

The University of Maine

DigitalCommons@UMaine

---

Maine Town Documents

Maine Government Documents

---

2015

## Town of Topsham Maine Annual Report 2015

Topsham, Me

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>

---

This Town Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact [um.library.technical.services@maine.edu](mailto:um.library.technical.services@maine.edu).

**TOWN OF TOPSHAM**  
**ANNUAL REPORT**  
**FISCAL YEAR 2014-2015**



**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

<b><u>Town Manager:</u></b>	725-5821
-----------------------------	----------

Rich Roedner

<b><u>Planning Office:</u></b>	725-1724
--------------------------------	----------

Rod Melanson, Planner

<b><u>Codes Office:</u></b>	725-1723
-----------------------------	----------

Tom Lister, CEO

<b><u>Parks and Recreation:</u></b>	725-1726
-------------------------------------	----------

Pam LeDuc, Director

<b><u>Assessing Office:</u></b>	725-1722
---------------------------------	----------

Justin Hennessey, Assessor

<b><u>General Assistance Office:</u></b>	725-7125
--	----------

Linda Dumont, Director

<b><u>Tax Office:</u></b>	725-1719
---------------------------	----------

Ed Bobalek, Director

<b><u>Clerks Office</u></b>	725-1719
-----------------------------	----------

Linda Dumont, Town Clerk

<b><u>Finance Office:</u></b>	725-1721
-------------------------------	----------

Debra Fischer, Finance Manager

<b><u>Public Works Department:</u></b>	725-1728
--	----------

Dennis Cox, Director

<b><u>Solid Waste Facility:</u></b>	725-2757
-------------------------------------	----------

Ed Caron, Director

<b><u>Police Department:</u></b>	725-4337 (non-emergency)
----------------------------------	--------------------------

Chris Lewis, Chief

<b><u>Fire/Rescue:</u></b>	725-7581 (non-emergency)
----------------------------	--------------------------

Brian Stockdale, Fire Chief

Mike Labbe, EMS Director

<b><u>Topsham Public Library:</u></b>	725-1727
---------------------------------------	----------

Susan Preece, Director

**Board of Assessment Review**

Mike Baribeau  
Robert Barry  
Thomas Sawyer  
Gordon Donley  
1 Vacant

**Board of Appeals**

Fred Hahn  
David Marcello  
Gordon Donley  
Andrew MacKellar  
Jotham Trafton  
1 Vacant

**Finance Committee**

Gail Eaton  
Jeff Deletetsky  
Kenneth Stockford  
Harold Hutchins  
Ryan Pelletier  
Christopher Dawson  
2 Vacant

**Historic District Commission**

Gary Smart  
John Graham  
Peter Davison  
Greg Simard  
Kimberly Mondonedo (Alternate)  
Ed Mendes (Alternate)

**History Committee**

John Chonko  
Ralph Williams  
3 Vacant

**Topsham Housing Authority**

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

**Water District Board of Trustees**

Stuart Kay  
Yvette Meunier

**Planning Board**

Ronald Bisson  
Scott Libby  
Bruce VanNote  
Jay Prindall  
Donald Spann  
Joshua Spooner  
Tom Thompson

**Sewer District**

William Fitzsimmons  
Paul Rossingnol  
Mark Ponziani

**Topsham Development, Inc**

Chris Wasileski  
Frederick Wigand  
Steve Pelletier  
Joshua Spooner  
Curtis Pickard  
Earl Harvey  
Larry Fitch  
Mary Kate Reny  
Curtis Neufeld  
Angela Twitchell  
Don Spann (Planning Board Rep)  
Rich Roedner, Town Manager (non-voting)  
John Shattuck, Economic Development Director

**Tree Committee**

John Cullen  
Kyle Rosenberg  
Jeanne Bamforth  
Roger Jensen  
Ben Whathey

**Conservation Commission**

Victor Langelo  
Chris Dwinal  
Jessica Costa  
Steve Pelletier  
1 Vacant

**Lower Village Development Committee**

Fred Wigand  
Douglass Bennett  
James Howard  
Angela Twitchell  
Jane Scease  
Gary Smart  
Caroline Russell

## 2015 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 that began on July 1, 2014 and ended June 30, 2015.

The Board of Selectmen welcomed its newest member, Ruth Lyons in 2014. Ruth retired from the Town Clerk's position in June, and assumed her new duties as Selectperson following her election in November.

