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## Thomaston Maine Annual Town Report 2016

Thomaston, Me

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**ANNUAL REPORT  
OF THE  
TOWN OF  
THOMASTON  
MAINE  
FOR FISCAL YEAR  
2015/2016**



**2015/2016  
ANNUAL TOWN REPORT  
TOWN OF THOMASTON MAINE**

**SELECTMEN  
TOWN MANAGER  
GOVERNMENT  
E.O.E.**

**Town of Thomaston Web Address  
<http://town.thomaston.me.us>**

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Beth Birmingham**

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**On behalf of the Town of Thomaston this  
2015/2016 Town Report is dedicated to  
Fire Chief  
Michael Leo**



**Michael Leo who has served the Town in a Public Safety capacity for more than 40 years has retired officially from service due to health concerns on May 1, 2016.**

**Mike started his public safety career by getting the voters of Thomaston to purchase a Town owned ambulance and establishing the volunteer ambulance service to man it after Roy Moss of Davis Funeral Home gave up providing this service to the Town.**

**He also served Thomaston as a dispatcher providing a calming voice over the phone for those who were in need of an ambulance, fire truck or police officer, "If Mike answered the call you could be assured that help was on its way to you".**

**Mike also served the on the Fire Department for many years and in 2004, Mike was appointed Fire Chief for the Town of Thomaston and has served the Fire Department with honor over the past 12 years.**

**Mike we thank you so much for your care and the personal sacrifices you made to ensure the safety of the Citizens of the Town of Thomaston!**

***IN MEMORY  
of  
Jeffrey Armstrong***

***Jeff served the Town of Thomaston for many years on the  
Thomaston Board of Appeals  
as well as being a founding  
member of the  
Thomaston Harbor Committee***

***Jeff gave freely of his time to the betterment of  
Thomaston he will be sadly missed within the Town***




# HOLIDAYS

## LIST OF MUNICIPAL HOLIDAYS

**2016/2017**

**If a holiday falls on a Saturday then the Town Office will be closed the Friday before.**

**If a holiday falls on a Sunday then the Town Office will be closed the Monday after.**

		
<b>April 17<sup>th</sup> Patriots Day</b>	<b>July 4<sup>th</sup></b>	<b>October 10<sup>th</sup> Columbus Day</b>
Independence Day	Monday	July 04, 2016
Labor Day	Monday	September 05, 2016
Columbus Day	Monday	October 10, 2016
Veteran's Day	Friday	November 11, 2016
Thanksgiving Break	Thursday & Friday	November 24&25, 2016
Christmas	Monday	December 26, 2016
New Year's Day	Monday	January 2, 2017
Martin Luther King Day	Monday	January 16, 2017
President's Day	Monday	February 20, 2017
Patriot's Day	Monday	April 17, 2017
Memorial Day	Monday	May 29, 2017

		
<b>November 24<sup>th</sup> Thanksgiving</b>	<b>December 25<sup>th</sup> Christmas</b>	<b>May 29<sup>th</sup> Memorial Day</b>

# ***MUNICIPAL TELEPHONE DIRECTORY***



## ***Town Office***

<b>Town Manager</b>	<b>Valmore Blastow, Jr.</b>	<b>354-6107</b>
<b>Tax Collector</b>	<b>Valmore Blastow, Jr.</b>	<b>354-6107</b>
<b>Road Commissioner</b>	<b>Valmore Blastow, Jr.</b>	<b>354-6107</b>
<b>Treasurer</b>	<b>Valmore Blastow, Jr.</b>	<b>354-6107</b>
<b>General Assistance Administrator</b>	<b>Valmore Blastow, Jr.</b>	<b>354-6107</b>
<b>Project Officer</b>	<b>Valmore Blastow, Jr.</b>	<b>354-6107</b>
<b>Assessors Agent</b>	<b>David Martucci</b>	<b>354-6107</b>
<b>Town Clerk</b>	<b>Joan Linscott</b>	<b>354-6107</b>
<b>Registrar of Voters</b>	<b>Joan Linscott</b>	<b>354-6107</b>
<b>Public Information Officer</b>	<b>Joan Linscott</b>	<b>354-6107</b>
<b>Secretary/Office Coordinator</b>	<b>Louise Demers</b>	<b>354-6107</b>
<b>Municipal Finance Coordinator</b>	<b>Jodell Benson</b>	<b>354-6107</b>
<b>Pollution Control Billing</b>	<b>Donna Culbertson</b>	<b>354-6107</b>
<b>Motor Vehicle Agent</b>	<b>Donna Culbertson</b>	<b>354-6107</b>
<b>Code Enforcement</b>	<b>William Wasson</b>	<b>354-6107</b>
<b>Building Inspector</b>	<b>William Wasson</b>	<b>354-6107</b>
<b>Plumbing Inspector</b>	<b>William Wasson</b>	<b>354-6107</b>
<b>Addressing Officer</b>	<b>Dave Martucci</b>	<b>354-6107</b>
<b>Alternate Plumbing Inspector</b>	<b>Scott Bickford</b>	<b>354-6107</b>

## ***Public Works/Pollution Control***

<b>Public Works Director</b>	<b>Jim Connon</b>	<b>354-2478</b>
<b>Pollution Control Director</b>	<b>John Fancy</b>	<b>354-2136</b>

## ***Public Safety Departments***

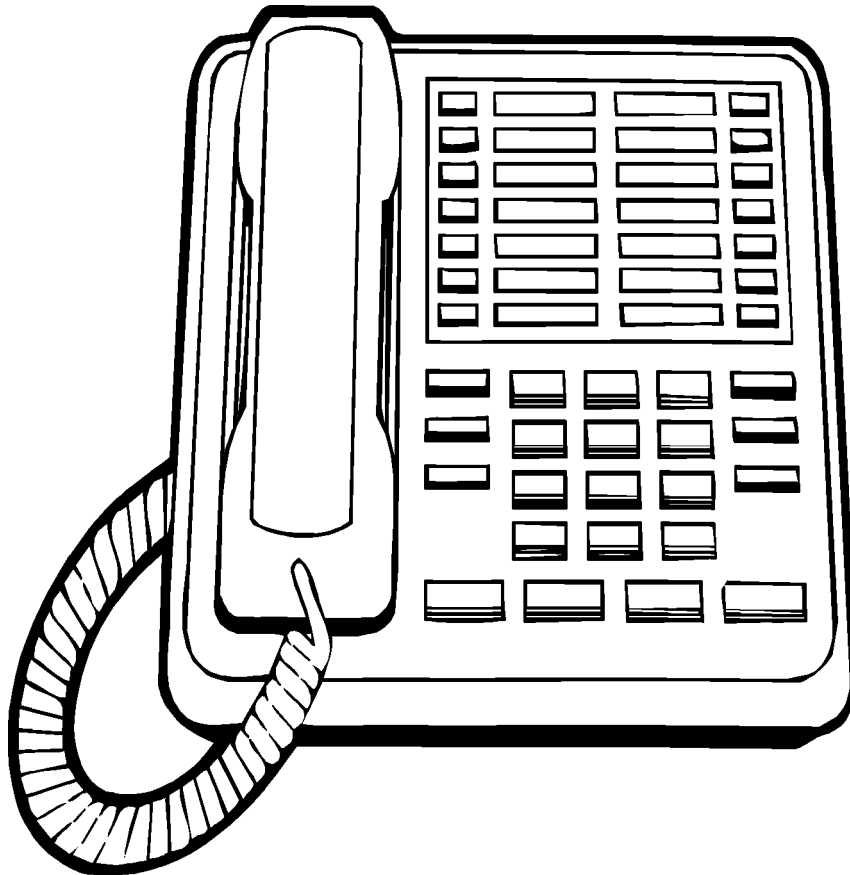
<b>All Emergencies</b>		<b>911</b>
<b>Police Chief</b>	<b>Kevin Haj</b>	<b>354-2511</b>
<b>Fire Chief</b>	<b>Mike Leo</b>	<b>354-6345</b>
<b>Ambulance Director</b>	<b>Ruston Barnard</b>	<b>354-6345</b>
<b>Non-Emergency</b>	<b>Knox Dispatch</b>	<b>593-9132</b>
<b>EMA Director</b>	<b>Valmore Blastow, Jr.</b>	<b>354-6107</b>

## ***Miscellaneous Departments***

<b>Tree Warden</b>	<b>Peter Lammert</b>	<b>691-2900</b>
<b>Recreation Director</b>	<b>Rene Dorr</b>	<b>354-6107</b>
<b>Harbor Master</b>	<b>Michael Blais</b>	<b>691-1315</b>
<b>Health Officer</b>	<b>Alan Leo</b>	<b>354-6345</b>
<b>Librarian</b>	<b>Diane Giese</b>	<b>354-2453</b>

## ***Selectmen***

<b>William Hahn,</b>	<b>62 Water Street, Thomaston</b>	<b>354-6796</b>
<b>Lee-Ann Upham, Vice-Chair</b>	<b>21 Georges Street, Thomaston</b>	<b>354-6347</b>
<b>Peter Lammert</b>	<b>17 Elm Street, Thomaston</b>	<b>354-8000</b>
<b>Greg Hamlin, Chairman</b>	<b>55 Toll Bridge Road</b>	<b>354-6749</b>
<b>Mona Stearns</b>	<b>48 Gleason Street, Thomaston</b>	<b>354-0492</b>





# ***TOWN OF THOMASTON***

## **2015/2016 LIST MUNICIPAL OFFICERS**

### ***BOARD OF SELECTPERSONS***

Greg Hamlin, Chairman	Term Expires 2018
Lee-Ann Upham, Vice-Chairman	Term Expires 2017
William Hahn	Term Expires 2016
Peter Lammert	Term Expires 2017
Mona Stearns	Term Expires 2016

### ***TOWN MANAGER***

Valmore Blastow, Jr.

### ***TOWN CLERK***

Joan Linscott

### ***BOARD OF ASSESSORS***

Joan Linscott	Term Expires 2016
A. Fred Wigglesworth	Term Expires 2017
Peter Lammert	Term Expires 2018

### ***R.S.U. #13 BOARD OF DIRECTORS***

Ronald Gamage	Term Expires 2017
Noreen Mullaney	Term Expires 2018

## ***MISCELLANEOUS COMMITTEES***



**PERSONNEL COMMITTEE**

Sandra Jordan	Expires 2016
Elizabeth Watts	Expires 2017
Henry Carey	Expires 2016
Paul Chamberlin	Expires 2018
Peter Lammert	Selectman
Mona Stearns	Alt. Selectman

**BUDGET COMMITTEE**

Doug Erickson	Expires 2018
Henry Carey	Expires 2016
Betty Watts	Expires 2017
Joanne Richards	Expires 2016
Beverly St.Clair	Expires 2018
Patricia Hubbard	Expires 2018
Jodell Benson	

**COMP. PLAN COMMITTEE**

Cindy Bertocci  
Margaret McCrea  
Peter Lammert

**GEORGE'S RIVER SHELLFISH  
COMMITTEE**

Clifton Weaver	Expires 2017
John Smith	Expires 2016
David Hynd	Expires 2018

**CDBG COMMITTEE**

Chris Rector  
Doug Erickson  
Cabot Lyman  
Lee-Ann Upham

**TRUST FUND COMMITTEE**

Valmore Blastow, Jr., Treasurer  
Jodell Benson, Finance Coordinator  
Jeff Creighton, Chairman  
William Dashiell  
Harold Willey  
Lee-Ann Upham  
Greg Hamlin

**Valmore G. Blastow Jr.**  
**Town Manager**



170 Main Street,  
Thomaston, Maine 04861  
<http://town.thomaston.me.us>

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## **LETTER OF TRANSMITTAL**

*To the Board of Selectmen and the Citizens of the Town of Thomaston:*

*It is with pleasure that I submit the Annual Report of the activities and financial transactions for the past year.*

*This report covers the operations of your Town for the Fiscal Year July 1, 2014 through June 30, 2015.*

*The audit excerpts for the Fiscal Year July 1, 2014 through June 30, 2015 are included herein, and complete reports are available for your review at the Town Office as audited by Runyon, Kersteen and Ouellette, Auditors.*

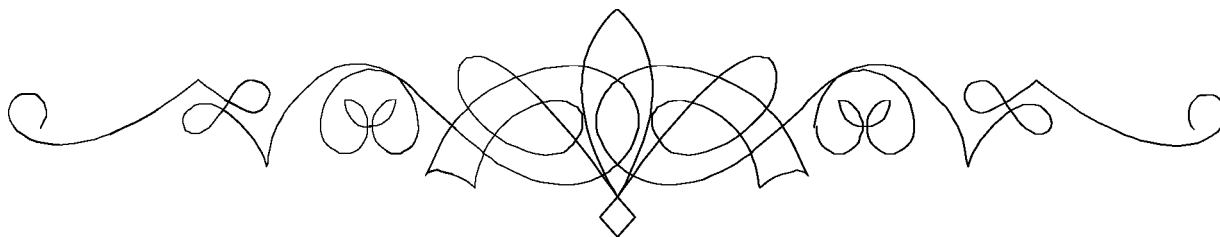
*I wish to thank all the employees, officials and citizens who have assisted me during the past year, as well as the Board of Selectmen for their continued support.*

*Respectfully submitted,*  
*Valmore G. Blastow, Jr.*

# ***ADMINISTRATIVE DEPARTMENTS***



**Employee List  
Town Manager's Report  
Town Clerk's Report  
Code Enforcement Officer's Report**



## ***TOWN OFFICE STAFF***

**Town Manager, Tax Collector, Road Commissioner  
Valmore Blastow, Jr.**

**Town Clerk, Registrar of Voters, Public Information Officer  
Village Cemetery Contact,  
Joan Linscott**

**Code Enforcement Officer  
William Wasson**

**Plumbing Inspector  
William Wasson**

**Finance Coordinator  
Jodell Benson**

**Secretary/Office Coordinator  
Louise Demers**

**Motor Vehicle Agent/Pollution Control Bookkeeper  
Donna Culbertson**

## **TOWN MANAGER'S REPORT**

**VALMORE BLASTOW, JR.**

**TOWN MANAGER**

It is with pleasure that I present the 2015-2016 Annual Town Manager's Report to the citizens and property owners of Thomaston. I wish to thank the Board of Selectmen, trustees, boards, committee members and volunteers for their continued support to ensure the Town functions as a cohesive community.

The year had a number of time consuming developments from the ongoing status of changes and funding cost of RSU #13 for education, to reviewing the long term handling of municipal solid waste, along with construction projects such as finishing the Town's Clean Water Sewer Project on Route 1 in conjunction with Maine Water Company replacing the water main all in preparation for the ultimate reconstruction of Route 1 through Town to begin in 2016, as well the Wadsworth Street Bridge replacement MaineDOT project was scheduled to be ready for traffic on August 2, 2016.

The 2015 calendar year revealed in early spring up to a \$988,851 increase being projected by RSU#13 for just Thomaston. Needless to say this initiated real interest from the member towns of RSU#13. The impact basically was the result of St. George's withdrawal from the school district officially effective July 1, 2015.

The outcry, at least from my Office was based on the fact St. George's share of the budget was \$4,418,000 for 2014-2015 and by my calculations the budget could have been reduced by \$4,048,000 or a net loss in revenue of \$370,000, not the \$1,700,000 loss budgeted. The \$27,175,985 2014-2015 budget minimally should have decreased substantially. However, the budget presented was based on reductions by lines as if St. George was still a member. This represented total obfuscation in my opinion, and still remains as such.

Throughout the process until final approval at \$25,240,635, in my opinion, the budget was never approached by a complete review of the actual enrollment and needs for the five remaining communities. RSU#13 has continued to operate almost as it was initiated in 2008 with 2,300 students as the current enrollment is only 1,660 for the five communities by year's end. The budget was approved and a withdrawal effort by Rockland residents from RSU#13 failed at the polls in November. Thomaston supported maintaining RSU #13 with the hope and understanding our Boards were being heard. Experts in architecture and engineering of education facilities for layout, class size and the functional operation should have been contracted to provide the specific data, not energy project experts.

### **CURRENT STATUS OF RSU #13 AS OUTLINED ON SEPTEMBER 22, 2015**

**By Town Manager Valmore Blastow, Jr.**

*"The Town of Thomaston finds itself at the crossroads again as it relates to establishing a stable, healthy environment in which to educate our youth."*

*The State of Maine required consolidation or penalty of SAD 5 and SAD 50 in 2008 which ultimately joined the two to create RSU #13, this being the first disruption of the students' education. The next impact came from the merging of the eighth and ninth grades for the six communities. The third impact was the prolonged extraction of St. George through withdrawal from RSU #13 which took effect July 1, 2015.*

*Now through the withdrawal process by law of a community, which Rockland has initiated by voter petition first requires voters to approve the creation of a committee to explore the withdrawal from RSU#13, this being the fourth impact to the student's education. Based on this current action the Thomaston Board of Selectmen, the Thomaston Budget Committee and Thomaston School Board members all support the following resolution.*

*The Town of Thomaston remains committed to insure that all the children of RSU#13 receive a high quality education. We seek to prevent any action that will be inimical of that purpose. In July of 2015, the Town of St. George left RSU#13. This created uncertainty, and diminished the reputation of RSU#13. In the near future, the parents of children of St. George will be uncertain where their children will attend high school. Many children of RSU#13 lost classmates that now attend school in St. George. This created havoc and an unfavorable learning environment.*

*Just when RSU#13's Superintendent and Financial Manager are about to present a plan to increase efficiency and improve the educational experience of the remaining students of RSU#13 after St. George left the District, the City of Rockland voters, by petition, are faced with studying withdrawal from RSU#13. The mere act of studying withdrawal from RSU#13 will again traumatize students and create an unsuitable environment for learning. It will continue to diminish the reputation of RSU#13. Because of this instability, parents of pre-school children, even in Rockland, will have reason to be suspicious and doubtful about sending their children to RSU#13.*

*For this reason, the Town of Thomaston Board of Selectmen, its Budget Committee, and its School Board members hereby resolve to support the continuation of RSU#13 in its present configuration composed of the City of Rockland, the Town of Cushing, the Town of Owls Head, the Town of South Thomaston and the Town of Thomaston.*

*Typically, if one votes affirmative on an issue they will later vote the same. It required two years of the RSU#13 Board's time to work through the St. George Withdrawal Committees analysis, including the State Department of Education's review and approval. During this two year period the School Board found itself in a position of not knowing the future makeup of RSU#13, thereby halting all real future planning and addressing the educational focus of the district. The educational impact on the students of this prolonged process is unknown. RSU #13 now again finds itself in the same perilous position of impacting education.*

*It should be further noted that in the withdrawal agreement between RSU#13 and the Town of St. George Withdrawal Committee that Section 1 Purposes: D. "Minimize the disruption to RSU#13's educational programming and services, minimize any cost increases to the taxpayers of both parties, and provide for the transition of educational responsibilities to the St. George Municipal School unit." Was the charge for the Department of Education and the Schoolboard. You be the judge of its success.*



*Clearly the withdrawal of St. George has failed to meet the test set above by the Department of Education. Therefore minimizing the disruption of educational programming and services i.e. student impact. Along with minimizing cost increases to RSU#13. Both of them need to be the focus of correction, to stabilize and create a healthy productive environment for the students and the Town believes the resolution supports the five communities in that direction.*

*The State Legislature by now should be in awe of what is occurring with all the withdrawal activity in the State. Clearly the law controlling funding is at the root of the issue and at the detriment of the students impacted in my opinion.*

*The 2015-16 budget forecast based on St. George's withdrawal, not based on the new RSU#13 with five communities' actual cost was presented. The increases ranged from \$494,000 to \$2,143,000 per respective community along with taxpayers' mil rate increases from 1.9 mils to 3 mils for just one year. Even though after voter rejection at the first referendum, the increases still range from \$103,000 to \$709,000 with estimated mil rate increases of .4 mils to 1.2 mils when voters finally approved the budget.*

*I believe the financial considerations and the presentation of them to date could be considered as obfuscation. The 2014-2015 budget of six communities and 1,930 students was \$27,175,000 of which St. George funded \$4,418,000.*

*The citizens of St. George have repeatedly been given the perception that they save \$1,700,000 from the Administrations statements as the loss to RSU#13. A closer review will reveal such a reduction would be less than the minimum amount required to educate their youth based on the Dept. of Educations ED-279 calculations. The documentation of the \$1,700,000 loss to RSU#13 is wholly undocumented, to my knowledge. The budget was simply presented with no extrapolation of St. George with only plusses and minuses to the original \$27,175,000 budget.*

*Yet when analyzing Rocklands withdrawal, the methodology of factoring enrollment and or the local share is represented as the increased cost to Rockland of up to \$2,400,000 leading one to believe at least the same methodology should have been utilized consistently. A review utilizing direct cost in St. George and reducing all other categories by 13.88% which was St. George's share of enrollment. The result was a \$4,048,000 reduction from their commitment of \$4,418,000, a net loss of \$370,000, not the \$1,700,000 purposed, without considering the State Funding Formula. Equally as important is the \$27,175,000 2014-2015 Budget year actual expenditures unaudited was \$26,195,000 an additional \$1,000,000 savings over the voter approved budget.*

*The Town of Thomaston has been proactive since early spring and continues to monitor the unfolding of this very important issue. The RSU#13 Board and Administration held a summit on September 10, 2015 "Schools of Our Future in RSU#13" with municipal leaders and legislative representatives in attendance. The forum presented five questions and seven groups of five individuals either School Board members or municipal and legislative representatives each commenting on the questions. The comments are to be analyzed and included in a plan to be rolled out on October 1st to identify the future of our schools. Clearly, the reduction of facilities will be in the plan.*

*In my opinion, without Rockland there is no RSU#13. It is geographically impossible, and more importantly, the withdrawal agreement for St. George binds whoever is RSU#13 to a two year prior notice of the elimination of tuitioning students into high school and further allows any student who wishes to finish high school at RSU#13 once initiated. Therefore, a six year period minimally is required even though a St. George parent today with a child in K-6 grade has no guarantee of being able to attend RSU#13. Who alone as a community would wish to be RSU#13 under such circumstances?*

*With the potential of 730 more students leaving RSU#13, only 900 students would remain in the District. Thomaston cannot allow one or two of its three school facilities to be closed or revised with Rockland's withdrawal hanging over the district. Have you ever heard of a public school being closed and then reopened as such? Thomaston alone would be left in a perilous position along with its neighbors.*

*One has to ask the question why. The answer is not simple. What is really wrong? Is it the School Board, the administration, or the education, or simply an identity issue? I believe if one probes this question there is at least one common denominator or two . . . , more or less, FUNDING. It is the ability to pay or not to be able to pay! This, I believe, spurred St. George to withdraw as they wanted better control of education and could pay for it, rightly so. This, I also believe, spurred Rockland voters to petition to withdraw now as they wanted better control of education and could not pay what the Administration presented this spring as potential increases. Rightly so!*

*We continue to hear that two or three Rockland members are the reason for the current withdrawal petition. It may well be the most positive thing that has happened since the initial consolidation was completed. This action along with the financial burden will bring the five communities together with an in depth understanding of the system as one unit or it will fragment it completely.*

*To that end we either stand strong together now or disperse to the winds of the State Dept. of Education."*

**Ultimately with the failure of the Rockland withdrawal effort at the polls, the School Board implemented what is titled "The Future of Our Schools" as a concept. To date more data on the lineal feet of caulking to be installed and the 1,032 four foot fluorescent lights in classrooms circa 1963 being removed, retrofitted with T-8 appliances and reinstalled in a different arrangement rather than just installing LED bulbs in the existing units at Oceanside East High School has been submitted and which has all been proposed under an Energy Conservation Plan costing millions without voter approval. I summarize it as follows:**

*"On March 4, 2016 the School Board approved an \$8.1 million energy project with Siemens Energy estimated to cost \$615,000 annually against the \$175,000 in energy savings. It appears after the fact that it is the intent of the School Board to request voter approval for the additional estimated \$5.5 million funding to complete the "Future of Our Schools Concept".*

*The Town of Thomaston requested the details of specific data at a Rockland City Council Chamber Meeting last October with RSU#13. No data has been submitted to Thomaston to date. Therefore, Attorney Kristen Collins representing the Town, made a request in January on behalf of the Town, and the data received indicates \$174,051 in energy savings per year for the energy improvements to seven and the closure of three facilities with energy project cost between \$8.5 and \$9.5 million. The original draft proposal of Siemens in 2015 was for \$13,399,000 in energy conservation projects on ten facilities. It appears RSU#13 will be required to comply with Title 5 at least for the expansion of Owls Head School, two cafeteria expansions and locker room remodel as noted in the provided data.*

*The Siemens draft proposal in June of 2015 to RSU#13 for an energy contract project totaling approximately \$13.5 million. This project was proposed with energy savings as the backbone for funding it along with the facility closings of Lura Libby, Gilford Butler and Superintendent Office (McLain School). The proposal indicated an annual energy savings of \$240,000, a facility operational savings of \$530,000 and estimated utility rebates/grants of \$245,000, totaling \$1,015,000 per year for 17 years.*

*A review of all the heating and electrical budgeted cost for the ten facilities in 2015 only totaled \$676,203 therefore, one could conclude that even if the lights and heat were shut off in the ten facilities in RSU#13, the energy savings would not fund \$1,025,000 per year.*

*The energy contract must comply with M.R.S.A. 20 §15915 which allows for energy conservation expenditures up to \$2,500,000 per facility. However, in direct contradiction to the proposal as presented stands M.R.S.A. 5 Chapter 153 § 1743-A Public Improvements: "Any contract for the construction, major alteration or repair of school buildings involving a total cost in excess of \$250,000 must be awarded by competitive bids." Therefore, the contract requires a bond and voter approval.*

*The broad strokes outlined in a proposal dated October 1, 2015 "Schools of Our Future Concept" recommend renovating five schools, remodeling one and closing three facilities was presented by RSU#13 which lacks specificity yet is indicative of requiring compliance with M.R.S.A. 5 Chapter 153 requiring a detailed plan with supporting data and ultimately, voter approval.*

**PROPOSED SIEMENS PROJECT:**

*\$13,500,000 over 17 years at 3% financed by Siemens*

*Estimated Annual Payment \$ 1,025,359*

*Total Payments \$17,431,105*

*Interest \$ 3,931,105"*

**The original Energy Conservation Siemens Project from December 2014 was based on ten facilities' savings. Now the project with seven facilities and the ultimate closure of three the estimated \$11,000,000 plus project will require voter approval under Title 5, and at the same time the 2015-2016 budget presented has the Debt Service of \$840,000 as a payment included without consideration of prior voter approval. At the same time, the two law firms of Bernstein Shur and Verrill Dana have initiated investigatory requests of RSU#13 on December 18, 2015 and at least Thomaston and Rockland on March 10, 2016 through**

**Freedom of Access Act (F.O.A.A.) requests for any and all information and data relevant to the Siemens Energy Conservation Projects under 1M.R.S. §§ 401 et seq. in the public record.**

**The next major item of consideration and time involved was a review of the handling of municipal solid waste for the 180 plus communities in Maine for the next thirty years which is up in the air as to where and how it will be processed. The choices now are PERC, Fiberight or ecomaine. The voters will be asked to support ecomaine by the Board of the Owls Head, South Thomaston, Thomaston, Solid Waste Corporation, the Thomaston Board of Selectmen and Budget Committee. The following is my analysis and comparison:**

*“Please accept my recommendation for support of the ecomaine Agreement to handle municipal solid waste for the Town of Thomaston based on the following reasons, first and foremost, is the five to one vote of the Board of Directors of the Owls Head, South Thomaston, Thomaston Solid Waste Corporation to recommend a twenty year agreement with ecomaine at \$70.50 per ton plus C.P.I. to dispose of municipal solid waste. After attending with selectmen and Attorney Paul Gibbons three different municipal solid waste meetings of the proponents MRC/Fiberight, PERC, ecomaine, and having attended an MRC member meeting in Hampden of municipalities’ overview of the differences between Fiberight and PERC along with reviewing at least 1,000 pages of documents. I believe what stood out the most was the unknown and not the new concept of Fiberight to process biofuel from municipal solid waste, but yet the unknown financial and legal relationship of Fiberight LLC with current or prior investors federal and/or state and private agencies through loans, grants energy credits or responsibilities, obligations or other considerations as they relate to the legal separation or firewall between the proposed MRC/Fiberight LLC project in Hampden and the aforementioned entities or individuals, federal, state and private agencies.*

*News releases refer to investors Covanta for the MRC/Fiberight project. However a December 18, 2013 memo from MRC Executive Director Greg Louder regarding a trip to Virginia Pilot Plant in the evaluation page 5 states the Fiberight facility warrants significant additional evaluation for consideration by the MRC and states “finally, one of the key investors in Fiberight is Cate Street Capital which owns and operates the Millinocket Paper Mill”. Another 2012 article refers to a \$25 million loan guarantee from the USDA to convert a corn ethanol plant in Iowa to a biofuel facility and in August of that year closed a \$13 million round of closed private investor fundraisers and just opened a pilot plant in Virginia. Another 2010 article refers to a \$100 million plant in Troy, NY with investor KMX of Toronto and notes the company (Fiberight LLC) has operated a pilot plant in Virginia for the past three years and is currently testing a \$30 million plant in Iowa.*

*The next consideration is operational and financial which really appears to be unknown based on what we do know to date.*

*Currently 187 municipalities will or will not be making decisions which are being required by MRC before May of this year even though most communities hold a June Town Meeting. The decision they seek is to require municipalities to sign a Joinder Agreement to guarantee solid waste to Fiberight and to relinquish control of up to \$26 million of taxpayer funds with considerations.*

*The Three Town Municipal Solid Waste Corporation of which Thomaston is a member has been a charter member of the Municipal Review Committee (MRC) since 1991. The MRC representing 183 communities has sent their waste to Penobscot Energy Recovery Corporation (PERC) through an agreement which will cease in March 2018. PERC has offered new agreements at \$84 per ton for 15 years. Therefore, MRC has decided to contract with a new provider Fiberight at \$70 per ton the first year with a C.P.I annually with no guarantee of future cost beyond funding increases from the remaining \$26 million being held in trust.*

*PERC is a waste to energy plant in Orrington which burns waste and produces electricity. Fiberight is a yet to be constructed plant that will utilize a new digester technology to produce biogas and will be constructed in Hampden. The 187 communities wish it were that simple.*

*For 30 years PERC was a tremendous win for all the Equity Charter Members as they owned a 23% share and reaped \$90,000,000 from the 1998 agreements. The same members still hold \$26,200,000 in trust and reserve accounts, why wouldn't they pledge \$20,000,000 to own a 28% share of the MRC planned \$72,000,000 Fiberight Project of innovation to process municipal solid waste into biofuel and reap the same benefits for taxpayers long term?*

*The first day \$12,000,000 or 46% of the members' funds will be expended or restricted for up to 40 years, and the only ownership or control in oversight will be as landlords of the property and site improvements, in my opinion, costing the MRC Equity Members \$5,000,000 up front, and leasing the property to Fiberight for 40 years with term extensions receiving \$125,000 annually as lease payments, plus, also placing \$7,000,000 into a reserve account, allowing for either MRC to purchase the building, leaving the MRC members owning a \$12,000,000 vacant building in Hampden, Maine if Fiberight fails. Plus MRC is obligated to the snow removal from the entrance road and site.*

*Fiberight conversely, if the MRC Board agrees or its investors through assignment can purchase the \$7,000,000 building on a 2.54% declining scale.*

*The issues are many; will PERC exist if it loses 180,000 tons of waste to operate? Will Fiberight be constructed if MRC does not receive signed municipal agreements for 150,000 tons of waste? As one reporter wrote "two imperfect choices".*

*By my calculations 975,000 tons of waste is produced in Maine and these two entities are in a struggle for 180,000 tons of that total.*

*The other issue is organic recycling which is a movement in Maine and also a basic component for Fiberight to become successful as the needed element to create biofuel. Can they offset all the organic recycling from a number of venues engaging in this field?*

*Now, let's preview Fiberight. They started with trashahol, not ethanol and now MRC is at biogas. MRC members are not chemists yet on January 30, 2015 the University of Maine Forest Bioproducts Research Institute reviewed Fiberight's technology to convert municipal solid waste to biofuels, dated January 30, 2015.*

*The summary is as follows:*

- 1. The technology and processing is consistent with equipment and processing found in pulp and paper mills.*
- 2. There are no concerns with the scaling size of the operation for biogas or sugars. There was no data on Fiberight's operating experience on combustion or gasification of residual post hydrolysis solids.*
- 3. Fiberight has demonstrated that the technology can convert the organic fractions of municipal solid waste into clean, fermentation-ready sugars without significant inhibitors.*
- 4. Odor issues limited to the front end of trash sorting and handling, issues related to air emissions would arise based on combination or gasification of residual biomass and post hydrolysis solids.*

*The economics of the Fiberight process were outside the scope of the project.*

*Memo to MRC Board December 19, 2013 from Greg Lounder and George Aronson, based on trip to Fiberight Facility in Virginia (pilot plant).*

*Page 3 – Chemical Plant: Fiberight is selling the ethanol to fuel blenders for \$1.80 per gallon, which translates to \$32.40 per ton of incoming MSW at a production rate of 18 gallons of ethanol per ton of municipal solid waste. Therefore the proposed 150,000 ton MRC facility should generate income of \$4,860,000 if ethanol is produced and sold at \$1.80 per gallon, plus \$10,500,000 from tipping fees 150,000 tons at \$70 per ton, operating revenue \$15,360,000 plus or minus recyclables.*

*Page 5 – Evaluation: Cate Street Capital is one of the key investors which used to own and operate the Millinocket Paper Mill.*

*Fiberight has offered to provide a conceptual financial proforma that could be the basis for the next level of economic evaluation by the MRC. To date April 14, 2016, no proforma has been submitted, to my knowledge.*

*MRC will continue to hold and use the \$26.2 million for various items and considerations in conjunction with the Fiberight project if municipalities sign the agreement.*

*Fiberight is an experimental project as no plant currently exists in the United States utilizing this digester technology. They have a pilot small scale experimental plant of 5,000 tons process in Virginia. To date my understanding is that no certified biogas has been produced. It started as trashahol, a replacement typical of vehicle ethanol and now is proposed as biogas for heating oil replacement for the University of Maine Orono Campus with no agreements.*

*My question at this point is with \$26.2 million, why isn't MRC a partner in building the plant and making the profits and not taking just the risk but also the reward?*

*The terms MRC have been presented interchangeably throughout the documents in my opinion, and the MRC of today will legally be a very different entity than the one we have today once the*

*Joinder Agreements are signed. Therefore, an appeal of a decision of MRC to be heard requires 60,000 tons of waste, or in some cases a multitude of municipalities.*

*MRC will only have the following oversight of Fiberight LLC 3.2 Site Lease Agreement. MRC and Fiberight agree to negotiate in good faith the site lease to be executed not later than needed to accommodate financing of the project. The site lease shall: A. through S. of the agreement (see letter I); I MRC oversight; define and oversight role for the MRC with respect to conduct of operations; municipal solid waste supply; product marketing; residuals disposal; significant changes in operations; capital improvements; legislature regulatory and permit matters and events that effect viability of the project.*

*Therefore, in review of the three options considering operational, financial and liability and/or risk, I rate the proposals as follows:*

<i>First</i>	<i>ecomaine</i>
<i>Second</i>	<i>PERC</i>
<i>Third</i>	<i>Fiberight”</i>

## **TOWN OF THOMASTON 2015-2016 GOALS**

### **1. Stimulate Economic Growth**

#### ***Objectives:***

**A. Continue to support economic development in the east commercial development district known as Thomaston Economic Tract;**

**Status:** Thomaston Commons Developer Scott Shapiro of Greely Associates secured approval of an 11,000 square foot facility with four commercial units and Aspen Dental as the anchor. Estimated cost \$1,600,000, which was 50% complete by year's end of 2015.

**Thomaston Commons:** The Town approved the WalMart Corporation project for \$25-\$28 million total project cost. The project was permitted, constructed, and opened in October 2013. Tractor Supply was also approved, constructed and opened November 1, 2013. There is still one retail pad available.

**The Thomaston economic tract with Dragon Products' modernization has increased the Town's valuation by \$100 million since 2004.**

**B. Phase I Clean Water and Sewer Project for Route 1 East work required in conjunction with MaineDOT project #17890.**

**Status:** Nitram Contractors awarded a contract in 2014 at a cost of \$349,000 and completed the work. Maine Water Company also replaced the 1890 water main along Route 1 utilizing Nitram Contractors at the same time. Ranger Company was awarded Phase II of the Sewer and Water Project (West) and was 100% complete by the end of 2015 at a low bid of \$582,877.

**C. Complete the infrastructure into Thomaston Green for ultimate development with a new developer;**

**Status:** The Town had further contact with two different potential developers during the last half of 2015. One was residential, the other a commercial Dollar Store type facility which did not meet the Master Plan and design criteria, and subsequently the developers withdrew their interest.

Selectman William Hahn secured the gazebo plans from Lincolnville's project for potential construction at the Thomaston Green Park area. The Town further supported a Bandstand Application for a grant assisted by John Fancy.

**D. Develop potential project list through voter approved Downtown TIF District that continues to evolve and becomes comprehensive in preparation for future Town Meeting approval;**

**Status:** The Town of Thomaston Downtown Core and Village Area District Revitalization Plan as prepared and submitted by Rodney Lynch and Audrey Lovering was approved by the Board of Selectmen. This paves the way for the Town to receive future CDBG Grants for improvements.

The Town further initiated Phase *III* of the Business Block Streetscape Project, and Landmark Engineering completed all the design work for the area from the rear of the Business Block Buildings out to Starr Street as the Town moves forward for a CDBG Grant to complete the project. The north side of Starr Street is the Safe Route to School portion of the project designed, approved and funded by the State. The construction paper work process is being initiated, and the Town is timing the work for Spring of 2017 so it will not conflict with the Route 1 project.

**E. Continue the feasibility and long range plan for Watts Hall;**

**Status:** The Town will be actively pursuing the future use of Watts Hall pending the potential closure of RSU#13 Lura Libby School and the potential reuse for Municipal Offices. The Town completed a Municipal Facilities Need Assessment Study in 2008 with Facilitator Ron Bedard and Architect John Hanson to determine all the municipal facility needs for planning into the future. The potential funding of new facilities is typically the obstacle.

**F. Prepare and submit Comprehensive Plan and zoning amendments to future Town Meetings.**

**Status:** Land Use/Zoning amendments were approved at the 2014-2015 Town Meeting. Initiated participation in Midcoast Transportation Project with Camden, Rockport, Rockland and Thomaston. A study was completed preparing a limited shopper bus service proposed for the area. This project will sit in limbo as Coastal Transportation Lee Karker was the lead and they have closed the service.

**2. Strengthen the Community Core**



**Objectives:**

**A. Continue municipal facility long range plan;**

**Status:** The Board of Selectmen approved Mill River Park off Fish Street and submitted same jointly with Georges River Land Trust. The Town received a \$10,000.00 grant from the Davis Foundation for the Mill River Park project in 2014 and completed Phase I of the project. Some land ownership issues arose with abutters to the north based on two different surveyors' surveys. The Town is working on resolving this. The Board of Selectmen is pursuing ownership of the Waterfront Market lot from the State for preservation of the Lime Kiln and to create a small carry in boat launch and park area. This may be complicated as the State has two Land Ownership Divisions the Bureau of General Services for all State property with the exception of MaineDOT which controls all transportation corridors and land needs.

**B. Continue the restoration of existing sidewalks and the construction of new sidewalks to complement the riverfront trail;**

**C. Continue to fund future sidewalk construction and restoration;**

**D. Erect new, aesthetically pleasing signage by the flagpole and review the signage at Town entrances on Route 1;**

**Status:** Ongoing with MaineDOT project for Route 1.

**E. Continue support of cleanliness of public areas;**

**Status:** Public Works with limited crew mows all the grassy areas as the Town expands the green spaces, sidewalks, etc.

**F. Continue support of a Thomaston farmers' market;**

**Status:** The Board of Selectmen initiated discussions with Ryan Fahey late in the year on December 10, 2012 to hold a farmers' market at the Academy site on Saturdays. This was implemented and successful for the 2013 season and expanded for the 2014 season. The Farmers Market was abandoned by the proponents for the 2015 season.

**G. Support energy conservation measures;**

**Status:** The Town continues to support Energy Conservation measures from the insulation and roof restabilization, windows, siding, etc.; along with investigating GEO thermal at the Academy Building to the ultimate installation of an HVAC system with assistance of \$50,000 from the Friends of the Library. The Town installed Solar Panels on the Pollution Control Facility building along with other energy improvements such as timers on aeration of the lagoons. The Town is currently considering HVAC for Watts Hall as Watts Hall Trustees are assessing design and cost.

**H. Support and work with MDOT in initiating Project No. 1789.00 Route 1 reconstruction from Warren town line to Mill Creek, establish sidewalks on both sides, new underdrain, and a twenty year goal. MaineDOT was 99% completed by year's end 2015 preparing to place the work out to bid for spring construction. The Town engaged the services of Audrey Lovering of Lovering Associates, to act as the public relations, communications conduit, to consult and facilitate the Route 1 Project, as the Town recognizes that the work contemplated will be invasive for at least two summer seasons, even with the night work. This is a once in a 100 years project the Town has been planning for 20 years. Further, work progresses with MaineDOT in rehabilitating or reconstructing the Wadsworth Street Bridge over the St. George River. The bridge project was awarded to Prock Marine at a cost of \$4,197,604. The work proceeded on schedule throughout 2015, and the new bridge structure was readily visible by year's end. The bridge should be ready for use by mid-summer of 2016, and the removal of the 1928 bridge will be initiated and completed by Spring 2017.**

**Status: Project 17890 Route 1 is ongoing in final design and contract documents with MaineDOT earliest start date January 2016.**

**I. Continue support of the expansion of an access road from Oyster River Road to Old County Road along with improvements to Old County Road through Rockport, Rockland, and Thomaston Interlocal Agreement of Cooperation.**

**J. Support Senior Citizens. Shirley Hamlin is the Town Senior Citizen Representative and assisted in the past through the Governor's Round Table Sessions on Aging held in Augusta. Status: The Town is reviewing with the support of Spectrum Generations the submittal of a grant application for the planning of an "Age Friendly Community", and Shirley Hamlin has been appointed to act as a liaison to assist. The Town worked on EMA Emergency Evacuation Planning Program for Facilities beginning with the Knox Hotel Apartments and assisted by Ambulance Director Rusty Barnard, Assistant Abby Planeta and Liaison Shirley Hamlin. Ongoing.**

**K. The Town transferred title to property creating The Thomaston Dog Park to the Thomaston Dog Park Association as they worked tirelessly to complete the project, raise funds and develop contacts and volunteers to bring the park to reality, a great success!**

### **3. Strengthen Municipal Services**

#### ***Objectives:***

**A. Support staff training and cross-training during the 2014-2015 fiscal year;**

**Status: Ongoing.**

**B. Written department goals as well as long-term (one-year and five-year) department goals lists from the Town Manager;**

**Status: All department heads submitted 2013-2014 goals and five and ten year goals.**

**The Town continues to formalize the goals in two ways, those that are operational and those that are capital, for example, equipment.**

**Allowing Status: As above.**

**C. Meet with each department head to discuss the above;**

**Status: As above.**

**D. Continue monthly meetings with Department Heads and maintain the Risk Management Safety Program;**

**Status: The Town held a Volunteer Department of Labor Safety Inspection in August of 2014 and has corrected any deficiencies found; updated the Chapter 18 Risk Management Safety Program and is proposing to hold a meeting with all staff for a refresher in 2016. Department Heads meet bimonthly and have continued to actively pursue safety and department goals.**

**E. State Legislature**

**Status: Continue monitoring the laws as they impact local government.**

**F. Broadband**

**Status: The Town met with Red Zone owner in regards to their new Service Expansion.**

**January 12, 2015**

- Review progress of the Thomaston Dog Park Association
- Approved submission of Spectrum Generations for a grant regarding "Age Friendly Community"
- Set Goals Workshop

**January 26, 2015**

- Approved and revised Town of Thomaston Operation and Maintenance Manual for Demo Debris Facility as proposed by Public Works Director James Connon
- Reviewed for approval the 2015 Clean Water Drain and Sewer Project totaling \$575,000.00 in regards to Route 1, and placed same out to bid
- Assisted Thomaston Dog Park Association for fundraiser

**February 23, 2015**

- Final approval of Town of Thomaston Operation and Maintenance Manual for Demo Debris Facility as amended the second time with fee schedule
- Presentation by Mike Mayo for weatherization of windows at Watts Hall at no cost

**March 9, 2015**

- Approved #15-1 poverty abatement \$1,962.36
- Discussed regional Broadband
- Discussed MaineDOT bridge property on Wadsworth Street for harbor access
- Preliminary municipal budget review

**March 23, 2015**

- Reviewed and set Harbor Ordinance amendments for Public Hearing
- Approved upgrade of computer server through Northern Data Systems for \$19,794.41

- **Tabled discussion with Jim McKenna of Red Zone Wireless**

**April 13, 2015**

- **Approved final municipal budget as recommended by Budget Committee for Town Meeting**
- **Approved second annual Trekkers 5K and 10K Run/Walk fundraising event for June 7, 2015**
- **Approved refinancing of 2009 Rural Development loan, set same for Special Town Meeting April 22, 2015**
- **Discussed the educational cost impact from St. George as submitted by Peter Orne, RSU #13 at \$1,000,000.00**

**April 27, 2015 – Special Town Meeting**

- **Voter approval to refinance the East Thomaston Economic Tract Sewer Treatment System and General Obligation bond balance of \$2,050,000.00 with Maine Bond Bank at 1-1/2% interest for 20 years**
- **Approved Midcoast Christian Academy 5K Run/Walk fundraiser for May 2, 2015**
- **Awarded the Phase II Route 1 Clean Water Drain and Sewer Main Project to low bidder Ranger Contracting for the sum of \$582,877**
- **Placed out to bid the foreclosed property at 19 Main Street, Map 104 Lot 111**

**May 11, 2015**

- **Report of Thomaston Dog Park's success as they raised \$8,000 and are actively pursuing 501C(3) website, clean-up, etc.**
- **Approved membership in Midcoast Council of Governments \$2,086.00**
- **Approved PenBay Amateur Radio Club request to use Thomaston Green June 27 and 28, 2015 for ham radio practice**
- **Approved Town Meeting Warrant for June 9, 2015**
- **Approved Fireman's Association Toll Booth Fundraiser for May 23, 2015**

**May 26, 2015**

- **Approved Hartland Winter Sand bid of \$12,000 for 1,500 yards picked up, and New England Salt Company price of \$64.95 per ton for salt delivered**
- **Public hearing for Land Use Ordinance Chapter 7 and 10 amendments for Town Meeting**
- **Certify the Harbor Ordinance amendments**

**June 8, 2015**

- **Approved Gartley & Dorsky Engineering to prepare application at a cost of \$1,650.00 for DEP grant to replace West Meadow Road Bridge culvert of 1962**
- **Approved the use of Thomaston Green to host outdoor movies for the summer**
- **Placed out to bid the foreclosed property at 37 White Pine Road Map 403 Lot 009-099**

**June 22, 2015**

- **Approved request of Georges River Land Trust to hold second annual Hike-A-Thon through Town Forest**

**July 1, 2015**

- **Union Negotiations**
- **Joint Selectmen and Budget Committee meeting to discuss RSU #13 budget**

**July 13, 2015**

- **Awarded paving bids of \$70.00 per ton to Hagar Enterprises**
- **Approved Local Road Assistance Program Funds Acceptance in the amount of \$24,684.00**
- **Election of officers of the Board of Selectmen**

**August 24, 2015**

- **Approved the purchase of 2016 AWD Dodge Charger Police cruiser from Shepard Motors (government price) \$25,320.00 less \$9,000.00 trade on 2013, net \$16,320.00**
- **Approved increasing fee to \$500 for request of Ambulance outside of Thomaston boundaries**
- **Approved five construction easements to Maine DOT for Route 1 totaling 3,050 feet and accepting \$2,050.00**

**September 14, 2015**

- **Approved General Assistance Appendices A-D**
- **Approved next phase of Business Block Streetscape Project. Authorize Landmark Corporation to complete final design for CDBG funding**

**September 28, 2015**

- **Approved changing the position of Full-Time Librarian to 30 hours Part-Time and establishing 30 hours Part-Time Technology and Circulation position as recommended by the Library Trustees**
- **Reviewed and approved three year Teamsters Union Contract for employees**
- **Approved the gifting of land to the Thomaston Dog Park Association with easements as prepared by Attorney Paul Gibbons and approved by the voters**
- **Accepted the donation of a granite bench from the Midcoast Board of Realtors to be placed in Mayo Park provided by a National Placemaking Grant**

**October 26, 2015**

- **Fiberight proposed to build, finance, own and operate the facility which further reduces the risks to MRC and the municipalities it represents. The municipalities will only be posting 16.67% or \$12,000,000.00 of their \$26.2 million to ensure that Fiberight is supported with no return on the investment.**
- **Discussed MRC Draft Agreement for handling municipal solid waste by Fiberight LLC**
- **Presentation by Dan Staples regarding legislation to protect conservation areas in St. George River estuaries**

**November 9, 2015**

- **Approved closure of Dexter Street for a week estimate to allow Dragon Products to replace the concrete roadway crossing**
- **Approved the engagement of Lovering Associates to act as public relations, communications conduit, to consult and facilitate the Route 1 project**
- **Reviewed Downtown Core and Village Area District Revitalization Plan**

**November 23, 2015**

- Approved Town of Thomaston Downtown Core and Village Area District Revitalization Plan as presented by Rodney Lynch and Audrey Lovering
- Discussed progress of MaineDOT Route 1 project planning #17890 timeline
- Approved Thomaston Historical Society “Home for the Holidays”

**December 28, 2015**

- Approved redemption of foreclosed property on Map 201 Lot 098 10 Sunset Street.

**APPOINTMENTS, NEW HIRES AND RESIGNATIONS IN 2015**

The Board of Selectmen served on the following committees and boards:

Personnel Committee	Peter Lammert, Mona Stearns Alternate
Inter-Local Clam Board	Bill Hahn, Jonathan Eaton non-Board member
Solid Waste Committee	Peter Lammert, Ron Porter non-Board member
Mid-Coast Regional Planning	Mona Stearns, Bill Hahn Alternate
Maine Water Advisory Committee	Peter Lammert
Main St. Enhancement Committee	Lee-Ann Upham & Greg Hamlin
Trust Fund Committee	Lee-Ann Upham & Greg Hamlin
Redevelopment Committee	All Board Members
Land Use Ordinance Review Committee	Lee-Ann Upham, Greg Hamlin

**APPOINTMENTS:**

Shirley Hamlin was appointed as liaison for the Town to Spectrum Generations “Age Friendly Communities” on January 12, 2015.

Ronald Gamage was appointed to RSU #13 Board on March 23, 2015.

Jerry Zwick was recommended for appointment to the Knox County Budget Committee on June 22, 2015.

**Appointments on July 13, 2015:**

Tax Collector	Valmore Blastow, Jr.
Treasurer	Valmore Blastow, Jr.
General Assistance Admin.	Valmore Blastow, Jr.
General Assistance Alternate	Jodell Benson
Road Commissioner	Valmore Blastow, Jr.
Affirmative Action Officer	Valmore Blastow, Jr.
Emergency Management Director	Valmore Blastow, Jr.

