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Town of Topsham Maine Annual Report 2014

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TOWN OF TOPSHAM
ANNUAL REPORT
FISCAL YEAR 2013-2014



@Craig P Snapp

Town of Topsham Municipal Complex

Town of Topsham

Board of Selectmen:

Don Russell– Chairman, Term expires:	2015
David Douglass– Vice-Chair, Term expires:	2017
Marie Briallant– Selectman, Term expires:	2016
William Thompson– Selectman, Term expires:	2016
Ruth Lyons– Selectman, Term expires:	2017

<u>Town Manager:</u>	725-5821
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Rich Roedner

<u>Planning Office:</u>	725-1724
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Rod Melanson, Planner

<u>Codes Office:</u>	725-1723
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Tom Lister, CEO

<u>Parks and Recreation:</u>	725-1726
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Pam LeDuc, Director

<u>Assessing Office:</u>	725-1722
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Justin Hennessey, Assessor

<u>General Assistance Office:</u>	725-7125
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Linda Dumont, Director

<u>Tax Office:</u>	725-1719
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Ed Bobalek, Director

<u>Clerks Office</u>	725-1719
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Linda Dumont, Town Clerk

<u>Finance Office:</u>	725-1721
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Debra Fischer, Finance Manager

<u>Public Works Department:</u>	725-1728
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Dennis Cox, Director

<u>Solid Waste Facility:</u>	725-2757
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Ed Caron, Director

<u>Police Department:</u>	725-4337 (non-emergency)
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Chris Lewis, Chief

<u>Fire/Rescue:</u>	725-7581 (non-emergency)
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Brian Stockdale, Fire Chief

Mike Labbe, EMS Director

<u>Topsham Public Library:</u>	725-1727
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Susan Preece, Director

Board of Assessment Review

Mike Baribeau
Robert Barry
Beth Clark
Thomas Sawyer
Gordon Donley

Board of Appeals

Fred Hahn
David Marcello
Gordon Donley
Carroll Smith
Jotham Trafton

Finance Committee

Gail Eaton
Jeff Deletetsky
Michael Whitney
Kenneth Stockford
Harold Hutchins
Kim Talbot
Christopher Dawson

Historic District Commission

Kimberly Mondonedo
Ed Mendes
Gary Smart
Cynthia Chase
Peter Davidson
Greg Simard

History Committee

Paul Saindon
John Chonko
Ralph Williams

Topsham Housing Authority

Scott Bursey
Linda Dumont
Helen Kincaid
Dennis Paine
Jane Scease
David Breed

Planning Board

Ronald Bisson
Scott Libby
Bruce VanNote
Jay Prindall
Donald Spann

Sewer District

William Fitzsimmons
Paul Rossingnol
Mark Ponziani

Topsham Development, Inc

Chris Wasileski
Frederick Wigand
Steve Pelletier
Joshua Spooner
Curtis Pickard
Earl Harvey
Don Spann (Planning Board Rep)
Rich Roedner (non-voting)
John Shattuck, Economic Development Director

Comp Plan Implementation Committee

Dana Cary
David LeClerc
Roger Perkins
Harold Sandelin
Marilyn Hunter
Sue Spann

Water District Board of Trustees

Stuart Kay
Yvette Meunier

Tree Committee

John Cullen
Kyle Rosenberg
Jeanne Bamforth
Roger Jensen

Conservation Commission

Victor Langelo
Chris Dwinal
Jessica Costa
Steve Pelletier

Lower Village Development Committee

Fred Wigand
James Howard
Jane Scease
Douglass Bennett
Angela Twitchell
Gary Smart
Bernardo Feliciano

2014 Annual Report of the Town Manager

Dear Topsham Residents

What follows is the Annual Report for the Town of Topsham. It consists of individual departmental annual reports, as well as the audit of Topsham's finances, for the fiscal year ending June 30, 2014.

The past year has seen quite a few new faces in Town government. Jim Trusiani and Ron Riendeau have both ended their tenure on the Board of Selectmen, and have been replaced by William Thompson and Ruth Lyons.

At the staff level, Cornell Knight announced his resignation as Town Manager in December of 2013. The following March, the Board selected the Planning Director, Rich Roedner as Topsham's newest Town Manager. The Planning Director's position was filled by the Assistant Planner, Rod Melanson in September.

Other staff changes took place in the Clerk's Office, following the retirement of Ruth Lyons as our Town Clerk in June of 2014, after more than 20 years working for the Town. Linda Dumont, our General Assistance Director, was selected to assume the Town Clerk's position, while Ed Bobalek, our Deputy Clerk, was selected to head up the new position of Tax Office Director. The separation of financial and clerk duties has been working well.

Topsham's finances continue to be well-managed. This is reflected in both clean audits, as well as our AA- bond rating. We have also seen an increase in our Fund Balance, from \$3,467,925 to \$3,961,178, which helps maintain a healthy cash flow without resorting to temporary borrowing.

This financial stability has been maintained in the face of significant decreases in State Revenue Sharing over the past four years. If Revenue Sharing were to be fully funded Topsham would be receiving over \$1 million as its share of sales/income tax receipts. However, Augusta has repeatedly reduced the funding of Revenue Sharing, and this year we are only receiving \$440,000. While this has helped Augusta to balance its budget, it has forced communities to either make painful cuts in local services, or to raise taxes. Topsham has addressed this reduction in both fashions, including reducing staff in Town Hall by one and a half positions.

During the 2014 Town Meeting last May, voters approved a bond issue of \$760,000 to provide for the purchase of several pieces of capital equipment, including a new Fire Engine, a new plow truck and a new sidewalk plow.

2014 marked the 250th Anniversary of the Town of Topsham. Celebratory events were scheduled throughout the year by our dedicated 250th Anniversary Committee.

The Head of Tide Park, located on Cathance Road, was fully opened in 2014. This remarkable park provides hand carry water access, a covered picnic area and breathtaking views of the Cathance, both upstream and downstream.

After several years of declining valuation, Topsham's total value increased this past year. This is from both higher valued properties, as well as new investment, both inside the mall as well as out. New commercial structures were erected on Rt. 201 and Rt. 196, along with renovations of existing, outdated facilities on Rt. 201 and in the former Navy Annex. The occupancy of the former Commissary by Wicked Joe Coffee Roaster portends good things for redeveloping the Annex, and bringing these properties back onto the tax roles.

Topsham voters approved two new TIF districts over the past year. The Downtown TIF will serve as a mechanism for the Town to segregate tax revenues and direct them towards future infrastructure investments, including rebuilding Elm St. when needed, new pavement and improvements on Main St., and improvements to drainage facilities that lie under Main and Elm Streets.

In addition, an Affordable Housing TIF was created that spurred the re-development of the former Amenity Manor facility. New construction is currently underway that will result in 36 market rate elderly apartments. While this project has received financial assistance from the State, the facility will be fully taxable.

The sale of Crooker Construction & Paving was perhaps the biggest local economic story of the recent past. How this will affect Crooker and Topsham in the future is still up in the air, but it is almost certain that change is coming.

What does the future hold? It is possible that Topsham will receive less financial assistance from the State, whether that is reduced Revenue Sharing, usurpation of Excise Taxes, or reduced assistance to education. New commercial activity appears almost certain, with several new tenants in the Topsham Fair Mall, including Days Jewelers, Lamey Wellehan and Smitty's Cinema. With luck and continued growth in the economy, we will also see increased residential development, beyond the new housing on Elm St.

I would like to express my thanks to the Board of Selectmen, the Town staff, and the residents of Topsham who have provided such wonderful support to me as I have moved into the Town Manager's seat. I have certainly appreciated all of the well wishes over the past several months.

Richard Roedner

Town Manager

Finance Office Report
Debra Fischer, Finance Manager

The Finance Office maintains proper internal controls on all Town transactions. The finance manager processes all municipal payrolls, accounts payables and account receivables as well as being responsible for monthly, quarterly and yearly financial reporting for both State and Federal, year-end preparation for the annual independent financial audit, the monthly balance of general ledger accounts and the recording of all supplemental and abatements in our software system. I also keep an eye on bank account balances to be sure there are enough funds to process the warrants for payroll and accounts payable.

In fiscal year 2013-14 the finance office processed 89 warrants (53 payroll & 36 account payable), issued 5,375 payroll checks (negotiable & direct deposit), 2,638 account payable checks, and processed 3,775 invoices.

I am the main contact with MDOT & WEX in regards to our fuel purchases. I maintain our account by ordering new fuel cards for new vehicles and drivers (employees), replacement cards, and deleting vehicles & drivers we no longer have. I contact the agency with any issues we may have. Weekly reports are sent to department heads to verify their purchases and approve for the monthly statement payment. Administrative Assistant Rose Woodd processes the MDOT weekly report, while I process the WEX weekly report.

I am the Wellness Coordinator for the Town. Our Wellness Committee consists of Irene Dubreuil, Kelly LaFountain and me. Without their help, there would not be a Wellness Program for the Town Employees. We have a monthly luncheon with guest speakers that talk about different Wellness subjects. Sometimes employees bring their lunch and listen, other times Wellness may offer something to eat paid for from the MMEHT Wellness Grant. Thanks to Kelly, our Wellness program now has a web page, Facebook page & Twitter account that employees and their families may follow what is being offered, links to favorite Wellness sites, healthy recipes, etc. Thanks to both Irene & Kelly for their support of our Wellness Committee. Thanks to Public Works for their help in moving our 3 gardens so they get more sunlight.

The staffing of the Finance Office consists solely of the Finance Manager. Administrative Assistant Rose Woodd and Tax Office Supervisor Ed Bobalek have been taught the basics of our payroll system in order to be the backup in my absence. Ed is in the process of learning to balance the checking account. I still need someone to learn the accounts payable system. Thanks to Rosie and Ed for their willingness to learn and for taking on additional tasks to add to their already busy schedules.

Submitted by,
Debbie Fischer

Assessing Office Report Fiscal Year July 2013 – June 2014
Justin Hennessey, Certified Maine Assessor

The Assessing Office maintains property records for all real estate and business equipment within the Town of Topsham. All assessing duties are performed in accordance with Maine State Law. Our records and value determinations are audited by Maine Revenue Services annually.

All records in the Assessing Office are available for public inspection. The annual tax commitment list, tax maps and tax bills are also available online www.topshammaine.com. Real estate property record cards are available online www.VGSI.com.

The State of Maine provides a measure of property tax relief through partial exemptions for qualified individuals. A Homestead Exemption is available to any Maine resident for their primary dwelling after they have lived in the home for at least one year. A Veteran Exemption is available for veterans who have served during a recognized war period. The veteran must be 62 years of age; or 100% disabled as defined by the Veteran's Administration. A widow or widower of a qualified veteran, who has not remarried, may also receive the partial exemption. Homeowners who are legally blind may receive a Blind Exemption.

Other properties may qualify for a reduction of valuation by enrolling in the Current Use Programs. Classifications exist for farmland, tree growth, open space, and working waterfront.

Application forms for partial exemption, or current use programs are available in the office or from the Town of Topsham website.

TOWN VALUATION AND LEVY HISTORY

April 1,	2013	2012	2011	2010
Taxable Real Estate	\$898,191,039	\$899,636,574	\$906,340,550	\$960,647,854
Taxable Business Equipment	\$24,823,880	\$24,196,440	\$23,870,240	\$27,579,720
Homestead Reimburse Value	\$11,173,800	\$11,384,050	\$11,333,550	\$11,061,450
BETE Reimburse Value	\$1,496,105	\$2,011,176	\$2,035,838	\$1,796,752
Total Valuation Base	\$935,684,824	\$937,228,240	\$943,580,178	\$1,001,085,776
County	\$1,442,157	\$1,402,198	\$1,329,284	\$1,402,330
Municipal	\$7,765,888	\$7,294,216	\$7,277,911	\$7,324,116
TIF Financing (Dev & Town)	\$1,918,580	\$2,112,431	\$2,126,121	\$2,032,829
School SAD 75	\$7,911,388	\$7,522,598	\$7,803,548	\$7,565,452
Total Appropriation	\$19,038,013	\$18,331,443	\$18,536,864	\$18,324,727
State Revenue Sharing	\$721,519	\$721,519	\$764,985	\$664,408
Other Revenues	\$2,862,980	\$2,530,350	\$2,639,589	\$3,052,380
Total Deductions	\$3,584,499	\$3,251,869	\$3,404,574	\$3,716,788
Net Appropriation	\$15,453,514	\$15,079,574	\$15,132,290	\$14,607,939
Overlay	\$125,638	\$112,896	\$106,530	\$158,076
Tax Rate	0.01665	0.01621	0.01615	0.01475
Certified Ratio	100%	100%	100%	100%
State Valuation	\$781,400,000	\$805,150,000	\$837,800,000	\$912,600,000

CLERK/TAX OFFICE TOWN REPORT

2013-2014

Edward G. Bobalek, Director of Tax Office, Deputy Tax Collector, Assistant Town Clerk,
Deputy Registrar of Voters.

Linda J. Dumont, Town Clerk, Assistant Tax Collector and Registrar of Voters

Joan M. Gray, Deputy Town Clerk, Assistant Tax Collector and Deputy Registrar of Voters

Debra E. Stevens, Assistant Town Clerk, Assistant Tax Collector and Deputy Registrar of Voters

We thank the Board of Selectmen, Town Manager, Residents and Co-workers for the support we are shown each day.