We have seen no significant changes to our overall staffing, although the May Town Meeting did approve the addition of a half time position in the Parks and Recreation Department, as well as a part time position in the Tax Office. Both positions will fill important gaps in our operations, and will help us to continue to provide top notch services.

Topsham's finances continue to be well-managed. This is reflected in both clean audits, as well as our AA-bond rating. For the FY 14/15 budget, we utilized a portion of our Fund Balance to help minimize changes to our mil rate. The result is that Fund Balance is a bit lower at the end of the Fiscal Year, but still within the range the Board of Selectmen have adopted as their target range. Keeping a fund balance in the 16-17% range of our annual budget allows us maintain adequate cash flow between tax payments, and to avoid resorting to temporary borrowing. At the end of FY 15, our Unassigned Fund Balance stood at \$3.4 million.

We continue to deal with a State Government that shirks its obligations to local governments and school districts. The State has never fully funded its adopted obligation to local education (55%), and has steadily eroded its stated intent to share revenues with local governments. For the past two years, Topsham has received about a third of the revenue (\$435,000 versus \$1.1 million) from the State that the State committed to. This reduction in outside revenues has forced towns and school districts to curtail existing services, forego requested services, and in many cases, raise taxes. We continue to encourage the State to live up to its obligations, and will continue to do so in the future.

Despite this reduction in State revenue sharing, Topsham has maintained its financial stability. We have maintained a strong bond rating, and have maintained our unassigned fund balance within the range established by the Board of Selectmen. Another avenue that Topsham has used to maintain stability is through our use of Municipal TIF districts. These districts allow us to set aside current tax dollars, to fund future infrastructure needs. For instance, our new Downtown TIF District will allow us to put tax revenue into a reserve account to rebuild existing roads and/or drainage facilities on Elm Street and Main Street, using a tax dollar that hasn't been shared with the County or the School District.

Equipment that was purchased with the 2014 Town Meeting bond proceeds has finally been fully delivered, with the arrival of our new Engine #2 at the Fire Department in August. These equipment purchases help to keep our vehicles current and providing the best service possible.

The Head of Tide Park, located on Cathance Road, was fully opened in 2014, and has already expanded. TDI was able to purchase additional acreage from the Direnzo heirs, which will provide parking on the upstream side of Cathance Road, as well as future sites for upstream access.

Starting in about 2008, with the onset of the economic downturn, Topsham's total property valuation began a five year decline, with a resulting upward pressure on tax rates. This decline began to reverse in the last couple of years with commercial property, and finally this year with residential properties. Last year's increase in total valuation was about \$12 million, and this year it is about \$25 million. This is good news as we look forward to upcoming budgets and trying to minimize increases in tax rates.

Several major new commercial properties were developed this past year, including the new River Landing Apartments on Elm St., and a new theater, Smitty's, at the Topsham Fair Mall. Topsham has also been the beneficiary of several businesses leaving neighboring communities and relocating in Topsham.

I would like to take this opportunity to recognize our many volunteers, including those who volunteer their time coaching, mentoring or serving on one (or more) of our many committees. Giving a night or two a month to serve on a committee, or devoting multiple evenings and weekend days to coaching helps to make this community work and prosper. They all deserve a Thank You from all of us.