<b>Town Clerk</b>	<b>Joan Linscott</b>
<b>Registrar of Voters</b>	<b>Joan Linscott</b>
<b>Public Information Officer</b>	<b>Joan Linscott</b>
<b>Tree Warden</b>	<b>Peter Lammert</b>
<b>Code Enforcement Officer</b>	<b>William Wasson</b>
<b>Alternate Plumbing Inspector/CEO</b>	<b>Scott Bickford</b>
<b>Forest Fire Warden</b>	<b>Michael Leo</b>
<b>Health Officer</b>	<b>Alan Leo</b>
<b>E-911 Addressing Officer</b>	<b>David Martucci</b>

**Town Manager Appointments on July 13, 2015:**

<b>Fire Chief</b>	<b>Michael Leo</b>
<b>Deputy Fire Chief</b>	<b>Mikial Mazzeo</b>
<b>Assistant Fire Chief</b>	<b>Jamie Leo</b>
<b>Ambulance Director</b>	<b>Ruston Barnard</b>
<b>Deputy Ambulance Director</b>	<b>Abby Planeta</b>
<b>Police Chief</b>	<b>Kevin Haj</b>
<b>Police Sergeant/Investigator</b>	<b>Timothy Hoppe</b>
<b>Patrol Officer</b>	<b>Michael Blais</b>
<b>Patrol Officer</b>	<b>Olaf Sigaud</b>
<b>Patrol Officer</b>	<b>Vacant</b>
<b>Reserve Patrol Officer</b>	<b>Roderick Grindell</b>
<b>Reserve Patrol Officer</b>	<b>Mike Marshall</b>
<b>Reserve Patrol Officer</b>	<b>John Palmer</b>
<b>Reserve Patrol Officer</b>	<b>Tom Eagar</b>
<b>Reserve Patrol Officer</b>	<b>Jeremy Joslyn</b>
<b>Reserve Patrol Officer</b>	<b>Christopher Hast</b>
<b>Harbor Master</b>	<b>Michael Blais</b>
<b>Animal Control Officer</b>	<b>Robert Robinson</b>
<b>Recreation Director</b>	<b>Misty Start</b>

**Board of Selectmen Appointments on August 24, 2015:**

<b>Academy Board of Trustees</b>	<b>Tom Mellor, Lynn Snow, Bob Snow</b>
<b>Appeals Board</b>	<b>Doug Erickson, William Dashiell</b>
<b>Budget Committee</b>	<b>Doug Erickson, Beverly St.Clair</b>
<b>Conservation Commission</b>	<b>Nancy Hill, Beverly St.Clair</b>
<b>George River Shellfish</b>	<b>Vacant</b>
<b>Harbor Committee</b>	<b>Doug Theobalds, James Cuthbertson</b>
<b>Planning Board</b>	<b>Joanne Richards, Melissa Reynolds</b>
<b>Personnel Committee</b>	<b>Paul Chamberlin</b>
<b>Recreation Committee</b>	<b>Darryl Townsend</b>
<b>Watts Hall Trustees</b>	<b>William Hahn</b>
<b>Library Board of Trustees</b>	<b>Janet Bosworth, Harold Willey, William Dashiell</b>

**David Hynd was appointed to Shellfish Commission on September 14, 2015**

**Patricia Hubbard was appointed to Budget Committee on September 14, 2015**

**RESIGNATIONS:**

**Misty Start resigned as Recreation Director on November 9, 2015.**

**David Hynd resigned from RSU #13 School Board on March 9, 2015.**

**Ann Harris resigned as Head Librarian on April 27, 2015.**

**Anthony Moore resigned as Student Recreation Committee on June 22, 2015.**

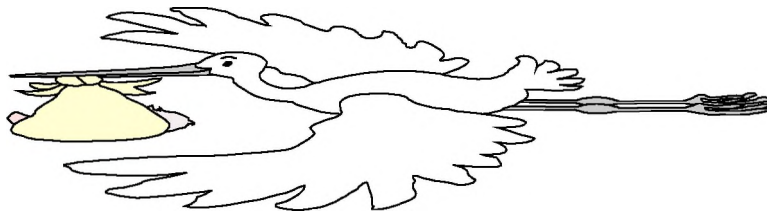
**Ted Mlynarski resigned from Academy Board of Trustees on July 13, 2015.**

**Brandon Allen resigned from the Public Works Department on August 24, 2015.**



**TOWN CLERK'S REPORT****JOAN LINSKOTT****TOWN CLERK****DEATHS – 2015**

<b>Decedent Name</b>	<b>Age</b>	<b>Resident Town</b>	<b>Town of Death</b>	<b>Date of Death</b>
Adams, Gerald Albert	90	Thomaston	Thomaston	08/11/2015
Anderson, Andrew Christian	88	Thomaston	Rockport	08/21/2015
Anderson, Sally Ann	72	Thomaston	Camden	03/13/2015
Archer, William Darrell	51	Thomaston	Thomaston	01/21/2015
Arni, Deborah June	59	Thomaston	Thomaston	06/10/2015
Breen, Sheila Ann	80	Thomaston	Portland	03/29/2015
Burridge, James Russell	69	Thomaston	Thomaston	06/03/2015
Childers, John Vernon	86	Thomaston	Rockport	06/16/2015
Clukey, Dana T	84	Thomaston	Rockport	03/28/2015
Dodd, Ivy Wood	86	Thomaston	Cushing	06/12/2015
Drake, Donald Melvin Jr.	57	Thomaston	Rockport	06/12/2015
Fraughton, John Leroy	89	Thomaston	Thomaston	06/19/2015
Genthner, Ashley LaFayette Jr	88	Thomaston	Rockport	10/15/2015
George, Ellen G.	80	Thomaston	Damariscotta	03/25/2015
Grant, Dale Edward	46	Thomaston	Augusta	05/15/2015
Hall, Stanley Bass	89	Thomaston	Thomaston	07/16/2015
Johanson, Susan B	61	Thomaston	Rockport	12/27/2015
Jones, Chelsea Lynne	22	Thomaston	Portland	11/18/2015
Jordan, David Craig	64	Thomaston	Thomaston	04/25/2015
Kunces, Rose Maiken	90	Thomaston	Scarborough	12/13/2015
Lovejoy, James Edward	86	Thomaston	Rockport	01/21/2015
Manson, Carol Ruth	69	Thomaston	Thomaston	01/20/2015
Morse, Rose Marie	90	Thomaston	Rockport	07/22/2015
Moss, Eivind Roy Jr.	72	Thomaston	Thomaston	07/05/2015
Sanborn, Herbert Edman	95	Thomaston	Thomaston	09/29/2015
Shertzer, Meagan Isabel	78	Thomaston	Rockport	09/12/2015
Smith, James Stanley	74	Thomaston	Rockport	08/26/2015
Smith, Russell James	69	Thomaston	Rockport	03/19/2015
Tholke, Gloria Joan	67	Thomaston	Rockport	10/20/2015
Walker, Sandor Podmaniczky	93	Thomaston	Thomaston	06/28/2015
Williams, Christie James	48	Thomaston	Rockport	03/21/2015
Wilson, Dianne Faith	72	Thomaston	Thomaston	05/19/2015
Winslow, Richard Chester	67	Thomaston	Thomaston	02/26/2015
Wooster, Shirley Ann	78	Thomaston	Thomaston	02/19/2015



## BIRTHS -2015

<u>Child's Name</u>	<u>Place of Birth</u>	<u>Date of Birth</u>	<u>Mother's Residence</u>
Baughman, Alyvia	Rockport	01/10/2015	Thomaston
Spicer, Carter	Rockport	02/14/2015	Thomaston
Cowperthwaite, Abigail	Rockport	03/15/2015	Thomaston
Hare, Alyce	Rockport	03/21/2015	Thomaston
Beckett, Seth	Damariscotta	04/17/2015	Thomaston
Ross, Blake	Rockport	04/21/2015	Thomaston
Chamberlin, Elliette	Rockport	04/26/2015	Thomaston
Roberts, Margaret	Rockport	05/14/2015	Thomaston
Guilford, Nathan	Rockport	06/18/2015	Thomaston
Winchenbach, Jillian	Rockport	06/25/2015	Thomaston
Curtis, Evelyn	Rockport	07/06/2015	Thomaston
Ahearn, Charlotte	Rockport	07/28/2015	Thomaston
Haskell, Lila	Damariscotta	08/06/2015	Thomaston
Groth, Sophie	Rockport	08/23/2015	Thomaston
King, Logan	Rockport	09/11/2015	Thomaston
Clark, Annalise	Rockport	10/03/2015	Thomaston
Griffin, Lillian	Rockport	10/16/2015	Thomaston
Adams, Isabelle	Rockport	11/10/2015	Thomaston
Burgess, Chloe	Rockport	11/12/2015	Thomaston
Muir, Alanah	Rockport	12/04/2015	Thomaston

## **CODE ENFORCEMENT REPORT**

**William Wasson**

**Code Enforcement Officer**

**It is with pleasure that I present this report of the activity of the Code Enforcement Office for the year 2015 to the Town Manager, Board of Selectmen and the citizens of the *Town of Thomaston*.**

**The building activity has grown over the past two years to the point this year where there were 70 Building Permits issued. The 5 commercial permits were for Aspen Dental, Pope animal shelter, Shepard storage units, Knox Hotel renovation, and Jamie Steeves restaurant. There were 4 single family houses and the remainders were for accessory buildings, repairs, renovations, and sheds. In addition there were 35 Plumbing Permits and 6 Demolition Permits issued.**

**During the year I made 403 inspections, received 32 complaints and dealt with 75 violations, none of which went to court.**

**The Planning Board and the Zoning Board of Appeals spent many hours of their own time hearing various requests and dealing with amendments to the Land Use Ordinances. These volunteer citizens are to be commended as this is part of what keeps the Town running.**

**There were:**

- 3 conditional use requests**
- 2 zone change requests**
- 4 site plan reviews**
- 2 subdivision amendments**
- 2 subdivision reviews**
- 1 site plan inspection**
- 4 public hearings**

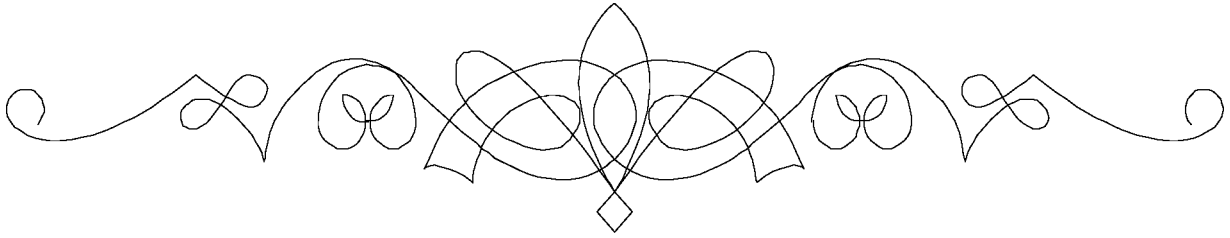
**And lastly, I would be remiss if I did not especially thank the Town Office staff and David Martucci, Deputy Code Officer, for all of their assistance in helping to deal with the many and varied challenges presented to this office.**

**Respectfully submitted,  
William Wasson  
CEO/LPI**

# ***MAINTENANCE DEPARTMENTS***



**Employee List  
Road Commissioner Report  
Public Works Report  
Pollution Control Report  
Tree Warden Report  
Solid Waste Report**



***ROAD COMMISSIONER***

***Valmore Blastow, Jr.***

***PUBLIC WORKS/POLLUTION CONTROL***

***Public Works Director***

***James Connon***

***Public Works Employees***

***Cliff Eugley***

***John Smith***

***Jerry Grover***

***Mike Davis***

***Mike Janczura***

***Stump Dump***

***Eugene Colson***

***Pollution Control Superintendent***

***John Fancy***

## **ROAD COMMISSIONER'S REPORT**

**Valmore Blastow, Jr.**

**Road Commissioner**

**I wish to publically acknowledge the Public Works Director, James Connon. He was hired In September of 2003 and for the past 13 years he has more than made my job easy.**

**He has a unique acumen for handling all the various details necessary to complete the Tasks before him. The skill sets are wide and varied as it relates to roads, sewer lines, storm water systems and all the other required mechanical ability it requires to maintain all the equipment and trucks. Another rare trait is the detail of records that are maintained at the Public Works Dept.**

**The cost breakdown and time involved for years of maintenance on a piece of equipment down to a nut and bolt along with the same detail for every project that has been completed by the Town.**

**The Public Works Dept. staff is made up of six full-time employees. Collectively they have in excess of a 100 years of service to the Town averaging close to 18 years each. Cliff Eugley has 24 years of service, Michael Janczura 22 years, John Smith 21 years, Mike Davis 13 years, Eugene Colson 10 years. The newest employee hired this year is Jerry Grover. Recognizing that one full-time equivalent position by Union Contract is funded through the Pollution Control Dept. and works almost exclusively there. The Town made these changes years ago to avoid Union Conflicts in jobs overlapping between Pollution Control and Public Works. I thank them all for their efforts.**

**The Town paved Anna Belle Lane, part of Beechwood, a section of Booker Street, totaling 1,260.27 tons. The bid price was \$70.00 for a total cost of \$88,218.90.**

**The Town is proposing to pave Dexter Street, Thomaston Street, and Butler Road for a total of 1920 tons in 2015/16. With the reduction in oil prices, the cost should be less than \$70 per ton.**

**The Town has two major Maine DOT projects #016755, Wadsworth Street Bridge replacement is well under way and the scheduled opening to traffic is August 1, 2016 with final completion in March of 2017 as the 1928 Boston Bridge works unit will be removed. The contractor is Prock Marine and the bid was awarded at \$4,197,604.**

**The second being the long awaited Route 1 Reconstruction Project #017890 Maine DOT starting at The Thomaston Auction Gallery area thru the village to Mill Creek. The contractor is Lane Construction with the low bid of \$8,417,542 which includes the new sidewalk on the South side of Route One.**

**The Town also received a \$100,000 Maine DOT Grant for Safe Route to Schools and will be constructing a sidewalk from Beechwood St through the rear Business Block area along the North side of Starr Street to the Western end.**

**The snow removal cost for 2015/16 season totaled \$61,169.87. The total snowfall was one third of last season at 57 inches. This will allow for \$35,000 of \$39,000 snow removal funding to be utilized towards the purchase of a 2017 dump truck along with Reserve Funds.**

## **PUBLIC WORKS DEPARTMENT**

***James Connon***

***Director***

**It is with great pleasure that I present to the Citizens of Thomaston this report of the Public Works Department for the Year 2015-2016.**

**This was the 14<sup>th</sup> year the Town plowed the roads as well as salted and sanded them. Before the snow fell we cut the shoulders on some of the roads to make it easier to plow. We also cut bushes and limbs around the Town before the plowing season started. We had a total accumulation of 136 inches of snow for the winter calendar year of 2015. This was the ninth year that we hauled our own winter sand with the Sterling Dump Truck, International Dump Truck and the 2002 Dump Truck saving the extra delivery fees again this year.**

**The department also replaced culverts and ditched several roads in Town in preparation for paving in 2015. We paved the surface on Beechwood St. from George C. Hall and Sons Pit Road to Erin St., paved the lower part of Booker St. and paved all of Anna Belle Lane. The M.D.O.T. paved Route # 131 (Oyster River Road). We raised and repaired all the sewer manhole covers, clean water drain covers, catch basin covers and replaced culverts on these streets before we had them paved.**

**We graveled and graded the Greenhouse Hill Road and the Water Tower Road. The gravel roads and all the gravel turnarounds are getting back into pretty good shape. We also cleaned up out behind the Town Garage some more to make more room for Storage.**

**Each year the department removes and replaces the floats at the Public Landing. We also did some other repairs and work for Harbor Master, Mike Blais to clean up the Public Landing. We removed the old timber walkway that went from the upper parking lot to the lower parking lot at the Public Landing and installed recycled asphalt in the walkway, graveled and graded the upper parking lot at the Public Landing and installed a new concrete pad and new granite bench in Mayo Park at the Public Landing.**

**The crew dug holes at the cemetery and around the Town for Peter Lammert to plant trees. We also cleaned up several trees that were taken down by tree removal companies.**

**The department repaired more of the catch basins in the Town and cleaned some storm drain pipes, clean water drains and sewer pipes with the Jetta from Pollution Control.**

**Nitram Excavation Completed the Phase # 1 work on the new clean water drain project and new water main project from Pine St. to Beechwood St. on Main St. this year. They also completed Phase # 2 work on the new water main project from the Water Tower Road to Beechwood St. along Main St. this year.**

**Ranger Construction Completed the Phase # 2 Work on the new sewer line project and the new clean water drain project from the Water Tower Road to School St. along Main St., and completed the Phase # 2 work on the new clean water drain project on part of School St., part**



of Hyler St., part of Fluker St., part of Lawrence Avenue and part of Erin St. this year. These were problem areas in the old clean water drain system.

Prock Marine Corporation was awarded the contract for the new Brooklyn Heights Road Bridge and work started the 1<sup>st</sup> week of January 2015. They have the approaches partly done on both sides of the bridge, The three cement piers are all in place and poured, the bridge abutments are all poured on both sides of the bridge, some of the catch basins are installed on both sides of the bridge and they started installing the concrete beams onto the three cement piers on February 2, 2016. The new bridge should be near completion in August 2016.

The Public Works Dept. installed some asphalt pavement patches in some of the bad spots on the roads in the Town this year.

The department built a retaining wall out of granite blocks by the front of the demo box at the stump dump this year.

The Town of Thomaston had the entrance to the Dragon Products crusher on Dexter St. shimmed with asphalt pavement to widen out the road again. Dragon Products Company is supposed the install asphalt pavement to the entrance to the crusher in the spring. J.B.I. Construction removed the old concrete slab that Dragon Products Company uses to cross the road on Dexter St. and installed a new concrete slab for them to cross the road on Dexter Street. This has been a long time coming and is finally repaired!

In addition the department did the usual jobs of mowing the Mall, Academy Grounds, pump-stations, Pollution Control Plant, Prison Property and the Public Landing. The crew painted the crosswalks and stop bars, swept the streets and cleaned up the winter sand that was on the roads, mowed the sides of the roads throughout the Town, set up and cleaned up for the 4<sup>th</sup> of July, cleaned up the leaves in the Town in the fall of the year and all the other day to day maintenance the Town Crew does around Town. We also did the maintenance on the Main Street granite planters watering system as well as the weeding in the spring.

As you can see by this report, the Town Crew was pretty busy this year and expects the same for the coming year with all the construction that is going on in this Town!

I would like to thank all of my crew for their hard work and dedication in helping to keep Thomaston running. Thanks to Cliff Eugley, John Smith, Brandon Allen, Mike Davis, Jerry Grover Jr. and Mike Janczura. I would also like to thank Tim Hoppe, Rusty Barnard, Eugene Winchenbach and Peter Lammert for helping us out with the Snow Plowing.

Should you have any questions or concerns please call me, I can be reached at the Town Garage by calling 354-2478 or Mobile 691-1316.

## ***POLLUTION CONTROL DEPARTMENT***

***John Fancy***

***Superintendent***

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The underground utility replacement done by Pollution Control in preparation for the Maine Department of Transportation (MDOT) rebuilding of Main Street, has been completed. This project replaced very old clean water drains (the former sewers that were left connected to the buildings for cellar drains, sump pumps, roof drains and other clean water sources) beginning at Pine Street and running to Beechwood Street on the north side on Main Street. Another section of the clean water drain system beginning at Kossuth Street, running back to School Street and down School Street was also replaced. The sanitary sewer west of Kossuth Street was replaced. This was the only portion of the Main Street sanitary sewer that had not been replaced in the last 25 years.

In addition to the Main Street work, sections of clean water drains on Fluker Street, Lawrence Avenue and Erin Street were replaced. Manholes were added or replaced on School Street, Hyler Street, Knox Street and Gleason Streets. To make sure everything was satisfactory, cleaning and television inspection of a number of sewer lines has been completed.

An amendment to our wastewater discharge license has been granted by the Maine Department of Environmental Protection that will provide for the winter discharge of treated wastewater to a new section of the spray fields. Sprayed from elevated nozzles the water will freeze in piles and melt slowly in the spring. This will supplement our existing land application during the warmer months. It is planned to have the ice piles in operation by the winter of 2016/17.

In 2015 the treatment facility treated and discharged about 107 million gallons of wastewater. Of this, 70 million gallons was land applied and an additional 37 million gallons was discharged to the river.

In closing, the Department remains dedicated to the efficient treatment and environmentally sound disposal of Thomaston's wastewater and the protection of our groundwater and surface water. Thanks to the citizens of Thomaston for their support.

## TREE WARDEN'S REPORT

*Peter Lammert*

*Tree Warden*

During 2015, situations arose that I have never encountered before as tree warden. Residents came into the town office and demanded of the town manager that certain street trees be taken down because the resident was “afraid” that the trees, located across the street from their residence, would fall on their residence. Taking care of this demand consumed my entire budget for tree removals as well as losing one Red Maple and the top out of one of the biggest Sugar Maples in Thomaston.

The other situation was the placement of both storm water drain lines and potable water lines under sidewalks instead of at the edge of or under the roadway. These two water line replacements had to happen before MeDOT reconstruction of Rte. 1 starts in 2016.

The ditches for these replacements lines were literally right beside the trees, most of which I had a hand in planting over the last 30 plus years. I had fought for the last 15 years, first with A B C Tree Company, then Asplundh Tree and finally Lucas Tree NOT to cut the branches that were underneath the power lines as they had done in Rockland. The reason for this was the ability, in the summer time ,of the leaves on these branches to keep the noise of the Rt. 1 traffic to a minimum and also to provide shade to the homes on the North side of Rt.1.

Then, after a preliminary estimate of the removal of over 20 trees for the Rt.1 reconstruction work, I could not get a final answer from the MeDOT manager about which trees were to be cut down. Can you imagine cutting down the four classic sugar maples in front of the Lucette? As of the writing of this report, I still do not know what trees are to be cut down.

If you drive down Hyler Street you will find that it is much more sunny now and will be for years to come. Tree removal on Hyler street started with a huge Sugar Maple on the Hyler Street side of the home in the Southwest corner of the intersection of Green and Hyler Street. Then the late November snow storm in 2014 ripped apart several of the Norway Maples toward School Street. Two other big Sugar Maples had branches with severe cracks that I could no longer trust to keep standing in what seems to be a never ending series of wind storms some of which have produced hurricane speed gusts. In all there have been 7 large street trees removed in a very short span on Hyler with one still to be removed.

The Norway Maples in the Village Cemetery continue to be ripped apart during these sudden wind storms. There are still six trees that should come down as a result of the November snow storm last year.

The town was fortunate to have a public works employee, Brandon Allen, who was also a licensed Maine Arborist. He also loved to climb and do arborist work in our tall trees. Circumstances beyond our control led Brandon to go to work for the Town of Camden helping Bart Woods with tree care over there. With his departure, having Public Works help with tree projects came to a standstill. I thank him for all the time and effort he put into

**caring for our trees in doing pruning and cabling in them and rescuing one big cat out of a tree in South Thomaston. Good job Brandon !!!!!**

**Hoppe's Tree Service, who has been doing bucket truck work for the town at a great price, grew to the point where more employees were hired. I have since used Hoppe's Tree Service but the costs are higher than when the town crew did the heavy lifting. To this end I have doubled my tiny tree budget for the coming year.**

**The two huge white ash trees on Ship Street had finally deteriorated to the point where it was unsafe to let them stand. Once down I did a ring count and found that they had been planted over 150 years ago.**

**Another interesting development is the splitting of branches in almost all of the basswoods or lindens as they are also called. These splits can be repaired or even prevented with bolting and cabling the branches together. This is an artful job and having a bucket truck available to get as high up as possible in the affected trees is a plus.**

**This was the first year in a long time that I did not plant a tree and now there are many, many places where trees can be planted I am in hopes that we can get back to planting trees with the help of public works.**

**Again, as I always offer, if you have any questions about trees, street trees or otherwise, don't hesitate to contact me at 691-2900.**

## **SOLID WASTE REPORT**

**Peter Lammert**

**Representative**

**Report of the Owls Head, South Thomaston and Thomaston Solid Waste Corporation for 2015**

**By Peter Lammert, former site manager of the facility**

**Also tonnages and disposal costs of demolition debris from Thomaston**

**The corporation operates the transfer station for the collection and shipping of municipal solid waste (MSW) from the residences and businesses in the three town area as well as the MSW from the Maine State Prison. The corporation's board of directors is comprised of a selectperson from each town, appointed by that town's board of selectmen, and a resident that volunteers to be on the board. Our resident board member is Ron Porter. There are four fulltime, part time (32 hours,) employees plus a site manager. I was removed from the site manager's position on January 15<sup>th</sup> because of a "potential conflict of interest," although no conflict has ever been raised before or since. This past year, the price of the two year "dump sticker" that users must display on their vehicle to bring MSW and other items, to the transfer station, was increased to \$10. A few people complained about the \$5 increase but many more said it was about time the price went up.**

**Also collected is household hazardous waste such as CFL mercury containing light bulbs, and any other item containing mercury, fluorescent light bulbs, rechargeable batteries and metal products of any kind. Both passenger car and truck tires are accepted for a fee as well as all E-Waste such as television sets, monitors, computers, printers, scanners etc. During the summer, a state of Maine paint recycling program started, funded by a surcharge on all paint now bought in Maine. There are two local businesses that accept old paint: E. L. Spear and Sherman Williams in Rockland and the St. George transfer Station. Contact these places for further information about how much paint you can bring. Our transfer station will take 100% dried out paint so either use the paint up for a second or third coat or leave the can open and let the top of the paint in the can "crack" showing that it has thoroughly dried.**

**Recyclables are collected in the single stream fashion. Returnable cans and bottles, which are regularly brought into the station, are given to the Pope Memorial Humane Society.**

**A total of 3,952.61 tons of MSW was collected, compacted in 50 yard roll off cans and shipped to Penobscot Energy Recovery Company (P E R C) in Orrington, Maine. An additional 333.48 tons were hauled directly from the prison kitchen to P E R C, for a total of 4,286.09 tons. This year's total is down slightly, 49.36 tons, from 2014. It was confirmed that PERC wanted tires to help in the burning of MSW so upwards of 20 tires per can have been shipped to PERC during this past year.**

**Hauling of MSW to PERC and Single Stream recyclables to West Bath was done by Pine Tree Waste. This was the final year in their 5 year contract with the corporation. In early March we were notified that from that date on, we would be charged \$145 a ton to empty the**

recycled material at Pine Tree Waste's new recycling facility in Lewiston. Up until this time, 10 loads of recyclables had been hauled to Pine Tree Waste's old recycling yard in West Bath with no dumping fee, just the transport fee. In searching for a solution, Thomaston Recycling came forward and agreed to haul our recyclables to ECO-Maine in Portland for the same price that Pine Tree Waste got for hauling them to West Bath. This was an incredible good deal for the corporation and this effort by Thomaston Recycling saved our single stream program. If Thomaston Recycling had not come forward, we would have had to stop collecting recyclables. Using 2.95 tons per load for the average weight of a single stream can, 144.5 tons of material was recycled. Adding the MSW from the three towns, 3,952.61 tons, and the recyclables, 144.5 tons, the corporation moved 4,097.11 tons of material out of the transfer station.

On March 31, 2018, the contract with the Penobscot Energy Recovery Company, (PERC) ends and the 187 cities and towns that have a contract with PERC have a decision to make where their MSW will go.

The 187 cities and towns have been represented by the Municipal Review Committee, (MRC) and this group decided to part ways with PERC and has selected Fiberite to process the MSW, in a yet to be built facility using technology that to date has been operated in a test facility but there is no full scale operating facility in the United States.

PERC has stated that they will continue to operate and has added a new twist to keeping the organics out of the MSW and having a biogas composting facility in Exeter, Maine, take the food waste. This company is presently picking up organics at Hannaford in Rockland.

Because of our geographical location, there is a third facility, ecomaine (small e) in Portland, a nonprofit mass burn facility that produces electrical energy, that could take our MSW. Presently our single stream is being hauled to this facility. If you want to see the single stream sorting operation at this facility, visit ecomaine.com for a video of the recycling, MSW mass burn, and the landfill processes.

There is one other facility that might be used, Waste Management's landfill in Norridgewock, Maine called Cross Roads Landfill. When the DEP demanded that the soil that was under our old "on the ground" metal pile be removed, 146 plus tons of soil was transported here. If Dragon Cement had been operating when the "contaminated" soil was being removed, it would have cost much less and any contaminants would have been incinerated in the 2,300 degree kiln process. It now resides in a landfill in Norridgewock.

The state of Maine in its desire to accomplish a 50% reduction in the amount of MSW the state generates, has created a list called a hierarchy which proposes that we first Reduce, Reuse, Recycle and then burn and finally, as a "last resort," bury it in a landfill. The cost per ton to dump our MSW at any of the above mentioned facilities, called a "tipping fee" plus the associated costs to truck the material to that facility along with the length of a contract with that facility at the stated price and finally a place to dump it if there is a problem with that facility accepting our MSW, is the decision that the Cooperative board must face by the middle of 2016, or sooner

Because the expense of choosing a suitable location to take our waste, over a multiple year contract, is significant, the Cooperative board is waiting for the three towns to decide on which facility is in its best interest. What is making the situation of choosing a place difficult is that the three towns have different dates for their annual meetings.

#### **CLEAN WASTE WOOD AND DEMOLITION DEBRIS IN THOMASTON**

In addition to the MSW and single stream tonnages, The Town of Thomaston collected 173.22 tons of Demo Debris and 82.65 tons of clean wood debris at the Town Barn. Transport of this material to the landfill dump in ROCKLAND was \$6,600. The tipping fee was \$18,386.50 plus a questionable fee of \$219, charged by the hauler, that the state of Maine charges if the material is dumped in a commercial landfill not a municipal landfill, which is what Rockland's landfill is, and finally a fuel surcharge of \$625.45 to drive to Rockland and back 34 times.

#### **NEW HAULING CONTRACT FOR THE TRANSFER STATION**

The hauling contract to transport MSW to PERC until March 31<sup>st</sup>, 2018 and single stream recyclables to ECO-Maine was awarded to Thomaston Recycling. It is hoped that their ability to respond to a call to change full cans with an empty can on very short notice, versus the ordering a week ahead of time that was the norm with our contract with Pine Tree Waste, will allow us to send fewer but heavier loads to PERC.

After 31 years of constant use, the oldest part of the transfer station, up on the small hill, is showing its age with deteriorating concrete walls. The used compactors that were purchased and installed years ago are wearing out. The time has come for a 'do over' up there with a covered unloading area over the compactors, new or rebuilt compactors and a working leachate collecting system.

Considering that as much as 60,000 and possibly as much as 70,000 tons of MSW have been compacted and hauled out of there to PERC, since it was built, the older part of the transfer station doesn't owe us a penny. Rather, we should upgrade what is there.

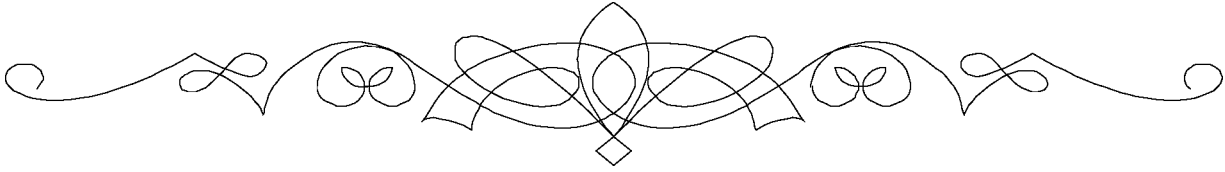
If you have any questions on any of the above, don't hesitate to call me at 691-2900.

# ***PUBLIC SAFETY DEPARTMENTS***



**Police Personnel List**  
**Police Chief's Report**  
**Fire Department Personnel**  
**Fire Chief's Report**  
**Ambulance Personnel**  
**Ambulance Director's Report**  
**Animal Control Officer's Report**  
**E.M.A. Director**  
**E.M.A. Director's Report**





## ***POLICE DEPARTMENT PERSONNEL***

### **CHIEF**

**Kevin Haj**

### **SERGEANT**

**Tim Hoppe**

### **PATROL OFFICERS**

**Michael Blais**

**Olaf Sigaud**

### **RESERVE OFFICERS**

**John Palmer**

**Christopher Hast**

**Thomas Eager**

**Jeremy Joselyn**

### **TRAFFIC CONTROL**

**Peter Lammert**

**Phil Netzorg**

**John Fochtman**

**John Grout**

**Rod Grindell**

### **CHAPLAINS**

**Wayne Sawyer**

**Peter Jenks**

## POLICE DEPARTMENT REPORT

Kevin Haj

Police Chief

Greetings;

Again it gives me pleasure to submit to you our annual report. As you know this report is compiled in March so there may be changes by Town Meeting time.

We closed 2015 with 3,085 complainants/incidents. These include the categories of:

Accidents, (hit and run, injury, property damage only)

Assaults, (simple, aggravated, domestic) alarms.

Agency assists (Fire Dept., EMS, other law enforcement agencies, DHHS, etc.

Burglaries

Administrative (records checks, weapons permits, etc.)

Alarms (business, private, medical fire.)

Domestic situations

Family fights

Civil disputes

Thefts (shoplifting)

Lost property

Found property

Bad Checks

Identity theft

Child abuse

Elder abuse

Traffic

Warrants

Subpoena service

Protection order service

Harassment order service

This is just a sampling of some of the categories of complainants

As of March 8<sup>th</sup> 2016 we are at 710 complaints/Incidents.

Officers are mandated by legislature to complete a mandatory training block every 2 years, in addition to department training and elective training.

We have unsuccessfully tried to fill the open patrol position several times each time, not finding a qualified candidate. When we did hire one, the individual resigned the position.

By the time Town Meeting happens; we will have conducted another DRUG TAKE BACK. It is scheduled for April 30<sup>th</sup> 2016. These have proven highly successful events. This keeps outdated or unwanted medications out of the landfill, our water system and the hands of persons that may abuse them. You may drop off outdated/unwanted medications at the police station anytime during business hours.

**Another event that will conclude prior to Town Meeting will be the Vietnam Veterans Moving Wall Memorial. That is expected to draw 13,000 people in 5 days.**

**The upcoming road construction will present its own set of problems they will be dealt with on a case by case basis.**

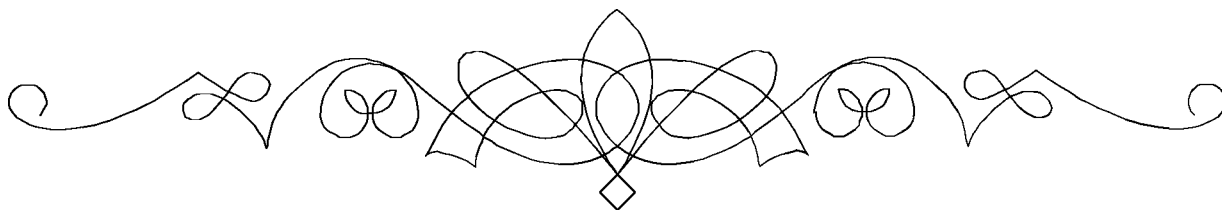
**We have a Facebook page and I was surprised that it is more active than the website. The Facebook page has enabled us to seek information as well as pass on information such as street closures, preparedness information etc.**

**If you have kept up with the media, you know that the persons responsible for the break in at the Flagship Cinema have been arrested. They were found to be responsible for a string of burglaries. This was only accomplished with the resources of multiple jurisdictions. This cooperation has helped in many investigations, as has the Internet with the Facebook page. When we were trying to identify a woman involved in a hit and run that post reached over 15,000 people. We ultimately found the individual. It is so important to remember that the police departments success is largely influenced by the cooperation received from the public. You have to remember this is a team effort and you are part of the team.**

**I have just received our Uniform Crime reports statistics for the 2015 year. I'm proud to announce that our clearance rate is at 78.8 percent. I have never seen it that high in my 25 years with the Thomaston Police Department. This is largely due to the dedication of the members of this agency. But none of this could be accomplished without the continued support of the Board of Selectmen, Town Manager Val Blastow Jr. and the members of the other departments including Fire, EMS, Public Works, Recreation, but most of all from you the citizens of our fair community. Thank You!**

**Respectfully**

**Kevin A. Haj  
Chief of Police**



## ***FIRE DEPARTMENT PERSONNEL***

### **Fire Chief**

**Michael Leo**

### **Deputy Chief**

**Mikial Mazzeo**

### **Assistant Chief**

**Jamie Leo**

### **Captains**

**Peter Lammert**

**Robert Coombs**

### **Lieutenants**

**Albert Grant**

**Ben Adams**

### **Firefighters**

**Carl Anderson**

**Francis Brandon**

**Michael Cole**

**George Erickson**

**Rod Grindell**

**Tony Leo**

**Phil Netzorg**

**Earl Sutherland**

**Chris Winters**

**Ed Worthley**

**Charles Ball**

**Ethan Chittim**

**Harley Colwell**

**Sean Goodine**

**Floyd Lawrence**

**Colby Miles**

**Tom Shook**

**Katy Vanorse**

**Stuart Woodman**

## **FIRE DEPARTMENT REPORT**

**Mike Leo**

**Fire Chief**

To the Town Manager, Board of Selectmen and the Citizens of the Town of Thomaston, it is with pleasure that I present to you the report of the Thomaston Fire Department.

In 2015 we responded to 118 fire calls.

On July 4<sup>th</sup> we handed out fire prevention information to people visiting the activities. During fire prevention week in October we went to the grade schools and passed out information to the children and gave tours of the station and the fire trucks.

Again this year the Firemen's Association put up Santa and the Elves on the hill by Montpelier. We would like to thank those of you that made a donation to the association during the year.

Training is done in house and out of town allowing us to gain the certifications that are required. The training consisted of hose advancement, search and rescue, chimney fire, ventilation, SCBA, warm and cold water rescue training with and without our rescue boat and use of tools and equipment and annual Maine Department of Labor required training.

Changes have been made to the mandatory Maine Department of Labor training to now include annual emergency vehicle driver training, your Fire Department is working to meet these requirements. Drivers of apparatus must first complete a certified driver training program then successfully drive the apparatus through a cone course then on the road with a driving instructor. Each piece of apparatus must be driven to prove competency every three years.

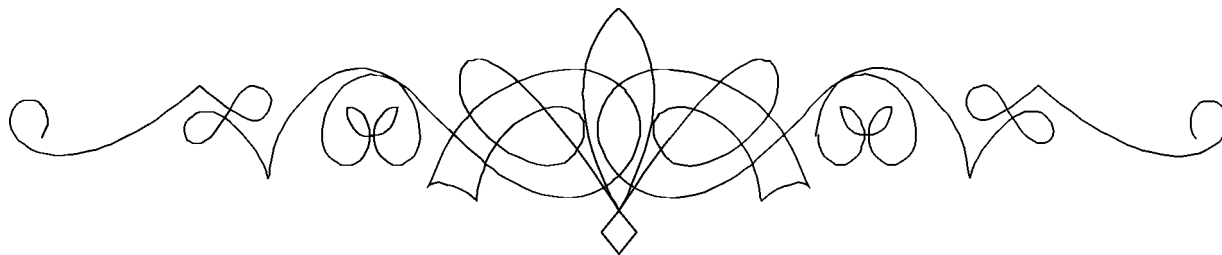
The department is always looking for new members if you would like to join the department or would like more information please call 354-6345. We also have monthly meetings held at the station on the first Monday of the month starting at 6:30 PM.

I would like to thank the fire department members for their support, hard work and dedication as well as the Town Manager and his staff, Board of Selectmen and the various departments for their help during the year.

I also would like to thank everyone who shoveled out a fire hydrant near your home during the past winter.

Please remember that any and all burning requires a permit under Maine State Law.

Chief Mike Leo



## **AMBULANCE DEPARTMENT PERSONNEL**

### **Director**

**Ruston Barnard – EMS - Paramedic**

### **Deputy Director**

**Abby Planeta –EMS - Paramedic**

### **MEMBERS**

**Francis Brandon –Paramedic**  
**Charlie Ball - AEMT**  
**Vanessa Colesworthy – Recruit**  
**Sean Goodine – Driver**  
**Alan Leo -EMT -B**  
**Jamie Leo -AEMT**  
**Mikial Mazzeo – Paramedic**  
**Ellin Schooley - EMT**  
**Leela Thiem - Driver**

**Lisa Brandon –EMT-B**  
**Kelly Ball –EMT-B**  
**Jody Dinsmore -AEMT**  
**Theresa Lash – AEMT**  
**Tony Leo – EMT-B**  
**Floyd Lawrence -EMR**  
**Colby Miles - Driver**  
**Earl Sutherland -AEMT**

**EMT – Emergency Medical Technician**  
**AEMT – Advance Emergency Medical Technician**  
**EMR – Emergency Medical Responder**

## **AMBULANCE DEPARTMENT REPORT**

***Ruston Barnard***

***Director***

To the Town Manager, Board of Selectman and Citizens of Thomaston, it is with great pleasure that I present to you the Report of the Thomaston Ambulance Service for 2015-2016.

The AMBULANCE responded to approximately 506 calls for service this year, of which 74% of those were during the day and 26% of those were at night.

The top three requests for the Ambulance this past year were for “Sick Person”, “Motor Vehicle Accidents”, and “Falls”. Altogether, those account for 40% of the call volume.

We have approximately 25 staff members between our volunteer and per-diem crews who are licensed from Emergency Medical Responder (EMR) through the level of Paramedic. We are always looking for new members as we continue to struggle covering calls at night. Simply put, we NEED more volunteers.

As I have stated before, all of our members work very hard to combine work, family life, and life as a pre-hospital health care provider, to provide the best care possible for the citizens of this town.

Our meetings are on the first Tuesday of each month, and if you would like more information in reference to joining or any other information about the Ambulance Service, please feel free to call me at 354-6345 ext.230.

During the year we have provided many training sessions to our members.

Several of our members attended the annual three day APEMS EMS Educational Seminar held at the Samoset in Rockport. The service sent three members to EMT School this past year; however we lost two of them to moving out of state. We currently have one member attending EMT school, and a second member attending Paramedic school.

Each year we must also comply with annual OSHA mandated trainings, the Town of Thomaston’s Risk Management Training program, and other Federal and State mandated training. All of this training amounts to hundreds hours annually, most of which can only be obtained on nights or weekends.

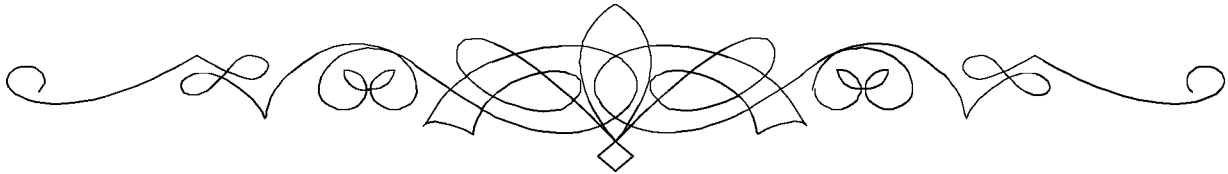
I would like to thank the members for all that they provide to the town throughout the year.

They are proud of their commitment to this community, and the community should be proud to have them.

**As we have done in years past with the help of the Thomaston Ambulance Assoc., the Thomaston Ambulance Service was able to give back to the community this year by providing needy families, with holiday meals this year over Thanksgiving and Christmas.**

**In closing, I personally would like to say thank you to the citizens. Without their support we would not have been be able to purchase a new cardiac monitor, and two new AED's (Automated External Defibrillator). These new devices will allow our providers, as well as Fire Dept., and Police Dept. members the ability to deliver more efficient streamline care, which is the key to delivering good quality patient care.**





## ***EMERGENCY MANAGEMENT DIRECTOR***

**Valmore Blastow, Jr.**

**354-6107**

### **EMERGENCY CONTACT LIST:**

**Town of Thomaston**

**Emergency Fire/Ambulance/Police      CALL      911**

#### **Administrative Calls:**

<b>EMA Director:</b>	<b>Valmore Blastow</b>	<b>354-6107</b>
<b>Fire Chief:</b>	<b>Michael Leo</b>	<b>975-0096</b>
<b>Police Chief:</b>	<b>Kevin Haj</b>	<b>354-2511</b>
<b>Ambulance Director:</b>	<b>Ruston Barnard</b>	<b>542-0494</b>
<b>Knox County EMA:</b>	<b>Ray Sisk</b>	<b>594-5155</b>
<b>Knox County</b>	<b>Sheriff Dept.</b>	<b>594-0429</b>

**Knox RCC    593-9132**

**State Police:    1-800-452-4664**

**HazMat Spill reporting-**

**National Response Center    1-800-424-8802**

## REPORT OF EMERGENCY MANAGEMENT

Valmore Blastow, Jr.

EMA Director

The Emergency Management Agency federal year is from October 1, 2014 through September 21, 2015. During this period the Town expended \$40,561.52 on EMA related events and had \$8,941.87 in kind credit for a total of \$49,503.39. The increase eligible cost for this period was the November 2, 2014 winter storm event which totaled \$29,938.34 for the town-wide cleanup of trees and branches.

The October 1, 2015 through September 30, 2016 was budgeted at \$9,511.02 and the Town was awarded a \$4,755.11 grant. Thomaston was advised by Knox County EMA Director Ray Sisk that future funding for 2015-2016 was at risk from MEMA as the State had received \$650,000 in grant requests against less than \$300,000 in funding. I wrote the following letter to Bruce Fitzgerald, Director of Maine Emergency Management Agency, dated November 25, 2015:

*“Please accept this letter as a supplement to the September 14, 2015 EMPG funding request for Thomaston’s Emergency Management program for the period October 1, 2015 through September 30, 2016.*

*A review of your records for Thomaston’s 2013-2014 grant reveals Thomaston received \$6,059.08, and the Town anticipates to receive \$7,835.00 for the year ending September 30, 2015 against \$54,415.84 of credible activity.*

*Thomaston is actively updating the Emergency Operations Plan, annually completing with maps the 4<sup>th</sup> of July Celebration, updating the Hazard Mitigation Plan including submitting a grant request to DEP for an engineered culvert/bridge replacement that was not awarded and which the Town now is preparing to submit for MEMA approval, actively maintaining a shelter with a generator and the local Interfaith Food Pantry, working with the County on GIS mapping capabilities, developed a Town wide resource map to utilize in emergencies as well as a winter snow storm map, initiated a Public Safety Evacuation Program for four senior citizens facilities as a pre-planning tool in which all residents of said facility will be recognized only by needs and relative room location, with completed forms identifying or triaging if you will, for pre-planned evacuations, purchased a J-Mar Traffic Flow Tabulator and actively generating data of traffic flow, highest direction of traffic flow relative to time of day for pre-planning vehicle evacuation route, engaged in tabletop exercises for emergency situations for example winter storm, sulfuric acid spill, and water dam failure.*

*Expanding the four unit AED Program to six units allowing for and training personnel in the Town Office and the Recreation Department and purchasing a new cardiac monitor compatible with the new units for Police and Fire, therefore the leads will not require changing in time of emergency. The list and thoughts go on.*

*It is the belief of this Office that the minimal funding received under the request that is submitted to MEMA annually for the work plan is critical to the continued success and*

***organizational advancement of the FEMA guidelines. A review of the MEMA form 85-21 local 2014 submitted October 7, 2015 for the budget year October 1, 2014 through September 30, 2015 outlines the town's activities totaling \$54,415.84 however, the 2014 EMPG Budget Worksheet request project total was only \$15,670.00. This discrepancy is no error. This Office recognizes that Federal and State funds are limited, and my Office has attempted to be forward thinking in regards to emergency management with all of its nuance overlaps in regards to public safety and not inflate the request but yet to utilize the limited match funding from the State to obtain with voter approved match funding annually to continue the program and expand the emergency management activities. I believe without the State's participation, the Town's participation could be negligible in the future.***

***It is critical in my opinion, to advance sustainable proactive emergency management under the auspices of FEMA and MEMA that not only policy with guidance is provided to all the communities of Maine, yet it also requires some level of funding or seed money as I interpret what Thomaston has requested. It is my understanding substantial requests are being submitted to MEMA against limited funding which could disenfranchise smaller communities that are complying with the FEMA requirements. I also understand three local EMA directors are evaluating the request. I simply question, would I be biased if I were one of the three based on personal relationships after my forty years of public service? I would submit the review should be based on activity, compliance and providing seed for all rather than the cost of fruit for a few!***

***Respectfully,***

***Valmore Blastow, Jr.  
Town Manager***

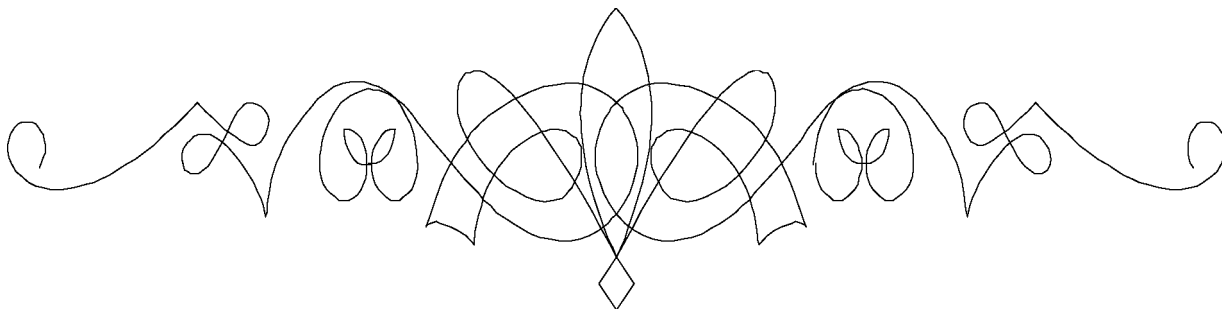
***cc: EMA Director Ray Sisk  
Garret Hubbard  
Police Chief Kevin Haj  
Fire Chief Mike Leo  
Ambulance Director Rusty Barnard"***

**Thomaston received the following response from Director Bruce Fitzgerald and the Town was awarded the \$4,755.51 grant:**

# ASSESSING DEPARTMENT



**Assessing Personnel**  
**Valuation & Assessment**  
**Abatements**  
**Board of Assessor's Report**  
**Assessor's Agent Report**  
**Outstanding Taxes**  
**Property Tax List**



## **ASSESSING PERSONNEL**

### ***Assessors***

**A. Fredrick Wigglesworth – Term Expires 2018**  
**Peter Lammert - Term Expires 2017**  
**Joan Linscott – Term Expires 2016**

### ***Assessor's Agent***

**David Martucci**

**VALUATION AND ASSESSMENT YEAR BEGINNING JULY 1, 2015****David B. Martucci, CMA****Assessor's Agent****AMOUNT NEEDED TO PAY BILLS**

County Tax	395,311	
Municipal Budget	3,132,616	
TIF Financing Plan Amount	790,170	
Education	3,756,886	
<b>TOTAL APPROPRIATIONS</b>	<b>8,074,983</b>	

**DEDUCTIONS**

Estimated State Revenue Sharing	140,940	
Homestead Reimbursement*	61,926	
BETE Reimbursement**	70,645	
Other Revenues	666,486	
<b>LESS ADDITIONAL REVENUES</b>	<b>939,997</b>	
<b>TOTAL TAX NEEDED</b>	<b>7,134,986</b>	
<b>OVERLAY†</b>	<b>12,942</b>	
<b>TOTAL TAX RAISED (see below)</b>	<b>7,147,928</b>	

**Tax Rate Calculation**

$$\frac{\text{Total tax plus Overlay } 7,147,928}{\text{Total Taxable Valuation } 396,446,345} = 0.01803$$

Tax rate is per dollar but can be expressed as  
\$18.03 per Thousand Dollars of Valuation

**VALUATION & TAX**

Real Estate Value	399,453,566	
Less Exemptions	(53,079,224)	
Personal Property Value	54,645,804	
Less BETE Exemptions	(4,573,801)	
<b>TOTAL VALUATION</b>	<b>396,446,345</b>	
<b>TIMES TAX RATE</b>	<b>x .01803</b>	
<b>TOTAL TAX RAISED</b>	<b>7,147,928</b>	

<b>EXEMPTIONS</b>	<b>VALUE</b>	<b>TAX VAL</b>
Benevolent & Charitable	3,400,973	61,320
Blind	16,000	288
Fraternal Organizations	1,011,415	18,236
Homestead	6,869,233	123,852
Literary & Scientific	2,361,056	42,570
Environmental Control	6,714,309	121,059
Religious	5,763,257	103,912
United States of America	1,739,775	31,368
State of Maine	1,793,576	32,338
RSU 13	5,536,627	99,825
Town of Thomaston	16,764,794	302,269
Veteran's Estates	690,000	12,441
Veteran's Posts	418,209	7,540
<b>TOTAL EXEMPTIONS</b>	<b>53,079,224</b>	<b>957,018</b>

**Taxes Committed September 29, 2015**

\* The Homestead Exemption is now \$10,000 per homestead which amounted to a reduction in tax of \$180.30 per recipient. The State of Maine reimburses the Town \$90.15 of this which is 50%. The rest is paid for by all taxpayers.

\*\* The Business Equipment Tax Exemption (BETE) is for some business equipment first placed into service as of 4/1/08. The State reimburses for lost taxes on a sliding scale, this year the base is at least 50%, although we are eligible for a base rate of 56.48% due to the high percentage of personal property we rely on for taxes plus 90% reimbursement on items in the TIF Districts per State law.

† Overlay is the amount raised above needed taxes. By law, it cannot be more than 5% of the minimum tax needed. It is used to pay for abatements and adjustments to valuation.