STATISTICS:

2013-14

Receipted transactions 25,611

Motor Vehicles 9,300

Births 134

Marriages 58

Deaths 126

Hunting/fishing licenses & Recreational

Vehicle Registrations 1,259

Elections Town Meetings (3) State (1) Primary (1) General (1) SAD 75 Town Meeting (1)

Total collected by Clerk and Tax office \$18,640,044.58

State, Federal and Local Elections are held the first Tuesday after the first Monday in November.

The Clerk and Tax office is open on Monday, Tuesday, Thursday and Friday at 8:30 to 4:30 and on Wednesday 7:30 to 4:30.

General Assistance Department

Linda Dumont, Director

The General Assistance program is a state mandated, municipally administered financial assistance program. The program is responsible for administering immediate aid to people who are unable to provide for their basic necessities. The Town will grant assistance to eligible applicants for basic necessities according to the maximum levels for specific types of assistance. Basic necessities include housing, heating fuel, utilities, non-elective medical services, food and personal supplies. Assistance is issued to a specific vendor in a voucher. The program promotes self-sufficiency through guidance and referrals with outside community support agencies. This program continues to be a safety net for the most needy. The State reimburses the town 50% of expenditures for this program.

\$30,572 in assistance was issued as follows:

Housing	\$23,325	Personal supplies	\$1,130
Fuel	\$2,745	Burial	\$291
Food	\$1,370	Medication	\$305
Utilities	\$1,406		

An additional \$1,628 in basic needs was issued from the (General Donations) account.

Topsham's Heating Assistance Program issued \$2503 for emergency assistance to individuals and families that did not qualify for General Assistance or (Li-heap) the Federal Low income heating assistance program. Assistance is issued as funds are available.

The Heating Assistance program funds and the General Donations are made available through the donations of private individuals, businesses, local community groups and fund raising efforts.

Several generous donations were made to both the heating and the general donations accounts this year which will allows us to continue meeting the needs of those who do not qualify under the General Assistance guidelines but still in need of immediate help.

Holiday Assistance is provided by donations from caring benefactors such as local churches, individuals and community groups. The matching of families, elders and individual's is coordinated through the GA office and is confidential. Thanksgiving Food Baskets were delivered to ten families and individuals from donations of a local church membership, homemade knitted scarfs, mittens and hats were provided by a resident and baskets loaded with toiletries were put together by a church congregation and made available to homeless teens through the High Schools guidance department, four families were "Adopted" for Christmas, Holiday Food Basket were delivered to twelve families and a local church provided and delivered seventy-one gifts to families and individuals in need through the generosity of their "Giving Tree" this past year.

Thank you to everyone who makes these charitable programs available to our Topsham neighbors, this past year was filled with an outpouring of donations and many people eager to help!

This office has provided many hours of assistance to residents in completing applications for the Property Tax Fairness Credit (Formally Property Tax & Rent Refund program), Poverty Abatement applications, DHHS Maine Care, TANF and Food Supplement applications and various other resources and readily continues to provide this service.

A current listing of community resources is also available in this office and online. If you are in need or know of someone who can benefit from this service, please contact the office. All information is confidential.

If you would like to make a donation to any of the charitable programs please contact us at 725-1725 or on our website at www.topshammaine.com

Planning and Codes Enforcement Annual Report

July 2013 – June 2014

Background

The Planning and Codes Enforcement Office is given many roles in Town government, including administering our various land use rules and regulations, developing plans for future action, processing passport applications, and support to many different committees.

Administering Topsham's land use rules takes several forms, including issuing construction related permits (building, plumbing, electrical, etc.) as well as land development permits (subdivision, site plan and conditional use among them). These land use permits are issued by the Planning Board, Board of Appeals and in some cases by the Historic District Commission.

In addition, we provide support to numerous other committees, including the Board of Appeals, Conservation Commission, Tree Committee, the Rt. 196 Corridor Study Committee, as well as other planning related committees that are formed from time to time.

Department Staff

The staff in the Planning in Codes Office consists of the following:

Richard Roedner, Planning Director – Town Manager March 2014

Tom Lister, Codes Enforcement Officer

Rod Melanson, Natural Resource Assistant Planner – Planning Director October 2014

Irene Dubreuil, Administrative Assistant

Molly Sun, 2013 Summer Bowdoin College Psi Upsilon Fellow

Libby Szuflita, 2014 Summer Bowdoin College Psi Upsilon Fellow

Planning Board

The Planning Board's chief function is to review development proposals against the Town's adopted land use rules. The Board administers the Subdivision, Site Plan and Conditional Use codes. In certain cases, it also reviews Shoreland Zoning and blasting permits. Lastly, the Board administers two state-level permit programs, Site Location of Development reviews and Stormwater Permits. Lastly, the Board also advises on Street Acceptances.

Over the past year, the Board has issued the following permits:

Amended Subdivision	3
Subdivision	3
Site Plans	7
Shoreland Permit	0
Conditional Use Permits	0
Blasting	2

Storm Water Review	1
Street Acceptance	0
Workshops	19

In addition to project reviews, the Board works on amendments to our various land use codes. These are prepared and submitted to Town Meeting for consideration. At last May’s Town Meeting, the Board presented the following amends:

- Zoning Amendment Historic District Procedures
- Zoning Amendment regarding Open Space Subdivisions
- Zoning Amendment regarding Mobile Food Carts

The members of the Planning Board over the past year have included:

Don Spann	Bruce Van Note	Scott Libby
Tom Thompson	Ron Bisson	Josh Spooner
Jay Prindall		

Rt. 196 Corridor Study Committee

The Rt. 196 Corridor Study Committee had their plan adopted at Town Meeting, and the Planning Board has held public workshops on implementing various portions of the recommended changes.

Conservation Commission

Project highlights for the past year include the following:

Topsham Fair Mall Watershed Management Plan

- a. Participating in a DEP supported watershed plan for the Urban Impaired Topsham Fair Mall Stream
2. Marsh Migration- Sea Level Rise study
 - a. Working with state agencies in developing data to project the effects of sea level rise within the tidal areas of Topsham.
 - b. One of 8 successful communities to receive grant supported technical assistance for this project.
 - c. Data will be important for future planning efforts within Topsham
3. Worked with residents from the Highlands and Maine State DOT to improve the eroded water access off of Route 201 to the Cathance River.
 - a. Improved access and removal of graffiti and debris with the area.
4. Reviewing and prioritizing Topsham Natural Resource Focus Areas
 - a. Met with members of the Brunswick Topsham Land trust to go over their planning efforts and the Town’s planning efforts, to identify overlapping goals and objectives
 - b. Continuing to develop more detailed plans that address conservation within Topsham’s focus areas.
5. Working with local and regional trail and bike path groups
 - a. Assisting with planning, outreach and fundraising efforts.
 - b. Assisting in maintenance in planning efforts on existing trails (of note is the bridge installation over “Blue Clay Brook”)
6. Assisted Planning Board in Open Space Subdivision review

The Commission members over the past year include:

Steve Pelletier Victor Langelo

Jessica Costa Chris Dwinal

Tree Committee

1. In November, 2013, we lost founding member, Christine Cole, to cancer. A memorial fund in honor of Chris was established in support of the Tree Committee's efforts.
2. Street Tree Inventory
 - a. With the help of a Bowdoin intern, Molly Sun, and utilizing iPads with mapping software, the inventory of "growth area" street trees in Topsham was completed and summarized in a report.
3. Town Tree Nursery – Transfer Station Site
 - a. The Tree Committee continued to monitor and maintain plantings at the nursery, which contains nearly 100 specimens on site in varying condition.
4. Emerald Ash Borer Tree Trap Program
 - a. The Tree Committee continues to assist the state in monitoring for the invasive Emerald Ash Borer. Town Hall Project Canopy Design & Planting Grant
5. Current Goals
 - a. The Tree Committee is revisiting the Forest Management Plan and discussing implementation steps.
 - b. The Committee is also planning a trail clean-up project at the Upper Forest above the rec fields, in coordination with the Parks and Rec department and with possible community involvement.

Historic District Commission

The Topsham Historic District Commission scheduled 14 meetings in 2013/14, which are held on the second Wednesday of each month. *11 regular meetings were held, as scheduled, 2 meetings were canceled, and multiple public workshops for the interpretive sign project were held.*

Gary Smart (Chairman) -

Kim Mondenedo (Vice Chair)

Peter Davison

Greg Simard

John Graham

Ed Mendes (alternate member) -

The Commission reviewed 6 certificates of appropriateness in 2013/14

Alterations:	<i>approved – 6</i>	<i>denied - 0</i>
Demolitions:	<i>approved - 0</i>	<i>denied - 0</i>
New Construction:	<i>approved - 0</i>	<i>denied – 0</i>

The commission successfully completed a very well received interpretive sign program, with 3 signs installed through the district. This was accomplished with CLG grant funding, and assistance from the Androscoggin Riverwalk Committee.

Codes Enforcement

Over the past year, the code office issued 456 permits consisting of:

·	Blasting	1
·	Building	132 (38 new Residential units, 3 new Commercial buildings)
·	Demolition	4
·	Electrical	116
·	Fire Department	81
·	Plumbing	69
·	Pool	3
·	Sign	22
·	Septic	28

Most of the permits issued require onsite inspections; the code enforcement officer generally conducts 1 to 4 inspections per permit issued at the various project sites.

The Code Enforcement office maintains updated information on the Town web site including permit forms, zoning information and building code information. If you need a permit application or would like some information regarding popular zoning and code topics, chances are you can find it here.

Zoning Board of Appeals

Activity at the Zoning Board of Appeals was quiet this year with one appeal and two conditional use permit hearings.

Planning Office Assistance

In addition to these committees that have been supported directly by the Planning and Codes Enforcement Office, the Office has also worked with and/or provided support to the following committees:

- Lower Village Committee
- Board of Selectmen
- Topsham Fair Mall Watershed Plan
- Town Hall 250th Commemorative Park
- Town Landing Trail
- Topsham Bike Path
- Topsham Community Fund
- Head of Tide Park
- Merrymeeting Trail Committee
- Capitol to Coast Trail Committee

Topsham Parks & Recreation

Annual Report

2013-2014

The Topsham Parks and Recreation Department is responsible for the oversight of a variety of recreational events for the residents of Topsham, as well as the maintenance, and care of the Foreside Recreation Facility, the Pejepscot School, and Head of Tide Park. This year we were very involved in the events that were celebratory of the 250th Anniversary of the Town. In addition the department staff runs Topsham's educational and governmental access Television Channel 3, and maintains the Community Bulletin Board that runs on Cable Access Channel 3. Starting in 2013/14 we began streaming rebroadcasts of Selectmen and Planning Board Meetings on the web.

Parks & Recreation Staff:

Pam LeDuc, Director

Gerard Ouellette, Program Coordinator

Ray Hanson, Maintenance Technician

Kelly LaFountain, Program Assistant

Projects/Successes:

- 250th Celebratory Events – Fireworks New Year's Eve 2013, Celtic Festival, and Commemorative Coin Sales.
- Joined Access Health Board
- Woodlot Maintenance Plan designed Upper Foreside Property
- 250th Park designed at Topsham Municipal Building
- Lower Village Development and Trail Planning
- Head of Tide Park continual improvements and access planning.
- Installation of new server for Municipal Building Computer System

Programs/Participation:

Cal Ripken Baseball (2014) 52 Participants

2 – teams at ages 9 – 10

2 – teams at ages 11 - 12

Eagle Basketball Camp (2013) 40 Participants

Boys and Girls in grades 1 – 8

Fall (2013) Cross Country 15 – boys 14 – girls ages 6 – 12

Spring (2014) Cross Country 29– boys 30 – girls ages 6 – 12

Summer (2014) Field Hockey 22 – girls ages 7 – 12

Fall (2013) Field Hockey 20 – girls ages 7 – 12

Eagle Football Camp (2013) 30 boys grades 9 – 12
 Non – Contact Football Camp (2013) 13 boys grades 3 – 8
 Golf Lessons (2014) 6 at ages 8 – 12 and 4 – adults (age not disclosed)
 Learn – to – Ski / Snowboard (2014)
 Skiers 5 – boy 8 – girls grades 2 – 8
 Snowboarders 6 – boys 2 – girls grades 2 – 8
 Challenger Soccer Camp (2013) 52 – boys 24 – girls ages 4 – 12
 Mt. Ararat Soccer Camp (2013) 33 – boys 14 – girls ages 5 – 14
 Eagle Basketball Camp (2014) 29 – boys 13 – girls grades 3 – 9
 T – Ball (2014) 33 – boys 13 – girls ages 5 & 6
 Tennis (2013) 4 – boys 7 – girls ages 8 – 14
 4 Families (15 participants)
 Valentine Ball (2014) 123 Young Ladies
 Youth Baseball (2014) 39 – boys 3 – girls Ages 7 & 8
 Youth Basketball (2013 – 2014) 114 – boys 73 – girls grades 1 – 8
 Candlepin Bowling 3 bowlers at ages 8 – 1
 Youth Soccer (2013) 242 – boys 145 – girls ages 5 – 14
 Youth Softball (2014) 39 – girls ages 8 – 12
 Youth Wrestling (2014) 36 – boys 2 – girls grades 2 – 5

Special Events –

Easter Egg Hunt -233
 Father Daughter Valentine Dance - 235
 Halloween Parade - 250
 Santa Central Calls -26
 Cookies with Santa – 130
 Fishing Derby – 67
 Tour de Merrymeeting Bay – 70 Participant
 Red Claws Hot Shot Contest
 Ladies Volleyball



Above, 2013 New Year's Eve Fireworks – under a bright sky, and - 5° temperatures.
Below, Commemorative Coin and Calendar.



