

2014

Town of Waterford Annual Reports of the Officers for the Year Ended December 31, 2014

Waterford (Me.). Municipal Officers

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Town of Waterford

ANNUAL REPORTS

OF THE

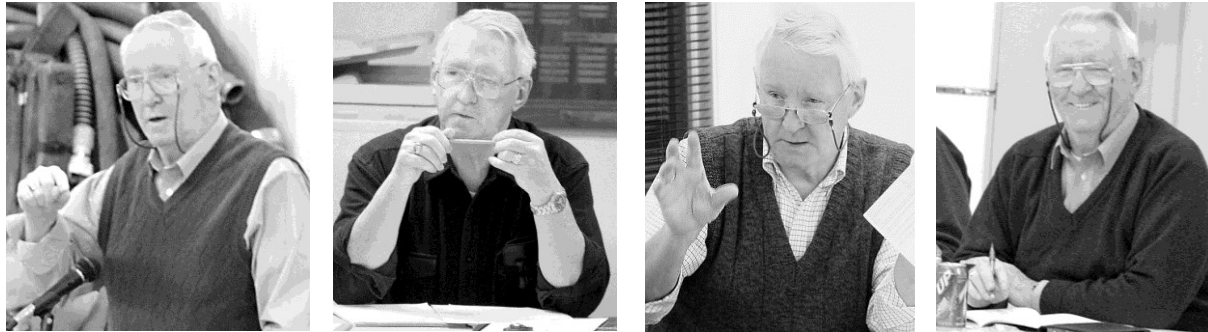
OFFICERS

FOR THE

Year Ended December 31, 2014

www.waterfordme.org

DEDICATED TO RICHARD T. HUNT SELECTMAN 2008-2014



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

RICHARD T. HUNT (Jan. 29, 1937 – Dec. 19, 2014)

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



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

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

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

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

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

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2014 WATERFORD TOWN OFFICIALS

MODERATOR

H. Sawin Millett,
Bill Haynes - Deputy

SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR

Randy Lessard (Chairman) - 2017
Richard T. Hunt - 2015
Wyatt A. Andrews - 2016
Betty Becker – Administrative Assistant

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

Brenda J. Bigonski
Betty Becker - Deputy

HIGHWAY DEPARTMENT

Bradley R. Grover (Road Commissioner)
Miles Millett – Deputy
William Murch
Albert Heath (Nov-April)

SAD 17 DIRECTORS

Judy Green – 2016
Barry Patrie – 2017

FIRE DEPARTMENT

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

FIRE WARDEN

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

APPEALS BOARD

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

PLANNING BOARD

Anthony Butterall (Chairman) - 2015
Colin Holme (Secretary) - 2015
Raymond Merrill – 2019
Bruce Sanborn - 2017
Philip D. Jendrick 2019 & Ted Gerber 2019
Tom Boughter Sr. 2019 & Charles Tarbell 2019, Alternates
Mary L. DeLorenzo (Recording Secretary)

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

Bill Haynes

PLUMBING INSPECTOR

Prentiss Kimball

ANIMAL CONTROL OFFICER

Robert L. Larrabee

CEMETERY COMMITTEE - BISBEETOWN

Janice Enman / Ellery Gammon / Priscilla Gammon / Wyatt Andrews

CEMETERY COMMITTEE – ELM VALE

Clara Hamlin / Bill Haynes / Gale Bell

FINANCE COMMITTEE

Anthony Butterall, Chairman

Cindy Mitchell, Secretary

Paul Legare / Dennison Raymond / Les Gammon

FORESTRY MANAGEMENT COMMITTEE

Dale Barker, Bill Haynes, Sheldon Rice, Tim Sawyer

GENERAL ASSISTANCE ADMINISTRATOR

Shannon Moxey

SPORTS & RECREATION COMMITTEE

Pat Lawler, Coordinator

Phil Jendrick / Caitlyn Merrill / Jasmine Merrill

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

TRANSFER STATION COMMITTEE

Donna McCarraher, Chairman

Alden Emerson / Dennison Raymond

PARKS COMMITTEE

Mary Ann Holme, Chairman

Cindy Mitchell / Roger Green / Peg Nation / Judy Haynes

Bob Mitchell (alternate) / Donna McCarraher

SENATOR, UNITED STATES SENATE

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

REPRESENTATIVE, US HOUSE OF REPRESENTATIVES

Bruce Poliquin
426 Cannon House Office Building
Washington, DC 20515
Phone: (202) 225-6306
<http://poliquin.house.gov/>

GOVERNOR, STATE OF MAINE

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

DISTRICT 14 STATE SENATOR

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

DISTRICT 95 STATE REPRESENTATIVE

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

SAD 17 SUPERINTENDENT

Rick Colpitts
1570 Main Street, Suite 11
Oxford, Maine 04270
r.colpitts@msad17.org
(207) 743-8972

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

Town report photos by Bill Haynes

IMPORTANT NOTICE TO TAXPAYERS

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

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

Municipal Valuation Report for CY 2014

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

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

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

Summary:	
15. Tax Commitment (Appropriations – Deductions)	\$2,831,001
16. Mill Rate (tax dollars per dollar of property value)	\$0.0143
17. Mill Rate (tax dollars per 1,000 dollars of property value)	\$14.30
18. Interest Rate (2012 Warrant)	7%

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

2015 Report of Assessment Review

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

From the Waterford Board of Selectmen

New Features:

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

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

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

Spending Comparison:

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

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

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

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

Waterford

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

2015 Budget Request:

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

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

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

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

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

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

What Can Be Done to Control the Mill Rate?

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

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

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

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

This Year's Annual Audit:

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

Audits basically have three purposes.

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

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

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

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

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

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

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

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

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



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

2015 ANNUAL TOWN MEETING WARRANT

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

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

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Waterford, qualified to vote in Town affairs, to meet at the Waterford Municipal Building in said Town on Friday, March 6, 2015 A.D. from one o'clock (1 p.m.) in the afternoon until five o'clock (5 p.m.) to act on articles 1 and 2.

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

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

ARTICLE 2: To elect the following Town Officers:

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

ARTICLE 3: To see if the Town will vote to charge the rate of SEVEN PERCENT (7%) INTEREST on taxes paid after December 1, 2015 or take action thereon.

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

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

ARTICLE 6: To see if the Town will vote to authorize the Selectmen to spend an amount not to exceed $3/12^{\text{ths}}$ of the budgeted amount of the 2015 Annual Budget during the period from January 1, 2016 to the March, 2016 Annual Town Meeting.

ARTICLE 7: To see if the Town will vote to authorize the Selectmen to make final determination regarding the opening and closing of roads to winter maintenance pursuant to 23 MRSA section 2953.

ARTICLE 8: To see if the Town will vote to authorize the Selectmen to dispose of town-owned assets with a value of \$10,000 or less under such terms and conditions as they deem advisable.

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

ARTICLE 10: To see what sum of money the Town will vote to raise and appropriate for the enforcement of STATE AND LOCAL ANIMAL CONTROL ORDINANCES.

The amount recommended includes the fee paid to Harvest Hill Animal Shelter

RECOMMEND:	\$5,567
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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 2014:	\$1,000

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

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

ARTICLE 13: To see what sum of money the Town will vote to raise and appropriate for a 1% discount on taxes paid within thirty (30) days of commitment.

