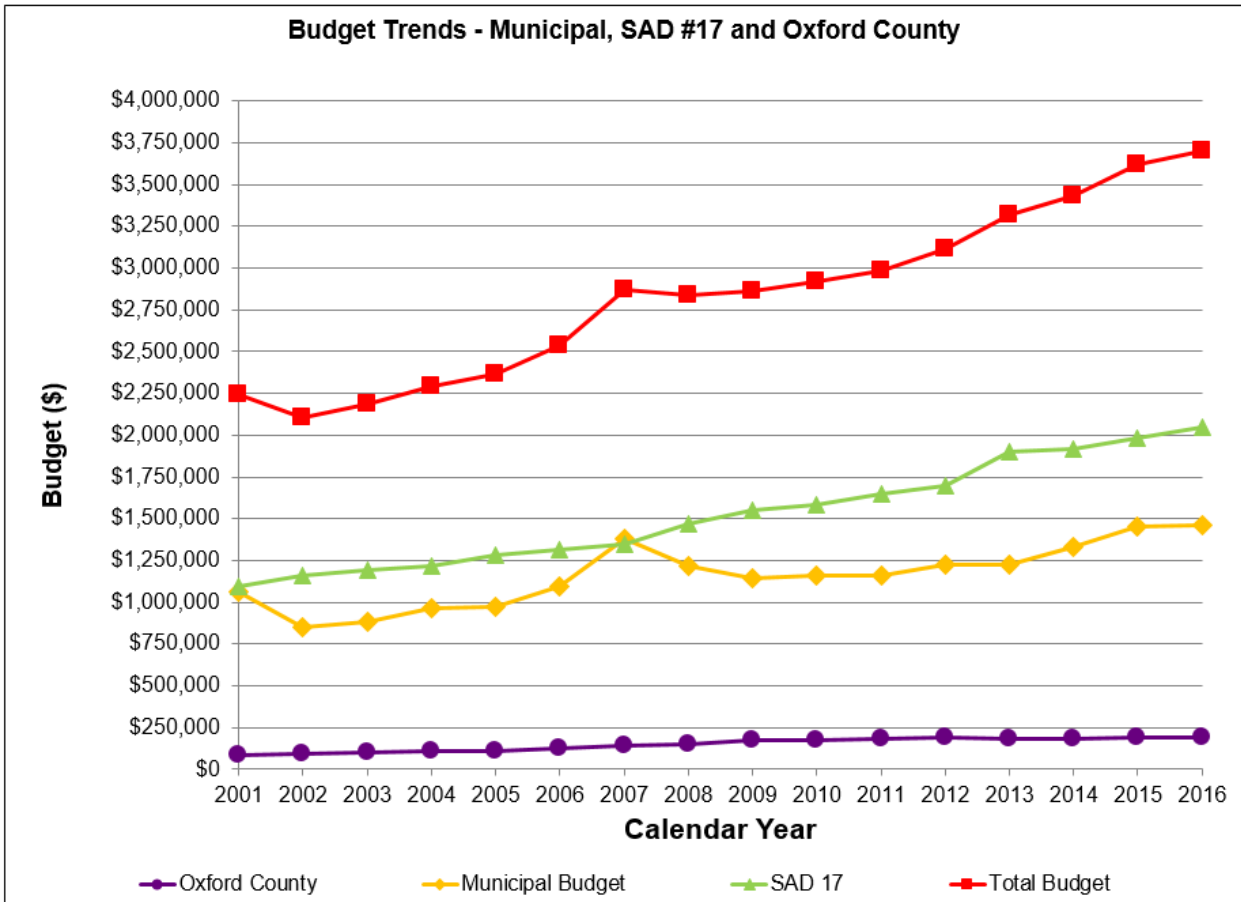
For Waterford, the total cost of education in FY15 was \$2,088,818, of which \$152,226 was covered by State subsidies. The total cost of education per Waterford student, prior to applying the subsidies, was \$11,540 while after subsidies it dropped to \$10,699. In contrast, Hebron's cost per student was \$10,236 prior to the application of subsidies, and \$3,047 after.

FY15 - Total Cost of SAD 17 Education Oxford Hills School District (July 1, 2014 - June 30, 2015)							
A	B	C	D	E = C + D	F = E / B	G = C / B	H = D / C
Town	# of Students	Town Assessment	State Subsidy	Total Assessment	\$/Student No Subsidy	\$/Student With Subsidy	% Increase w/o Subsidy
Harrison	349.5	\$ 3,870,627	\$ -	\$ 3,870,627	\$ 11,075	\$ 11,075	0%
Hebron	213.5	\$ 650,449	\$ 1,534,949	\$ 2,185,398	\$ 10,236	\$ 3,047	236%
Norway	725.5	\$ 3,384,658	\$ 4,165,488	\$ 7,550,146	\$ 10,407	\$ 4,665	123%
Otisfield	272	\$ 2,189,807	\$ 695,224	\$ 2,885,031	\$ 10,607	\$ 8,051	32%
Oxford	630.5	\$ 3,291,203	\$ 3,671,866	\$ 6,963,069	\$ 11,044	\$ 5,220	112%
Paris	734.5	\$ 2,707,451	\$ 5,279,047	\$ 7,986,498	\$ 10,873	\$ 3,686	195%
Waterford	181	\$ 1,936,592	\$ 152,226	\$ 2,088,818	\$ 11,540	\$ 10,699	8%
West Paris	285	\$ 748,627	\$ 2,149,046	\$ 2,897,673	\$ 10,167	\$ 2,627	287%
Total	3,391.5	\$ 18,779,414	\$ 17,647,846	\$ 36,427,260			

Financial Health and Status Report

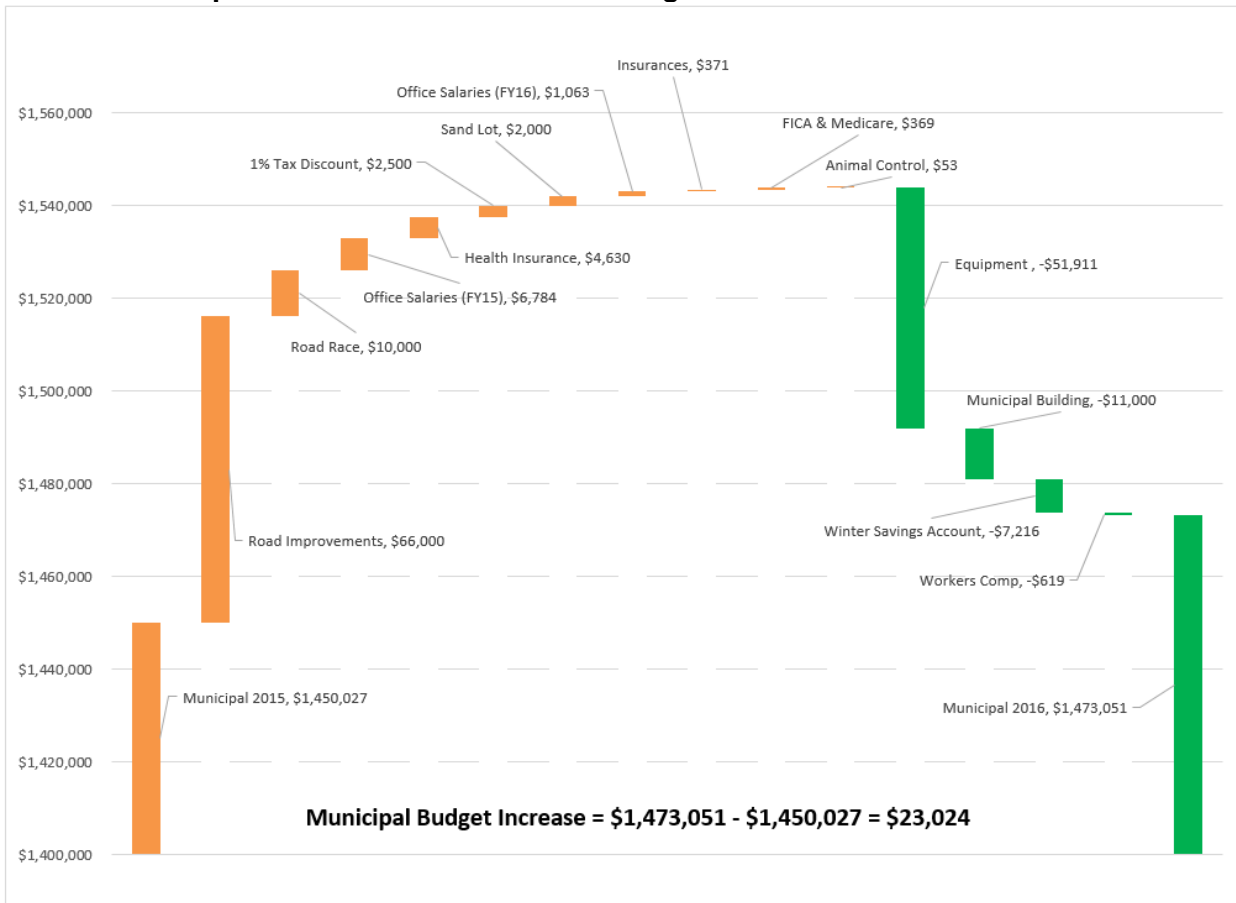
The purpose of the “Financial Health and Status Report” is to help voters and budget planners better understand how spending initiatives are impacting the financial health of the town.

Total Budget vs. Calendar Year:



	2012	2013	2014	2015	2016
Municipal	\$1,223,360	\$1,227,773	\$1,331,730	\$1,450,027	\$1,472,990
SAD 17	\$1,694,175	\$1,870,794	\$1,917,849	\$1,985,007	\$2,028,698
Oxford County	\$194,180	\$185,000	\$184,500	\$186,964	\$189,741
Total Tax Budget	\$3,111,715	\$3,315,995	\$3,434,079	\$3,621,997	\$3,691,429
Mill Rate	\$13.50	\$14.30	\$14.30	\$15.20	\$15.40

Detailed Description of Current Fiscal Year Budget Increase:



This year’s municipal budget, as proposed, is \$23,024 more than last year. The primary items driving the increase is shown on the left side of the chart and includes a \$66,000 increase in the paving budget as well as the normal increases in salaries, health care, and general insurances. The budget is also higher this year because we have included a funding article for the Road Race which was required for legal reasons but has no impact on the mill rate. This issue is described in better detail in the funding article.

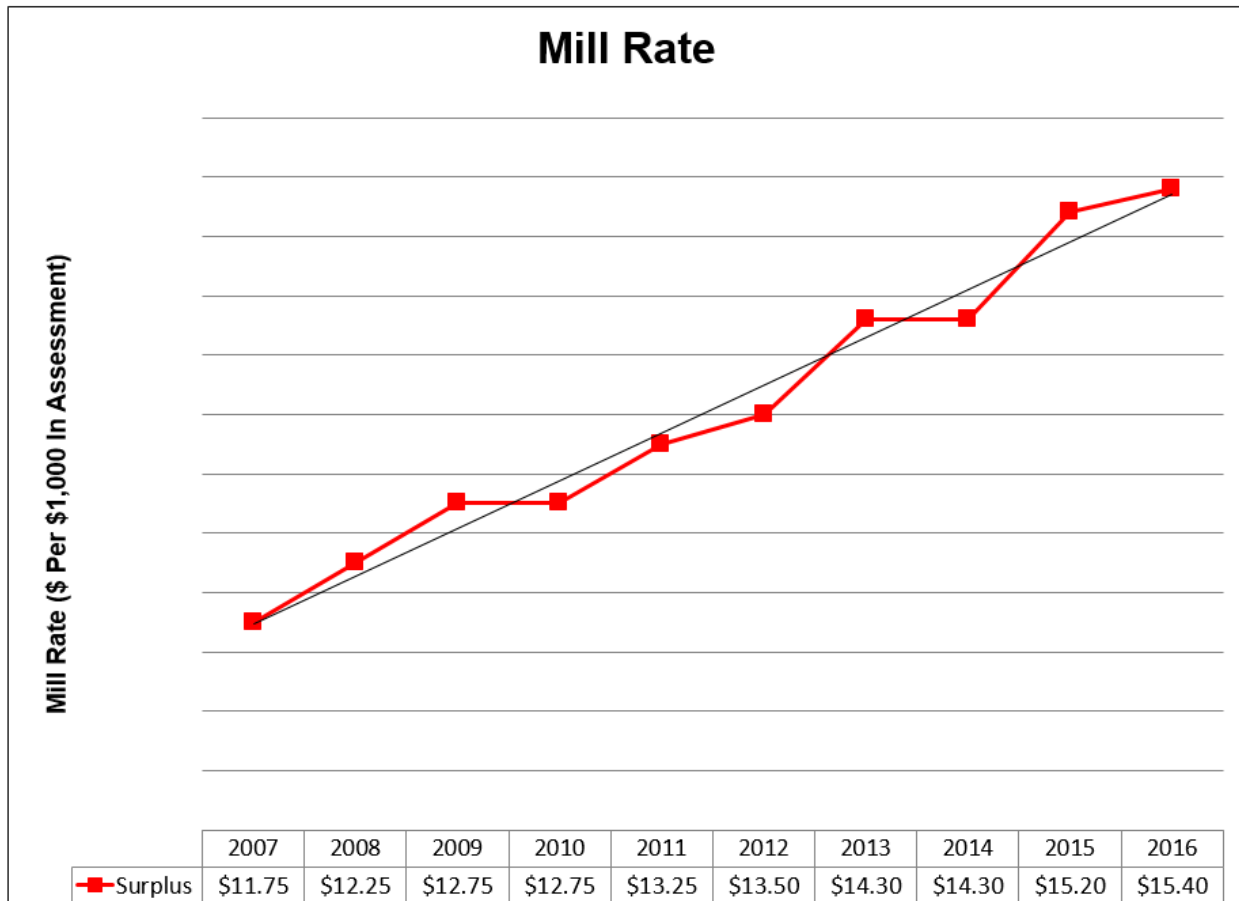
Things working in our favor include a reduction in the equipment and municipal building budgets. Last year we purchased a new truck for the highway department and we purchased two new furnaces for the municipal building.