SOLID WASTE & RECYCLING

Ed Caron, Director

Single Sort recycling has proved to be a very good choice for the Town of Topsham. It has allowed us to streamline our operation making it easy to Recycle and lower the amount of MSW (Municipal Solid Waste) while raising our recycling efforts. We have had more time to watch over our wood piles to make sure they meet the standards of the DEP for disposal.

This is good because with the DEP rules that govern how we handle wood waste there is a 1.5 % contamination rate on pressure treated wood and other undesirable materials. That is not a lot of room for error and each time we fail that test it can cost the Town \$900 to retest. We recycled 892 ton of wood chips in 2014

The residents of Topsham recycled over 2000 tons of recyclable material this past year, reducing the disposal cost to the Town. Since the State Planning office was merged into the DEP we have not received a Recycling report so I don't know what our recycling rate is but I am confident that we are close to the same rate as last year which is around 50% + or - . The Town has maintained a rate of 50% or better for a number of years. Since winning the first Governor's Waste Reduction award in 1993 with a rate of 36% we have strived to improve our operation every year looking for new ways to Reduce Reuse and Recycle as much as possible. This year I plan to investigate a paper shredding program to help with destruction of Town documents and provide limited shredding for the public.

Household Hazardous Waste days in April and October helped to remove many gallons of paint and pesticides as well as hundreds of pounds of pollutants. The Town recycled 27.787 tons of Universal Waste such as TVs and monitors. 6106 linier feet of Florescent light bulbs as well as many Mercury devices. We have added a new item "cooking oil" to the list of things being recycled which is being made into Bio Diesel. This year we recycled 1425 gallons of waste oil and cooking oil, the cooking oil we are getting paid over a dollar a gallon for.

Thanks to the cooperation of the taxpayers of Topsham without whom we could not have accomplished this difficult task.

The staff of the Solid Waste Facility would like to thank the residents of Topsham for their participation in these programs.



Topsham Public Works
Dennis Cox, Director
100 Main Street / 10 Maintenance Way
Topsham, ME 04086
(207)725-1728 fax (207) 725-1739

December 2014

I would like to thank the citizens of Topsham for their cooperation this past year, while Public Works did a variety of maintenance projects on the streets and roads in town that quite often created traffic concerns. Because of the excellent crew at the Public Works Department, we were able to maintain over 80 miles of roads during the summer and winter, keeping all of the Town facilities maintained during the summer and assisting with several projects for other town departments during this past year.

Approximately 2 miles of roads were paved in town with the funds budgeted, including Foreside Road, Williams & Hanson Drive, Twin Pond Road and Taylor Farm Lane. The department also purchased a new plow truck that has worked out very well for the department.

The department repaired over two dozen storm drain basins and installed over 1,000 feet of drain pipe. This work helped to correct some of the problem areas by replacing the old rusted out pipe or installing new storm drain basins as well; to help eliminate surface water problems. The winter was snowy and there was plenty of ice to treat during the season. However, with the crew of eight, they did an outstanding job maintaining the roads and over thirteen miles of sidewalks, prioritizing the ones in the school zones first, as scheduled by the selectmen. The mechanic did an excellent job maintaining our fleet that includes trucks that were new in 1993, 1994 and 1997. We depend on our fleet all year long, especially in the winter as plow trucks.

Topsham Public Works Dept.

Topsham Police Department
Chris Lewis, Chief
Annual Report FY 2013/2014

The foundation of the Topsham Police Department is based on our values of integrity, respect, service, and equality. We will commit our resources in partnership with the community to:

- * Promote a safe and secure environment, striving to reduce crime and the fear of crime
- * Create positive and open partnerships with members of the community
- Provide a fulfilling work environment for our employees.

What Do We Do?

Everything 24/7/365

• Patrol	Child Abuse	Testify in court
• Assist public/motorists	Sexual Assaults	Alarms
• Traffic Enforcement	Elder Abuse	School Safety
• Civil Disputes	Neighborhood Disputes	Serve paper work
• Mental Health issues	Traffic Crashes	Instruction/train
• Crimes/criminal investigations	Town Ordinance	Attend meetings
• DHHS referrals	Escorts Traffic/Property	Public speaking
• Domestic Violence	Traffic Direction	Assist Town Depts.
• Sex Offenders Registration	Drug Enforcement	Animal Complaints
• and Notification	Crime Scenes	Suicides
• Work place accidents/death	Unattended deaths	CPR/AED/First Aid

Activity:

Traffic Stops: 3,798

Traffic Summons/Warnings: 3,016

Traffic Complaints: 463

Traffic Crash: 466

OUI Arrest: 47

Calls for Service: 7,524 Include but not limited to:

Disorderly Conduct: 100

Animal Complaints: 240

Criminal Arrest/Summons: 357

Traffic/Community Services: 630

Narcotic Investigations: 53

Burglary: 30

Theft: 140

Topsham Public Library

Susan Preece, Director

Without libraries what have we? We have no past and no future.

—Ray Bradbury

In this 2014 Annual Report we do two things. First of all, we celebrate with you Topsham Public Library's 10th year at 25 Foreside Road as your *Community Center for All Ages*. Secondly, we commit to meeting the community's present needs and providing for its future.

In July, the library Board of Trustees approved a long range plan to ensure that the library will continue to be a force for community growth and development. We developed the plan over the course of the year with input from many of you. The goals and objectives in it reflect the vision that a public library must serve not only what a community is, but what it can become. We think you share that vision and invite you to join us in making it real.

- In 2014, the library served an average of 230 people a day or 24 people every hour we were open; double the number of people we saw in 2004 when we first opened.
- 52 volunteers provide 56.6 hours a week including help with shelving library items, upkeep of the gardens, packing and readying items for Inter Library Loan, light clerical tasks, program assistance, and many other tasks compared with 10 volunteers and 25 hours in 2004.
- With the financial and physical help of the Friends of Topsham Public, 410 programs reaching 9,362 people or about 180 people a week were presented at the library as compared to 1,800 people or 34 a week and 100 programs ten years ago.
- Though the library's collection has increased 32% in 10 years, the number of items loaned has increased over a 100% from 57,815 in 2004 to 116,777. Using Topsham's last census population figures, this is the equivalent of more than 13 items a year per person.

The numbers show a trend but it is the stories of everyday people that illustrate the true value of the public library.

A local business man expressed his appreciation for our work. His daughter-in-law and granddaughter are regulars at Storytime. He told us about the difference the library has made in their lives. He says, "I walk in the door and my granddaughter grabs my hand, sits me down and shows me all the books she has brought home from the library. Read, Grandpa, she says! Boy that makes my day!" His story is representative of countless others we hear and see every day.

Library use has increased significantly despite or because of the rise in importance of personal computers, web resources, Smart phones and apps to modern life. Now, more than ever the basic services provided by the library are crucial to the community. This past year and decade have been times of growth and development for our community and its library. We are proud to be the heart of Topsham!

Please feel free to contact the Library Director, Susan M. Preece (director@topshamlibrary.org) or Library Board President, Matt Newman for more information about the library. We can always use your ideas, suggestions, help and support.

Fire Department
Mission Statement

The Topsham Fire & Rescue Department exists to preserve life and property through superior, and pro-active professional services delivered with integrity, courtesy and compassion. To achieve this mission, we will do the following:

1. Promote, through engagement, educational programs designed to increase community member awareness regarding to issues related to life safety & health.
2. Provide the highest level of training to department members in the areas of public education, fire prevention, emergency medical services, fire suppression and rescue.
3. Maintain or decrease response times for emergency medical services and fire/rescue protection.
4. Provide department members with the necessary equipment and supplies to safely and efficiently perform their duties.

Vision Statement

To be recognized within our community and beyond for setting and achieving the highest level of standards and performance as an all hazards response agency.

I am pleased to submit the 2014 Topsham Fire & Rescue annual report. This has been yet another year of great change and steady progress. The members of the department have once again shown their level of professionalism to our community. Their sustained commitment to training and responding to emergencies at all hours of the day offers our town a tremendous level of comfort and protection. I am proud to be a member of this department and this community. It is a privilege to work alongside the men and women who dedicate a great deal of their time and efforts to the department and the citizens of Topsham.

This year we have spent much time trying to increase our fire prevention and life safety education efforts, streamline our operational processes and become a more efficient organization. We have done this through training, maintenance, quality controls and development/implementation of solid policies and practices. Our efforts are beginning to pay dividends. We have cut response times, increased the number of inspections performed, expanded our community life safety programs/efforts, and have become a more effective and efficient organization. The department was able to accomplish these things while responding to an ever increasing number of requests for service.



With all of our accomplishments we still face some considerable challenges, such as, decreasing availability of call FF's, increased training requirements and an aging apparatus fleet, but I am confident we will address these issues with innovative solutions.

This organization has made tremendous strides in improving our ability to serve our customers. We have several documented cases where people's lives and property would not be here today if it were not for the expeditious, efficient and effective response of the Topsham Fire & Rescue Department. This happens because the staff of the department continually strives to give the best possible delivery of our products to the citizens and visitors of our community. I would like to thank the members of the Topsham Fire & Rescue Department, as well as Town management,

the select board and certainly the citizens of Topsham. Without your support we would not be able to meet our mission.

With Regards,

Brian D. Stockdale
Fire Chief

Department Overview:

The Topsham Fire & Rescue Department is 46 members strong. The membership consists of:

- | | |
|---------------------------------------|---|
| 1 Full-Time Fire Chief | 2 Captains (On Call) |
| 1 Full-Time Deputy Chief/EMS Director | 4 Lieutenants (On Call) |
| 1 Deputy Chief (On Call) | 37 Firefighter's & EMS Personnel (On Call & Per Diem) |

We operate out of 1 station, and staff the following equipment:

- | | |
|--|--------------------------|
| 2 Basic & Advanced Life Support Ambulances | 1 Boat |
| 2 Engines | 1 Tanker |
| 1 Ladder (Quint) | 1 Brush (Forestry) Truck |
| 1 Rescue/Vehicle Extrication Unit | |

1 Full-Time Fire Chief (8 Hour Days/M-F) 2 FF/EMT's (12 Hour Days /7AM – 7PM) 2 FF/EMT's

1 Full-Time EMS Director (8 Hour Days/M-F) 2 FF/EMT's (8 Hour Days/8AM – 4PM)

The department staffs the following Full-Time & Per Diem positions 7 days a week to supplement our on call staff:

Incidents:



The past year has been another record year for Topsham Fire & Rescue. We have responded to an increased number of calls for service both in town and out of town.

Incident Hours Worked by Members:	2500 +
Property Lost:	\$298,000
Fire/Rescue Requests for Service:	584
Emergency Medical:	1182
Total Requests for Service:	1766 (6.4% Increase)

Fire Prevention/Community Relations:

There were 24 Fire Prevention/Community relation events held in 2014. These events reached more than 1000 children and adults. The department is working hard to increase its community presence through life safety education programs. We are working to foster new relationships with local organizations, as well as continue and grow the relationships we currently have. To do this we are fostering partnerships with area organizations such as the Topsham Public Library, SAD 75, and the Highlands community to address the life safety education needs of numerous populations.

We have also implemented a Voluntary Home Safety Survey & Smoke/CO Detector program. This program offers an opportunity for residents to have a representative of the Fire Department perform a safety survey of their homes. This survey is only for the resident and is confidential. It is not used for any codes enforcement purposes. A Smoke/CO detector program is being offered as well. Residents who meet certain criteria are eligible to have Smoke/CO detectors, fire extinguishers and home numbers given to them at no charge. The department will install the detectors and provide education on the equipment. We have installed and given away numerous detectors and extinguishers this year, which ultimately leads to a safer community.

Inspections:

Members of the Topsham Fire & Rescue Department completed more than 130 inspections throughout the year. These inspections included pre-fire planning, life safety, victualler's license, building inspections and fire drills. New and renovated buildings are constructed to the applicable codes and town ordinances. Many projects require several reviews prior to acceptance as well as subsequent follow-up field inspections. We are privileged to have an outstanding relationship with our code enforcement and planning departments. This ensures a responsive quality product for developers, contractors and citizens who are performing work in our community.

Training:

On top of all the time members dedicate for emergency responses they still train twice a month and attend numerous courses at different times throughout the year. Members have put in more than 2000 hours of training as a department.

We have had multiple members of our department attend State of Maine Emergency Medical Services (EMS) and FF classes this year. EMS classes require six months of classroom time as well as ambulance ride along time and observation time spent at local hospitals. The continued completion of EMT programs has ensured that the Topsham Fire & Rescue Department delivers a very high quality level of care to our citizens. The FF certification program is also six months long and takes great commitment to complete. The fire department did not compensate any of these individuals for their personal time devoted to any portion of these classes. This saved the town about fifteen thousand dollars and exemplifies the commitment that this department and its members has for our tax payers.

In addition, we have members who have completed instructor, fire officer, hazardous materials and rescue technician courses/certifications. All of these programs are on top of the twice a month trainings done at the department.

90% of department members are certified firefighters, 76% are certified EMS providers and 70% are both certified firefighters & EMS providers.

We had an opportunity, through a partnership with the Highlands, to offer a live fire training event at the old Amenity Manor building on Elm St. Department members, as well as, numerous surrounding community departments and fire academy students were able to engage in realistic training over the course of several months. The training provided was extremely beneficial to all that attended. Logistically this training was a large undertaking to say the least. Members donated a great deal of time and effort to prepare the building. The Highlands assisted us logistically and with the support of the community, town administration/select board we were able to offer a memorable training that certainly increased the readiness of the Topsham Fire & Rescue Department and its surrounding communities.