I will conclude as I did last year by asking "What does the future hold?" Absent a crystal ball, it is always a difficult venture to look too far forward, however, here is my attempt. We remain hopeful that with the transitions at Crooker & Sons we will see new, quality development in and around the junction of Rt. 196 and I-295. We anticipate further reductions in State assistance in the near term, with little hope of a long-term reversal of this trend. We continue to plan for our future, including a new 25-year capital plan that will allow us to maintain consistent capital budgets for equipment and vehicle replacement. Lastly, we will be undertaking a new Comprehensive Plan process beginning in 2016. This effort will be preceded by several public meetings on topics ranging from creating a sustainable community, to natural resources to issues of an aging population. I encourage all residents to attend these meetings, and make sure that your voice is heard as we begin to plan for our collective future.

Richard Roedner

Town Manager

## CLERK/TAX OFFICE TOWN REPORT

2014-2015

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

**Edward G. Bobalek**, Tax Office Director, Deputy Tax Collector and Assistant Town Clerk

**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

### Tax Office

The Tax Office is responsible for the accurate collection and reporting of all municipal revenue, issuing of valid registrations and permits for the Bureau of Motor Vehicles and Inland Fisheries as well as various miscellaneous municipal services. As always, the Tax Office would like to thank the Board of Selectmen, Town Manager, Residents, and Coworkers for the support we are shown. We would also like to particularly thank our taxpayers for their patience this year as the Clerk and Tax Office worked hard to deliver the same services to a growing population with one less full time position than in 2013-14.

### Motor Vehicle

This year saw a significant increase in new vehicle purchases as reflected in the increase in base value of vehicles registered at town hall from \$205,236,662 in 2013-14 to \$221,492,422 in 2014-15, which resulted in a corresponding increase of \$105,614 in excise tax revenue collected in the office. The increase in new registrations had the additional effect of shifting some of the volume from online to in person, as all new registrations must be done in person, only renewals can be done online. Despite this fact the number of registrations performed online remained relatively stable at 1,105, down slightly from 1,156 in 2013-14.

### Property Taxes

For the fiscal year the Tax Office processed 8,681 real estate tax payments for a total of \$15,579,599. These numbers are up from 8,610 and \$14,662,386 in 2013-14. Real estate collections also showed an improvement this year in the number of tax liens issued for unpaid taxes, which dropped from 139 in 2014 to 117 in 2015.

### STATISTICS:

	2014-15	2013-14
Total receipted transactions	25,695	25,611
IF&W Licenses and Registrations	1,160	1,259
Motor Vehicle Registrations (Counter only)	9,415	8,850
Online Vehicle Registrations	1,105	1,156
Real Estate Transactions	8,681	8,610
Tax Liens	117	139

Excise Tax (Counter Only)	\$1,481,838.42	\$1,376,223.72
Total \$ collected by Clerk and Tax office	\$19,568,110.47	\$18,640,044.5

## **Town Clerk**

### **ELECTIONS**

The Town Clerk & Voter Registrar is responsible for voter registrations, maintenance of voting lists, absentee voting and coordination and supervision of all Elections in the Town of Topsham. State, Federal and Local Elections are held the first Tuesday after the first Monday in November of each year.

The Town Clerk held two elections and one Special Town Meeting during the fiscal year 2014-2015 and the results are as follows:

#### **November 4, 2014 General Election and Municipal Election**

7152 of the registered voters cast 5058 votes which was 72% turnout, 1018 of which were absentee ballots. David Douglass was re-elected to serve as Board of Selectmen and Overseers of the poor and Ruth Lyons was elected also to serve a three year term as Board of Selectmen and Overseers of the poor.

#### **June 9, 2015 S.A.D. No.75 School Budget Validation Referendum**

7015 of the registered voters cast 205 ballots, this was a 2.9% turnout. The voters approved a 36.7 million school budget for 2015-2016. Voters also approved continuing the school validation referendum process for an additional three years.

#### **May 20, 2015 Special Town Meeting**

Of the 6871 registered Topsham voters, 96 attended the meeting and voted to raise, appropriate and spend a total of \$ 9,029,679 for the annual town budget of 2016.