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

ARTICLE 14: To see what sum of money the Town will vote to raise and appropriate for expenses related to a TAX ANTICIPATION NOTE.

RECOMMEND:	\$4,500
Raised from Taxes:	\$ 0
Carryover from CY 2014:	\$4,500

ARTICLE 15: To see what sum of money the Town will vote to raise and appropriate for UPDATING THE TAX MAPS.

RECOMMEND:	\$4,000
Raised from Taxes:	\$4,000

ARTICLE 16: To see what sum of money the Town will vote to raise and appropriate for a CERTIFIED ASSESSOR to update property valuations in preparation of a 2015 revaluation.

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

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

ARTICLE 17: To see what sum of money the Town will vote to raise and appropriate for GENERAL MAINTENANCE and the REPAIR AND UPKEEP OF VETERANS, AND NON-VETERANS, GRAVESTONES in BISBEETOWN CEMETERY.

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

Savings Account Balance (Bisbeetown)	2014	2013	2012	2011	2010
	\$5,312.90	\$5,300.82	\$5,287.59	\$5,847.92	\$6,679.11

ARTICLE 18: To see what sum of money the Town will vote to raise and appropriate for GENERAL MAINTENANCE and the REPAIR AND UPKEEP OF VETERANS, AND NON-VETERANS, GRAVESTONES in ELM VALE CEMETERY.

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

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

ARTICLE 19: To see what sum of money the Town will vote to raise and appropriate for GENERAL MAINTENANCE and the REPAIR AND UPKEEP OF VETERANS, AND NON-VETERANS, GRAVESTONES in PULPIT ROCK CEMETERY.

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

Savings Account Balance (Pulpit Rock)	2013	2013	2012	2011	2010
	\$29,688.55	\$29,022.49	\$27,154.50	\$25,625.63	\$24,239.06

ARTICLE 20: To see what sum of money the Town will vote to raise and appropriate for GENERAL MAINTENANCE and the REPAIR AND UPKEEP OF VETERANS, AND NON-VETERANS, GRAVESTONES in WOODLAWN CEMETERY.

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

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

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

RECOMMEND: \$2,435

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

RECOMMEND: \$ 0

ARTICLE 23: To see what sum of money the Town will vote to raise and appropriate for LOCAL FIRE PROTECTION.

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

Savings Account Balance (Fire Department)	2014	2013	2012	2011	2010
	\$36,409.69	\$47,795.43	\$41,241.51	\$30,000.43	\$29,850.44

ARTICLE 24: To see what sum of money the Town will vote to raise and appropriate for compensation on an annual basis to the WATERFORD FIRE CHIEF AND ASSISTANT CHIEFS:

RECOMMEND: \$7,500

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

RECOMMEND: \$3,120

ARTICLE 26: To see what sum of money the Town will vote to raise and appropriate to provide HEALTH INSURANCE for the full-time employees of the Town.

RECOMMEND: \$75,824

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

RECOMMEND: \$25,631

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

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

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

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

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

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

RECOMMEND: \$26,024

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

RECOMMEND: \$4,900

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

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

RECOMMEND: \$2,000

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

RECOMMEND: \$16,000

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

RECOMMEND: \$6,635

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

ARTICLE 35: To see what sum of money the Town will vote to raise and appropriate for the care of WATERFORD’S HIGHWAYS and BRIDGES.

RECOMMEND: \$224,589

ARTICLE 36: To see what sum of money the Town will vote to raise and appropriate as a WINTER SUPPLEMENTAL to provide for the care of the roads during the WINTER MONTHS.

RECOMMEND: \$118,214

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

RECOMMEND: \$7,216

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

ARTICLE 38: To see what sum of money the Town will vote to raise and appropriate to CONTINUE TARRING, SURFACING AND / OR RESURFACING WATERFORD’S ROADS.

RECOMMEND: \$200,000

ARTICLE 39: To see what sum of money the Town will vote to raise and appropriate for the SPECIAL EQUIPMENT ACCOUNT FOR THE FUTURE PURCHASES OF EQUIPMENT and vote to authorize the Selectmen to allocate money from the account should the need arise for a piece of equipment.

RECOMMEND: \$50,000

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

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

RECOMMEND: \$18,680

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

RECOMMEND: \$11,437

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

RECOMMEND: \$8,665

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

RECOMMEND: \$37,300

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

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

RECOMMEND: \$33,389

ARTICLE 45: To see what sum of money the Town will vote to raise and appropriate for LEGAL EXPENSES incurred by the TOWN.

RECOMMEND: \$40,000
 Raised From Taxes: \$10,000
 Roll From CY 2014: \$30,000

ARTICLE 46: To see what sum of money the Town will vote to raise and appropriate for TOWN OFFICIALS' SALARIES and to authorize the Selectmen to fix the salaries within this amount.

RECOMMEND: \$113,338

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

RECOMMEND: \$4,000

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

RECOMMEND: \$8,046

ARTICLE 49: To see what sum of money the Town will vote to raise and appropriate for the REMOVAL OF HAZARDOUS TREES.

RECOMMEND: \$4,000
 Raised from Taxes: \$ 0
 Carryover from CY 2014 \$4,000

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

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

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

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

RECOMMEND: \$5,500

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

RECOMMEND: \$169,031
 Waterford's approximate Share (65%): \$109,870
 Balance: Albany and Stoneham (35%): \$ 59,161

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

ARTICLE 53: To see what sum of money the Town will vote to TAKE FROM SURPLUS TO HELP REDUCE THE TAX COMMITMENT.

RECOMMEND: \$0

Savings Account Balance (Undesignated Surplus)	2014	2013	2012	2011	2010
	\$11,656.02	\$11,629.57	\$11,601	\$7,327	\$0

ARTICLE 54: To see what sum of money the Town will vote to raise and appropriate to repay the FORESTRY account for the purchase of the new dump truck that was voted on at the 2011 Town Meeting.

RECOMMEND: \$23,658

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

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

ARTICLE 55: To see what sum of money the Town will vote to raise and appropriate a SALARY INCREASE BUDGET for town employees that the Selectmen will distribute as part of an annual performance and salary review.

RECOMMEND: \$6,537 (3%)

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

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

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

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

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

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

RECOMMEND: \$6,400

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

ARTICLE 59: To see if the Town will vote to accept monies received from Oxford County for mutual aid provided to the Town of Albany by the Waterford Fire Department and to deposit that money into a special equipment account for future department purchases and vote to authorize the Selectmen to allocate money from the account should a piece of equipment become available during the year.

RECOMMEND (CY 2015): \$20,000

ARTICLE 60: To see if the voters will authorize the Selectmen to ACCEPT DONATIONS AND GRANTS offered to the Town when they deem them to be in the Town's best interest and to authorize the Selectmen to agree to those terms and conditions that may be set as conditions of the grants or donations and to appropriate any accepted grants or donations for the purposes stipulated.

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

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

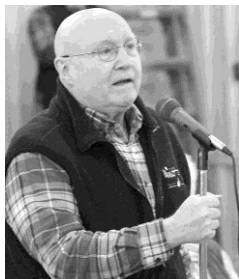
The Selectmen hereby give notice that they will have the Waterford Fire Station & Municipal Building open from 8 a.m. to 5 p.m. Friday, the sixth of March A. D., 2014 and Saturday, the seventh of March A.D., 2014, at eight-thirty in the morning (8:30 a.m.) for the purpose of the registrar correcting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

Given under our hands this February 11, 2014.