This dedication to professional development is what makes Topsham Fire & Rescue one of the top services in the state. Department members dedicate their time and energy so they can be prepared to respond to any situation.

Safety:

We continue to improve the level of safety for our staff. A tremendous amount of time is spent training on appropriate OSHA and Maine Bureau of Labor mandates. The department evaluates and subsequently identifies areas to maintain, and build upon, our safety. Internal reviews are conducted by the officers to ensure our readiness for responses as well as our capabilities at our emergency scenes. In a further effort to maintain preparedness, the department has been pursuing entrance into the BOL "Shape" program which involves detailed inspections of the department's operations by a Bureau of Labor representative. We hope to complete this process in early 2015. Upon entrance into this program, the town will realize a savings by decreasing its workers compensation insurance payments.

Live-In Students:

The department offers a student live-in program for five students. This program offers housing to students enrolled in either fire science or paramedicine at Southern Maine Community College by living at one of our two fire stations. These students live at our stations free of charge while providing the community with emergency responses while they are at the station. The students must fulfill pre-determined minimum shift coverage, with no compensation, in return for the housing agreement. This program provides the students with real life emergency fire and medical experiences by assisting our on duty firefighter/paramedics, as well as our other on-call members, during training and emergency responses.

Ladies Auxiliary:

Many of our achievements and operations would not have been possible without the support of our ladies auxiliary. They are an incredible group who provide an invaluable service to the department and the community. Their professionalism and willingness to help is known throughout the area. They are available to assist any department that asks and certainly have done so.

In closing, I would like to remind the citizens of the Town of Topsham that we are always looking for people to join our organization. From assisting with traffic control, to driving fire trucks or ambulances, to wearing air packs, to becoming an EMT, it is likely that we have a job for you. To learn more about becoming a member of our family please contact us by phone at 207-725-7581 or by email at bstockdale@topshammaine.com.

2013-2014 ECONOMIC & COMMUNITY DEVELOPMENT HIGHLIGHTS

STRATEGIC

John Shattuck, Director

Marketing Topsham

- TDI marketing website – including business and commercial property listings
- Director, Southern Midcoast Maine Chamber of Commerce
- Topsham named certified Business Friendly Community

Regionalization

- President of Midcoast Council of Governments – fifth term
- Midcoast Economic Development District Executive Committee – six years
- Project selection committee for Mobilize Midcoast Maine/CEDS

Strategic Planning

- Supported development of annual economic and community development plan by TDI
- Worked with staff colleagues & TCF volunteers in preparing annual community development plan

ECONOMIC DEVELOPMENT

- 2013-09-25 Special Town Meeting
 - Downtown TIF approved (approved by State: 2014-02)
 - Affordable Housing TIF approved (approved by State: 2014-01)
 - Wicked Joe CDBG-EDP grant application approved (approved by State: 2014-07)
- Economic development reserve fund continues to grow – sheltered TIF revenues
- Representing Topsham in pilot program to revise vernal pool regulations in growth district
- Just some of the business openings, expansions or groundbreakings in the past year include:
 - Firehouse Subs opening
 - Agren opening
 - JHR purchases & rehabs Commissary
 - Wicked Joe purchases Commissary
 - River Landing groundbreaking
 - NAPA new building groundbreaking
 - Catlin retail building groundbreaking
 - MCH medical building groundbreaking
 - Coastal Metal Fab entrance permitted
 - Mallett Woods groundbreaking
 - Renovation of old NAPA building
 - JHR purchases & rehabs 126 Main St
 - AT&T Wireless opens
 -

COMMUNITY DEVELOPMENT

- Bike path fundraising - ongoing
- TDI \$1K support for Oktoberfest at Topsham Fairgrounds
- Staff support to Lower Village Development Committee - planning waterfront park and related Lower Village development
- Staff support to Topsham Community Fund Committee - planning expenditure of allocated community development funds
- Ongoing development of river-side trail system in Lower Village
- Staff support to Head of Tide Park Committee - planning development of Head of Tide Park.
- Town meeting supports allocation to community development fund for third consecutive year.

TOPSHAM DEVELOPMENT, INC

- Staff support & Chief Operating Officer for Topsham Development, Inc.
- Implementation of TDI's annually-updated strategic mission

Past Due Real Estate Taxes

Tax Year: 2015-1 To 2015-2

As Of Date: 05/13/2015

Acct	Year	Balance Due
1523 29 ELM STREET ASSOCIATES LLC	2015-1	7.74
1590 3 MAIN STREET LLC C/O SUSAN SULLIVAN	2015-1	3,507.59
1793 45 AUGUSTA ROAD LLC	2015-1	5,027.43
3638 6 A STREET LLC	2015-1	2,447.00
909 81 MAIN STREET LLC	2015-1	738.56
828 ADCOCK MICHAEL ADCOCK CYNTHIA	2015-1	616.95
2368 ALDERETE SAMUEL J TRUSTEE SAMUEL J ALDERETE LIV TRUST 2008	2015-1	2,606.43
2873 ALEXANDER CAROL	2015-1	60.65
1020 ALEXANDER STEVEN W ALEXANDER WILLIAM G JR	2015-1	3,351.62
2125 ANDERSON SCOTT HENRY ANDERSON KATIE AUTUMN BEAR	2015-1	1,226.96
4619 ARMSTRONG NATHANIEL J	2015-1	447.11
2045 ARSENAULT SANDRA	2015-1	242.62
1758 ATRIPALDI VINCENT J	2015-1	9,784.52
3512 ATWOOD THOMAS P	2015-1	1,074.46
4597 BABB GLENN E BABB MELISSA A	2015-1	1,102.19
1620 BAGWELL KATHRYN H	2015-1	3,197.38
2572 BAKER LINDA L	2015-1	793.71
1832 BARIBEAU DAVID A	2015-1	2,431.40
2929 BARNHART JOHN PETER	2015-1	887.72
946 BARTLETT DWIGHT A BARTLETT JANICE A	2015-1	812.78

Acct	Year	Balance Due
1268 BARTLETT DWIGHT A	2015-1	3,578.64
2483 BARTLETT DWIGHT A BARTLETT JANICE A	2015-1	1,192.95
3244 BASINET WILLIAM A	2015-1	982.61
2556 BELANYE JANE M	2015-1	1,790.80
1922 BELL KEVIN F X BELL MARGARET E	2015-1	1,262.78
3507 BELLEFLEUR BETTINA	2015-1	596.15
720 BERGERON BONNIE	2015-1	731.33
3196 BERNIER MAURICE A BERNIER PATRICIA A	2015-1	1,020.44
3006 BERNIER PAUL E	2015-1	2,107.29
2909 BERRY CHARLOTTE L	2015-1	1,103.92
1459 BICHREST JENNIFER S	2015-1	5.08
1737 BIRDSONG FELIX T	2015-2	5,613.20
1116 BLOY SARAH G	2015-1	2,745.07
1491 BOIS LIVING TRUST C/O BOIS JOACHIM F & LUCILLE M TRUSTEES	2015-1	1,147.24
4100 BONANG BARBARA HUTCHINS GILBERT	2015-1	638.85
1616 BOSSERMAN MICHAEL J	2015-1	944.48
840 BOUCHARD KATHLEEN M	2015-1	775.52
528 BOWIE HOME CONSTRUCTION	2015-1	564.96
2646 BOWIE HOME CONSTRUCTION	2015-1	457.51
4510 BOWIE HOME CONSTRUCTION	2015-1	913.29

Acct	Year	Balance Due
4511 BOWIE HOME CONSTRUCTION	2015-1	1,015.54
4513 BOWIE HOME CONSTRUCTION	2015-1	968.75
4514 BOWIE HOME CONSTRUCTION	2015-1	662.01
4516 BOWIE HOME CONSTRUCTION	2015-1	355.27
4517 BOWIE HOME CONSTRUCTION	2015-1	346.60
4518 BOWIE HOME CONSTRUCTION	2015-1	353.53
4519 BOWIE HOME CONSTRUCTION	2015-1	355.27
4520 BOWIE HOME CONSTRUCTION	2015-1	402.06
4521 BOWIE HOME CONSTRUCTION	2015-1	358.73
4522 BOWIE HOME CONSTRUCTION	2015-1	381.26
3388 BOYKO JENNIFER P PARKS AMY L	2015-1	54.86
1100 BRADSTREET DORIS	2015-1	1,835.25
2356 BRAMHALL PETER	2015-1	1,725.20
311 BRANNIGAN TODD M	2015-1	677.21
3114 BRAWN CHRISTOPHER ZWEARCAN NICOLE	2015-1	1,278.95
894 BRAWN DONNA M LIVING TRUST C/O DONNA & JONATHAN BRAWN AS TRUSTEES	2015-1	3,265.84
1152 BRILLANT ERNEST L BRILLANT JOYCE	2015-1	4,833.34
516 BRILLANT LEON C	2015-1	3,032.75
1930 BRILLANT MARIE	2015-1	1,216.56
1009 BRILLANT TIMOTHY A	2015-1	78.45

Acct	Year	Balance Due
613 BROWN MARY	2015-1	4,705.09
642 BROWN MICHAEL D	2015-1	1,518.11
2381 BRYANT CRAIG T	2015-1	4,180.00
2204 BUMBY MATTHEW BUMBY SHERI	2015-1	202.76
494 BURCHFIELD DOROTHY E BURCHFIELD MARIA M	2015-1	736.53
3191 BURKHARDT LORANN H BURKHARDT LEE S	2015-1	1,690.54
4479 CAIRNS WILLIAM J CAIRNS STACY J	2015-1	4,167.87
4480 CAIRNS WILLIAM J CAIRNS STACY J	2015-1	875.17
2871 CALDWELL LARRY R CALDWELL DIANA J	2015-1	2,928.77
3531 CAMPBELL PETER A CAMPBELL DENNIS M	2015-1	2,274.56
1926 CAMPBELL VALERIE J TRUSTEE C/O CAMPBELL VALERIE J FAMILY TRUST	2015-1	1,471.32
722 CARLSON JANICE E CONNORS KEITH R	2015-1	2,452.19
1882 CARON KENNETH CARON ELIZABETH	2015-1	1,309.28
1543 CARON PETER	2015-1	195.47
3118 CARRIER RICHARD B	2015-1	934.09
3753 CARRIER RICHARD B	2015-1	1,431.46
3056 CARROLL CHARLES M CARROLL ANN	2015-1	1,442.72
2788 CARTER HAROLD R SR HEIRS OF	2015-1	215.85
3932 CASTON JEFFERY	2015-1	547.63
4053 CATALANO DIANNE	2015-1	406.39

Acct	Year	Balance Due
2246 CHAPMAN IRENE CHAPMAN ALYCE E HEIRS OF	2015-1	1,187.10
4099 CHASE KATHLEEN J	2015-1	1,784.12
1015 CIFELLI ERIC VIDAL ADELA	2015-1	1,305.00
3759 CLARK PAULIE	2015-1	157.67
101 CLAY JOEL D INGERSON KATHY L	2015-1	196.69
3922 CLOUTIER RENE R	2015-1	5.20
805 CLOUTIER RONALD E	2015-1	1,923.63
4009 CNLRS DEVELOPMENT INC	2015-1	3,336.89
4010 CNLRS DEVELOPMENT INC	2015-1	12,657.83
758 COLEMAN NANCY WITMAN DULCIE Y	2015-1	2,379.41
2992 COLLINS LINDA JEAN	2015-1	2,677.48
2991 COLLINS NORMA F	2015-1	1,378.60
2269 CONNERS JAMES A CONNERS MIRIAM A	2015-1	332.93
892 CONTRERAS WILLIAM H CONTRERAS DOROTHY A	2015-1	2,283.77
893 COOMBS LINDA M	2015-1	5.84
804 COOMBS MAUREEN ANN COOMBS JOHN DICKSON	2015-1	714.44
2795 CORMIER JOSEPH G	2015-1	1,291.08
3711 COWPERTHWAITTE SARAH E	2015-1	1,371.64
73 CREAMER BOWE	2015-1	1,655.18
1191 CROUSE SANDRA L CROUSE GEORGE A	2015-1	456.91

Acct	Year	Balance Due
2484 CROWLEY RICHARD E JR CROWLEY EMILY R	2015-1	116.97
253 DACO ASSOCIATES	2015-1	36,157.49
1277 DAILEY GREGORY	2015-1	185.74
745 DANIELSON CHARLES	2015-1	1,239.96
2470 DAVIS ELAINE J	2015-1	2,107.33
1103 DAVIS JOHN L JR	2015-1	3,070.87
2219 DEBIASIO DONNA J	2015-1	759.92
1402 DEFREITAS TIMOTHY D DEFREITAS JEAN	2015-1	1,963.49
1270 DELGAUDIO ANTHONY J	2015-1	1,438.39
1549 DESMOND EDWARD J DESMOND DEBORAH J	2015-1	2,120.32
1339 !DIRENZO NORMAN HEIRS OF C/O ESTELLE D PENNEY AS PR	2015-1	608.28
2042 DIRENZO NORMAN HEIRS OF C/O PENNEY ESTELLE D AS PR	2015-1	176.76
4058 DIRENZO NORMAN HEIRS OF C/O ESTELLE D PENNEY AS PR	2015-1	489.57
463 DIRENZO NORMAN S HEIRS OF	2015-1	288.54
1994 DIRENZO NORMAN S HEIRS OF	2015-1	654.21
3532 DIRENZO NORMAN S HEIRS OF	2015-1	146.44
2564 DOBRANSKY JOSEPH O LIFE ESTATE DOBRANSKY INEZ Y LIFE ESTATE	2015-1	993.01
2135 DOLAN JEAN M	2015-1	1,633.35
2882 DOUGLAS ANNA	2015-1	1,091.79
2378 DOUGLAS RONALD D	2015-1	1,021.60