#### **Registered Voters (as of June 30, 2015)**

**1969** Democrat: **2991** Un-enrolled **1824** Republican **210** Green Independent

I would like extend a special thank you to the Deputy Wardens, Election Clerks, Deputy Registrars, Public Works personnel, Selectmen, Town Manager and Municipal building employees and especially the voters for their support in helping to make my first election a success; considering the incredible voter turnout with crowds waiting outside; the process went very smoothly and without any major issues.

### **Vital Statistics**

The Town Clerk/Tax Office registered the following vital statics during the fiscal year 2014-2015

71	Marriages
85	Births
123	Deaths
60	Burial Permits

### **Municipal Licensing and other services**

The Town Clerk/Tax Office administered the following municipal licenses during the fiscal year 2014-2015

10	Catering Permits
11	Liquor Licenses
39	Victualer Licenses
433	Hunting & Fishing Licenses
990	Dog Licenses



## **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. The finance manager also keeps an eye on bank account balances to be sure there are enough funds to process the warrants for payroll and accounts payable. The Finance Office consists of one employee, me, the Finance Manager.

In fiscal year 2014-15 the finance office processed 89 warrants (53 payroll & 36 account payable), issued 5,506 payroll checks (negotiable & direct deposit), 2,473 account payable checks, and processed 3,820 invoices. There were 887 journals processed that included over 250 rapid renewal entries, more than 200 credit card payment entries (each entry is for more than one transaction), 250 cash deposit entries, along with hundreds of miscellaneous funds received entries such as revenue sharing and ambulance receivables.

The finance manager is the main contact with MDOT & WEX in regards to our fuel purchases by maintaining our account by ordering new fuel cards for new vehicles and drivers (employees), replacement cards, deleting vehicles & drivers we no longer have and by contacting the agency with any issues we may have. Weekly/Monthly reports are sent to department heads to verify their purchases and approve for payment on the monthly statement. Administrative Assistant Rose Woodd processes the MDOT weekly report, while I process the WEX monthly report. This past year we saw a considerable savings in our fuel purchases when we began using regular pumps instead of the MDOT pumps. MDOT locked in fuel prices at \$3.27 diesel & \$3.01 unleaded. At the pumps we paid less than \$3 per gallon; as low as \$2.85 for diesel & \$2.06 for unleaded. Our 6 month average (Jan-Jun 2015) was \$2.96 for diesel & \$2.38 for unleaded.

Effective December 31, 2012 a new Maine Workers Compensation law, 39-A M.R.S.A. §102 (12-A) requires us to have on file **prior** to anyone working for us a Certificate of Liability Insurance with Workers Compensation coverage and a Certificate of Independent Contractor Status obtained from the State of Maine Worker's Compensation Board. I send a letter out in the beginning of each calendar year stating this is the only notification they will receive and I request updated Certificate of Insurance and the Predetermination of Independent Contractor form from our vendors. Some vendors have been suspended for not submitting current forms. Without the yearly Predetermination of Independent Contractor certificate the Town may be liable for Workers' Comp coverage on individual vendors; which after the fact, is very expensive. Department heads are sent emails letting them know of vendors that will be suspended until updated certificates are received and they (department heads) have been really good about checking with the vendors they use to get the required paperwork.

I am the Wellness Coordinator for the Town. Our Wellness Committee consists of Carol Eyerman, Kelly LaFountain, Rose Woodd and me. The four of us meet quarterly and plan what we would like to offer for the next quarter. We offer a monthly meeting with a guest speaker that presents different Wellness subjects to employees. This past year we have had classes on Stress Eating, Take Control – Sodium, Making Fitness Fit, Deskercise, Fighting Fatigue with Food, Snack Well and more. Sometimes employees bring their lunch and listen, other times Wellness may offer something to eat paid for from the MMEHT Wellness Grant. We have offered a variety of fruits, vegan cupcakes, soup, burgers and sun tea with fruit. I process the quarterly reports showing what we offered, how many attended, any incentives or prizes passed out and any food or beverages we offered attendees. Kelly maintains our website, twitter & Facebook accounts and Rose tracks wellness activities with who attends. Our Wellness Gardens have continued this year with 2 sections planted with vegeta-

bles and 1 section with flowers. I would like to thank Irene Dubreuil for her continued support even though she needed to step down from the committee; and I would like to welcome our newest member Carol Eyer-man. Anyone interested in more information on the Topsham Wellness Committee may visit us at <https://sites.google.com/site/townoftopshamhip/> or on facebook at <https://www.facebook.com/pages/Topsham-Wellness-Committee/292718704252704> and on twitter <https://twitter.com/TopWellnessHIP>.