Even though the overall municipal budget is increasing, the amount of money to be raised from taxes is actually down by nearly \$10,000. As the following tables show, this is because we are proposing to roll a significant amount of last year’s surplus to this year.

Municipal Funding Source 2015	
Municipal Budget	\$ 1,450,027
State Revenue Sharing	\$ (41,565)
Taken From Savings	\$ (50,500)
Taken From Surplus	\$ (11,000)
Rolled From Previous Year	\$ (68,514)
Taken from Revenue	\$ (441,260)
Overlay	\$ 65,376
From Taxes	\$ 902,564

Municipal Funding Source 2016	
Municipal Budget	\$ 1,476,733
State Revenue Sharing	\$ (49,997)
Taken From Savings	\$ (16,272)
Taken From Surplus	\$ -
Rolled From Previous Year	\$ (117,955)
Taken from Revenue	\$ (458,110)
Overlay	\$ 58,366
From Taxes	\$ 892,765

Mill Rate vs. Time:

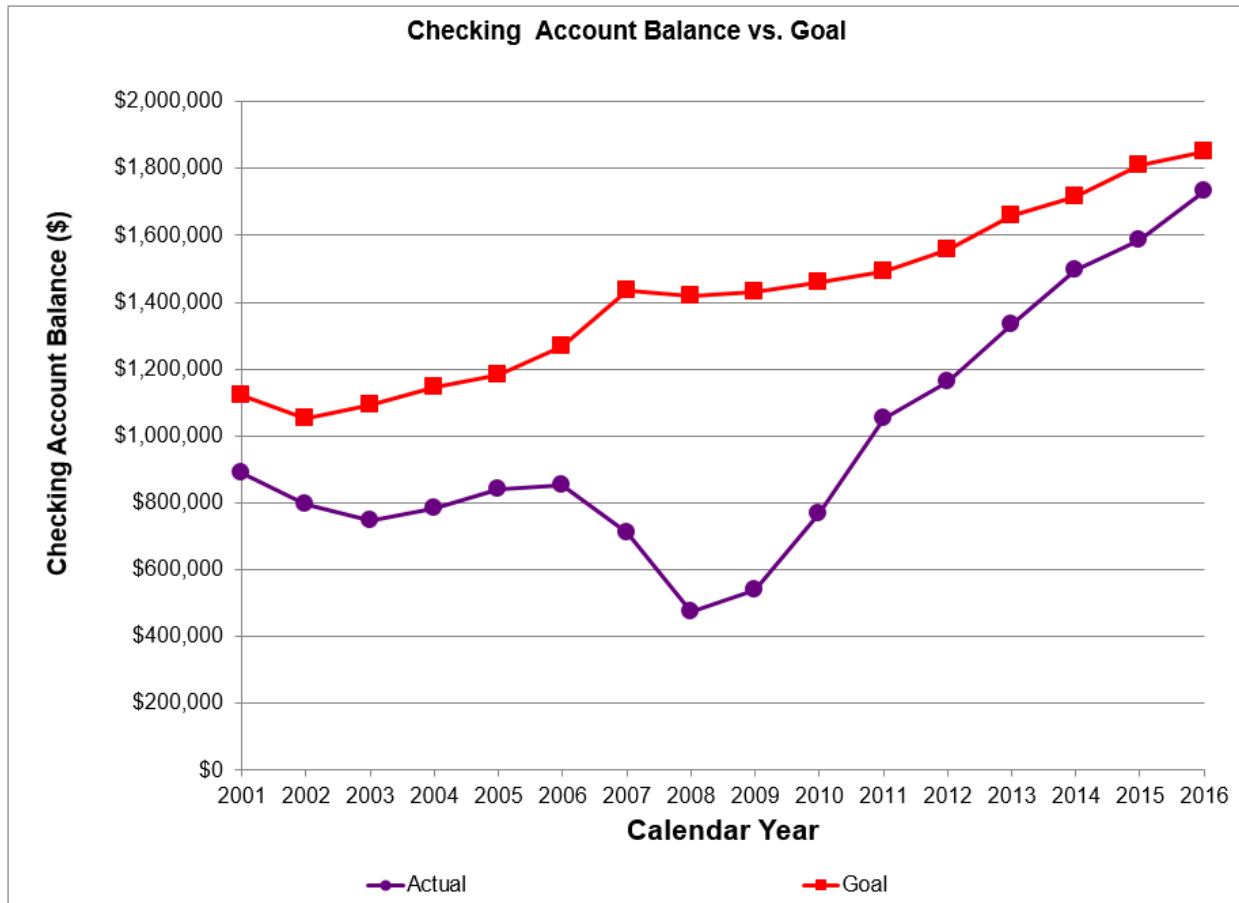


Since 2007, the annual increase in the mill rate has remained fairly linear. As a general rule the increase is approximately \$0.41 per year. For 2016, the projected increase is \$0.20, or about half of what might have been anticipated. The reason for the increase, and how we are proposing to pay for them, is described on the previous page.



Sheldon Rice, right, of Rice Tree Service is shown handing off the LED light string to Eric Long during the Dec. 10 tree trimming event on the Town Common.

Start of Year Balance (Checking) vs Calendar Year:



	2012	2013	2014	2015	2016
Starting Balance - Jan	\$1,162,124	\$1,332,057	\$1,497,248	\$1,586,058	\$1,731,104

Why This Chart:

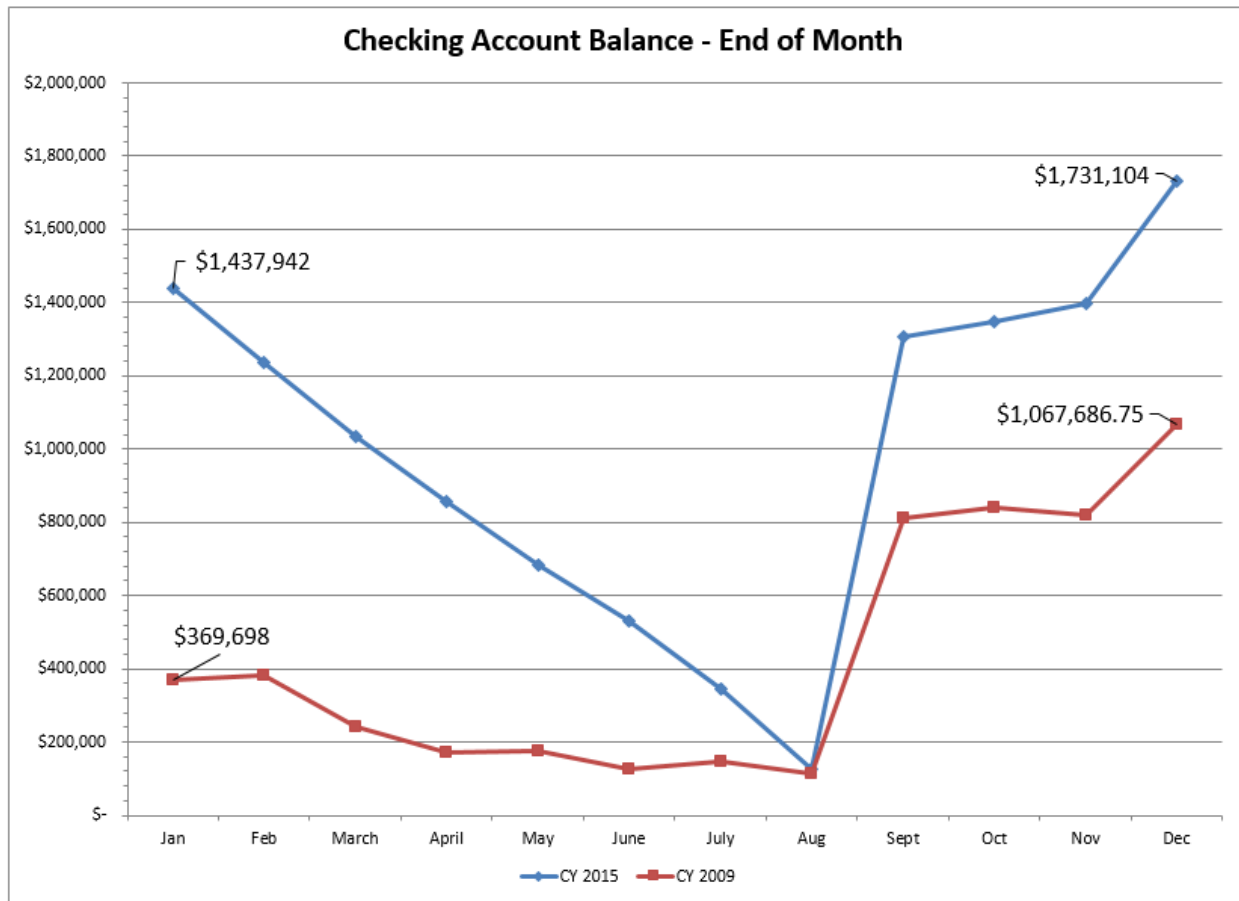
This chart is important as any gap between the goal line and the actual checking account balance indicates a potential cash flow issue.

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 year end checking account balance and what we need to have on hand in order to cover our cash flow needs until the tax funds begin to arrive the following 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.