Randy S. Lessard (Chairman) – 2017

Wyatt Andrews – 2016

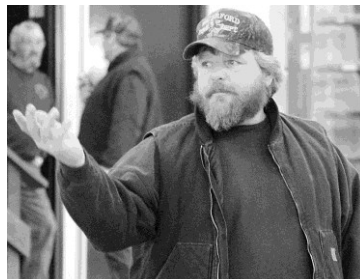
Town Meeting 2014



SAD 17 Director Barry Patrie



Road Commissioner Brad Grover



Fire Chief Adrien Morin



Carol Madsen, food bank volunteer



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



Proposed Change to the Waterford Site Plan Review Ordinance

From page 1 of the ordinance:
(changes underlined)

Section 3. APPLICABILITY

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

ARTICLE COMPARISON

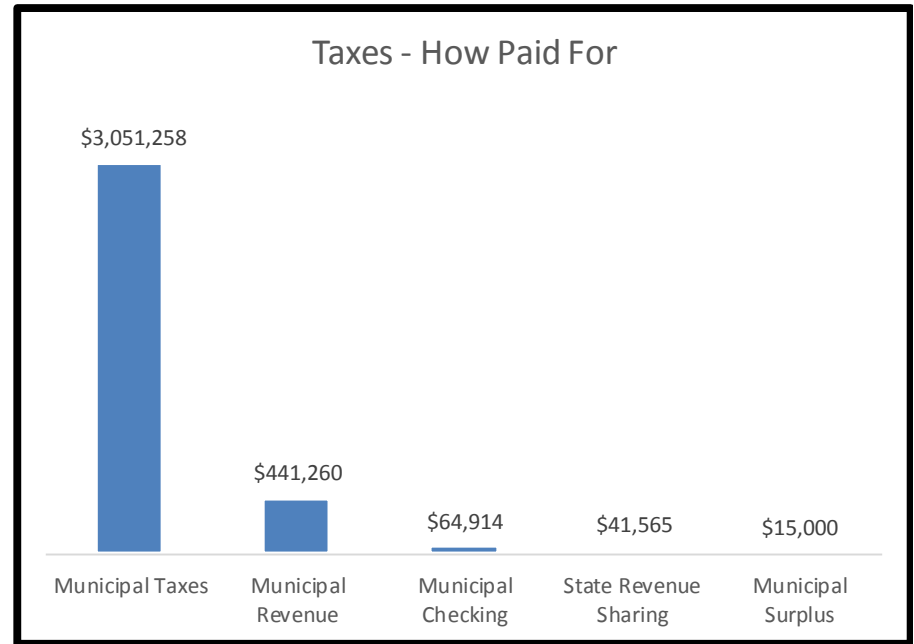
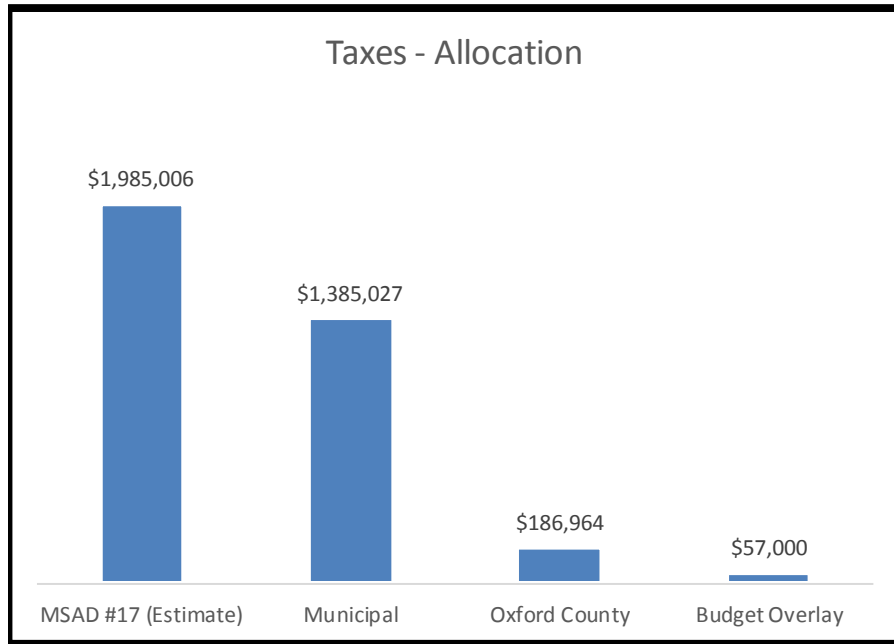
ARTICLE COMPARISON					Spending Trends			Budget Trends		
A	B	\	D	E	F	G	H	I	J	K
Article #	Description	2015 Budget - 2014 Budget	2015 Budget - 2014 Spend	2014 Budget - 2014 Spend	CY 2012 Spending	CY 2013 Spending	CY 2014 Spending	CY 2013 Budget	CY 2014 Budget	CY2015 Request
10	Animal Control	\$0	\$45	\$45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

ARTICLE COMPARISON – CONTINUED

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

ARTICLE COMPARISON – FINAL

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



BUDGET WORKSHEETS

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

WARRANT ARTICLE #11						
APPEALS BOARD	2015 Budget - 2014 Budget	2015 Budget - 2014 Spend	2013 Expense	2014 Expense	2014 Budget	2015 Request
055-060 Advertising	\$0	\$400	\$0	\$0	\$400	\$400
055-255 Legal Fees	\$0	\$285	\$0	\$0	\$285	\$285
055-470 Subcontractors & Hired Labor	\$0	\$315	\$0	\$0	\$315	\$315
055-505 Training	\$0	\$0	\$0	\$0	\$0	\$0
Totals:	\$0	\$1,000	\$0	\$0	\$1,000	\$1,000
Year End Balance (2014 Budget - 2014 Expenses):						\$1,000

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

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

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

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

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

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

Municipalities have a statutory duty to maintain certain veterans graves located in ancient burying grounds (private cemeteries established before 1880) and in public burying grounds. The municipality "shall keep in good condition and repair, all graves, headstones, monuments or markers designating the burial place of a said revolutionary soldiers or sailors or veterans of the Armed Forces of the United States of America who served in any war and shall keep the grass suitably cut and trimmed from May 1st to September 30th of each year". Municipalities are also required, at the direction of the municipal officers, to decorate the graves of veterans with an American flag and flag holder each year on the day that Memorial Day is observed. Further, each municipality is required, unless it will cause the municipality to incur additional expense, to ring any public bell within its possession and control at 11:00 am on Veterans Day. In addition, the municipality officers shall request that any other bell within the municipality be rung voluntarily at the same time on Veterans Day and shall take such steps as are necessary to properly coordinate public and volunteer efforts.