Office Hours: Tuesday, Wednesday & Thursday 8 am - 5 pm  
PO Box 299, Thomaston ME 04861-0299

(207) 354-6107 ext. 228  
[assessor@midcoast.com](mailto:assessor@midcoast.com)

## Calendar Year 2015 ABATEMENTS

REAL ESTATE ABATEMENTS			REAL ESTATE ABATEMENTS		
Crossover LLC	421.16	PP Error in Assessment	Monarch Travel 09-10	7.34	PP Closed Business*
Louis W. & Mabel H. Cabot	1,009.85	Error in Assessment	Nature's Nest Child Care 08-09	104.65	PP Closed Business*
James & Ruth Carney	240.86	Error in Assessment	Nature's Nest Child Care 09-10	119.20	PP Closed Business*
Brenan D. & Bryce J. Black	879.54	Error in Assessment	Nature's Nest Child Care 10-11	133.57	PP Closed Business*
Brenan D. & Bryce J. Black	683.40	Error in Assessment	New England Vending 09-10	5.54	PP Out of Business*
Brenan D. & Bryce J. Black	619.69	Error in Assessment	New England Vending 10-11	6.21	PP Out of Business*
Brenan D. & Bryce J. Black	697.42	Error in Assessment	New England Vending 11-12	6.92	PP Out of Business*
Brenan D. & Bryce J. Black	484.52	Error in Assessment	New England Vending 12-13	8.00	PP Out of Business*
Brenan D. & Bryce J. Black	491.83	Error in Assessment	Pre-Paid Legal Services, Inc. 08-09	52.33	PP Out of Business*
Brenan D. & Bryce J. Black	482.86	Error in Assessment	Pre-Paid Legal Services, Inc. 09-10	59.60	PP Out of Business*
Brenan D. & Bryce J. Black	479.35	Error in Assessment	Relational Funding Corp. 07-08	58.86	PP Bankruptcy*
Shirley A. Seder	557.59	Error in Assessment	Rent-Way Inc. 07-08	14.63	PP Out of Business*
Brenan D. & Bryce J. Black 13-14	1,106.03	Error in Assessment*	Rowable Classics 07-08	2.77	PP Out of Business*
Brenan D. & Bryce J. Black 13-14	859.38	Error in Assessment*	Shoreline Home Sales 10-11	46.77	PP Out of Business*
Brenan D. & Bryce J. Black 13-14	779.28	Error in Assessment*	Shoreline Home Sales 11-12	63.63	PP Out of Business*
Brenan D. & Bryce J. Black 13-14	877.01	Error in Assessment*	Shoreline Home Sales 12-13	62.80	PP Out of Business*
Brenan D. & Bryce J. Black 13-14	15.86	Error in Assessment*	Shoreline Home Sales 13-14	68.83	PP Out of Business*
Brenan D. & Bryce J. Black 13-14	607.19	Error in Assessment*	Sparta Vending Inc. 07-08	241.96	PP Out of Business*
Brenan D. & Bryce J. Black 13-14	602.77	Error in Assessment*	Sparta Vending Inc. 08-09	291.53	PP Out of Business*
Treeworks - Shane Hendrick	40.27	PP Error in Assessment	Sparta Vending Inc. 09-10	332.05	PP Out of Business*
Angelique's Fine Used Furnishings 10-11	10.21	PP Out of Business*	Sparta Vending Inc. 10-11	372.09	PP Out of Business*
Angelique's Fine Used Furnishings 11-12	23.59	PP Out of Business*	Sparta Vending Inc. 11-12	414.76	PP Out of Business*
Angelique's Fine Used Furnishings 12-13	27.27	PP Out of Business*	Sparta Vending Inc. 12-13	479.66	PP Out of Business*
Barry Pretzel, Attorney 09-10	41.21	PP Out of Business*	Sparta Vending Inc. 13-14	525.74	PP Out of Business*
Chambers Jewlers & Gemologist 13-14	35.66	PP Out of Business*	Stubby's Service Ctr. 12-13	1,176.00	PP Out of Business*
EDS Information Services LLC 07-08	9.81	PP Bankruptcy*	Thomaston Grocery 04-05	571.67	PP Error in Computation*
Entertainment Resources, Inc. 08-09	2.37	PP Error in Computation*	Thomaston Grocery 05-06	128.78	PP Error in Computation*
Entertainment Resources, Inc. 09-10	2.23	PP Error in Computation*	Thomaston Grocery 06-07	145.64	PP Error in Computation*
Entertainment Resources, Inc. 10-11	2.08	PP Error in Computation*	Tomra Maine 09-10	146.97	PP Closed Business*
Frost Gully Gallery 12-13	184.80	PP Out of Business*	Traction Heavy Duty Parts 10-11	30.61	PP Out of Business*
GCN Holding LLC 06-07	12.79	PP Bankruptcy*	Traction Heavy Duty Parts 11-12	450.65	PP Out of Business*
GCN Holding LLC 07-08	6.48	PP Bankruptcy*	Traction Heavy Duty Parts 12-13	521.15	PP Out of Business*
GCN Holding LLC 08-09	5.55	PP Bankruptcy*	Treeworks 12-13	33.60	PP Out of Business*
GCN Holding LLC 09-10	5.19	PP Bankruptcy*	Treeworks 13-14	36.83	PP Out of Business*
GCN Holding LLC 10-11	1.31	PP Bankruptcy*	Brenan D. & Bryce J. Black	383.88	PP Lien Costs
Gliders Take Out 12-13	67.20	PP Out of Business*	Guy & Diane Seiders	305.32	Error in Assessment
Inergy Propane, LLC 08-09	38.54	PP Reported in wrong place*	Elwyn F. Henderson	238.54	Error in Assessment
J. Miller & Associates PLLC 11-12	13.99	PP Out of Business*	Wayne D. & Claire F. Seekins	393.70	Error in Assessment
J. Miller & Associates PLLC 12-13	34.54	PP Out of Business*	Wayne D. & Claire F. Seekins	425.31	Error in Assessment
Jack's Sandwich Shanty 09-10	51.67	PP Out of Business*	Wayne D. & Claire F. Seekins	435.69	Error in Assessment
Jeff's Autobody & Restoration 12-13	125.97	PP Closed Business*	Wayne D. & Claire F. Seekins	514.47	Error in Assessment
Jon Bonjour Photography LLC 09-10	376.63	PP Closed Business*	Wayne D. & Claire F. Seekins	592.20	Error in Assessment
Jon Bonjour Photography LLC 10-11	358.66	PP Closed Business*	Richard C. & Jennie M. Tassinari	527.52	Error in Assessment
Maine Coast Motorcycle, Inc. 07-08	5.56	PP Out of Business*	<b>TOTAL ABATEMENTS</b>	<b>23,978.97</b>	
Maine Oxy 08-09	50.05	PP Reported in wrong place*	* Abatements by Selectmen to clear bookkeeping.		
Maine Web Design & Development 08-09	3.45	PP Out of Business*	SUPPLEMENTAL TAX ASSESSMENTS		
Maine Web Design & Development 09-10	3.93	PP Out of Business*	Terry Benner	1,134.28	Foreclosure redemption
Maine Web Design & Development 10-11	4.40	PP Out of Business*	Michael Collins	180.30	Homestead granted in error
Maine Web Design & Development 11-12	4.91	PP Out of Business*	Richard Southard	46.19	MH accidentally omitted
Monarch Travel 06-07	7.16	PP Closed Business*	<b>TOTAL SUPPLEMENTS</b>	<b>1,360.77</b>	
Monarch Travel 07-08	6.19	PP Closed Business*			
Monarch Travel 08-09	6.44	PP Closed Business*			

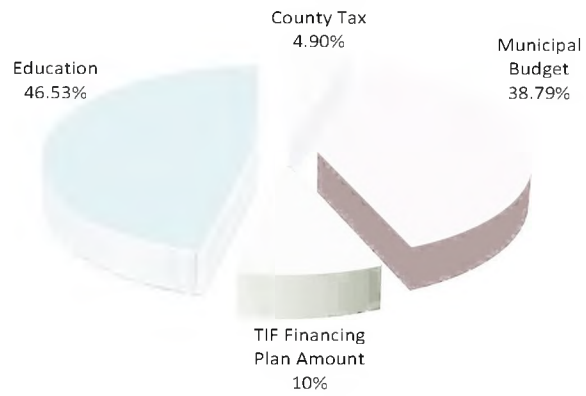
## 2015-2016 EXEMPT LIST

*The following entities are exempt from taxes.*

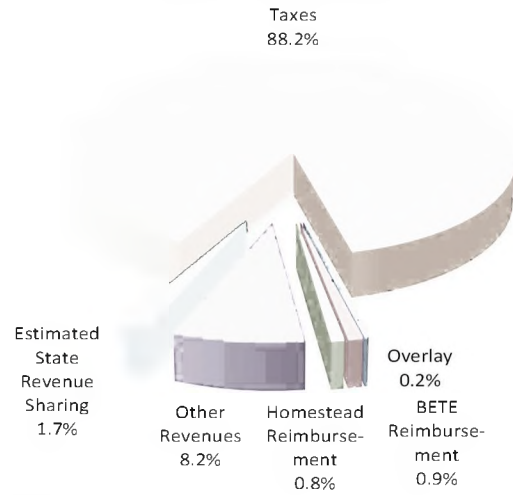
Apostolic Christian Life Center	St. James Catholic Church & Cemetery
Assembly of God Church	St. John's Episcopal Church
Baptist Missionary Association of America	State of Maine Department of Administration & Financial Services
Coastal Workshop	State of Maine Department of Inland Fisheries & Wildlife
Elm Grove Cemetery Association	The General Henry Knox Museum
Georges River Land Trust	Thomaston Baptist Church
Knox Scouters Association	Thomaston Conservation Commission
Midcoast Habitat for Humanity	Thomaston Federated Church
Orient Association	Thomaston Historical Association
Pope Memorial Humane Society of Knox County	Town of Thomaston
Regional School Unit #13	United States of America (USCG)
Southern Maine Wetlands Conservancy & Education Center	Volunteers of America
Solid Waste Corporation of Owls Head, South Thomaston, & Thomaston	William Brazier Post, American Legion



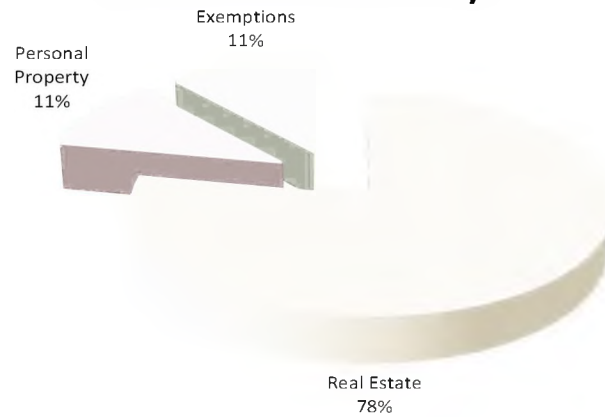
### 2015-16 Expenditures



### 2015-16 Income



### 2015-16 Valuation Analysis



**THOMASTON BOARD OF ASSESSORS**



**Fred Wigglesworth**

**Peter Lammert**

**Joan Linscott**

**Where the Money Goes**

Money is voted by the citizens of Thomaston at Town Meeting for all municipal services with the exception of Pollution Control, which is paid for by user fees. The total Municipal Appropriation as voted at Town Meeting for 2015/2016 was **\$3,132,616**, up from \$2,989,427 for 2014/2015.

The Knox County Tax is based on Thomaston's total value as determined by the State Tax Assessor multiplied by the County's mil rate. The Knox County Tax bill for 2015/2016 was \$322,777. Dispatch service for Fire, Ambulance and Police was billed separately for \$72,534, bringing the County total to **\$395,311**, up from \$373,969 for 2014/2015.

Thomaston's share of the RSU #13 budget totals **\$5,069,763** for 2015/2016 as compared to \$4,588,164 for last year. However the State of Maine contributes \$1,312,877 (up from \$1,198,361 last year). After deducting the State share, Thomaston's share to educate our children is **\$3,756,886**, up from \$3,389,803 for 2014/2015.

This year the Dragon Cement TIF agreement plus the Downtown TIF has an effective appropriation of **\$790,170**, up from \$750,089 for 2014/2015.

These amounts are added together to make up the total tax liability for the Town of Thomaston, which is **\$8,074,983** for 2015/2016, up from \$7,503,288 for 2014/2015.

**Where the Money Comes From**

However, before taxes are assessed there are some estimated revenues that are deducted to reduce the Property Tax Burden (these numbers may not accurately reflect the amounts actually taken in; we use the best guess on some of them).

<i>Revenue from the State of Maine</i>	<u>2015/2016</u>	<u>2014/2015</u>
● Municipal Revenue Sharing.....	\$140,940	\$143,778
● Homestead Reimbursement .....	61,926	60,230
● BETE Reimbursement .....	70,645	32,794
● Local Road Assistance .....	27,304	27,304
● Vctcran's Reimbursement.....	3,000	3,000
● General Assistance Reimbursement.....	10,000	10,000
● Gas Tax Refund .....	6,200	6,200
● Tree Growth Reimbursement.....	1,500	1,500
● Snowmobile Reimbursement .....	400	400
<i>Revenue raised in the Town</i>		
● Interest on Taxes and Lien Costs .....	41,000	41,000
● Permit Fees.....	25,000	25,000
● Thomaston Academy Rent and Utilities Reimbursement .....	24,000	24,000
● Verizon Tower Lease .....	13,200	13,200
● Excise Taxes .....	422,786	398,000
● Other Income .....	92,096	93,630
<b>TOTAL REVENUE USED TO OFFSET TAXES.....</b>	<b>\$939,997</b>	<b>\$880,036</b>

This leaves **\$7,134,986** (which is \$8,074,983 less \$939,997; last year's total was \$6,623,252) to be raised by taxes to cover the Town's financial responsibilities. To this we add the "Overlay," an additional amount authorized by law to be no more than 5% above the minimal needs in order to pay for unexpected things like abatements, etc. This year we added **\$12,942** (\$7,751 last year) in Overlay, bringing the total for tax commitment to **\$7,147,928** (which is \$7,134,986 plus \$12,942; last year the total was \$6,631,002).

#### How We Determine the Mil Rate

The "Mil Rate" is the percentage of the Value of property in the town used to determine everyone's fair share of the tax. We take the amount needed to be raised (**\$7,147,928**) and divide it by the total valuation (**\$396,446,345**, which is down from \$398,497,742 last year). This yields a decimal percent of .01803, which is better understood when expressed as "\$18.03 per thousand valuation". In other words, for every thousand dollars of value you own, you are assessed \$18.03 as your fair share of the tax. This rate is up \$1.39/M from last year.

The biggest factor in this change is a 10.8% increase in the local share of the school budget.

Valuation of Property is reviewed annually and the State of Maine requires it to be as of April 1<sup>st</sup>. For example, if you and your neighbor are building identical homes, but yours is complete on March 31<sup>st</sup> and your neighbor's isn't, you can expect a difference in the tax for that year. Values are derived, by Maine law, by a strange method that begins with so-called "replacement value" figures, modified by "market forces" data. The Assessor's Agent will explain this process further.

For 2016-17, the Homestead Exemption will increase from \$10,000 in value to \$15,000. As has been the case, the State reimburses 50% of these lost taxes and the other 50% is included in the Mil rate that everyone pays, whether they receive the exemption or not. In 2017-18 it will increase yet again to \$20,000 in value and the reimbursement rate will increase slightly. If you have lived in a Maine Homestead for a year or more and you declare a homestead in Thomaston as your permanent and only residence, then you may claim the exemption if you are not already getting it. The application is a simple form and it must be submitted on or before April 1<sup>st</sup> for it to apply to that year's taxes (which are committed at the end of September usually).

There are different types of property and two basic classes, Real Estate and Personal Property. Not all property is taxable: municipal or State property, non-profit organizations, religious institutions and others are exempt from all or partial taxes. A new exemption on personal property was instituted by the State of Maine a few years ago, the Business Equipment Tax Exemption or BETE. We are reimbursed a portion of the lost taxes by the State at the present time. Certain types of business equipment may be exempt if the business makes an annual application. Contact the Agent for more information.

In addition, State Law allows the municipality to raise up to 5% more in taxes than we appropriated, in order to cover abatements and adjustments in valuation. This is called the "Overlay". This year, the maximum overlay we could have raised was \$363,378 but we chose an overlay of **\$12,942** which is used to cover abatements and the like. Last year we raised \$7,751.

The Board has its monthly meetings on the **FOURTH Tuesday, now at 5:00 pm** to decide on abatements or supplemental tax assessments and to review the progress of the work conducted by the Agent. We feel the current Agent, Dave Martucci, is working out well and we appreciate his hard work. We hope you agree with us.

Respectfully Submitted.

Fred Wigglesworth , Chairman  
Peter Lammert  
Joan Linscott

## **THOMASTON ASSESSOR'S AGENT**



*Dave Martucci*  
*Assessor*

*Certified Maine*

I have been on the job as your Agent for the Board of Assessors for twelve years now, since February 2003 and would like to thank the citizens of Thomaston for being so nice to me. I would especially like to thank the Assessors, Joan Linscott, Pete Lammert and Fred Wigglesworth, Town Manager Val Blastow, CEO Bill Wasson, and the others in the office, Louise, Jodell, and Donna, for helping to make my job easier. Dealing with the Assessor, I know, can be somewhat unsettling and I hope I have been able to listen to each and every one who has come forward and that I have answered your questions.

The past year has seen about the same volume of home sales but a drop in values. Local sales prices compared with our assessments have remained steady keeping us at 100% of value. Mostly what is selling are the low-end “starter” type homes. Let me know if you want more details.

### **GOALS**

My job is to look at the assessments on land, buildings and personal property and make sure that they are:

1. Fair and equitable;
2. Thorough and complete; and
3. In accordance with the standards established by the State of Maine.

It is my goal to see that each and every assessment is done according to the exact same formula and that, in the end, everyone is assessed for taxes in the proper proportion. To this end, I invite you to call or come by with your questions about how we do your assessment and to review anything that you think may be done wrong. Don't hesitate to question what has been done! We will fix any problem, error or inconsistency on any card!

### **ASSESSMENTS**

Residential buildings are valued according to the current Maine Assessment Manual. Each of ten categories of construction quality are rated (foundation, basement, framing, roof, exterior, interior, floors, heating, plumbing and electrical) to arrive at a grade for the home, then the actual condition ranging from 100% (new) down to below 50% (unlivable) is figured.

**The Maine Manual has charts for square footage of each grade and type of home (1 story, 2 story, split-level, etc.) and a figure is arrived at and discounted by the actual condition and any other extenuating factors, such as location (next to a railroad track or cement plant for example). Additional value for outbuildings are also figured and added in. Please let me know if you want a digital copy of the manual.**

**Commercial, industrial, farm and other non-residential properties are done in a similar manner, but each different kind of structure and use has its own chart that gives a square foot value that is multiplied by the actual footage to arrive at the value. Then similar discounts and factors as for residential properties are applied.**

**You should note that residential sales are looked at by location and commercial sales are also looked at separately. Our studies show the residential real estate market is still trying to come back (average selling price is down slightly from last year--\$151,267 versus \$167,681—but the number of qualified sales is down—15 versus 16) although keep in mind by law we can only consider the sales of the last full fiscal year for the current assessments, which means the values for the 2014-15 fiscal year reflect the sales during the period 7/1/13 to 6/30/14. Our State-audited Sales ratio came in at 101% of full value this year, which is exactly where they consider us to be at full value (between 97% and 103%). In addition we have a quality rating this year of 14, which is considered good. By law, it cannot be above 20 and anything 14 or below is considered good. This rating is determined by the range of assessment ratios from one value to the next in the ratio study. Contact me for more information.**

**Most people don't seem to realize most every kind of building is assessed for tax purposes. If you tear down an old shed or rip off an old deck or remove an old pool or sauna, it's likely your valuation could be reduced. But I can't do that if I don't know about it! Especially if you don't take out a Demolition Permit. Valuation of your property is certified as of April 1st, so if there have been any changes, be sure to let me know before April 1st.**

**Also, if your property has changed in other ways, your valuation could be affected. Any general degradation or upgrade to the property should be reported so your property can be reexamined for valuation purposes. Most of the new construction is documented on the building permits, but downgrading is seldom documented.**

**Maine law allows some limited tax relief in the form of Exemptions and Current Use Programs. For all of these, the filing date to be effective is on or before April 1<sup>st</sup> for the tax year. There are some key things to know about each of these and I will take each item up separately. As always, do not hesitate to ask about anything if you have further questions.**

**There are three basic categories of exemption from Real Estate valuations, *Homestead*, *Blind*, and *Veterans*. The latter has several different subsets—World War I or earlier; Post-World War I; Widows, Widowers, Minor Children and Widowed Mothers of Veterans; and Paraplegic. All exemptions except the Business Equipment Tax Exemption will be carried on the books each year you live here; you do not need to reapply each year.**

**Some people can qualify for more than one exemption and they are each deducted separately from the valuation. Qualifications for each category can be somewhat complex; do not hesitate to call or come in to discuss any of this in detail. I will always try to help you qualify.**

**The Homestead Exemption is the most common and it is available to anyone who has owned a homestead in Maine for one year or longer and who currently lives in their homestead here in Thomaston full-time, provided your application is received on or before April first to be valid for the present year. The Legislature mandates each exemption will be worth \$10,000, although half of that amount is to be paid for out of your property taxes and the rest paid for by the State. This adds approximately 1.2% to the Mil Rate.**

**It has been proposed to eliminate the Homestead Exemption for any householder under the age of 65 and to double it for those 65 or older. This would mean an automatic tax hike for most who are presently receiving this exemption. Hopefully this will not pass.**

**Anyone who is certified by a Doctor to be legally blind can receive an exemption of \$4,000, provided your application is received on or before April first to be valid for the present year.**

**Veterans can get one of several exemptions providing they meet certain requirements. For any exemption they must have been honorably discharged and a resident of the municipality where taxes are assessed, meaning your name must be on the deed, unless you live in Congregate Housing in which case you may also qualify; the process is somewhat complicated so please ask for details if you have such a living arrangement. Unless disabled during active service and receiving disability benefits from Uncle Sam, you also have to be age 62 or older and have served during a recognized War Period. A chart listing these is available on request. The veteran's exemption is a reduction of \$6,000 from your valuation before taxes are computed. Paraplegic veterans who have specially adapted housing units get a special exemption of \$50,000. All applications must be received on or before April first to be valid for the present year.**

**The un-remarried widow, widower, or widowed mother or the estate of minor children of veterans can also claim the same exemptions that would have been granted to the veteran if still alive. Veterans Exemptions are personal to the Veteran so that if both a husband and wife are qualified veterans, they will get two exemptions. If a widow, widower, or widowed mother remarries, she or he will lose the exemption.**

**Two new periods of service are now covered (August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990) and anyone who was awarded the Armed Forces Expeditionary Medal. Vietnam-era Veterans who served between February 28, 1961 and August 5, 1964 no longer have to have served in the Republic of Vietnam, although they still have to have served on active duty for 180 days or more. Overall the Vietnam-era period is still listed as February 27, 1961 to May 8, 1975. Veterans still have to be 62 years of age or have been disabled in the line of duty to qualify.**

**There is now one exemption to Personal Property Taxes, the Business Equipment Tax Exemption or BETE. A business with qualifying equipment placed in service on or after April**

**1, 2008 may annually file for the exemption. Please let me know if you have any questions or want the application form.**

**It has been proposed to move all business property into BETE, which would eliminate about 12% of the present tax base. If this passes, you can expect your property tax to go up sharply.**

#### **CURRENT USE PROGRAMS**

**The State of Maine now offers four current use programs that result in lower taxes: *Tree Growth, Open Space, Farmland, and Working Waterfront*. For complete details see Maine Revenue Service Property Tax Bulletins 21 (for Open Space), 20 (for Farmland) and 19 (for Tree Growth). The Working Waterfront is a new classification and new rules are now in effect, but no Tax Bulletin has yet been issued. Contact me for details on this program.**

**Basically, these programs allow the assessors to value the participating land according to its present use rather than at its highest possible use, as required by law.**

**In Tree Growth, parcels of 10 acres or more managed for commercial wood production according to a Forest Management and Harvesting Plan certified by a Licensed Professional Forester will be valued according to rates set by the Maine Revenue Service. These rates are typically 80 to 90% lower than the regular undeveloped land prices applied throughout the Town. These participants have to recertify their plan every 10 years.**

**Farmland works much the same way, in parcels of 5 acres or more producing a specified minimum income, with rates for different kinds of productive acreage also set by the Service, except that a local study indicating different rates may be done by the assessors. We have not done this. In addition, a report must be submitted every 5 years giving the income produced by the property for the previous five years. You must show an average of at least \$2,000 in either income or produce consumed each year, excluding wood products.**

**Open Space has no minimum size but the Assessors must believe the property meets certain criteria. Basically there are three categories of Open Space, *Regular* (which really means just filing the application) qualifies for a 20% reduction in taxes; *Permanently Protected* (meaning there is a Conservation Plan or Easement in place), a 50% reduction; and *Forever Wild* (again, an easement guaranteeing the designation), a 70% reduction. An additional 25% reduction can be applied if the land is available for Public Access, with the maximum reduction being 95% reduction in value for tax purposes.**

**Working Waterfront also has no minimum size. It is defined as a parcel or portion of a parcel of land abutting tidal waters or is located in the intertidal zone between the high and low water mark the use of which is more than 50% related to providing access to or in support of the conduct of commercial fishing activities. Basically there are two categories of Working Waterfront: *Predominantly Working Waterfront* (meaning used 90% or more for the qualified purposes) qualifies for a 20% reduction in taxes; and *Primarily Working Waterfront* (meaning used 50% or more for the qualified purposes), a 10% reduction. An additional 30% reduction can be applied if the land is permanently protected from a change in use through deeded restrictions.**

**All of these programs have substantial penalties associated with them when the land is withdrawn for other uses. The only exception to this is if the land is moved from one program to another, for example if you remove it from Farmland or Tree Growth and place it in Open Space.**

#### **BUSINESS PERSONAL PROPERTY**

**Businesses are required by State Law to file a Personal Property Declaration for all items used in business except vehicles or vessels on which you have paid excise tax, all stock in trade held for resale, or real estate (which is otherwise taxable as above). Even property held for rental must be declared as well as any property you lease, even if it is taxable to someone else. If your property has no value, you still must declare it. We have been updating our records on Thomaston's business community; if you have not heard from me this year, please contact the office for a form or for more information. All business property owned as of April 1st must be declared; the deadline for reporting is June 1st. Notices usually go out sometime in March. Please note that if you do not file the town form, you will waive your right of appeal for any tax that may be assessed. We put all property on a depreciation schedule, like what you declare on your IRS Depreciation Schedule, so that as your equipment and tools age, their value drops, ultimately to 30% or less depending on the type of property.**

**You should note two things: businesses are asked to report their personal property voluntarily, but as I do my inspections, anything not reported will be noted and you could be liable for failure to report. If you have any equipment that qualifies for the new BETE exemption, you must file for that program every year. If you have any questions or have not filled out a personal property tax form, please contact me at once.**

#### **ABATEMENTS AND SUPPLEMENTALS**

**If there is some error in figuring your valuation, the Town of Thomaston is committed to fixing it. If this lowers your value and the condition clearly existed before the current assessment year began, then we will abate your tax for the difference. Under the law, you have the right to request abatement within 185 days of commitment for the present tax year; the Board of Assessors will be happy to consider your request. The request for abatement must be on a specific form, available from the Town Office or let me know and I'll mail you a copy. Copies are also available on the Town's web site, <<http://town.thomaston.me.us>>. The Assessors can make any abatement they see fit to correct values at any time during the present tax year, regardless whether you have asked for it or not. The form includes specific instructions, but if you have any questions I'll be happy to help you fill it out.**

**After one year from the commitment date, you may request abatement from the Selectmen for up to the last three years taxes for any illegality, or irregularity in your assessment (such as assessment of the wrong person or an exempt owner but not errors in assessment values). The Selectman can also act on requests for abatement of taxes at any time due to poverty or infirmity. Special forms for this are also available as above.**

#### **ABATEMENT APPEALS**

**If you apply for abatement and the Board of Assessors does not agree with you and denies the request, you have the right to file an appeal of their decision within 60 days to the Knox County Board of Assessment Review. This board is made up of assessors, appraisers, and other citizens of the county.**



## **STATE CERTIFIED RATIO AND EQUALIZATION**

Every year, the State of Maine reviews past real estate sales in the town and compares them to our assessed values. By a simple formula, they develop our State Certified Ratio. This number is used in determining Revenue Sharing, School Subsidy, Exemption Reimbursements and other figures. If the ratio is below 100%, so are the other figures. This includes what you get as a Homestead Exemption, Veteran's Exemption, etc. In other words, the Homestead Exemption will be pegged at \$10,000 this year at 100% Ratio. But if the Ratio falls to 80%, for example, then it is worth only \$8,000. Up until now, we have been able to certify at 100%.

By State Law the overall average Municipal Ratio cannot be less than 70% or more than 110%. This past year we were at 101% average assessment ratio, which is considered excellent. We will be able to continue to certify at 100% with no problems. As real estate prices change, we may revalue our land prices either upward or downward but that may not affect your taxes too much as we will still have to raise the amount authorized by town meeting. Usually the only effect a declining market has is to raise the mil rate.

We also have a "Quality Rating" of 14, which is good. Basically this rating is figured from the average deviation between each assessed ratio; by law we must be below 20 for our rating. Anything 14 or below is considered good.

## **OTHER ISSUES**

The Assessors' office has been given expanded duties over the last few years in a number of areas. We are working towards getting the Assessing cards online, and are now doing more of our own GIS Mapping (updating the parcel files and editing and printing of updated tax maps). Our in-house tax maps have been published since 2012 and are available on the town web site.

In addition to assessing, I now email notices, agendas, and newsletters and have been known to spend some time on basic office computer troubleshooting.

## **OFFICE HOURS & ASSESSORS MEETINGS**

My office hours are Tuesday through Thursday 8 am to 5 pm, or by appointment. I am in some other days as well sometimes. The Board of Assessors meets on the fourth Tuesday of each month at 5 pm in the Town Office, Knox Street entrance. Call, write or email if you have any questions or comments.

Thanks for your support.

## OUTSTANDING PROPERTY TAXES

### Real Estate 2014 Tax Year

Buxton, Melanie & Todd	2,381.58
Little, Andrea	2,770.14
Molloy, Callyn	2,244.83

### Real Estate 2015 Tax Year

Beattie, Robert & Debra	1,475.60
Beattie, Robert & Debra	964.22
Beattie, Robert & Debra	1,081.27
Berry, Melody & Rickey	2,050.63
Bird, Robert	2,474.76
Bishop, Peter	3,269.59
Bruce, Susanne	1,336.15
Burgess & Hooper LLC	13.41
CSD Propertie, LLC	11,043.67
Corcoran, Julie A.	536.27
Delmonico-Reed, Rosemary	1,754.34
Drinkwater, Jason	276.58
Feraco, Michael and Elizabeth Wilkas	53.64
Goodnow, Justin	12,552.92
Goodnow, Justin	5,987.82
Groth, Ashley & Adam	908.17
Hall, Peter & Lisa Poppe-Hall	3,362.33
Haskell, Donald & Maureen	543.74
Hunt, Tammy L.	1,006.33
Jennings, Thomas & Catherin	2.68
Jones, Norene & George	2,343.53
Lawson, Janis & Robert	55.41
Little, Andrea	2,753.59
Molloy, Callyn	2,231.42
Nassau Broadcasting Holdings	2,697.34
Olmsted, Robert & Elaine	1503.16
Overlock, Dwight & Sheryl	1,759.96
Overlock, Dwight & Sheryl	1,874.70
Parent, Christopher & Alina	1,021.83
Payson, Timothy	5,041.52
Philbrook, Mark	3,250.82
Prentiss, George Jr	1,639.04

Putansu, Sharon	2,266.77
Rich, James & Carol	1,319.30
Risteen, Jesse & Sage	1,903.12
Roebke, Ernest Estate	3,299.23
Roscoe, Frank	1,666.51
Smalley, Brian & Jean Ann	307.85
Smart Properties, LLC	8,537.05
Smart Properties, LLC	4,362.01
Sylvester, Jerry	2,080.92
Sylvester, Jerry	921.47
Talbot, David & Donnalee	1,571.03
Townsend, Darryl & Heidi	4,936.17
Vigue, John	4,752.20
Vigue, John	1,049.74
Wagner, Teresa	5,919.43
Wilson, Timothy	2,929.34
Wooster, Milton & Shirley	1,586.08
<b>TOTAL REAL ESTATE TAXES DUE</b>	<b>\$122,764.07</b>

## 2015-2016 PROPERTY TAXES

101 Park Avenue Partners, Inc.	410.92	Arsenault, Scot & Carol L.	3,512.51
19 Mechanic St, LLC	2,475.10	Art Tibbetts Marine Contractors	567.07
82 Water St, LLC	9,856.82	Arteaga, Ana Maria	2,190.01
Abbott, Veronica L.	1,938.04	Arthur D. Henry, Inc.	1,564.06
Abbott, Walter M. & Mildred L.	2,661.50	Ashworth, Amy & Whitney, Benjamin	1,098.05
Abdulla, Karen A.	4,563.01	Athearn, Mollie A.	2,118.04
Achorn, Myra S. & Harold A. Jr.	2,970.93	Athens Mediterranean Pizzeria LLC	376.01
Achorn, Nancy A.K. & Bradley M.	4,341.71	Atkinson, Jennifer F.	1,551.66
Achterhof, Carol A.	7,850.30	Atkinson, Wendell R. & Brenda J.	3,935.46
Ackor, Jefferson D. & Susan J.	2,698.19	B&S Recycling LLC	2,588.39
Adams, Aaron G.	3,602.93	B.F.E. LLC	44,339.34
Adams, Charles W. III & Donna J.	3,078.55	Bailey, Robert G.	2,168.67
Adams, Gerald A. Estate	3,932.97	Baio, Dora Irrevocable Trust	881.67
Adams, Linda L.	3,937.23	Baiza, Lawrence T.	3,875.39
Adian Editing	88.59	Baker, James W. & Lisa T.	2,516.01
ADW Maker	30.20	Baker, Nancy T.	4,867.54
Adz Partnership	1,887.49	Ball, Charles & Kelly	2,316.35
Ahearn, John &		Banks, Christina C.	3,230.87
Brown, Rachael	3,015.66	Barbour, Susan et al	4,366.87
Aimee's Haircuts	9.00	Barlow, Albert L. & Kari P.	5,024.19
Albert J. Zimba Trust	7,458.83	Barlow, Shirley R.	2,511.52
Albertson, Thomas	3,951.29	Barnard, Elizabeth L.	7,014.43
Alcott Boat Co, LLC	2,699.10	Barnes, Brian P.	9,021.31
Alex, George S. & Gwendolyn M.	3,036.18	Barnes, James L.	8,936.43
Alex, Gwendolyn & Gregory	2,133.51	Barnes, Michele	2,531.03
Allaire, John	3,249.13	Barnes, Paul H. & Priscilla	3,228.07
Allan, Daniel P. & Kay E.	4,066.16	Barnes, Perry M. & Lauren M.	2,654.95
Allen, Daniel H.	2,598.39	Barnes, Susan A.	2,028.43
Allen, Daniel R. & Ann M.	2,684.50	Barnett, Richard M. & Ruth DeBoer	4,641.05
Allen, Heather M. & Jamie S.	3,340.74	Barra, Andrea P. & Michael J.	3,490.25
Allen, Lamont L. Jr. & Alana J.	2,433.09	Barreto, Carmen G.	5,233.96
Allen, Lamont S. & Alana J.	4,097.14	Barrett, Kathleen A.	2,465.08
Allis, Jeffrey R. & Valerie	9,369.56	Barstow, Andrew J. & Amy	3,231.55
Amerigas Propane LP	1.33	Barter, Tracie N. &	
Ames, Victor U. & Joan S.	3,317.03	Laatz, Susan	1,956.69
AMG Transport	24.36	Barthelette, Jane H. &	
Anderson, Bertil K.	3,212.46	Hirsch, Christopher	1,286.19
Anderson, Charlene S.	3,206.55	Bartlett, Brian & Tracy A.	2,736.45
Anderson, Olof L. & Evelyn G.	3,668.58	Baudanza, Michael J.	2,909.95
Anderson, Sally B. & Walter A.	2,210.26	Baughman, Crystal B. & Cote	2,502.67
Anthony, Beth & David	168.06	Beach, Diana L.	6,070.50
Applebee's	3,574.02	Beal, Gerald W. & Nancy L.	675.10
Arbour, Lawrence M. & Georgene D.	3,394.11	Beasley, George & Constance T.	5,968.54
Arcana Lodge #102 K of Pythias	1,374.07	Beattie, Robert & Debra L.	4,043.39
Armbrecht, Cheryl D. & Thomas H.	4,074.17	Beaupre, Jean-Louis L. & Meredith	2,069.92
Armstrong Properties, Inc.	10,867.26	Because of You	8.69
Armstrong, Jeffrey B. & Nancy	4,994.06	Beckett, Eileen K.	2,432.23
Arrg, LLC	5,404.15	Beckett, Lloyd E. & Maxine L.	4,089.33

Beckett, Patricia & Brian .....	3,410.10
Beckett, Patricia W. & Hyatt, Melanie A. & Erik M. ....	2,272.66
Beckett, Shawn & Amy .....	2,956.43
Bedell, Michael S. & Sandra G. ....	6,988.57
Beechwood Apartments & Laukka, Bruce & Patrice .....	15,029.39
Beers, Kevin & Amy Williams .....	4,276.63
Bell, Nathaniel S. & Susan L. ....	3,890.01
Benkin, Ellen & Earl, Mary Clark 2003 Trust .....	923.51
Benner, Jane E. ....	1,576.67
Benner, Lorraine A. ....	1,741.75
Benner, Raymond & Lois .....	2,161.45
Benoit, François .....	2,751.25
Bernier, Albert L. Jr. ....	1,375.22
Bernier, Albert L. LE & Marie-Denise ..	3,896.10
Berry, Melody L. & Rickey .....	2,366.53
Bertocci, Cynthia S. ....	5,176.74
Bertrand, William Ellis .....	2,538.10
Berube, Paul & Jenni. ....	3,300.90
Best Felts, Inc. ....	7,836.08
Beverage, Robert W. & Kathy J. ....	3,374.51
Biggart, Christopher .....	4,704.33
Billings, Aimee .....	2,258.22
Bird, Robert E. ....	2,910.46
Bird, William S. ....	2,459.15
Bishop, Peter R. ....	6,529.44
Bisset, Scott F. & Carol J. ....	856.91
Bittner, Daniel L. & Amelia L. ....	2,087.21
Black Dirt Guy .....	701.00
Black, Brenan D. & Bryce J. ....	2,740.24
Blackman, James S. & Lynn .....	3,584.13
Blackman, Stephen R. & Virginia L. ....	3,495.19
Blais, Michael F. & Kathleen .....	3,841.69
Blaisdell, Maryann B. ....	2,006.36
Blanchard, Kimberly S. ....	8,571.07
Blastow, Clifford L. & Cindy C. ....	3,466.56
Blood, Michael G. & Maxwell, Brandi L. ....	4,540.33
Blum, Harold & Kristine .....	2,225.68
Boat Shop .....	356.71
Boggs, Leland E. II .....	403.24
Boggs, Leland E. II & Valerie R. ....	6,525.27
Boggs, Leland E. II Trust et al .....	2,880.96
Boivin, Stephen H. & Bethany R. ....	4,848.48
Boivin, Susan W. ....	1,875.07
Bosworth, Janet R. ....	2,403.65
Bournival Woodwork .....	11.42
Bournival, Linda A. ....	3,923.83

Bowman-LaBerge, Zel A. & Keltonic, Daniel R. ....	3,029.17
Boyer, Leslie A. ....	2,797.08
Boyle, George H. ....	3,525.06
Boynton, Mark E. & Alyce E. ....	2,961.10
Braestrup, Elizabeth K. ....	3,660.85
Brandon, Francis X. & Foley, Sally M. Estate .....	4,216.78
Bray, Diana S. ....	3,741.13
Breen, Daniel P. ....	2,653.84
Breen, Daniel P. & Karyl S. ....	3,221.29
Breen, William .....	1,292.23
Bridal Bouquet Floral .....	19.27
Brooks Forest Products .....	482.63
Brooks Inc. ....	7,004.52
Brooks, Lawrence A. & Kay F. ....	13,341.10
Brooks, Lawrence A. & Kay F., Ryan, Terrance L. & Cheryl B. & Frye, Kim F. ....	2,918.12
Brooks, Lawrence, Kay F., Raynold F. & Jean O. ....	8,416.40
Brooks, Raynold F. & Jean O. ....	1,129.35
Brooks, Raynold II .....	181.35
Brooks, Rodney R. & Kari E. ....	4,130.65
Brooks, Sally G. ....	4,549.11
Brooks, Stephen T. ....	2,879.30
Brooks, Stephen T. & Janelle M. ....	5,705.02
Brown & Brown Gunsmithing .....	31.80
Brown, Ann .....	5,589.66
Brown, Cindy A. ....	2,058.99
Brown, Joyce M. ....	1,910.98
Brown, Milton C. Sr. & Beverly A. ....	2,711.28
Brown, Mitzi & Glenn .....	2,490.09
Brown, Rhonda J. ....	3,171.91
Brown, William J. & Mary A. Estate ....	2,120.80
Bruce, Susanne M. ....	1,609.86
Brunswick Park Realty LLC .....	14,393.53
Bryant Construction .....	442.96
Bryant, Florine P. (LE) & Chadwick, Jean B. & Bryant, Daniel J. ....	1,062.33
Bryant, Sheldon & Cynthia .....	2,061.69
Buchanan, Lance C. & Kathleen W. ....	2,507.63
Buck, Jason K. & Hutchison, Amie L. ....	3,165.85
Bull, Elizabeth K. & Ladley, Samuel M. ....	2,222.34
Burakowski, Jeffrey P. ....	1,147.56
Burd, Helga U. ....	2,608.02
Burgess & Hooper LLC .....	10,448.57
Burgess, Betty J. ....	2,421.27

Burke, Christopher & Williams, Brooke .....	4,262.63
Burnett, Richard & Stacey A. ....	1,389.00
Burtis, Michelle A. & Dwight G. ....	4,585.17
Burton, Nancie E. Trust .....	6,601.47
Burton, Robert A. & Marietta G. ....	12,587.21
Burwell, Jeffrey M. ....	1,792.43
Butler, Lawrence E. & Linda .....	3,725.20
Butler, Walter K. Jr. ....	3,409.47
Cabot, Louis W. & Mabel H. ....	10,632.58
Callahan, Robert A. & Andrea G. ....	2,984.67
Callahan, Wanda L. ....	1,964.28
Calles, Lauren & James M. ....	2,078.12
Camargo, Manuel B. & Karen E. ....	4,122.67
Camber, Dennis .....	2,690.62
Camden National Bank .....	8,591.69
Camden National Corporation .....	1,350.67
Campbell, Illona .....	2,506.66
Campbell, Eva .....	1,252.78
Capstone Electric Inc. ....	142.41
Carey, Henry R. & Lucy .....	3,332.97
Carlson Family Trust .....	1,539.22
Carlson, Randy .....	1,080.45
Carmichael, Lewis T. Jr. & Roberta A. ....	2,619.04
Carney Electric .....	6.64
Carney, Anna M. ....	2,967.00
Carney, James M. & Ruth M. ....	16,965.85
Carney, James M. III .....	3,673.68
Caron, Louis C. & Sandra R. ....	3,235.70
Carpenter, Toni K. & Christopher N. ....	1,925.53
Carr, Kelly M. ....	6,059.20
Carroll, Bernadette .....	2,989.05
Carroll, Blaine .....	706.74
Carter, Allen A. & Barbara M. ....	8,527.52
Carter, Barbara M. ....	4,057.29
Carter-Boynton, Amy S. ....	4,555.84
Carty, Jeffrey W. & Haimila, Sandra .....	3,368.53
Cash Depot Ltd .....	24.63
Castonguay, James & Marcia .....	2,200.62
Catalano Construction Inc. ....	68.56
Cave, Cynthia .....	2,636.04
CBM Acquisition Corp. ....	538.92
CELS Ventures Inc. ....	25.73
Central Maine Power Co. ....	70,812.70
Cesarini, Diana .....	2,839.89
Chamberlin, Mark .....	3,608.54
Chamberlin, Paul E. & Beth A. ....	5,454.67
Chambers Jewelers of Thomaston LLC .....	4.23
Chan, Saifook .....	2,161.04
Chapman, Diana A. ....	2,128.24

Charles M. Walsh .....	22.16
Charlton, Samuel E. & Emily B. ....	5,377.05
Charlton, Scott A. ....	2,822.67
Chase, Lynnette P. ....	2,280.22
Chemrock Corp. of DE .....	17.11
Chep USA .....	141.74
Childers, Debbie .....	2,205.72
Childers, John V. & Tena P. ....	3,764.20
China Fortune Restaurant .....	151.26
Chipman, Tracy L. ....	1,341.18
Christensen, Susan B. ....	1,742.60
Cigaret Shopper .....	46.01
Cisco Systems Capital Corp. ....	6.49
Clark, Janet S. ....	2,097.29
Clark, Richard A. & Barbara G. ....	3,122.00
Clark, Robert A. & Emily M. ....	2,715.52
Clarke, Karen R. & Daniel .....	7,231.31
Cleaver, Caitlin M. & Koerber, Kristofer M. ....	1,456.54
Clement, Blair M. ....	2,144.07
Clough, Jeffrey W. ....	3,466.03
Clukey, Dana T. Estate .....	1,553.79
Coastal Child Care Center, Inc. ....	52.03
Cocoa-Cola Bottling of NNE, Inc. ....	688.45
Cocoa-Cola Company .....	40.10
Cohen, Stephen M. ....	2,523.77
Colby, Jason E. & Jennifer L. ....	1,995.52
Cole, Michael .....	1,974.39
Collemer, Frank & Deborah .....	2,224.79
Collins, Douglas E. & Dorothy D. ....	1,793.97
Collins, Michael D. & Arvilla P. ....	2,000.03
Colson, Christopher K. ....	1,592.70
Colson, Clifford O. III .....	2,818.88
Colson, Eugene E. & Lista J. ....	1,966.05
Colson, Mark & Michelle .....	2,572.00
Colson, Sharity .....	1,748.89
Colvin, William S. & Benie B. ....	6,784.04
Colwell, Elaine G. ....	2,093.37
Conlogue, John & Kathy .....	3,066.36
Connon, James R. ....	216.27
Conopco, Inc. ....	63.46
Conroy, Mary Catherine Inter Vivos Trust .....	4,332.36
Coombs, John H. & Pamela R. ....	3,770.63
Corcoran, Julie A. ....	1,162.14
Corey, Joseph R. ....	411.43
Corey's Vending.com .....	1.15
Corning, Helen D. Estate .....	3,907.16
Cotton, Brenda J. ....	2,681.64
Country Primitives .....	24.96
Cowan, Jody L. & William L. ....	5,353.94
CPE Properties, LLC .....	2,326.14

Crandall, Wayne.....	276.54	DeLoe, Ronna L.L. & Harry W.L. ....	3,749.00
Crane, Maria L. ....	1,487.80	Delony, Billy G. & Gayle A. ....	3,565.41
Crane, Stephen N. ....	4,367.61	DeLorimier, Christopher R. ....	1,712.65
Creative Images Hair Salon .....	62.67	Denault, Alberta J. ....	1,504.53
Creek Hill Auto Repair .....	2,158.02	Dennen, John E. ....	3,471.23
Creighton, Jeffery L. & Hope E. ....	3,440.61	Dennison, David A. Sr. ....	84.51
Creighton, Jeffery L.;		Dennison, Elizabeth A. &	
Everett A. & Marlene LE .....	5,217.34	Sawyer, Darlene .....	1,768.36
Cronin, Wayne S. & Kirsten .....	3,129.14	Devlin, Frank J. & Susan J. ....	6,734.30
Crosby, Grace J. ....	2,435.46	DiBenadetti, Thomas D. Jr. ....	1,453.16
Crosman, Christopher B. & Janet T. ....	2,858.15	Dickson, Elizabeth A. &	
Cross, Daniel C. & Rachel M. ....	2,337.25	Strickland, Rodger R. ....	3,407.71
Cross, John H. & Gail L. ....	2,034.70	Dillabough Family Trust .....	3,685.69
Cross, John H. Jr. ....	1,150.76	Dimauro, Heidi .....	1,232.10
CrossFit Crossover .....	397.98	Dinapoli, Robert J. ....	4,780.96
Crute, Karl S. Sr. & Laraine S. ....	4,724.29	Dinofrio, Michael A. & LeeAnn H. ....	2,693.50
CSD Properties, LLC .....	11,966.19	DirecTV LLC .....	277.99
Cunningham, Dennis J. & Gloria .....	2,302.76	Dish Network LLC .....	98.04
Curran, Jacqueline I. ....	1,908.58	dishNet Satellite Broadband LLC .....	4.01
Curtis, Karen K. ....	4,035.93	Dobson, Sarah J. ....	2,923.33
Curtis, Michael D. & Lisa A. ....	3,005.73	Dodd, Ivy W. Estate .....	875.01
Curtis, Michelle E. ....	1,389.57	Dodge, Betty J. ....	450.17
Curtis, Toby R. ....	1,573.51	Dodge, Richard M. & Sandra E. ....	1,402.28
Cushman, Kara M. ....	1,589.81	Doherty, Kathi W. ....	1,743.74
Custom Coatings Inc. ....	125.78	Donald E. Meklin & Sons Excavation ...	4,026.88
Cuthbertson, James H. & Katherine B. ...	2,965.27	Donaldson, Blake A. & Alethe L. ....	4,267.32
Cuyler, Legare Walker & Margery Merrill	1,955.68	Donna's Little Darlings Daycare .....	108.13
Daggett, Ann & Wesley C. ....	4,657.42	Dorman's Dairy Dream .....	117.84
Daggett, Barbara M. ....	2,863.43	Dorr, Clayton G. & Janice L. ....	5,414.48
Daggett, Brad H. & Jessica L. ....	3,492.10	Dorr, Erick C. & Naomi A. ....	2,663.55
Daley (LE), Jones, & Hawkins .....	2,374.01	Doubleday, Raymond J. & Jamie E. ....	4,739.42
D'Amato Ralph J. & Lydia M. ....	2,940.98	Doughty, Sheril G. ....	1,379.87
Daniello, Mont T. III. ....	2,148.00	Douty, Marshalee Wood .....	5,480.92
Daniello, Ronald E. & Joanne E. ....	2,299.92	Downer, Jesse J. & Amanda R. ....	2,118.58
Danielson, Carl F. ....	2,164.19	Dragon Products Co. LLC .....	1,554,483.57
Danielson, Carl F. &		Drake, Donald Jr. Estate .....	1,104.10
Whittaker, Carolyn .....	7,733.95	Drinkwater, Jason .....	599.37
Darney, Stephen C. & Kathleen M. ....	1,272.77	DRT Properties, LLC .....	15,520.22
Dashiell Living Trusts .....	5,130.89	Duff, Harold C. ....	3,299.74
David Hynes Inc. ....	4,017.99	Dunkin' Donuts .....	875.81
Davidson, Christopher & Lisa M. ....	2,595.22	Durgin, John M. & Nannina L. ....	2,858.76
Davis, Gregory M. & Mindy L. ....	2,076.41	Dusty's Hardwood Flooring .....	22.15
Davis, James Perry .....	3,593.31	Dyer, Bernard .....	348.14
Davis, Jonathan & Dena .....	2,671.88	Dyer, Kurt S. Jr. & Sarah J. ....	2,396.91
Davis, Victorine E. ....	2,131.07	Earley, Jerry E. II &	
Day, Holly C. & Sawyer, Ross E. ....	2,521.41	Davis-Earley, Barbie .....	880.44
Dean, Ralph I. Sr. & Loretta J. ....	3,685.51	East Coast Rover Co. ....	4,687.00
Dearborn, Janet R. ....	1,916.68	Eastern Construction Co. ....	4,770.52
Dearborn, Lawrence S. & Ellen M. ....	2,288.26	Eaton, Johnathan F. & Mariellen L. ....	4,595.88
Deicke, Sharon L. ....	131.31	Eberle, William C. &	
Delmonico-Read, Rosemary A. ....	1,719.02	Ernest, Dagney C. ....	2,121.57

Eddy, Janelle M. & Christopher B. ....	2,763.84	Fowles, Donald D. & J. Elizabeth .....	1,168.81
Edward J. Harshman, MD, MBA .....	81.34	Fowlie, Clayton L. III .....	914.52
Edwards, Jaime R. ....	1,756.43	Franklin, Glen P. ....	2,613.14
eFunds Corporation .....	2.06	Frankowski, James E. ....	1,534.24
Elavon, Inc. ....	72.83	Frankowski, Oliver .....	5,274.73
Elazibeth's Cuts & Styles .....	21.72	Fraughton, John L. (LE) & Fales, James H. Sr. & Carolyn L. ....	3,402.44
Ellard, Robert & Jacqueline .....	1,682.54	Fred's Coffee .....	11.98
Elliot Watts, LLC .....	3,590.10	Freeman, John R. & Paula J. ....	3,117.04
Ellis, David A. & Constance M. ....	2,476.76	Frisbie, Ann M. ....	1,896.29
Emerson, Roy H. ....	3,235.99	Frost, David J. ....	2,314.33
Emery, Robert R. Jr. & Gloria J. ....	1,700.48	Fujifilm North America Corp. ....	50.24
Emery, William A. ....	2,994.64	Fuller, Dylan M. & Foster, Zoe A. ....	2,572.45
English, Cheryl J. & J. Timothy .....	2,716.36	Galipeau, Judith M. ....	3,629.93
Enterprise Rent-A-Car of Boston LLC .....	302.00	Gallace, Melissa J. ....	1,824.55
Epifanes N.A., Inc. ....	1,354.13	Gallagher, Jeffrey & Suzanne .....	2,567.99
Erickson, Ian C. & Janette B. ....	3,182.10	Gallagher, Jon A. ....	2,523.15
Erickson, Pauline O. Trust .....	7,559.83	Gamage, Ronald S. & Jacqueline E. ....	3,149.79
Ervin Koenig .....	72.88	Garrigan, Richard M. & Valerie J. ....	3,209.29
Ervin, Richard G. & Corinne E. ....	3,911.70	Gauthier, Barbara Jean .....	5,998.45
EverBank .....	4,226.29	Gauthier, LeeAnn .....	116.65
F & A's Market .....	78.47	Geele, Jeannine M. ....	2,854.42
Fabian Oil, Inc. ....	4,363.91	General Electric Credit Corp .....	1,213.46
Fahy, Christopher W. & Davine S. ....	3,075.56	Genevicz, Robert & Breault, Susan .....	3,322.97
Fairbanks, Mary .....	2,280.16	Genthner, Ashley L. Jr. & Monica H. ....	3,572.93
Farley, Francis G. & Judith S. ....	2,564.70	George C. Hall & Sons, Inc. ....	35,879.98
Farthing, Christopher E. & Jane L. ....	2,103.60	Getman, Judith F. ....	3,008.74
Fastenal Company .....	594.21	Gibbs, Allison F. ....	1,960.38
Federal Home Loan Mortgage Corporation .....	2,229.39	Giese, Diane Family Trust .....	2,056.93
Feed Store, Inc. ....	27.24	Gilson, Robert P. & Marion Marie .....	4,593.25
Feraco, Michael P. & Wilkas, Elizabeth A. ....	2,084.86	Giustra, Betsy M. Trust .....	1,767.30
Ferlauto, Amy E. & Davis, Patrick H. & Nancy D. ....	3,192.46	Glenn, James M. & Carolyn A. ....	2,655.71
Ferraiolo Construction Co. ....	17,083.54	Glidden, Dustin & David .....	7,488.99
Ferrin, Elizabeth M. ....	156.43	Godfrey, Donna L. ....	1,707.44
Feyler, Betsy A. & Libby, Margaret L. Life Estate .....	3,852.45	Goodnow, Justin E. ....	20,274.07
Field, Johnna & Charlson, David .....	1,387.99	Gorman, Nathan M. & Moreau, Emily V. ....	2,168.07
Finnegan, Edwin D. ....	60.17	Gould, Anita T. ....	2,073.22
First Data Merchant Services Corp. ....	4.01	Gould, Kristin S. & David P. ....	2,270.03
Fish, Donald G. ....	2,166.52	Gould, William A. Jr. & Shiela B. ....	1,686.76
Fitzgerald, Mark A. & Ann E. ....	4,601.96	Grafton, George G. & Ruth .....	3,353.63
Flagg, James D. ....	297.50	Grafton, Ward M. Sr. & Hortense M. ....	2,343.79
Flagship Cinema .....	13,000.58	Grant, Dale E. Estate .....	2,191.15
Flanagan, Michael S. & Martha G. ....	5,410.19	Grant, Michelle A. ....	1,408.65
Fleming, Charles B. & Phyllis J. ....	6,005.77	Grant, Richard W. & Nancy L. ....	489.51
Fochtman, John A. ....	2,798.36	Grant, Stephen W. & Vina S. ....	2,634.56
Footlong Enterprise LLC .....	831.43	Gray, Peter J. Jr. ....	1,982.20
Foster, Alton E. Jr. ....	1,652.22	Grayhawk Leasing, LLC .....	742.38
		Great Heron Works .....	48.26
		Greeley Associates, LLC .....	52,465.01