Cash Flow vs. Calendar Year:



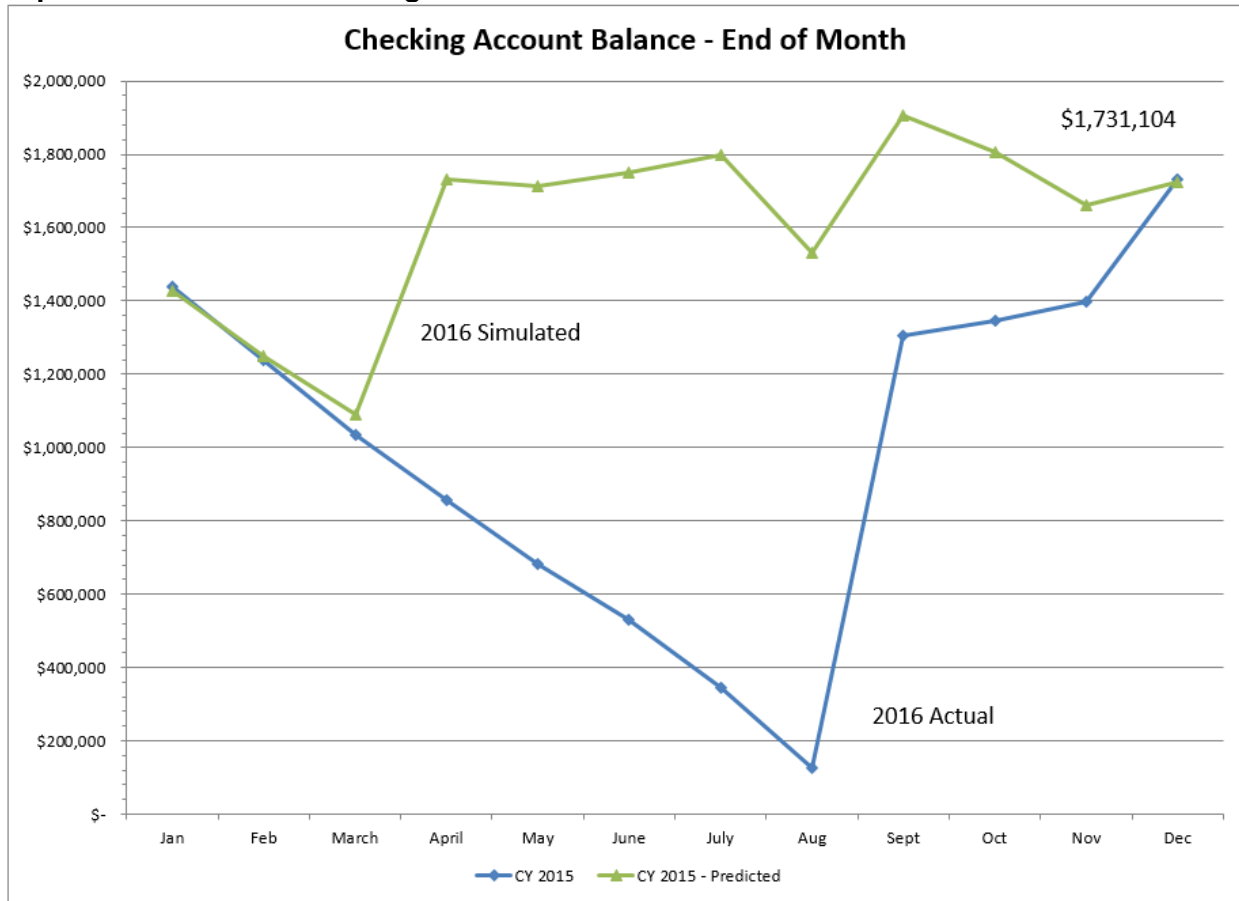
Why This Chart:

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 2015 the year end checking account balance was at its highest level since we began tracking our year end balance.
- Funds left in the account at the end of August is a good indicator if we are meeting our cash flow needs. Money left in the account at this time represents the amount of cash flow cushion that we have.
- 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 funds 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 still reliant on all of our checking account balance to cover cash flow issues.
- It will become clear to us when we are truling building unneeded cash because our minimum account balance during August will start to grow

Impact of Twice A Year Billing:



We ended 2015 with approximately \$1,731,000 in our checking account. Nearly all of this money is surplus, or unspent funds, that has been accumulating in our checking account for many years. If we collected the taxes for this year’s spending in January we would be able to transfer this money into interest earning investment accounts or use it to offset taxes. However, because we don’t collect taxes until September we borrow from this surplus each month until the tax funds arrive in September at which point we pay ourselves back.

The Case For Investing Surplus vs. Using It To Fund Cash Flow:

The Maine Municipal Association (MMA) recommends that municipalities have a minimum surplus equal to 10% of their annual spend. For Waterford the recommend surplus for 2016 would be \$369,000. Clearly our \$1,731,000 is well above that amount. Interestingly, if you look at the 2016 simulated curve above, you will see that the draw down from the starting balance in January to the minimum balance in March is very close to the amount of surplus recommended by MMA.

The advantage of leaving the surplus in the checking account is it ensures that we will not run out of money until the tax funds arrive. This is clearly very important. However, there are other ways of funding our financial needs, including a Tax Anticipation Note with our bank or switching to twice a year tax billings.

The downside of using our surplus to fund our checking account is we earned just \$2,649.80 in interest on an account that had an average monthly balance of \$1,000,000. By comparison, our Morgan Stanley investment account, which had a beginning balance of \$432,636 earned \$12,928 between 11/30/14 and 11/02/15 (latest reporting period available at the time this report was published).

Our checking account, with an average monthly balance of \$1,000,000, is 2.311 times larger than our investment account, but our investment account earned 4.88 times more. Had we been able to transfer \$1,000,000 from our checking to the same investment account, we would likely have earned closer to \$30,000 during that same time period which was not a great year for investments. If we were to think longer-term, the investment account earned \$147,240 over the past three years, on a beginning balance of \$298,324. Had we invested that same \$1,000,000 into our investment account at that time, it would like have grown by nearly \$494,000, or more than \$164,000 per year. Clearly much better than the \$2,649.80 that we are earning with our current operating practices.

Methods of Funding Checking Account Requirements:

One option would be to setup a credit line with our lending institution. This is known as a Tax Anticipation Note and it is an annual article on the warrant. As long as the cost of this credit is less than the amount of money we could earn in an investment account it would make sense. We will be discussing this option with our bank during this year and will provide feedback next year on the viability of this option.

Another option would be to go to twice a year billing. The advantage of this method is that tax funds would arrive twice per year. By pulling the first billing period in closer to the beginning of the year, we will not need to dip into our checking account as deeply, meaning our minimum balance should remain much higher than today.

In order to determine the impact of twice a year billing on our cash flow, we created a simple math model using actual spending data from 2015. We also assumed that the percentage of people paying their taxes both on-time and late would remain the same. What we found was that 57% of taxes flow in with-in 30-days of the tax commitment date. Another 10% flows in with-in 60-days, 14% within 90-days and much of the remainder arrives with-in 120-days of the tax commitment. For modeling purposes we cut the amount of funds received in half and applied it to two billing dates (April 15th and September 15th) at the same percentages described above.

As the chart indicates, if this pattern were to hold true, our minimum balance would occur in April and remain above \$1,000,000.

If we were cautious, and monitored the new cash flow trends for a year or two, we could confidently determine how much of the checking account balance is available for other purposes. Then we could draw it down slowly so as not to create disruptions. This would give us opportunity to determine if things were working out as planned. Should there be a problem the money would still be available for use by simply withdrawing it from the investment account.

Leaving the money in the checking account, where it earns less than 1% interest, seems to be a poor option. The "value" of this money goes down every year because the rate of inflation is rising faster than we earn interest.

Although there is no need to determine how to spend or invest this surplus at this time as the funds haven't been freed up yet, we do recommend careful consideration. Cash assets like this are hard to come by. Now that we have one we should carefully consider how to use it. If spent, it could easily disappear much faster than it took to accumulate it and then any options related to its use would be gone forever. However, if we were to put it into a relatively liquid investment account we could use the earnings to offset taxes, fund capital improvements, or even fund a series of annual scholarships to help send high school graduates to college. All of these are just ideas but the thought that we could free cash that is being held hostage by our billing practices and cash flow issues is exciting.

Spending Surplus vs. Calendar Year:



Why This Chart:

This chart indicates if the town is operating in a mode that is adding funds 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 eighth year in a row our revenues have exceeded spending. In 2015 we added more than \$217,993 to our operating account, bringing the eight year total to more than \$1,571,000. 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.

HIGHWAY EQUIPMENT ROTATION PLAN

Inventory of Equipment

Description	Age	Recent Upgrades			Description	Future Upgrades	Expected Life (Yrs)	Replacement Plan			
		Year	Amount					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															
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 (Cont.)

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:

This year we are requesting \$63,089 for the replacement of the town's 1984 grader with a newer, but used, piece of equipment. The actual expense of this money may or may not occur in this year as we are hoping to balance need with equipment availability. Essentially we will begin a search for a piece of equipment but if the right one is not available the spending of the capital will be delayed until need meets opportunity.

The grader is being replaced partially due to age and partially due to condition. It has significant rust that is starting to impact the hydraulics (cylinders, lines, etc). Additionally there are other general condition issues meaning that although the equipment is functional significant risk is starting to accumulate towards failure.

Expenditures of Funds:

This section of the chart shows when the funds for replacing the vehicles will be spent. Knowing both when the equipment needs to be replaced, and approximately how much it costs to replace it, 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. One option would be to transfer this amount from the year end surplus discussed in several locations in this report. Doing so would eliminate the 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	2013	2014	2015	2016 - Proj
100	Animal Control	\$859	\$894	\$1,249	\$900
120	Auto Excise	\$261,610	\$261,656	\$271,348	\$265,000
150	Boat Excise	\$2,537	\$2,231	\$2,567	\$2,300
300	General Assistance	\$1,242	\$559	\$140	\$560
400	Interest - Personal Property	\$0	\$0	\$49	\$0
403	Interest Other	\$3,563	\$3,898	\$3,232	\$3,500
405	Interest - Real Estate	\$3,718	\$5,881	\$4,625	\$4,000
409	Interest - Tax Liens	\$2,571	\$2,684	\$2,335	\$2,400
495	Fees - Births	\$574	\$208	\$331	\$350
500	Fees - Deaths	\$293	\$276	\$561	\$0
505	Fees - Marriage	\$1,136	\$715	\$890	\$750
510	Fees - Office Reimbursement	\$4,246	\$4,652	\$4,610	\$4,000
515	Fees - Other	\$0	\$301	\$823	\$350
520	Fees - Town Agent Fees	\$7,595	\$7,286	\$7,343	\$7,000
550	Fees - Planning Board	\$1,476	\$456	\$849	\$750
560	Fees - Building Permits	\$1,706	\$2,044	\$1,775	\$1,700
565	Permit Fees - Burial	\$136	\$70	\$156	\$0
595	State Grants - Roads (URIP)	\$97,598	\$58,328	\$59,448	\$58,000
615	Fees - Snack Shack	\$228	\$0	\$484	\$0
651	Road Race Income	\$ 9,450	\$ 9,095	\$ 9,584	\$10,000
650	Fees - Sports and Recreation	\$5,082	\$765	\$1,340	\$750
660	State Grants - Homestead	\$ 37,841	\$ 25,765	\$ 34,965	\$0
665	State Grant - Tree growth	\$28,378	\$29,027	\$32,042	\$29,000
668	State Grant - Veterans	\$1,713	\$1,907	\$1,989	\$1,800
695	Transfer station - Albany	\$45,388	\$41,943	\$43,818	\$43,000
705	Transfer station - Stoneham	\$23,668	\$22,034	\$22,657	\$22,000
707	Transfer station - Vouchers	\$3,672	\$6,768	\$8,002	\$0
709	Transfer station - Waste	\$1,982	\$4,495	\$3,101	\$0
Actual Revenue:		\$548,259	\$493,936	\$520,312	
Projection for Town Report:		\$492,975	\$491,850	\$441,260	\$458,110
Delta:		\$55,284	\$2,086	\$79,052	

Projected Mill Rate Calculation for 2016

CALCULATION WORKSHEET FOR MILL RATE / 2015 ESTIMATE			
Item	Description		
<u>MUNICIPAL VALUATION</u>			
1	Total Taxable Evaluation	\$ 202,026,260	
<u>APPROPRIATIONS</u>			
2	Municipal Appropriation	\$1,472,990	Requested
3	County Appropriation	\$189,741	Estimated
4	MSAD Appropriation (January thru June)	\$998,680	Known
5	MSAD Appropriation (July thru December)	\$1,030,018	Estimated
7	Budget Overlay	\$ 60,926	Requested
8	Total Appropriations = (2 + 3 + 4 + 5 + 6 + 7)	\$ 3,752,355	
<u>DEDUCTIONS</u>			
9	State Revenue Sharing	\$ 49,997	
10	Taken from Savings	\$15,089	
11	Taken from Surplus	\$0	
12	Rolled from Previous Year	\$117,995	
13	From Revenue	\$458,110	
14	Total Deductions (9 + 10 + 11 + 12 + 13)	\$ 641,191	
<u>RAISED FROM TAXES</u>			
15	Appropriations (8) - Revenue (14)	\$ 3,111,164	
16	Mill Rate per Assessed \$ (15 / 1)	\$3,111,164 /	\$202,026,260 = \$0.01540
17	Mill Rate per Assessed \$1,000 (16 x 1000)		\$15.40
18	Mill Rate for Previous Year		\$15.20
19	Percent Increase In Mill Rate		1.31%