Acct	Year	Balance Due
3842 DUBAR KATHRYN J	2015-1	214.02
3550 DUBE GLEN E	2015-1	845.69
335 DUMONT RONNIE DUMONT BRENDA	2015-1	246.09
2681 EASTBROOK TIMBER CO INC	2015-1	1,764.19
1364 EBBERTS PENELOPE A	2015-1	2,031.08
2267 EDDY DAVID K & MELISSA L DBA MEINEKE MUFFLER	2015-1	214.62
1783 ELLIOTT IAN D	2015-1	3,370.68
2056 ELWELL GEORGE D HEIRS OF & ELWELL MARILYN K	2015-1	3,810.87
1303 ELWELL TERESA I	2015-1	1,920.16
3013 EMERSON PAULINE M	2015-1	2,069.20
98 FARNSWORTH SUSAN O	2015-1	2,869.85
3400 FARNSWORTH SUSAN O ZLOMKE LISA A	2015-1	5,365.37
4506 FENIMORE EDWARD G IV	2015-1	3,053.55
341 FENIMORE TIMOTHY R	2015-1	1,679.61
4684 FIELD DEREK	2015-1	3,330.83
3337 FLAIG DANIEL J FLAIG DEBRA J	2015-1	3,961.35
290 FORSYTH DIANA A	2015-1	582.98
1433 FORTIN JOAQUIN R	2015-1	3,489.46
1640 FOSTER LINDA A	2015-1	3,627.86
2407 FOTHERGILL PAUL J	2015-1	655.07

Acct	Year	Balance Due
133 FOWLER JAMES FOWLER ASHLEY	2015-1	544.16
1804 FOX JUDITH A	2015-1	4,209.46
2772 GALARNEAU CHERYL L	2015-1	1,356.94
1318 GIBERSON BRUCE A GIBERSON GLENYS N	2015-1	1,609.96
3303 GIBERSON BRUCE A GIBERSON GLENYS N	2015-1	1,609.96
3365 GISLASON KATINA T GISLASON SIGURBJORN	2015-1	1,210.50
2182 GLASS JOAN O TRUSTEE C/O JOAN O GLASS LIVING TRUST 2013	2015-1	1,959.15
1408 GLEASON DAVID C	2015-1	1,266.41
2021 GOODENOW JOHN ALBION III	2015-1	1,738.20
1416 GORMLEY GEORGE C GORMLEY VIRGINIA M	2015-1	1,258.16
855 GRAY MARY E	2015-1	2,336.08
3133 GRAY MARY E	2015-1	1,003.41
2373 GRIFFIN TERESA K	2015-1	1,944.42
1197 GRIGGS DENNIS S GRIGGS DIANA L	2015-1	804.11
4663 GROUPE PRO-FAB INC	2015-1	5,133.15
4 GROVER MARY A HEIRS OF JAMES A GROVER JR AS PR	2015-1	1,958.29
1129 HAGAR JOSEPH E	2015-1	123.91
2380 HAGAR JOSEPH E	2015-1	1,272.02
3253 HAGAR JOSEPH E	2015-1	109.18
60 HAGAR TIMOTHY J	2015-1	772.92

Acct	Year	Balance Due
738 HAHNEL HENRY E	2015-1	1,367.34
2190 HALLEE NEAL D	2015-1	39.86
4529 HARMONY HILL LLC	2015-1	829.76
4593 HARMONY HILL LLC	2015-1	39.86
3012 HAWKES ALISON S HAWKES GARY E JR	2015-1	2,519.78
4656 HEALY BRUCE A SR HEALY CHERYL E	2015-1	3,899.25
3982 HOLLENBACH HEATHER A HOLLENBACH ROBERT D	2015-1	4,515.33
2090 HOLSKE LORETTE A	2015-1	1,036.35
1334 HOVEY DAVID W	2015-1	1,171.51
3768 HOVEY DAVID W HOVEY LAURIE A	2015-1	866.50
2811 HUSTON JAMES R	2015-1	1,108.76
973 INGERSON KATHY L	2015-1	422.85
574 JONES JASON E	2015-1	3,322.16
822 KANE JUSTIN R	2015-1	742.61
2791 KENNEDY BELINDA J	2015-1	1,019.00
2446 KLAIBER HAROLD M	2015-1	1,621.22
744 KONS JAMES	2015-1	2,002.48
276 KRUSWICK MICHAEL W KRUSWICK PEGGIE	2015-1	1,433.19
2926 LA FAMILLE FARM LLC	2015-1	2,476.94
3150 LA FAMILLE FARM LLC	2015-1	208.20

Acct	Year	Balance Due
1468 LA ROCHELLE GERALD	2015-1	738.26
2996 LABBE MARILYN	2015-1	847.43
2392 LABBE WAYNE M	2015-1	372.83
2408 LABBE WAYNE M	2015-1	389.92
3287 LABBE WAYNE M	2015-1	1,425.39
1016 LARRABEE SHAWN W RAYMOND LINDA J	2015-1	1,659.35
4493 LAWRENCE DAVID J LAWRENCE LISA B	2015-1	451.81
1624 LEAVITT JAMES LEAVITT ROSALIE	2015-1	175.90
1569 LEDUC PATRICIA A HEIRS OF LEDUC ARTHUR R HEIRS OF	2015-1	2,726.01
3164 LEDUC PATRICIA A HEIRS OF	2015-1	5,448.55
4617 LENTZ MARTHA L	2015-1	490.11
2261 LEO ELEANOR S	2015-1	1,545.83
411 LEVASSEUR LISA	2015-1	194.10
1790 LEVASSEUR VAUGHN A LEVASSEUR RACHEL L	2015-1	1,169.77
3689 LIBBY KATHY A	2015-1	1,076.19
2539 LIN ARTHUR WEIYANG WU HONG W	2015-1	1,847.38
953 LINKEL LANCE	2015-1	1,009.47
1192 LINKEL LANCE E	2015-1	2,265.89
2562 LINKEL LANCE E LINKEL DONNA A	2015-1	939.28
130 LLOYD JOANE K	2015-1	4,741.11

Acct	Year	Balance Due
3676 LOESCHNER ALAN R MILDAM JANICE	2015-1	1,533.70
4084 LUCKY DOG HOUSE LLC	2015-1	9.70
2981 MACDONALD DOUGLAS A MACDONALD FAYE A	2015-1	805.84
3026 MADORE NORMAND R MADORE ANNE M	2015-1	1,194.90
2540 MAGLIONE PATRICK MAGLIONE DIANE	2015-1	1,389.00
1273 MAILLY DAVID J MAILLY KAREN S	2015-1	1,596.96
3340 MAINE DRYWALL CONSULTANTS INC	2015-1	1,271.15
718 MALONEY PATRICIA	2015-1	1,407.19
2847 MANSON HAROLD H III	2015-1	158.20
4543 MARQUIS NICOLE L	2015-1	628.21
1734 MARRINER PETER ELLIS	2015-1	1,405.46
1423 MASON SYLVIA E	2015-1	94.45
255 MAURO BRIAN R MAURO SANDY J	2015-1	1,323.14
2140 MCCOURT JAMES A	2015-1	3,376.50
1782 MEADOWVIEW REALTY LLC	2015-1	3,718.65
3717 MECAP LLC	2015-1	1,460.04
748 MENARD DENNIS	2015-1	1,772.38
754 MENARD JANE G	2015-1	1,143.78
3644 MENARD JANE G	2015-1	458.38
3292 MERRILL GEORGE A MERRILL DOROTHY M	2015-1	1,335.39

Acct	Year	Balance Due
415 MERRILL MELVIN HEIRS OF MERRILL MAVIS HEIRS OF	2015-1	3,251.77
1809 MER-TY LLC	2015-1	2,391.61
2527 METIVIER ROBERT J	2015-1	593.73
3046 MICHAUD PATRICIA	2015-1	226.24
285 MICKLES JOHN MICKLES IDA	2015-1	2,431.40
245 MICKLES JOHN E	2015-1	1,724.33
3811 MICKLES JOHN E MICKLES IDA Y	2015-1	4,592.45
408 MOFFITT ROBERT J MOFFITT MARCIA A	2015-1	1,133.38
4626 MOGK MARSHA MOGK WAYNE	2015-1	450.58
1723 MONUMENT PLACE LLC	2015-1	13.41
291 MOULTON SHERILYN MOULTON DAVID	2015-1	127.75
3693 MUNSEY NANCY A HEIRS OF	2015-1	2,280.63
769 MYRICK CHRISTOPHER F MYRICK CAMERON C	2015-1	1,593.49
1996 NADEAU CHRISTOPHER M	2015-1	1,301.48
2158 NALE LINDA	2015-1	160.89
1742 NAPPI RICHARD A	2015-1	414.18
3974 NEXTEL COMMUNICATION OF THE MID-ATLANTIC INC	2015-1	207.96
3601 NORMAND ROGER J	2015-1	649.57
3425 NOWLAN GUY J	2015-1	2,980.76
4027 OAKES KEVIN A OAKES HEATHER J	2015-1	374.33

Acct	Year	Balance Due
664 OLIVER JANETTE	2015-1	32.06
120 OLIVER ROGER	2015-1	334.47
2796 ORAM MICHELLE J ORAM DANIEL S	2015-1	4,613.25
1210 OSBORNE LYNN G	2015-1	1,382.93
1296 OSTROMECKY JOHN R OSTROMECKY MARY L	2015-1	1,908.90
3188 OTERO SANDI SUDDERTH	2015-1	12.95
2328 OTIS ALAN H OTIS MARJORIE E	2015-1	1,051.93
3549 OTIS ALAN H OTIS MARJORIE E	2015-1	1,159.38
3949 OTIS MARJORIE E	2015-1	904.63
2759 OUELLETTE RAYMOND E OUELLETTE JUDY	2015-1	1,051.70
590 PAINCHAUD ESTATE LLC	2015-1	6,696.31
1637 PARADIS PAUL PARADIS BRENDA	2015-1	3,679.16
26 PATTERSON BARBARA A HEIRS OF	2015-1	1,012.07
2945 PEASLEE MARIE F M	2015-1	55.95
931 PELKEY LESLIE J	2015-1	188.90
2040 PELLETIER STEVEN PELLETIER CAROLINE	2015-1	3,478.13
2965 PENNELL BERTRAM F ET AL LIFE ESTATE	2015-1	822.31
79 PENNEY ESTELLA D 1/3 INT DIRENZO NORMAN 2/3 INT HEIRS OF	2015-1	1,351.74
1989 PENNEY ESTELLA D 1/3 INT DIRENZO NORMAN 2/3 INT HEIRS OF	2015-1	296.34
2355 PENNEY ESTELLA D 1/3 INT DIRENZO NORMAN 2/3 INT HEIRS OF	2015-1	818.84

Acct	Year	Balance Due
3679 PERRY LINDA	2015-1	2,842.80
454 PHILIPPON ANNETTE W	2015-1	1,267.69
887 PIETKIEWICZ ANDREW G & JAMES & HALLER JEAN AS TIC	2015-1	67.38
1689 PINETTE JEFFREY S	2015-1	1,507.71
440 POTVIN WAYNE S	2015-1	1,612.55
2332 POTVIN WAYNE S	2015-1	390.79
185 PUSHARD PATSY L	2015-1	109.09
1241 R A CUMMINGS INC	2015-1	5,595.86
460 RANCOURT BRIAN A RANCOURT AMY J	2015-1	1,787.59
1976 RANDALL ROBERT W RANDALL CAROLYN L	2015-1	1,948.92
3094 REVELS BETH E	2015-1	2,059.29
1866 RICHARDS ANNE C	2015-1	1,608.22
1278 RICHARDS JOSEPH C RICHARDS DINA M	2015-1	2,273.70
1493 RICHARDSON DOREEN S	2015-1	880.36
2253 RIENDEAU DOROTHY A RIENDEAU RONALD A	2015-1	1,875.55
2723 RIENDEAU RONALD RIENDEAU DOROTHY	2015-1	111.78
4495 RIENDEAU RONALD RIENDEAU DOROTHY	2015-1	136.04
4021 ROBLETO PETER J ROBLETO JAMIE L	2015-1	975.68
637 ROEHRIG GLEN A	2015-1	1,379.47
3944 ROMANO RONALD O ROMANO BARBARA E	2015-1	1,211.36

Acct	Year	Balance Due
4071 ROSSIGNOL PAUL L	2015-1	1,462.65
3924 RUTH JOYCE M	2015-1	2,057.94
1293 SAMSON MICHAEL J SAMSON REBECCA P	2015-1	2,177.51
4074 SARGENT GEORGE W JR SARGENT JACQUELINE L	2015-1	54.94
1338 SAUCIER PAUL	2015-1	804.98
972 SCHOPPER MARLYN SCHOPPER MARIE	2015-1	345.73
94 SCZYMECKI JOHN W	2015-1	53.48
4689 SCZYMECKI JOHN W	2015-1	38.45
3171 SEDER NORMAN H	2015-1	1,802.32
4682 SHERLOCK JESSICA RIENDEAU	2015-1	251.84
3950 SLOCUM ALICIA M SLOCUM AARON R	2015-1	11.75
1495 SMALL CLINT SMALL BRENDA	2015-1	710.53
2768 SMART GARY	2015-1	3,193.92
3634 SMART GARY	2015-1	341.40
2121 SMITH DAVE A SR SMITH LORRAINE A	2015-1	1,058.86
1846 SMITH GAIL B	2015-1	1,845.44
2240 SMITH KAREN A	2015-1	1,431.51
3523 SNIPE NICOLE A	2015-1	2,927.04
2127 SNOW DOROTHY E	2015-1	2,467.79
1910 SPENCE MELISSA	2015-1	128.24