Greenberg, Howard & Elizabeth.....	4,891.12	Harper, Joseph A. & Diana L. ....	1,047.43
Gregory, Robert E. Estate .....	3,389.05	Harper, Patricia.....	2,810.80
Gregston, Michael F. & Meredith T.....	4,733.60	Harrington, Harold H. & Marilyn D. ....	2,534.55
Grierson, George W. & Karen L. ....	4,186.57	Harris, Elaine C. ....	3,624.61
Griffin, Benjamin J. & Mary A. ....	8,212.14	Harris, Paul.....	633.90
Griffin, Nancy .....	1,648.52	Harris, Paul & Elaine C. ....	622.85
Griffin, Sherri E. ....	1,044.15	Harris, Richard T. ....	3,768.34
Grindell, Roderick H. & Catherine D. ....	4,811.95	Harrison, David & Sheryl.....	3,189.11
Grindle, Torey Renee .....	1,732.76	Harshman, Edward J. & Sheila C. ....	12,252.77
Groth, Ashley E. & Adam W. ....	1,985.99	Haskell, Donald A. & Maureen E. ....	1,712.85
Grout, Jonathan T. & Vivian.....	2,139.76	Haskins, Jaime J. ....	1,785.38
Grubbs, Dana L. ....	1,796.64	Hastings, Edward A. ....	3,680.68
Guardian Lawn Care .....	166.40	Hastings, Ronnie L. & Judith W. ....	2,513.98
Guite, Ryan M. & Kelley L. ....	2,611.30	Hastings, Sheila W. ....	2,615.79
Guyer, Neal & Sheilagh N. ....	5,074.02	Hatch, Doris L. ....	2,152.89
Hackett, Bernadette .....	3,081.15	Hatch, Stephen.....	1,830.62
Hahn, William S. & Daryl L. ....	3,749.05	Hathorne, Charles E. & Rosalie A. ....	2,646.59
Hall Family LLC .....	997.96	Haynes Galleries.....	329.62
Hall Funeral Home & Cremation Svc.....	67.87	Haynes, Gary R. & Joanne E. ....	5,685.47
Hall, Adrian N. & Tammy E. ....	2,136.66	Haynes, Raechelle S. & Matthew S. ....	3,538.59
Hall, Albert C. (LE) & Dorr, Janice L. ....	2,801.74	Healy, Joseph B. &	
Hall, Barbara B. ....	4,539.88	Migdelany, Robin.....	3,593.92
Hall, Bradford C.....	2,954.18	Hedberg, Erik.....	1,862.19
Hall, Dolores H. ....	1,618.91	Hedstrom, Christopher C. & Holly D. ....	3,170.09
Hall, Marion.....	251.52	Held, Allen E. & Jody M. ....	2,066.20
Hall, Michael J. & Lizbeth A. ....	7,130.07	Henderson, Elwyn F. ....	4,265.23
Hall, Peter L. &		Henderson, Frank E. ....	2,789.44
Poppe-Hall, Lisa C. ....	3,643.20	Hendrick, Shane W. ....	2,639.45
Hall, Richard S. & Jolene.....	2,391.84	Henry, Arthur D.....	5,639.06
Hall, Rolland B. & Elaine C.....	892.70	Henry, Diane A. Estate .....	2,875.14
Hallowell, Terri H. & Timothy W. ....	3,500.20	Henry, Dwight R.....	4,113.06
Hall-Stone, Gretel .....	2,776.12	Henry, Dwight R. & Michelle M. ....	2,527.55
Halvorsen, Corrine A. &		Henry, Frederick J. Estate.....	4,344.73
McGill, Donald J. ....	4,827.91	Henry, Justin D. ....	1,423.81
Hamlin, Gregory J. & Shirley L. ....	5,630.41	Henry, Susan M. ....	2,690.82
Hampton Inn & Suites.....	7,410.39	Herbert, Darlene B. & Evan R. ....	2,879.30
Hanc, David J. & Donna G. ....	2,926.03	Hernandez, Galo J. III & Frances .....	2,883.12
Hanley, Jill .....	296.61	Herridge, Keith Van & Brenna K. ....	314.17
Hannemann, Paul T. ....	1,206.12	Hershey's Ice Cream .....	68.66
Hanson, Linda .....	834.86	Hersom, Lisa.....	1,077.08
Harding, Beniah C.....	2,649.11	Hewlett-Packard Financial Services .....	122.25
Harjula, Cheryl Ann.....	1,812.27	HFSS Biz.....	24.36
Harjula, Christopher N. ....	2,485.36	Hibbert, Robert M. &	
Harjula, Jacqueline L. ....	11,469.86	Hibbert-Caravello, Stephanie M. ....	752.12
Harjula, Neil A. & Joan M. ....	2,592.82	Highland Coffee Shop .....	1,107.39
Harjula, Sylvia Life Est. &		Hilchey, Kristan.....	1,929.57
Kangas, Elaine et al .....	2,275.71	Hiller, Steven A. & Delores D. ....	3,772.89
Harlow, Bryce L. & Lindsay K. ....	3,044.89	Hillgrove, David.....	1,618.77
Harlow, Ricky, Joan & Bryce .....	2,234.40	Hillman Group, Inc. ....	133.45
Ham, Guy & Catherine .....	2,653.85	Hilt, Douglas K. & Joni L.....	2,205.01
Harper, Jeffrey A. & Victoria L. ....	3,505.99	Hines, Ralph B. & Judith H. ....	4,443.78

Hi-Tech Communications .....	85.76	Jennings, Thomas J. & Catherine M.....	4,332.97
Hocking, Janet L. & Bryan T. ....	1,851.18	Jessop, John W. & Kathleen .....	1,287.25
Hoing, Patrick J. & Holly .....	5,673.52	Jlinn LLC .....	2,735.71
Holloway, Matthew .....	1,978.70	Johanson, David C. & Susan B.....	5,049.75
Home Depot USA, Inc. ....	4,976.28	Johnson, Alfred M. Jr. & Dorothy A. ....	3,219.56
Hooper, Lloyd M. Sr. & Shirley J. ....	2,431.94	Johnson, Chad S. & Candi L. ....	2,265.00
Hooper, Shirley Makie & Lloyd M.....	725.71	Johnson, Jerrold P. & Tricia .....	1,986.35
Hooper, Wesley R. ....	3,815.22	Johnson, Mark R. Sr. & Gower, Vicki L. ....	1,947.26
Hopkins, Larry M. & Roxana J. ....	3,272.75	Jones, Anthony & Doreen.....	1,537.17
Hoppe, Craig .....	3,846.79	Jones, Bryan L. & Spieler, Elaine E.....	3,207.54
Horch, Peter .....	2,304.25	Jones, Deborah R. ....	1,853.20
Horse & Hound Veterinary Services.....	221.88	Jones, Faith H. ....	2,736.90
Houtsma, Lars T.....	1,703.08	Jones, Herbert T. & Jill A. ....	3,037.57
Howard, H. John & Lindley-Howard, Susan .....	2,045.77	Jones, Lillian L. & Babbidge, Lewis W.....	499.85
Howland, Phyllis A. Revocable Trust....	4,416.21	Jones, Lorelyn.....	1,488.54
Howlett, Judith M. ....	3,997.31	Jones, Norene H. & George E. ....	2,524.13
Hoyt, Jean & Kenneth .....	3,393.97	Jones, Richard A. Jr. & Christienne ....	2,470.69
Hubbard, Patricia F. ....	3,024.21	Jones, Robert E.....	2,339.61
Hughes Network Systems, LLC.....	2.30	Jones, Ryan L. ....	4,287.44
Hunt, Richard S.....	1,693.99	Jones, Timothy & Allyson.....	3,306.56
Hunt, Tammy L. & Wilcox, Stephen A. ....	2,180.78	Jordan, David C. & Sandra A. ....	2,253.64
Huntley, Allen E. ....	340.53	Jordan, Nicholas B.....	952.40
Hyler Agency .....	77.74	Josephs, Andrew J. & Gina L. ....	5,232.02
Hyler, Edwin P. & Luann.....	2,563.14	Joslyn, Steven & Debra .....	383.93
Hyler, Lu-Ann & Edwin P. ....	2,479.40	Joyce, Mark E. ....	3,157.23
Hynd, David & Gaylea.....	2,928.65	JPMorgan Chase Bank, NA .....	2,317.36
Hynd, Heather P.....	1,028.70	Jurkowski, Michael A. & Lindsey .....	2,433.65
Hynd, Timothy .....	6,493.68	Kaatz, Eileen.....	2,351.83
Images Hair Salon .....	177.48	Kalloch, James.....	3,332.76
Ingerson, Ami M. & Benner, Michael B.....	1,896.88	Kaserman, Fred & Linda .....	3,190.46
Interstate Septic Systems, Inc. ....	4,723.43	Kaufmann, Janice M.....	1,705.60
Isaac Rhode Painting .....	44.30	KDK LLC.....	996.12
Jackson Hewitt Tax Service .....	149.84	Kehoe, John P. & Brooke E.....	2,747.92
Jackson, Kevin & Littlefield, Michaelene.....	2,613.63	Keizer, Beatrice .....	1,379.71
Jackson, William & Carolyn .....	1,900.47	Keizer, Clayton E. & Bette .....	629.57
Jackson, William S., Carolyn, Ronald, & Gerald.....	609.74	Kelley, Richard C. & Serena M.....	2,963.48
Jacques, John N. & Mary Jane .....	3,891.09	Kellogg, Frederic R. Trust of 1995.....	2,902.36
Jaget, Frances J. ....	2,855.10	Kendra L. Potz, Esq. ....	3.08
Jameson, Dorothy A.....	1,962.71	Kennedy, Ruth E.H.....	2,213.67
Jameson, Ellen W.....	2,412.07	Kenney, Annie G. Family Trust .....	1,840.97
Janes, Phillip F. & Margaret J. ....	2,859.16	Kent, Arlene D.....	3,183.81
Jarossi, Arthur & Sarah.....	5,901.92	KeyBank National Association.....	17.31
Jean, Robert E. ....	1,476.58	Keyes, Sigrid C.....	2,568.97
Jeff's Marine, Inc.....	1,120.94	Kijewski, Kenneth J. & Betty M. ....	3,688.32
Jenks, Peter Q. & Emily A. ....	8,910.26	Kiley, Margaret M. ....	1,841.60
Jennings, Mark J. & Hoxie, Susan D.....	2,593.62	King, Mallory E. & Max .....	1,676.99
		King, Nathan M. & Tamara S.....	4,029.45
		Kinghorn, Robert W. ....	3,457.97

Kingsley, Scott.....	4,009.87	Leo, Barbara A. & Alan P. ....	2,999.00
Kinney Rentals.....	28.90	Leo, Jamie N.....	2,724.17
Kinney, Shannon K.....	3,398.76	Leo, Michael A. & Belinda M. ....	2,369.95
Kinney, Sumner W. & Marjorie H.....	10,665.84	Leonard, Douglas A. & Catherine L.....	3,438.74
Kinney, Sumner W. & Marjorie H. & Gould, Christopher.....	5,866.06	Leonard, William F. & Rebecca J. ....	3,358.30
Kirkham, Nikolai D.....	2,120.06	Les Pecheries de Chez-Nous .....	54.08
Kitching, Carl M. & Lesa A.....	1,758.84	Levett, Ross & Susan.....	4,629.92
Klein, Stanley & Gray, Camilla M.....	5,207.53	Levine, Richard L. & Myrna G. ....	1,446.78
Kleschick, Mary Ann.....	4,317.18	Lewis, Lauren R. & Mark R. ....	3,257.17
KMB, LLC.....	29,623.25	Lewis, Robert O.....	1,017.05
Knight Software Development.....	6.47	Lewis, Vernon L. ....	3,996.12
Knight, Benjamin D. ....	3,153.70	Libby, Ronald & Lorraine .....	2,351.54
Knight, Lucas E.....	2,363.73	Lilienthal, Stephen K. & Emily .....	3,720.94
Knowlton, Anita L. & Malcolm A. ....	3,307.10	Linscott, Wayne & Joan .....	1,612.04
Knowlton, Sharon L.....	2,276.13	Little Lady Electrolysis Shop .....	9.78
Knox Hotel Apartments .....	532.03	Little, Peter M.....	2,275.13
Knox Hotel Assoc., LP .....	41,829.29	Little, Stephen A. & Carol A.....	5,660.95
Knutson, John A. & Muriel D.....	5,942.22	Littlefield, Cynthia.....	2,266.24
Koenig, Ervin D. & Diane L. ....	1,530.04	Living Center at Thomaston LLC .....	7,654.74
Korhonen, Gwendolyn R. ....	2,631.41	Ljunggren, Paul W. & Barbara E.....	3,354.99
Krane, Neil D. ....	2,081.13	Llewellyn Family Trust .....	2,815.89
Kristiansen, David W. & Patricia L. ....	3,299.58	Lobkowicz, Dominik Shaw & DeGroff, Samantha E.....	2,843.60
Kruger, Charles B. Jr. & Linda Bell.....	3,615.79	Logan, Hedley D. & Annie D.....	729.64
Kunces, Carl P. & Nils J. ....	3,752.87	Lombardo, Jamey K. & Karen M. ....	2,228.63
Lachance, Conrad.....	215.75	Lopez-Brochu, Krista R.....	2,653.60
LaCombe, Charles A. & Lisa J. ....	2,615.65	Lorenzen, Justin S.....	3,257.61
Lacombe, Lester A. & Pauline J. ....	1,606.02	Lorleberg, Thomas J. & Gloria.....	3,173.82
Ladd, Gail M. & Schiot, Peter.....	3,134.17	Lowe's Home Centers, Inc. ....	300,953.70
Lakeman, Daniel R. & Faye.....	1,213.69	Luce, Irville E. & Marlene.....	7,647.05
Lammert, Peter R. ....	2,961.68	Lucette Boarding Home Inc.....	734.44
Landi, Alicia M. ....	1,890.18	Luckman, David & Nancy.....	2,157.52
Lang, Mary M. Trust.....	2,783.06	Lucky One Three VII, LLC .....	8,540.96
Laporte, Syltra M. & Stephen R.....	1,173.81	Ludwig, Edward A. & Nancy S.....	4,710.32
Larsen, Peter A. & Nadia.....	6,543.72	Ludwig, Helen .....	1,690.94
Lary, David P. & Heather A.....	2,886.30	Ludwig, Lora S. ....	4,266.53
Lash, Fay E. & Christopher.....	2,073.14	Ludwig, Raymond E. & Helen .....	3,474.76
Laslavic, Thomas E. & Lucy M. ....	3,028.81	Lukasewicz, Stanley .....	2,453.31
Lauterbach, Grant & Lori.....	3,980.75	Lundin, Erik.....	2,396.60
LaVallee, Alan J. & Patricia L. ....	3,028.64	Lundy, Linda L.....	4,282.67
Lavertu, Carmen.....	1,543.21	Luu, Heng Yuk, Ping, Minh K., Vinh K., & Karen .....	3,060.38
Lawson, Janis C. & Robert H.....	1,564.84	Lyman & Sons, LLC .....	11,939.29
Leach, Phillip C. & Stearns, Becky W. ....	3,265.31	Lyman Morse Boatbuilding Co. Inc. ...	17,633.30
Lear, Mary M. ....	2,537.38	Lyman, Cabot .....	117,696.92
Lebreck, Tracy .....	564.59	Lyman, Cabot & Heidi .....	5,607.64
Lee, S. Steven & Jeannine K.....	3,997.02	Lyman, Drew .....	4,810.73
Lehman, Peter M.....	2,159.27	Lynch, Joseph Jr. ....	792.04
Leidenroth, Kim E.....	115.66	MacDonald, Michael & Ruth .....	2,966.48
Leino, James K. & Sandra L. ....	2,703.17	Mac-Gray Services, Inc. ....	51.07

MacIntosh, Craig D. & Dyer, Ellen S.....	5,141.83	McDonald, Patricia E. ....	5,677.32
MacMillan, Maureen J. ....	1,555.50	McDonald's #35296.....	8,824.06
Magrogan, Francis J.....	2,142.92	McGeady, Joseph K. Jr. & Marla Jane Cardone.....	4,913.41
Maine Coast Family Dentistry .....	2,581.56	McKearney, Christopher D. M. ....	1,871.55
Maine Country Home.....	14.81	McKenzie, Paige.....	2,483.00
Maine Fiber Co., Inc. ....	282.33	McKown, George W. & Susan W. ....	2,396.33
Maine Water Company .....	65,610.15	McLain, George E. & Dolores J. ....	2,695.72
Malin, Richard C.....	411.95	McLeod, Jacqueline L. ....	2,182.53
Malmstrom, Timothy J.....	2,329.31	McWilliams-Hale, Denita & Hale, Steven .....	481.62
Maloney, Margo.....	2,851.44	Meadows Auto Body .....	104.40
Maltais, Sandra L. ....	2,797.08	Meklin, Judith E. ....	1,266.77
Manchester-Nashua Cellular Tel.....	556.08	Meklin, Judith E. & Bruce .....	10,279.89
Manson, George P. & Carol L. ....	2,211.07	Meklin, Kevin P.....	2,850.18
Marchessault, David L. & Katherine A.....	3,602.93	Meklin, Ryan G. & Bruce G.....	3,587.09
Maritime Energy .....	3,456.24	Mellor, G. Thomas & Patricia A. ....	3,372.84
Marr, Robert A. Sr. ....	3,026.41	Mellor, Noreen M.....	4,289.26
Marr, Walter E. III & Linda M. ....	372.95	Mendez, Antonio & Haylene J. ....	2,694.80
Marriner, Jeffrey & Ivy .....	2,349.49	Merge MD Solutions LLC.....	99.84
Marriner, Steven II & Sanders, Tina L.....	2,535.16	Merrifield, Travis.....	2,243.56
Marsh, Melanie .....	1,949.15	Merrill, Daniel D. & Dwelley, Janet M. ....	1,719.68
Marshall, Colin S. & Janet P.....	10,964.58	Merrow, Holly A. ....	2,112.18
Marshall, Jennifer D.....	3,653.91	Meservey, Brent A. & Georgia E. ....	1,968.75
Martin, Kevin & Lillas Rose .....	3,324.68	Messier, Michelle A. & Anderson, Fremont F. Jr.....	2,456.52
Martineau, Michael P. & Morang, Donald N.....	3,456.08	Michaud, Ronald P. & Paula G. ....	4,230.25
Mason's Creations .....	12.31	Micklich, Amy L.B.....	3,293.25
Master, William E. & Lena Kay .....	11,645.92	Micue, Darren .....	2,880.92
Mather, Jerry L. Revocable Trust.....	7,629.18	Mid Coast Management, LLC .....	9,754.41
Mather, Signe .....	6,870.12	Midcoast Federal Credit Union .....	37,924.07
Matlack, Edward T. & Anne H. & Berndt, Eric H.....	1,880.22	Midcoast First Aid, LLC .....	5,230.70
Matthews, Kimberly J. & Craig S.....	3,611.05	Midcoast Marine Supply .....	76.11
Matthews, Nhan & Arlene D. ....	3,622.84	Miller, Douglas E. & Grace E. ....	5,064.77
Mayo, Michael E.....	4,032.68	Miller, John E. & Lynette S.....	4,739.24
Mayo, Michael M. Jr. & Buteau, Lori A.....	3,500.54	Miller, Nathan A.....	1,111.06
Mayo, Michael M. Sr. ....	332.00	Millett, Jill & Riley, Ainslee R. ....	2,935.41
Mayo, Michael M. Sr. & Patricia P.....	2,082.63	Mills, Bruce J. & Paula J. ....	6,111.68
Mayo, Robert K.....	634.10	Mills, Charlotte M. ....	1,506.15
Mazzeo, Anthony S.....	3,108.28	Mills, Christopher R. & Paula M.....	4,224.93
Mazzeo, Mikial N.....	3,692.78	Mills, Stephen & Lewis Arthur & Margaret W. (LE).....	3,070.02
Mazzeo, Stephen K. & Diane C.....	3,578.70	Mills, Susan J., Stephen J. & Karen M.....	1,359.91
McCallum Overlock Young LLC .....	5,447.71	Mitchell, Mary .....	195.41
McCarthy, Stephen G. & Ursula M. ....	4,908.00	Mitchell, Peter B. & Denise.....	6,539.54
McClean, Robert .....	6,247.41	Mlynarski, Kathleen J. & Edmund T.....	3,534.20
McCluskey, Mary L. ....	2,358.18	Mobile Mini Inc.....	6.99
McCrea, Peter F. & Margaret S. ....	3,072.19	Moholland, Kevin T. & Chandra R. ....	2,525.57
McCreedy, Bruce R.....	3,562.35	Molloy, Callyn.....	2,417.82
McDonald, Darlene M. ....	2,062.61		

Monkey-Doo Childcare.....	35.99	Olmsted, Robert W. & Elaine B. ....	3,257.44
Moody, Linwood L. & June O. ....	3,220.90	Olson, Virginia M. ....	1,859.24
Moore, Mimi R. ....	2,567.00	Omni Construction .....	75.91
Moore, Sandra E. ....	2,179.50	On the Edge Fitness .....	5.04
Moorman, Anna C. & Kenneth B. ....	3,081.89	One Hundred Fifty Main Salon .....	102.50
Morelli, Tony & Laura .....	2,008.78	O'Neil, James F. & Harriet W. ....	2,563.43
Morey, David C. & Amy C. ....	7,307.02	Orcutt, Arlene S. ....	2,103.67
Morse, E. Roger & Rose Marie .....	3,372.49	Orcutt, Thomas S. & Carolyn X.	
Morse, Jason.....	886.43	Revocable Trust .....	1,971.62
Morse, Jeffrey N. ....	1,585.41	Orluk, Sandra F. ....	4,029.80
Morse, Linda E. &		O'Ryan, Linden .....	2,765.19
Edelstein, Mark G. ....	177.13	Osterday, John M. & Sara J. ....	3,016.96
Morse, Timothy A. & Holly .....	1,985.34	Outerwall Inc. ....	126.61
Moss, Carol J.W. ....	3,285.32	Overlock, Dwight %	
Moss, Eivind Roy Jr. & Linda L. ....	4,724.47	Benner, Terry .....	1,229.03
Mr. Tire Co. ....	499.62	Overlock, Dwight L. & Sheryl L. ....	4,462.68
Mullaney, Noreen M. & Richard .....	1,993.96	Oyster River Landscape.....	221.48
Mullen, Christopher R. ....	2,215.62	Paolino, Aaron D. ....	2,774.10
Mullen, Patrick J. & Carolyn M. &		Paradis, Armand J. & Mary E. ....	4,506.13
Mehler, Michael K. ....	2,064.67	Paradis, Robert A. & Chantal .....	616.63
Murdock, James L. &		Param, LLC & Dave, Chetan.....	7,507.51
McGuirl, Cynthia.....	3,703.04	Parent, Christopher & Alina .....	1,044.53
Murgita, Bruce A. & Donna L. ....	823.83	Parisi, Roseann .....	2,695.36
Murray, Donald M. ....	1,994.32	Parsons, Pamela M. ....	2,598.16
Murray, Tara S. ....	3,738.41	Patriot Builders .....	183.04
Muzak, LLC .....	23.28	Pattison Sign Group.....	185.22
Myers, Philip Jr. & Raeberta M. ....	3,913.77	Payne, Darcy M. ....	2,619.09
Myers, Phillip E. & Priscilla E. ....	3,272.55	Payson, Timothy .....	5,462.66
Nails Salon .....	332.22	Pease, Arnold S. Jr. ....	1,533.90
Nance, James R. III &		Pease, Arnold S. Sr. & Donna .....	4,391.01
Smithson, Tracy L. ....	3,042.94	Pease, Arthur E. & Marie F. ....	6,249.38
Nassau Broadcasting Holdings Inc. ....	2,922.66	Peasley, Renee L. ....	2,101.74
National Entertainment Network LLC .....	22.13	Peck, Daria M. ....	3,627.49
NC Shepard LLC .....	12,479.83	Pedreira, Margaret P. ....	3,223.24
Neagle, Carolyn C. ....	1,257.02	Penitentiary Holding III, LLC .....	5,812.33
Nedderman, Dolores R. Property Trust..	3,942.39	Penney, Russell A. & Priscilla M. ....	4,252.16
Neilson, Gena N. &		Penobscot Electric Inc. ....	47.24
Bonjour, Jon E. ....	3,766.90	Pensco Trust Co FBO	
Nelson, Colin D. ....	3,334.16	Lynn M. Crowell, IRA .....	4,025.41
Nelson, Joanne E. & Daren M. ....	1,900.43	Pepsico Sales, Inc. ....	238.50
Neri, Ernest .....	4,596.96	Perkins, Brian D. & Anne E. ....	5,388.37
Netzorg, Phillip & Prudence L. ....	3,635.89	Perkins, Paul R. & Carole G. ....	2,488.34
Nightingale, Richard & Mary .....	29,443.37	Perry, Benjamin C. & Mary A. ....	3,152.08
Northeast Patients Group .....	812.73	Perry, Marian .....	108.00
Northern Leasing Systems, Inc. ....	3.33	Perry, Meredith J. ....	2,432.03
Northern NE Tel Ops LLC .....	5,624.10	Peters, Clyson L. & Dyann J. ....	2,712.25
Northern New England Telephone Ops ..	299.99	Peterson, Mark E. & Neala F. ....	7,015.51
Nouria Energy .....	3,875.87	Peterson, Mark R. ....	482.30
NuCo2 Supply, Inc. ....	9.70	Peterson, Monalisa. ....	1,437.32
Oak Run Heating.....	132.89	Petit, Jennifer &	
Ocean Way Inc. ....	3.83	Haskell, Mark.....	2,861.31

Pfander, Erika B.....	1,295.37	Rector, Christopher W. & Elisabeth P....	6,421.51
Philbrook, Leroy W. & Leroy Ernest.....	1,619.33	Rector, Marian E.....	3,122.06
Philbrook, Mark E.....	3,522.38	Redbox.....	190.89
Philbrook, Maxine H.....	2,697.88	Reed, Mark.....	778.90
Philip, Charles B. & Amy V. ....	997.73	Reinhold, Tracy E. & Karl G.....	6,552.37
Pick Qwik.....	1,364.51	Renton, Lisa J. & Redfern, Scott.....	3,986.97
Pietroski, Donald F. & Anne A.....	2,256.22	Reynolds, Linda D.....	1,618.41
Pietroski, Matthew D.....	2,244.55	Ricci, Patrick J. & Chananad.....	6,291.51
Pik-Qwik Thomaston, Inc.....	3,018.47	Rich, James A. & Carol A.....	2,606.13
Pine State Trading Co.....	427.73	Richards, Joanne L.....	3,379.25
Pinkham, Muriel M.....	2,861.74	Richards, Martha J.....	1,308.06
Pinkham, Paul A. & Susan E.....	1,756.37	Richards, William J.....	3,868.55
Piper, Jane S. Revocable Trust.....	4,014.38	Richardson, Mark D.....	2,210.17
Pitney Bowes Global Financial Services ....	43.78	Richardson, Seth.....	422.73
Pitney Bowes Inc.....	6.59	Riff, Judith A.....	1,865.91
Pittocco, Philip M. Sr., Sara Elizabeth D., & Philip M. Jr.....	4,497.64	Rifkind Family Trust.....	9,371.09
Platt, Lawrence D. Jr.....	2,050.10	Rinehart, Roger L. & Dawn M.....	890.72
Plummer, Evelyn T. Estate.....	1,822.26	Ripley, Lorice F.....	2,587.40
Podmaniczky, Michael S.....	3,656.02	Rising Properties, LLC.....	5,091.91
Poland Spring Water Co.....	10.93	Risteen, Jesse A. & Sage L.....	2,062.09
Poland, Forest Estate.....	245.10	Ritchie, Donna M.....	2,769.55
Polk, Pamela J.....	3,920.30	River, Kella.....	2,253.70
Port Clyde Seafood Co.....	7,808.13	Rizkalla, Kristine L. & Bull, Sondra D.....	750.59
Porter Family Thomaston Trust.....	3,841.51	Roberson, Jacquelyn & Terrance F.....	3,692.62
Portland Cellular Partnership dba Verizon Wireless.....	2,295.76	Roberts, Adam L. & Catherine M.....	1,687.05
Powell, Douglas L. & Carr, Barbara.....	1,621.76	Roberts, Calvin & Barbara.....	1,671.51
Prater, Willard & Phyllis.....	3,659.80	Roberts, Lance J. & Jennifer A.....	2,264.17
Prentiss, George A. Jr.....	2,003.24	Robertson, Kevin P. & Patricia P.....	4,212.53
Prescott, Lorna Berry.....	4,696.26	Robertson, Sarah E.....	1,846.60
Preston, Mark W.....	3,391.08	Robertson, Walter A.....	3,174.38
Pretzel, Carol Ann.....	2,349.02	Robinson, Andrew J. & Friesen, Mary Ann.....	1,733.66
Primo Water Co.....	115.76	Robinson, Charles B. & Tina M.....	1,072.77
Prior, Dale & Lee S.....	3,900.18	Robinson, Donna F. Estate.....	1,732.92
Pritchard, Constance R.....	3,454.82	Robinson, Ernest F. & Sharon L.....	2,321.85
Proctor, Loring E. & Debbie A.....	1,850.53	Robinson, Eva M.....	3,002.19
Prog Leasing, LLC.....	4.26	Robinson, Gail D.....	2,819.80
Putansu, Sharon E.....	2,456.12	Robinson, Keith A. & Susan M.....	1,867.39
Qian, Jian Ping.....	7,498.59	Robinson, Marian A.....	4,246.17
Rackliffe, Jeremy & Mary.....	3,306.18	Robinson, Michael L. & Valerie J.....	2,768.70
Rahaim, George L. & Laura Renee.....	4,242.33	Robinson, Paul D. & Becky J.....	3,950.57
Ranney, Mark W.....	4,164.26	Robinson, Percy C.....	1,405.60
Ranquist, Donna.....	2,407.01	Robinson, Sarah E. & Nardone, Richard J.....	5,711.58
Ranquist, Gwendolyn M. & Robinson, Beverly A.....	2,007.77	Robinson, William E. & Beverly A.....	2,389.12
Rapalyea, Richard G. & Walden-Rapalyea, Diane.....	5,294.29	Robison, Ann L.....	5,694.63
Raynes, Eleanor D. & Bernard E.....	2,511.09	Rock City Cycle.....	353.75
RealD, Inc.....	262.33	Rock Coast Plumbing & Heating.....	278.74
		Rockland Downtown.....	13,044.25

Rockland Ford Lincoln Mercury .....	1,506.40	Sanderson, Stewart J. &	
Rockland Realty LLC .....	2,630.47	Belajonas, Cynthia J. ....	1,182.26
Rockville Realty, Inc. ....	1,861.40	Sanfilippo, James Estate .....	3,407.00
Roebke, Ernest E. Estate .....	3,574.83	Saucier, Daniel P. ....	2,372.75
Rogers, Jean F. &		Saunders, Derek J. & Melanie A. ....	2,327.78
Tremblay, Kimberly M. ....	1,269.08	Sawmill Lane, LLC .....	5,337.91
Rohr, Peter M. & Wanda J. ....	8,138.56	Sawyer, David & Michelle B. ....	2,808.57
Rolfe Enterprises, LLC .....	5,950.59	Sawyer, Harold .....	2,392.11
Rolfe, Kenneth J. ....	3,471.51	Sawyer, Maurice Estate .....	45.38
Roman, Wilbur E. Sr. & Jean. ....	895.12	Sawyer, Melissa M. & Chad J. ....	1,837.04
Rootie Kazootie LLC .....	27,061.23	Sawyer, Ross E. ....	4,079.94
Roscoe, Barbara G. ....	1,722.24	Sawyer, Thomas M. & Rhonda S. ....	2,405.29
Roscoe, Frank E. ....	1,805.72	Schmidgall, Richard & Dolores. ....	3,688.81
Ross, Cindy L. ....	1,962.06	Schooley, Lawrence C. & Ellin .....	4,492.99
Ross, Leslie .....	2,396.40	Schroeder, Frances L. (LE) &	
Ross, Thomas & Janette M. ....	12,871.00	Merrifield, Cynthia. ....	1,303.10
Rousselle, Buffy S. &		Schulberg, Cinda H. ....	3,734.54
Roland P. & Anne Marie .....	3,450.04	Scientific Games International Inc. ....	120.01
Route, Jeannine L. ....	1,228.71	Scott B. Kingsley DMD. ....	554.88
Royer, Bruce A. ....	2,271.44	Sea Street Graphics. ....	1,109.89
RRP Judaica Asset Holdings, LLC .....	17,264.45	Seal Harbor Construction LLC .....	6,457.77
Rubenstein, Julian S. ....	3,819.28	Seavey, Christopher S. & Sarah M. ....	3,545.98
Rucevice, Thomas E. &		Secotte, Kevin & Cocks, Jill .....	4,424.96
Estey-Rucevice, Terri L. ....	3,280.61	Seekins, Pearle E. Irrevocable Trust. ....	2,165.98
Rudolph, David L. & Judith N. ....	4,730.55	Seekins, Wayne D. & Claire F. ....	9,452.64
Rule, Laurie A. & Philip T. ....	3,749.63	Seiders, Guy & Diane .....	4,685.82
Rush, Don & Lauren .....	4,234.53	Senecal, Daniel .....	8,997.19
Russell, Ralph .....	756.95	Sequin, Dawn M. ....	2,996.93
Russo, Julie B. &		Sevon, Arthur E. & Edith .....	1,466.06
Brooks, Mark F. & Stephen T. ....	2,892.12	Sevon, Russell E. Estate .....	413.07
Russomano, Philip J. Jr. ....	2,504.46	Shacklett, Brian G. ....	1,729.60
Ryan, Jane F. ....	2,165.60	Shaw, Bernard G. ....	3,593.60
Rytky, Marcia A. ....	370.68	Shaw, Daniel B. & Sharon D. ....	1,979.66
S&S Properties Trust .....	8,553.14	Shay, Daniel C. ....	2,105.60
Sadler, Robert E. & Marion E. ....	2,726.88	Shepard Brothers Partnership .....	69,851.50
Sady, Ian .....	2,663.68	Shepard Brothers Storage .....	3.33
Sala, Tracy Ann &		Shepard Chevrolet Inc. ....	416.00
Mergendahl, Peter P. ....	3,127.16	Shepard Sales Inc. ....	270.40
Sally, Catherine S. ....	2,464.59	Shertzer, Meagan I.E. ....	2,650.19
Sanborn, Darryl & Julie;		Sherwood, Penny .....	2,692.83
Cross, Janice D. Life Estate .....	6,561.53	Shields, Donald & Mary Ann .....	2,319.88
Sanborn, Darryl E. ....	9,126.73	Shields, John E. & Joanne M. ....	1,045.74
Sanborn, Darryl E. &		Shook, Thomas G. ....	4,449.79
McCollett, Kurt A. ....	2,915.13	Short, Robert E. & Jeanne V. ....	3,339.05
Sanborn, David E. & Joan M. ....	3,521.48	Shortall, Keith T. ....	1,720.04
Sanborn, Herbert E. & Marion Life Est. &		Silverman, Constance .....	2,953.15
Reynolds, Linda D. & Melissa J. ....	3,408.46	Simeone, James J. & Althea H. ....	3,074.82
Sanborn, Jacalyn D. ....	1,206.87	Simmons, Scott W. ....	1,394.21
Sanborn, Jacalyn D. &		Simmons, Virginia C. ....	1,446.82
Reed, Cynthia .....	1,827.41	Simmons, Wallace D. & Roxanne T. ....	3,257.88
Sanders, Tina L. ....	2,483.24	Simms, Elizabeth C. & Jeffery J. ....	3,662.24

Simoneau, Craig N.....	5,805.84	Steiner, Christopher A. ....	2,245.40
Simoneau, Jo Ann .....	5,774.65	Stephens, Marlene L. ....	1,239.65
Simoneau, Mary G. ....	6,464.28	Stern, Kenneth M. & Abigail E. ....	6,638.86
Sirois, Wayne A. & Paula J.....	2,296.08	Sternberg, David B. ....	2,172.20
SLA, L.L.C. ....	3,618.39	Stevens, James W. & Maureen P.....	8,629.66
Slipway Restaurant.....	1,107.39	Stewart, Suzanne L. ....	2,563.51
Smalley, Brian & Jean Ann.....	2,765.89	Stilwell, Nicholas S. & Megan J.....	2,536.88
Smallwood, Craig B. Estate .....	2,280.43	Stine, Gregory & Sherry .....	3,717.77
Smart Properties, LLC .....	13,976.57	Stinson, Toby E. & Katherine.....	3,682.81
SmartStyle #2172.....	356.86	Stinson, Wayne W. & Brenda W.....	5,017.15
Smist, Mark L. & Peggy .....	2,456.06	Stites, William & Sara .....	5,654.73
Smith, David C.....	1,522.35	Stone, Eleanor &	
Smith, Glenn M. ....	2,603.89	Kaufmann, Janice M. ....	896.87
Smith, Jerry A. & Victoria C. ....	3,528.80	Stone, Marion H. ....	2,687.80
Smith, John H.....	1,798.51	Stone, Sayward & Valerie .....	3,146.45
Smith, Keith K. & Kimi L.....	3,826.85	Stopper, Roger C. & Virginia E.....	2,550.61
Smith, Keith K., Kimi L. & Desiree .....	2,619.76	Storer, Paul E.....	2,510.37
Smith, Martin R.....	2,813.00	Strong & Hokkanen Attorneys .....	29.69
Smith, Nancy E. ....	2,674.48	Strong Agency .....	62.83
Smith, Patricia J. ....	1,669.43	Strong, Mark W. & Julie C.....	12,648.21
Smith, Russell J. &		Strong, Mary H.....	10,268.90
Worley-Smith, Brett .....	3,805.03	Strong, Scott V. & Corinna M. ....	3,298.84
Smith, Samuel R. ....	1,304.63	Strong, Tiffany M. ....	2,895.51
Smith, Spencer E. & Barbara E.....	3,256.09	Stuart-Libbey, Rosemary .....	325.39
Smith, Theresa .....	3,586.71	Studio 494.....	53.95
Snow, Lynn M.....	312.19	Stump, Rita &	
Snow, Robert C. & Lynn M.....	3,593.29	Brewer-Mahan, Joanne .....	327.06
Sofyanos, John C. & Peggy L.		Sturks, James C.....	2,280.70
Revocable Trust.....	8,759.46	Sturks, James L. & Diana .....	2,800.98
Soule, George E. ....	1,953.93	Sullivan, Elizabeth A. ....	3,171.80
Spaulding, Patricia L.....	2,877.77	Sunderland, Shawn P.....	2,331.24
Spearin, Donn D.....	1,614.46	Sunset Terrace Associates .....	3,503.01
Spencer, Sara.....	2,761.13	Suntrust Mortgage, Inc. ....	2,897.02
Spicer, Justin J. &		SuperCuts.....	575.66
Vanorse, Holly J.....	1,532.96	Surek, Peter L. & Sonja K.....	2,391.86
Spofford, Barry A. & Stacy J.....	2,339.36	Surek, Shawn D. & Hersom, Lisa L. ....	4,282.67
Spooner, Jana L. & Daniel F.....	2,844.58	Sutherland, Earl Allen .....	2,591.04
Spring, Ellen R.....	5,713.58	Swan, Kyle &	
Spring, Robert E.....	3,173.71	Johnson, Julee .....	3,014.81
St. Clair, Beverly.....	2,515.87	Swanholm, S. Roy and Nancy H. (LE) &	
Stackpole, Julie .....	6,545.74	Larrabee, Elaine A. ....	3,564.75
Stafford, Robert E. &		Swanson, Anita L. ....	1,547.71
Sampson, Patience .....	5,835.97	Swanson, Roy J. & Anita K.....	3,403.22
Staples, Carol M.....	1,555.81	Sylvester, Jerry S. ....	3,253.19
Staples, Eugene W. & Lorrie B.....	2,132.23	Sylvester, Joanna G. ....	2,525.05
Staples, Larry C. & Jean A.....	3,873.04	Sylvester, Kay K.....	2,424.42
Steam Ship Associates LLC.....	56,259.55	Tabbutt, Donald L. & Myah L.....	2,529.00
Stearns, Richard & Mona F.....	3,428.42	Taft, Janek S. ....	3,081.89
Steele, Steven R. & Donna D.....	2,490.25	Tahincioglu, Brandon & Kimberly .....	2,907.54
Steel-Pro Land LLC .....	3,917.02	Talbot, David C. & Donnalee S.....	1,623.60
Steeves, Jamie .....	2,022.57	Talkin, Mari E.....	3,494.18



Tarbox, Doreen .....	2,364.13	Tyler, Aimee E. ....	2,722.51
Tardif, Gail P.....	1,898.23	Tyler, William R. & Sarah A.....	2,567.47
Tardiff, Laurie .....	6,491.07	Union Block Property, LLC .....	7,767.70
Tassinari, Richard C. & Jennie M.....	2,790.14	Upham, Gary .....	2,549.24
Taylor, Alan K. & Wanda D. ....	3,849.82	Upham, John W. & Lee Ann M.....	2,311.99
Taylor, James R.....	1,712.04	Upham, Paula L. ....	1,466.79
Taylor, Patricia A.....	2,206.87	US Bank Nat'l Assn., Trustee Aegis Asset	
Temple, John & Shelly.....	1,775.68	Backed Securities Trust, 2005-5 .....	3,581.06
The Flower Goddess .....	107.68	Uyttewaal, Justin R. & Cassandra A. ....	3,577.96
The Postcard Dude .....	18.24	Valliere Design Studio.....	83.60
Theobalds, Doug .....	4,528.78	Valliere, Marcel & Jill .....	1,055.13
Theobalds, Douglas C. &		Van Campen, Timothy & Susan H. ....	4,255.33
Zonjee, Paul F.....	12,084.46	Van Dine, Lee C. & Wendy-Jo.....	2,549.12
Thomaston Auction Properties LLC ...	16,334.77	Van Horn, Leon D. ....	3,195.38
Thomaston Baptist Church Parsonage ...	2,719.77	Vanorse, Katy .....	1,788.43
Thomaston Boat & Engine Works Inc. ....	109.18	Vargas, Miguelangel N. & Bethany E. ..	2,399.96
Thomaston Cafe .....	116.56	Vargas, Richard A. & Joan K. ....	2,704.19
Thomaston Federated Church Parsonage	3,141.64	Varsano, Martha G. & Barbara G.....	3,378.12
Thomaston Grocery .....	35.03	Veilleux, Brian T. & Andrea M.....	2,489.29
Thomaston Hotel LLC .....	98,896.35	Veit, Karen S. ....	4,069.30
Thomaston Laundromat .....	343.63	Verge, Dana R. & Donalene .....	3,732.50
Thomaston Place Auction Galleries.....	1,043.89	Verizon Credit Inc. ....	58.41
Thomaston Property Holding, LLC ....	47,779.50	Verizon Wireless .....	486.84
Thomaston Realty, LLC.....	14,141.83	ViaSat, Inc. ....	3.54
Thomaston Recycling Inc. ....	1,993.79	Vigue, John H. ....	7,133.91
Thomaston Yoga Studio LLC .....	11.17	Vision Quest Productions .....	71.92
Thorbjornson, Travis & Renee.....	2,950.47	Von Kamecke, Nobuko .....	2,917.06
Thorndike, Annie & Donald R.....	1,933.18	Vose, Nichole E.....	2,243.45
Thorndike, Wayne S.....	743.74	W. R. Rhea Assoc., Inc.....	2,921.76
Thorndike, Wayne S.,		Wabasha Leasing LLC .....	35.33
Robert A. & Donald R.....	1,618.46	Wagner, Teresa Ann .....	6,413.90
Tibbetts, Paul E. Living Trust.....	3,829.75	Walker, Judith M. &	
Tibbetts, Arthur Jr. ....	3,330.43	McCarthy, Daniel.....	2,072.13
Tidal Works Gallery.....	1.10	Walker, Melissa M. ....	2,604.78
Tilbury House Publishers .....	38.44	Walker, Stephen E. & Etta A.....	3,721.14
Time Warner Cable Internet LLC .....	290.12	Wallace, Lindy L. ....	1,814.81
Time Warner Cable Northeast LLC .....	4,740.60	Wallace, Raymond L. & Ann S. LE &	
TimePayment Corp. ....	97.23	Wallace, Lindy L.....	907.74
Titus, Earl R. Jr. & Joan C. Est. ....	2,950.81	Wallace, Raymond L. Jr. &	
Todd, Western A. Jr. &		Raymond L. Sr. & Ann S. LE .....	2,649.24
Goddard, Jana .....	4,287.17	Wal-Mart Real Estate Business Trust	286,485.40
Tokarz, Peter P. & Donna E.....	6,804.77	Wal-Mart Stores East LP.....	83,751.27
Toler, Larry L. & Cynthia M. ....	3,086.74	Walsh, Richard E. & Catherine L.....	2,066.51
Townsend, Darryl J. & Heidi L.....	5,406.66	Ward, Neil K. & Polly A. ....	4,890.85
Tractor Supply Co. ....	4,196.36	Warford, Faye F. & Bill J. ....	2,615.83
Trolleboda Group .....	11,412.99	Washburn, Frances .....	2,803.97
Trout, Stuart F.....	1,467.73	Wass, Jeffrey D.....	2,717.54
Tucker, Brenda L. ....	3,984.65	Wasses Hot Dogs.....	17.70
Tung, Sanhuang .....	3,505.57	Wasson, William M. & Judith A. ....	2,854.58
Turner, Richard P. & Carmen H. ....	1,870.31	Watkins, Kendra L. & Jonathan M.....	9,568.67
Tyco Integrated Security LLC .....	1.76	Watson, Zachary & Mary .....	2,037.89

Watts, Bentley M. ....	1,251.52	Williams, Warren & Harriet .....	2,430.93
Watts, Harold & Lauren B. ....	3,747.81	Willis, Paul J. & Karen E.....	2,673.76
Watts, James M. & Elizabeth.....	2,472.65	Wilson, Janice F. ....	3,197.67
Watts, Robert F. Jr. ....	2,153.86	Wilson, Paul G. & Sandra A.....	7,457.95
Watts, Watts & Thorndike .....	1,332.34	Wilson, Timothy H. ....	3,191.33
Wayport Inc.....	20.80	Wincapaw, Karen .....	2,174.92
WBIN Media Co. Inc. ....	874.70	Winchenbach, Eugene F. III & Leila C. ....	2,760.88
wceDesign/wcePublishing .....	99.99	Winslow, Lisa C. ....	3,165.26
Weaver, Donald J. & Laurel B.....	6,683.52	Winslow, Richard C. & Nancy L.....	2,182.62
Weaver, Julia M. Estate .....	2,358.70	Winsper, Alexandra.....	1,862.08
Webster, Craig H. & Mary D.....	2,871.22	Winston, Mark D. & Jody E. ....	2,420.58
Weddle, Jacqueline E. ....	1,815.19	Witham, Troy H. & Dawn M.....	3,253.21
Weed, Curtis B. Jr. & Karen S.....	1,344.01	Wojtul, Peter.....	2,431.53
Wells, John F. & Roxanne .....	3,327.74	Wolfe, Christopher W.....	2,154.55
Wescott, Kevin.....	8,607.52	Wolfertz, Melody.....	1,934.55
Western Union Financial Services Inc. ....	6.56	Wood, Timothy &	
Westover, Gerald F. & Coleen A.....	3,446.51	Harkins, Amanda .....	2,192.65
Wheaton Family Trust.....	2,747.95	Wood, Wendy Jo W.....	1,979.35
Wheaton, B. Thomas.....	1,640.35	Woodcraft Shop, Inc.....	73.50
Whipple, Betty .....	357.73	Woodman, Chandler S. & Arlene C. ....	3,071.54
White, Leona.....	1,944.25	Woodman, Jeffrey M. & Christina L....	15,268.71
Whithead, Michael W. &		Wooster, Henry T. &	
Wolfe, Kathryn S.....	3,317.36	Dallman, Laura.....	2,447.46
Whiting, David D. & Judith .....	2,376.32	Wooster, John Jr. & Lewis, Shirley J. ....	320.79
Whiting, Scott K. ....	3,081.24	Wooster, Shirley A. Estate.....	2,332.13
Whitney, Barbara G. ....	6,265.64	Workman, Robert & Joan & Noah .....	958.87
Whitten, Leroy R. Jr. & Susan M.....	5,218.06	Wotton, Sherwood L. Jr. &	
Wiggin, Harold L. & Phyllis E.		Patricia J. Moran .....	2,837.07
Living Trust.....	1,795.91	Wotton, William G. & Christina M. ....	2,016.31
Wigglesworth, Allan F. & Laurel B.....	2,816.99	Yakovenko, Scott W.....	3,583.39
Wiley, Donald E. & Geraldine M. ....	2,753.99	Yates, Jason R.....	3,527.23
WillettJerryL. ....	2,241.00	Young, Douglas G. & Marjorie A. ....	2,821.93
William E. Dornan & Sons .....	647.43	Young, Gary C. & Lois J. ....	3,535.03
Williams Scotsman, Inc. ....	110.96	Young, Michael S. & Amy K. ....	2,829.45
Williams, Irene Brooks .....	1,100.14	Young, Robert O. & Cynthia L. ....	1,662.01
Williams, J. Vance &		Young, Tammi L. ....	2,029.66
Luchetti, Carol Q.....	5,794.66	Zwick, Gerald D. & Micaela B.....	4,650.32
Williams, Melvin & Douglas .....	3,502.60		

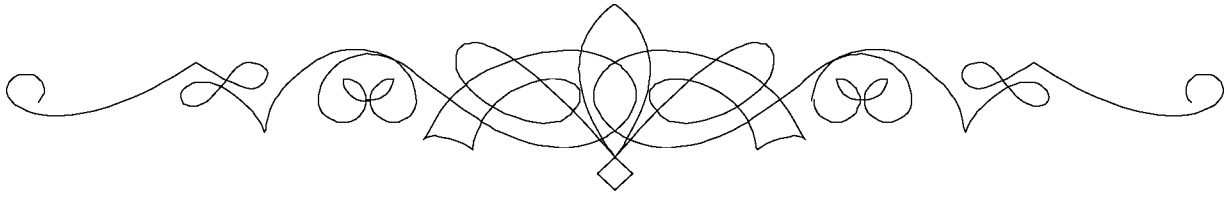
Top 20 Taxpayers 2015-16

	Owner	\$192,980,794 TAX VAL	\$3,479,444 TAX	% of Total Tax	Accum % of Tot Tax
1.	Dragon Products Co. LLC	88,676,340	1,598,834.41	21.6%	21.6%
2.	Wal-Mart Real Estate Business Trust/Wal-Mart Stores East LP	20,922,502	377,232.71	5.1%	26.7%
3.	Lowe's Home Centers, Inc.	16,808,506	303,057.36	4.1%	30.8%
4.	Applebee's/Rootie Kazootie LLC	15,215,685	274,338.80	3.7%	34.5%
5.	Lyman Morse Boatbuilding Co. Inc./Cabot Lyman/Lyman & Sons, LLC	8,560,738	154,350.11	2.1%	36.6%
6.	Hampton Inn & Suites/Thomaston Hotel LLC	5,930,436	106,925.76	1.4%	38.1%
7.	Central Maine Power Co.	3,927,493	70,812.70	1.0%	39.0%
8.	Shepard Brothers Partnership	3,915,632	70,598.84	1.0%	40.0%
9.	Steam Ship Associates LLC/Flagship Cinema	3,901,615	70,346.12	1.0%	40.9%
10.	Maine Water Company	3,842,964	69,288.64	0.9%	41.9%
11.	McDonald's/Nouria Energy/Thomaston Property Holding, LLC	3,413,217	61,540.30	0.8%	42.7%
12.	Tractor Supply Co./Greeley Associates, LLC	3,162,058	57,011.91	0.8%	43.5%
13.	B.F.E. LLC/Greenfield Apts/Midcoast Marine/Fastenal/Northeast Patient's Group/Subdivision	2,459,198	44,339.34	0.6%	44.1%
14.	Knox Hotel Assoc., LP	2,319,983	41,829.29	0.6%	44.7%
15.	Midcoast Federal Credit Union	2,131,481	38,430.60	0.5%	45.2%
16.	George C. Hall & Sons, Inc.	2,005,964	36,167.53	0.5%	45.7%
17.	KMB, LLC	1,642,998	29,623.25	0.4%	46.1%
18.	Nightingale, Richard & Mary	1,633,021	29,443.37	0.4%	46.5%
19.	Goodnow, Justin E.	1,484,308	26,762.07	0.4%	46.8%
20.	Ferraiolo Construction Co.	1,026,655	18,510.59	0.3%	47.1%



## ***Thomaston Village Cemetery***

**Cemetery Trustees List  
Sexton's Report**



***THOMASTON VILLAGE CEMETERY TRUSTEES***

**Lee-Ann Upham  
William Hahn  
Mona Stearns  
Greg Hamlin  
Peter Lammert  
Margaret McCrea  
Joanne Richards  
Rod Grindell  
Joan Linscott**

***SEXTON***  
**Peter Lammert**

## ANNUAL REPORT OF VILLAGE CEMETERY

Peter Lammert

Sexton

During 2015, there were 35 interments in the cemetery with almost 70 percent being cremains. This is the greatest number of burials in the Village Cemetery since I was appointed sexton. This number is almost 50 percent above the average number of interments in a given year. The first one was on January 6<sup>th</sup>. Arrangements for this burial were made the last week of 2014 and as the weather was quite mild then, I decided to help the family with the burial so that they would not have to wait till spring. Winter came roaring back during the next two days and the burial was done in four inches of snow and three inches of frost. I provided wash tubs of firewood at the lot to keep the 52 attendees from freezing.

Another first was on May 29<sup>th</sup> when there were five interments that day. One of the interments had to be moved later as the family did not understand where the husband had been buried and chose a different place for the spouse. The number of cremains burials done by family members is still increasing. I am available to help families with these burials.

The number of winter decorations delivered by florists is also increasing and almost all of the wreaths were for deceased who only had a flush marker and another one that could not be found in the records nor in the cemetery. I have also had the pleasure of helping a relative find a lot over the cell phone.

The last interment for 2015 was on December 27<sup>th</sup> while yet again there was another the following week in January with the usual frost and snow. Luckily the lot was next to avenue 10 so that I could plow right up to it.

Family monuments, and their location, are becoming a hassle. The Village Cemetery regulations state that the family monument is to go in the middle of the East side of the lot regardless of how many graves there are on the lot. Please plan ahead when you bury a parent on a four or six grave lot, that they are placed in the middle of the lot and not on one end or the other. In this way, they can be buried right under the Family Monument. Also, some monument companies think that the four foot deep foundation only goes under the family monument and not under the head stones also. This is not the case. Please remember, local monument dealers who install the monuments that they sell, know the rules and regulations about placing monuments and markers in the Village Cemetery

Clay Brook Landscaping did another outstanding job in the maintenance of the Village Cemetery during 2015. Not only did they do the mowing and the leaf and branch pick up, but they also helped me with righting stones in Sections one and two, that had broken and after epoxying the pieces back together, I needed many hands to accomplish the job. They were also very helpful with righting monuments so that I could work on epoxying the pieces together. I am also using a steel works company located in Warren that is bending pieces of stainless steel into the shape of a cupped hand that I then wedge on the edges of a stone where the parts were epoxyed together his

provides extra strength to the repair. Scott Johnson of Thomaston Recycling is supplying the stainless steel grates.