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	2012	2013	2014	2015
100	Animal Control	\$ 838	\$ 859	\$ 894	\$ 1,249
120	Auto Excise	\$ 228,340	\$ 261,610	\$ 261,656	\$ 271,348
130	BETE Reimbursement	\$ -	\$ 1,225	\$ 1,816	\$ 1,046
150	Boat Excise	\$ 2,561	\$ 2,537	\$ 2,231	\$ 2,567
201	Cemetery Fee - Elm Vale	\$ 1,300	\$ 2,400	\$ 500	\$ 300
202	Cemetery Fee - Pulpit Rock	\$ 2,100	\$ 1,800	\$ 600	\$ 900
203	Cemetery Fee - Woodlawn	\$ -	\$ -	\$ 4,399	\$ 3,972
230	Dividends	\$ -	\$ -	\$ -	
233	Dog Licenses	\$ -	\$ -	\$ -	
234	Donations - Elm Vale Cemetery	\$ -	\$ 15,228	\$ 1,525	\$ 5,200
235	Fire Department Donations	\$ 700	\$ 21,510	\$ 826	\$ 900
236	Donations - Parks	\$ -	\$ 50	\$ -	\$ -
245	Federal Grants	\$ -	\$ -	\$ -	\$ -
250	FEMA	\$ -	\$ -	\$ -	\$ -
265	Fines	\$ 4,300	\$ -	\$ -	\$ -
270	Fire Fees	\$ 37,100	\$ -	\$ 20,400	\$ 20,418
275	Fire Department Reimbursement	\$ 10	\$ 50	\$ -	\$ -
280	Forestry Income	\$ 17,027	\$ -	\$ -	\$ 4,317
300	General Assistance	\$ 1,616	\$ 1,242	\$ 559	\$ 140
400	Interest - Personal Property	\$ -	\$ -	\$ -	\$ 49
403	Interest Other	\$ 4,059	\$ 3,563	\$ 3,898	\$ 3,232
405	Interest - Real Estate	\$ 5,110	\$ 3,718	\$ 5,881	\$ 4,625
407	Interest - Savings	\$ 2,761	\$ 3,032	\$ 2,871	\$ 3,618
409	Interest - Tax Liens	\$ 2,886	\$ 2,571	\$ 2,684	\$ 2,335
410	Intra-town Income Charges	\$ 2,100	\$ 1,800	\$ 1,800	\$ 2,575
441	McWain Pond Assoc. Share	\$ -	\$ -	\$ -	\$ -
451	Milfoil Fees - Keoka	\$ -	\$ -	\$ -	\$ -
480	Ordinances	\$ 31	\$ -	\$ 25	\$ 63
495	Fees - Births	\$ 466	\$ 574	\$ 208	\$ 331
500	Fees - Deaths	\$ 248	\$ 293	\$ 276	\$ 561
505	Fees - Marriage	\$ 1,211	\$ 1,136	\$ 715	\$ 890
510	Fees - Office Reimbursement	\$ 3,879	\$ 4,246	\$ 4,652	\$ 4,610
515	Fees - Other	\$ -	\$ -	\$ 301	\$ 823
520	Fees - Town Agent Fees	\$ 7,108	\$ 7,595	\$ 7,286	\$ 7,343
524	Fees - Town Dog Fees	\$ 76	\$ 50	\$ 135	\$ 690
550	Fees - Planning Board	\$ 775	\$ 1,476	\$ 456	\$ 849
560	Fees - Building Permits	\$ 2,241	\$ 1,706	\$ 2,044	\$ 1,775
565	Permit Fees - Burial	\$ 28	\$ 136	\$ 70	\$ 156
570	Permits - Plumbing	\$ -	\$ -	\$ -	\$ -
580	Permits - Weapons	\$ -	\$ -	\$ -	\$ -

Revenue Report – All Sources (Continued)

REVENUE REPORT / ALL SOURCES					
Account	Description	2012	2013	2014	2015
585	Personal Property Tax Commitment	\$ 18,954	\$ 19,425	\$ 21,126	\$ 13,670
590	Real Estate Tax Commitment	\$ 2,601,865	\$ 2,772,758	\$ 2,809,875	\$ 3,023,418
592	Real Estate Tax Supplement	\$ 5,869	\$ 2,771	\$ 5,019	\$ -
595	State Grants - Roads (URIP)	\$ 68,004	\$ 97,598	\$ 58,328	\$ 59,448
598	Sand Lot Income	\$ 2,878	\$ 1,924	\$ 466	\$ 6
600	Security Gains / (Losses)	\$ -	\$ -	\$ -	\$ -
615	Fees - Snack Shack	\$ 4,093	\$ 228	\$ -	\$ 484
625	Snowmobile Income	\$ 847	\$ 536	\$ 13,455	\$ 13,607
650	Fees - Sports and Recreation	\$ 5,116	\$ 5,082	\$ 765	\$ 1,340
651	Road Race Income	\$ 10,090	\$ 9,450	\$ 9,095	\$ 9,584
655	State Grants - Fire Department	\$ -	\$ -	\$ -	\$ -
660	State Grants - Homestead	\$ 24,144	\$ 37,841	\$ 25,765	\$ 34,965
665	State Grant - Tree growth	\$ 29,810	\$ 28,378	\$ 29,027	\$ 32,042
668	State Grant - Veterans	\$ 1,534	\$ 1,713	\$ 1,907	\$ 1,989
670	State Grant - Revenue Sharing	\$ 60,095	\$ 54,312	\$ 41,565	\$ 49,977
695	Transfer station - Oxford	\$ 47,240	\$ 45,388	\$ 41,943	\$ 47,801
705	Transfer station - Stoneham	\$ 24,458	\$ 23,668	\$ 22,034	\$ 24,734
707	Transfer station - Vouchers	\$ 6,346	\$ 3,672	\$ 6,768	\$ 8,002
709	Transfer station - Waste	\$ 6,696	\$ 1,982	\$ 4,495	\$ 3,101
760	Veterans Exemption Reimbursement	\$ -	\$ -	\$ -	\$ -
890	Other Tax Refund	\$ 65	\$ (102)	\$ -	\$ (389)
999	Transfer Station - 2005 Audit Fees	\$ -	\$ -	\$ -	\$ -
		\$ 3,246,975	\$ 3,447,028	\$ 3,420,338	\$ 3,670,660



NEW ONE-TON ARRIVES - Waterford's new plow truck arrived in town Nov. 21. Pictured with the 2015 International are highway department personnel (l-r) Albert Heath, Miles Millett and Road Commissioner Brad Grover. The truck was purchased from Morrison & Sylvester in Auburn and the plow gear from HP Fairfield of Scarborough. Approved at town meeting, it replaces a 2001 Ford.

Expense Report – All Sources

EXPENSES REPORT / ALL SOURCES				
Account	Description	2013	2014	2015
050	Animal Control	\$ 5,517	\$ 5,522	\$ 5,570
055	Appeals Board	\$ -	\$ -	\$ -
060	Assessing / Tax Abatements / Etc	\$ 43,475	\$ 54,677	\$ 41,332
105	Capital Road Improvements	\$ 165,266	\$ 199,993	\$ 204,019
110	Cemetery - Bisbeetown	\$ 1,013	\$ 877	\$ 537
112	Cemetery - Elm Vale	\$ 4,901	\$ 10,640	\$ 5,837
114	Cemetery - Pulpit Rock	\$ 1,041	\$ 853	\$ 506
116	Cemetery - Woodlawn	\$ 1,426	\$ 2,513	\$ 1,887
130	Code Enforcement	\$ 19,964	\$ 22,239	\$ 2,104
135	Comprehensive Plan Update	\$ -	\$ -	\$ -
140	Conservation Commission	\$ -	\$ -	\$ -
220	Emergency Management Agency	\$ 1,500	\$ 1,500	\$ -
330	Fire Department	\$ 48,752	\$ 40,046	\$ 34,472
340	Fringe Benefits	\$ 94,976	\$ 98,664	\$ 102,026
410	General Assistance	\$ 4,093	\$ 2,725	\$ 1,080
420	General Government	\$ -		\$ -
430	Grants	\$ 57,158	\$ 56,274	\$ 55,659
450	Highway and Bridges	\$ 205,462	\$ 224,398	\$ 199,673
510	Insurances	\$ 27,836	\$ 28,435	\$ 29,742
520	Internet Expenses	\$ 2,601	\$ 2,500	\$ -
540	Lake Conservation	\$ -	\$ -	\$ -
610	Municipal Building - Garage	\$ 8,230	\$ 10,115	\$ 7,867
620	Municipal Building - Town Office	\$ 26,173	\$ 26,262	\$ 33,978
700	Office Expenses	\$ 119,682	\$ 132,172	\$ 169,268
745	Parks	\$ 9,404	\$ 4,541	\$ 3,381
750	Planning Board	\$ 6,857	\$ 7,918	\$ 8,237
770	Protection	\$ -	\$ -	\$ 575
790	Road Race	\$ 9,450	\$ 9,095	\$ 9,584
800	Sand Lot	\$ 1,942	\$ 1,628	\$ 2,061
805	Snowmobile	\$ 2,500	\$ 13,792	\$ 12,793
850	Sports and Recreation	\$ 11,696	\$ 6,722	\$ 11,562
860	Street Lights	\$ 6,008	\$ 4,862	\$ 6,114
900	Taxes (SAD #17 and Oxford County)	\$ 2,048,222	\$ 2,086,399	\$ 2,151,191
930	Transfer Station	\$ 166,486	\$ 162,032	\$ 173,332
950	Werner Park	\$ -	\$ -	\$ -
960	Winter Roads	\$ 109,058	\$ 125,430	\$ 77,524
990	Unallocated	\$ -	\$ -	\$ 100,728
		\$ 3,210,690	\$ 3,342,827	\$ 3,452,637

SAVINGS ACCOUNT SUMMARY

Savings Account - Summary of Transactions (Page 1)		
	Amount	Description
<u>115-03 Bisbeetown Cemetery</u>		
Beginning Balance	\$ 5,312.90	
Deposit 1	\$ -	
Interest / Fees	\$ 14.50	
Withdrawal 1	\$ -	
Ending Balance	\$ 5,327.40	
<u>115-06 Dump Improvement</u>		
Beginning Balance	\$ 15,930.51	
Deposit 1	\$ 300.00	
Deposit 2	\$ 8,981.92	Revenue from Voucher and Recyclable Waste
Interest / Fees	\$ 45.93	
Withdrawal 1	\$ -	
Ending Balance	\$ 25,258.36	
<u>115-09 Elm Vale Cemetery</u>		
Beginning Balance	\$ 19,623.05	
Deposit 1	\$ 300.00	Sale of Lot
Deposit 2	\$ 5,200.00	Fund Raising Deposit
Interest / Fees	\$ 54.88	
Withdrawal 1	\$ 3,000.00	Transfer to Checking - Repair of Gate
Ending Balance	\$ 22,177.93	
<u>115-12 Equipment Rotation</u>		
Beginning Balance	\$ 50,102.09	
Deposit 1	\$ 50,000.00	Funds transferred from checking - Article #39 (2014)
Deposit 2	\$ 12,852.00	Sale of Ford F-450 (\$7,852 and Bulldozer = \$5,000)
Interest / Fees	\$ 135.68	
Withdrawal 1	\$ 50,000.00	Truck payment #1 - Article #56
Withdrawal 2	\$ 50,000.00	Truck payment #2 - Article #56
Ending Balance	\$ 13,089.77	
<u>115-15 Fire Department</u>		
Beginning Balance	\$ 36,409.69	
Deposit 1	\$ 20,400.00	Oxford County Reimbursement
Deposit 2	\$ 800.00	Donnations
Deposit 3	\$ 20,400.00	Oxford County Reimbursement
Deposit 4	\$ 100.00	Donnations
Deposit 5	\$ 18,027.89	2014 Budget - Expenses (Posted After December 31st)
Interest / Fees	\$ 142.99	
Withdrawal 1	\$ -	
Ending Balance	\$ 96,280.57	
<u>115-17 Forestry Fund</u>		
Beginning Balance	\$ 138,512.21	
Deposit 1	\$ 23,658.00	Repayment for 2011 Navistar Plow Truck
Deposit 2	\$ 60,039.70	Repayment for Temporary Loan - Truck Payment
Interest / Fees	\$ 341.55	
Withdrawal 1	\$ 60,039.70	Temporary Loan - Partial Truck Payment
Ending Balance	\$ 162,511.76	

The information contained in this report was taken from TRIO (town accounting system) and verified by a review of the year end account statements from Norway Savings Bank.