Acct	Year	Balance Due
2537 ST PIERRE GEORGE H ST PIERRE PATRICIA A	2015-1	1,354.13
2013 ST PIERRE RAMONA	2015-1	470.51
2161 STAR DEVELOPMENT LLC	2015-1	1,191.43
3300 STEENE CHRISTINE J HEIRS OF	2015-1	2,559.64
4592 STENGER DONALD	2015-1	79.72
2637 STERLING-GOLDEN MARTHA	2015-1	3,204.32
1667 STEVENSON HELENA STRANG HOWARD	2015-1	1,442.72
1923 STRONGHEART REGINA	2015-1	92.70
3270 SURACE SHANE J SURACE JODY L	2015-1	1,283.28
58 SWEENEY ROBERT S SWEENEY CHERYL F	2015-1	149.90
587 SWEENEY ROBERT S SWEENEY CHERYL F	2015-1	1,488.64
2318 SWEENEY ROBERT S SWEENEY CHERYL F	2015-1	1,572.69
172 SWIFT DEMOLITION INC	2015-1	1,313.61
551 SWIFT DEMOLITION INC	2015-1	292.88
2203 SWIFT DEMOLITION INC	2015-1	91.85
2152 SWIMM JAMES E SWIMM NANCY D	2015-1	298.94
2211 TALBOT OLIVIA M	2015-1	570.16
2327 TARDIFF JANICE A	2015-1	2,070.14
3480 TARDIFF JANICE A	2015-1	556.00
3610 TAYLOR ANNE M TAYLOR CHRISTOPHER T	2015-1	2,431.40

Acct	Year	Balance Due
2694 TAYLOR STEPHEN D JR TAYLOR BARBARA	2015-1	1,707.98
2846 TESS CORPORATION C/O JOHNSON JULIA	2015-1	816.24
1390 THIBEAULT RICHARD W THIBEAULT BARBARA J	2015-1	1,289.35
3653 THIBOUTOT LIONEL THIBOUTOT JOLENE	2015-1	432.38
4541 THOMASON SUSAN M	2015-1	138.64
328 THURLOW NANCY E	2015-1	444.78
4483 TOPSHAM K & K I LLC	2015-1	3,328.22
4484 TOPSHAM K & K I LLC	2015-1	3,768.41
3963 TOPSHAM REALTY LLC	2015-1	43.55
1890 TOPSHAM VILLAGE PROPERTIES LLC	2015-1	17,487.70
490 TRUFANT LLOYD A	2015-1	1,504.24
1001 TUCKER HERMIA M	2015-1	1,587.43
2615 VERMETTE JEFFREY W VERMETTE MICHELLE L	2015-1	1,838.31
1604 VIE PROPERTIES LLC	2015-1	2,361.33
4026 VINING BRADFORD E VINING NANCY J	2015-1	748.65
3473 VINMAR INC	2015-1	2,603.51
3953 VOGEL ERIC M	2015-1	3,181.79
381 VOGEL RUTH M	2015-1	4,033.55
1876 WALLACE MARK E WALLACE DEBRA L	2015-1	1,093.52
2925 WALLACE ROY D JR WALLACE JULIA L	2015-1	2,407.27

Acct	Year	Balance Due
3255 WARD RICHARD A	2015-1	3,238.64
1492 WARREN EARLE WARREN JOAN M	2015-1	355.79
967 WARREN RITA G	2015-1	1,362.14
692 WHATLEY JOHN N WHATLEY LAURA N	2015-1	92.53
1107 WHEELER GARRY WHEELER BONNIE S	2015-1	1,124.71
2180 WHITE JONATHAN L	2015-1	1,179.30
3542 WHITE PHYLLIS GARDINER	2015-1	2,651.49
589 WHITE RICHARD P	2015-1	3,320.43
1059 WHITNEY EVELYN W HEIRS OF C/O ELLIOT WHITNEY - PR	2015-1	1,190.57
1735 WHITNEY WAYNE S WHITNEY MARIE A	2015-1	695.73
2933 WHORFF RHONDA L	2015-1	2,141.99
518 WILLARD-KILEN SUSAN TRUSTEE MARIE E WILLARD LIVING TRUST 2001	2015-1	2,585.64
3398 WILLIAMS LARRY S (SR)	2015-1	508.63
1626 WILLIAMS MICHAEL R WILLIAMS SANDRA M	2015-1	1,150.71
1232 WILLIAMS PATTEN H	2015-1	218.36
95 WILLIAMS RALPH A	2015-1	1,171.51
1736 WILLIAMS SHELIA QUINLAN	2015-1	2,646.44
196 WILLIAMS STEVEN J	2015-1	1,438.39
17 WILSON JUNE	2015-1	19.72
2702 WINSLOW HARVEY R WINSLOW CYNTHIA K	2015-1	11.45

		Balance Due
Acct	Year	
2715 WINTER STREET ASSOCIATES		
	2015-1	22,423.29
749 WIRONEN JOHN F		
	2015-1	20.54
2863 WITWICKI DAVID WITWICKI JACQUELINE		
	2015-1	1,787.59
3808 WYMAN ROSE MARIE ALLISOT KATHERYN E		
	2015-1	889.00
4601 YOUNG JOSEPH ALAN YOUNG DONALD J		
	2015-1	578.70
1076 ZALESKI PATRICIA M		
	2015-1	74.52
2342 ZEILOR JOHN D		
	2015-1	<u>2,369.01</u>
		621,487.44
Type		Costs
P - Payment		0.00
Y - Prepayment		<u>0.00</u>
Subtotal		0.00
C - Correction		0.00
I - Interest Charged		0.00
Z - Current Interest		<u>0.00</u>
Total		0.00
2015-1		
2015-2		
Total		

TOWN OF TOPSHAM

TOPSHAM, MAINE

FINANCIAL AUDIT REPORT

JUNE 30, 2014

**TOWN OF TOPSHAM
TOPSHAM, MAINE
JUNE 30, 2014**

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Smith & Associates, CPAs

A Professional Association

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Ph (207) 846-8881 • Fax (207) 846-8882
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REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Board of Selectmen and Manager
TOWN OF TOPSHAM
Topsham, Maine

We have audited the accompanying financial statements of the governmental activities, business-type activities, and remaining fund information, which collectively comprise the financial statements, of the Town of Topsham, Maine as of and for the year ended June 30, 2014, as listed in the table of contents, and the related notes to the financial statements.

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.

Auditors' 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 financial statements in order to design audit procedures that are appropriate in the circumstance, 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.

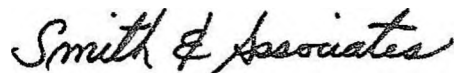
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and remaining fund information of the Town of Topsham and the changes in financial position and cash flows, where applicable, of those activities and funds and the budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Management Discussion and Analysis (MD&A) which is the responsibility of management, is represented for purpose of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedure applied in the audit of the financial statements and accordingly we do not express an opinion or provide any assurance on it.



SMITH & ASSOCIATES, CPAs
A Professional Association

Yarmouth, Maine
October 10, 2014



Office of the Town Manager
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Topsham, ME 04086

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Town Manager
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Fax: 207-7525-1731
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MANAGEMENT'S DISCUSSION AND ANALYSIS

This Management Discussion and Analysis is an analysis of the financial condition and operating results of the town for the fiscal year ended June 30, 2014 written by the Town Manager. The purpose is to foster increased interest from citizenry and taxpayers and to provide an easily read overview of the town's financial condition in conjunction with the audited financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the Town of Topsham exceeded its liabilities at the close of the most recent fiscal year by \$12,722,940 per Exhibit I (net position). Of this amount, \$4,845,217 (unrestricted net position) may be used to meet the Town's ongoing obligations to citizens and creditors. The Town's total net position increased by \$1,428,599.
- At the close of the current fiscal year, the Town of Topsham's governmental funds reported combined ending fund balances of \$4,817,694, an increase of \$270,939 over the prior year. The amount of \$3,961,178 is the general fund unreserved fund balance which is available for appropriation in the next budget cycle and represents 21% of the total general fund expenditures.
- The Town of Topsham has \$480,316 reserved for Capital Projects. The Town of Topsham has \$144,719 reserved for Special Revenues. See Note 13 for details of these funds.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Town of Topsham's 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.

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

The *Statement of Net Position* (Exhibit I) presents information on all of the Town's assets and liabilities, with the difference between the two 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.

The *Statement of Activities* (Exhibit II) presents revenue and expenses and shows how the government's net position changed during the most recent fiscal year. All changes in net position are reported in a manner similar to the approach used by a private-sector business in that revenues are recognized when earned or established criteria are satisfied and expenses are reported when incurred. Accordingly, revenues are reported even when they may not be collected for several months after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period.

Both of the government-wide financial statements distinguish functions of the Town 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).

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 Topsham, 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 – Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation at the bottom of the fund financial statements.

Proprietary funds – When the Town charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. The Town's unemployment compensation program is reported in this fund.

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.

COMPARATIVE DATA

The following tables provide a summary of the Town of Topsham's net position and statement of activities for the year ended June 30, 2014, with comparative data for the previous year. Net position serves as a useful indicator of the Town's financial position. Changes in net position generally indicate the direction (positive and negative) of the Town's financial position over time.

COMPARATIVE DATA (CONTINUED)**TOWN OF TOPSHAM'S NET POSITION**

Condensed Statement of Net Position	Governmental Activities		Business - Type Activities		Total	
	30-Jun-14	30-Jun-13	30-Jun-14	30-Jun-13	30-Jun-14	30-Jun-13
Assets						
Current and Other Assets	\$ 5,670,306	\$ 5,286,109	\$ 36,536	\$ 32,239	\$ 5,706,842	\$ 5,318,348
Non Current Assets	<u>18,320,268</u>	<u>18,272,500</u>	<u>0</u>	<u>0</u>	<u>18,320,268</u>	<u>18,272,500</u>
Total Assets	<u>\$ 23,990,574</u>	<u>\$ 23,558,609</u>	<u>\$ 36,536</u>	<u>\$ 32,239</u>	<u>\$ 24,027,110</u>	<u>\$ 23,590,848</u>
Deferred Outflows of Resources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Liabilities						
Current and Other Liabilities	\$ 653,506	\$ 610,930	\$ 0	\$ 0	\$ 653,506	\$ 610,930
Long Term Liabilities	<u>10,650,664</u>	<u>11,685,577</u>	<u>0</u>	<u>0</u>	<u>10,650,664</u>	<u>11,685,577</u>
Total Liabilities	<u>\$ 11,304,170</u>	<u>\$ 12,296,507</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,304,170</u>	<u>\$ 12,296,507</u>
Deferred Inflows of Resources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net Position						
Net Investment in Capital						
Assets	\$ 7,669,604	\$ 6,586,923	\$ 0	\$ 0	\$ 7,669,604	\$ 6,586,923
Restricted	208,119	208,119	0	0	208,119	208,119
Unrestricted	<u>4,808,681</u>	<u>4,467,060</u>	<u>36,536</u>	<u>32,239</u>	<u>4,845,217</u>	<u>4,499,299</u>
Total Net Position	<u>\$ 12,686,404</u>	<u>\$ 11,262,102</u>	<u>\$ 36,536</u>	<u>\$ 32,239</u>	<u>\$ 12,722,940</u>	<u>\$ 11,294,341</u>

By far the largest portion of the Town's net position reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is 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.

An additional portion of the Town's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* \$4,808,681 (prior year \$4,467,060) may be used to meet the governments' ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Town is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate government and business-type activities. The same situation held true for the prior year. The Town's net position increased by \$1,428,599 during the current fiscal year.

COMPARATIVE DATA (CONTINUED)**TOWN OF TOPSHAM'S CHANGES IN NET POSITION**

Condensed Statement of Activities	Governmental Activities		Business – Type Activities		Total	
	30-Jun-14	30-Jun-13	30-Jun-14	30-Jun-13	30-Jun-14	30-Jun-13
Revenues:						
<i>Program Revenues</i>						
Charge for Services	\$ 889,816	\$ 786,368	\$ 0	\$ 0	\$ 889,816	\$ 786,368
Operating Grants and Contributions	274,046	304,164	0	0	274,046	304,164
Capital Grants and Contributions	0	0	0	0	0	0
<i>General Revenues</i>						
Property and Other Taxes	17,023,592	16,500,654	0	0	17,023,592	16,500,654
Grants and Contributions Not Restricted to Specific Programs	773,821	967,964	0	0	773,821	967,964
Unrestricted Investment Earnings	20,653	24,112	52	49	20,705	24,161
Miscellaneous	0	0	5,500	5,000	5,500	5,000
Total Revenues	\$ 18,981,928	\$ 18,583,262	\$ 5,552	\$ 5,049	\$ 18,987,480	\$ 18,588,311
Expenses						
General Government	\$ 1,407,232	\$ 1,651,575	\$ 1,255	\$ 54	\$ 1,408,487	\$ 1,651,629
Public Works and Sanitation	1,330,766	1,280,768	0	0	1,330,766	1,280,768
Protection	2,043,199	1,961,760	0	0	2,043,199	1,961,760
Culture and Recreation	873,884	909,214	0	0	873,884	909,214
Public Health and Welfare	73,671	64,993	0	0	73,671	64,993
Contractual Services	91,000	100,928	0	0	91,000	102,928
Public Utilities	294,435	293,216	0	0	294,435	293,216
Education	7,911,387	7,522,598	0	0	7,911,387	7,522,598
Interest	400,206	336,179	0	0	400,206	336,179
County Tax and Overlay	471,279	1,414,646	0	0	471,279	1,414,646
Depreciation	1,542,128	991,877	0	0	1,542,128	991,877
Tax Incremental Financing	1,118,439	1,327,299	0	0	1,118,439	1,327,299
Total Expenses	\$ 17,557,626	\$ 17,855,053	\$ 1,255	\$ 54	\$ 17,558,881	\$ 17,855,107
Increase (Decrease) In Net Position	\$ 1,424,302	\$ 728,209	\$ 4,297	\$ 4,995	\$ 1,428,599	\$ 733,204
Net Position, July 1	11,262,102	10,533,893	32,239	27,244	11,294,341	10,561,137
Net Position, June 30	\$ 12,686,404	\$ 11,262,102	\$ 36,536	\$ 32,239	\$ 12,722,940	\$ 11,294,341

ANALYSIS OF OVERALL FINANCIAL POSITION AND RESULTS OF OPERATIONS

The Statement of Activities indicates that the total revenues exceeded total expense by \$1,428,599 indicating a strong overall financial position for the year ended June 30, 2014.