Earlier in the summer I attended a Maine Old Cemetery Association workshop on monument rehabilitation held in Rockport. The presenters were very meticulous about digging, around leaning single slate or marble stones, with tiny plastic trowels. I find that I can accomplish much more in just using a dirt shovel and common sense. I will continue to epoxy stones back together and set leaning stones upright.

The Thomaston Historical Society held its annual Major General Henry Knox birthday celebration on the last Saturday in July at the Monument to Henry Knox in Section 2. I supply shelters for the speakers and audience. Our public works crew helps me to set the shelters every year. They have a fund raising going on to purchase and install an iron fence as close to the original fence that was there as possible.

I helped Mr. Aucillie the stone mason that the historical society hired, to repair the grave stones on either side of the Knox monument. He had never used epoxy before and seemed delighted with the results

Cars, speeding thru the cemetery to avoid the backups on Rt. 1, are now a serious problem. The posted speed limit in the village Cemetery is 15 MPH. During one funeral that was right on the edge of Dwight Street, three cars flew thru the mourners gathered for the burial.

The golf cart I use to putter around the Village Cemetery is getting older so when the opportunity came along to get the used John Deere "Gator" that the pollution control department was trading in on another utility vehicle, I jumped at that chance. It doesn't have a roof over it and it is much wider than my golf cart. The dump box doesn't have a power dump but it holds more and rides much smoother than the golf cart.

The local Cub Scout Den again helped to do fall clean up in the cemetery. This occurred a month after the posted date for clean-up. I still had complaints about decorations being removed. I left the trailer with the decorations still in it at the cemetery building so that people could look for "missing decorations."

I am in hope of planting trees again in the cemetery. Several in the Sunrise Section have died and must be replaced. I am also still working on the storm damaged trees from last year in sections 5 thru 10. During the past summer, several of the previously damaged trees were again attacked by storm sand and were completely dismantled.

I would like to plant a row of trees along the north side of Section 11 to help break the winds that sweep thru from the northwest along the entire length of the avenue. There is a 15 foot wide expanse of grass north of the lots that could accommodate a row of trees I should have done this years ago

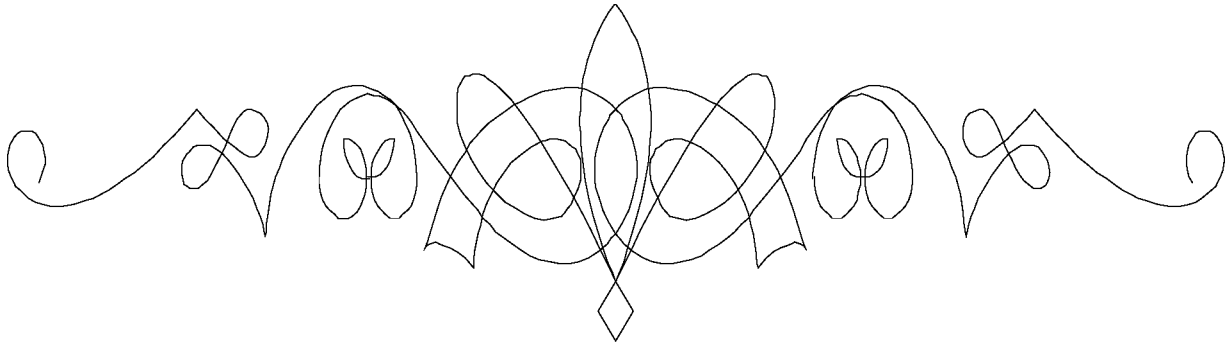
In closing I thank you for your kind words and compliments about the condition of the Village Cemetery. Please do not hesitate to contact me about anything to do with the cemetery. Call me at 691-2900



# ***THOMASTON HARBOR***



## **Harbor Personnel Harbor Committee Annual Report**



***Harbor Committee***

<b>James Cuthbertson</b>	<b>Expires 2018</b>
<b>Jeff Armstrong</b>	<b>Expires 2017</b>
<b>Sandra Jordan</b>	<b>Expires 2016</b>
<b>Peter McCrea</b>	<b>Expires 2016</b>
<b>Scott Layton</b>	<b>Expires 2017</b>
<b>Doug Theobalds</b>	<b>Expires 2018</b>
<b>John Snyder, 1<sup>st</sup> Alternate</b>	<b>Expires 2017</b>

***Harbor Master***

**Michael Blais**

**691-1316**

## REPORT OF THE HARBOR COMMITTEE

Peter McCrea

Chairman

The Harbor Committee was saddened with the loss of Founding Member Jeff Armstrong in January of 2016. Jeff had been an active force in the stewardship of Thomaston's tidal waters for 40 years and his leadership and enthusiasm will be sorely missed.

Fair winds, Jeff!

Thomaston's Harbor Ordinance has been modified with the approval of the Board of Selectmen and the town's citizens at the annual meeting. The altered document reflects the changes brought about by the May 2014 deauthorization of the harbor as a Federal Navigation Project.

The construction of the St George river bridge at Wadsworth St is ongoing with an anticipated 2017 completion. Planning is underway for future utilization, as a public water access area, of the Kiln land parcel which is presently occupied by the bridge construction staging area.

A sincere Thank You to the Midcoast Realtors Board of Directors who donated, through their international organization, an attractive granite bench which will be installed in Mayo Park.

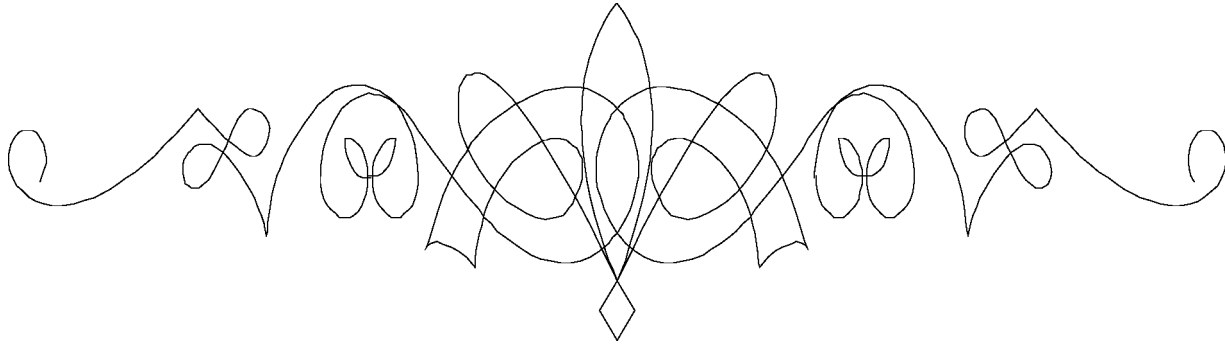
The appearance of the Public Landing grounds continues to improve with removal of the hazardous stairway which connected the Overlook parking area with Mayo Park, the removal of disused and broken barbecue cookers, and the ongoing gardening effort from volunteer Roxanne Wells. Thank you, Roxanne!

Peter McCrea Chairman, Thomaston Harbor Committee

# ***RECREATION & LEISURE***



**Recreation Personnel  
Recreation Director's Report  
Conservation Commission Members  
Conservation Commission's Report**



***RECREATION COMMITTEE***

<b>Darryl Townsend</b>	<b>Term Expires 2015</b>
<b>Carol Arsenault</b>	<b>Term Expires 2017</b>
<b>Tara Truelson</b>	<b>Term Expires 2016</b>
<b>Todd Boynton</b>	<b>Term Expires 2017</b>
<b>Ricky Jones</b>	<b>Term Expires 2016</b>
<b>Shirley Hamlin</b>	<b>Term Expires 2017</b>
<b>Chris Barstow</b>	<b>Term Expires 2017</b>
<b>Scott Strong, Alternate</b>	<b>Term Expires 2016</b>
<b>Vacant, 2<sup>nd</sup> Alternate</b>	
<b>John Chandler, Senior Citizen</b>	<b>Term Expires 2015</b>
<b>Anthony Moore, High School Student,</b>	

***RECREATION DIRECTOR***

**Rene Dorr**

## REPORT OF THE RECREATION DEPARTMENT

Rene Dorr

Director

### INTRODUCTION

On behalf of the Thomaston Recreation Department and the Thomaston Recreation Committee, I present the Town Manager, Board of Selectman, and the Citizens of the Town of Thomaston with a detailed report of operations during the 2015-2016 fiscal year.

### GOALS

I have been the new Recreation Director for the past month and I am very excited that I have the opportunity to work with this community. I will be working very hard to keep the programs that are already in place going strong and adding new programs over the next couple of years. The Recreation Department will strive to provide programming for all ages and all interest as much as possible. This means youth sports, adult programs and senior programs that will range from sports to art to basic leisure activities.

### YOUTH ATHLETIC PROGRAMS

Program offerings and program participation numbers stayed consistent from last year which was good news for our department considering national and state recreation participation numbers have been on the decline. We in fact saw an increase in numbers in co-ed k-2 soccer, 5/6<sup>th</sup> grade boys' basketball, and minor league baseball and softball.

The business community played an important role in keeping cost of programs down for taxpayers. Sponsorships continued this year for the 5<sup>th</sup>/6<sup>th</sup> basketball teams and for the 3<sup>rd</sup>/4<sup>th</sup> basketball teams. The K/2<sup>nd</sup> grade teams had a different program this year since I was not on board until January. Next year we will get the 1<sup>st</sup>/2<sup>nd</sup> grade teams back in a league.

Basketball business sponsors included: Rockcoast Plumbing and Heating, Sawyer Brothers Concrete, R&D Trash Removal, Highlands Coffee House, KDK Printing, Brooks Trap Mill, and Black Brothers Builders.

Spring sports sponsors are not available at the time this report when to print.

### SPORTS CLINICS AND CAMPS

During the off season, our department offered sports camps and clinics for kindergarten through sixth grade students. Oceanside High School coaches, assistant coaches, and players instructed the majority of the camps and clinics.

Summer clinics included RESULTS Basketball, instructed by Matt McKenzie and Mark Baxter; Oceanside Soccer, instructed by Darryl Townsend, Dave Banda, Peter Mitchell, and the Oceanside Lady Mariners; Oceanside Lacrosse, instructed by Angela Vachon and the Oceanside Lacrosse Team; Oceanside Baseball, instructed by Don Shields, Steve Hiller, Shawn Hiller, and the Oceanside Baseball team; Oceanside Tennis, instructed by Dan Wiley and the Oceanside Boys Tennis team; Tee ball, instructed Misty Start, Recreation Director; and Tumbling, instructed by the North Atlantic Gymnastics Academy at the Pen Bay YMCA.

Spring and fall clinics included Lacrosse and Tennis, instructed by the Oceanside High School coaches.

## **SENIOR CITIZENS PROGRAMMING**

Though our department is seemingly focused on youth and family programming, we continued to offer an exciting program for senior citizens in Thomaston.

There were a couple of senior trips last summer and they will continue into next year. I am working on the new schedule of trips with the help of Ben Vail from the St. George Parks and Rec.

In November, we hosted our annual senior holiday shopping trip to Portland to visit the Maine Mall, the Christmas Tree Shop, Marden's and Target.

Monthly Community Luncheons geared towards our senior residents began in February 2014 at the Thomaston Federated Church on the last Friday of the month from 12:00-1:30pm. They continue to happen each month and seem to be a great success. Attendees enjoyed piano playing, a wonderful potluck lunch, card games, and the opportunity to learn about upcoming events for Thomaston residents.

## **COMMUNITY EVENTS**

The Thomaston Recreation Department had another successful Field of Dreams night at the Thomaston Little League Field which appeals for minor and major league baseball and softball players. This year, however, we offered activities to tee ball players. In addition to a scavenger hunt, we hired Just Jumpin', llc of Belfast to have a Balloon Animal tent free of charge to our littlest athletes. Our department also contributed to a dunk tank at the Fourth of July in Thomaston and participated in the Thomaston Children's Festival.

Community events will continue and grow in the future but due to the transition of directors this year there were not many trips planned. Going forward I will be keeping this program going and hopefully it will get bigger each year.

## **COMMUNITY PARTNERSHIPS**

In additions to our family oriented excursions, we continued our partnership with local recreation facilities including the Camden Snowbowl.

To achieve our annual goal of building more relationships with local businesses, we continued conversation with administration at the PITCH, a new indoor sports complex which opened in Rockport in 2014. Our first event at the complex was our Fall K-2 Soccer Clinic instructed by Darryl Townsend, Oceanside Girls Varsity Soccer coach, Dave Banda, Oceanside Girls Junior Varsity Soccer Coach, and the Oceanside Lady Mariner Soccer Team. Future collaborations with the PITCH are in works for soccer, lacrosse, baseball, and softball.

## **VOLUNTEER RETENTION PROGRAM**

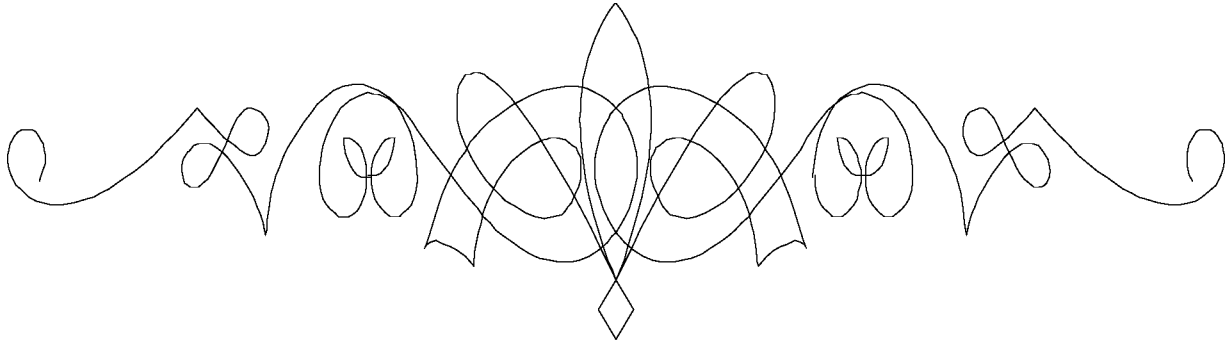
Our department would not be able to offer such programs and events without the continued support of the business community and volunteers of all ages. It was important to the department to develop a program with a small series of gestures to show our gratitude for the time and talent they share with our community. The first step was to set aside time each season to draft personal thank you notes and acknowledgements to each person who assisted in that sports season. Secondly, we began an annual Volunteer Appreciation Dessert Buffet

to honor those who contributed to our programs during the current year. This event will be held in the spring of 2016. Lastly, through the generosity of the citizens of Thomaston, we offered volunteers several development opportunities, including CPR, AED, and First Aid training, basketball refereeing training, and umpire training. The retention program has made an incredible difference in our ability to offer qualified, passionate individuals to lead our growing youth sports programs.

#### **ACKNOWLEDGEMENTS**

In closing, I would like to acknowledge a few individuals who have assisted the recreation department in various degrees this year, and some over many years; Committee President Darryl Townsend, Vice President Carol Arsenault, and the Recreation Committee for their support, encouragement, and time; RSU 13 Administrative Assistants Laura Curtis, Aimee Sanfillipo, Valerie Stone, and Janice Miller for their assistance in scheduling Recreation events and activities at various facilities, distribution of recreation information, and their commitment to serving our youth. Benjie Blake, and Ben Vail for their commitment to developing the Midcoast Basketball League; Robbie Krul for collaborating with us to build programs at the PITCH; Brooks Trap Mill for their financial support and volunteered time during each sports season; VsTv for featuring is on their network; Hall's of Thomaston for sponsor children to attend professional sporting events and for use of their microphone system at several events this year; Thomaston Public Works for offering their time, muscle, and equipment whenever needed; Jodell, Louise, Donna, and Joan for all of their laughs, smiles, answers, and advice; and most of all, thank you to all of our volunteers who keep our programs running. I would also like to thank Valmore Blastow, the Board of Selectmen, and the residents of Thomaston for the opportunity to serve as the Recreation Director. It has truly been a pleasure.





***CONSERVATION COMMISSION***

<b>Mark Kunz</b>	<b>Term Expires 2017</b>
<b>Sarah Tyler</b>	<b>Term Expires 2016</b>
<b>Elaine Larrabee</b>	<b>Term Expires 2016</b>
<b>Beverly St.Clair</b>	<b>Term Expires 2018</b>
<b>Nancy Hill</b>	<b>Term Expires 2018</b>
<b>Mike Blais</b>	<b>Harbor Master</b>

## REPORT OF THE CONSERVATION COMMISSION

John Fancy

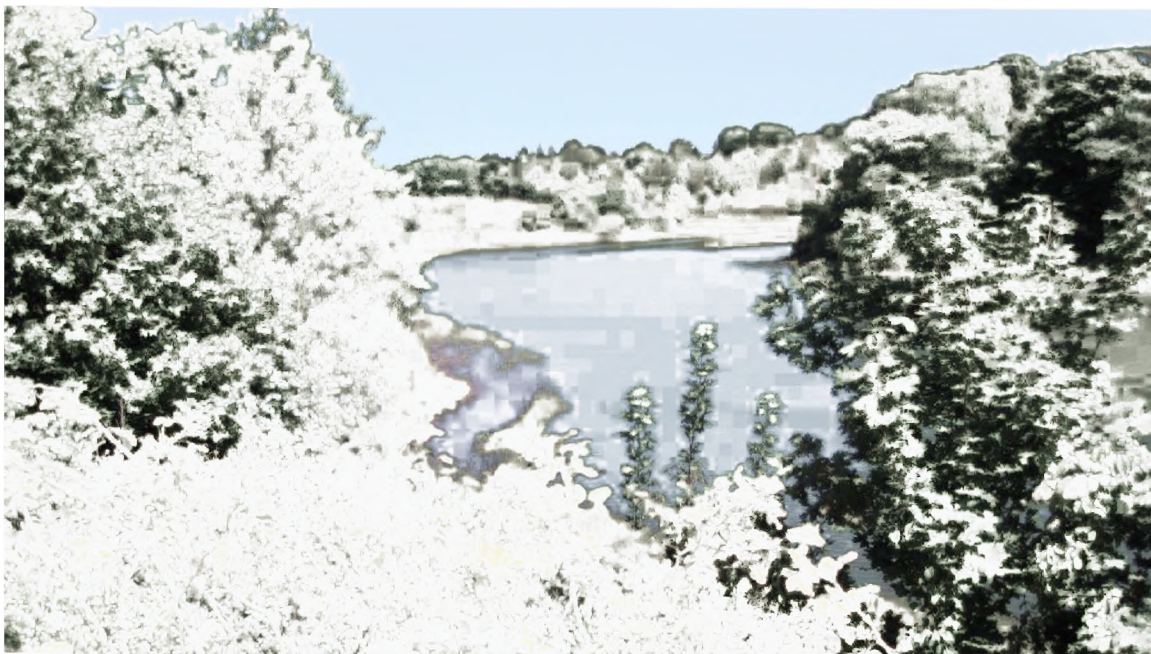
Advisor

The Thomaston Conservation Commission has been active on several fronts in 2015, continuing to encourage use of our town's outdoor resources and moving forward with projects to enhance and maintain our beautiful woodland and parks.

After acquiring an additional piece of property next to the Oyster River the town trail has been reconfigured to include the newly added woodland and river views and water access. Future plans include providing a rest and picnic area next to the river as well as a place to land kayaks and canoes for hiking and picnicking.

The town trail is being further upgraded by providing numbered trail markers at regular intervals to aid hikers and emergency personnel in quickly locating someone in need of assistance. Also the committee members are building 5 benches to be placed along the trail to provide resting places for hikers to enjoy the woods.

The Commission is currently working on a system for monitoring the health and overall condition of all of the town parks in order to assist the town in preventing them from falling into disrepair as well as helping to keep them clean and user friendly.



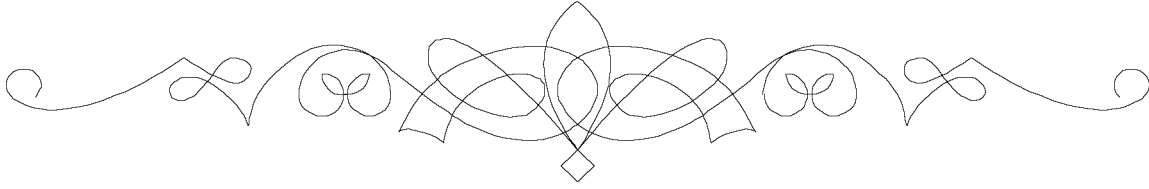
View of Mill River from Mill River Park

**The Mill River Park project continues to move forward as planned. Though the park is still in its early stages of development there has been a noticeable increase in the number of people visiting and enjoying the park as well as positive comments being made by the visitors. This past year has seen trees planted and becoming established along the walking path from the road to the parking area. New grass was planted and the walking path has been improved with reclaim. The parking area has been nicely defined using granite blocks and an information kiosk has been installed to provide trail maps as well as historical information about the parks former use as a lime kiln and the nearby railroad. The next phase, this spring 2016, will see additional improvements to the grassy areas as well as the installation of 3 benches and some shrubbery.**

# ***THOMASTON PLANNING ZONING & DEVELOPMENT***



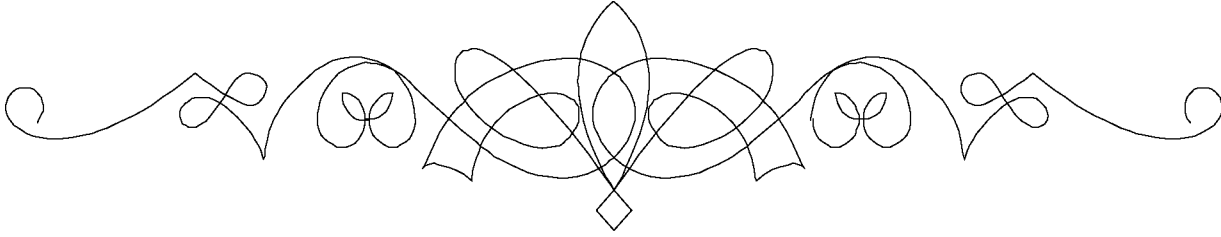
**Planning Board Members  
Zoning Board Members  
Redevelopment Committee Members  
Planning Board Report  
Redevelopment Committee Report**



**PLANNING BOARD**

**Joanne Richards, Chair**  
**Melissa Reynolds, Vice-Chair**  
**Joan Sanborn**  
**Jeff Creighton**  
**James Carney**  
**Carl Danielson**

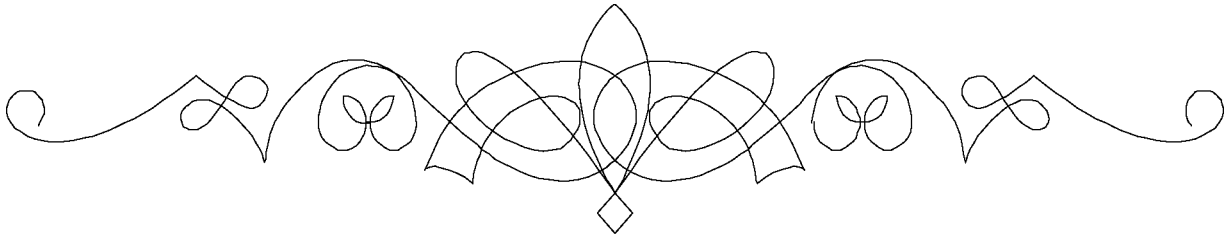
**Term Expires 2015**  
**Term Expires 2015**  
**Term Expires 2016**  
**Term Expires 2015**  
**Term Expires 2017**  
**Term Expires 2016**



**BOARD OF APPEALS**

**Anita Knowlton, Chair**  
**Doug Erickson, Vice-Chair**  
**Jeff Armstrong**  
**William Dashiell**  
**Gerald Zwick**  
**1<sup>st</sup> Alternate – Vacant**  
**2<sup>nd</sup> Alternate - Vacant**

**Term Expires 2017**  
**Term Expires 2015**  
**Term Expires 2017**  
**Term Expires 2015**  
**Term Expires 2016**



**REDEVELOPEMNT COMMITTEE**

**Bill Hahn, Chairman**

**Chris Rector**

**Cindy Bertocci**

**Steve Little**

**Sumner Kinney**

**Davene Fahy**

**Jeff Carty**

**Lee-Ann Upham**

**Peter Lammert**

**Greg Hamlin**

**Mona Stearns**

## **REPORT OF THE THOMASTON PLANNING BOARD**

**Joanne Richards**

**Chairman**

**I respectfully submit this annual report to the citizens of the Town of Thomaston and the Board of Selectpersons for the year 2015.**

**I wish to thank the Planning Board members for their hard work and continued commitment to the citizens of Thomaston. The Planning Board has a great respect for the opinions of each member and the input from the public is invaluable in enabling us to complete our tasks.**

**During 2015 the Planning Board met and conducted the following business:**

**Approved the site plan for Pope Memorial Animal Shelter**

**Approved the site plan for Lot 1 of the Thomaston Commons in the Highway Commercial District**

**Approved Conditional Use request for the Downeast Maritime School in the Village Commercial District**

**Approved the Conditional Use request for business and professional offices in the R-1 District**

**Approved Conditional Use request for an apartment above a garage in the R-2 District**

**Reviewed request for a Sub-division on Ross Avenue which is ongoing**

**Approved the requests for 2 zoning changes**

**The Board also held workshops reviewing the Chapter 10 Land Use Ordinances and Definitions. The Board held 3 public hearings regarding the above requests and a public hearing to review and discuss the proposed amendments to the Land use Ordinances.**

**Respectfully Submitted,  
Joanne Richards, Chair**



**REPORT OF THE REDEVELOPMENT COMMITTEE**

**Bill Hahn**

**Chairman**

**There was some interest in development possibilities at the Green this past season, although none of the interest resulted in construction.**

**Looking at other locations in the area, notably Rockport and Camden, there is movement in the market and if the economy continues to improve, the result may be positive for development at the Green. Today's residential buyers are reportedly desirous of being within walking distance of town centers, and part of the community, as opposed to remote subdivisions; the Green property is ideal in that regard.**

**With an approved subdivision plan, and a portion of required infrastructure in place the Green has much to offer, and ultimately will be a major asset to the Town.**



**2015-2016**

**Library Personnel**

**Annual Report**



***Library Staff***

Interim Head Librarian – Diane Giese

Assistant Librarian, Children's Librarian - Joanna Hynd

Tech Coordinator/Circulation – Alex Nimon Library Assistant - Blake Donaldson Library Assistant –

Melissa McMahan

***Library Board of Trustees***

Janet Bosworth, President

Greg Hamlin, Secretary

Al Bernier

Karen Clarke

William Dashiell

Linda Kruger

Patricia Smith

Harold Willey

***Friends of the Library***

Jeff Carty, President Patty McDonald, Treasurer Amanda Shortall, Secretary

Lysbeth Andrews Janet Bosworth Alice Dashiell Dena Davis Davene Fahy Shirley Hamlin Erika Pfander

***Library Volunteers***

Lysbeth Andrews

Hana Baker

Louise and Bill Burke

Jeff Carty

Karen Clarke

Alice and William Dashiell

Marie Finnegan

Shirley Hamlin

Sue Howard

Patty McDonald

Paula Michaud

Johnny Nguyen

Erika Pfander

Sage Risteen

Meg Sawyer Eileen Skolds

Chase Young

Mimi Zwick

Annual Report 2014-2015

**www.thomaston.lib.me.us**  
**(207) 354-2453**  
**TPL@thomaston.lib.me.us**  
**Monday 11:00 to 7:00**  
**Tuesday 11:00 to 5:00**  
**Wednesday 11:00 to 5:00**  
**Thursday 11:00 to 5:00**  
**Friday 11:00 to 7:00**  
**Saturday 9:00 to 1:00**  
**Total Library Patrons: 3619**  
**Total New Patrons in 2014: 119**  
**Total Circulation: 64,628**  
**Interlibrary loans: 764**  
**Digital Downloads (Audio & E-books): 1592**  
**Total Material: 24,756**  
**Total New Material for 2014: 1346**  
**New Adult Books Added: 636**  
**New Children's Books: 213**  
**New Digital Media: 497**

**“An original idea. That can't be too hard. The library must be full of them.”**  
**--Stephen Fry**

**“Books permit us to voyage through time, to tap the wisdom of our ancestors. The library connects us with the insight and knowledge, painfully extracted from Nature, of the greatest minds that ever were, with the best teachers, drawn from the entire planet and from all our history, to instruct us without tiring, and to inspire us to make our own contribution to the collective knowledge of the human species. I think the health of our civilization, the depth of our awareness about the underpinnings of our culture and our concern for the future can all be tested by how well we support our libraries.” — Carl Sagan, Cosmos**

**“You see, I don't believe that libraries should be drab places where people sit in silence, that has been the main reason for our policy of employing wild animals as librarians.” — Graham Chapman of Monty Python fame**

### ***The Changing Face of Libraries***

Part of the changing face of the Thomaston Public Library was the leave taking of our well-loved librarian, Ann Harris. Lured by the siren song of granddaughter and family in Iowa, Ann took a new position as Readers Advisory Librarian at the library in Dubuque Iowa and headed west in May of 2015. She promises to return to Maine, at least for visits, as she loves the Midcoast as we care for her.

Diane Giese has been filling in as Interim Head Librarian. She has an English degree from Mount Holyoke College and much experience as a non-profit administrator and former restaurateur. A recent transplant to the Midcoast, she is still struck by the beauty and people of Thomaston, and lives in town with her four dogs in view of the St George River.

Although supplying the public with great books and movies is still a large part of what libraries are all about, like everything else libraries change with the times. More and more, libraries are becoming multi-purpose community hubs.

Many people visit Thomaston Public Library each week because it is their community living room, a place they can count on finding welcoming faces, neighbors and friends, comfortable couches and chairs, stimulating resources, soft rugs, soft music, an abundance of green, leafy plants, and comfortable heat or nice cool air, depending upon the season. Today libraries are fun, relaxing, sociable places to be. We're not as quiet as we used to be – but we do have quiet areas if you need to study or take a test.

### ***What Thomaston Public Library Has to Offer You:***

- A plethora of print books, audiobooks, DVDs, magazines, newspapers
- Readers' advisory – name your interests and we'll help you find the right book.
- Kindle eReaders available with a myriad of titles loaded on them.
- Resource sharing (access to thousands of downloadable books, a variety of online databases, and, via TPL's interlibrary loan service, library collections across the nation)
- Printing, faxing, scanning, copying
- Cultural events
- Monthly displays
- A full range of children's services including a Toddler and Children's Story Hour, daily school-break events, and a healthy food-and-fresh-air summer reading program
- Reference services
- A meeting room for tutoring, CSC classes, Job Corps meetings, counseling sessions, teacher work sessions, organizational meetings, etc.
- Book Clubs including our monthly IGBC book club and discussions
- Beginners' tech classes

• Free passes to the Farnsworth Art Museum, the Owls Head Transportation Museum and the Maine State Parks

***Three Rooms Loaded with Books*** – Our library comprises three large rooms: the Main Library with circulation desk upstairs, our Children's Room and a downstairs area filled with fiction, non-fiction, biography and classics.

Upstairs in the Main room we house our newest fiction, non-fiction, mysteries, large print, audiobooks and Maine collection of fiction, nonfiction and reference collections. There is a new feature of books recommended by readers. Magazines and newspapers are available as are our public computers, Kindle eReaders and color printer usable for copies, fax, and scanning. Our display case offers community talents: dazzling sea glass jewelry, a vast model train village, intricate woodworking, clever knitting projects. Each month we have a themed table offering books and digital media celebrating holidays, Black history month, poetry, classic film stars and their films. Oversized chairs beckon and classical music soothes.

The Children's Room, often a hive of activity, offers shelves filled with new board, picture, easy reader and chapter books for children. We have lots of chapter books for young adults and a growing collection of graphic novels. There are many well-used, well-loved classics and new award winning books for different reading levels.

Looking for quiet? Downstairs there are carrels, a small meeting room and a large array of fiction, non-fiction, biography and classics. A peaceful space.

***A Friendly, Tech-savvy Staff*** – Our staff offers reference and research assistance, readers' advisory services, computer and other technology troubleshooting, and help for special-needs patrons. We present or host a variety of programs each month.

***Good Books & DVDs*** – The library houses over 24,000 items, with about a third of those items for children. The library regularly purchases large-print books, books on CD, popular and classic films and TV series, literary and best-selling fiction and nonfiction, award-winning children's literature, graphic novels, and books about Maine and by Maine authors. We always encourage readers' suggestions as well.

***EReaders, Audiobooks, and Kindles*** – In addition to borrowing from our audiobook collection, patrons may download audiobooks and eBooks directly through our website. We offer Kindle eReaders for check-out as well, each Kindle is pre-loaded with a selection of books that includes the Inter-Generational Book Club's line-up for 2014, 2015 and 2016, along with titles by Maine authors, the complete works of Nathaniel Philbrick, and a number of literary classics.

***Public Computers and Wi-Fi*** –Wireless internet was recently upgraded and is available on both

floors and on our eight computers for public use, all of which are online and can print in color and B&W. Each computer offers either the Libre Office or Microsoft Office suite of software programs.

***Technology Help & Tech Classes*** – Staff routinely helps patrons with technology issues ranging from accessing wi-fi and navigating the Internet to setting up email, downloading books, enrolling in classes, making online reservations, and accessing government forms and data. Often there are classes offered to help negotiate the riddles of new tablets, phones, and eReaders. Individual help is often available during library hours.

***A Regularly Updated Website/Social Media*** – Library news can be found on our recently redesigned website, [www.thomaston.lib.me.us](http://www.thomaston.lib.me.us), which is frequently updated with what is happening at the library including films, programs and other news. A form on the Catalog & ILL page allows you to request materials through interlibrary loan, a free service of the library. On the Home, Facebook, and Book Clubs pages, we publicize all upcoming events for adults and children. The website houses our catalog and permanent information about the library's history and also serves as a dynamic community newsletter. In addition the Library has expanded its Social media outreach through Facebook, Instagram and Twitter.

### ***2015 Facility & Furnishings Accomplishments:***

- **New Technology:** Facilitated by the Maine School and Library Network in a statewide push to bring high speed internet to all communities, the TPL saw its internet speed increase from 20 mbs to 1000 mbs. We also were able to expand our Wi-Fi access to encompass the entire Thomaston Academy building and a good portion of the surrounding property as well.
- **Heat Pumps Up and Running:** We have had a full year of using heat pumps and enjoyed a cooler library during the summer and have seen some reduction in utilities prices over this winter.

### ***2015-16 Programs:***

***Visit from Pulitzer Prize winning poet Gregory Pardlo:*** In August of 2015 the TPL was honored to have a visit from Gregory Pardlo whose poetry collection *Digest* won the 2015 Pulitzer Prize for poetry. In conjunction with poets Martha Rhodes and our own Thomaston poet Christopher Fahy we had an awesome well attended evening of poetry held at Watts Hall. It was preceded by a blueberry social at the library.

Gregory Pardlo's poems have appeared in *American Poetry Review*, *Boston Review*, *The Nation*, *Ploughshares*, *Tin House* and two editions of *Best American Poetry*, as well as in anthologies, including *Angles of Ascent*, the Norton Anthology of Contemporary African America Poetry. He is the author of *Totem*, winner of the *American Poetry Review*/ Honickman Prize. He received an MFA from New York University, is a Ph.D. candidate in

English at the Graduate Center, City University of New York, and teaches undergraduate writing at Columbia University. Associate Editor of the literary magazine *Callalo*, he is a facilitator of the *Callaloo* Creative Writing Workshop.

*Digest*, Pardlo's Pulitzer Prize winning book, was published by Four Way Books of New York City, whose director, poet Martha Rhodes, will be introduced by Thomaston Library board president Janet Bosworth.

The hall was packed with folks from in and around Thomaston and even included Greg Pardlo's third grade teacher who read about the program and decided it must be the same Greg Pardlo she taught years ago. The readings from Martha Rhodes, Christopher Fahy and Greg Pardlo were compelling and entertaining. It was a signature event for the library.

**40 Days of Summer Program:** During the summer of 2015 the TPL again hosted the 40 Days of Summer Program funded outside of the library budget by grants, generous donations of money and in-kind supplies and sponsorship from community organizations and churches. The program engaged 2 interns dedicated to the program and were able, once again to call on the expertise and energy of Joanna Hynd and Alex Nimon during the 8-week program. We had volunteers as well and mothers who diligently donated their time and patience nearly every day. Because Thomaston qualifies as a community with over 50% of their children receiving either free or reduced meals when school is in session, 40 Days was able to receive free Federal summer food. This was enhanced by healthy snacks and some produce from local farmers and grocery stores.

We fed, read-to, and entertained attending children – more than double the number served last year --five days a week for forty days. The program featured events and activities galore, including a program from the Chewonki Foundation, hula hooping with Beth Heidemann, alpacas from Evergreen Ridge Farm, a Northern Sky planetarium program, castle-building extravaganza to name a few. Children, and their parents, were invited to participate for a day, a week, or all eight weeks. We are thrilled and proud to announce that we served nearly 1000 lunches and each day we had 15 to 25 children attending.

***Presentations, Lectures and Eclectic Events:*** Some of the writers and community members who read from and/or discussed their works or offered timely programs were:

- Robert Riley came and shared his experiences as a prison guard and spoke of this book *Life in Prison: Eight Hours at a Time*
- Jim Nichols - Warren neighbor and friend, spoke about his newest work of fiction *Closer all the Time*
- Jen Blood came and read from *Midnight Lullaby*, a prequel to her bestselling Erin Solomon pentalogy
- David Hynd offered a most popular presentation on Tiny Houses to a packed room of folks some of whom had made their own, were already living in one or were interested in



building a wee space for themselves.

- November saw our side yard fitted out with French and Indian War reenactors from a group called Fletcher's Scouting Company. There was period food, toys and games and much to learn about this long conflict that literally impacted our doorstep.
- We had a lovely evening of holiday songs and goodies in December. Playin' Possum supplied great music on a cozy winter night.
- Near Valentine's Day the goodies were again evident in a Single Awareness "celebration".
- In March, the library hosted a farewell tea to mourn the last episode of Downton Abbey. Tea, scones, Victoria cake, cucumber sandwiches were served by appropriately attired "help". The affair was to raise money and food for our local food pantry.
- In December we set aside the last Monday evening in the month to offer adult coloring and board games. A time for quiet destressing.
- A group of library patrons began a knitting morning which meets each Tuesday in the Main Room at 9:30 am and is a welcoming opportunity for all skill levels

The library has recently revamped its new books and audiobooks shelving. It now greets you when you enter and has an area where books that our readers recommend (which may not be new but are compelling reads) are also available.

*Great Ongoing Programs in 2015-16* Friday Night Film Series: Presenter Erika Pfander and The Friends of the Thomaston Public Library continued their eclectic mix of classic, foreign, and award-winning films each Friday evening in Room 200 of the Academy building. Each month's offerings reflected that month's theme. This past year's included films featuring Greta Garbo, topics relating to Africa, a month of Woody Allen classics and some of the fine films starring Gregory to name only a few.

**Hallway Books:** The Friends of the Library maintain a used bookstore in the corridors of the library, where they sell used paperback and hardcover books, audio books, movies, and more. A great effort has been made to sort the books so browsing and finding that perfect read is easy. The bookstore is open during all of the library's open hours. All books and materials can be purchased for a donation. All proceeds go to support library programs and supplies.

**Story Hours:** The library hosts weekly Thursday a Family Story and Craft Hour all year long with a few special Saturday events. Story Hours take place at 11 AM. Recently a Toddler Storytime has been added on Wednesday's at 11 AM. Joanna Hynd, our Children's Librarian comes up with wonderful books and activities and can sometimes be found in bell bottom trousers....or a Storm Trooper costume.

**Intergenerational Book Club:** The IGBC meets on the third Tuesday of each month to discuss a book all participants have read. A few of the twelve 2016 selections were such diverse works of fiction as *The Nymph and the Lamp* by popular Canadian author Thomas Raddall, *Survival Lessons* by Alice Hoffman, *The Rosie Project* by Graeme Simsion and *Left Neglected* by Lisa Genova, and nonfiction works including *Elephant Company* by Vicki Croke, *God's Hotel* by Victoria Sweet and poetry by Rabindranath Tagore, *The Heart of God*.

**Qi Gong:** The library continues to sponsor Tim English's weekly Qi Gong classes held on Saturday mornings in the Thomaston Academy building's gym. Qi Gong, a Chinese practice, involves a combination of slow rhythmic movement and breathing that provides the dual benefits of exercise and meditation.

**Saltwater Film Society:** The library hosts the Saltwater Film Society's monthly screenings the third Thursday of each month. 2015's eclectic collection included *King of Comedy*, *Napoleon Dynamite*, *Amelie* and the horror movie *Them*. Esoteric films are shown and a discussion follows.

**School Break Events** During winter-break week, we offered daily events for children including a sing-a-long for songs from *Frozen* and other classic kids movies, a Lego build day, an Angry Birds game and a day celebrating *Star Wars* with our own Star Trooper. Spring-break-week events included another round of Legos, music with Celia Jones on ukulele and harp and a day exploring Minecraft.

**Community Displays Program:** The Community Displays Program provides display space in the library for any person to sign up and use and has brought several artists to the library to display their work.

### ***Grants, Awards, Donations, and Contributions:***

The library is extremely grateful to all the following entities and individuals for their generous contributions and gifts to the library over the past year:

**Friends of the Thomaston Public Library 2015 Contributions from the Ruby Morrison Bequest**  
We are most fortunate to have the unflagging generosity of the Friends of the Thomaston Public Library. The library received over \$16,000 from them to support its operating budget as well as monies to enhance the scope of community offerings including our Hallway Bookstore, Friday night movies, the visit from Pulitzer Prize winning poet Gregory Pardlo, the purchase of six

**additional Kindles and other expenses not covered by the regular budget.**

**40 Days of Summer Donations/Grants:**

- **Stephen and Tabitha King grant of \$2500**
- **St John the Baptist Church in Thomaston: \$700**
- **Rockland Kiwanis Club donation: \$500**
- **Rockland Emblem Club donation: \$500**
- **Federated Church of Thomaston: \$250**
- **Patrishia McLean donation: \$250**
- **Midcoast Federal Credit Union: \$200**
- **Karen Clarke donation: \$200.00**
- **EL Spear: \$100**
- **Many community members also donated money, time, in-kind support to the program which made the second year of this activities and lunch program possible.**

**We appreciate the efforts of David, Gigi and Peter Hynd of Play' Possum for their music at numerous events, to Sue Howard for the many hours and skill she donated to create eye-catching graphic design for our events, to the Strand Theater for popcorn and the use of equipment for projecting and publicizing our Movies on the Green outdoor film series.**

**Finally, and as always, the library extends gratitude to all our patrons, supporters, Friends, board members, and volunteers, who have given untold hours to the library over the past year, doing everything from cleaning, painting, decorating, and baking through running events and arranging displays to culling, shelving, setting up booksales, and keeping our plants vibrant and healthy. We extend a warm Thank You! To every one of you as well as to everyone who responded to The Friends of the Thomaston Public Library's Annual Appeal. You are the "community" in our community living room!**



# ***ELECTED STATE OFFICIALS***

**Letter from Angus King  
Letter from Senator Susan Collins  
Letter from State Senator Dave Miramant  
House of Representatives Contact**

ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
(202) 224-5344  
Website: <http://www.king.senate.gov>



WASHINGTON, DC 20510

COMMITTEES:  
ARMED SERVICES  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
INTELLIGENCE  
RULES AND ADMINISTRATION

Dear Friends of Thomaston:

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate.

Much of my time in Washington this past year has been devoted to the Senate Armed Services Committee and the Select Committee on Intelligence. Protecting our homeland and the people of Maine from terrorism and violence remains one of my top priorities. Through my work on the Armed Services Committee, I was able to secure several provisions in the 2016 National Defense Authorization Act that benefit Maine. The legislation authorizes the construction of an additional DDG-51 Arleigh Burke Class Destroyer that could be built at Bath Iron Works and expands the HUBZone program to stimulate economic growth at former military installations like the former Brunswick Naval Air Station.

Returning control to teachers, school districts, and states has also been a primary concern of mine. I am encouraged that the Every Student Succeeds Act has become law. It eliminates the burdensome requirements of the No Child Left Behind Act and ensures access to a quality education for all students. A provision I helped author in the bill will give states the opportunity to pilot the use of their own proficiency-based assessments in lieu of federally-mandated standardized tests. Also included in the bill are several measures I secured to promote local input, fund education technology initiatives, and explore new strategies to increase student access to the internet outside of school.

Communities across Maine have taken bold action to improve their broadband connectivity, and I have been proud to foster federal support for these types of projects. My amendments to the Every Student Succeeds Act will promote the type of work already occurring in Washington County, where students who lack broadband access are able to check out mobile hotspots from their local libraries. Additionally, a bill I co-sponsored, the Community Broadband Act, helped pave the way for the FCC to enact rules protecting the ability of municipalities to invest in better broadband. I am excited by Maine's leadership on this important economic development issue and will continue to support local efforts in this area.

After extensive negotiations, the Senate passed a five-year transportation bill that will increase highway and transit funding in Maine and provide stability to improve our transportation infrastructure. The legislation contains provisions I cosponsored to cut red tape and improve predictability and timeliness by streamlining the federal permitting process for large infrastructure projects. Also incorporated in this bill are my provisions to relieve financial regulations on Maine's community banks and credit unions and to reauthorize the Export-Import Bank, a critical tool that supports communities and small business across the state.

Following my inquiries in the Energy and Natural Resources Committee, the National Park Service has announced they will begin exploring strategies to allow park visitors to purchase electronic passes online and will pilot the program at Acadia National Park. These passes would improve access to our nation's most treasured landscapes and would generate resources for years to come. I remain deeply engaged in preserving Maine's natural beauty and strengthening our outdoor recreation economy.

It is with solemn responsibility that I have focused my energy addressing the opioid epidemic in Maine. This work includes convening roundtables with a wide-range of health care and law enforcement professionals to combat addiction; introducing a proposal to safely dispose of excess prescription drugs; cosponsoring a

AUGUSTA  
4 Gabriel Drive, Suite F1  
Augusta, ME 04330  
(207) 622-3292

PRESCUE ISLE  
169 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 764-5124

In Maine call toll-free 1-800-432-1599  
Printed on Recycled Paper

SCARBOROUGH  
303 US Route 1, Suite 1C  
Scarborough, ME 04074  
(207) 603-1588

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from 2015.

Growing the economy by encouraging job creation was and remains my top priority. The tax-relief bill signed into law at the close of last year contains three key provisions I authored to help foster job creation and provide small businesses with the certainty they need to invest, grow, and, most important, hire new workers. Another provision I authored that became law last year gives a boost to both Maine's economy and traffic safety. This provision permanently changed the federal law that previously had forced the heaviest trucks onto our country roads and downtown streets, rather than allowing them to use Maine's federal Interstates. In addition, I was glad to help secure another significant award for the University of Maine's deepwater offshore wind initiative, which has the potential to advance an emerging industry and create thousands of good jobs in our state.

Maine's historic contributions to our nation's defense must continue. In 2015, I secured funding toward a much-needed additional Navy destroyer, likely to be built at Bath Iron Works. Modernization projects at the Portsmouth Naval Shipyard that I have long advocated for were also completed, as were projects for the Maine National Guard.

I was also deeply involved in crafting the new education reform law to better empower states and communities in setting educational policy for their students. The law also extends a program I co-authored that provides additional assistance to rural schools, which has greatly benefitted our state. A \$250 tax deduction I authored in 2002 for teachers who spend their own money on classroom supplies was also made permanent last year.

As a result of a scientific evaluation of the nutritional value of potatoes required by a law that I wrote, the wholesome fresh potato finally was included in the federal WIC nutrition program. I also worked on other issues important to Maine's farmers and growers, including research on wild blueberries and pollinating bees.

As Chairman of the Housing Appropriations Subcommittee, I have made combating veterans' homelessness a priority. This year's housing funding law includes \$60 million for 8,000 new supportive housing vouchers for homeless veterans. Since this program began in 2008, the number of homeless veterans nationwide has dropped by one third. Maine has received nearly 200 vouchers to support homeless veterans.

Last year, I became Chairman of the Senate Aging Committee. My top three priorities for the committee are retirement security, investing more in biomedical research, and fighting fraud and financial abuses targeting our nation's seniors. I advocated for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. The Senate also unanimously passed my bill to support family caregivers. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance and has already received more than 1,000 calls.

A Maine value that always guides me is our unsurpassed work ethic. As 2015 ended, I cast my 6,072<sup>nd</sup> consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Thomaston and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Constituent Service Center in Augusta at (207) 622-8414 or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2016 be a good year for you, your family, your community, and our state.

Sincerely,

  
Susan M. Collins  
United States Senator

127th Legislature  
**Senate of  
Maine**  
Senate District 12

*Senator David Miramant*

*3 State House Station*

*Augusta, ME 04333-0003*

*(207) 287-1515*

*davemiramant@gmail.com*

*Fax: (207) 287-1585 \* TTY (207) 287-1583 \* Message Service 1-800-423-6900 \* Web Site:  
legislature.maine.gov/senate*

Dear Friends of Thomaston,

I hope this town report letter finds you and your family well in 2016. Thank you for the opportunity to represent you and this community in the Maine Legislature. I appreciate the many conversations and feedback as I go around the district. In my travels, I have been passing along a few items that I thought might be of interest to you as well.

Unclaimed Property: if you have a chance, it may be worth your while to check out the updated statewide unclaimed property list. Every year, the Treasurer's Office produces a list of unclaimed property, which consists of money and other personal assets that are considered lost or abandoned when an owner cannot be located after a specified period of time. Visit [www.maine.gov/unclaimed](http://www.maine.gov/unclaimed) or call 1-888-283-2808 to see if you have any unclaimed property.

Honorary Page Program: provides students a unique chance to observe and participate in the legislative process. As an Honorary Page, students deliver messages, distribute documents, interact with the senators, and most importantly take part in a real legislative learning experience. If you know of a student who may be interested, or would like more information, please contact my office at (207) 287-1515. It would be my honor to meet with the student and his/her family during the visit to the State House.

Legislative Update: is part of my effort to keep you informed about what is happening in the Legislature. This periodic email allows me to share information that is useful and informative to you and our district. Please email me at [davemiramant@gmail.com](mailto:davemiramant@gmail.com) or call to sign up.

I look forward to continuing our work in the legislature. I will do as I have always done and work with all sides to do what is best for you, our district, and our state. Please feel free to contact me anytime.

Sincerely,  
Dave Miramant  
State Senator





**Millicent M. MacFarland**  
*Clerk of the House*

**STATE OF MAINE**  
HOUSE OF REPRESENTATIVES  
CLERK'S OFFICE  
2 State House Station  
Augusta, Maine 04333-0002

TO: Town of Thomaston  
Municipal Officers  
Editor, Annual Report

FROM: Millicent M. MacFarland  
Clerk of the House

Many municipal annual reports include the category of "Representative to Legislature" at the conclusion of the listing of Municipal Officers.

In the belief you may want to aid citizens to more readily contact their House member, we are hopeful that you will include the following information in the Municipal Officers section:

Representative to the Legislature  
(term exp. December 3, 2014)

**District: 48**

State Representative: Chuck Kruger

Home Address: 37 Green Street  
Thomaston, ME 04861

Residence: (207) 354-8239

Business: (207) 354-8928

E-Mail: cbkruger@myfairpoint.net

Capitol Address: House of Representatives  
2 State House Station  
Augusta, ME 04333-0002

State House E-Mail: RepChuck.Kruger@legislature.maine.gov

Telephone: (207) 287-1400 (Voice)  
(207) 287-4469 (TTY)

Year-Round Toll Free House of Representatives Message Center 1-800-423-2900

Maine Legislative Internet Web Site - <http://www.maine.gov/legis/house>

# ***TOWN OF THOMASTON FINANCIAL REPORTS***



**General Assistance Report  
Trust Fund Report  
Municipal Spending 1994 -2013/2014  
Valuation Comparison  
Auditor's Letter  
Audit Report**

## GENERAL ASSISTANCE

Valmore G. Blastow, Jr.General Assistance Administrator

The Town received 44 requests for assistance. Of these 15 were denied based on State DHHS Title MRSA 22 Guidelines. Typically, they are over income without an emergency established by the Administrator's review.

The guidelines for income in the next 30 days is \$741.00 for two individuals and \$913.00 for three, as an example, less any projected income during the next 30 days. The Town approved 29 requests totaling \$9,888.81. Of these 4 were for heating fuel \$1,292.99; 10 for rent \$3,910.00; 1 for water \$265.99; 11 for electricity \$3,444.83 and 1 for funeral \$975.00. This is the second year of the request in numbers and cost trending downward.

Since 2007, eight years the total cost was \$160,123.00 with 557 requests averaging \$287.00 or \$20,015.00 annually. The year 2009 was the highest since at least 1992 at a cost of \$36,053.00 with 118 requests approved averaging \$305.00. This calendar year 2015 the cost was \$9,888.00 with 29 requests approved averaging \$341.00.

	Total Expended	No. of Applicants	Average Payment for 30 day period per request
1992	\$24,844		
1993	\$23,038	58	\$397
1994	\$13,007	90	\$144
1995	\$ 6,454	51	\$126
1996	\$10,223	57	\$179
1997	\$12,310	80	\$153
1998	\$ 6,442	37	\$174
1999	\$ 9,406	38	\$248
2000	\$19,353	63	\$307
2001	\$ 9,391	31	\$302
2002	\$ 3,877	27	\$143
2003	\$ 8,228	48	\$171
2004	\$12,044	49	\$246
2005	\$ 9,562	35	\$273
2006	\$11,591	31	\$374
2007	\$10,223	35	\$292
2008	\$25,419	85	\$299
2009	\$36,053	118	\$305
2010	\$20,497	88	\$233
2011	\$31,959	106	\$302
2013	\$16,254	65	\$250
2014	\$ 9,830	31	\$317
2015	\$ 9,889	44	\$341

Finance Coordinator Jodell Benson has received the required State Training and is certified to administer the General Assistance program as well. I wish to thank her for the

cooperation as she fills in when the need arises and contributes to maintaining a versatile office.

I also have a long overdue thank you to Louise Demers as she for years has handled the upfront coordination of the requests from application to scheduling to ensuring the materials are complete and signed as well as the provision of receipt copies, etc. as required by the State.

The Town administers the Samuel Watts Fund for the Worthy Poor and charitable accounts. The Samuel Watts Fund provided the annual Thanksgiving Baskets through the Thomaston Interfaith Food Pantry at a cost of \$1,400.00. Kudos to this group serving the Town week after week, all year long. The fund also provides for the Rockland District Nursing Association for the blood pressure clinics held in Town at a cost of \$360.00, plus one rent at \$236.00 and one electricity at \$252.26, for a total of \$2,248.26.