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

Perpetual Care Fund:

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

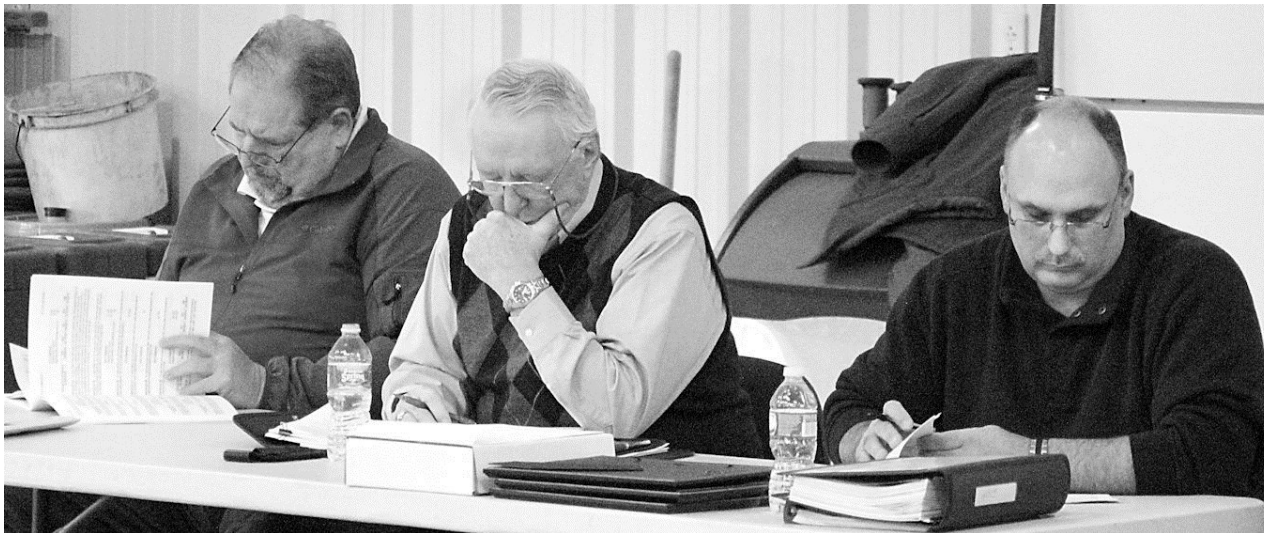
Title 13 M.R.S.A. Section 1221:

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



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

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



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

WARRANT ARTICLE #18						
CEMETERIES - ELM VALE	2015 Budget - 2014 Budget	2015 Budget - 2014 Spend	2013 Expense	2014 Expense	2014 Budget	2015 Request
112-060 Advertising	(\$100)	(\$192)	\$54	\$192	\$100	\$0
112-285 Mow ing	\$0	\$400	\$3,600	\$2,800	\$3,200	\$3,200
112-325 Printing and Copying	\$0	(\$5)	\$133	\$5	\$0	\$0
112-380 Repairs - Other Equipment	\$0	\$0	\$0	\$0	\$0	\$0
112-470 Subcontract & Hired Labor	\$0	(\$6,310)	\$655	\$7,310	\$1,000	\$1,000
112-475 Supplies	\$0	\$0	\$126	\$0	\$0	\$0
Totals:	(\$100)	(\$6,107)	\$4,568	\$10,307	\$4,300	\$4,200
Year End Balance (2014 Budget - 2014 Expenses):						(\$6,007)

Note:

1. Subcontract and Hired Labor was higher than budgeted. This was the repair of the gate that was funded via charitable donations.
2. If the gate repair were removed from from Subcontract & Hired Labor, spending would have been \$1,300 under budget.

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

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

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

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

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

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

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

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

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

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

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

WARRANT ARTICLE #30						
GRANTS - STONEHAM RESCUE	2015 Budget - 2014 Budget	2015 Budget - 2014 Spend	2013 Expense	2014 Expense	2014 Budget	2015 Request
430-165 Stoneham Rescue	\$0	\$0	\$26,024	\$26,024	\$26,024	\$26,024
Totals:	\$0	\$0	\$26,024	\$26,024	\$26,024	\$26,024
Year End Balance (2014 Budget - 2014 Expenses):						\$0

WARRANT ARTICLE #31						
GRANTS - LAKES CONSERVATION	2015 Budget - 2014 Budget	2015 Budget - 2014 Spend	2013 Expense	2014 Expense	2014 Budget	2015 Request
430-165 Keoka Lake Association	\$0	\$0	\$3,400	\$3,400	\$3,400	\$3,400
430-165 Lakes Environmental Association	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
Totals:	\$0	\$0	\$4,900	\$4,900	\$4,900	\$4,900
Year End Balance (2014 Budget - 2014 Expenses):						\$0

WARRANT ARTICLE #32						
GRANTS - WATERFORD HISTORICAL SOCIETY	2015 Budget - 2014 Budget	2015 Budget - 2014 Spend	2013 Expense	2014 Expense	2014 Budget	2015 Request
430-165 Waterford Historical Society	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
Totals:	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
Year End Balance (2014 Budget - 2014 Expenses):						\$0

WARRANT ARTICLE #33						
GRANTS - WATERFORD LIBRARY	2015 Budget - 2014 Budget	2015 Budget - 2014 Spend	2013 Expense	2014 Expense	2014 Budget	2015 Request
430-165 Waterford Library	\$0	\$0	\$16,000	\$16,000	\$16,000	\$16,000
Totals:	\$0	\$0	\$16,000	\$16,000	\$16,000	\$16,000
Year End Balance (2014 Budget - 2014 Expenses):						\$0

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

WARRANT ARTICLE #35						
PUBLIC WORKS - HIGHWAYS AND BRIDGES	2015 Budget - 2014 Budget	2015 Budget - 2014 Spend	2013 Expense	2014 Expense	2014 Budget	2015 Request
450-060 Advertising	\$0	\$0	\$0	\$0	\$0	\$0
450-065 Asphalt & Hot Top	\$0	\$3,410	\$3,133	\$590	\$4,000	\$4,000
450-110 Culverts	\$0	\$5,000	\$5,650	\$0	\$5,000	\$5,000
450-132 Equipment Purchases	\$0	\$50	\$0	(\$50)	\$0	\$0
450-135 FEMA (Expense Reimbursement)	\$0	\$0	\$0	\$0	\$0	\$0
450-155 Fuel, Gas & Oil	\$0	\$1,030	\$9,678	\$10,970	\$12,000	\$12,000
450-170 Gravel and/or Sand	\$0	(\$1,669)	\$9,625	\$13,669	\$12,000	\$12,000
450-175 Heat, Light & Water	\$0	(\$409)	\$0	\$409	\$0	\$0
450-180 Hired Equipment	\$0	\$0	\$0	\$0	\$0	\$0
450-250 Janitorial and Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
450-270 Meals and Entertainment	\$0	\$0	\$37	\$0	\$0	\$0
450-275 Medical	\$0	\$45	\$235	\$155	\$200	\$200
450-285 Mow ing	\$0	\$7,279	\$12,956	\$4,221	\$11,500	\$11,500
450-290 Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0
450-305 Painting & Stripping	\$0	\$0	\$0	\$0	\$0	\$0
450-310 Parts & Tires	\$0	(\$32,358)	\$37,638	\$65,358	\$33,000	\$33,000
450-320 Postage	\$0	\$0	\$8	\$0	\$0	\$0
450-360 Repair - Equipment and Trucks	\$0	(\$220)	\$0	\$220	\$0	\$0
450-380 Repair - Other Equipment	\$0	\$15,000	\$0	\$0	\$15,000	\$15,000
450-383 Repair - Vehicles	\$0	\$5,000	\$0	\$0	\$5,000	\$5,000
450-400 Salary - Equipment Operators	\$0	(\$76,530)	\$73,678	\$76,530	\$0	\$0
450-401 Salary - Equipment Operator #1	\$0	\$38,584	\$0	\$0	\$38,584	\$38,584
450-402 Salary - Equipment Operator #2	\$0	\$36,317	\$0	\$0	\$36,317	\$36,317
450-405 Salary - Foreman	\$0	(\$1,126)	44,860	47,094	\$45,968	\$45,968
450-410 Salary - General Laborers	\$0	\$0	\$0	\$0	\$0	\$0
450-415 Salary - Road Crew	\$0	\$0	0	\$0	\$0	\$0
450-450 Signs (E911)	\$0	\$0	\$0	\$0	\$0	\$0
450-460 Street Signs	\$0	(\$2,618)	\$2,487	\$3,618	\$1,000	\$1,000
450-470 Subcontract & Hired Labor	\$0	\$1,155	\$2,795	\$845	\$2,000	\$2,000
450-475 Supplies (Non Office)	\$0	\$1,831	\$2,574	\$669	\$2,500	\$2,500
450-490 Telephone	\$0	\$520	\$40	\$0	\$520	\$520
450-505 Training	\$0	\$0	\$0	\$0	\$0	\$0
450-515 Travel and Mileage	\$0	(\$100)	\$68	\$100	\$0	\$0
Totals:	\$0	\$191	\$205,462	\$224,398	\$224,589	\$224,589
Year End Balance (2014 Budget - 2014 Expenses):						\$191