This year I spent a considerable amount of time working on the ACA (Affordable Care Act), by attending workshops sponsored by MMEHT in regards to employer responsibility, tracking eligible full-time/full-time equivalent employees, tracking employees that have insurance coverage and those that were offered coverage vs. those that weren't; and IRS forms that will need to be completed for calendar year 2015.

I would like to thank Rose Woodd & Ed Bobalek who have taken on the payroll challenge of processing payroll in my absence. I would also like to thank Irene Dubreuil who has willingly taken on the challenge of balancing the Town's monthly bank statements.

Submitted by,

Debbie Fischer

## Assessing Office Report

Fiscal Year July 2014 – June 2015

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.

Most 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](http://www.topshammaine.com).

Real estate property record cards are available online [www.VGSI.com](http://www.VGSI.com).

Maine State Law provides a measure of property tax relief through partial exemptions for qualified individuals. Any Maine resident may apply for a Homestead Exemption for their primary dwelling after they have owned a Maine residence for at least one year. A Veteran Exemption is available for veterans who served active duty during a recognized war period once they are 62 years of age. A veteran of any age or service period who is 100% disabled as defined by the Veteran's Administration may receive the Veteran Exemption. A widow or widower of a qualified veteran, who has not remarried, may also receive the partial exemption. Finally any homeowner who is legally blind may apply for 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,	2014	2013	2012	2011
Taxable Real Estate	\$910,781,027	\$898,191,039	\$899,636,574	\$906,340,550
Taxable Business Equipment	\$24,634,040	\$24,823,880	\$24,196,440	\$23,870,240
Homestead Reimburse Value	\$11,034,500	\$11,173,800	\$11,384,050	\$11,333,550
BETE Reimburse Value	\$1,481,130	\$1,496,105	\$2,011,176	\$2,035,838
Total Valuation Base	\$947,930,697	\$935,684,824	\$937,228,240	\$943,580,178
County	\$1,486,976	\$1,442,157	\$1,402,198	\$1,329,284
Municipal	\$7,820,158	\$7,765,888	\$7,294,216	\$7,277,911
TIF Financing (Dev & Town)	\$1,896,180	\$1,918,580	\$2,112,431	\$2,126,121
School SAD 75	\$8,593,788	\$7,911,388	\$7,522,598	\$7,803,548
Total Appropriation	\$19,797,102	\$19,038,013	\$18,331,443	\$18,536,864
State Revenue Sharing	\$443,411	\$721,519	\$721,519	\$764,985
Other Revenues	\$3,022,325	\$2,862,980	\$2,530,350	\$2,639,589
Total Deductions	\$3,465,736	\$3,584,499	\$3,251,869	\$3,404,574
Net Appropriation	\$16,210,743	\$15,453,514	\$15,079,574	\$15,132,290
Overlay	\$96,273	\$125,638	\$112,896	\$106,530
Tax Rate	0.01733	0.01665	0.01621	0.01615
Certified Ratio	100%	100%	100%	100%

## 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.

\$26,035 in assistance was issued as follows:

Housing	\$20,025	Personal supplies	\$1,271.00
Fuel	\$854.00	Burial	\$785.00
Food	\$1,520.00	Medication	\$680.00
Utilities	\$900.00		

An additional \$4,328 in basic needs was issued from the (General Donations) account.

Topsham's Heating Assistance Program issued \$561 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.