The Charitable Fund is utilized to assist those individuals in need who do not specifically meet the General Assistance Guidelines. This economy has revealed that from time to time a family can be overwhelmed financially and only need a one-time boost to assist them over a hurdle. The Town approved 23 requests; 4 for fuel, 15 for rent, 4 for electricity, 1 for personal/food, 1 for taxes, totaling \$9,254.09.

## THOMASTON TRUST FUNDS

### ENDING BALANCES 6/30/15

**CEMETERY FUNDS**

<b>Operating Fund – Checking</b>	<b>\$ 5,511.04</b>
Helen McBride Flower Fund	471.76
Addie Guild Stone Cleaning	824.62
Leighton CD	4,739.54
 Thomaston Cemetery/Leighton fund – Market Value	 \$469,284.30
<b><u>TOTAL CEMETERY FUNDS</u></b>	<b><u>\$480,831.26</u></b>

**DIETZ SCHOLARSHIP**

<b>Dietz Savings</b>	<b>798.17</b>
 Dietz CD	 \$ 64,827.07
<b><u>TOTAL DIETZ SCHOLARSHIP FUND</u></b>	<b><u>\$ 65,625.24</u></b>

**CHARITY FUNDS**

Lions Club	1,936.12
Charitable CD	108,290.41
Watts Fund	
Mary E. Campbell	
E.P. George Hospital Fund	
Cassandra A. Washburn	
Mary Watts Fund	
Samuel Watts – Checking	\$ 506.31
* Maine Community Foundation	\$ 85,980.70
Thomaston Charity Fund – Market Value	\$ 291,502.62
 Charitable Fund – Market Value	 \$ 424,801.66
<b>TOTAL CHARITY FUNDS</b>	<b>\$ 913,017.82</b>

**THOMASTON PUBLIC LIBRARY TRUST FUNDS**

<b>Petty Cash</b>	<b>\$ 150.00</b>
Operating Fund – Checking	\$ 1,893.20
Book Fund – Checking	\$ 1,088.00
Public Library Book Fund – Market Value	\$ 360,884.31
 Library Agency Fund – Market Value	 \$ 1,021,992.48
<b><u>TOTAL LIBRARY FUNDS</u></b>	<b><u>\$ 1,386,007.99</u></b>

<b>TOTAL THOMASTON TRUST FUNDS</b>	<b>\$ 2,845,482.31</b>
------------------------------------	------------------------

<b>ECONOMIC DEVELOPMENT FUND</b>	<b>\$ 893,886.32</b>
<b>TIF</b>	<b>\$ 494,859.19</b>
	<b>\$ 1,388,745.51</b>

**\* These Funds are held independently by Maine Community Foundation**

*2015/2016 Annual Town Report, Thomaston, Maine*

TAX YEAR	MUNICIPAL LESS REVENUES	TOTAL MIL RATE	MUNICIPAL MIL RATE	KNOX COUNTY MIL RATE	SAD #60 MIL RATE	MUNICIPAL MIL RATE W/O UNDESIGN.	REVENUE FROM UNDESIGN.	VALUATION	TOTAL TAX COMMITTED
<b>1994</b>	1,679,194 <u>-754,789</u> 924,405	18.6	<b>6.62</b>	158,901 <b>1.08</b>	1,589,031 <b>10.53</b>		175,000	144,218,180	2,682,458
						7.62			
<b>1995</b>	1,702,826 <u>-693,139</u> 1,009,687	19.85	<b>6.94</b>	163,518 <b>1.12</b>	1,698,897 <b>11.68</b>		175,000	145,450,620	2,887,196
						8.14			
<b>1996</b>	1,484,714 <u>-700,528</u> 784,186	20.95	<b>5.35</b>	170,428 <b>1.16</b>	1,800,281 <b>12.29</b>		120,000	146,459,900	3,068,334
						6.17			
<b>1997/98</b>	1,673,612 <u>-820,924</u> 852,688	22.2	<b>5.76</b>	175,305 <b>1.19</b>	1,943,693 <b>13.15</b>		100,000	147,819,680	3,281,596
						6.44			
<b>1998/99</b>	1,771,052 <u>-849,007</u> 922,045	23	<b>6.68</b>	182,035 <b>1.32</b>	2,055,284 <b>14.9</b>		0	137,908,460	3,057,584 (114,310) 3,171,894
<b>1999/00</b>	1,843,742 <u>868,666</u> 975,076	23.95	<b>6.96</b>	171,081 <b>1.22</b>	2,202,037 <b>15.72</b>		0	140,115,560	3,118,463 (118,776) 3,237,242
<b>2000/2001</b>	1,893,975 <u>913,705</u> 980,270	24.95	<b>7.13</b>	174,434 <b>1.25</b>	2,316,907 <b>16.57</b>		0	139,802,030	3,365,806 (122,255) 3,488,061

*2015/2016 Annual Town Report, Thomaston, Maine*

TAX YEAR	MUNICIPAL LESS REVENUES	TOTAL MIL RATE	MUNICIPAL MIL RATE	KNOX COUNTY MIL RATE	SAD #50 MIL RATE	MUNICIPAL MIL RATE W/O UNDESIGN.	REVENUE FROM UNDESIGN.	VALUATION	TOTAL TAX COMMITTED
<b>2001/2002</b>	1,873,428			237,136	2,453,107				3,515,723
	<u>931,504</u>	25.30	<sup>4</sup> <b>6.58</b>	<b>1.52</b>	<b>17.2</b>		0	138,961,350	(129,106)
	941,924			191,505					3,644,829
				45,631					
<b>2002/2003</b>	1,959,979			234,087	2,608,015				3,766,920
	<u>968,397</u>	22.8	<sup>5</sup> <b>6.13</b>	<b>1.37</b>	<b>15.3</b>			170,457,660	<sup>1</sup> (119,221)
	991,582			178,849					3,886,141
				*55,238					
<b>2003/2004</b>	1,981,032			246,226	2,586,197				3,746,062
	<u>994,144</u>	22	<sup>6</sup> <b>5.82</b>	<b>1.41</b>	<b>14.77</b>			175,050,552	<sup>2</sup> (105,050)
	986,888			185,433					3,851,112
				60,793					
<b>2004/2005</b>	2,086,574			262,383	2,581,807			191,845,085	3,847,301
	<u>1,040,044</u>	20.55	<sup>7</sup> <b>5.72</b>	<b>1.37</b>	<b>13.46</b>				<sup>3</sup> (95,116)
	1,046,530			204,994					3,942,417
				57,389				<u>31,586,850</u>	
						Total		223,431,935	649,110
									4,496,411
<b>2005/2006</b>	2,171,182			259,234	2,487,157			200,989,447	3,837,112
	<u>1,012,793</u>	19.55	<sup>8</sup> <b>5.88</b>	<b>1.29</b>	<b>12.38</b>				(92,231)
	1,158,389			201,272					3,929,343
				57,962				<u>45,134,667</u>	
						Total		246,124,114	882,383
									4,719,495
<b>2006/2007</b>	2,378,216			277,406	2,670,118			213,048,078	4,183,288
	<u>1,055,659</u>	20.10	<b>6.27</b>	<b>1.30</b>	<b>12.53</b>				(98,979)
	1,322,557			216,749					4,282,266
<b>Overlay</b>	<u>12,185</u>			60,657				<u>46,778,692</u>	940,252
	1,334,743					Total		259,826,770	5,123,540



*2015/2016 Annual Town Report, Thomaston, Maine*

TAX YEAR	MUNICIPAL LESS REVENUES	TOTAL MIL RATE	MUNICIPAL MIL RATE	KNOX COUNTY MIL RATE	RSU #13 MIL RATE	MUNICIPAL MIL RATE W/O UNDESIGN.	REVENUE FROM UNDESIGN.	VALUATION	TOTAL TAX COMMITTED
<b>2007/2008</b>	2,543,116			307,939	2,868,303	*		301,818,271	4,692,480
	<u>1,107,474</u>	15.8	<b>5.28</b>	<b>1.02</b>	<b>9.5</b>				(76,249)
	1,435,642			238,316					4,768,729
<b>Overlay</b>	<u>156,845</u>			69,623				48,767,766	
	1,592,487						Total	350,586,037	770,531
									5,463,011
<b>2008/2009</b>	2,682,073			326,176	2,891,520	*		323,941,118	4,747,893
	<u>1,102,474</u>	14.95	<b>5.02</b>	<b>1.01</b>	<b>8.92</b>				(72,244)
	1,579,599			250,613					(22,783)
<b>Overlay</b>	<u>45,625</u>			75,563				49,676,516	4,842,920
	1,625,224						Total	373,617,634	742,663
									5,490,556
<b>2009/2010</b>	2,669,769			339,046	3,004,355			324,440,191	4,942,828
	<u>1,034,032</u>	15.48	<b>5.17</b>	<b>1.05</b>	<b>9.26</b>				(79,132)
	1,635,737			264,971					(373)
<b>Overlay</b>	<u>43,196</u>			74,075				51,516,074	5,022,334
	1,678,933						Total	375,956,265	797,469
									5,740,297
<b>2010/2011</b>	2,723,125			362,865	3,081,598			325,421,025	5,068,734
	<u>1,065,257</u>	15.77	<b>5.18</b>	<b>1.12</b>	<b>9.47</b>				(59,747)
	1,657,868			279,685					(3,409)
	<u>29,559</u>			83,180				49,182,864	5,131,890
	1,687,427						Total	374,603,889	775,614
									5,844,348
<b>2011/2012</b>	2,723,738			369,443	3,115,596			327,506,758	5,172,865
	<u>987,978</u>	15.98	<b>5.34</b>	<b>1.13</b>	<b>9.51</b>				(59,344)
	1,735,760			282,193					(1,348)
	<u>12,758</u>			87,250				49,408,196	5,233,557
	1,748,518						Total	376,914,954	789,543
									5,962,408

*2015/2016 Annual Town Report, Thomaston, Maine*

TAX YEAR	MUNICIPAL LESS REVENUES	TOTAL MIL RATE	MUNICIPAL MIL RATE	KNOX COUNTY MIL RATE	RSU #13 MIL RATE	MUNICIPAL MIL RATE W/O UNDESIGN.	REVENUE FROM UNDESIGN.	VALUATION	TOTAL TAX COMMITTED
<b>2012/2013</b>	2,844,543			348,548	3,241,524			330,678,358	5,465,321
	<u>897,368</u>	16.80	<b>5.94</b>	<b>1.06</b>	<b>9.80</b>				(63,565)
	1,947,175			279,934					(26,511)
	<u>18,150</u>			68,614				49,730,802	5,555,396
	<u>1,965,324</u>						Total	<u>380,409,160</u>	835,477
									6,300,798
<b>2013/2014</b>	2,836,216			367,738	3,221,566			338,123,260	5,565,831
	<u>778,234</u>	16.74	<b>6.12</b>	<b>1.09</b>	<b>9.53</b>				(61,329)
	2,057,982			297,530					(33,023)
	<u>12,897</u>			70,208				48,181,055	5,660,183
	<u>2,070,879</u>						Total	<u>386,304,315</u>	806,551
									6,372,382
<b>2014/2015</b>	2,989,427			373,969	3,389,803			359,010,680	5,880,914
	<u>787,012</u>	16.64	<b>6.16</b>	<b>1.04</b>	<b>9.44</b>				(60,230)
	2,202,415			301,950					(32,794)
	<u>7,751</u>			72,019				45,077,467	5,973,938
	<u>2,210,166</u>						Total	<u>404,088,147</u>	750,089
									6,631,003
<b>2015/2016</b>	3,132,616			395,311	3,756,886			359,973,846	6,357,758
	<u>807,426</u>	18.03	<b>6.50</b>	<b>1.10</b>	<b>10.44</b>				(61,926)
	2,325,190			322,777					(70,645)
	<u>12,942</u>			72,534				43,825,292	6,490,328
	<u>2,338,132</u>						Total	<u>403,799,138</u>	790,170
									7,147,928
<b>Est 2016/2017</b>	3,169,714			430,950	3,928,632			360,973,846	6,564,786
	<u>805,458</u>	18.66	<b>6.58</b>	<b>1.19</b>	<b>10.88</b>				(97,873)
	2,364,256			357,718					(73,113)
	<u>11,934</u>			73,232				43,825,292	6,735,772
	<u>2,376,190</u>						Total	<u>404,799,138</u>	817,780
									7,382,566

<sup>1</sup> For tax year 2002/2003 the Homestead Exemption represents a \$5,229,000 valuation which translates into a savings to the taxpayers of \$119,221.

<sup>2</sup> For tax year 2003/2004 the Homestead Exemption represents a \$4,775,000 valuation which translates into a savings to the taxpayers of \$105,050.

<sup>3</sup> For tax year 2004/2005 the Homestead Exemption represents a \$4,650,000 valuation which translates into a savings to the taxpayers of \$105,050.

<sup>4</sup> Includes overlay in the amount of \$12,662

<sup>5</sup> Includes overlay in the amount of \$52,457

<sup>6</sup> Includes overlay in the amount of \$31,801

<sup>7</sup> Includes overlay in the amount of \$51,696

<sup>8</sup> Includes overlay in the amount of \$23,239

Homestead Valuation 9,435,440 divided by 2 with Homestead Exemption savings of \$92,231

**2015/2016 Annual Town Report, Thomaston, Maine**

	<b>1991</b>	<b>1992</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997/1998</b>	<b>1998/1999</b>	<b>1999/2000</b>
<b>Valuation</b>									
Real Estate	78,009,900	78,724,500	79,464,590	119,192,600	120,375,480	121,322,090	122,504,630	114,994,530	117,120,990
Personal Property	16,614,300	15,696,900	16,282,820	25,025,580	25,075,140	25,137,810	25,315,050	17,943,930	18,045,570
Total Valuation	94,624,200	94,421,400	95,747,410	144,218,180	145,450,620	146,459,900	147,819,680	132,938,460	135,166,560
Homestead Exemption								4,970,000	4,949,000
Total Taxable Valuation Base								137,908,460	140,115,560
<b>Revenues</b>									
Tax Commitment	2,270,981	2,247,229	2,441,559	2,682,458	2,887,196	3,068,335	3,281,596	3,057,585	3,237,431
Anticipated Revenue	309,543	475,675	630,385	597,789	518,139	490,528	590,924	554,444	570,318
State Revenue Sharing	190,000	120,000	125,000	175,000	175,000	210,000	230,000	294,563	298,349
Homestead Reimbursement								114,310	118,360
Total Revenue	2,770,524	2,842,904	3,196,944	3,455,247	3,580,335	3,768,863	4,102,520	4,020,901	4,224,458
<b>Revenue Commitments</b>									
Appropriations Municipal	1,385,094	1,341,646	1,601,288	1,679,194	1,702,826	1,484,714	1,673,612	1,771,052	1,843,742
Dragon Reserve						300,000	300,000	0	0
MSAD #50	1,238,026	1,335,713	1,462,002	1,589,031	1,698,897	1,800,281	1,943,693	2,055,284	2,202,037
Knox County Tax	127,583	136,689	122,429	158,901	163,518	170,428	175,305	182,035	171,081
Overlay	19,866	28,856	11,225	28,121	15,094	13,439	9,910	12,531	7,598
Total	2,770,569	2,842,904	3,196,944	3,455,247	3,580,335	3,768,863	4,102,520	4,020,901	4,224,458
<b>Pollution Control</b>									
Debt Service	150,000	191,921	208,132	150,000	150,000	150,000	150,000	150,000	150,000

**2015/2016 Annual Town Report, Thomaston, Maine**

	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009
<b>Valuation</b>									
Real Estate	117,918,360	119,804,770	145,083,990	148,170,351	184,515,398	194,445,633	207,539,624	295,244,371	314,473,221
Personal Property	16,983,670	19,156,580	20,131,800	22,105,201	34,288,037	46,960,761	47,362,831	50,515,768	52,788,040
Total Valuation	134,902,030	138,961,350	165,215,790	170,275,552	218,803,435	241,406,394	254,902,455	345,760,139	367,261,261
Homestead Exemption	4,900,000	5,103,000	5,229,000	4,775,000	4,628,500	4,717,720	4,924,315	4,825,898	4,832,398
BETE Exemption									1,523,975
Total Taxable Valuation Base	139,802,030	144,064,350	170,444,790	175,050,552	223,431,935	246,124,114	259,826,770	350,586,037	373,617,634
90% captured value in TIF Dist					31,586,850	45,134,667	46,778,692	48,767,766	49,676,516
70% captured value Downtown TIF									
Non TIF Value					191,845,085	200,989,447	213,048,078	301,818,271	323,941,118
<b>Revenues</b>									
Tax Commitment	3,365,806	3,515,723	3,766,921	3,746,062	4,496,411	4,719,495	5,123,539	5,463,010	5,490,556
Anticipated Revenue	539,573	532,429	552,429	561,610	602,510	602,510	642,099	667,474	652,474
State Revenue Sharing	374,132	399,075	415,968	432,534	437,534	408,958	413,560	440,000	450,000
Homestead Reimbursement	122,255	129,105	119,222	105,050	95,116	92,231	98,979	76,249	72,244
BETE Reimbursement									22,783
Total Revenue	4,401,766	4,576,332	4,854,540	4,845,256	5,631,571	5,823,194	6,278,177	6,646,733	6,688,058
<b>Revenue Commitments</b>									
Appropriations Municipal	1,893,975	1,873,428	1,959,979	1,981,032	2,086,574	2,171,182	2,378,216	2,543,116	2,682,072
Dragon Reserve	0	0	0		649,110	882,383	940,252	770,531	742,664
Downtown Reserve									
MSAD #50	2,316,907	2,453,107	2,608,015	2,586,197	2,581,807	2,487,157	2,670,118	2,868,303	2,891,520
Knox County Tax	174,434	237,136	234,087	246,226	262,383	259,234	277,406	307,939	326,176
Overlay	16,450	12,661	52,459	31,801	51,696	23,238	12,185	156,845	45,625
Total	4,401,766	4,576,332	4,854,540	4,845,256	5,631,570	5,823,194	6,278,177	6,646,733	6,688,058
<b>Pollution Control</b>									
Debt Service	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000

**2015/2016 Annual Town Report, Thomaston, Maine**

	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	Estimate 2016/2017
<b>Valuation</b>								
Real Estate	313,943,569	318,284,077	322,129,474	325,772,635	333,588,086	345,650,678	346,374,342	345,563,890
Personal Property	56,876,672	52,315,027	50,987,477	49,274,893	47,079,902	52,847,064	50,072,003	50,072,003
Total Valuation	370,820,241	370,599,104	373,116,951	375,047,528	380,667,988	398,497,742	396,446,345	395,635,893
Homestead Exemption	5,111,898	3,788,622	3,713,622	3,783,622	3,663,622	3,619,617	3,434,617	5,245,070
BETE Exemption	24,126	216,163	84,381	1,578,010	1,972,705	1,970,789	3,918,176	3,918,176
Total Taxable Valuation Base	375,956,265	374,603,889	376,914,954	380,409,160	386,304,315	404,088,148	403,799,138	404,799,138
90% captured value in TIF Dist	51,516,074	48,865,915	48,408,464	48,694,613	47,178,093	44,180,981	42,850,555	42,850,555
70% captured value Downtown TIF		316,949	999,732	1,036,190	1,002,962	896,486	974,737	974,737
Non TIF Value	324,440,191	325,421,025	327,506,758	330,678,357	338,123,260	359,010,681	359,973,846	360,973,847
<b>Revenues</b>								
Tax Commitment	5,740,297	5,844,348	5,962,409	6,300,798	6,372,382	6,631,002	7,147,928	7,382,566
Anticipated Revenue	657,005	800,762	703,024	668,074	638,234	643,234	666,486	666,486
State Revenue Sharing	377,027	264,495	284,954	229,294	140,000	143,778	140,940	138,972
Homestead Reimbursement	79,132	59,747	59,344	63,565	61,329	60,230	61,926	97,873
BETE Reimbursement	373	3,409	1,348	26,511	33,023	32,794	70,645	73,113
Total Revenue	6,853,835	6,972,761	7,011,079	7,288,242	7,244,968	7,511,038	8,087,924	8,359,010
<b>Revenue Commitments</b>								
Appropriations Municipal	2,669,769	2,723,125	2,723,739	2,844,543	2,836,216	2,989,427	3,132,616	3,169,714
Dragon Reserve	797,469	770,616	773,567	818,069	789,761	735,171	772,596	799,591
Downtown Reserve		4,998	15,976	17,408	16,790	14,918	17,575	18,189
MSAD #50	3,004,355	3,081,598	3,115,596	3,241,524	3,221,566	3,389,803	3,756,886	3,928,632
Knox County Tax	339,046	362,865	369,443	348,548	367,738	373,969	395,310	430,950
Overlay	43,196	29,559	12,758	18,150	12,897	7,751	12,942	11,934
Total	6,853,835	6,972,761	7,011,079	7,288,242	7,244,968	7,511,038	8,087,924	8,359,010
<b>Pollution Control</b>								
Debt Service	150,000	150,000	100,000	100,000	50,000	50,000	50,000	50,000

# AUDIT REPORT FOR FISCIAL YEAR 2014-2015





Certified Public Accountants and Business Consultants

## Independent Auditor's Report

Board of Selectmen  
Town of Thomaston, Maine

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Thomaston, Maine as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town of Thomaston, Maine's basic financial statements, as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



Town of Thomaston  
Page 2

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Thomaston, Maine as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of proportionate share of the net pension liability, and schedule of contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Information***

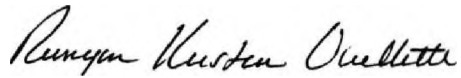
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Thomaston, Maine's basic financial statements. The combining and individual fund financial statements are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Town of Thomaston  
Page 3

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2016, on our consideration of the Town of Thomaston, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Thomaston, Maine's internal control over financial reporting and compliance.



March 28, 2016  
South Portland, Maine

**TOWN OF THOMASTON, MAINE**  
**Management's Discussion and Analysis**  
**June 30, 2015**

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As management of the Town of Thomaston, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town of Thomaston for the fiscal year ended June 30, 2015. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our notes to the financial statements, which can be found on pages 28-48 of this report.

**Financial Highlights**

- The assets and deferred outflows of resources of the Town of Thomaston exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$17,896,366 (*net position*) (Statement 1). Of this amount, \$2,389,423 (*unrestricted net position*) (Statement 1) may be used to meet the Town's ongoing obligations to citizens and creditors.
- The Town of Thomaston's total net position decreased by \$421,059 (Statement 2). This represents an increase of \$74,039 in governmental activities, and a decrease of \$495,098 in business-type activities.
- As of the close of the current fiscal year, the Town of Thomaston's governmental funds reported combined ending fund balances of \$5,153,277 (Statement 3), an increase of \$171,413 (Statement 4) in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$897,789 (Statement 3) or 13.1% of total general fund expenditures of \$6,871,205 (Statement 4).
- Fund balances are allocated to five categories: 1) nonspendable; 2) restricted; 3) committed; 4) assigned; 5) unassigned. The nonspendable is made up of the CDBG Loan Fund non-current receivables in the amount of \$44,367 and the trust bequest of \$326,227, that is the basis from which the trusts were established as follows:

Cemetery	\$ 162,446
Library - Operating	66,609
Library - Books	97,172

The restricted amount of \$3,045,729 is comprised of \$957,347 for the Library Operating Fund, \$499,797 to the T.I.F. District Fund, \$893,886 for economic development outside the 34-acre T.I.F. District, \$19,380 for the Thomaston Green Fund, \$92,133 for the CDBG Loan Fund, \$264,801 for the Library Book Fund and \$318,385 for the Cemetery Trust. The assigned amount of \$844,103 is made up of reserves and the 2016 budget carry forwards in the General Fund. The unassigned totals \$897,789 in the General Fund, and is 13.1% of the total 2014-2015 expenditures of \$6,871,205.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Town of Thomaston's basic financial statements. The Town's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the Town of Thomaston's finances, in a manner similar to a private-sector business.

The *statement of net position*, Statement 1, presents information on all of the Town's assets and deferred outflows of resources less liabilities and deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

**TOWN OF THOMASTON, MAINE**  
**Management's Discussion and Analysis, Continued**

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The *statement of activities*, Statement 2, presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Town of Thomaston that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*).

The net expenses of the governmental activities of the Town include:

General government	\$ 255,777
Municipal buildings	93,250
Public safety	750,739
Public works	542,735
Health and welfare	316,926
Education	3,389,803
County assessment	373,969
Recreation and leisure	90,932
Local agencies	17,665
Employee benefits	453,714
Library	77,256
Cemetery	40,837
Unclassified	92,116
Interest on debt	8,107
Capital maintenance	86,646

The Town has one business-type activity, which consists of the Pollution Control Department.

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Thomaston, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *government funds* and *governmental activities*.

**TOWN OF THOMASTON, MAINE**  
**Management's Discussion and Analysis, Continued**

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The Town of Thomaston maintains eight individual governmental funds. They are:

- General Fund
- Library Operating Fund
- Library Book Fund
- Cemetery Fund
- TIF Fund (made up of the 2003 Dragon Products TIF and the new 2010 Downtown TIF)
- Non-TIF Economic Development Fund
- Thomaston Green Fund
- CDBG Loan Fund

Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, TIF Fund, Non-TIF Fund and Library Operating Fund, which are considered to be major funds (Statement 3). Data from the other four governmental funds are combined into a single, aggregated presentation (Statement 3). Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report (See Exhibits B-1 and B-2).

The Town of Thomaston adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget (Statement 6).

**Proprietary funds.** The Town maintains one type of proprietary fund. The enterprise fund is used to report the same functions presented as business-type activities in the government-wide financial statements. The Town uses the enterprise fund to account for its operations of pollution control.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements can be found on pages 23-25 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties but not the Town as a whole. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the Town of Thomaston's own programs.

The basic fiduciary fund financial statements can be found on pages 26 and 27 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 28-48 of this report.

**Other information.** The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the accompanying notes. Combining and individual fund statements and schedules can be found on Exhibits A through D-1 of this report.

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town of Thomaston, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$17,896,366 at the close of the most recent fiscal year (Statement 1).

**TOWN OF THOMASTON, MAINE**  
**Management's Discussion and Analysis, Continued**

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By far the largest portion of the Town of Thomaston's net position (67.6%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that are still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**Financial Analysis of the Government's Funds**

As noted earlier, the Town of Thomaston uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the Town of Thomaston's *governmental funds* is to provide information on short-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Town's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year (Statement 3).

As of the end of the current fiscal year, the Town of Thomaston's governmental funds reported combined ending fund balances of \$5,153,277. Approximately 17.3% of this total amount (\$892,851) constitutes *unassigned fund balance*. Note that this balance was \$89,073 more than 2014 due to revenues exceeding expenditures.

General Fund on Exhibit A-2 shows the following actual expenditures:

General government	\$ 431,172
Municipal buildings	93,250
Public safety	622,632
Public works	487,461
Health and welfare	442,724
Education	3,389,803
Intergovernmental - county tax	373,969
Recreation and leisure	83,060
Local agencies	17,665
Employee benefits	453,714
Unclassified	113,031
Capital outlays	362,724
<b>Total expenditures</b>	<b>6,871,205</b>
<b>Excess of revenues over expenditures</b>	<b>\$ 216,277</b>

**Capital Asset and Debt Administration**

**Capital assets.** The Town of Thomaston's investment in capital assets for its governmental activities as of June 30, 2015, amounts to \$12,605,776 plus additional amounts for land and totaling \$324,800; however, the value net of depreciation is \$6,098,286. This investment in capital assets includes land, land improvements, buildings and improvements, vehicles, machinery and equipment, furniture and fixtures and infrastructure. The capital assets are listed on the next page.

**TOWN OF THOMASTON, MAINE  
Management's Discussion and Analysis, Continued**

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Land	\$ 324,800
Land Improvements	446,083
Buildings and Building Improvements	2,478,375
Machinery, Vehicles and Equipment	2,742,158
Infrastructure	6,864,862
Furniture and Fixtures	74,298

The Town is GASB #34 compliant and has expended an average of \$329,332 per year in capital investments over an eleven-year period. The major categories totaling \$3,622,660 are as follows:

	<u>Average per year</u>	<u>Total 11 years</u>
Paving	\$ 66,960	736,570
Public works vehicles	38,603	424,638
Public works infrastructure	15,255	167,809
Public works equipment	19,320	212,522
Public works buildings	7,866	86,526
Sidewalks	4,992	54,912
Fire vehicles	36,940	406,350
Fire department	16,703	176,808
Fire building	5,246	57,706
Ambulance	14,500	159,502
Police	18,239	200,630
Academy	24,850	273,355
Watts Hall	30,767	338,444
Town Office	6,645	73,098
Recreation	5,315	58,447
Harbor	4,346	47,812
Other	1,872	20,600
Thomaston Green	11,539	126,931

The above expenditures for capital investments do not include the following:

- Fire vehicles purchased prior to eleven years or 2004-2005:
  - 1995 \$154,000 Pumper
  - 2003 343,325 Ladder
  - 2003 231,560 Pumper
  - Total \$ 728,885

With the 2013 \$406,350 Pumper purchase, the average for twenty-one years is \$54,058 annually.
- Main Street Business Block area sidewalks of \$356,761, all from grants and a federal earmark, with the exception of \$5,000; voter approved. Veriden Town Clock \$24,000 from fundraiser.
- Buttermilk Lane realignment \$1,990,160 funded through MDOT; \$200,000 grant transferred from Rockland to Thomaston, and Non-TIF Economic Funds.
- Thomaston Green Trail \$222,502 funded with CDBG Grant; new road, sewer and sidewalk entering from Wadsworth Street; road, sewer and sidewalks \$250,000, voter approved, bond funded by Downtown TIF.
- Village Cemetery additional avenue expansion for grave lots, \$30,361 for Army Corps Engineers and DEP permits, etc.

**TOWN OF THOMASTON, MAINE**  
**Management's Discussion and Analysis, Continued**

- CDBG Streetscape Business Block rear and sides, \$162,500 funded from the grant and Town match.
- Academy Building HVAC system \$79,474, of which the Friends of the Thomaston Library funded \$50,000.
- Fire Department utility truck \$50,000, donated by the Maine Lobster Festival, through the Thomaston Firemen's Association.

The Town of Thomaston established a sewer system in 1891 with piping flowing to the river. The system was upgraded with a treatment facility at the Public Landing in 1967. By 1990, the State DEP placed the Town under an enforcement action for overboard discharges requiring the Town to replace sewer lines combined with storm water and to upgrade the plant or pipe Thomaston's wastewater to Rockland. The Town embarked on a major project to replace the sewer lines and established a clean water drain with the old system. A new land application of spray fields and a facility was constructed off Booker Street, removing the plant from the harbor altogether.

The Town has expended through eight loans and seven grants, including the current 2015-2016 Route 1 project, \$17,367,197 for sewer and a clean water drain system since 1989. Of this amount, the Town received \$6,772,063 in grants and borrowed \$10,595,133, of which the current loan balance is \$4,408,784. This is funded through sewer user fees and \$144,072 annually from the Dragon Products TIF and Credit Enhancement Agreement. The Pollution Control Department is separately funded through an enterprise fund with sewer user fees and taxes. The fees have been increased three times since 1991, and the Municipal Budget funds \$50,000 annually.

The Town of Thomaston maintains a Capital Reserve Account for the purpose of replacing and acquiring new assets to be used for providing public service. In the table listed below are the balances the Town has established for asset replacement.

**Capital Reserves June 30, 2015:**

Salt shed	\$ 819
Capital improvement	57,072
Police cruiser	2,650
Ambulance	91,889
Fire engine	51,046
Recreation	8,190
Skateboard park	4,596
Academy building	1,106
Sidewalk	833
Drainage	7,058
Backhoe	497
Computer reserve	53,136
Watts Hall voting	108
<u>Municipal facilities</u>	<u>100,110</u>
Total	\$ 379,110



**TOWN OF THOMASTON, MAINE**  
**Management's Discussion and Analysis, Continued**

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Major capital outlay events during the current fiscal year included the following:

Paving	\$ 81,134
Police cruisers (2)	24,290
Watts Block brick repair	40,000
Fire equipment (SCBA)	2,262
Protective clothing	7,000
Sidewalks	3,344
Academy HVAC & roof repair	12,951
Computer upgrade	<u>18,460</u>
Total	\$ 189,441

Additional information on the Town of Thomaston's capital outlay can be found on Exhibit A-2.

**Long-term debt.** At the end of the current fiscal year, the Town of Thomaston had total bonded debt outstanding of \$4,408,784. Of this amount, \$4,028,894 is Pollution Control, \$220,479 is the Thomaston Green general obligation bond and \$159,411 is the remaining principal on the fire apparatus.

State statutes limit the amount of general obligation debt a municipality may issue to 15 percent of its total state assessed valuation. The current debt limitation for the Town of Thomaston is \$50,107,500, which is significantly in excess of the Town of Thomaston's outstanding general obligation debt of \$4,408,784 or 8.8% of the 15% allowed.

Additional information on the Town of Thomaston's long-term debt can be found on pages 40-41 of the Notes to the Financial Statements.

**Economic Factors and Next Year's Budgets and Rates**

The Municipal, Education and County Budget for 2015-2016 is a total of \$7,284,812; up \$531,613 from the current audit period of \$6,753,199. The mil rate increased for 2015-2016 from 16.64 to 18.03 per \$1,000 of value. This increase is due to \$367,084 for RSU #13, \$143,187 for Municipal and \$21,342 for Knox County.

The draft 2016/2017 budget recognizes that the Town continues to face a multitude of potential financial issues from Knox County, RSU #13, the future of waste handling for Owls Head, South Thomaston, Thomaston Transfer Station and impacts from the State Legislature. Therefore, I prepared this year's budget with that in mind. The total budget presented is \$37,098 more than 2015-2016 or a 1.18% increase at \$3,169,714. The budget has 73 adjustments, 57 increases and 16 decreases along with an estimated 3% payroll increase. The major increases of the operating budget are health insurance \$27,025, tree removal \$4,500, tree cabling and bracing \$2,200, ambulance coverage with Rockland \$5,000, legal and commercial property assessment \$4,000 total. Included is \$15,000 to provide necessary oversight in conjunction with the MDOT Route 1 project for such services as special police details for traffic enforcement, etc.

I also am promoting an additional 14 hours per week in the Town Office for Information Technology and Administrative Staffing to assist with non-proprietary computer oversight and mapping, land use, GIS, code enforcement assistance, etc. at a cost of \$15,000 which will be completed by the Assessors' Agent. The current Assessors' Agent is budgeted for 26 hours per week and averaged 31.5 hours a week this past year because of the tasks requested of him.

**TOWN OF THOMASTON, MAINE**  
**Management's Discussion and Analysis, Continued**

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The capital reserves are budgeted at \$157,000, the same as last year. The paving budget was increased from \$90,000 to \$100,000, and the same \$30,000 for sidewalks is budgeted which the Town currently has \$133,235 in an assigned fund balance. The total funding is in place for the voter approved 20% match for the \$500,000 plus sidewalk that will be installed on the south side of Route 1, from Wadsworth Street to Fish Street, as planned in the Route 1 project. Also proposed is the purchase of a one-ton dump truck at \$65,000 from reserves and assigned fund balance to replace a 2000 truck for Public Works.

In the capital reserve budget is \$25,000, bringing the total ambulance reserves to \$142,000, which will allow the Town to replace the 2007 ambulance next year, at an estimate of \$175,000.

The Town currently has \$379,000 in reserves for capital expenses. A review of capital expenditures for the past eleven years totals \$3,601,389 or an average of \$327,399 per year.

The Town continues to attempt to implement a capital plan to submit to the voters; however, the reality for me has been that it takes funds the Town has never had. When I started this position in 1993, the Fire Department had 50, 25 and 11 year-old pumpers and a 23 year-old ladder truck, along with a 25 year-old utility truck, and no reserve funds to speak of, and the Town was reducing the tax burden from surplus for the prior five years, 1989 to 1993; expending \$1,383,000 at an average of \$280,000 per year. It took five years to reduce the \$1,383,000 amount to \$0, as taxes would have spiked 3 mills and the rate was already 25+, during that time the total of \$2,023,000 was utilized between 1989 and 1998 (see attachment). Combined with that was the 1994 Dragon Products valuation appeal for millions, and the Town placed \$300,000 per year in reserves to ultimately settle in 1998 for \$835,000. Therefore, a total of \$2,858,000 was utilized in ten years while the Town attempted to maintain operations and capital investments.

The Town continues to monitor the economic impact resulting from legislative policy since at least 2008 as intergovernmental fiscal relationships between the State and Municipalities continue to shift in favor of the State Budget. This is the same State Budget that required a 20% reduction in every department for 20 years to balance in 2003 without reductions in Education or DHHS. The State chose Education and State Revenue Sharing, at least for Thomaston, as the taxpayers of Thomaston received \$950,158 less in 2014-2015 than the Town received in 2007-2008, which represents approximately 3 mills in taxes. The Legislature continues not to fund State Revenue Sharing as originally perceived for years.

The Town has maintained a relatively flat mil rate even with these impacts of reduced revenue from the State, due largely to economic development. The mil rate in 2007-2008 of \$15.80 has increased to \$18.03.

The fiscal capacity of the Town to meet financial obligations remains stable. Thomaston has \$1,736,954 in assigned and unassigned fund balance as of June 30, 2015 based on the audit of which \$897,789 is unassigned fund balance, formerly known as surplus or undesignated, the remainder is assigned or reserve accounts. The Town has not borrowed a tax anticipation note for thirteen years; the last was in 2003.

**TOWN OF THOMASTON, MAINE**  
**Management's Discussion and Analysis, Continued**

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This office monitors the excise tax revenues closely, and the following are:

2007-2008 was \$376,011.  
 2008-2009 was \$353,741.  
 2009-2010 was \$351,225.  
 2010-2011 was \$356,534, which was 1.51% increase.  
 2011-2012 was \$358,731, which was 0.61% increase.  
 2012-2013 was \$363,221, which was 1.25% increase.  
 2013-2014 was \$393,664, which was 8.38% increase.  
 2014-2015 was \$419,745, which was 6.63% increase.  
 2015-2016 is \$291,835 through February, which is projecting an estimate  
 \$440,000 for 2015-2016

The heating cost and gallons used have been closely monitored. The average consumption in gallons for nine years for the Town's four facilities is as follows, with an average cost for the period of \$2.803 per gallon:

Watts Hall	6,206.38 gallons at \$17,312 average
Academy	3,475.01 gallons at \$9,762 average
Fire Dept.	4,126.87 gallons at \$11,613 average
Public Works	2,003.33 gallons at \$6,432 average

Last year's heating oil budget of \$40,500 has been reduced \$8,000 as the Town locked the price for 2016-2017 at \$1.495.

The Municipal, Education and County Budgets for 2015-2016 were a total of \$7,284,813, up \$531,614 from the current audit period of \$6,753,199. The mil rate increased for 2015-2016 from \$16.64 to \$18.03 per \$1,000 of value. This increase is due primarily to the increases for Education at 10.83% and Knox County 10.8%.

The Town is still adjusting to the reduction in State Revenue Sharing. In 2007-2008 the Town received \$441,380. For 2016-2017 the estimate is \$138,972; reduction of \$302,408 over this period, which represents approximately 3/4 mil increase. It is not logical to believe that sales taxes have stayed this low since 2007, as the Legislature increased sales tax to 5.5% and sales are up.

State Revenue Sharing:

2015-2016	\$140,939
2014-2015	143,778
2013-2014	140,000
2012-2013	229,294
2011-2012	284,954
2010-2011	264,495
2009-2010	377,027
2008-2009	450,000
2007-2008	441,380
2006-2007	413,560

The past year, beginning in July of 2015, RSU #13 was a different school system with the withdrawal of St. George. Thomaston's contribution increased \$367,084 and is proposed to increase \$188,614 in the first draft of the 2016/2017 budget, therefore, Thomaston taxpayers will have experienced a \$707,066 or 21.95% increase in three years.

**TOWN OF THOMASTON, MAINE**  
**Management's Discussion and Analysis, Continued**

<u>Year</u> <u>Budget</u>	<u>Thomaston Appropriation Without</u> <u>Education Revenue Increase From EPS</u>	<u>% Increase</u>	<u>Total RSU #13</u>
2008-2009	\$2,891,520		
2009-2010	\$3,004,355	3.9%	\$28,008,262
2010-2011	\$3,081,598	2.6%	\$25,406,758
2011-2012	\$3,115,596	1.1%	\$25,948,205
2012-2013	\$3,241,524	4 %	\$26,462,700
2013-2014	\$3,221,566	(.6%)	\$27,103,983
2014-2015	\$3,389,803	5.2%	\$27,175,985
2015-2016	\$3,756,886	10.8%	\$25,240,635
2016-2017 Draft	\$3,928,632	4.6%	\$26,220,788

In the year 2007-2008, the RSU #13 State Aid received under E.D. 279 attributable to Thomaston was \$1,850,917 and has been reduced to \$1,312,876 or \$538,041 less funding. RSU #13 communities have been impacted by reduced Education Aid. In 2007-2008, RSU #13 received \$5,668,676 in State Education Funding. The amount has been reduced to \$2,750,125 or 51.5%, a \$2,918,551 reduction in 2015-2016.

There also is a trend in State valuation reductions between 2010 and 2016 that has a direct correlation with the local education and county funding formula, as State valuation has plummeted for some communities, which, I believe, is the reduction in oceanfront properties primarily. The following outlines the changes:

<u>Town</u>	<u>Proposed 2016</u>	<u>2010</u>	<u>% Change</u>	<u>Valuation</u> <u>Change</u>
Cushing	\$295,100,000	\$277,300,000	6.42%	\$17,800,000
Owls Head	\$362,600,000	\$395,450,000	(8.31%)	(\$32,850,000)
Rockland	\$765,100,000	\$814,800,000	(6.1%)	(\$49,700,000)
S. Thomaston	\$249,500,000	\$309,400,000	(19.36%)	(\$59,900,000)
Thomaston	\$358,300,000	\$324,550,000	10.4%	\$33,750,000

It is clear communities that receive little or no E.P.S. State Funding based on high value properties are not impacted the same under these economic conditions, as the voter-approved 55% of Education mandated funding is misinterpreted. There are numerous high-valued communities that receive no or little funding from the State and never have; therefore; are not impacted the same, setting up community versus community situations when it comes to local RSU #13 budget deliberations and approval. The impact of the revaluation in 2007-2008, along with economic development growth has helped to stabilize the mil rate even with the loss in State Aid to Education and State Revenue Sharing reductions of \$838,842.

The total tax for 2015-2016 was \$7,147,928 of which \$3,479,444, or 48.7%, was taxed to twenty property owners; ten of these are in the East Thomaston Economic Tract.

**TOWN OF THOMASTON, MAINE**  
**Management's Discussion and Analysis, Continued**

A comparison of funding contributions, including cost and State Education Funding respective to each of the communities for 2013-2014 based on the total 2,083 student enrollment, not by the respective community's enrollment, was as follows:

	<u>2007-2008</u>	<u>2013-2014</u>	<u>2014-2015</u>
Cushing	\$ 242,472	\$ 105,481	\$ 143
Rockland	2,992,558	1,913,863	1,605,530
So. Thomaston	582,729	-	-
Thomaston	<u>1,850,917</u>	<u>1,198,361</u>	<u>1,312,878</u>
Total State Aid to Ed. under EPS Formula	\$ 5,668,676	\$3,217,705	\$2,918,551

**Knox County Budget**

The increase was 10.8% for Thomaston for 2016, as the state initiated sending back to tax payers the increase in the jail budget from 2008 of \$95,661. The jail budget was capped in 2008 at \$3,188,700; the State has funded increases since. How much remains is unclear; it depends on the Legislature. The County has had the privilege of increasing the other half of the net budget typical of last year.

The Knox County Budget was \$301,949 without Dispatch in 2014-2015. The Budget increased to \$322,776 for 2015-2016, and will be \$357,717 for 2016-2017. This represents a 10.80% increase.

The other unknown factor; the jail budget, was frozen at \$3,188,700 at County level since 2008 while the State approved and paid for increases to the jail budget, which allowed the other half of the county budget to increase by percentage faster as it seemed not to be recognized. In 2016, the State changed the budget process and pushed the increase of \$95,661 back to the County level.

Example: the net commitment of \$6,864,652 for 2015

Less jail frozen for 7 <sup>th</sup> year -	<u>\$3,188,700</u>
Net remainder	\$3,675,952
Net commitment of	\$7,280,812 for 2016
Less jail	- <u>\$3,284,361</u>
Net remainder	\$3,996,451

This shows the jail increase of 3% or \$95,661 and an 8.72% increase for the remainder of the County. However, for years the two numbers were combined to show an increase half of what was occurring.

**TOWN OF THOMASTON, MAINE**  
**Management's Discussion and Analysis, Continued**

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**Impact on the Mil Rate**

The impact of the revaluation in 2007-2008, along with economic development growth, has stabilized the mil rate even with the loss in State Aid to Education and State Revenue Sharing. The mil rate has maintained a stable rate for the prior eight years, from a low of \$14.95 to a high of \$16.80, however, this year it spiked to \$18.03 with an increase of \$531,614 which is primarily education.

Thomaston's mil rate:

06/07	\$	20.10
07/08		15.80
08/09		14.95
09/10		15.48
10/11		15.77
11/12		15.98
12/13		16.80
13/14		16.74
14/15		16.64
15/16		18.03

The tax commitment for 2015-2016 totaled \$7,147,928, and of this amount, \$3,479,444 was taxed to 20 property owners. This represents 48.7% of the total taxes collected.

**Dragon Products TIF**

The Town of Thomaston's major economic development tool over the past eleven years has been the benefits from the Dragon Products Tax Increment Finance District (T.I.F.).

The State of Maine Department of Economic and Community Development sheltering of the increased valuation has generated \$9,690,623 of additional revenue from 2004-2005 through the 2014-2015 commitment without considering an annual estimated \$336,063 or \$3,696,693 reduction without the shelter. The Credit Enhancement Agreement approved by the voters attempted to generate a neutral benefit to the company and the Town. The company's share was \$4,750,058 and the Town's share was \$4,940,566. Of this amount, \$978,897 was utilized in the General Fund to reduce taxes, \$1,471,773 for the T.I.F. district wastewater capitalization, the purchase of two fire apparatus and a cascade system. \$1,672,383 was utilized to capitalize the wastewater system from Buttermilk Lane to the Rockland town line. This new wastewater system has allowed for a new economic center to be established in the east side of Thomaston that is estimated to create \$100,000,000 plus in new valuation in ten years from its inception.

The Town will need to continue structured payments of the wastewater system long-term debt of \$101,583 through 2035. The Town will have two additional payments on the \$575,000 Fire Apparatus after the 2015/2016 payment of \$53,692 on the remaining \$107,487 new balance of the 2012 loan, refinanced at 1.375% to pay off the original 29-year Rural Development Loan.

The T.I.F. was approved in 2002 for twenty years therefore; it will cease in the 2021/2022 budget year, estimated at approximately \$44,000,000 with personal property depreciation which will generate \$793,000 for the General Fund annually at the current mil Rate. Recognizing the valuation increase will negatively impact Education Funding, State Revenue Sharing and increased county cost.

**TOWN OF THOMASTON, MAINE**  
**Management's Discussion and Analysis, Continued**

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**Downtown TIF**

The 2014-2015 tax commitment for the Downtown T.I.F. District had a valuation totaling \$1,280,694 at a mil rate of 16.64. It allowed for \$21,311 in new tax revenue at 70% and \$14,918 for public improvements under the voter-approved program to fund the new \$250,000 Thomaston Green Bond.

**Town Economic Development Goals**

The Town has three specific categories approved by the Board of Selectmen for goals annually:

1. Stimulate Economic Growth
2. Strengthen the Community Core
3. Strengthen Municipal Services

**Audit Findings of Significant Deficiencies**

The Town has implemented Auditor Casey Leonard's recommendations to mitigate the segregation of duties by instituting a change to the Enterprise Pollution Control Fund and combining it with the General Fund. Long-term ideally the Town will have the new position of Municipal Finance Coordinator duties changed to handling only those areas of finance that allow for further segregation, which also would allow for the time to complete the financials internally, prior to the audit.

**Requests for Information**

This financial report is designed to provide a general overview of the Town of Thomaston's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Town Manager, 170 Main Street, Thomaston, Maine 04861.

## Statement 1

**TOWN OF THOMASTON, MAINE**  
**Statement of Net Position**  
**June 30, 2015**

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 36,037	392,411	428,448
Investments	4,982,201	-	4,982,201
Receivables:			
Taxes	583,615	-	583,615
Tax liens	166,091	-	166,091
Accounts	112,881	277,820	390,701
Loans	44,367	-	44,367
Internal balances	(68,269)	68,269	-
Capital assets not being depreciated	324,800	1,387,039	1,711,839
Capital assets being depreciated, net	5,773,486	9,727,781	15,501,267
<b>Total assets</b>	<b>11,955,209</b>	<b>11,853,320</b>	<b>23,808,529</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows of resources related to pensions	107,244	-	107,244
<b>Total deferred outflows of resources</b>	<b>107,244</b>	<b>-</b>	<b>107,244</b>
<b>LIABILITIES</b>			
Accounts payable and payroll withholdings	136,570	190,657	327,227
Taxes collected in advance	15,076	-	15,076
Accrued compensated absences	117,576	-	117,576
Accrued interest	-	47,769	47,769
Noncurrent liabilities:			
Due within one year	66,900	292,112	359,012
Due in more than one year	501,768	4,450,484	4,952,252
<b>Total liabilities</b>	<b>837,890</b>	<b>4,981,022</b>	<b>5,818,912</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows of resources related to pensions	200,495	-	200,495
<b>Total deferred inflows of resources</b>	<b>200,495</b>	<b>-</b>	<b>200,495</b>
<b>NET POSITION</b>			
Net investment in capital assets	5,718,396	6,372,224	12,090,620
Restricted	3,416,323	-	3,416,323
Unrestricted	1,889,349	500,074	2,389,423
<b>Total net position</b>	<b>\$ 11,024,068</b>	<b>6,872,298</b>	<b>17,896,366</b>

*See accompanying notes to basic financial statements.*



**2015/2016 Annual Town Report, Thomaston, Maine**

Statement 2

**TOWN OF THOMASTON, MAINE  
Statement of Activities  
For the year ended June 30, 2015**

Functions/programs	Expenses	Program Revenues			Net (expense) revenue and changes in net position						
		Charges for services	Operating grants and contributions	Capital grants and contributions	Primary Government						
					Governmental activities	Business-type activities	Total				
Primary government:											
Governmental activities:											
General government	\$	517,535	261,758	-	-	(255,777)	(255,777)				
Municipal buildings		93,250	-	-	-	(93,250)	(93,250)				
Public safety		752,044	1,305	-	-	(750,739)	(750,739)				
Public works		742,196	6,197	108,333	84,931	(542,735)	(542,735)				
Health and welfare		442,724	125,798	-	-	(316,926)	(316,926)				
Education		3,389,803	-	-	-	(3,389,803)	(3,389,803)				
County assessment		373,969	-	-	-	(373,969)	(373,969)				
Recreation and leisure		90,932	-	-	-	(90,932)	(90,932)				
Local agencies		17,665	-	-	-	(17,665)	(17,665)				
Employee benefits		453,714	-	-	-	(453,714)	(453,714)				
Library		129,903	52,647	-	-	(77,256)	(77,256)				
Cemetery		54,337	13,500	-	-	(40,837)	(40,837)				
Credit enhancement - tax increment financing		588,137	-	588,137	-	-	-				
Unclassified		92,116	-	-	-	(92,116)	(92,116)				
Interest on debt		8,107	-	-	-	(8,107)	(8,107)				
Capital maintenance		142,738	-	-	56,092	(86,646)	(86,646)				
Total governmental activities		7,889,170	461,205	696,470	141,023	(6,590,472)	(6,590,472)				
Business-type activities:											
Pollution control		1,109,366	419,781	-	-	(689,585)	(689,585)				
Total business-type activities		1,109,366	419,781	-	-	(689,585)	(689,585)				
Total primary government	\$	8,998,536	880,986	696,470	141,023	(6,590,472)	(689,585)	(7,280,057)			
General revenues:											
Property taxes					\$	6,042,865	-	6,042,865			
Excise taxes						429,563	-	429,563			
Cable TV franchise fee						19,347	-	19,347			
Grants and contributions not restricted to specific programs:											
State revenue sharing						151,646	-	151,646			
Homestead exemption						60,661	-	60,661			
Other						4,811	-	4,811			
Investment income						57,766	415	58,181			
Unclassified						92,670	-	92,670			
Loss on disposal of assets						(746)	-	(746)			
Transfers						(194,072)	194,072	-			
Total general revenues, losses and transfers						6,664,511	194,487	6,858,998			
Change in net position								74,039	(495,098)	(421,059)	
Net position - beginning, restated								10,950,029	7,367,396	18,317,425	
Net position - ending								\$	11,024,068	6,872,298	17,896,366

See accompanying notes to basic financial statements.

TOWN OF THOMASTON, MAINE  
Balance Sheet  
Governmental Funds  
June 30, 2015

	General Fund	TIF Fund	Non-TIF Economic Development	Library Operating Fund	All Other Governmental Funds	Totals
<b>ASSETS</b>						
Cash and cash equivalents	\$ 21,359	-	-	2,043	12,635	36,037
Investments	3,130,040	-	-	1,021,992	830,169	4,982,201
Receivables:						
Taxes	583,615	-	-	-	-	583,615
Tax liens	166,091	-	-	-	-	166,091
Accounts	112,881	-	-	-	-	112,881
Loans	-	-	-	-	44,367	44,367
Interfund receivables	-	494,859	893,886	-	111,513	1,500,258
<b>Total assets</b>	<b>\$ 4,013,986</b>	<b>494,859</b>	<b>893,886</b>	<b>1,024,035</b>	<b>998,684</b>	<b>7,425,450</b>
<b>LIABILITIES</b>						
Accounts payable and payroll withholdings	136,491	-	-	79	-	136,570
Taxes collected in advance	15,076	-	-	-	-	15,076
Interfund payables	1,568,527	-	-	-	-	1,568,527
<b>Total liabilities</b>	<b>1,720,094</b>	<b>-</b>	<b>-</b>	<b>79</b>	<b>-</b>	<b>1,720,173</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	552,000	-	-	-	-	552,000
<b>Total deferred inflows of resources</b>	<b>552,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>552,000</b>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	66,609	303,985	370,594
Restricted	-	499,797	893,886	957,347	694,699	3,045,729
Assigned	844,103	-	-	-	-	844,103
Unassigned	897,789	(4,938)	-	-	-	892,851
<b>Total fund balances</b>	<b>1,741,892</b>	<b>494,859</b>	<b>893,886</b>	<b>1,023,956</b>	<b>998,684</b>	<b>5,153,277</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 4,013,986</b>	<b>494,859</b>	<b>893,886</b>	<b>1,024,035</b>	<b>998,684</b>	
Amounts reported for governmental activities in the statement of net position are different because:						
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.						6,098,286
Other long-term assets are not available to pay for current period expenditures and, therefore, are unavailable in the funds.						552,000
Long-term liabilities that are not due and payable in the current period and therefore are not reported in the funds:						
Accrued compensated absences						(117,576)
Net pension liability, including related deferred inflows and outflows of resources						(282,029)
Bonds payable						(379,890)
<b>Net position of governmental activities</b>					<b>\$</b>	<b>11,024,068</b>

See accompanying notes to basic financial statements.