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

WARRANT ARTICLE #37						
PUBLIC WORKS - WINTER SAFETY ACCOUNT	2015 Budget - 2014 Budget	2015 Budget - 2014 Spend	2013 Expense	2014 Expense	2014 Budget	2015 Request
Designated Savings Account:	\$7,216	\$7,216	\$0	\$0	\$0	\$7,216
<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	2015 Budget - 2014 Budget	2015 Budget - 2014 Spend	2013 Expense	2014 Expense	2014 Budget	2015 Request
105-065 Asphalt & Hot Top	\$0	\$7	\$165,266	\$199,993	\$200,000	\$200,000
Totals:	\$0	\$7	\$165,266	\$199,993	\$200,000	\$200,000
Year End Balance (2014 Budget - 2014 Expenses):						\$7

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

Review of 2014 Initiatives

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

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

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

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

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

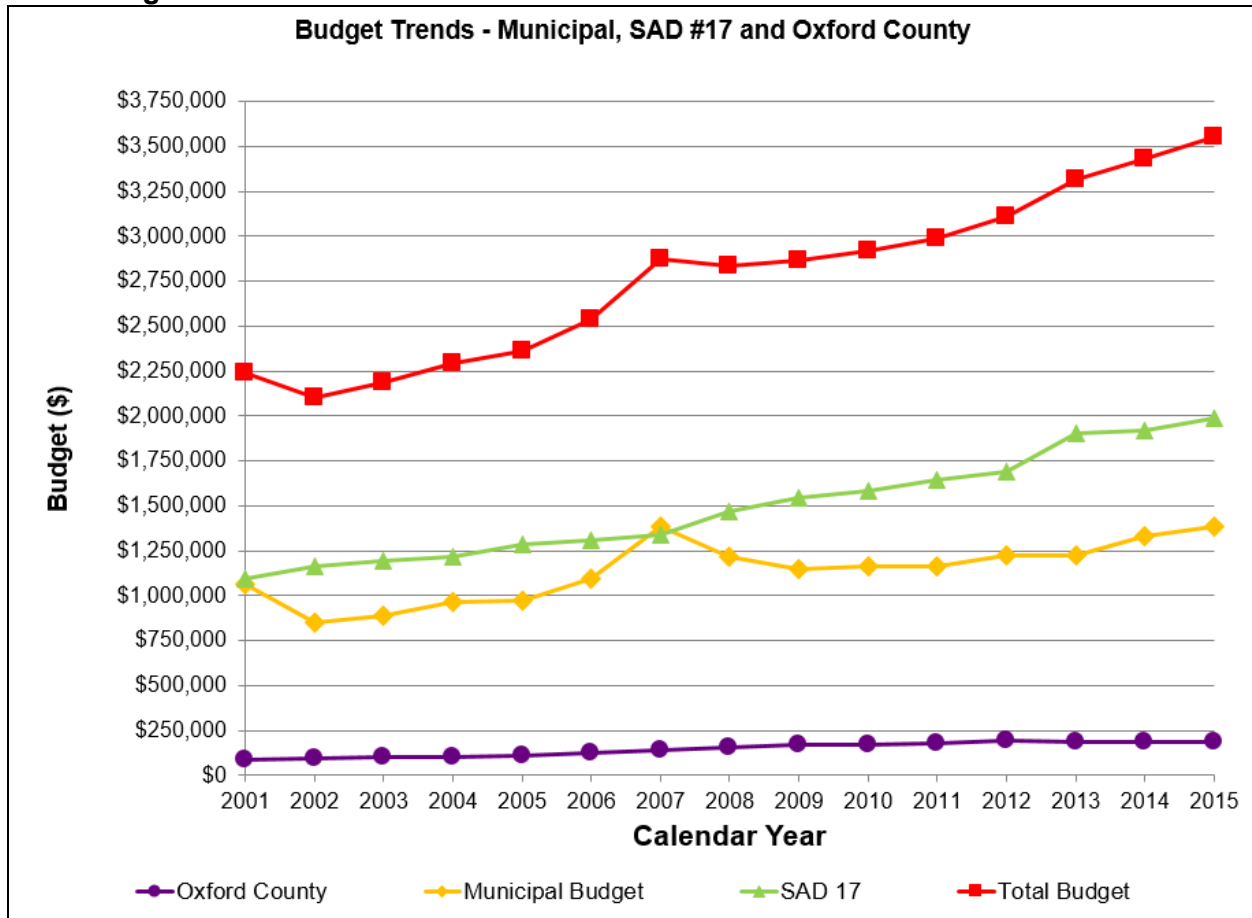
Expanding community involvement on our many boards and committees took a step forward this year. Our committee chairs did a great job of reaching out and recruiting people to join their committees. I believe we appointed more new people this year than in the last six years combined. Even though we had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

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

Financial Health and Status Report

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

Total Budget vs. Calendar Year:



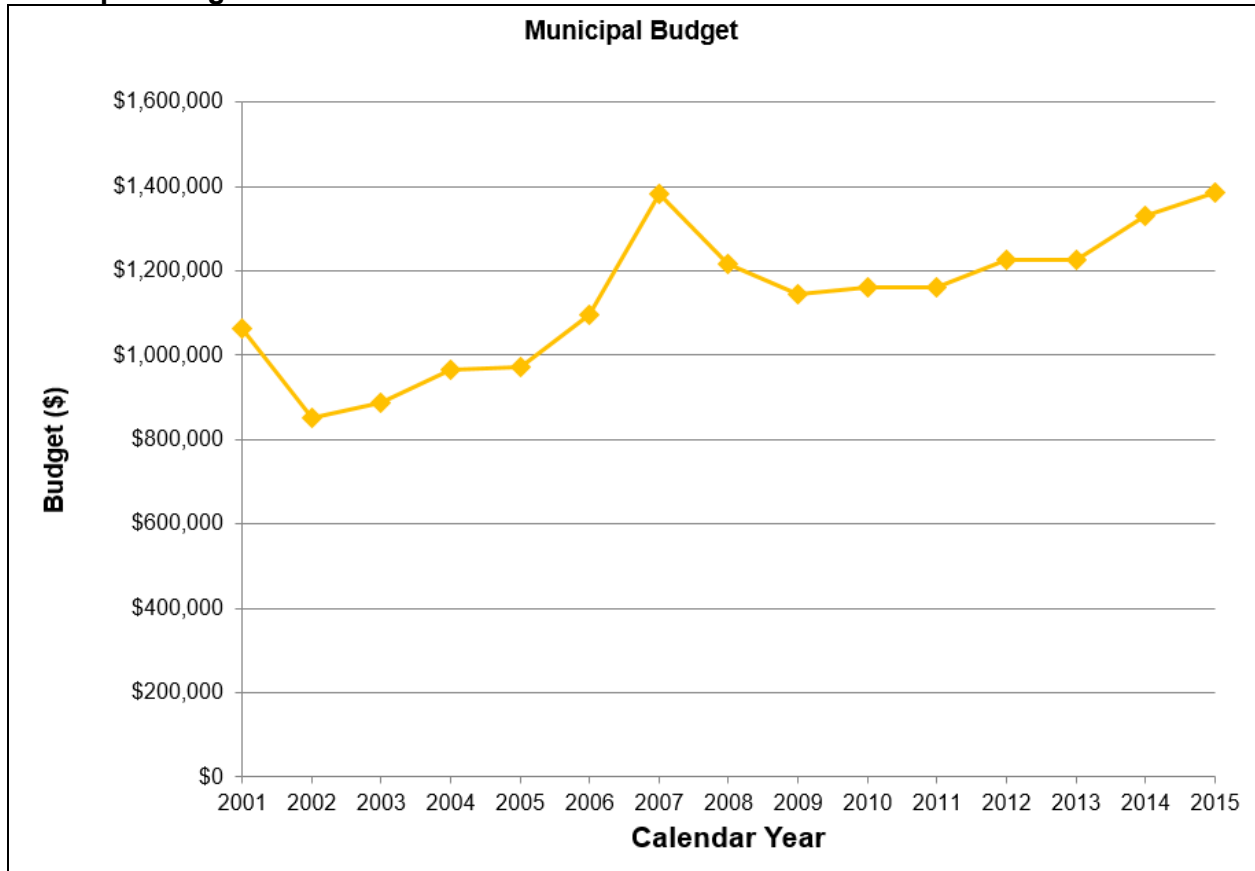
	2011	2012	2013	2014	2015
Municipal	\$1,167,176	\$1,235,010	\$1,251,574	\$1,330,505	\$1,385,027
SAD #17	\$1,645,000	\$1,694,175	\$1,870,794	\$1,917,849	\$1,985,006
Oxford County	\$181,000	\$194,180	\$185,000	\$184,500	\$186,964
Total Tax Budget	\$2,993,176	\$3,123,365	\$3,307,368	\$3,432,854	\$3,556,997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

Observations:

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

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

Municipal Budget vs. Calendar Year:



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

Why This Chart:

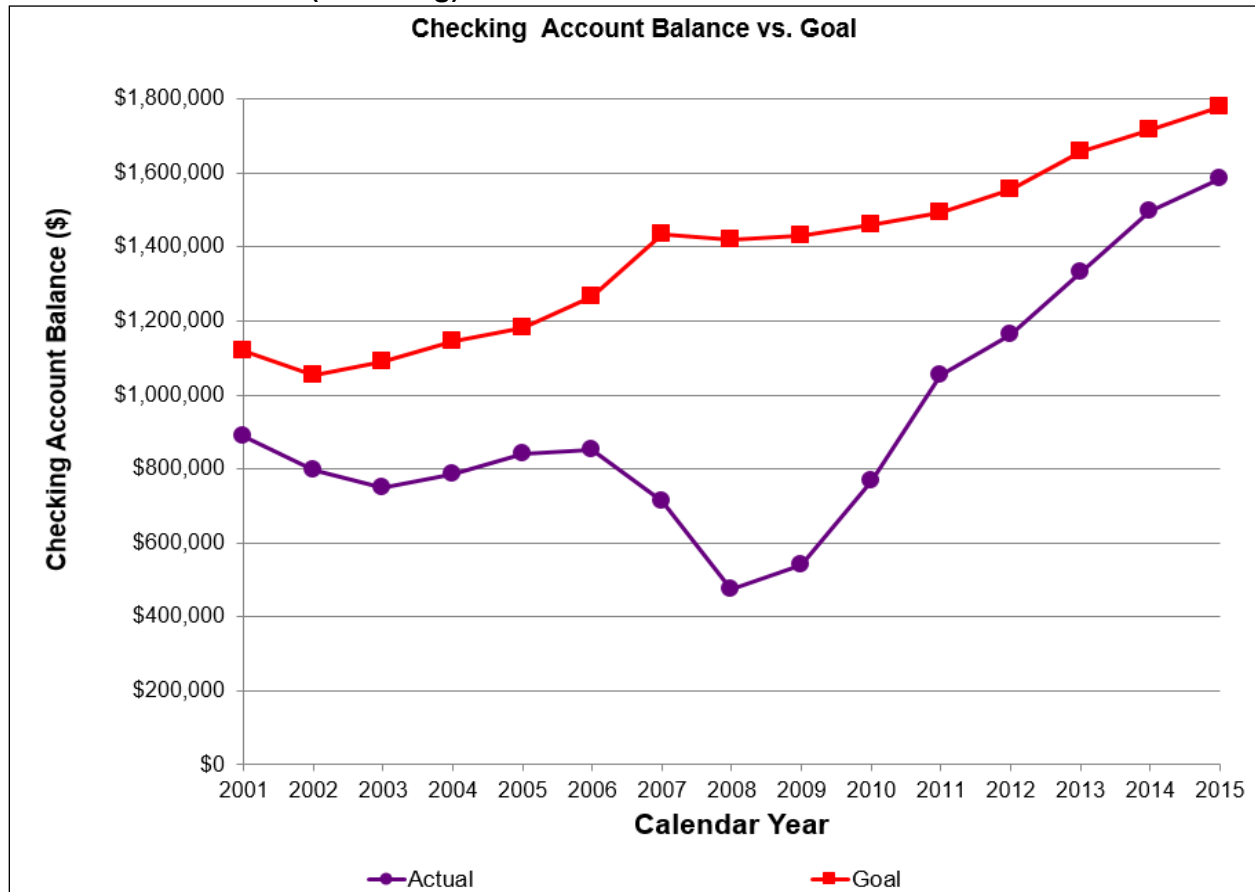
While the previous chart helps us understand the primary drivers for the overall budget increases (school, county, municipal), this chart helps us understand trends as they relate to the portion of the budget that we can control (municipal).