The Heating Assistance Fund received \$656.00 in donations this year. These donations this year will again allow 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 twelve families from donations of a local church membership, homemade knitted scarfs, mittens and hats were provided by a resident, two families were "Adopted" for Christmas by local businesses, Holiday Food Basket were delivered to twelve families and a local church provided and delivered gifts to nine 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.

## **Planning and Codes Enforcement Annual Report**

July 2014 – June 2015

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 land development permits (subdivision, site plan and conditional use among them). These land use permits are issued by the Planning Board, Zoning Board of Appeals, and in some cases by the Historic District Commission.

We also provide support to numerous other committees, including the Conservation Commission, Tree Committee, Lower Village Development Committee, Topsham Community Fund, Head of Tide Park, Topsham Fair Mall Stormwater Technical Advisory Committee as well as other planning related committees that are formed from time to time.

In addition, the Planning Office is Topsham Passport Acceptance facility. This has become a steady role for three staff members as we strive to have someone able to review and accept passports during the 9am-3:30pm business hours. Topsham has been reviewed two times by the U.S. Department of State Passport Agency and has consistently received outstanding reviews for our efforts. More recently, we have expanded acceptance hours with the change in Town hall business hours (Thursday hours for acceptance have expanded to 5:30pm). The office processed **230** passports during the period of July 2014 to September 2015.

### **Department Staff**

Rod Melanson, Planning Director –October of 2014

Tom Lister, Codes Enforcement Officer

Carol Eyerman, Assistant Planner – March of 2015

Irene Dubreuil, Administrative Assistant

Julia Berkman Hill, 2015 Summer Bowdoin College Psi Upsilon Fellow

Libby Szuflita, 2014 Summer Bowdoin College Psi Upsilon Fellow

We welcomed Carol Eyerman as our Assistant Planner this year. Carol worked for the Topsham Planning Office in 2005-2007, and was most recently the Director of Planning for the Town of Harpswell. Carol recently received the distinguished recognition of becoming a certified professional planner through the American Institute of Certified Planners.

### **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. The Board achieves this "Delegated Review Authority" by utilizing a contracted peer review engineer. Lastly, the Board also advises on Public Street Acceptances.

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

Amended Subdivisions	3
Amended Site Plans	5
Subdivisions	3
Site Plans	3
Shoreland Permit	0
Conditional Use Permit	0
Blasting	2
Storm Water Review	0
Street Acceptance	0
Workshops	13
Ordinance Amendments	5

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 amendments:

- Zoning Amendment Chapter 185 – Road Standards and street acceptance
- Zoning Amendment Chapter 225 – R2B zoning (Along with Map Amendment)
- Zoning Amendment Chapter 225- 85 Industrial Zone (map amendment – zone boundary)
- Zoning Amendment Chapter 191-18 – Open Space In Lieu calculation
- Zoning Amendment Chapter 225-25 – Floodplain Management

#### Conservation Commission

Project highlights for the past year include the following:

1. Topsham Fair Mall Watershed Management Plan
  - a. Received implementation grant from Maine DEP for \$105,000 to implement portions of the watershed plan.
2. Advising Planning Board on project reviews in regards to open space:
  - a. Met with developers to discuss projects and assist them in their applications (in regards to priority conservation)
3. Reviewing and prioritizing Topsham Natural Resource Focus Areas
  - a. Continuing to develop more detailed plans that address conservation within Topsham's focus areas.
4. Working with local and regional trail and bike path groups
  - a. Assisting with planning, outreach and fundraising efforts.
  - b. Assisting with the Town landing Trail planning/ implementation efforts (RTP grant)
5. Worked with Bowdoin Fellow to prepare a series of mapping efforts that provide data in regards to development patterns over the last 15 years within Topsham.

## 6. Developing Easement monitoring standards and dedicated easement stewardship fund

### Tree Committee

1. Street Tree Inventory
  - a. Continuing on Past efforts the Assistant Planner and Bowdoin Fellow expanded and updated the existing street tree inventory. There will likely be follow up with DPW to implement some of the recommendations from this effort, and seek possible grant funding.
2. 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.
3. Project Canopy – 250<sup>th</sup> Town Hall Park
  - a. The Committee participated in the project canopy grant to install plantings and a path on the Town Hall site.
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 researching Tree City USA standards in anticipation of joining this program.