ANALYSIS OF SIGNIFICANT INDIVIDUAL FUND BALANCES, TRANSACTIONS AND CHANGES IN FUND BALANCES

General Fund – Revenues were in excess of expenditures and transfers by \$143,253 (an increase of \$357,905 in prior year) increasing the fund balance to \$3,961,178. While the amount of fund balance that any town needs to maintain is debatable, this amount is healthy by most standards. My goal has been to at least maintain enough fund balance to eliminate the need for annual tax anticipation borrowing.

Other Governmental Funds – The increase of \$127,686 in fund balance for this category is primarily due to the operating transfers to Capital Projects. In the prior year, the decrease of \$231,849 in fund balance for this category is primarily due expenditures from Capital Projects.

GENERAL FUND BUDGETARY HIGHLIGHTS

As presented in Exhibit VII, the original budgeted expenditures amount to \$18,974,151 (\$18,380,741 in prior year). The total gross budget for the year ending June 30, 2014, including transfers to and from other funds, was \$18,889,651 (\$18,437,241 in prior year). The budgeted revenues and expenditures in Exhibit VII are net of transfers in and out to various reserve funds.

The town department budgets were under spent by \$533,877 (\$489,342 in prior year) and revenues were below budgeted estimates by \$40,624 (exceeded by \$68,563 in prior year), based largely on a reduction in State Revenue Sharing of \$180,922. This results in an increase in the town's undesignated fund balance to \$3,961,178 (\$3,817,925 in prior year). This healthy surplus allows the town to operate from the fiscal year end to the first property tax payment due date without the need to temporarily borrow money. The fund balance is at a level now that during the last Town Meeting, \$360,000 was allocated to support the municipal budget, and to help minimize a tax increase. My goal is to get our fund balance and budget to the point of using fund balance proceeds for specific one-time purchases, such as equipment or projects.

The property tax rate was increased to \$16.65 (from \$16.21), yet nearly all residential homeowners paid less property taxes from the year before because the base lot valuation was reduced to reflect market conditions.. Town expense rose 1%, school appropriation rose 3.1%, and the County assessment had a 5.1% reduction.

In 2012, the Town refinanced the principal balance on the bonds that funded the Municipal Building and Public Safety Building complex. Although the bonds issued in 2005 were not callable until 2016, this advance refunding was possible because of the historic low interest rates. The new bonds with balances in escrow until the 2016 call date lowered the average interest rate to 1.83% over the next 14 years and saving the town \$478,398 in future interest costs. The town, after review by Standard and Poor's, saw its credit rating raised to AA+ (AA- in prior year).

State Municipal Revenue Sharing fund budget estimates were held level from FY 13 to FY 14, at \$721,519. However, after our FY 14 budget was approved, the State lowered its estimated transfer to Topsham to \$512,000. (This compared to the \$1,100,000 we should be receiving based on the language in MRS 30A, Sect. 5681). This reduction was addressed by not filling the Assistant Assessor position and delaying filling a position in the Public Works Department. Several capital improvements were also deferred. For FY 15, the State's estimate on Revenue Sharing was again lowered to \$443,411.

GENERAL FUND BUDGETARY HIGHLIGHTS (CONTINUED)

Topsham's local economy has seen signs of improving over the past several years. During FY 14, the Commissary building in the Topsham Commerce Park underwent renovations, resulting in the relocation to Topsham of Wicked Joe's Coffee Roasters. This locally grown business has already increased employment by 5, with 4 more new employees in the works. Topsham has secured a CDBG grant of \$270,000 to assist this company in its expansion. It is anticipated that a second existing building in the former Annex will be purchased this year and redeveloped, and a third was recently listed for sale by MRRA. The former Marine Reserve Barracks and several adjacent storage buildings have been demolished by MRRA, making the site more attractive to new investments. This substantial, now vacant parcel has been approved for a grant-supported Brownfield's assessment which will result in either clearing the parcel for immediate development, or a complete remediation paid for by the Navy. The Town is working with MRRA and the utility districts in designing a subdivision plan for this acreage that will maximize its business park development potential.

Outside of the Annex, Topsham has seen a flurry of activity, including the construction of a new 36-unit elderly housing apartment building on Elm Street, The Town partnered with a private developer to secure tax credits for this project, and further supported it through the adoption of an Affordable Housing TIF district. Outer Main St. has seen the renovation of an existing commercial building, the replacement of an outdated commercial building with new construction, and the development of a new commercial building. The Topsham Fair Mall area has recently announced that three new tenants will be locating in Topsham, including two Maine-based retailers, and a 6-screen cinema.

In the Lower Village, there is increased interest from both developers and the public in traffic improvements that will enable both the creation of a waterfront park and high-value commercial redevelopment.

The recent announcement of the sale of the H. C. Crooker & Son's facilities to a local group of investors raises the prospect of new developments related to its operations and landholdings, much of which is located in our recently adopted Downtown TIF district.

Based on results from the May 2015 Town Meeting, the town will be issuing 10-year General Obligation Bonds this fiscal year for several pieces of equipment. The current interest rates on these Bond issues is a bit above 2%, so we are hopeful that our bond issue will have similar rates, making this a very affordable avenue for the town to catch up a bit on its Capital Equipment Replacement program.

Budgeting continues to be a difficult task in this era of declining State support for local governments. The upcoming elections may ease this burden or further exacerbate the problem from a local perspective.

CAPITAL ASSET AND DEBT**Capital Assets**

Additions to Capital Assets totaled \$1,589,896 (prior year \$400,709) for the fiscal year ended June 30, 2014 and retirements totaled \$91,253 (prior year \$58,605).

CAPITAL ASSET AND DEBT (CONTINUED)**Debt**

The Town's total debt decreased by \$1,016,509 to \$10,814,365 (prior year decreased by \$1,164,647 to \$11,830,874). Accrued compensation payable amounted to \$163,701 at June 30, 2014, a 12.7% increase over prior year (prior year \$145,297, 10.9% increase).

NEXT YEAR'S BUDGET AND RATES

There was an increase in the total budget for the fiscal year ending June 30, 2015 at a Mil rate of \$17.33 from the prior year's \$16.65 Mil rate, but our collection rate continues to be very high. Town expenses rose by less than 1%, while County expenditures rose by more than 3%, and SAD #75 expenditures rose by more than 8%. The Town's elected and appointed officials worked hard to present an acceptable budget to the citizens. It is a budget that continues to offer the services our citizens have come to expect.

The following shows a five-year history of the Mil rate and budget:

<u>Year</u>	<u>Mil Rate</u>	<u>Budget</u>
2011	\$14.75	\$18,339,737
2012	\$16.15	\$18,478,198
2014	\$16.21	\$18,437,241
2014	\$16.65	\$19,348,010
2015	\$17.33	\$19,893,375

EXHIBIT I**TOWN OF TOPSHAM
STATEMENT OF NET POSITION
JUNE 30, 2014**

	<u>Primary Government</u>		
	<u>Governmental</u>	<u>Business-</u>	
	<u>Activities</u>	<u>Type</u>	<u>Total</u>
		<u>Activities</u>	
Assets			
Cash and Cash Equivalents	\$ 4,686,737	\$ 36,536	\$ 4,723,273
Accounts Receivable, Net of Allowance for Doubtful Accounts of \$132,000	345,306	0	345,306
Taxes Receivable, Net of Allowance of Uncollectible Taxes of \$38,000	494,244	0	494,244
Tax Liens Receivable	144,019	0	144,019
Capital Assets, Net of Accumulated Depreciation	<u>18,320,268</u>	<u>0</u>	<u>18,320,268</u>
Total Assets	<u>\$ 23,990,574</u>	<u>\$ 36,536</u>	<u>\$ 24,027,110</u>
Deferred Outflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Liabilities			
Accounts Payable	\$ 298,150	\$ 0	\$ 298,150
Accrued Expenses	355,356	0	355,356
Non Current Liabilities			
Due Within One Year	1,039,855	0	1,039,855
Due in More Than One Year	<u>9,610,809</u>	<u>0</u>	<u>9,610,809</u>
Total Liabilities	<u>\$ 11,304,170</u>	<u>\$ 0</u>	<u>\$ 11,304,170</u>
Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Position			
<i>Net Investment In Capital Assets</i>	\$ 7,669,604	\$ 0	\$ 7,669,604
<i>Restricted</i>			
Permanent Funds, Non-Expendable	208,119	0	208,119
<i>Unrestricted</i>	<u>4,808,681</u>	<u>36,536</u>	<u>4,845,217</u>
Total Net Position	<u>\$ 12,686,404</u>	<u>\$ 36,536</u>	<u>\$ 12,722,940</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT II

**TOWN OF TOPSHAM
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2014**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Type Activities</u>	<u>Total</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>		
Primary Government						
Governmental Activities						
General Government	\$ 1,407,232	\$ 160,628	\$ 0	\$ (1,246,604)	\$ 0	\$ (1,246,604)
Public Works and Sanitation	1,330,766	190,446	140,589	(999,731)	0	(999,731)
Protection	2,043,199	291,104	26,728	(1,725,367)	0	(1,725,367)
Culture and Recreation	873,884	247,638	90,064	(536,182)	0	(536,182)
Public Health and Welfare	73,671	0	16,665	(57,006)	0	(57,006)
Contractual Services	91,000	0	0	(91,000)	0	(91,000)
Public Utilities	294,435	0	0	(294,435)	0	(294,435)
Education	7,911,387	0	0	(7,911,387)	0	(7,911,387)
Fixed Charges	471,279	0	0	(471,279)	0	(471,279)
Tax Incremental Financing	1,118,439	0	0	(1,118,439)	0	(1,118,439)
Interest On Long-Term Debt	400,206	0	0	(400,206)	0	(400,206)
Depreciation – Unallocated	<u>1,542,128</u>	<u>0</u>	<u>0</u>	<u>(1,542,128)</u>	<u>0</u>	<u>(1,542,128)</u>
Total Governmental Activities	\$17,557,626	\$ 889,816	\$ 274,046	\$ (16,393,764)	\$ 0	\$ (16,393,764)
Business - Type Activities	<u>1,255</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,255)</u>	<u>(1,255)</u>
Total Primary Government	\$17,558,881	\$ 889,816	\$ 274,046	\$ (16,393,764)	\$ (1,255)	\$ (16,395,019)
<u>General Revenues</u>						
Taxes				\$ 17,023,592	\$ 0	\$ 17,023,592
Grants and Contributions not Restricted to Special Programs				773,821	0	773,821
Unrestricted Investment Earnings				20,653	52	20,705
Miscellaneous				<u>0</u>	<u>5,500</u>	<u>5,500</u>
Total General Revenues				\$ 17,818,066	\$ 5,552	\$ 17,823,618
Changes in Net Position				\$ 1,424,302	\$ 4,297	\$ 1,428,599
Net Position – July 1, 2013				<u>11,262,102</u>	<u>32,239</u>	<u>11,294,341</u>
Net Position – June 30, 2014				<u>\$ 12,686,404</u>	<u>\$ 36,536</u>	<u>\$ 12,722,940</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT III

**TOWN OF TOPSHAM
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2014**

	General Fund	Other Governmental Funds	Total Governmental Funds
Assets			
Cash and Cash Equivalents	\$ 4,018,578	\$ 668,159	\$ 4,686,737
Taxes Receivable	494,244	0	494,244
Tax Liens Receivable	144,019	0	144,019
Accounts and Notes Receivable	345,306	0	345,306
Due From Other Funds	<u>36,885</u>	<u>225,242</u>	<u>262,127</u>
Total Assets	\$ 5,039,032	\$ 893,401	\$ 5,932,433
Deferred Outflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 5,039,032</u>	<u>\$ 893,401</u>	<u>\$ 5,932,433</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance			
Liabilities			
Accounts Payable	\$ 298,150	\$ 0	\$ 298,150
Accrued Expenses	128,915	0	128,915
Deferred Revenues	425,547	0	425,547
Due To Other Funds	<u>225,242</u>	<u>36,885</u>	<u>262,127</u>
Total Liabilities	<u>\$ 1,077,854</u>	<u>\$ 36,885</u>	<u>\$ 1,114,739</u>
Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balance			
<i>Reserved, Reported In:</i>			
<i>Nonspendable</i>			
Permanent Funds – Non-Expendable	\$ 0	\$ 208,119	\$ 208,119
<i>Restricted</i>	0	0	0
<i>Committed</i>			
Capital Funds	0	480,316	480,316
<i>Unreserved, Reported In:</i>			
<i>Assigned</i>			
Appropriated Fund Balance FY 2015	360,000	0	360,000
Special Revenue Funds	0	144,719	144,719
Permanent Funds, Expendable	0	23,362	23,362
<i>Unassigned</i>			
General Fund	<u>3,601,178</u>	<u>0</u>	<u>3,601,178</u>
Total Fund Balance	<u>\$ 3,961,178</u>	<u>\$ 856,516</u>	<u>\$ 4,817,694</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 5,039,032</u>	<u>\$ 893,401</u>	<u>\$ 5,932,433</u>