Observations:

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

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

Start of Year Balance (Checking) vs Calendar Year:



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

Why This Chart:

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

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

Observations

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

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

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

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

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

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

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

Case for Eliminating the 1% Discount:

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

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

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

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

Spending Surplus vs. Calendar Year:



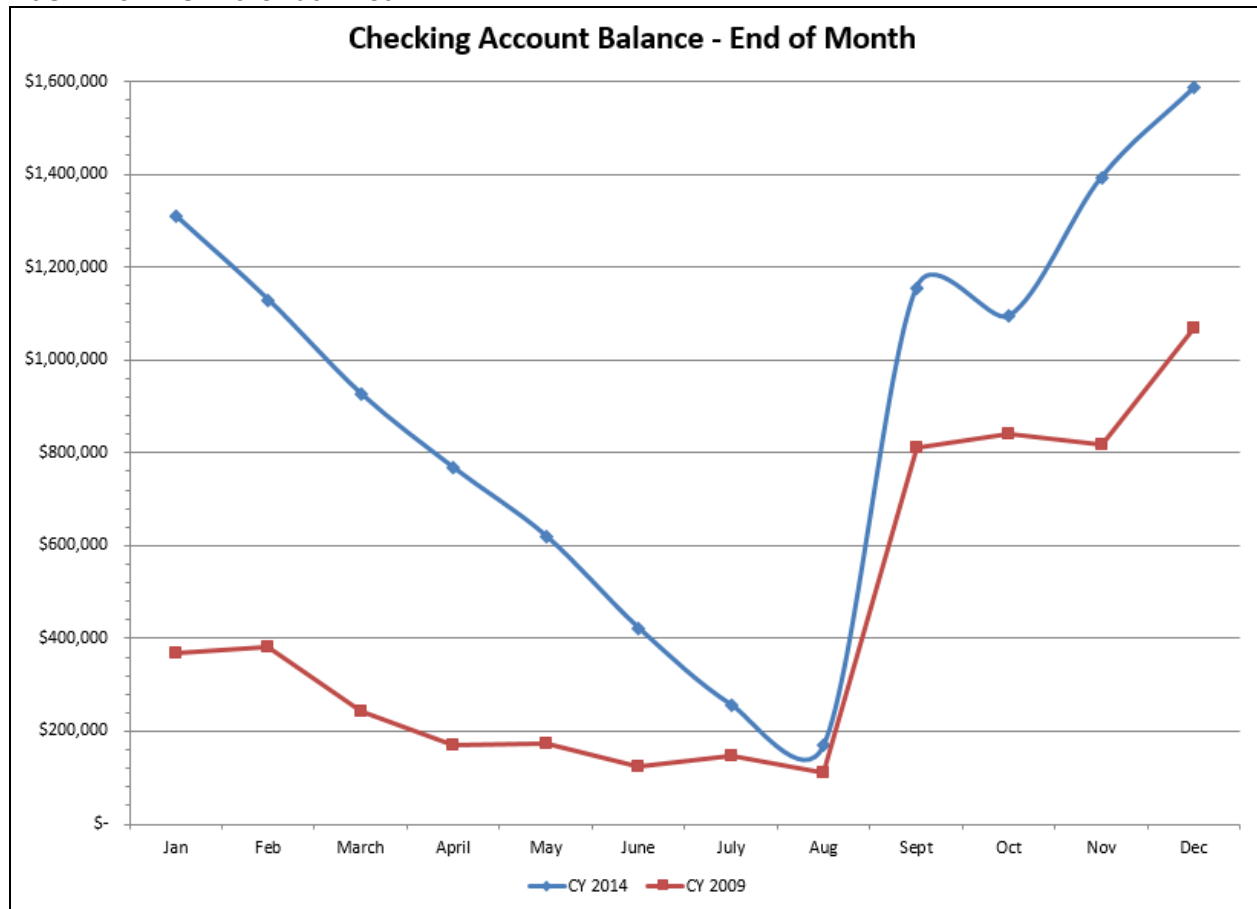
Why This Chart:

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

Observations :

We are pleased to report that for the seventh year in a row our revenues have exceeded spending. In 2014 we added more than \$77,500 to our operating account, bringing the seven year total to more than \$1,350,000. In comparison, during seven of the prior eight years spending exceeded revenues which resulted in a withdrawal of more than \$600,000 from this account.

Cash Flow vs. Calendar Year:



Why This Chart:

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

Observations:

- In 2014 the year end checking account balance was at its highest level since we began tracking our monthly balance.
- Monies left in the account at the end of August is a good indicator of our financial health. Money left in the account at this time represents unneeded revenues that can be transferred to savings.
- Although our end of year balance has improved dramatically, there has been very little movement in our end of month balance in August. This means that we are doing a very good job of closing the gap between what we need for monies at the beginning of the year and what we have. However, the fact that our minimum account balance (August) isn't moving indicates that we are not building unneeded surpluses of monies.
- It will become clear to us when we are truly building unneeded surpluses because our minimum account balance during August will start to grow.

HIGHWAY EQUIPMENT ROTATION PLAN

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

Timeline for Vehicle Replacement

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

Expenditure of Monies

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

HIGHWAY EQUIPMENT ROTATION PLAN (continued)

Purpose:

There are several purposes to this chart. They include:

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

Inventory of Equipment:

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

Timeline for Vehicle Replacement:

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

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

Expenditures of Monies:

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

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

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

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



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

Projected Mill Rate Calculation for 2014

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

Please Note:

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

1. The assessed value of the town as determined by the assessors (Item #1).
2. The Municipal Appropriations as decided at the annual Town Meeting (#2).
3. The Oxford County taxes (Item #3).
4. The SAD 17 appropriations (Item #4 & #5).
5. The budget overlay (recommended by the town's auditor and voted on by the selectmen (Item #7).
6. Offsetting revenue as projected by the selectmen at the time the mill rate is set (Items #9 thru #13).

Revenue Report – All Sources

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

Revenue Report – All Sources (Continued)

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



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

Expense Report – All Sources

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

GENERAL LEDGER SUMMARY REPORT

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

GENERAL LEDGER SUMMARY REPORT – CONT'D

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

GENERAL LEDGER SUMMARY REPORT – CONT'D

GENERAL LEDGER SUMMARY REPORT - ASSETS CONTINUED

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

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GENERAL LEDGER SUMMARY REPORT – CONT'D

GENERAL LEDGER SUMMARY REPORT - ASSETS CONTINUED

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

LIABILITIES

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

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2014 UNPAID TAXES

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

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

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

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

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

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

2013 UNPAID TAXES

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

2013 TAX LIENS

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

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

2012 UNPAID TAXES

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

2012 TAX LIENS

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

VITAL RECORDS – 2014

MARRIAGES

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

BIRTHS

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

DEATHS

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

Waterford Planning Board

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

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

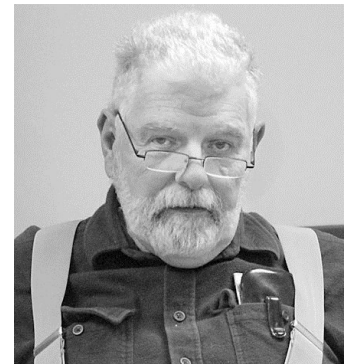
The board was consulted on a new home business being proposed and it was determined that the site plan review ordinance did not currently apply and additional permitting was not needed at this point from the town. The board held a public hearing and numerous discussions on a proposed change to the Site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