**TOWN OF THOMASTON, MAINE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the year ended June 30, 2015**

	General Fund	TIF Fund	Non-TIF Economic Development Fund	Library Operating Fund	All Other Governmental Funds	Totals
<b>Revenues:</b>						
Taxes	\$ 6,380,045	750,089	-	-	-	7,130,134
Licenses, permits and fees	23,881	-	-	-	-	23,881
Intergovernmental	387,102	-	-	-	-	387,102
Charges for services	131,995	-	201,250	2,072	13,603	348,920
Investment income	628	334	735	32,342	23,727	57,766
Other revenues	163,831	-	2,000	44,577	22,816	233,224
<b>Total revenues</b>	<b>7,087,482</b>	<b>750,423</b>	<b>203,985</b>	<b>78,991</b>	<b>60,146</b>	<b>8,181,027</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	431,172	-	-	-	-	431,172
Municipal buildings	93,250	-	-	-	-	93,250
Public safety	622,632	-	-	-	-	622,632
Public works	487,461	-	-	-	-	487,461
Health and welfare	442,724	-	-	-	-	442,724
Education	3,389,803	-	-	-	-	3,389,803
County assessment	373,969	-	-	-	-	373,969
Recreation and leisure	83,060	-	-	-	-	83,060
Local agencies	17,665	-	-	-	-	17,665
Employee benefits	453,714	-	-	-	-	453,714
Library	-	-	-	101,035	20,559	121,594
Cemetery	-	-	-	-	54,337	54,337
Credit enhancement - tax increment financing	-	588,137	-	-	-	588,137
Unclassified	113,031	-	-	-	-	113,031
Debt service	-	52,830	-	-	-	52,830
Capital outlays	362,724	20,915	106,524	-	-	490,163
<b>Total expenditures</b>	<b>6,871,205</b>	<b>661,882</b>	<b>106,524</b>	<b>101,035</b>	<b>74,896</b>	<b>7,815,542</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>216,277</b>	<b>88,541</b>	<b>97,461</b>	<b>(22,044)</b>	<b>(14,750)</b>	<b>365,485</b>
<b>Other financing source (uses):</b>						
Transfers in	-	2,146	-	-	-	2,146
Transfers out	(50,000)	(62,383)	(81,689)	-	(2,146)	(196,218)
<b>Total other financing uses</b>	<b>(50,000)</b>	<b>(60,237)</b>	<b>(81,689)</b>	<b>-</b>	<b>(2,146)</b>	<b>(194,072)</b>
<b>Net change in fund balances</b>	<b>166,277</b>	<b>28,304</b>	<b>15,772</b>	<b>(22,044)</b>	<b>(16,896)</b>	<b>171,413</b>
<b>Fund balances, beginning of year</b>	<b>1,575,615</b>	<b>466,555</b>	<b>878,114</b>	<b>1,046,000</b>	<b>1,015,580</b>	<b>4,981,864</b>
<b>Fund balances, end of year</b>	<b>\$ 1,741,892</b>	<b>494,859</b>	<b>893,886</b>	<b>1,023,956</b>	<b>998,684</b>	<b>5,153,277</b>

*See accompanying notes to basic financial statements.*

## Statement 5

**TOWN OF THOMASTON, MAINE**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the year ended June 30, 2015**

Net change in fund balances - total governmental funds (from Statement 4)	\$	171,413
Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense (\$470,913) and loss on disposal of assets (\$746) exceeded capital outlays (\$347,425) in the current period.		
		(124,234)
Revenues in the governmental funds that are not reported in the statement of activities, this is the change in unavailable property tax revenue.		
		(23,000)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. This is the amount by which the decrease in the net pension liability with related deferred inflows and outflows (\$7,324) exceeded the increase in accrued compensated absences (\$23,102).		
		(15,778)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This represents the principal repayments.		
		65,638
<b>Change in net position of governmental activities (see Statement 2)</b>	<b>\$</b>	<b>74,039</b>

*See accompanying notes to basic financial statements.*

**TOWN OF THOMASTON, MAINE**  
**Statement of Revenues, Expenditures and Changes in Fund Balance-**  
**Budget and Actual-General Fund**  
**For the year ended June 30, 2015**

	Budget		Actual	Variance with final budget positive (negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 6,313,262	6,313,262	6,380,045	66,783
Licenses, permits and fees	22,370	22,370	23,881	1,511
Intergovernmental	318,936	318,936	387,102	68,166
Charges for services	53,750	53,750	131,995	78,245
Investment income	700	700	628	(72)
Other revenues	80,833	80,833	163,831	82,998
<b>Total revenues</b>	<b>6,789,851</b>	<b>6,789,851</b>	<b>7,087,482</b>	<b>297,631</b>
<b>Expenditures:</b>				
Current:				
General government	419,926	419,926	431,172	(11,246)
Municipal buildings	94,087	94,087	93,250	837
Public safety	616,939	616,939	622,632	(5,693)
Public works	459,910	459,910	487,461	(27,551)
Health and welfare	369,636	369,636	442,724	(73,088)
Education	3,389,803	3,389,803	3,389,803	-
Intergovernmental - county tax	373,969	373,969	373,969	-
Recreation and leisure	82,530	82,530	83,060	(530)
Local agencies	20,233	20,233	17,665	2,568
Employee benefits	459,203	459,203	453,714	5,489
Unclassified	102,272	102,272	113,031	(10,759)
Capital outlays	552,414	552,414	362,724	189,690
<b>Total expenditures</b>	<b>6,940,922</b>	<b>6,940,922</b>	<b>6,871,205</b>	<b>69,717</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(151,071)</b>	<b>(151,071)</b>	<b>216,277</b>	<b>367,348</b>
<b>Other financing sources (uses):</b>				
Transfers out	-	-	(50,000)	(50,000)
Use of fund balance	151,071	151,071	-	(151,071)
<b>Total other financing sources (uses)</b>	<b>151,071</b>	<b>151,071</b>	<b>(50,000)</b>	<b>(201,071)</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>166,277</b>	<b>166,277</b>
<b>Fund balance, beginning of year</b>			<b>1,575,615</b>	
<b>Fund balance, end of year</b>	<b>\$</b>		<b>1,741,892</b>	

*See accompanying notes to basic financial statements.*

## Statement 7

TOWN OF THOMASTON, MAINE  
Statement of Net Position  
Proprietary Fund  
June 30, 2015

Business-type Activities - Enterprise Fund		Pollution Control
<b>ASSETS</b>		
Cash and cash equivalents	\$	392,411
Accounts receivable		277,820
Interfund receivable		68,269
Total current assets		738,500
Noncurrent assets:		
Pollution control capital assets, net of accumulated depreciation		11,114,820
Net noncurrent assets		11,114,820
<b>Total assets</b>	<b>\$</b>	<b>11,853,320</b>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable		190,657
Accrued interest		47,769
Current portion of long-term debt		292,112
Total current liabilities		530,538
Long-term liabilities:		
Bonds payable		4,450,484
Total long-term liabilities		4,450,484
<b>Total liabilities</b>		<b>4,981,022</b>
<b>NET POSITION</b>		
Net investment in capital assets		6,372,224
Unrestricted		500,074
<b>Total net position</b>	<b>\$</b>	<b>6,872,298</b>

*See accompanying notes to basic financial statements.*

## Statement 8

**TOWN OF THOMASTON, MAINE**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Proprietary Fund**  
**For the year ended June 30, 2015**

<b>Business-type Activities - Enterprise Fund</b>		
		<b>Pollution Control</b>
Operating revenues:		
Charges for services	\$	410,578
Other income		9,203
Total operating revenues		419,781
Operating expenses:		
Salaries and benefits		137,198
Utilities		71,973
Administration		22,422
Maintenance		32,878
Miscellaneous		8,231
Lab operations		8,160
Transportation		3,633
Town forest		12,509
Insurance		11,490
Sewer line connections and inspection		4,881
Depreciation		593,379
Total operating expenses		906,754
Operating loss		(486,973)
Nonoperating revenues (expenses):		
Investment income		415
Sewer projects		(31,453)
Interest expense		(171,159)
Total nonoperating revenues (expenses)		(202,197)
Change in net position before transfers		(689,170)
Transfers:		
Transfer in from General Fund		50,000
Transfer in from TIF and non-TIF funds		144,072
Total transfers		194,072
Change in net position		(495,098)
Net position, beginning of year		7,367,396
Net position, end of year	\$	6,872,298

*See accompanying notes to basic financial statements.*

## Statement 9

## TOWN OF THOMASTON, MAINE

## Statement of Cash Flows

## Proprietary Fund

For the year ended June 30, 2015

Business-type Activities - Enterprise Fund	
	Pollution Control
Cash flows from operating activities:	
Receipts from customers and users	\$ 290,720
Payments to suppliers	(167,770)
Payments to employees	(137,198)
Net cash used in operating activities	(14,248)
Cash flows from investing activities:	
Investment income received	415
Net cash provided by investing activities	415
Cash flows from noncapital financing activities:	
Interfund transactions with other funds	188,746
Net cash provided by noncapital financing activities	188,746
Cash flows from capital and related financing activities:	
Sewer projects	(31,453)
Principal paid on bond maturities	(220,829)
Interest paid on bonds	(172,991)
Proceeds from short-term financing	713,702
Acquisition of capital assets	(496,384)
Net cash used in capital and related financing activities	(207,955)
Net decrease in cash	(33,042)
Cash and cash equivalents, beginning of year	425,453
<b>Cash and cash equivalents, end of year</b>	<b>\$ 392,411</b>
Reconciliation of operating loss to net cash used in operating activities:	
Operating loss	(486,973)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation	593,379
Increase in receivables	(129,061)
Decrease in payables	8,407
<b>Net cash used in operating activities</b>	<b>\$ (14,248)</b>

*See accompanying notes to basic financial statements.*



## Statement 10

TOWN OF THOMASTON, MAINE  
Statement of Fiduciary Net Position  
Fiduciary Funds  
June 30, 2015

	Private-purpose Trust Funds	Agency Funds 4th of July
<b>ASSETS</b>		
Cash and cash equivalents	\$ 175,853	34,715
Investments	716,304	-
<b>Total assets</b>	<b>892,157</b>	<b>34,715</b>
<b>LIABILITIES</b>		
Amounts held for others	-	34,715
<b>Total liabilities</b>	<b>-</b>	<b>34,715</b>
<b>NET POSITION</b>		
Held in trust for other purposes	892,157	-
<b>Total net position</b>	<b>\$ 892,157</b>	<b>-</b>

*See accompanying notes to basic financial statements.*

Statement 11

**TOWN OF THOMASTON, MAINE**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the year ended June 30, 2015**

	Private- purpose Trust Funds
Additions:	
Investment Income:	
Interest	\$ 20,334
Net investment gains	1,850
Total additions	22,184
Deductions:	
Charity	14,376
Total deductions	14,376
Change in net position	7,808
Net position, beginning of year	884,349
<b>Net position, end of year</b>	<b>\$ 892,157</b>

*See accompanying notes to basic financial statements.*

**TOWN OF THOMASTON, MAINE**  
**Notes to Basic Financial Statements**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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The Town of Thomaston, Maine is located in Knox County. It was incorporated in 1777 and operates under a Town Manager-Board of Selectmen form of government.

The financial statements of the Town of Thomaston, Maine have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town's accounting policies are described below.

**A. Reporting Entity**

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit was made by applying the criteria set forth by generally accepted accounting principles. This criterion defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, it was determined that there are no potential component units which should be included within the Town's financial statements.

**Joint Ventures**

The Town has entered into a joint venture with three other entities. This joint venture is considered to be a separate reporting entity and has not been included within the Town's financial statements. This joint venture is as follows:

Owls Head, South Thomaston, Thomaston Solid Waste Corp. - This entity operates a transfer facility for solid waste. The following communities are participants: Thomaston, Owls Head, and South Thomaston. Maine State Prison is also a participating member. The budget is prepared annually by the Owls Head, South Thomaston, Thomaston Solid Waste Corp. Manager. Costs are allocated between parties as follows:

Thomaston	44%
Owls Head	24%
South Thomaston	21%
Maine State Prison	11%

Financial information for this entity as of December 31, 2014 (latest available) and for the year then ended was reported as follows for all governmental funds:

Assets	\$ 270,872	Total revenues	\$ 607,075
<u>Liabilities</u>	<u>68,368</u>	Total expenditures	651,742
<b>Fund balance</b>	<b>\$ 202,504</b>		

TOWN OF THOMASTON, MAINE  
Notes to Basic Financial Statements, Continued

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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**B. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

However, debt service expenditures, as well as certain compensated absences and claims and judgments, are recorded only when the payment is due. Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time.

TOWN OF THOMASTON, MAINE  
Notes to Basic Financial Statements, Continued

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The Town reports the following major governmental funds:

The **General Fund** is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **TIF Fund** is a special revenue fund that accounts for property taxes dedicated under an approved credit enhancement agreement for specific uses.

The **Non-TIF Economic Development Fund** is a special revenue fund used to account for various economic development projects and initiatives.

The **Library Operating Fund** is a permanent fund that accounts for the operations of the Town's public library.

The Town reports the following major proprietary fund:

The **Pollution Control Fund** accounts for the operation of a pollution control system.

Additionally, the Town reports the following fund type:

Fiduciary funds account for assets held by the Town in a trustee capacity or as an agent on behalf of others. The Town's fiduciary funds include the following fund types:

Private-purpose trust funds are used to report the activity of bequests left for charitable payments and for scholarship awards. These assets are held by the Town in a trustee capacity, whereby the original bequest is preserved as nonexpendable and the accumulated interest earnings are available to provide for educational awards.

Agency funds account for assets held by the Town as an agent for individuals, private organizations, other governments and/or funds. The Town serves as an agent for the Fourth of July funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Town's pollution control fund and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

**TOWN OF THOMASTON, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's proprietary fund are charges to customers for sales and services; operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**D. Cash, Cash Equivalents and Investments**

Cash and cash equivalents include amounts in demand deposits as well as time deposits and certificates of deposits acquired by the Town. State statutes authorize the Town to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds and repurchase agreements. Investments are carried at fair value. For purposes of the statement of cash flows, all highly liquid investments are considered to be cash equivalents.

**E. Short-term Interfund Receivables/Payables**

During the year, loans may occur between individual funds for cash flow purposes. These receivables and payables are classified as "interfund receivables or payables" on the balance sheet.

**F. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. If material, interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the assets' estimated useful lives ranging from 5 to 50 years as follows:

<u>Assets</u>	<u>Years</u>
Buildings	40
Roads	40
Machinery and equipment	5-15
Pump stations	35-50
Sewer facility and lines	30-50
Vehicles	10-25

For all capital assets: buildings, vehicles, equipment, infrastructure and sewer related assets, the Town elects to use the depreciation approach as defined by GASB Statement No. 34 for reporting.

**TOWN OF THOMASTON, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**G. Long-term Obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or business-type activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

**H. Deferred Outflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until that time. The deferred outflows relate to the net pension liability, which includes the Town's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension liability in the subsequent year. They also include changes in proportion and differences between the Town contributions and proportionate share of contributions and differences between expected and actual experience, which are deferred and amortized over the average expected remaining service lives of active and inactive members in the plan.

**I. Deferred Inflows of Resources**

In addition to liabilities, the statement of net position and balance sheet will sometime report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The deferred inflows of resources on the balance sheet relate to unavailable revenue from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The deferred inflows of resources recognized on the statement of net position relate to the net pension liability, which include the net difference between projected and actual earnings on pension plan investments, which is deferred and amortized over a five-year period.

**J. Fund Equity**

Governmental Fund fund balance is reported in five classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which those funds can be spent. The five classifications of fund balance for the governmental funds are as follows:

- *Nonspendable* – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.
- *Restricted* – resources with constraints placed on the use of resources which are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or; b) imposed by law through constitutional provisions or enabling legislation.

**TOWN OF THOMASTON, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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- *Committed* – resources which are subject to limitations the government imposes on itself at its highest level of decision making authority, and that remain binding unless removed in the same manner.
- *Assigned* – resources that are constrained by the government's Intent to be used for a specific purpose, but are neither restricted nor committed.
- *Unassigned* – resources which have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The voters have the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments. For assigned fund balance management determines amounts to be carried forward for uncompleted projects authorized by the voters at Town Meeting for specific purposes in the General Fund at year end based on department requests.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned and unassigned resources are available for use, it is the government's policy to use committed or assigned resources first, and then unassigned resources as they are needed.

The General Fund unassigned fund balance total of \$897,789 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

**K. Interfund Transactions**

Quasi-external transactions are accounted for as revenues or expenditures/expenses. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

**L. Comparative Data**

Comparative total data for the prior period have been presented in the accompanying financial statements in order to provide an understanding of changes in the Town's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

**M. Accrued Compensated Absences**

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Upon retirement, employees shall be compensated for up to 45 days of accumulated sick time at the daily rate at the time of retirement. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. Accrued compensated absences amounted to \$117,576 at June 30, 2015 and \$94,474 at June 30, 2014. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.



**TOWN OF THOMASTON, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**N. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System Consolidated Plan for Participating Local Districts (PLD Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**O. Use of Estimates**

Preparation of the Town's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

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**STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

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**Budget**

The Town utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. This budget is established in accordance with the various laws of the State of Maine, which governs the Town's operations. The budget has been prepared consistent with the modified accrual basis of accounting.

The level of control (level at which expenditures may not exceed budget) is the Town meeting warrant article level, however, the Selectmen have been given authorization (by Town meeting vote) to move up to 10% of the unexpended balances from various line items as needed to provide for the smooth transition of Town business.

All unexpended appropriations lapse at year end unless specific approval is granted at a Town meeting to carry such amounts forward.

**Excess of Expenditures over Appropriations**

For the year ended June 30, 2015, expenditures exceeded appropriations for the following:

Selectmen	\$ 6,921	Protection and safety	\$ 10,111
Town Manager	1,761	Public works	27,551
General office	776	Ambulance	83,326
Finance	1,676	Transfer station	2,741
Administration	2,892	Recreation and leisure	530
Contingency	447	Overlay/abatements	14,328
Assessor	6,117	Ambulance billing	4,067
Watts Block	1,698		

Some of these over expenditures were offset with revenues and lapsed to fund balance.

**TOWN OF THOMASTON, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**DEPOSITS AND INVESTMENTS**

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**A. Deposits**

*Custodial Credit Risk-Town Deposits:* Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. As of June 30, 2015, the Town held deposits of \$639,016 with a bank balance of \$621,326. \$115,801 of the Town's bank balances were exposed to custodial credit risk (amounts on deposit exceeded F.D.I.C. limits per banking institution) due to the balance being uninsured and uncollateralized.

**B. Investments**

At June 30, 2015, the Town reported investments with the following maturities:

	Fair value	Less than <u>1 year</u>	<u>1-5 years</u>	<u>Over 5 years</u>
Fixed income securities	\$ 480,439	56,693	110,117	313,629
Equities/stock	1,736,528	not applicable		
Repurchase agreements	3,130,039	3,130,039	-	-
Money markets/mutual funds (1)	351,499	not applicable		
<b>Total investments</b>	<b>\$ 5,698,505</b>	<b>3,186,732</b>	<b>110,117</b>	<b>313,629</b>

(1) Mutual funds and money market funds are not considered securities and are exempt from risk disclosure noted above.

Deposits and investments have been reported as either cash and cash equivalents or investments as follows:

Reported in governmental funds	\$ 5,018,238
Reported in proprietary fund	392,411
<u>Reported in fiduciary funds</u>	<u>926,872</u>
<b>Total deposits and investments</b>	<b>\$ 6,337,521</b>
Disclosed as deposits (above)	\$ 639,016
<u>Disclosed as investments (above)</u>	<u>5,698,505</u>
<b>Total deposits and investments</b>	<b>\$ 6,337,521</b>

**TOWN OF THOMASTON, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**DEPOSITS AND INVESTMENTS, CONTINUED**

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*Interest Rate Risk:* The Town does not currently have a policy which limits the maturities of investments to certain time periods. However, it is the Town's general practice to deposit governmental and proprietary funds in short-term deposits. Excess governmental and proprietary funds on hand daily are swept by the banking institution into overnight repurchase agreements or indexed mutual funds. Only Library, Cemetery, and Charity funds are currently invested in longer term U.S. treasuries or equities (through a financial institution trust department).

*Credit Risk:* Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds. As of June 30, 2015, the majority of the Town's investments are primarily in a repurchase agreement collateralized by U.S. treasuries. The Town's investments in corporate bonds (fixed income securities) were rated by Standard & Poor's as follows:

Anglogold Ashanti Holdings	\$ 40,379	BB+
Best Buy Inc	51,855	BBB+
CBS Corp.	34,591	A
Chesapeake Energy Corp	49,500	BBB
CIT Group	34,738	BBB
Dana Holding Corp	25,625	BBB+
Dollar General Corp	33,346	A
LKQ Corp	33,381	BBB+
Leucadia National Corp	50,594	BBB
Murphy Oil Corp	42,530	A-
NuStar Logistics L.P.	40,400	BBB+
Rent a Center Inc	43,500	BBB+

*Custodial Credit Risk-Town's investments:* For investments, custodial credit risk is the risk that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Of the Town's \$3,130,039 investment in repurchase agreements, 100% was collateralized by underlying securities held by the related bank, which were not in the Town's name.

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**PROPERTY TAX**

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Property taxes for the period were committed on October 3, 2014 on the assessed value listed as of April 1, 2014 for all real and personal property located in the Town. Assessed values are periodically established by the Town's Assessor at 100% of assumed market value.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amounts raised in excess of 100% are referred to as overlay, and amounted to \$7,751 for the year ended June 30, 2015.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if the tax liens and associated costs remain unpaid.

**TOWN OF THOMASTON, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**PROPERTY TAX, CONTINUED**

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Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the period and in the first sixty days following the end of the fiscal period have been recorded as revenues. The remaining receivables have been recorded as unavailable revenues.

The following summarizes the levy:

	Year ended June 30, <u>2015</u>	Year ended June 30, <u>2014</u>
Assessed value	\$ 398,497,742	380,667,988
Tax rate (per \$1,000)	<u>16.64</u>	<u>16.74</u>
Commitment	6,631,002	6,372,382
Supplemental taxes assessed	<u>5,849</u>	<u>7,445</u>
Total levy	<u>6,636,851</u>	<u>6,379,827</u>
Less:		
Abatements (current year only)	22,079	7,504
Collections	<u>6,099,005</u>	<u>5,789,921</u>
Current taxes receivable	515,767	582,402
Taxes receivable--prior years (excluding liens)	<u>67,848</u>	<u>9,629</u>
<b>Total taxes receivable - all years</b>	<b>\$ 583,615</b>	<b>592,031</b>
Due dates	December 4, 2014 June 4, 2015	December 4, 2013 June 4, 2014
Interest rate on delinquent taxes--current period	7.00%	7.00%
Collection rate--current period	92.2%	90.9%

**TOWN OF THOMASTON, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**CAPITAL ASSETS**


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Capital asset activity for the year ended June 30, 2015 was as follows:

	Balance June 30, <u>2014</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2015</u>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 324,800	-	-	324,800
Construction in progress	47,269	-	47,269	-
Total capital assets not being depreciated	372,069	-	47,269	324,800
Capital assets, being depreciated:				
Land improvements	446,083	-	-	446,083
Buildings	187,481	930	-	188,411
Building improvements	2,054,514	239,400	3,950	2,289,964
Vehicles	1,840,718	64,651	43,678	1,861,691
Machinery and equipment	903,681	8,579	31,793	880,467
Infrastructure	6,783,728	81,134	-	6,864,862
Furniture and fixtures	74,298	-	-	74,298
Total capital assets being depreciated	12,290,503	394,694	79,421	12,605,776
Less accumulated depreciation for:				
Land improvements	210,823	9,265	-	220,088
Buildings	106,017	25,530	-	131,547
Building improvements	1,144,060	67,828	856	1,211,032
Vehicles	890,437	112,191	43,678	958,950
Machinery and equipment	620,204	52,428	34,141	638,491
Infrastructure	3,395,935	203,232	-	3,599,167
Furniture and fixtures	72,576	439	-	73,015
Total accumulated depreciation	6,440,052	470,913	78,675	6,832,290
<b>Total capital assets being depreciated, net</b>	<b>5,850,451</b>	<b>(76,219)</b>	<b>746</b>	<b>5,773,486</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 6,222,520</b>	<b>(76,219)</b>	<b>48,015</b>	<b>6,098,286</b>

Depreciation expense was charged to functions/programs of the primary government as follows:

<b>Governmental activities:</b>	
General government	\$ 78,316
Public safety	104,539
Public works	272,264
Recreation and leisure	7,485
Library	8,309
<b>Total depreciation expense – governmental activities</b>	<b>\$ 470,913</b>

**TOWN OF THOMASTON, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**CAPITAL ASSETS, CONTINUED**


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	Balance June 30, <u>2014</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2015</u>
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 713,982	-	-	713,982
Construction in progress	14,661	658,396	-	673,057
Total capital assets not being depreciated	728,643	658,396	-	1,387,039
Capital assets, being depreciated:				
Vehicles	51,509	13,925	-	65,434
Machinery and equipment	109,905	-	-	109,905
Sewer lines	5,926,611	-	-	5,926,611
Sewer treatment facility	12,049,596	-	-	12,049,596
Pump station	767,327	-	-	767,327
Total capital assets being depreciated	18,904,948	13,925	-	18,918,873
Less accumulated depreciation for:				
Vehicles	28,166	5,050	-	33,216
Machinery and equipment	80,902	4,626	-	85,528
Sewer lines	1,201,690	126,762	-	1,328,452
Sewer treatment facility	7,078,869	420,414	-	7,499,283
Pump station	208,086	36,527	-	244,613
Total accumulated depreciation	8,597,713	593,379	-	9,191,092
Total capital assets being depreciated, net	10,307,235	(579,454)	-	9,727,781
<b>Business-type activities capital assets, net</b>	<b>\$ 11,035,878</b>	<b>78,942</b>	<b>-</b>	<b>11,114,820</b>

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**SHORT-TERM FINANCING**


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During 2015, the Town of Thomaston, Maine obtained a short-term line of credit through a local financial institution for an ongoing project at its pollution control facility. The Town anticipates obtaining long-term financing in the future for this project. The line of credit had an interest rate of 1.04% and matures on August 31, 2016. The outstanding balance as of June 30, 2015, is \$713,702. Permanent financing for this project was obtained January 14, 2016 in the form of a \$1,000,000 bond with a 2.50% rate of interest. Therefore, the outstanding balance was classified as long-term on the financial statements.

TOWN OF THOMASTON, MAINE  
Notes to Basic Financial Statements, Continued

LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2015, was as follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>	<u>Due within one year</u>
<b>Governmental activities:</b>					
General obligation bonds	\$ 445,528	-	65,638	379,890	66,900
Net pension liability	331,881	-	143,103	188,778	-
Accrued compensated absences	94,474	23,102	-	117,576	-
<b>Governmental activities long-term liabilities</b>	<b>\$ 871,883</b>	<b>23,102</b>	<b>208,741</b>	<b>686,244</b>	<b>66,900</b>
<b>Business-type activities:</b>					
General obligation bonds	\$ 4,249,723	-	220,829	4,028,894	292,112
<b>Business-type activities long-term liabilities</b>	<b>\$ 4,249,723</b>	<b>-</b>	<b>220,829</b>	<b>4,028,894</b>	<b>292,112</b>

Bonds payable at June 30, 2015 are comprised of the following:

	<u>Issue date</u>	<u>Maturity date</u>	<u>Amount issued</u>	<u>Rate</u>	<u>Balance June 30, 2015</u>
<b>Governmental activities:</b>					
General obligation bond (MMBB)	5/24/12	11/1/2027	\$ 250,000	.86-1.03%	220,479
General obligation bond (MMBB)	10/25/12	11/1/17	260,000	.043-2.385%	159,411
<b>Total governmental activities</b>					<b>379,890</b>
<b>Business-type activities:</b>					
2003 GOB Sewer bond (MMBB)	4/1/03	11/1/16	305,981	1.31%	45,651
2001 Wastewater bond (MMBB)	6/25/01	4/1/21	2,528,500	2.37%	908,123
2009 Wastewater bond (Rural Dev.)	2/18/09	2/18/37	2,300,000	4.38%	2,030,000
2012 Wastewater bond	11/7/12	11/7/40	1,099,000	2.75%	1,045,120
<b>Total business-type activities</b>					<b>4,028,894</b>
<b>Total bonds payable</b>					<b>\$ 4,408,784</b>

**TOWN OF THOMASTON, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**LONG-TERM DEBT, CONTINUED**


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The annual requirements to amortize all debt outstanding as of June 30, 2015 are as follows:

<u>June 30.</u>	<u>Governmental activities</u>			<u>Business-type activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 66,900	7,692	74,592	292,112	59,011	351,123
2017	68,271	7,187	75,458	297,021	54,389	351,410
2018	69,753	6,137	75,890	279,119	49,886	329,005
2019	15,630	5,217	20,847	284,216	45,369	329,585
2020	15,919	4,907	20,826	289,449	40,731	330,180
2021-2025	85,431	18,385	103,816	837,204	153,821	991,025
2026-2030	57,986	3,760	61,746	703,790	121,504	825,294
2031-2035	-	-	-	735,862	89,430	825,292
2036-2040	-	-	-	254,987	28,998	283,985
2041	-	-	-	55,134	1,516	56,650
<b>Total</b>	<b>\$ 379,890</b>	<b>53,285</b>	<b>433,175</b>	<b>4,028,894</b>	<b>644,655</b>	<b>4,673,549</b>

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**DEBT LIMITATION**


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The Town is subject to a statutory limitation, by the State of Maine, of its general long-term debt equal to 15% of the State's valuation of the Town. At June 30, 2015, the Town was well within the statutory limit for all categories.

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**OVERLAPPING DEBT**


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In addition to the bonds payable, the Town is contingently responsible for the following overlapping debt as of June 30, 2015:

<u>Governmental Unit</u>	<u>Net debt outstanding</u>	<u>Applicable to Thomaston</u>	<u>Town of Thomaston's share of debt</u>
RSU #13	\$ 1,933,724	17.92%	346,538
Knox County	2,160,000	4.55%	98,294

The Town's proportionate share of this debt is paid through annual assessments.



**TOWN OF THOMASTON, MAINE  
Notes to Basic Financial Statements, Continued**

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**INTERFUND BALANCES AND TRANSFERS**

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As of June 30, 2015, the balances of interfund loans receivable/payable and fund transfers were as follows:

<u>Fund</u>	<u>Interfund transfers in</u>	<u>Interfund transfers out</u>	<u>Interfund receivables</u>	<u>Interfund payables</u>
General Fund	\$ -	50,000	-	1,568,527
TIF Fund	2,146	62,383	494,859	-
Non-TIF Economic Development Fund	-	81,689	893,886	-
Nonmajor Governmental Funds:				
Thomaston Green Fund	-	2,146	19,380	-
CDBG Loan Fund	-	-	92,133	-
Proprietary Fund – Pollution Control	194,072	-	68,269	-
<b>Totals</b>	<b>\$ 196,218</b>	<b>196,218</b>	<b>1,568,527</b>	<b>1,568,527</b>

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**FUND BALANCE**

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As of June 30, 2015, other fund balance components consisted of the following:

	<u>Nonspendable</u>	<u>Restricted</u>	<u>Assigned</u>
General Fund:			
Carryforward balances	\$ -	-	464,993
Reserves	-	-	379,110
TIF Fund	-	499,797*	-
Non-TIF Economic Development	-	893,886	-
Library operating fund	66,609	957,347	-
Nonmajor Governmental Funds:			
Thomaston Green Fund	-	19,380	-
CDBG Loan Fund	44,367	92,133	-
Permanent Funds	259,618	583,186	-
<b>Totals</b>	<b>\$ 370,594</b>	<b>3,045,729</b>	<b>844,103</b>

\*The TIF Fund also has an unassigned fund balance of (\$4,938).

**TOWN OF THOMASTON, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**FUND BALANCE, CONTINUED**

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Fund balances in the General Fund have been assigned for future periods as follows:

	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Assigned:		
Carryforward balances:		
Administration	\$ 158,573	126,238
Public infrastructure/maintenance	225,911	196,276
Equipment	23,754	32,329
Sam Watts portrait	755	755
Sam Watts Trust	1,901	1,901
Redevelopment	160	161
Police forfeiture	-	823
Watts Hall capital	8,661	10,494
Senior citizens reimbursement	280	280
Planning commission	1,200	1,200
Police training	7,746	5,846
Fire station heating	980	35,071
General assistance	2,922	2,923
Informed Growth	1,541	1,541
Kevin MoHolland - Rec	400	400
Heating Oil donations	250	250
Rec Dept. donations	48	48
MDT Connectivity grant	-	9
2010 EMA Workplan	18,896	15,019
July 4th	10,000	10,000
Wal-Mart Fire Dept. grant	1,015	2,000
Reserve accounts:		
Salt shed	819	819
Capital improvement	57,072	57,027
Police cruiser	2,650	13,935
Ambulance	91,889	76,816
Fire engine	51,046	26,005
Academy building	1,106	48
Sidewalk	833	832
Recreation	8,190	8,183
Drainage	7,058	7,052
Computer	53,136	61,540
Skate board park	4,596	4,592
Watts Hall voting	108	108
Backhoe	497	496
Municipal facilities	100,110	50,030
<b>Total assigned fund balance</b>	<b>\$ 844,103</b>	<b>771,837</b>

TOWN OF THOMASTON, MAINE  
Notes to Basic Financial Statements, Continued

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ECONOMIC DEPENDENCY

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Approximately one-fifth of the Town's current tax commitment was levied to Dragon Products, a cement plant with substantial amounts of real and personal property within the Town of Thomaston, Maine.

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DEFERRED COMPENSATION PLAN

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The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457, through the International City Management Association (ICMA). The plan, available to all Town employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. Assets of the plan are automatically placed in trust for the exclusive benefit of participants and their beneficiaries by ICMA.

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MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM (Maine PERS) - CONSOLIDATED RETIREMENT PENSION PLAN

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**General Information about the Pension Plan**

**Plan Description** - Employees of the Town are provided with pensions through the Maine Public Employees Retirement System Consolidated Plan for Local Participating Districts (PLD Plan), a cost-sharing multiple-employer defined benefit pension plan, administered by the Maine Public Employees Retirement System (MPERS). Benefit terms are established in Maine statute; in the case of the PLD Plan, an advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Maine State Legislature to amend the terms. MPERS issues a publicly available financial report that can be obtained at [www.mpers.com](#).

**Benefits Provided** - The PLD Plan provides defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e. eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 (65 for new members to the PLD Plan on or after July 1, 2014). The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. MPERS also provides disability and death benefits, which are established by contract under applicable statutory provisions.

**Contributions** - Employee contribution rates are defined by law or Board rule and depend on the terms of the plan under which an employee is covered. Employer contributions are determined by actuarial valuations. Employees are required to contribute 7.0% of their annual pay. The Town's contractually required contribution rate for the year ended June 30, 2015, was 7.8% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Town were \$48,825 for the year ended June 30, 2015.

**TOWN OF THOMASTON, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

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***Pension Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Related to Pensions***

At June 30, 2015, the Town reported a liability of \$188,778 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating local districts, actuarially determined. At June 30, 2014, the Town's proportion was 0.1227%.

For the year ended June 30, 2015, the Town recognized a pension gain of \$7,324. At June 30, 2015, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 23,705	-
Net difference between projected and actual earnings on pension plan investments	-	200,495
Changes in proportion and differences between Town contributions and proportionate share of contributions	34,714	-
Town contributions subsequent to the measurement date	48,825	-
<b>Total</b>	<b>\$ 107,244</b>	<b>200,495</b>

\$48,825 is reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended	
2016	\$ (30,651)
2017	(30,651)
2018	(30,651)
2019	(50,123)

**TOWN OF THOMASTON, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

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**Actuarial Assumptions** - The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.5%
Salary Increases	3.5% to 9.5% per year
Investment return	7.25% per annum, compounded annually
Cost of living benefit increases	3.12% per annum

Mortality rates were based on the RP2000 Combined Mortality Table projected forward to 2015 using Scale AA.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2005 to June 30, 2010.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2014 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
US equities	20%	2.5%
Non-US equities	20%	5.5%
Private equity	10%	7.6%
Real estate	10%	3.7%
Infrastructure	10%	4.0%
Hard assets	5%	4.8%
Fixed income	25%	0.0%
<b>Total</b>	<b>100%</b>	

**Discount Rate** - The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from participating local districts will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**TOWN OF THOMASTON, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

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**Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate -** The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1 percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Town's proportionate share of the net pension liability	\$ 588,933	\$ 188,778	\$ (145,701)

**Pension Plan Fiduciary Net Position -** Detailed information about the pension plan's fiduciary net position is available in the separately issued MPERS financial report.

**Payables to the Pension Plan -** None as of June 30, 2015.

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**RISK MANAGEMENT**

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The Town is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters for which the Town either carries commercial insurance, participates in a public entity risk pool, or is effectively self-insured. Currently, the Town participates in several public entities and self-insured risk pools sponsored by the Maine Municipal Association.

Based on the coverage provided by these pools, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2015.

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**TAX INCREMENT FINANCING DISTRICTS**

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The Town currently has two tax increment financing (TIF) districts, both of which were active during the year ended June 30, 2015. The objective of these TIF districts is to stimulate new investment in the community by financing, through various tax increment financing projects, various public improvements. Taxes derived from increased assessed valuation within the districts can be "captured" for approved uses. The Town of Thomaston, Maine accounts for all activity of the TIF districts, including captured taxes and expenditures for approved purposes, in a Special Revenue Fund. Expenditures in any given year may exceed captured values in that year as a result of balances available in TIF accounts from prior periods.

The following is a brief description of each:

**#1 Dragon Products Company Development District -** This TIF was established in 2004. The tax increment "captured" will be used for fire safety and sewer improvement projects. During the year ended June 30, 2015, \$735,172 has been captured under this agreement, \$588,137 has been expended under a Credit Enhancement Agreement, and \$52,830 had been expended by the Town. Cumulative fund balance of this TIF at June 30, 2015 was \$499,797.

**TOWN OF THOMASTON, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**TAX INCREMENT FINANCING DISTRICTS, CONTINUED**

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*#2 Thomaston Green Downtown Revitalization Municipal Development District* – This TIF was established March 31, 2009. The tax increment “captured” will be used for the activities approved in the development program. During the year ended June 30, 2015, \$14,917 was captured under this agreement and \$20,915 was expended. Cumulative fund deficit at June 30, 2015 was (\$4,938).

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**NET INVESTMENT IN CAPITAL ASSETS**

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Net position represent the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds and capital leases payable and adding back any unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Town’s net investment in capital assets was calculated as follows at June 30, 2015:

	Governmental Activities	Business-type Activities
Capital assets	\$ 12,930,576	20,305,912
Accumulated depreciation	(6,832,290)	(9,191,092)
Short term financing	-	(713,702)
Bonds payable	(379,890)	(4,028,894)
<b>Total investment in capital assets</b>	<b>\$ 5,718,396</b>	<b>6,372,224</b>

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**NEW PRONOUNCEMENTS AND RESTATEMENT OF NET POSITION**

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For the fiscal year ended June 30, 2015, the Town has elected to implement Statement No. 68 of the Governmental Accounting Standards Board – *Accounting and Financial Reporting for Pensions*, an amendment of GASB Statement No. 27. As a result of implementing GASB Statement No. 68, the Town has restated beginning net position in the government-wide statement of net position to account for the addition of the Town’s proportionate share of the net pension liability of \$331,881 and deferred outflows for the Town’s contributions subsequent to the measurement date of \$42,528, which effectively decreased the Town’s net position as of July 1, 2014 by \$289,353.

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**SUBSEQUENT EVENT**

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On January 14, 2016, the Town issued a \$1,000,000 bond to permanently finance the short-term financing related to sewer system improvements. This bond carries an interest rate of 2.50% and has a term of 28 years.

TOWN OF THOMASTON, MAINE  
Required Supplementary Information

Schedule of Town's Proportionate Share of the Net Pension Liability  
Maine Public Employees Retirement System Consolidated Plan

Last 10 Fiscal Years\*\*

	<u>2015*</u>
Town's proportion of the net pension liability	0.1227%
Town's proportionate share of the net pension liability	\$188,778
Town's covered-employee payroll	613,955
Town's proportion share of the net pension liability as a percentage of its covered-employee payroll	30.75%
Plan fiduciary net position as a percentage of of the total pension liability	94.10%

\* The amounts presented for each fiscal year were determined as of the prior fiscal year.

\*\* Only one year of information available.



TOWN OF THOMASTON, MAINE  
Required Supplementary Information, Continued

Schedule of Town Contributions  
Maine Public Employees Retirement System Consolidated Plan

Last 10 Fiscal Years\*

	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 48,825	42,528
Contributions in relation to the contractually required contribution	(48,825)	(42,528)
<b><u>Contribution deficiency (excess)</u></b>	<b><u>\$ -</u></b>	<b><u>-</u></b>
Town's covered-employee payroll	\$613,955	610,952
Contributions as a percentage of covered- Employee payroll	7.80%	6.50%

\* Only two years of information available.

Exhibit A-1

**TOWN OF THOMASTON, MAINE**  
**General Fund**  
**Comparative Balance Sheets**  
**June 30, 2015 and 2014**

	2015	2014
<b>ASSETS</b>		
Cash and cash equivalents	\$ 21,359	23,453
Investments	3,130,040	2,832,671
Receivables:		
Taxes	583,615	592,031
Tax liens	166,091	164,712
Accounts	112,881	118,693
<b>Total assets</b>	<b>\$ 4,013,986</b>	<b>3,731,560</b>
<b>LIABILITIES</b>		
Accounts payable and accrued expenses	136,491	68,912
Taxes collected in advance	15,076	15,093
Interfund payables	1,568,527	1,496,940
<b>Total liabilities</b>	<b>1,720,094</b>	<b>1,580,945</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue - property taxes	552,000	575,000
<b>Total deferred inflows of resources</b>	<b>552,000</b>	<b>575,000</b>
<b>FUND BALANCES</b>		
Assigned	844,103	771,837
Unassigned	897,789	803,778
<b>Total fund balances</b>	<b>1,741,892</b>	<b>1,575,615</b>
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b>\$ 4,013,986</b>	<b>3,731,560</b>

TOWN OF THOMASTON, MAINE General Fund Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual For the year ended June 30, 2015 (with comparative actual amounts for 2014)				
	2015			2014
	Revised Budget	Actual	Variance positive (negative)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 5,886,762	5,880,913	(5,849)	5,561,519
Change in unavailable taxes	-	23,000	23,000	(55,000)
Supplementals	-	5,849	5,849	7,445
Interest and costs on taxes	41,000	40,720	(280)	44,331
Excise:				
Motor vehicle	381,500	425,882	44,382	400,408
Recreation	4,000	3,681	(319)	3,887
Total taxes	6,313,262	6,380,045	66,783	5,962,590
Licenses, permits and fees	22,370	23,881	1,511	28,690
Intergovernmental:				
State revenue sharing	143,778	151,646	7,868	158,163
Homestead exemption	60,230	60,661	431	46,557
Local road assistance	26,184	24,436	(1,748)	26,640
General assistance reimbursement	10,000	4,811	(5,189)	12,009
Gas tax refund	6,200	3,254	(2,946)	3,589
Veteran's exemption	3,000	3,058	58	3,454
Snowmobile reimbursement	250	318	68	291
Tree growth	1,500	2,166	666	2,403
PERC performance credit	35,000	47,838	12,838	50,100
CDBG Grant - Façade	-	56,092	56,092	141,622
BTFE reimbursements	32,794	32,822	28	33,053
Total intergovernmental	318,936	387,102	68,166	477,881
Charges for services:				
Stump dump fees	9,500	6,197	(3,303)	5,899
Ambulance	44,250	125,798	81,548	136,694
Total charges for services	53,750	131,995	78,245	142,593
Investment income:				
Interest earned - reserve accounts	-	339	339	220
Other interest income, net	700	289	(411)	268
Total investment income	700	628	(72)	488
Other revenues:				
Rental income	31,600	37,932	6,332	34,079
Utility reimbursement-tenants	5,000	5,895	895	6,441
Cable television franchise fee	19,500	19,347	(153)	19,517
Tower lease	15,180	23,613	8,433	24,380
Wal-Mart Grant	-	-	-	2,000
Samuel Watts Fund	-	3,010	3,010	2,890
Reimbursement - Pollution Control - Public Works	-	60,495	60,495	59,020
Reimbursement - Insurance	-	3,449	3,449	29,768
Reimbursement - Knox County Sheriff	-	-	-	24,000
MMA workers comp refund	-	3,191	3,191	2,716
FEMA Grant	-	-	-	5,219
Friends of the Library donation	-	-	-	50,000
Miscellaneous	9,553	6,899	(2,654)	28,203
Total other revenues	80,833	163,831	82,998	288,233
Total revenues	6,789,851	7,087,482	297,631	6,900,475

**TOWN OF THOMASTON, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual, Continued**

	2015			2014 Actual
	Revised Budget	Actual	Variance positive (negative)	
Expenditures:				
Current:				
General government:				
Selectmen	\$ 29,497	36,418	(6,921)	26,715
Town Manager	133,342	135,103	(1,761)	130,991
Clerk's office	43,410	37,245	6,165	39,010
General office	30,000	30,776	(776)	27,306
Finance	53,581	55,257	(1,676)	54,333
Administration	17,430	20,322	(2,892)	16,414
Contingency	750	1,197	(447)	755
Computer	18,500	16,611	1,889	16,567
Code enforcement	45,944	44,854	1,090	44,092
Assessor	47,272	53,389	(6,117)	38,038
Planning Board	200	-	200	-
Total general government	419,926	431,172	(11,246)	394,221
Municipal buildings:				
Watts Block	52,762	54,460	(1,698)	68,895
Academy buildings	41,325	38,790	2,535	33,704
Total municipal buildings	94,087	93,250	837	102,599
Public safety:				
Fire department	106,022	104,771	1,251	104,871
Police department	312,678	309,511	3,167	339,967
Protection and safety	198,239	208,350	(10,111)	196,941
Total public safety	616,939	622,632	(5,693)	641,779
Public works	459,910	487,461	(27,551)	455,434
Health and welfare:				
Ambulance	111,589	194,915	(83,326)	183,432
Transfer station	234,047	236,788	(2,741)	224,052
General assistance	24,000	11,021	12,979	14,262
Total health and welfare	369,636	442,724	(73,088)	421,746
Education - RSU No. 13	3,389,803	3,389,803	-	3,221,566
Intergovernmental - county tax	373,969	373,969	-	367,738
Recreation and leisure	82,530	83,060	(530)	64,816
Local agencies	20,233	17,665	2,568	16,573
Employee benefits	459,203	453,714	5,489	434,929
Unclassified:				
Overlay/abatements	7,751	22,079	(14,328)	7,504
Insurances	48,100	42,496	5,604	41,801
Public restrooms	1,800	1,737	63	1,379
Ambulance billing	-	4,067	(4,067)	6,943
Computer	1,425	-	1,425	448
Memberships	4,500	4,456	44	4,406
Regional Planning Commission	600	600	-	600
Maine Service Coalition	500	500	-	-
Fourth of July	10,000	10,000	-	10,000
Flags	500	-	500	-
Public library	27,096	27,096	-	27,096
Total unclassified	102,272	113,031	(10,759)	100,177

Exhibit A-2, Cont.

**TOWN OF THOMASTON, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual, Continued**

	2015			2014 Actual
	Revised Budget	Actual	Variance positive (negative)	
Expenditures, continued:				
Capital outlays:				
Paving projects	\$ 90,000	81,134	8,866	81,000
Police cruisers (2)	28,000	24,290	3,710	-
Police radio transmission	-	-	-	3,800
Watts Hall brick repointing	75,000	40,000	35,000	17,983
Sidewalk replacement	30,000	3,344	26,656	7,931
Computers	-	18,460	(18,460)	4,959
Cemetery	19,000	19,000	-	19,000
Protective clothing	7,000	7,000	-	7,000
2010 EMA work plan	4,043	705	3,338	380
Shellfish management	3,000	3,000	-	3,000
Fire equipment (SCBA)	2,400	2,262	138	-
Fire equipment	-	653	(653)	2,277
CDBG - Streetscape Phase II	73,900	56,092	17,808	129,274
Dump truck reserve	48,000	30,300	17,700	-
Academy central air system/roof repairs	-	12,951	(12,951)	105,563
CDBG match	-	-	-	12,500
Expended from assigned fund balance amounts:				
Administration	-	5,427	(5,427)	43,589
Equipment	-	8,575	(8,575)	-
Fire station heating system	35,071	34,091	980	-
Fire department grant	-	985	(985)	-
EMA workplan	-	(539)	539	1,508
Police forfeiture	-	823	(823)	-
Watts Hall rental	-	2,333	(2,333)	-
Maine service center coalition	-	500	(500)	-
Police Connectivity grant	-	10	(10)	1,441
Public Infrastructure	-	10,061	(10,061)	13,090
Police training	-	1,267	(1,267)	149
Raised to increase reserves (assigned fund balances):				
Academy building	14,000	-	14,000	-
Ambulance	15,000	-	15,000	-
Dump truck	10,000	-	10,000	-
Computers	10,000	-	10,000	-
Police cruiser	13,000	-	13,000	-
Municipal facilities	50,000	-	50,000	-
Fire apparatus	25,000	-	25,000	-
Total capital outlays	552,414	362,724	189,690	454,444
Total expenditures	6,940,922	6,871,205	69,717	6,676,022
Excess (deficiency) of revenues over (under) expenditures	(151,071)	216,277	367,348	224,453

Exhibit A-2, Cont.

TOWN OF THOMASTON, MAINE  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual, Continued

	2015		Variance positive (negative)	2014 Actual
	Revised Budget	Actual		
Other financing sources (uses):				
Transfers out - pollution control	\$ -	(50,000)	(50,000)	(50,000)
Use of fund balance	151,071	-	(151,071)	-
Total other financing sources (uses)	151,071	(50,000)	(201,071)	(50,000)
Net change in fund balances	-	166,277	166,277	174,453
Fund balance, beginning		1,575,615		1,401,162
Fund balance, ending	\$	1,741,892		1,575,615

**TOWN OF THOMASTON, MAINE**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2015**

	June 30, 2015 Nonmajor Special Revenue Fund		Nonmajor Permanent Funds		
	Thomaston Green Fund	CDRG Loan Fund	Library Book Fund	Cemetery Fund	Totals
ASSETS					
Cash and cash equivalents	\$ -	-	1,089	11,546	12,635
Investments	-	-	360,884	469,285	830,169
Loans receivable	-	44,367	-	-	44,367
Interfund receivables	19,380	92,133	-	-	111,513
Total assets	\$ 19,380	136,500	361,973	480,831	998,684
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	-	-	-	-	-
Total liabilities	-	-	-	-	-
Fund balances:					
Nonspendable, principal	-	-	97,172	162,446	259,618
Nonspendable, non-current receivables	-	44,367	-	-	44,367
Restricted	19,380	92,133	264,801	318,385	694,699
Total fund balances	19,380	136,500	361,973	480,831	998,684
Total liabilities and fund balances	\$ 19,380	136,500	361,973	480,831	998,684

TOWN OF THOMASTON, MAINE  
Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the year ended June 30, 2015

	Nonmajor Special Revenue Fund		Nonmajor Permanent Funds		
	Thomaston Green Fund	CDBG Loan Fund	Library Book Fund	Cemetery Fund	Total
Revenues:					
Charges for services	\$ -	-	103	13,500	13,603
Investment income:					
Interest	15	-	11,349	12,363	23,727
Other revenues	-	-	1,490	21,326	22,816
Total revenues	15	-	12,942	47,189	60,146
Expenditures:					
Current:					
Library	-	-	20,559	-	20,559
Cemetery	-	-	-	54,337	54,337
Total expenditures	-	-	20,559	54,337	74,896
Other financing uses:					
Transfer to other funds	(2,146)	-	-	-	(2,146)
Total other financing uses	(2,146)	-	-	-	(2,146)
Net change in fund balances	(2,131)	-	(7,617)	(7,148)	(16,896)
Fund balances, beginning of year	21,511	136,500	369,590	487,979	1,015,580
Fund balances, end of year	\$ 19,380	136,500	361,973	480,831	998,684



**TOWN OF THOMASTON, MAINE**  
**Private-purpose Trust Funds**  
**Combining Statement of Changes in Fiduciary Net Position**  
**For the year ended June 30, 2015**

	Dietz Scholarship Fund	Charity Fund	Total
Additions:			
Investment income:			
Interest	\$ 98	20,236	20,334
Net investment gains	-	1,850	1,850
Total additions	98	22,086	22,184
Deductions			
Charity	-	14,376	14,376
Total deductions	-	14,376	14,376
Change in net position	98	7,710	7,808
Net position, beginning of year	65,527	818,822	884,349
Net position, end of year	\$ 65,625	826,532	892,157

Exhibit D-1

**TOWN OF THOMASTON, MAINE**  
**Agency Funds**  
**Schedule of Changes in Assets**  
**For the year ended June 30, 2015**

	<b>4th of July</b>
Assets, June 30, 2014	\$ 33,587
Additions:	
Contributions	10,000
Interest and gains	2,446
Total asset additions	12,446
Deductions:	
Fireworks	11,318
Total asset deductions	11,318
<b>Assets, June 30, 2015</b>	<b>\$ 34,715</b>

**THOMASTON TRUST FUNDS**  
**ENDING BALANCES 6/30/15**

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**CEMETERY FUNDS**

Operating Fund – Checking	\$ 5,511.04
Helen McBride Flower Fund	471.76
Addie Guild Stone Cleaning	824.62
Leighton CD	4,739.54
Thomaston Cemetery/Leighton fund – Market Value	\$469,284.30
<b>TOTAL CEMETERY FUNDS</b>	<b>\$480,831.26</b>

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**DIETZ SCHOLARSHIP**

Dietz Savings	798.17
Dietz CD	\$ 64,827.07
<b>TOTAL DIETZ SCHOLARSHIP FUND</b>	<b>\$ 65,625.24</b>

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**CHARITY FUNDS**

Lions Club	1,936.12
Charitable CD	108,290.41
Watts Fund	
Mary E. Campbell	
E.P. George Hospital Fund	
Cassandra A. Washburn	
Mary Watts Fund	
Samuel Watts – Checking	\$ 506.31
* Maine Community Foundation	\$ 85,980.70
Thomaston Charity Fund – Market Value	\$ 291,502.62
Charitable Fund – Market Value	\$ 424,801.66
<b>TOTAL CHARITY FUNDS</b>	<b>\$ 913,017.82</b>

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**THOMASTON PUBLIC LIBRARY TRUST FUNDS**

Petty Cash	\$ 150.00
Operating Fund – Checking	\$ 1,893.20
Book Fund – Checking	\$ 1,088.00
Public Library Book Fund – Market Value	\$ 360,884.31
<i>Library Agency Fund – Market Value</i>	<i>\$ 1,021,992.48</i>
<b>TOTAL LIBRARY FUNDS</b>	<b>\$ 1,386,007.99</b>

*2015/2016 Annual Town Report, Thomaston, Maine*

TOTAL THOMASTON TRUST FUNDS	\$ 2,845,482.31
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ECONOMIC DEVELOPMENT FUND	\$ 893,886.32
<u>TIF</u>	<u>\$ 494,859.19</u>
	\$ 1,388,745.51

\* These Funds are held independently by Maine Community Foundation

# ***TOWN MEETING***



**Citizen's Guide to Town Meeting  
Town Meeting Procedures  
Warrant 2016 / 2017**

## LOCAL GOVERNMENT *begins with*

A Citizen's Guide to Town Meeting - Ten questions you've always wanted to ask.