SAVINGS ACCOUNT SUMMARY – CONT'D

Savings Account - Summary of Transactions (Page 2)

	Amount	Description
<u>115-24 Garage Improvement Fund</u>		
Beginning Balance	\$ 7,398.57	
Deposit 1	\$ -	
Interest / Fees	\$ 20.16	
Withdrawal 1	\$ -	
Ending Balance	\$ 7,418.73	
<u>115-33 Pulpit Rock Cemetery</u>		
Beginning Balance	\$ 29,688.55	
Deposit 1	\$ 900.00	Sale of three lots
Interest / Fees	\$ 81.20	
Withdrawal 1	\$ -	
Ending Balance	\$ 30,669.75	
<u>115-36 Revaluation Fund</u>		
Beginning Balance	\$ 49.72	
Deposit 1	\$ -	
Interest / Fees	\$ 1.64	
Withdrawal 1	\$ -	
Ending Balance	\$ 51.36	
<u>115-38 Sandlot</u>		
Beginning Balance	\$ 12,867.05	
Interest / Fees	\$ 34.77	
Deposit 1	\$ -	
Withdrawal 1	\$ 2,013.98	Transfer to Savings - Offset Expenses Incurred
Ending Balance	\$ 10,887.84	
<u>115-45 Snowmobile Fund</u>		
Beginning Balance	\$ 2,258.82	
Interest / Fees	\$ 8.05	
Deposit 1	\$ 814.26	
Deposit 2	\$ 12,792.60	State of Maine Grant
Withdrawal 1	\$ 12,792.60	
Ending Balance	\$ 3,081.13	
<u>115-48 Sports and Recreation</u>		
Beginning Balance	\$ 2,222.34	
Deposit 1	\$ -	
Interest / Fees	\$ 6.07	
Withdrawal 1	\$ -	
Ending Balance	\$ 2,228.41	

The Information contained in this report was taken from TRIO (town accounting system) and verified by a review of the year end account statements from Norway Savings Bank.

SAVINGS ACCOUNT SUMMARY – CONT'D

Savings Account - Summary of Transactions (Page 3)		
	Amount	Description
<u>115-50 Surplus Funds</u>		
Beginning Balance	\$ 11,656.02	
Deposit 1	\$ -	
Interest / Fees	\$ 31.83	
Withdrawal 1	\$ -	
Ending Balance	\$ 11,687.85	
<u>115-57 Werner Park Fund</u>		
Beginning Balance	\$ 9,196.26	
Deposit 1	\$ -	
Interest / Fees	\$ 25.11	
Withdrawal 1	\$ -	
Ending Balance	\$ 9,221.37	
<u>115-59 Winter Roads Emergency Fund</u>		
Beginning Balance	\$ 25,084.57	
Deposit 1	\$ -	
Interest / Fees	\$ 68.47	
Withdrawal 1	\$ -	
Ending Balance	\$ 25,153.04	
<u>115-60 Unemployment Fund</u>		
Beginning Balance	\$ 10,672.77	
Deposit 1	\$ -	
Interest / Fees	\$ 29.16	
Withdrawal 1	\$ 118.35	Transfer to checking to offset expenses
Ending Balance	\$ 10,583.58	
<u>115-61 Woodlawn Cemetery</u>		
Beginning Balance	\$ 3,189.43	
Deposit 1	\$ 3,372.30	Deposited matured CD into savings
Deposit 2	\$ 600.00	Sale of two lots
Interest / Fees	\$ 10.10	
Withdrawal 1	\$ -	
Ending Balance	\$ 7,171.83	

The Information contained in this report was taken from TRIO (town accounting system) and verified by a review of the year end account statements from Norway Savings Bank.

2015 Unpaid Taxes

Aggranis, Nicholas & Nicole	\$258.51	
Ames, Andrew & Donna	837.14	
Andrews, Lenita	130.90	
Andrews, Stacy & Richard	3,567.44	
Angelides, Paul & Sharon	384.10	**
Applin Family	1,512.86	
Arsenault, Alfred & Leona	324.33	*
Austin, Linda L	182.40	
Baker, Lyndsay	167.50	
Barker, Eva heirs of Richard & Theresa	1,787.90	
Barker, Richard & Theresa	855.30	
Barker, Richard & Theresa	588.24	
Bean, Rodney & Sonja	560.80	
Beaudet, Manley	235.60	
Beaulieu, Michael & Donna	220.20	
Bernhard, Suzanne	153.08	*
Bernier, Ellen	692.33	*
Berry, Mark	235.60	
Boudah, George	1,131.23	
Brabander, Daniel & Jennifer	1,632.29	*
Brainerd, Paul & Beth	266.99	**
Branch, Guy & Kelly Crosby	1,280.98	**
Brandley, Kelly	605.57	
Brett, Dan	62.50	
Brown, David C III	2,651.64	
Brown, Darryl & Sharon	313.88	
Brown, Darryl	361.00	
Brown, Geoffrey (new owners)	1,733.71	
Bruns, Benjamin T	1,160.99	
Byrne, William R. Jr	486.40	
Camp Wigwam Inc	11,049.38	*
Churchill, Carl O	1,129.95	
Cistecky, Jiri	209.76	

Cistecky, Jiri & Ondrej	224.20	
Clark, Frank & Thomas	224.20	
Cleveland, Jerome & Rebecca	705.96	
Cleveland, Jerome & Rebecca	2,519.55	
Coffin, Fred	575.32	
Coffin, Fred	703.99	
Connors, Claire	1,567.12	
Cook, Christina c	220.40	
Cooper, Murray & Sadie Heirs of	486.40	
Cotton, Leonard & Jacqueline	1,169.18	
Coupe, Albert & Lorna Curley	2,495.99	
Crawford, Jason & Erica	152.11	
Crowly, Paul	2,138.11	
Curtis, Ann	1,043.25	
Curtis, Robert & Diana	2,116.75	
Cushing, Jessica M	756.93	
Dilks, Harold & Mary	75.92	
Dilks, Robert	184.88	
Diomedede, Carol	70.88	
Doucette, Andrew	45.60	
Ducy, Gilbert Ducy	1,483.67	
Dyer, Darren	3,347.04	
Dyer, Darren (New Owner)	1,019.28	
Dyer, Darren & Jeffrey	228.76	
Edmunds, Paul & Belinda	914.66	
Emerson, Katy & Alyssa & Andrew	1,394.51	
Farrell, Dana	2,204.91	
Farrell, Dana & Jeremy	1,151.95	*
Ferro, Michael	1,434.97	
Finn, Michael & Colleen	463.30	
Francis, Lon & Joan	434.61	*
Frechette, Ruth	243.72	*
Fulcher, Rodney E	152.00	
Gagne, John & Rodney & Jo Ellen	1,188.61	
Gammon, Stacy	581.40	
Greenleaf, Douglas	847.86	

Grover, Dana	1,534.97	
Grover, Daniel R	1,975.62	**
Hall, Adam	584.74	
Hamlin, Gary & Family	505.64	*
Harmon, Stanley	571.75	
Hatch, Chester G	374.76	
Hatstat, Diane	80.03	
Heath, Jamie & Tamara Billings	1,410.33	
Hemphill, Gary F	76.00	
Henderson, Barry H	807.12	
Hill, Dolores	61.10	
Holmberg, Russell & Helen	109.59	
Howard, Henry	2,622.08	
Howard, Jean R	1,145.47	
Hudlin, Derek & Stacy	87.78	*
Hutchinson, Bart	52.44	
Hutchinson, Bart & Linda Morin	139.08	
Iacono, Betty Jean	1,477.22	*
Jennings, William D. Jr	638.40	
Jennings, William D. Jr	76.00	
Jennings, William D Jr	1,336.08	
Judkins, Richard & Kathleen	758.94	
Kean, Jaimie & Jeremy	102.62	*
Kelly, Cheryl	246.64	
Kenney, Edward & Karen	133.16	*
Kimball, Douglas & Becki J	204.17	
Kimball, Wade	1,346.34	
Kirchner, Wilberta F	22.02	*
Lacey, Ron & Angela	223.56	
Landesberg, Roy & Lydia	15.22	*
Langella, David & Cindy	80.55	*
Layman, Chris	258.13	
Layman, Rob	183.21	
Leach, Mathieu	133.91	
Leclair, Kathleen	330.07	
Leger, Rick & Tina	172.25	

Leino, Paul A	1,126.09	
Lemmon, Jeffrey	3,096.32	
Libby, Janet & Kathy Cross	137.59	
Lilly, Joshua & Jess	1,612.72	
Lott, Michele	140.08	
Lovell Lumber Co Inc	385.32	
Lynch, Benjamin	152.00	
Mancini, Joseph & Karen	3,482.32	**
Marchant, David & Annette	136.04	
Marchant, Scott & Jennifer	147.53	
Martin, Stacy & Louis	78.54	
Mason, Gregory (new owner)	1,481.62	
Mayberry, Dorothy & Rita Charles	545.83	
Mayberry, Dorothy & Rita Charles	2,093.60	
McAllister, Margaret & Heirs of Eugene	1,035.65	
McAllister, Mark	929.25	
McDaniels, William A Heirs of	1,460.80	
McGee, Gerald & Lisa (sold)	722.38	
McLaughlin, Kenny	300.58	
Mead, William Jr & Jun Hou	417.09	
Meador, Patricia M	1,834.64	
Meehan, William III & Nancy	376.20	
Mentus, Karen	37.24	
Mercer, Linda M	1,035.08	*
Merrill, Tony	171.76	
Millett, Cathlean	152.00	
Milley, Kathleen	641.06	
Modem Wavs Inc	1,342.16	
Moors, Russell	1,873.40	
Morey, Wayne a	997.88	
Murray, Michael & Jill	99.50	
Nadeau, Robby & Christine	202.43	
Nelligan, Kevin & Annette	54.15	**
O'Hare, Nony M	746.09	
Olson, Stephen E	1,953.66	
Olson, Stephen E	2,360.64	

Pamaha, LLC	1,451.60	
Pappas, Lee & Jayne	803.58	
Paradis, Barry S	719.37	
Paris Holdings LLc	12,375.84	**
Parsons, Jeff	65.36	
Pelletier, Charles & Eris	1,549.94	
Pelletier, Charles & Eris	712.96	
Pike, Kelly	1,429.56	
Pinecliff Realty Irrevocable Trust	2,149.74	
Plourde, Amy & Gary	194.82	
Porter, Dale E	1,197.15	**
Powers, Sandra & Ilona Louis	152.00	
Powers, Sandra & Ilona Louis	767.60	
Preble, Lawrence Heirs of	987.39	
R. Rolfe Corp	212.80	
Reagan, Marla	423.56	
Reed, Lori (Auburn Savings)	1,352.72	
Rice, Todd & Nicole	279.59	
Richard, Pierre & Sarah	1,714.41	
Richard, Roger e	959.20	
Richardson, Rex W	545.68	
Ridlon, Hazel	521.74	
Rolfe, Edwin R	212.80	
Rolfe, Edwin III	313.88	
Rolfe, Edwin R. Jr	224.20	
Rolfe, Joseph H	510.72	
Rose, Jolene	1,254.59	
Ross, Robert Jr	10.72	
Rugg, Carlene	488.98	
Ryan, Christine & John Cleary	358.72	
Ryan, Michael J	236.21	
Sanborn, Paul M	938.75	
Sanborn, Paul M	410.40	
Sanborn, Paul M	902.88	
Sandoval, Joan	747.84	
Sargent, Lynn & Job	1,174.98	