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

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

Respectfully submitted,

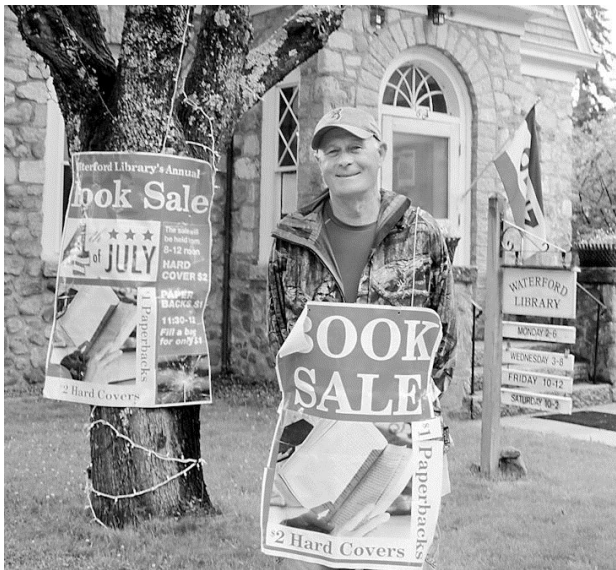
Colin Holme
Planning Board Chairman



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

Waterford Library

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



Trustee John Wait promotes the July 4th book sale

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

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

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

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

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

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

Parks Committee Report

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

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

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

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

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

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

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

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

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

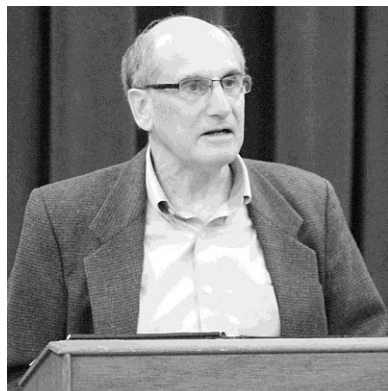
We encourage suggestions from residents and welcome attendance at our monthly meetings. The town website is a good source of information. Check it out for updates on our activities.

Mary Ann Holme, Chairman

Waterford Historical Society

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

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



**Waterford Historical Society
President Ted Gerber**

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

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

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

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

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

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

Sincerely,
Theodore Gerber, President

THE WATERFORD MEMORIAL TREE FUND

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

The current fund balance is over \$2,971. A significant maintenance fund is in place after all expenses were paid due to the generosity of many donors. One elm died next to the annex and has been removed by Peter Morse. Sheldon Rice pruned the elms this year that we planted on private property. Our next challenge on the common may be replacing the Ash trees that may fall victim to the invasive emerald ash borer.

The Fund is **administered by** an ad-hoc committee of the Waterford Historical Society. Current members of the committee are Bill Haynes, Peter Morse, Sheldon Rice, Gary Rounds, Todd Sawyer, Bill Stockwell, Quentin Stockwell, Rick Stockwell, Kelly Wels, Meg Wheeler and Whizzer Wheeler. Quentin Stockwell is Treasurer. His task is to pay for the annual maintenance and care of the trees we have planted.

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

Respectfully submitted by:
Quentin F. Stockwell, Treasurer

Plumbing Inspector’s report

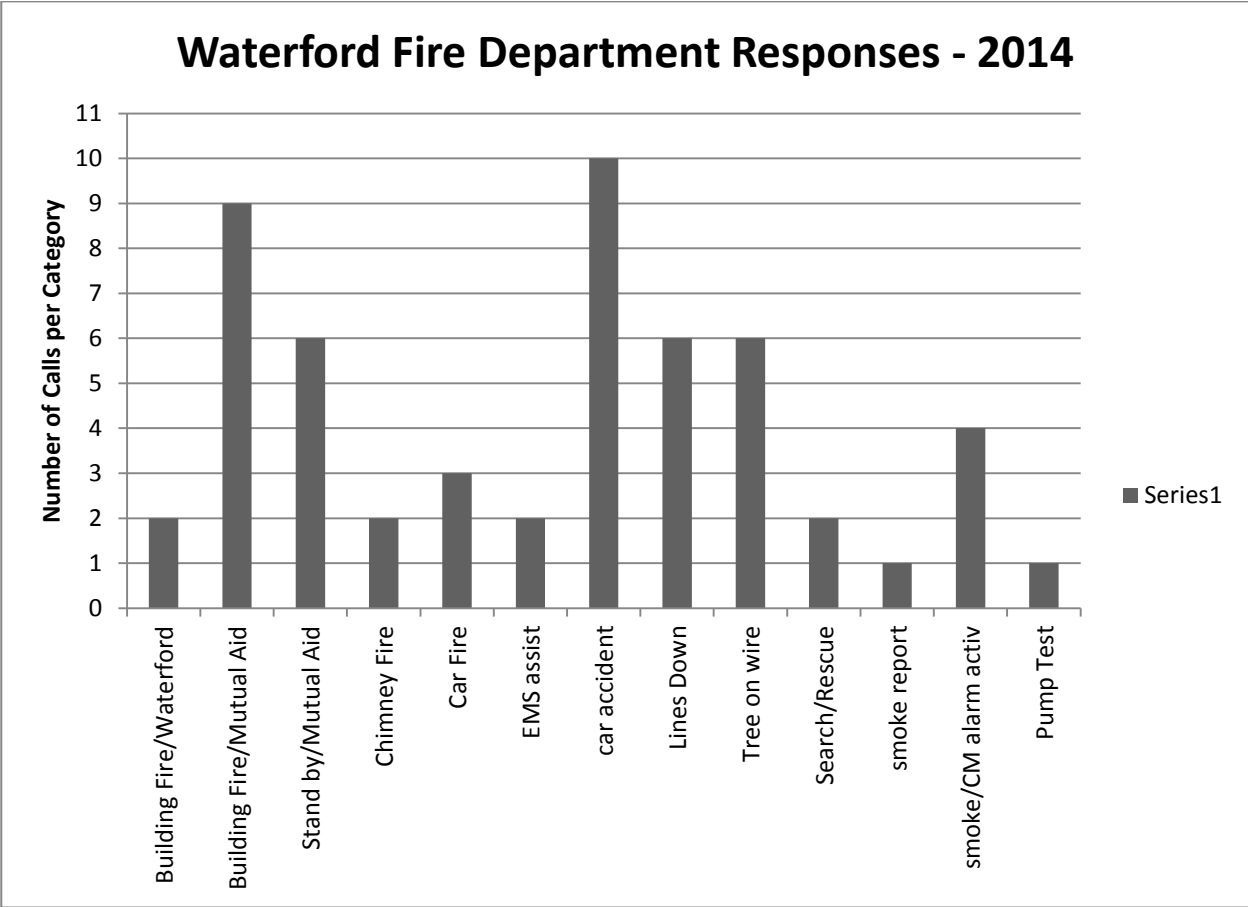
During 2014, I issued 20 new subsurface wastewater permits and 20 internal plumbing permits.

Prentiss T. Kimball
Plumbing Inspector

Animal Control Officer’s Report

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

Robert Larrabee
Animal Control Officer



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

Waterford, Albany, Stoneham Transfer Station

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

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



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

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

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

Sincerely,
Donna McCarraher, Chair

2014 Building Permits

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

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

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

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

NOTICE TO CONTRACTORS

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

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

CATEGORICAL SIGNS

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

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

TEMPORARY DIRECTIONAL SIGNS

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

E-911 ADDRESSES

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

DOG LICENSES

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