The Notes to the Financial Statements are an Integral Part of This Statement

EXHIBIT IV

**TOWN OF TOPSHAM
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
STATEMENT OF NET POSITION
JUNE 30, 2014**

Total Fund Balance – Total Governmental Funds \$ 4,817,694

**Amounts Reported for Governmental Activities in the Statement of
Net Position are Different Because:**

Capital Assets Used in Governmental Activities are not Current Financial
Resources and Therefore are not reported in the Governmental Funds
Balance Sheet. 18,320,268

Interest Payable on Long-Term Debt does not require Current Financial
Resources. Therefore, Interest Payable is not reported as a Liability in
Governmental Funds Balance Sheet. (62,740)

Property Tax Revenues are reported in the Governmental Funds Balance
Sheet under NCGA Interpretation-3, Revenue Recognition-Property Taxes. 425,547

Long Term Liabilities are not due and payable in the Current Period and,
therefore, they are not reported in the Governmental Funds Balance Sheet:

Due in One Year	\$ 1,039,855	
Due in More Than One Year	9,610,809	
Accrued Compensated Absence Pay	<u>163,701</u>	<u>(10,814,365)</u>

Net Position of Governmental Activities \$ 12,686,404

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT V

**TOWN OF TOPSHAM
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2014**

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues			
Taxes	\$ 16,945,375	\$ 0	\$ 16,945,375
Intergovernmental	891,936	155,931	1,047,867
Licenses, Permits and Fees	158,944	0	158,944
Charges For Services	533,419	18,329	551,748
Investment Income	19,716	937	20,653
Miscellaneous	<u>118,637</u>	<u>60,487</u>	<u>179,124</u>
Total Revenues	<u>\$ 18,668,027</u>	<u>\$ 235,684</u>	<u>\$ 18,903,711</u>
Expenditures			
<i>Current</i>			
General Government	\$ 1,367,313	\$ 37,511	\$ 1,404,824
Public Works and Sanitation	1,363,808	23,646	1,387,454
Protection	2,027,783	2,367	2,030,150
Culture and Recreation	743,889	128,974	872,863
Public Health and Welfare	74,038	0	74,038
Contractual Services	91,000	0	91,000
Public Utilities	294,435	0	294,435
Education	7,911,387	0	7,911,387
Fixed Charges	1,458,672	0	1,458,672
Debt Service	1,450,029	0	1,450,029
Tax Incremental Financing	1,118,439	0	1,118,439
<i>Capital Outlay</i>	<u>539,481</u>	<u>0</u>	<u>539,481</u>
Total Expenditures	<u>\$ 18,440,274</u>	<u>\$ 192,498</u>	<u>\$ 18,632,772</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 227,753</u>	<u>\$ 43,186</u>	<u>\$ 270,939</u>
Other Financing Sources (Uses)			
Transfers In (Out)	<u>(84,500)</u>	<u>84,500</u>	<u>0</u>
Net Change in Fund Balance	<u>\$ 143,253</u>	<u>\$ 127,686</u>	<u>\$ 270,939</u>
Fund Balance – July 1, 2013	<u>3,817,925</u>	<u>728,830</u>	<u>4,546,755</u>
Fund Balance – June 30, 2014	<u>\$ 3,961,178</u>	<u>\$ 856,516</u>	<u>\$ 4,817,694</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT VI

**TOWN OF TOPSHAM
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2014**

Net Change in Fund Balance – Total Governmental Funds	\$ 270,939
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Amounts Reported for Governmental Activities in the Statement of Net Position 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 and reported as Depreciation Expense. This is the amount of Capital Assets recorded in the current period.	1,589,896
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Depreciation Expense on Capital Assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of Current Financial Resources. Therefore, Depreciation Expense is not reported as Expenditure in Governmental Funds.	(1,542,128)
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The Issuance of Long-Term Debt (e.g. Bonds, Leases, and Accrued Compensated Absence Pay) provides Current Financial Resources to Governmental Funds, while the repayment of the Principal of Long-Term Debt consumes the Current Financial Resources of Governmental Funds. Neither transaction, however, has any effect on Net Position. In addition, Governmental Funds report the effect of issuance cost, premiums, discounts, and similar items when Debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities. This Amount is the Net Effect of these differences in the treatment of Long-Term Debt and related items.	1,016,509
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Some Property Tax Will Not be Collected for Several Months After the Town's Fiscal Year End; they are not considered "available" revenues in the Governmental Funds. This Amount is the net effect of the differences.	78,217
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Accrued Interest Expense on Long-Term Debt is reported in the Government-Wide Statement of Activities and Changes in Net Position, But Does Not Require the Use of Current Financial Resources; Therefore, Accrued Interest Expense is not Reported as Expenditures in Governmental Funds.	<u>10,869</u>
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Change In Net Position of Governmental Activities	<u>\$ 1,424,302</u>
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The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT VII

**TOWN OF TOPSHAM
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Taxes	\$16,841,808	\$16,841,808	\$16,945,375	\$ 103,567
Intergovernmental	1,036,463	1,036,463	891,936	(144,527)
Licenses, Permits and Fees	146,600	146,600	158,944	12,344
Charges For Services	569,180	569,180	533,419	(35,761)
Investment Income	14,500	14,500	19,716	5,216
Miscellaneous	<u>100,100</u>	<u>100,100</u>	<u>118,637</u>	<u>18,537</u>
Total Revenues	<u>\$18,708,651</u>	<u>\$18,708,651</u>	<u>\$18,668,027</u>	<u>\$ (40,624)</u>
Expenditures				
<i>Current</i>				
General Government	\$ 1,466,768	\$ 1,466,768	\$ 1,367,313	\$ 99,455
Public Works and Sanitation	1,475,002	1,475,002	1,363,808	111,194
Protection	2,170,410	2,170,410	2,027,783	142,627
Culture and Recreation	757,859	757,859	743,889	13,970
Public Health and Welfare	70,861	70,861	74,038	(3,177)
Education	7,911,388	7,911,388	7,911,387	1
Debt Service	1,450,029	1,450,029	1,450,029	0
Contractual Services	106,500	106,500	91,000	15,500
Public Utilities	295,100	295,100	294,435	665
Fixed Charges	1,567,795	1,567,795	1,458,672	109,123
Tax Incremental Financing	1,118,439	1,118,439	1,118,439	0
<i>Capital Outlay</i>	<u>584,000</u>	<u>584,000</u>	<u>539,481</u>	<u>44,519</u>
Total Expenditures	<u>\$18,974,151</u>	<u>\$18,974,151</u>	<u>\$18,440,274</u>	<u>\$ 533,877</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	<u>\$ (265,500)</u>	<u>\$ (265,500)</u>	<u>\$ 227,753</u>	<u>\$ 493,253</u>
Other Financing Sources (Uses)				
Transfers In (Out)	<u>(84,500)</u>	<u>(84,500)</u>	<u>(84,500)</u>	<u>0</u>
Net Change in Fund Balance	<u>\$ (350,000)</u>	<u>\$ (350,000)</u>	<u>\$ 143,253</u>	<u>\$ 493,253</u>
Fund Balance – July 1, 2013	<u>3,817,925</u>	<u>3,817,925</u>	<u>3,817,925</u>	<u>0</u>
Fund Balance – June 30, 2014	<u>\$ 3,467,925</u>	<u>\$ 3,467,925</u>	<u>\$ 3,961,178</u>	<u>\$ 493,253</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT VIII

**TOWN OF TOPSHAM
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2014**

	Business - Type Activities Enterprise Funds
Assets	
Current Assets	
Cash	\$ <u>36,536</u>
Liabilities	
Current Liabilities	
Accounts Payable	\$ <u>0</u>
Net Position	
Unrestricted	\$ <u>36,536</u>
Total Net Position	\$ <u>36,536</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT IX

**TOWN OF TOPSHAM
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2014**

	Business - Type Activities Enterprise Funds
Operating Revenues	
Miscellaneous Revenue	\$ 5,500
Operating Expenses	
General Government	\$ 1,255
Public Works	<u>0</u>
Total Operating Expense	<u>\$ 1,255</u>
Operating Income (Loss)	<u>\$ 4,245</u>
Non-Operating Revenues (Expenses)	
Investment Income	\$ 52
Operating Transfers	<u>0</u>
Total Non-Operating Revenues (Expenses)	<u>\$ 52</u>
Changes in Net Position	\$ 4,297
Net Position – July 1, 2013	<u>32,239</u>
Net Position – June 30, 2014	<u>\$ 36,536</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

ANGUS S. KING, JR.
MAINE

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ARMED SERVICES
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U.S. SENATE
WASHINGTON, DC 20510

Town of Topsham
100 Main Street
Topsham, ME 04086-1209

Dear Friends,

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can call our toll-free, in-state line at **1-800-432-1599**. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344. You can also provide your input on our website at www.king.senate.gov.

Maine is a large state; I know that traveling to our offices can present logistical and financial challenges, which is why our team implemented an outreach program, **Your Government Your Neighborhood**. My staff has been traveling to communities throughout the state for two years now, hosting office hours for local residents. Since we began, we have made over 400 trips and plan to increase that throughout 2015.

If we haven't yet been to your town office, community library, or school, or hosted an information table at a local non-profit, please let us know!

My work in Washington this year has been broad reaching, and I am committed to continue this work in a transparent and nonpartisan manner.

My projects have included:

- Overseeing national security and defense issues from ISIS to cybersecurity
- Continuing efforts to simplify student loans and make higher education more affordable
- Easing the regulatory burdens facing Maine businesses, farms, and schools
- Co-sponsoring budget initiatives for a smarter economic direction
- Supporting vital infrastructure and highway investments
- Tackling climate change mitigation and its long-term impacts
- Ensuring financial transparency in politics through campaign finance reform
- Promoting the growth of rural internet access
- Co-sponsoring legislation to help working families get paid leave to care for loved ones

I am tremendously grateful for the opportunity to serve you and will keep you informed of my activities in Maine and Washington.

Best Regards,



ANGUS S. KING, JR.
United States Senator

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-8292

PRESQUE ISLE
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Senator Linda L. Baker
Chair, Marine Resources
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505

Dear Friends and Neighbors,

It is an honor to represent you in the Maine Senate, and I am grateful for the trust you have placed in me to work for the betterment of our region over the next two years.

During this upcoming session, I will be serving as Chair on the Marine Resources Committee and on the Insurance and Financial Services. I am hopeful that by reining in state spending, prioritizing our wants and needs, and developing strategies for improving our business climate, we can continue to put Maine ahead. It is important to me that we create a climate where our young people can and want to stay in Maine. I am looking forward to shaping legislation that will enhance the livelihood for all Maine people and will set us on a path to become a more prosperous state for all generations.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I would be happy to help in any way that I can. I encourage you to use my legislative aide as a resource; Annalise Haggerty can be reached at 287-4884 or annalise.haggerty@legislature.maine.gov. I can be reached in Augusta at 287-1505 or by e-mail at linda.baker@legislature.maine.gov.

Sincerely,

A handwritten signature in cursive script that reads "Linda L. Baker".

Linda Baker
State Senator

Linda.Baker@legislature.maine.gov
Fax: (207) 287-1527 * TTY (207) 287-1583 * Message Service 1-800-423-6900 * Web Site: legislature.maine.gov/senate



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Denise A. Tepler

13 Homeplace
Topsham, ME 04086
Residence: (207) 729-4018
Denise.Tepler@legislature.maine.gov

Dear Friends and Neighbors,

It is an honor and a privilege to be representing Topsham in the Maine House of Representatives.

During these last two years, Topsham was served well by my predecessor, Rep. Andrew Mason. He focused a great deal of energy on bringing more economic development to Topsham, strengthening our schools and protecting property tax payers by preserving the state's revenue sharing tradition.

These are all goals that I share, and I intend to stand up for Topsham's best interests as the Legislature begins work on the next biennial budget for the fiscal year that begins July 1. When we balance the budget, my colleagues and I will keep the focus on supporting seniors and bringing more jobs that pay decent wages to our region.

The Speaker of the House has appointed me to serve on the Legislature's Taxation committee. I am grateful for the opportunity to work on this important policy area, and I know there is a lot we can do to move Maine toward a system that is fair to everyone and helps Maine's economy grow.

Whether we are dealing with the above issues or any other topic, I stand ready to work with all of my colleagues, regardless of party affiliation, to make sure we're doing the best work we can for the people of Topsham and all the people of Maine.

Please do not hesitate to get in touch with me with any questions or concerns or if you need assistance navigating state government. I can be reached by email at denise.tepler@legislature.maine.gov or by phone at 729-4018. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

Sincerely,

A handwritten signature in cursive script that reads "Denise A. Tepler".

Denise Tepler
State Representative

District 54 Topsham

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