Scheerer, Donna	523.41	
Schiffman, Jacob & Robert	6,276.08	
Scott, Robert W	383.57	
Scouler, Robert & Kellianne	166.68	
Seams, Dale C	2,166.41	
Searles, Kemsan	129.73	
Searles, Kristen	133.76	
Sherburne, Dan	113.24	
Sherburne, Dave & Sue	194.30	
Simmons, Nijkos S. Ley	553.65	*
Simpson, Anthony & Joy Kish	2,113.64	
Skymount III LLC	805.75	
Slocomb, Claudia B	406.83	*
Smart, Wayne Sr.	1,751.04	
Smith, Daniel & Melanie	339.95	
Smith, Joey & Norma	787.09	*
Soundview Home Loan Trust	1,277.56	
Stanton, Tonia	635.36	
Sterry, Gail	481.08	
Stevens, Margaret	516.50	
Stickney Rebecca	50.92	
Studley, Kerrie M	299.44	
Sumner, Corey & Jen	114.49	*
Swan, Kevin	261.44	
Talbot, Pamela	840.33	
Taylor, Martha	3,454.79	*
Thompson, Daniel Sr & Jr	484.62	*
Thorman, Christopher G	2,017.04	
Thorman, Christopher G	367.84	
Torrey, Carolyn	387.28	
Troy, William H III	1,218.28	
Troy, William H III & Joanne	758.33	
Tryder, Robert & Marlene	88.92	
Verrill, Donna	315.40	
Verrill, Donna	157.20	*
Verrill, Michael & Lynn	74.94	

Wagner, Evelyn S & Marc	3,559.22	
Warren, Wayne Jr	1,019.28	
Waterman, Kirk O	492.04	**
Weymouth, Greg & Heirs of Wes & Gayle	822.32	
Weymouth, Wanda	547.58	
Whiting, Wendy	1,216.64	
Whitt, Scott H	429.70	
Williams, Norma & Heirs of George	1,351.97	
Winiker, David P	1,547.36	
Winiker, David P	152.00	
Wright, Stanley & Dianna	2,060.36	
Zutter, David	<u>724.96</u>	**
Balance	207,759.25	
*Part-Payment		** Paid in Full
Received as of 1/26/16	\$26,264.90	

PERSONAL PROPERTY

AT&T	640.45	*
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2014 TAX LIENS

Andrews, Stacy & Richard	3,581.30	
Beaulieu, Michael & Donna	251.23	
Cleveland, Jerome & Rebecca	2,553.04	
Coffin, Fred	625.99	
Coffin, Fred	757.87	
Cook, Christina C	49.39	*
Crawford, Jason & Erica	149.79	
Cushing, Jessica M	805.36	
Dilks, Harold & Mary	132.73	
Dilks, Robert	240.20	
Doucette, Andrew	102.78	
Ducy, Gilbert Sr	1,527.97	
Dyer, Darren	3,366.61	

Dyer, Darren & Jeffrey	283.69	
Fitzgerald, Pete & Janice	174.73	
Flanders, Amanda	207.87	
Hall, Adam	638.29	
Hatch, Chester G	430.89	
Heath, Jamie & Tamara	1,460.47	
Hemphill, Gary F	132.81	
Henderson,, Barry H	854.93	
Holmberg, Russell & Helen	166.43	
Jennings, William D Jr	654.30	*
Jennings, William D Jr	1,380.39	
Kimball, Douglas & Becki	259.39	
Leino, Paul A	224.81	**
Marchant, Scott & Jennifer	203.46	
Mayberry, Dorothy & Rita Charles	596.86	
Merrill, Tony	227.39	
Millett, Cathlean	207.87	
Modem Wavs Inc	1,390.13	
Morey, Wayne	1,056.83	
Pappas, Lee & Jayne	854.44	
Paradis, Barry S	771.27	
Pike, Kelly	1,479.46	
Preble, Lawrence E Heirs of	1,032.99	
R. Rolfe Corp	385.02	
Reed, Lori A	1,400.57	
Rice, Todd & Nicole	358.81	
Richard, Roger E	203.76	*
Richardson, Rex W	596.71	
Ridlon, Hazel	576.07	
Rolfe, Edwin R. III	267.92	
Rolfe, Edwin R Jr	279.19	
Rolfe, Edwin R. III	374.50	
Rolfe, Joseph H	562.18	
Ryan, Christine & John Cleary	412.05	
Ryan, Michael J	291.04	
Scheerer, Donna	574.71	

Schiffman, Jacob & Robert	6,209.14
Scouler, Robert & Kellianne	208.11
Smith, Daniel & Melanie	393.51
Sterry, Gail	535.91
Stevens, Margaret	322.52
Swan, Kevin	315.96
Thorman, Christopher G	1,883.87 *
Thorman, Christopher G	421.06
Waldeier/Applin Family	660.99 *
Whitney, Jonathan	367.76
Whitt, Scott H	491.90
Wright, Stanley & Dianna	2,097.56
	49,024.78

*Part-Payment ** Paid in Full



EMERGENCY REPAIR - Maine Department of Transportation crews worked until dark on Thursday, Sept. 17, and throughout Friday replacing the defective old box style stone culvert on Sweden Road. A sinkhole opened up in the road requiring the state to undertake immediate emergency repair measures. The road was shut down for two days, reopening early Friday evening. The disturbed strip of highway was paved on Monday, Sept. 21.

2013 TAX LIENS

Cleveland, Jerome & Rebecca	2,599.03	*
Coffin, Fred	724.56	
Coffin, Fred	310.27	*
Cushing, Jessica M	811.60	
Dilks, Robert	154.00	
Emerson, George Heirs of	1,133.85	**
Hall, Adam	519.74	
Henderson, Barry H	861.17	**
Judkins, Richard & Kathleen	813.58	
Mayberry, Dorothy & Rita Charles	603.10	
Millett, Cathleen	124.29	*
Morey, Wayne A	939.46	
Pappas, Lee & Jayne	860.68	
Paradis, Barry	741.76	*
Pike, Kelly	904.24	**
R. Rolfe Corp	391.26	
Reed, Lori A	1,283.45	
Richardson, Rex W	602.95	
Ridlon, Hazel	582.31	
Rolfe, Edwin R. Jr	285.43	
Rugg, Carlene	549.95	
Scheerer, Donna	580.95	
Scouler, Robert & Kellianne	248.35	
Simmons, Nijkos S. Ley	311.45	**
Thorman, Christopher G	575.92	**
Thorman, Christopher G	372.34	**
Wagner, Evelyn & Marc	3,594.30	**
Whitt, Scott H	497.89	
	<hr/>	
	12,310.66	

*Part-payment

** Paid in full

BIRTHS

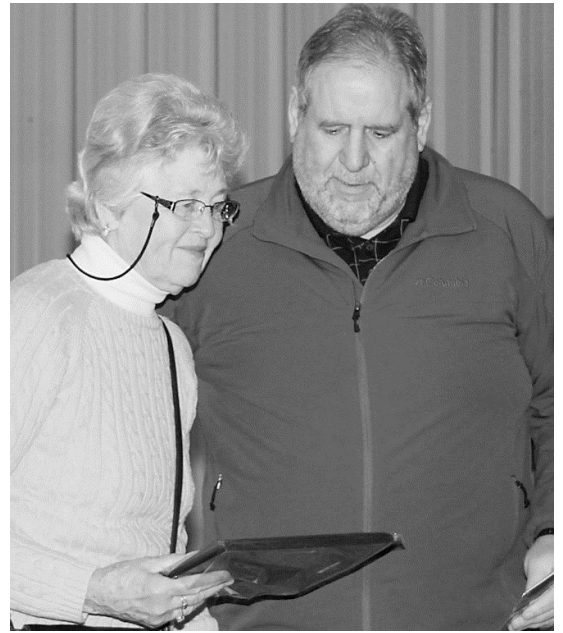
Maine law prohibits towns from listing birth details in their annual town reports. There were two in 2015.

MARRIAGES

Ellington, Daniel & Kristen Drew	Jan 09, 2015	Minot
Daggett, Jonathan & Jennifer Ross	May 13, 2015	Waterford
Bolesta, Reinhard & Lisa Devens	Jun 06, 2015	Waterford
Jessen, James & Katerine Henley	Jun 20, 2015	Waterford
Seams, Dale & Lisa Wilson	Jun 27, 2015	So. Paris
Porter, Travis & Kimberly Koltz	July 30, 2015	Waterford
Blasko, Timothy & Brittany Horgan	Aug 01, 2015	Waterford
Merrill, Jeffrey & Stefanie Gillingham	Aug 08, 2015	Waterford
Dube, Jeromy & Courtney LaPlante	Aug 22, 2015	Waterford
Schaaf, Peter & Allison Gletow	Aug 29, 2015	Waterford
Strauss, Jesse & Christina Stocker	Sept 19, 2015	Waterford
Laramee, Erik & Lori Allen	Sept 26, 2015	Lovell
Daniels, Christopher & Denise Hauber	Dec 10, 2015	Waterford
Almodovar, Michelle & Jennifer Karpf	Dec 22, 2015	Waterford

DEATHS

McGaughran, Virginia	Jan 5, 2015	90
Purdy, Marjory	Jan 5, 2015	85
Roak, Hugh	Jan 5, 2015	85
Menke, Elizabeth	Jan 20, 2015	84
Pike, Wayne	Feb 19, 2015	58
Kimball, Marjorie	Feb 21, 2015	93
Osgood, Chester	Mar 26, 2015	84
Roy, Thomas	May 3, 2015	54
McAuliffe, Evelyn	June 9, 2015	85
Millett, Ralph	July 11, 2015	80
Boyle, Michael	Aug 3, 2015	61
Allen, Jeffrey	Oct 6, 2015	67
Bryer, Michael	Oct 8, 2015	55
Barker, Eva	Oct 12, 2015	77
Larsen, Elizabeth	Oct 20, 2015	90
Peterson, Daniel	Nov 20, 2015	21
Maxfield, Delmore	Nov 21, 2015	91
Mayberry, Dorothy	Dec 31, 2015	85



TOWN MEETING 2015 -
Above , Gere O'Donnell, president of the Waterford Library, points to a story in the Mutiny Brook Times about the new librarian. Above right, Selectman Wyatt Andrews presented Phyllis Hunt with a plaque in memory of her late husband, former Selectman Richard Hunt. At left, James and Caren Long study the town report and at right are Peg and Tom Boughter Sr. Below are SAD 17 Directors Barry Patrie and Judy Green.



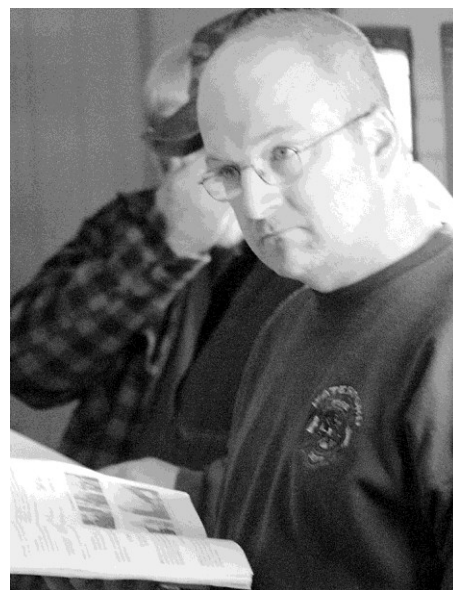
WATERFORD SPORTS & REC

In December of 2014, I approached selectmen to learn more about their vision for our sports and rec program. After some lengthy discussions, they offered me the job of director. My goal was simple — get things back on track as best I could by bringing organization and enthusiasm to our programs while enhancing community involvement. I admit that one person organizing all this while working a full-time job, coaching sports and raising a family with three kids who participate in different sports themselves was no easy task.

While getting parents and others involved has been a struggle, I have found a great joy in seeing our youth benefit from having these opportunities. As they play, they are also building self-esteem and character as well as learning teamwork and comradery. The kids have been rewarded with tremendous fan support from townspeople. Often I witnessed people with no family involvement attending events to root the youngsters on. Thank you to all for the ongoing support of our kids. It takes the backing of a community and we have a great one.

Learning on the job lead to a lot of last-minute changes and program adjustments. I appreciate the support and understanding shown me in the early days, but it has all been worthwhile with the amazing help of those that stepped up as well as from my fellow coaches. I also feel fortunate that we were able to find a miracle swim instructor to revive the defunct swim lesson program.

I appreciate the confidence and support that selectmen placed in me to put all this in motion. But we are not done. The next necessary step is to form a committee that will bring renewed enthusiasm. It is vital to have interested residents step forward and lend their knowledge and expertise. You don't need to have a child involved to get involved. We need YOU now more than ever. Meetings will be held once a month in 2016. More voices mean more options and better programs.



Pat Lawler

You have shown your financial support for the program by your vote at town meeting each year. We also need a little bit of your time. Please contact Brenda or Betty at the town office if you're interested.