When was the last time you attended Town Meeting? When was the last time you stayed for the whole meeting? When was the last time you asked a question during the meeting? Proposed an amendment to an article? Asked the selectmen to include an article in the warrant?

This guide to Town Meeting is offered to those who have never attended before and do not know what the word "article" means. It is also meant to help voters who have attended but were reluctant to ask a question for fear of sounding "silly." Either way, the idea is for voters to attend, participate and understand Town Meetings in Maine, which represent a fundamental and important part of governance. Local government really does begin with you.

### WHAT HAPPENS AT TOWN MEETING?

Town Meeting serves many of the same functions as the Legislature in Augusta and the Congress in Washington, passing laws and adopting budgets. But Town Meeting is more than just the "legislature;" it is also the "electorate," electing the selectmen and other town officials. In fact, under state law, the only thing required of the annual town meeting is the election of the municipal officials.

Elections may occur in two ways. The traditional way is to nominate officials from the floor of the meeting and to vote by a show of hands or by writing names on a paper ballot. A more recent way (1890) is to require candidates to declare their candidacies prior to the Town Meeting by taking out nomination papers. Voting is then done by secret ballot in the privacy of a voting booth.

Unlike the state Legislature and Congress, Town Meeting is not a representative body. It's just what it says it is: a meeting in which participation is the right and responsibility of every voter. Some say Town Meeting is the "purest form of democracy" because citizens, not their representatives, participate directly in the making of laws and the raising and spending of their taxes.

Since colonial times, the Town Meeting has been a staple of local government in New England. Today, in Maine, most towns still operate under the Town Meeting form of government.

## WHY SHOULD I PARTICIPATE IN TOWN MEETING?

The best and perhaps most colorful answer to this question appeared in the Biddeford Journal Tribune in March 1994:

"If you ask why town meetings are so poorly attended, people will tell you they go if there's something exciting on the warrant. They've been watching too much television. When it comes to doing your civic duty (which is the key to accountability in self-government) there's no room for channel surfing. On town meeting day, town meeting is the only show in town.

"Or they'll say town meeting is held at the wrong time, or that there are too many issues decided by secret ballot, or that the selectmen do what they want no matter what people say. Well, the way to get things changed (including town meeting scheduling and secret ballot votes) is to attend town meeting and put up a fuss. And it's no wonder the selectmen and other officials take control of municipal affairs. Somebody has to....

"The purest form of democracy is participatory democracy, in which you put your butt in the chair at the meeting house or the high school gym and you have your say and you cast your vote on every last blessed item on the warrant... You might slip out for a coffee but you don't slip out for the whole day. If you do, you're part of the problem and somebody else is going to solve it..."

## DO I HAVE TO KNOW PARLIAMENTARY PROCEDURE TO PARTICIPATE?

No. That's why you elect a moderator at the opening of the meeting. The moderator is familiar with parliamentary procedure and is there to keep the meeting moving forward properly until all of the "articles" or items of business have been acted upon. Voters may not talk without being recognized by the moderator. You should direct all of your questions to the moderator. If an item of business is not on the "warrant," the name given to the list of articles, Town Meeting cannot act on it.

To approve an article: It is customary for the moderator to read the article aloud and ask if someone will make a motion on the article; usually someone will respond by saying "I move the article;" the moderator then asks, "Is there is a second?" Someone will usually respond, "I second the motion."

This formality sets the stage for the discussion that follows. The moderator then rereads the motion and calls for a vote. It is best not to make a negative motion because people get confused when a "yes" vote means "no." The best approach, if you oppose an article, is to move the article and vote against it.

To amend an article: Sometimes, during the discussion, someone will propose a change. For example, in a so-called “open-ended” money article, they may want to increase or decrease the amount of money recommended by the budget committee or selectmen. The amendment must be seconded; there must also be an opportunity to discuss the amendment before voting on it. If the amendment passes, then the motion, as amended, is voted on. If the amendment does not pass, and there are no further amendments, then the original motion is voted upon.

It should be noted that amendments to so-called “capped” money articles – articles in which the amount of money is contained in the actual wording of the article – are limited: The amount may only be decreased. Also, ordinances may not be amended from the floor; the vote on an ordinance must be up or down with no amendment.

Also, over the years Town Meeting moderators and Town Meeting practices themselves may have evolved in ways that are slightly different from what happens in the town next door. That is to be expected with a practice that has been around for more than 200 years! And, that makes it easier for you to ask questions about protocol during Town Meetings that you attend. Many people do so by raising their hands, saying “point of order” and then asking a polite procedural question of the moderator.

#### WILL I SEEM SILLY IF I ASK QUESTIONS?

No. Most articles in the warrant are less than brief and are written to comply with legal requirements. Which is to say, many articles are not self-explanatory. That’s why some towns include a reader-friendly “explanation” along with the article. But even if your town does this, if you want or need more information before you vote, you have a duty to ask for it. Voting for something you do not understand is worse than not voting at all. Most likely your neighbor has the same questions you do. Once you break the ice with your question, others will feel more comfortable asking their questions. Some of the commonly asked questions are:

- ►How much did we spend last year on this? How does this compare with last year and can you explain the difference? ►Can we set up a committee to study this? I don’t think the town has enough information to vote on this article.
- ►Should we establish a reserve account and build for this instead of borrowing money or raising taxes this year?
- ►Are we taking too much from surplus? How much will this leave us with in surplus?
- ►Is this ordinance really necessary? What’s really the problem?
- ►Why is work being done on the “\_\_\_\_\_ Road” this year?

Some tips for asking questions: Keep your questions short and to the point. Ask one question at a time. Direct your questions to the moderator. Don’t interrupt the person who is trying to answer your question. Don’t get personal.

#### SUPPOSE I DON’T WANT PEOPLE TO KNOW MY VOTE?

There are several methods of voting used at town meeting:



- Voice Vote (yeas and nays)
- Show of Hands (when a voice vote is questioned)
- Standing Vote (if the show of hands is indecisive)
- Division of the House (the most decisive of the first four methods; the moderator asks those voting in the affirmative to move to one side of the room and those voting in the negative to move to the other)

Some people say it makes them uncomfortable when they are asked to raise their hands to vote at town meeting; they don't want their neighbors to know how they are voting on certain issues. If that is the case, there is a fifth method of voting that takes care of that:

Written ballot (not to be confused with statutory secret ballots that must be prepared ahead of time and are used when voting is done at the polls.) By law, the moderator, selectmen, and school board members must be elected by written ballot. However, any voter can move that any other article be voted on by written ballot, at any time before the article is voted upon. The motion must be seconded, and no discussion is allowed before voting on the motion to vote by written ballot. Some argue that it takes too much time to vote by written ballot.

#### SUPPOSE I DON'T WANT TO VOTE ON A PARTICULAR ARTICLE?

There is nothing in the law that requires you to vote, and you should know that. Your non-vote is not considered a negative vote. But you should be clear why you are not voting.

- ▶Is it because you think you are the only one to vote as you will and you don't want to call attention to yourself? Call for a written ballot.
- ▶Is it because you aren't sure how you want to vote because you haven't got enough information? Ask questions.
- ▶Is it because you think the real issue hasn't been addressed? You can say so.

While the decision to vote is yours alone to make, remember democracy is about having and respecting differences of opinion. It is also about asking questions. It is about casting an informed vote. It is also about becoming part of the solution.

The law, however, is quite clear when it comes to "absentee" voting. There is no absentee voting during a traditional open town meeting. It is only permissible when an item is being considered by secret ballot referendum.

#### HOW CAN I PREPARE FOR TOWN MEETING?

Most towns publish the warrant in their annual report. Get a copy before the meeting and read it. If you have questions, you may wish to ask them of the manager or selectmen before the meeting. But some of the answers may be found in that section of the annual report that indicates in detail the various spending accounts and how much was spent in the previous year; compare it with what is being requested this year. Also check as to how much money is in the so-called surplus or undesignated funds account.

## ASIDE FROM RUNNING FOR OFFICE, HOW CAN I GET MORE INVOLVED?

There are at least two ways:

Become a member of the budget committee. These committees are granted special and early access to the proposed budget. Their roles, with a few exceptions, are advisory. Your town may or may not have a budget committee; there is no law requiring it to have one. However, towns that do say they serve as a “piece of Town Meeting” or that they serve as a “pre-Town Meeting.” If an item is not acceptable to the budget committee, it often will not be acceptable to the voters. Ideal committees are critical, not adversarial. Above all, they should not be rubber stamps. Some argue that budget committees where everything is thrashed out in advance make for bland town meetings; they argue that town meeting is the “ultimate form of budget committee.” Members are either elected or appointed to the committee. Seeking appointment to your town’s Planning Board or Board of Appeals is another way to get involved.

Propose an article for the warrant. If you feel there is something you would like Town Meeting to consider, such as the creation of a budget committee or the hiring of an administrative assistant, you can approach the selectmen with your idea and ask them to put it on the warrant. They may agree to do so or they may ask you to indicate support for the idea by circulating a petition to have the particular (stated) article in the warrant. According to state law, the petition must be signed by a number of voters of the town equal to at least 10 percent of the number of votes cast for governor in the last election. The selectmen are not required to put it on the warrant if the article seeks something that is beyond the legal powers of the town.

## WHAT DO THE FOLLOWING WORDS MEAN?

**Amendment.** This is technically a secondary motion and must be acted on before the main motion is voted upon. It must be seconded and allowed for discussion before it is voted upon.

**Annual meeting.** This is the meeting at which municipal officers and other officials are elected. No law requires that the annual municipal budget be voted on at this meeting, although many towns do so. A “special” town meeting is any other meeting called by the selectmen.

**Annual report.** The annual report must be available at least three days before the annual meeting or the annual budget (business) meeting. It must contain the following: a record of all financial transactions during the past fiscal year, a statement of assets

and liabilities, including a list of all delinquent taxpayers and the amount due from each, and portions of the audit.

**Audit.** An examination of the financial statements of a municipality by a public accountant to see if they fairly reflect the financial conditions of the municipality. State law requires that audits be conducted annually.

**"Capped" money article vs. open-ended money articles.** This is an article in the warrant which states an amount to be raised ("To see if the Town will vote to raise and appropriate the sum of \$10,000."). Capped articles can only be reduced by amendment. They cannot be increased like open-ended articles ("To see what sum the town will vote to raise and appropriate.").

**Excise tax.** There is a motor vehicle excise tax and a watercraft excise tax. They are for the privilege of operating the equipment on public ways and waters.

**Home rule.** It is the constitutionally guaranteed right of towns and cities to adopt and amend their charters, choose their forms of government and adopt laws that are not already covered by state law or which state law does not prohibit municipalities from adopting. Home rule is intended to ensure local control.

**Mandates.** These are federal or state laws that require local governments to undertake specific actions or provide specific services. For instance, the requirement that municipalities build salt-sand storage sheds is a mandate that must be paid for with local funds as well as state funds. In 1990, Maine passed a law to require state funding of future mandates.

**Ordinance.** A law or a regulation enacted by a municipal government, usually targeting a specific subject, as in a dog-control ordinance, a parking ordinance or a zoning ordinance. Most ordinances (less than 10 pages) must be posted in a public place at least seven days before Town Meeting. No ordinance may be amended on the floor of Town Meeting; it may only be voted up or down.

**Overdraft.** To be avoided if possible. It's when the audit indicates that the amount spent on an item turns out to be greater than that approved by Town Meeting. It is indicated by a parentheses ( ) around the amount.

**Revenues and expenditures.** Revenue is a fancy word for incoming monies. Most of the money spent by town meeting comes from property taxes; other monies come from excise taxes on vehicles, and from the state in the form of revenue sharing and road assistance. "Expenditure" is a fancy word for outgoing money or on what the money is spent; most of the money is spent on schools, roads and solid waste disposal.

**Surplus.** Also known as "undesignated" or "un-appropriated fund balance." It often results from not spending monies that were approved; it also results from getting more revenues than expected. There can be a tendency to "raid surplus" instead of raising taxes. But surplus is not a savings account; it is an "operating cushion" to be used only in times of emergency, say some. The rule of thumb is to make sure surplus contains at least 8 percent of the total operating budget for the town or an amount equal to one

month's operating expenses. The optimum is 10 percent. If you do dip into it one year, make sure you build it up again the next year. Only the Town Meeting can authorize the spending of surplus.

Secret ballot. The clerk prepares this for use at the polling place in secret (Australian) ballot elections, which can be for referendum questions (issues) as well as for candidates. Open town meeting towns become secret ballot towns by a Town Meeting vote to adopt secret ballot voting at least 90 days before the annual meeting. There are several towns in Maine that act on their entire warrant by secret ballot; many others use secret balloting for large ticket items, like bond issues.

Tax anticipation note (TAN). Often referred to as "hired money," it is money borrowed from a bank to run the town while waiting for taxes to be collected. Towns that collect taxes only once a year are the greatest users of this; towns that have two tax collections a year and therefore an earlier flow of cash into the town coffers usually do not have to rely on hired money. No Town Meeting vote is required in order to authorize the selectmen to take out a TAN.

Tax rate. The tax rate determines how much you pay in property taxes. It is stated in "so many dollars per thousand dollars of valuation." For example, in a town with a tax rate of \$14 per thousand dollars, the owner of a house valued at \$100,000 would pay \$1,400 ( $\$14 \times 100$ ) in taxes.

To raise. A vote to raise a sum of money is a vote to get the money through municipal taxation of real and personal property. Typically, the motion is "to raise and appropriate" the money for some stated purpose identified in the article.

To see what sum. An article that asks "to see what sum" is said to be an open-ended article and signals the need for someone to make a motion to set an amount for the discussion. Often the selectmen and the budget committee recommend on the warrant the amount that they think is in the best interest of the town.

Warrant. The written notice, signed by at least a majority of the selectmen, which calls a town meeting and lists all the articles or items of business which will be voted on at the meeting. It must be posted in at least one public and conspicuous place in the town at least seven days before the town meeting.

## WHAT ARE THE DIFFERENT FORMS OF TOWN MEETING GOVERNMENT?

### Town Meeting-Selectmen

This is the most common form. This form of government relies on a board of selectmen to function as the executive arm administering, enforcing and carrying out the decisions made by the town meeting. Some towns find that a part-time board of selectmen is not enough and that a full-time manager is too much, so they hire an administrative assistant to the selectmen.

### Town Meeting-Selectmen-Manager

This is the second most common form of local government in Maine. As municipalities grow in size, and as state and federal regulations increase in number and complexity, many municipalities have hired a manager to administer the town's government. Under this form, the board of selectmen continues to serve as the town's executive body; the difference is that now they have an administrator to oversee the daily operations of the municipality so they can attend more to issues of policy.

#### Town Meeting-Council-Manager

In this variation, the legislative functions of government are shared between the town meeting and an elected council. The exact delegation of powers differs from one municipality to another. However, the most common scenario is to have the town meeting vote on the budget while the council tends to all the other legislative functions.

#### Representative Town Meeting

Also known as the "limited Town Meeting," persons are elected from each of several districts to attend the town meeting. Any voter may still speak, but only the elected representatives may vote.

## TOWN MEETING PROCEDURES

### *Town Meeting Warrant*

#### *Posting of the Town Meeting Warrant*

*A Town Meeting Warrant must be posted seven (7) days prior to the meeting under Maine State Law. The reason for posting a warrant is to allow those voters who wish, the right to see what business is to be conducted at the meeting and to decide if they wish to attend or not.*

#### *Warrant Articles*

*A warrant article that reads "To see what sum the Town will vote to raise and appropriate" are open ended articles that allow the bottom line total of the article to be raised or lowered by an amendment from the floor of the meeting.*

*A warrant article that reads "To see if the Town will vote to raise and appropriate" are capped articles and the bottom line total can not be raised but may be lowered.*

*An amendment from the floor of the meeting to reduce an article will result in a reduction of the bottom line total only (line items included within the articles are explanations only of the article's total).*

#### *Conducting of the Open Floor Meeting*

*First, rules of procedure are not rules of law. Their purpose is to facilitate the conduct of the meeting.*

- 1.Distinguishing or Separating Voter and Non-Voters - Please respect any measures in effect for distinguishing or separating the voters from non-voters*
- 2.Unanimous Consent – To expedite procedure, the moderator may from time to time invite or suggest that the meeting give "unanimous consent" to proceeding in a certain way. Cooperation where you can freely give it will usually save time and avoid unnecessary complication, but if you do not wish to give consent simply call out "Objection" or "I object" when the moderator asks for unanimous consent. The moderator may then suggest or invite a motion and vote on procedure and you will then have the opportunity to speak in opposition to the procedure.*
- 3.Rules of Debate – Maine law makes three rules. (1) A person may not speak without being recognized by the moderator. (2) Everyone shall be silent at the moderator's command. (3)*

*A person who is not a town voter may not speak without the consent of two-thirds of the voters present. In addition the moderator may as*

- 4.that one or more of the following rules, be observed, and may invoke others to maintain good order and decorum. Raise your hand or stand as directed by the moderator, to be recognized and then state your name and what you would like to do. Stand while speaking unless otherwise directed or authorized by the moderator. Refrain from making negative motions ("I move that article 16 be defeted"0. After a motion has been made and seconded, the moderator will open the floor for discussion. The moderator may call on the Selectmen or to speak first on a main motion (a motion to approve an article as printed for example). Thereafter, the affirmative side speaks. A person who makes a motion is entitled but not required to be the first speaker on the motion and may not vote against the motion but may seek consent to withdraw the motion. A person seconding a motion may both speak against it and vote against it. Do not make a speech and conclude it with a motion, rather, make the motion and then speak to it after the moderator has put it to floor for debate.*

*Address all remarks and all questions to the moderator alone. Remarks must be relevant to the motion. Debate will generally alternate between those in favor and those opposed. No one should address the same subject more than twice without express permission of the moderator. The meeting may establish a time limit per speaker per question and an overall time limit on a motion. No one may speak a second time until all that wish to speak a first time have done so. Speak to those issues, not to the person, and do not question motives or speak ill of another. Profanity is always out of order. Do not read from any document except the warrant without first obtaining the moderator's consent. Listen attentively, do not whisper in the seats, and do not interrupt a speaker. Take conversation outside, and mute all but emergency worker's cell phones.*

- 5.Written Ballot – On a motion and a majority vote, or by unanimous consent, the meeting can determine to require written ballot voting on any business or article on the warrant.*
- 6.Appeal – A voter who thinks it appropriate to follow a procedure other than one announced by the moderator may seek to be recognized and then move the procedure the voter feels is more appropriate.*
- 7.Methods of Voting – These are in increasing order of certainty (and for most of the time required) voice vote, show of hands, rising or standing vote, division of the house and written ballot vote.*
- 8.Challenge – A voter who thinks the moderator has not correctly determined the outcome of a voice or other vote short of an actual count and who wishes to challenge the moderator's determination should immediately seek to be recognized and when recognized say "I doubt it". The moderator will then determine whether at least six other voters agree. If so, the moderator will make the determination more certain by using a designated other method of voting.*



# MAINE MODERATOR'S MANUAL

## RULES OF PROCEDURE

(Revised 2005)

TYPE/MOTION	SECOND REQUIRED	DEBATABLE	AMENDABLE	VOTE REQUIRED	RECONSID- ERABLE	RANK/NOTES
<b>PRIVILEGED</b>						
Adjourn (sine die)	Y	N	N	M	N	1
Recess or Adjourn to Time Certain	Y	Y	Y	M	N	2
<b>SUBSIDIARY</b>						
Previous Question	Y	N	N	2/3	N	3
Limit Debate	Y	N	Y	2/3	Y	4
Postpone to Time Certain	Y	Y	Y	M	Y	5
Amend	Y	Y	Y	M	Y	6
<b>INCIDENTAL</b>						
Appeal	Y	Y	N	M	Y	A, B, D
Fix the Method of Voting	Y	N	N	M	N	B
Withdraw a Motion	N	N	N	M	See Notes	B, C, D
<b>MAIN</b>						
Main Motion	Y	Y	Y	M	Y	
Reconsider	Y	See Notes	N	M	N	A, D, E
Take up Out of Order	Y	Y	N	2/3	N	

Y — Yes, this action is required or permitted.

N — No, this action cannot be taken or is unnecessary.

M — Majority vote required

A — This motion may be made when another motion has the floor.

B — Same rank as motion out of which it arises.

C — Only a prevailing negative vote on this motion may be reconsidered.

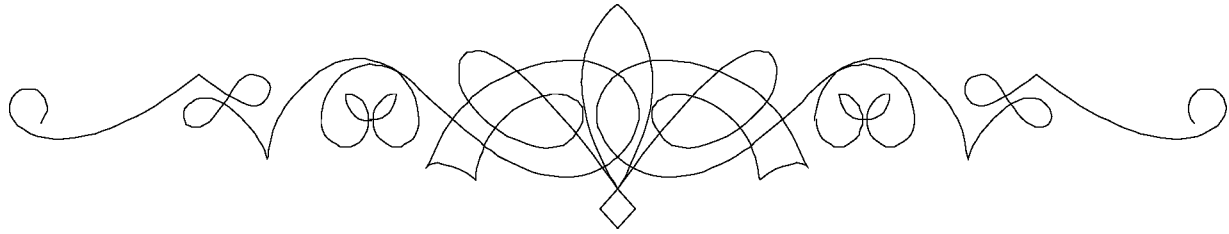
D — This motion has the same rank, and is debatable to the same extent, as the motion being reconsidered.

E — Only a person who voted on the prevailing side may make this motion.

None of the motions in the table should interrupt a speaker.

This table does not include the statutory procedure for challenge (to question a vote), mentioned in the "Notes for Voters" and discussed in the Maine Moderator's Manual.





***PRESENTING  
THE  
ANNUAL  
TOWN MEETING  
WARRANT FOR  
F/Y  
2016-2017***

**ANNUAL TOWN MEETING WARRANT  
FOR FISCAL YEAR  
JULY 1, 2016 THROUGH JUNE 30, 2017**

**TO: Joan Linscott, a Resident of the Town of Thomaston in the County of Knox and State of Maine.**

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Thomaston, in the County of Knox and State of Maine, qualified to vote by law in Town affairs, to meet at the **AMERICAN LEGION HALL** at 10 Watts Lane in said Town on **TUESDAY, JUNE 14, 2016 AT 8:00 AM** prevailing time, then and there to act upon **ARTICLES 1 AND 2 OF THE ANNUAL TOWN MEETING WARRANT. POLLS WILL OPEN AT EIGHT (8) O'CLOCK IN THE MORNING AND WILL CLOSE AT EIGHT (8) O'CLOCK IN THE EVENING PREVAILING TIME.**

You are also hereby required to notify and warn voters of the Town of Thomaston, in the County of Knox, State of Maine, qualified to vote by law in Town affairs, to meet at the **AMERICAN LEGION HALL** at 10 Watts Lane in said Town on **WEDNESDAY, JUNE 15, 2016 at 7:00 PM** prevailing time, then and there to proceed with **ARTICLES 3 through 42.**

**ARTICLE 1:** To choose a moderator to preside at said meeting. **THE MODERATOR MUST BE CHOSEN PRIOR TO THE OPENING OF THE POLLS FOR ELECTING TOWN OFFICERS.**

**ARTICLE 2:** To choose by ballot, two Selectpersons for a three year term, one Assessor for a three year term and One R.S.U. #13 Board of Directors for a two year term.

**June 15, 2016 – 7:00 PM – AMERICAN LEGION HALL**

**ARTICLE 3:** To see if the Town will vote to accept the categories of funds listed below as provided by the Maine State Legislature and to expend same:

**DESCRIPTION AND COMPARISON:**

	<b>2016/2017</b>	<b>2015/2016</b>
State Local Road Assistance	\$ 24,684.00	\$ 27,862.63
Gasoline Refund	\$ 2,200.00	\$ 2,200.00
State Revenue Sharing	\$140,939.00	\$144,333.17
General Assistance	\$ 10,000.00	\$ 16,000.00
Snowmobile Reimbursement	\$ 423.68	\$ 400.00
Tree Growth Reimbursement	\$ 1,331.68	\$ 1,500.00
Veteran's Exempt Reimbursement	\$ 3,355.00	\$ 3,000.00
Property Tax Relief Funds	Unknown	Unknown
State Grants & Other Funds	Unknown	Unknown

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 4:** To see if the Town will vote to lapse all non-real estate/personal property tax revenues to Undesignated Fund Balance (surplus), and to see what sum of money the Town will vote to appropriate to reduce the property tax assessment for Fiscal Year July 1, 2016 through June 30, 2017:

DESCRIPTION AND COMPARISON:

	2016/2017	2015/2016
Appropriated from Fund Balance and Transfer	Unknown	Unknown
Anticipated State Revenue Sharing	\$140,939.00	<u>\$143,778.00</u>
<b>TOTAL</b>		<b><u>\$143,778.00</u></b>

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 5:** To see if the Town will vote to raise and appropriate \$400,671.20 for GENERAL GOVERNMENT for Fiscal Year July 1, 2016 through June 30, 2017:

DESCRIPTION AND COMPARISON:

	2016/2017	2015/2016
Selectpersons	\$11,240.60	\$10,913.20
Legal	\$18,000.00	\$15,000.00
Selectmen's Office	\$ 4,850.00	\$ 4,250.00
Town Manager	\$79,037.60	\$76,460.80
Exec. Secy./Office Coord.	\$39,686.40	\$38,305.60
Manager's Office	\$23,218.40	\$22,677.60
Clerk	\$39,956.80	\$38,685.60
Clerk's Office	\$ 6,650.00	\$ 5,950.00
General Office	\$31,600.00	\$31,000.00
Municipal Accounting Clerk	\$46,841.60	\$45,489.60
Finance Office	\$10,850.00	\$ 9,750.00
Administration	\$19,640.00	\$18,530.00
Planning Board	\$ 200.00	\$ 200.00
Contingency	\$ 1,000.00	\$ 1,000.00
Computer	\$18,500.00	\$18,500.00
Code Enforcement Officer	\$44,324.80	\$42,811.20
Code Enforcement Office	<u>\$ 5,075.00</u>	<u>\$ 4,875.00</u>
<b>TOTAL</b>	<b>\$400,671.20</b>	<b>\$384,398.60</b>

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 6:** To see if the Town will vote to raise and appropriate \$90,746.86 for maintenance and operation of MUNICIPAL BUILDINGS for Fiscal Year July 1, 2016 through June 30, 2017:

DESCRIPTION AND COMPARISON:

	<b>2016/2017</b>	<b>2015/2016</b>
Watts Block	\$50,246.86	\$51,946.86
Academy Building	<u>\$40,500.00</u>	<u>\$42,000.00</u>
<b>TOTAL</b>	<b>\$90,746.86</b>	<b>\$93,946.86</b>

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 7:** To see if the Town will vote to raise and appropriate \$283,457.20 for the POLICE DEPARTMENT WAGES for Fiscal Year July 1, 2016 through June 30, 2017:

DESCRIPTION AND COMPARISON:

	<b>2016/2017</b>	<b>2015/2016</b>
Chief's Salary	\$ 65,353.60	\$ 63,460.80
Patrolmen Wages (3)	\$130,593.60	\$125,619.20
Reserves Wages	\$ 9,000.00	\$ 7,000.00
Overtime	\$ 11,000.00	\$ 9,000.00
Traffic Control	\$ 1,500.00	\$ 1,500.00
Sergeant Wages	\$ 51,010.00	\$ 49,483.20
Special Details	\$ 1,000.00	\$ 1,000.00
Court Time	\$ 1,400.00	\$ 1,400.00
Sick Leave	\$ 2,000.00	\$ 2,000.00
Vacation Buyback	\$ 2,000.00	\$ 2,000.00
Holiday Pay	<u>\$ 8,600.00</u>	<u>\$ 8,300.00</u>
<b>TOTAL</b>	<b>\$283,457.20</b>	<b>\$270,763.20</b>

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 8:** To see if the Town will vote to raise and appropriate \$44,600.00 for GENERAL EXPENDITURES – POLICE DEPARTMENT for Fiscal Year July 1, 2016 through June 30, 2017:

DESCRIPTION AND COMPARISON:

	<b>2016/2017</b>	<b>2015/2016</b>
Transportation	\$13,500.00	\$17,000.00
Supplies & Equipment	<u>\$31,100.00</u>	<u>\$31,300.00</u>
<b>TOTAL</b>	<b>\$44,600.00</b>	<b>\$48,300.00</b>

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 9:** To see if the Town will vote to raise and appropriate \$119,063.17 for the FIRE DEPARTMENT for Fiscal Year July 1, 2016 through June 30, 2017:

DESCRIPTION AND COMPARISON:

	2016/2017	2015/2016
Fire Chief	\$14,896.82	\$14,462.93
Deputy Chief	\$ 7,389.19	\$ 7,173.97
Assistant Chiefs (2 positions)	\$ 8,783.10	\$ 4,263.64
Call Members	\$22,894.06	\$22,227.24
Operations	\$19,700.00	\$19,500.00
Communications	\$ 2,000.00	\$ 2,000.00
Fire Equipment	\$ 7,250.00	\$ 8,250.00
Fire Vehicle Maintenance	\$16,900.00	\$16,900.00
Station Building	<u>\$19,250.00</u>	<u>\$21,250.00</u>
<b>TOTAL</b>	<b>\$119,063.17</b>	<b>\$116,027.78</b>

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 10:** To see if the Town will vote to raise and appropriate the sum of \$2,400.00 to purchase self-contained breathing (SCBA) bottles for the Fire Department.

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 11:** To see if the Town will vote to raise and appropriate the sum of \$7,600.00 to purchase protective clothing and the sum of \$1,000 for computers for the Fire Department.

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 12:** To see if the Town will vote to raise and appropriate \$189,225.26 for PROTECTION AND PUBLIC SAFETY for Fiscal Year July 1, 2016 through June 30, 2017:

DESCRIPTION AND COMPARISON:

	2016/2017	2015/2016
Street Lighting	\$ 41,907.00	\$ 40,257.00
E.M.A.	\$ 941.39	\$ 919.34
Health Officer	\$ 1,394.15	\$ 1,353.54
Animal Control	\$ 9,982.72	\$ 9,860.80
Hydrant Rental	<u>\$135,000.00</u>	<u>\$135,000.00</u>
<b>TOTAL</b>	<b>\$189,225.26</b>	<b>\$187,390.68</b>

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 13:** To see if the Town will vote to raise and appropriate the sum of \$4,043.00 for the Emergency Management Work Plan, and to accept a grant of \$4,755.51 from the State for same.

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 14:** To see if the Town will vote to raise and appropriate \$486,980.40 for PUBLIC WORKS for Fiscal Year July 1, 2016 through June 30, 2017:

DESCRIPTION AND COMPARISON:

	<b>2016/2017</b>	<b>2015/2016</b>
Director	\$ 63,440.00	\$ 61,484.40
Full Time Employees (3)	\$124,550.40	\$122,217.60
Shared Employees	\$ 42,484.00	\$ 41,204.60
Overtime	\$ 6,200.00	\$ 6,200.00
Public Works General	\$ 8,150.00	\$ 7,300.00
Operations	\$ 72,000.00	\$ 70,000.00
Winter Roads	\$ 90,000.00	\$ 89,700.00
Summer Roads	\$ 29,400.00	\$ 29,100.00
Stump Dump	\$ 40,856.00	\$ 39,506.56
Town Garage	<u>\$ 9,900.00</u>	<u>\$ 10,500.00</u>
<b>TOTAL</b>	<b>\$486,980.40</b>	<b>\$477,213.16</b>

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 15:** To see if the Town will vote to raise and appropriate \$242,000.00 for Transfer Station Fees for Fiscal Year July 1, 2016 through June 30, 2017:

DESCRIPTION AND COMPARISON:

	<b>2016/2017</b>	<b>2015/2016</b>
Transfer Station Fees	<u>\$242,000.00</u>	<u>\$242,000.00</u>
<b>TOTAL</b>	<b>\$242,000.00</b>	<b>\$242,000.00</b>

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 16:** To see if the Town will vote to raise and appropriate \$119,406.09 for the AMBULANCE DEPARTMENT for Fiscal Year July 1, 2016 through June 30, 2017:

DESCRIPTION AND COMPARISON:

	<b>2016/2017</b>	<b>2015/2016</b>
Director	\$ 9,500.47	\$ 9,223.76
Assistants	\$ 6,970.74	\$ 6,767.71
Call Attendants	\$11,384.68	\$11,384.68
Per Diem Weekend Coverage	\$34,323.82	\$34,323.82
Ambulance Coverage – Rockland	\$20,000.00	\$15,000.00
Meetings and Drills	\$ 1,626.38	\$ 1,626.38
Training	\$ 8,000.00	\$ 8,000.00
Transportation	\$ 6,300.00	\$ 6,200.00
Administration and Office Supplies	\$ 6,550.00	\$ 6,370.00
Operations	\$12,750.00	\$11,550.00
Communications	<u>\$ 2,000.00</u>	<u>\$ 2,000.00</u>
<b>TOTAL</b>	<b>\$119,406.09</b>	<b>\$112,446.35</b>

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 17:** To see if the Town will vote to raise and appropriate \$44,830.60 for the ASSESSOR'S OFFICE for Fiscal Year July 1, 2016 through June 30, 2017:

DESCRIPTION AND COMPARISON:

	<b>2016/2017</b>	<b>2015/2016</b>
Assessors' Compensation	\$ 3,073.56	\$ 2,984.04
Assessors' Agent	\$29,927.04	\$29,053.44
Office Supplies	\$ 550.00	550.00
Book Binding	\$ 300.00	250.00
Mileage	\$ 250.00	250.00
Training	\$ 200.00	200.00
Memberships	\$ 30.00	30.00
Computer Maintenance	\$ 3,500.00	3,250.00
Mapping	\$ 500.00	500.00
Legal and Professional Services	\$ 3,000.00	3,000.00
Commercial Assessments	<u>\$ 3,500.00</u>	<u>2,500.00</u>
<b>TOTAL</b>	<b>\$44,830.60</b>	<b>\$42,567.48</b>

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 18:** To see if the Town will vote to raise and appropriate \$70,184.88 for the RECREATION DEPARTMENT for Fiscal Year July 1, 2016 through June 30, 2017:

## DESCRIPTION AND COMPARISON:

	<b>2016/2017</b>	<b>2015/2016</b>
Director's Salary	\$36,934.88	\$36,676.10
League Fees	\$ 5,000.00	\$ 5,000.00
Office Supplies	\$ 650.00	\$ 650.00
Field Maintenance	\$ 9,100.00	\$ 9,100.00
Senior Citizen's Account	\$ 6,000.00	\$ 6,000.00
Supplies and Equipment	\$ 6,500.00	\$ 6,500.00
Basketball Referees	\$ 2,000.00	\$ 2,000.00
Mileage	\$ 500.00	\$ 500.00
Education and Training	\$ 500.00	\$ 500.00
Community Events	\$ 3,000.00	\$ 3,000.00
<b>TOTAL</b>	<b>\$70,184.88</b>	<b>\$69,926.10</b>

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 19:** To see if the Town will vote to raise and appropriate \$24,012.90 for LEISURE SERVICES for Fiscal Year July 1, 2016 through June 30, 2017:

## DESCRIPTION AND COMPARISON:

	<b>2016/2017</b>	<b>2015/2016</b>
<b>SHADE TREES</b>		
Tree Warden	\$ 916.58	\$ 889.88
Tree Removal	\$6,000.00	\$1,500.00
Dead Limb Sanitation	\$4,000.00	\$3,000.00
Stump Removal	\$ 500.00	\$ 500.00
Tree Planting	\$ 0.00	\$ 500.00
Equipment	\$ 300.00	\$ 100.00
Publications, Licensing, Mileage	\$ 0.00	\$ 125.00
Cabling/bracing	<u>\$2,200.00</u>	<u>\$ 0.00</u>
<b>SUBTOTAL</b>	<b>\$13,916.58</b>	<b>\$6,614.88</b>
<b>HARBOR SERVICES</b>		
Harbor Master	\$4,066.32	\$3,947.88
Education/Training	\$ 350.00	\$ 350.00
Public Landing	\$ 700.00	\$ 600.00
Ground Supplies	\$ 200.00	\$ 0.00
Float Maintenance	\$ 600.00	\$ 600.00
Miscellaneous	\$ 400.00	\$ 400.00
Facility Maintenance	\$2,300.00	\$2,300.00
Boat Maintenance	\$ 400.00	\$ 400.00
Float Removal	\$ 800.00	\$ 650.00
Telephone	<u>\$ 280.00</u>	<u>\$ 280.00</u>
<b>SUBTOTAL</b>	<b>\$10,096.32</b>	<b>\$9,527.88</b>
<b>TOTAL</b>	<b>\$24,012.90</b>	<b>\$16,142.76</b>

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**



**ARTICLE 20:** To see if the Town will vote to raise and appropriate \$683,471.95 for UNCLASSIFIED ACCOUNTS for Fiscal Year July 1, 2016 through June 30, 2017:

DESCRIPTION AND COMPARISON:

	<b>2016/2017</b>	<b>2015/2016</b>
Workers' Compensation	\$ 48,803.00	\$ 48,803.00
Unemployment Insurance	\$ 3,822.00	\$ 4,900.00
FICA	\$ 84,000.00	\$ 84,000.00
Health Insurance	\$347,025.95	\$320,000.00
Retirement	\$ 5,500.00	\$ 5,500.00
Wage Increase	\$ 0.00	\$ 7,778.41
<b>SUBTOTAL</b>	<b>\$489,150.95</b>	<b>\$470,981.91</b>

INSURANCE

Commercial Package/Auto	\$41,000.00	\$41,000.00
Public Official Liability	\$ 6,500.00	\$ 6,500.00
Employee Dishonesty Bond	\$ 600.00	\$ 600.00
<b>SUBTOTAL</b>	<b>\$48,100.00</b>	<b>\$48,100.00</b>

Public Restrooms	\$ 2,200.00	\$ 1,800.00
<b>SUBTOTAL</b>	<b>\$ 2,200.00</b>	<b>\$ 1,800.00</b>

COMPUTERS

Computers and Printers	\$ 1,425.00	\$ 1,425.00
<b>SUBTOTAL</b>	<b>\$ 1,425.00</b>	<b>\$ 1,425.00</b>

TAN Interest	\$ 0.00	\$ 0.00
Memberships	\$ 4,500.00	\$ 4,500.00
Regional Planning Commission	\$ 600.00	\$ 600.00
Maine Service Coalition	\$ 500.00	\$ 500.00
MCOG	\$ 2,086.00	\$ 0.00
Debt Service	\$50,000.00	\$50,000.00
<b>SUBTOTAL</b>	<b>\$57,686.00</b>	<b>\$55,600.00</b>

Thomaston Village Cemetery	\$ 19,000.00	\$ 19,000.00
Thomaston Public Library	\$ 65,410.00	\$ 65,410.00
Thomaston Flags	\$ 500.00	\$ 500.00
<b>SUBTOTAL</b>	<b>\$ 84,910.00</b>	<b>\$ 84,910.00</b>

<b>TOTAL</b>	<b>\$683,471.95</b>	<b>\$662,816.91</b>
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**SELECT PERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 21:** To see if the Town will vote to raise and appropriate \$157,000.00 for CAPITAL IMPROVEMENTS/RESERVE ACCOUNTS for Fiscal Year July 1, 2016 through June 30, 2017:

DESCRIPTION AND COMPARISON:

	2016/2017	2015/2016
Police Cruiser Reserve	\$ 13,000.00	\$ 13,000.00
Ambulance Reserve	\$ 25,000.00	\$ 25,000.00
Fire Apparatus	\$ 25,000.00	\$ 25,000.00
Academy Maint. Reserve	\$ 14,000.00	\$ 14,000.00
Dump Truck Reserve	\$ 20,000.00	\$ 20,000.00
Computer Reserve	\$ 10,000.00	\$ 10,000.00
Municipal Facilities Reserves	\$ 50,000.00	\$ 50,000.00
<b>TOTAL</b>	<b>\$157,000.00</b>	<b>\$157,000.00</b>

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 22:** To see if the Town will vote to raise and appropriate \$15,000.00 for FINANCIAL ASSISTANCE for Fiscal Year July 1, 2016 through June 30, 2017:

DESCRIPTION AND COMPARISON:

	2016/2017	2015/2016
General Assistance	\$15,000.00	\$20,000.00
<b>TOTAL</b>	<b>\$15,000.00</b>	<b>\$20,000.00</b>

As administered under Title 22 M.R.S.A. SUB 4305.4 Department of Human Services.

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 23:** To see if the Town will vote to raise and appropriate \$21,020.60 for PROVIDER AND LOCAL AGENCIES for Fiscal Year July 1, 2016 through June 30, 2017:  
DESCRIPTION AND COMPARISON:

PROVIDERS AGENCIES

	2016/2017	2015/2016
Coastal Workshop	\$ 237.50	\$ 237.50
Penquis CAP	\$2,850.00	\$2,850.00
Mid-Coast Children's Services	\$ 665.00	\$ 665.00
New Hope for Women	\$ 950.00	\$ 950.00
Coastal Transportation	\$1,710.00	\$1,710.00
Spectrum Generations	\$2,158.40	\$2,158.40
Pope Memorial Humane Society.	\$ 475.00	\$ 475.00
ADAPT	\$ 190.00	\$ 190.00
Home Counselors	\$ 190.00	\$ 190.00
Trekkers	\$1,000.00	\$1,000.00
Knox County Homeless Coalition	\$2,000.00	\$2,000.00
American Red Cross	\$ 442.20	\$ 442.00
Broadreach Family& Community	\$ 250.00	\$ 250.00

Midcoast ME Comm Action	\$ 250.00	\$ 250.00
Rockland District Nursing	\$ 500.00	\$ 500.00
<b>SUBTOTAL</b>	<b>\$13,868.10</b>	<b>\$13,868.10</b>

**LOCAL AGENCIES**

Historical Society	\$ 1,500.00	\$ 712.50
Christmas Lighting	1,140.00	1,140.00
Memorial Day Committee	712.50	712.50
Friends of Montpelier	1,900.00	1,900.00
Landscaping Committee	1,900.00	1,900.00
<b>SUBTOTAL</b>	<b>\$ 7,152.50</b>	<b>\$ 6,365.00</b>

<b>TOTAL</b>	<b>\$21,020.60</b>	<b>\$20,233.10</b>
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**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 24:** To see if the Town will vote to raise and appropriate the sum of \$100,000.00, utilize funds from Summer Roads account and Designated Paving Funds for Fiscal Year July 1, 2016 through June 30, 2017. Appropriate the remaining funding from the Dragon Products Non-TIF Economic Development Funds to assist in additional cost:

**DESCRIPTION:**

Dexter Street	630 tons	\$ 53,550.00 est.
Thomaston Street	905 tons	\$ 76,925.00 est.
Butler Road	385 tons	\$ 32,725.00 est.
<b>Total</b>		<b>\$163,200.00 est.</b>

EXPLANATION: Estimate utilizing \$85 per ton.

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 25:** To see if the Town will appropriate up to \$65,661.00 to purchase a 2017 one-ton Dump Truck with V Snow Plow from the unexpended Snow Removal account \$48,686.00 and \$16,975.00 from the FEMA #4108 requisition storm event payment to the Town.

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 26:** To see if the Town will vote to raise and appropriate \$30,000.00 towards the ongoing Thomaston Sidewalk Program to construct and maintain sidewalks in Thomaston.

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 27:** To see if the Town will vote to appropriate \$5,500 to upgrade the Police Cruiser Computers from Computer Reserve and/or accept such grants previously applied for.

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 28:** To see if the Town will raise and appropriate \$15,000 to fund necessary traffic control objectives in conjunction with the Route 1 reconstruction as deemed by the Board of Selectmen for such services as special Police details for traffic enforcement, signage, etc.

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 29:** To see if the Town will raise and appropriate \$15,000 to fund Town Office Information Technology and Administrative Staffing Assistance.

**EXPLANATION:**

The Administration is promoting an additional 14 hours per week in the Town Office for Information Technology and Administrative Staffing to assist with non-proprietary computer oversight and mapping, Land Use, GIS, code enforcement assistance, etc. at a cost of \$15,000 which will be completed by the Assessors' Agent. The current Assessors' Agent is budgeted for 26 hours per week and averaged 31.5 hours a week this past year because of the tasks requested of him.

**INFORMATION TECHNOLOGY POSITION:**

Assist Town Manager: Perform duties as required by the Town Manager in the use of technology; provide purchasing advice for new technology; and perform data collection and research.

In-house computer troubleshooting: Assist office staff in troubleshooting network and computer issues; act as liaison with technology vendors and providers regarding the computer network and systems of the Town.

Data research/collection/analysis: Perform research and data collection as required for Town projects requiring same and provide detailed analysis of the results.

GIS Mapping: Maintain and expand the Geographic Information System capacity of the Town; create and publish maps as required by the various departments of the Town; and maintain, update and revise the Thomaston Zoning Map as required.

Assist Code Enforcement Officer/Planning Board/Appeals Board: Perform the basic duties of the CEO in that person's absence; become CEO Certified; act as technical advisor to the Planning and Appeals Boards as needed.

Ordinance and Zoning map Review/Update/Propose: Work with the Planning Board or other committees or as required to review, update and draft new language for the Town's ordinances; and maintain and update the Town's Zoning Map as required.

Addressing Officer: Perform the duties required by the Thomaston Board Naming and Numbering Ordinance.

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 30:** To see if the Town will vote to authorize Selectpersons, on behalf of the Town, TO SELL AND DISPOSE OF ANY REAL ESTATE ACQUIRED BY THE TOWN for non-payment of the taxes thereon and to execute quit claim deeds for said property, said real estate to be sold as follows:

1. A notice of intent to sell such property shall be published in a newspaper of general circulation in Knox County at least three weeks prior to such sale, inviting interested parties to submit sealed bids thereon.
2. The parties from whom the property has been taken for non-payment of taxes thereon may purchase said real estate from the Town at any time during the process, the purchase price in the latter case being all unpaid taxes on said property, plus interest, lien costs and the cost of the publication of the notice plus the cost of the quit claim deed.
3. In the event the parties from whom the real estate was taken by the Town for unpaid taxes fails to redeem the property as provided in Paragraph 2, the Board of Selectpersons may sell the property to the highest sealed bidder.

#### **SELECTPERSONS RECOMMEND APPROVAL**

**ARTICLE 31:** To see if the Town will vote to permit acceptance of PREPAID TAXES and to fix the dates of December 1, 2016 for the first payment and June 1, 2017 for the second payment, when the taxes shall become due and payable; and, to see if the Town will fix the rate of interest at 7 percent to be charged on taxes unpaid after said date; and to see if the Town will fix the rate of interest for overpayments of taxes at 3 percent for the period July 1, 2016 through June 30, 2017. **NOTE: Pursuant to Title 36 M.R.S.A. Section 506-A “Overpayment of Taxes”.** **DECISION:** When a tax collector has demanded and received from a taxpayer more than is due and more than appears to be due according to his lists, he must refund the excess to the taxpayer, even though he has paid the amount into the Town Treasury.

#### **SELECTPERSONS RECOMMEND APPROVAL**

**ARTICLE 32:** To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes pursuant to 36 M.R.S.A. Section 506-A.

**EXPLANATION:** If taxes are paid but later abated, the municipality must refund the abated taxes and pay interest on them. Title 36 M.R.S.A § 506-A provides that the rate of interest set by the municipality to be paid on overpayments *may not exceed* the rate set for delinquent taxes, *nor be less* than that rate reduced by 4%. For instance, if the unpaid rate is 7%, then the Town Meeting may set a rate not higher than 7% and not lower than 3%; it may pick either of those numbers or any number in between. From this you can see that this article would be appropriately placed on the warrant immediately *after* the article choosing a delinquency rate. The statute governing the delinquency interest rate is 36 M.R.S.A. § 505(4).

#### **SELECTPERSONS RECOMMEND APPROVAL**

**ARTICLE 33:** To see if the Town will vote to authorize the Selectpersons to accept, on behalf of the Town, GIFTS, DONATIONS AND CONTRIBUTIONS in the form of money, personal services and materials for the benefit of the Town, its government including legal departments and public facilities thereof, for the purpose of aiding and enhancing the delivery of public services. Said gifts to be without conditions and not require the voters to raise additional maintenance money.

**SELECTPERSONS RECOMMEND APPROVAL**

**ARTICLE 34:** To see if the Town will vote to authorize the Selectpersons TO MOVE UP TO 10% OF UNEXPENDED BALANCES from various accounts as needed to provide for the smooth transition of Town business.

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 35:** To see if the Town will vote to raise and appropriate \$3,000.00 TO SUPPORT THE SHELLFISH MANAGEMENT PROGRAM.

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 36:** To see if the Town will vote to appropriate from undesignated fund balance the sum of \$10,000.00 TO ASSIST THE FOURTH OF JULY COMMITTEE in continuing the annual celebration.

**SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 37:** Shall an ordinance entitled “June 2016 Amendments to the Town of Thomaston Chapter Seven Thomaston Land Use and Development Ordinance” be enacted?

A copy of this ordinance certified by the municipal officers and the Planning Board has been on file with the municipal clerk’s office at least seven days before the Town Meeting. A certified copy of this ordinance is available for review in the Office of the Town Clerk during regular business hours.

**SELECTPERSONS AND PLANNING BOARD RECOMMEND APPROVAL**

**ARTICLE 38:** Shall an ordinance entitled “June 2016 Amendments of the Town of Thomaston Chapter 10 Definitions” be enacted?

A copy of this ordinance certified by the municipal officers and the Planning Board has been on file with the municipal clerk’s office at least seven days before the Town Meeting. A certified copy of this ordinance is available for review in the Office of the Town Clerk during regular business hours.

**SELECTPERSONS AND PLANNING BOARD RECOMMEND APPROVAL**

**ARTICLE 39:** Shall an ordinance entitled “Chapter 8: Floodplain Management Ordinance for the Town of Thomaston, Maine” marked “60.3 (d) Prepared on 2/8/16 by DACF/JP” be enacted and the present ordinance entitled “Chapter 8: Floodplain Management Ordinance” marked “60.3 (b) Rev. 4/05” be repealed?

A copy of this ordinance certified by the municipal officers has been on file in the municipal clerk’s office at least seven days before the Town Meeting. A certified copy of this ordinance is available for review in the Office of the Town Clerk during regular business hours.

#### **SELECTPERSONS AND PLANNING BOARD RECOMMEND APPROVAL**

**ARTICLE 40:** Shall the voters of the Town of Thomaston authorize the Board of Directors of Owl’s Head, South Thomaston and Thomaston Solid Waste Corporation to enter into a 20 year contract for the disposal of Municipal Solid Waste for the fixed price of \$70.50 per ton plus annual increases in the Consumer Price Index and on such other terms and conditions as the Board of Directors deem appropriate with ecomaine, a nonprofit corporation owned solely by 20 municipalities organized under the laws of the State of Maine an having a place of business in Portland, Maine?

#### **SELECTPERSONS AND BUDGET COMMITTEE RECOMMEND APPROVAL**

**ARTICLE 41:** Shall an ordinance entitled “Town of Thomaston Consumer Fireworks and Sky Lantern” be amended?

A copy of this ordinance certified by the municipal officers has been on file with the municipal clerk’s office at least seven days before the Town Meeting. A certified copy of this ordinance is available for review in the Office of the Town Clerk during regular business hours.

#### **SELECTPERSONS RECOMMEND APPROVAL**

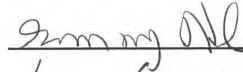
**ARTICLE 42:** To see if the Town will adopt an Ordinance entitled “ Town of Thomaston Ordinance for Municipal Write-In Candidates”.

#### **SELECTPERSONS RECOMMEND APPROVAL**

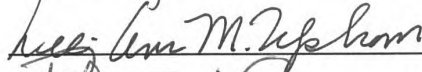
Given under our hands this 25<sup>th</sup> day of April in the year of Our Lord Two Thousand Sixteen.

**THOMASTON BOARD OF SELECTMEN:**

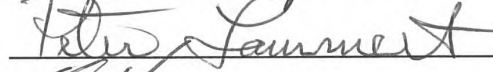
**Greg Hamlin, Chairman**

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**Lee-Ann Upham, Vice Chairman**

\_\_\_\_\_

**Peter Lammert**

\_\_\_\_\_

**Bill Hahn**

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**Mona Stearns**

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***VOTER  
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