Thank you for all your support this past year. I look forward to an even more prosperous 2016.

Patrick Lawler
Waterford Sports and Rec Director



Waterford Library

Last year in our 2015 Town Meeting Report, the Board of Trustees shared our vision of the Waterford Library as a community place where people go not just to borrow books and films, but also to spend time with other community members, to meet old friends and make new ones. This year we expanded this vision to include collaboration with other town organizations in a spirit of sharing, mutual support, and cooperation for the overall benefit of our community.

In 2015 we welcomed our new librarian, Heather Silvia, who brought with her a new energy to engage more children and families. Building on the groundwork laid by her predecessors Dorthe Hillquist and Dianne Barth, Heather has focused her unique creativity on new programs such as the popular MINECRAFT CLUB for children and young adults and THE ADULT COLORING NIGHT. A high point for family activities was the special Sound of Music Night to commemorate the 50th anniversary of the musical.

Volunteers have always been the foundation of Library operations and this year their activities culminated in the establishment of the popular Friday Coffee Café spearheaded by volunteer Carol Madsen and former Trustee Karen O'Brien. "Regulars" and newcomers on their way to the slopes and camps drop in for coffee, conversation and comradery. Coffee and home-baked treats

are free but donations are welcome. This year generous participants donated enough funds to support youth activities such as the plays last fall at the Waterford and Harrison Schools. Attendance this year at the Café has topped 1,000.



Perhaps the most successful programs during 2015 were our collaborative programs such as the Halloween "Trunk or Treat" event in collaboration with the Waterford Fire Department and the Congregational Church; the Christmas Program with the Church and the Wilkins House; the Waterford Farmers' Market Association's potluck and showing of "Growing Local" to foster support of our local farmers; and the Community Garden Raised Beds Project to support the Sweden Food Pantry. The many volunteers who built the garden beds behind the library,

seeded, weeded and reaped the harvest of 285 pounds of fresh produce are to be applauded. Plans are now under way to expand the participation of more local organizations and coordinate the varieties of produce and quantity that will be available for the Sweden Food Pantry.

As we look to 2016, plans are under way to repeat our popular and successful fundraiser Silent Auction Gala that will take place on Aug. 13. Please keep us in mind as you consider recycling old treasures and collecting new ones! Mark your calendars now to join us for wine, appetizers and bidding fun on a variety of items, gift baskets, restaurant coupons and more! Proceeds this year will benefit our SHED IMPROVEMENT PROJECT so remember, "Tuxedos optional...wallets are not!"

Once again, the Trustees of the Library thank the Town of Waterford for your annual support. Without that support, the Library would be just 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

Photos: Dan & Kathy Graney arrived for the "Sound of Music" event dressed for the event. Al Struck also dressed in appropriate attire played his clarinet. (Bob Spencer photos)

Parks Committee Report

This year saw some trail maintenance on Mt. Tire'm. The fallen trees, as well as several other leaning and damaged trees, were cut and removed. Next spring there are plans for more trimming to improve the view at the summit.

Bear Pond Park saw the addition of three sets of benches that can be transformed into picnic tables. Tyler Rondeau chose to do this project for his Eagle Scout Award. Congratulations to Tyler!

Judy Haynes donated a concrete picnic table for Werner Park in memory of her husband William W. Haynes. Jeff Ward provided a concrete base for the table as well as installing it.

The Town Beach picnic table was stained to preserve it. Bruce and Linda Peterson donated and installed an umbrella for enhanced usage.

The Farmers Market in the Commons on Mondays continues to grow and be a success.

Other small maintenance problems were addressed as necessary. A heartfelt thanks goes out to the folks mentioned above for their contributions to preserving and enhancing our parks, and to any other of the unnamed individuals who continue to help in our efforts.

Waterford is blessed with natural beauty. Each of our eight parks has something unique to offer our residents. We strive to appreciate, preserve, protect, and enjoy these communal spaces.

Respectively submitted,
Mary Ann Holme

Waterford Historical Society

The 2015 program of the Waterford Historical Society began with the annual meeting at our traditional venue, the Old Town House, on June 11. Our speaker was Jim Dover of Bridgton. A geologist, formerly with NOAA, Jim presented the fascinating and often overlooked prehistory of Waterford and vicinity. We learned about the origins of the topography of our town and how volcanic and glacial events shaped this area.

On June 19, we were treated to a buffet dinner prepared by the management and staff of Birch Rock Camp. Food was excellent and plentiful, and entertainment was provided by Edward Gabrielsen, singer and musician, who stepped in at the last minute through the efforts of Bonnie Parsons and Joy Plate.



Bob Spencer, vice president

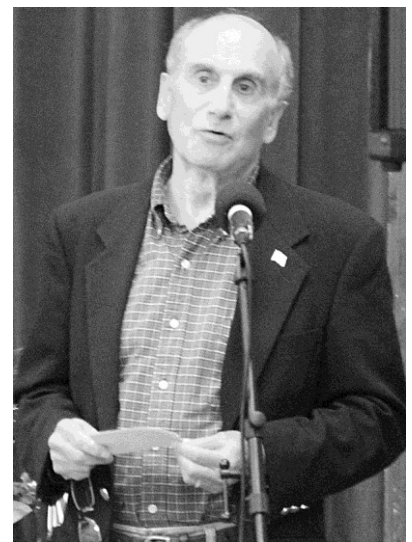
On July 9, through the efforts of Bob Spencer, we enjoyed a program on “Rocks and Minerals in Waterford.” This was a great follow to the Jim Dover presentation the previous month. It was an eye opener to learn that Waterford had several active mines at one time. Who knew? Two days later, Bob led a tour of a local mine with several hardy individuals. A lot of fun for those who attended.

On August 13, we were hosted by the North Waterford Congregational Church to learn about North Waterford before and after the fire that nearly wiped out that section of town in 1900. Nancy Marcotte was the principle presenter that evening and she also provided several photos that illustrated the contrast between the before and after.

At the September 10 program, David Sanderson presented a comprehensive look at the land and homes of David McWain and the history of McWain Hill from 1690 to 1835.

The October 8 program was unique in that Kathy and Dan Graney assumed the identities of Mr. & Mrs. Nathaniel Rounds as they led a tour of their antique residence in South Waterford. The large crowd squeezed into the various rooms, hallways and stairways to learn about the history of the house and the Rounds family that once occupied it.

The final presentation of the season was held on November 12 at the Wilkins House where Dr. Stanley Howe of Bethel spoke about the role of local people in the Civil War. Bill Colbath and Henry Plate brought examples of Civil War era weapons. Bill also spoke at some length about the likely route of the Underground Railroad that may have seen escaped slaves passing through Waterford.



Ted Gerber, president

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.

Our next challenge on the Common may be replacing the ash trees that may fall victim to the Invasive emerald ash borer, which is moving closer to us every year.

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 and Meg and Whizzer Wheeler. Treasurer Quentin Stockwell’s 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 44 years. Volunteers and gifts in memory of others are always welcome.

Respectfully submitted by:



Quentin F. Stockwell, Treasurer

CHRISTMAS TREE LIGHTING – Thanks to the volunteer efforts of Todd & Tim Sawyer, Sheldon Rice and James & Eric Long, LED lights were replaced on the blue spruce on the town Common just in time for the holiday season. At left, Sheldon and Eric worked from the top down. At right, Todd works the ground side during the stringing operation. The tree also received a needed trimming.

Waterford Planning Board

In 2015, the planning board reviewed and approved four applications under the Shoreland Zoning Ordinance to build or relocate structures in this zone.

A letter was received regarding the possibility of reopening the Wesleyan Church in South Waterford for regular summer services. The board determined that additional review was necessary before an approval could be attained. The proposal was subsequently withdrawn.

The board was consulted on two new farm stands and it was determined that both qualify as home occupations and, at this time, do not need further review.

Two additional uses were proposed at Camp Fernwood Cove on Island Pond. The first was using the existing facilities at Fernwood Cove to host the Boxberry School. The second use was after-school programming for students of the Boxberry School or other interested youth. As proposed, both were considered to be a minimal expansion of the existing use of the facility and Site Plan Review was not deemed to be triggered.

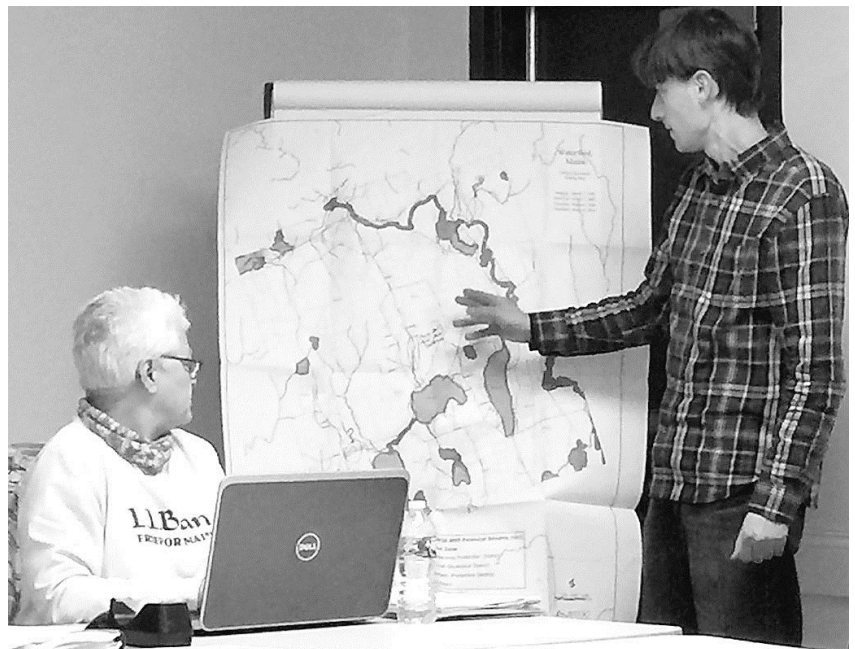
A proposed road relocation within the existing Camp Joseph subdivision is currently being reviewed by the board. Also, preliminary discussions and a site walk were held for a possible new subdivision on McWain Pond.

The board was consulting regarding several divisions of an existing property on Bear Pond. After reviewing the material submitted, the board determined that as currently proposed, the development would represent a subdivision and would require board review and approval.

Proposed changes to the state shoreland zoning guidelines were discussed at several meetings and the board is proposing adopting the standards at the next town meeting. A public hearing regarding the proposed changes was January 20.

Respectfully submitted,

Colin Holme
Planning Board Chairman



Planning Board Chairman Colin Holme explained proposed changes in the Shoreland Zoning Ordinance at the Jan. 20 public hearing.

Plumbing Inspector's report

During 2015, I issued nine new subsurface wastewater permits and four internal plumbing permits.

Prentiss T. Kimball
Plumbing Inspector

Animal Control Officer's report

230	Total complaints	
2	Animal Trespass complaints	<i>Generally, I visit the town on a daily basis.</i>
4	Animal bites	<i>Reminder: Rabies is fatal. For your safety,</i>
9	Dog pickups	<i>please vaccinate your dog and cat.</i>
17	Cat complaints	

Robert Larrabee
Animal Control Officer

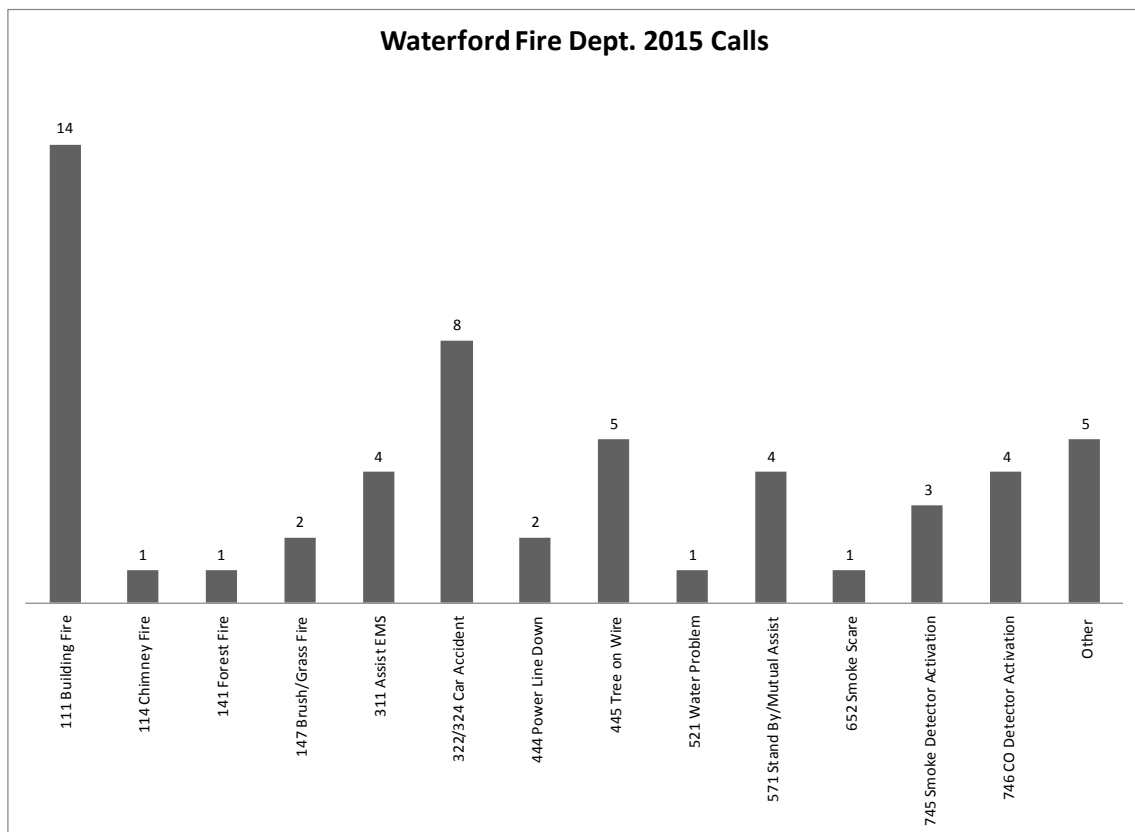
Waterford, Albany, Stoneham Transfer Station

As always, we are deeply appreciative of our wonderful Transfer Station attendants, Chris Purdy and Bob Kimball, who along with Brad Grover's management, keep the Transfer Station operating so efficiently.

The Transfer Station now recycles all batteries including alkaline. In 2015 we signed up with Battery Solutions, from March to September we filled our first 55 lb. bucket and the second one was filled by December.

On November 25 the WREC kids (Waterford Recreation & Enrichment Club) picked up the trash around the periphery at the Transfer Station, you know, the loose stuff that blows around and gets caught in the tree line, etc., after which they went to Melbys for pizza. Many thanks for their efforts! As usual, the Take It or Leave It Freecycle Center is popular and always busy. Thanks to volunteer Deb Howe for her tireless effort in keeping it organized.

Sincerely,
Donna McCarraher, Chairperson
Transfer Station Committee



ELM VALE CEMETERY ARCHES - Justin Grover is shown attaching the lettering for Elm Vale Cemetery in August, signaling the completion of the arch rebuilding project by PDJ Construction of Waterford. The historic arch restoration was funded entirely from donations. A new fundraising campaign will begin this spring to restore the easterly archway.

STONEHAM RESCUE DATA REPORT - 2015

Altered Level of Consciousness / Coma	4	1.85%
Assist Only	7	3.24%
Behavioral / Psychiatric Disorder	7	3.24%
Cardiac - Chest Pain	11	5.09%
Cardiac - Other	5	2.31%
Cardiac - ST Elevation MI	3	1.39%
Cardiac Arrest - Pulseless Electrical Activity	1	0.46%
Dehydration	3	1.39%
Diabetic Emergency	4	1.85%
Flu Like Illness	2	0.93%
Hemorrhage - Traumatic	4	1.85%
Hemorrhage - Vaginal	1	0.46%
Hypothermia	1	0.46%
Nausea / Vomiting (Unknown Etiology)	7	3.24%
No Apparent Illness / Injury	16	7.41%
Not Reported	1	0.46%
Obvious Death	4	1.85%
Other Illness / Injury	20	9.26%
Overdose - Drug / Medication	1	0.46%
Overdose - ETOH	1	0.46%
Pain - Abdominal (Non-Traumatic)	13	6.02%
Pain - Back (Non-Traumatic)	4	1.85%
Pain - Chest (Non-Cardiac)	6	2.78%
Pain - Extremity (Non-Traumatic)	6	2.78%
Pain - Head (Non-Traumatic)	1	0.46%
Respiratory Distress - Other	8	3.70%
Respiratory Distress - Pulmonary Edema	2	0.93%
Seizure I Convulsions	1	0.46%
Sexual Assault / Rape	1	0.46%
Stroke I CVA I TIA	2	0.93%
Syncope / Fainting	3	1.39%
Traumatic Injury - Abdomen	1	0.46%
Traumatic Injury - Back	4	1.85%
Traumatic Injury - Extremity	10	4.63%
Traumatic Injury - Head	5	2.31%
Traumatic Injury - Multisystem	3	1.39%
Traumatic Injury - Torso	2	0.93%
Weakness / General Malaise	13	6.02%
Unknown	27	12.50%
TOTAL	216	100%

Runs by Towns

Albany	9	4.17%
Center Lovell	2	.93%
Harrison	2	.93%
Lovell	45	20.83%
Norway	1	.46%
Stoneham	30	13.89%
Waterford	126	58.34%
Unknown	1	.46%
TOTAL	216	100%

Runs by Day

Sun	Mon	Tue	Wed	Thu	Fri	Sat
32	27	28	24	38	32	35

2015 Building Permits										
Map	Lot	Mon	Day	ATF	Name	Location or address	Type	Size	Est. Cost	Fee
14	13	1	15	*	Kimball, Winfield	185 Ben Hale Rd	oversize bldg	39'		50
32	3A	1	23		Ward, Jeff	98 Mutiny Brook Rd	addition	8'x40'	4,500	28
23	12	2	6		Sawyer, Tim	153 Loon Echo Trl	porch, dock	6'x10', 16'x16'	4,000	27
44	9	3	26		Boisvert, Wm & Rhonda	517 Blackguard Rd	porch	8'x26'	2,200	45
14	1	3	27		Schiffman, Mary Beth	158 Bear Pond Rd	dock	4'x40'		
64	6	3	30		Wright, Andrew	28 Copper Lane	garage (replace)	12.5'x22'	15,700	39
50	3	4	1		Yates, David	918 Waterford Rd	roof over pistol	160 sq ft	9,000	0
48	1B	4	6	*	Waterford Hist Soc	366 Valley Rd	shed	14'x20'		
28	7	4	15		Farber, Peter & Marjorie	116 Bear Pond Rd	house/garage, guest	8523 sq ft	300,000	323
24	7C	5	1	*	Kimball, Jason	306 Mill Hill Rd	deck	26'x8'x4'	2,383	\$25
22	40A	5	11		Blue Skye Partners	83 Mayflower Lane	dock	4'x10' w/strs		
63	3	5	11		Todd, Larry	381 Norway Rd	house	20'x30'	10,000	33
32	4	5	29		Pike, Steven	136 Mutiny Brook Rd	shed addition	8.5'x23.5'		
32	4	5	29		Pike, Steven	136 Mutiny Brook Rd	barn (replace)	30'x48'	20,000	0
31	7A	5	29		Bell, David	42 Bell Rd	hen house	10'x24'	1,000	25
28	14A	6	1	*	Kimball, Wade	218 Sweden Rd	shed	8'x16'	500	25
73	6	6	5		Cushman, Richard	367 Five Kezars Rd	dock	6'x20'		
73	15	6	12		Dennis Mercier/Tammi Lemay	74 Jewett Pond Rd	dock	4'x20' to 8'x10'HC	6,000	
49	11	6	29		Wilson, Patricia	78 Proctor Hgts Drive	house/garage	28'x44; 30'x40'	240,000	263
45	2	6	29		Eisenman, Louis	580 Blackguard Rd	deck	8'x16'	400	
37	1D	7	3		Dumont, Peter	1195 Norway Rd	pool slab	15'x30'	1,000	25
34	6A	7	17		Conway, Robert	47 Danjo Trai8l	carport	20'x28	5,000	28
17	3A	7	20		Joslin, Richard & Debra	592 Mill Hill Rd	shed	7.5'x10'	750	
17	32	7	24	*	Crocker, Robt & Lorna	44 Elliott Way	shed	8'x8'	900	25
75	42	7	24		Buck, Samuel	39 Bisbeetown Rd	trailer	10'x40'	5,000	28
8	3A	8	17		Parsons, Henry & Bonnie	93 Temple Hill	porch	5'x20'	7,325	29
30	6A	8	21		Hadley, Sherrie	216 Blackguard Rd	shed	12'x16'	1,000	
14	16A	8	17		Percival, David	47 Libby Road	carport	18'x20'	1,940	25
14	9B	8	17		Pike, Conrad	223 Bear Pond Rd	deck roof	12'x13		
10	2	8	17		Boughter, Tom Sr.	22 Waterford Rd`	shed	4'x4'	100	
71	3C	8	14		Libby, Mary	8 Sneak St	garage on slab	24'x30'	4,500	30
41	13	8	4		Waterman, Kirk	104 Proctor Hgts	house	24'x32'	8,500	31

39	36		9	28		Wheeler, Audrey	5 McWain Hill Rd	house	27.6'x48'	158,000	181
30	3		10	9		Gerber, Ted	474 Sweden Rd	barn	26'x40'	37,000	60
22	23		10	9		Orr, Richard & Courtney, Cynthia	68 Woodland Trail	house/garage	27'x30', 20'x27'	200,000	223
63	9		10	16		Allen, Scott	13 Higgins Rd	addition	30'x40'	50,000	73
64	27A		10	16		Howe, Rodney	108 Hunts Corner Rd	house	28'x42'	293,954	317
18	23		10	16		Truman, Todd	463 McWain Hill Rd	deck	528 sq ft	5,000	28
34	16		10	19		Merrill, Sharon	83 Valley Rd	shed roof	60 sq ft	200	
35	7-18		10	1		Seams, Dale	154 Passaconaway Rd	chicken coop	6'x8'	125	
6	7A		9	18	*	Sullivan, Edward	19 Old Pulp Mill Lane	shed	8'x8'	650	25
36	28C		10	23		Boyce, Christopher	175 McWain Hill Rd	shed	19'x20'	2,000	25
69	9		9	4		Goodnough, Jess & Jackson, Dan	859 Valley Rd	garage conversion	16'x18'	7,000	30
21	3		8	24		Brewster Fam Trust (Birch Rock)	293 McWain Hill	replace wash house	16'x34'	30,000	55
53	5 SL		10	21		Heath, Toby/Jodelle	674 Norway Rd	house/garage	42'x52'	200,000	223
17	13		11	16		Millett, Kevin	86 Deer Hill Rd	landing, steps	4'x8'	500	
31	18		11	6		Parmelee, Charles	386 Blackguard Rd	shed	12'x12'	2,500	
34	38		11	2		Tarbell, Charles	19 Johnson Rd	shed	6'x16'		
4	3BH		10	30		Shearwater (Fernwood Cove)	350 Island Pond Rd	house	25'x27'	70,000	93
26	22		12	28		Simmons, Daniel	31 Sweden Rd	staircase enclosure		100	
KBC	R15		1	12		Rae, Sean	65 Bayberry Cir, Bridg	deck	10'x33'	3,500	25
KBC	52		5	12		Tucker, Jeff	McWain Hill Rd	roof over deck	14'x40'	1,000	25
KBC	108		5	15		Farnum, Kevin	9 Briggs St W Paris	bunk house	8'x12'	800	25
KBC	41		5	22		Menkus, Karen	98 Hamlin Rd	replace roof		2,500	25
KBC	R3 6		6	5		Smith, Norman	14 Dixie Rd-Oxford	roof over trl/deck	16'x8'	500	25
KBC	59		6	29	*	Prince, Darren & Michelle	103 Mica Pt Rd Barrington NH	deck	8'x16'	300	50
KBC	33		7	13	*	Miller, Brian	3 Howard Ln Newton NH	roof over deck	12'x13'	900	50
KBC	87		7	17		Capuci, Richard	144 New Salem St Wakefld MA	shed	8'x10'	600	
										1,718,827	2662

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 \$25 penalty fee will assessed. Owners who fail to comply may have their cases turned over to the Animal Control Officer. All dogs must be licensed when they reach six months of age.