### Historic District Commission

The Topsham Historic District Commission scheduled 8 meetings in 2014/15, which are held on the second Wednesday of each month. *8 regular meetings were held, as scheduled, and no meetings were canceled.*

The Commission reviewed 8 certificates of appropriateness in 2014/15

Alterations:	<i>approved – 6</i>	<i>denied - 0</i>
Demolitions:	<i>approved - 0</i>	<i>denied - 0</i>
New Construction:	<i>approved - 2</i>	<i>denied – 0</i>

The commission is reviewing locations for additional interpretive signs to be installed through the district. This effort was assisted by the creation of a digital mapping effort that has located potential sites throughout the District.

### GIS/ Mapping

The planning Office administers planning GIS data through:

1. Maintaining the digital database for all zoning data and maps

2. Maintaining/ updating infrastructure inventories
3. Map production for committee presentation/ research
4. Development of on-line interactive web mapping service
5. Planning analysis

### **Grant Administration**

The Planning Office often undertakes grant application and administration responsibilities to conduct planning projects, which may include inter-department and committees tasks/ goals. For this fiscal year the office is administering the following grants:

1. MDOT - Topsham Bike Path (Phase I Implementation)
2. MDEP 319 – Topsham Fair Mall Watershed (Phase I Implementation)
3. RTP (recreational trails program) – Town Landing Trail
4. Project Canopy – 250<sup>th</sup> Commemorative Park
5. EPA Vernal Pool Program (partners with UMAINE to continue Vernal Pool Policy Work)
6. Maine Historic Preservation Commission ( Maine CLG Program annual workshop)

### **Code Enforcement**

The Code Enforcement office is responsible for the administration of various Town and State codes and rules. The office maintains updated information on the Town web site including permit forms, zoning information and building code information and is always willing to help with any questions.

Over the past year, the code office issued 435 permits consisting of:

Blasting	4
Building	122 (22 commercial projects and 100 residential)
Electrical	135
Fire Department	54
Plumbing	68
Pool	3
Sign	17
Septic	32

### **Zoning Board of Appeals**

The Zoning Board of Appeals is a review board which meets once a month to hear administrative reviews, appeals or variance requests; provide interpretation of the zoning ordinance and to hear and decide appeals for conditional uses.

Over the past year, activity at the Zoning Board of Appeals consisted of 4 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 250<sup>th</sup> 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**

2014-2015

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. In addition the department staff run Topsham's educational and governmental access Television Channel 3, and maintains the Community Bulletin Board that runs on Cable Access Channel 3, as well as administering online streaming on past meetings.

### **Parks & Recreation Staff:**

Pam LeDuc, Director

Gerard Ouellette, Program Coordinator

Ray Hanson, Maintenance Technician

Kelly LaFountain, Program Assistant

### **Projects/Successes:**

- Head of Tide Park continual improvements and access planning.
- Installation of new SQL Server for Municipal Building Computer System
- Upgrade of Television Server, replacement of Computer, and ability to program re-broadcasts of Selectmen and Planning Board Meetings.
- Obtained funding and Hired Assistant Maintenance Position for Department in 2015-2016.
- Secured 2 year lease with Mid Coast Community Action for Headstart @ Pejepscot School.
- Involvement in the Walkability Study of Lower Main Street under Topsham Development Inc.
- Purchased ½ of the New Plexiglass Backboard for Foreside Road Courts, to be installed in July of 2015.

### **Programs/Participation:**

Cal Ripken Baseball (2015) 38 Participants

Sandlot Baseball (2015) 27 Participants Ages 8 - 12

Eagle Basketball Camp (2014) 56 Participants - Boys and Girls in grades 1 – 8

Fall (2014) Cross Country 24 Participants ages 6 – 12

Spring (2015) Cross Country 41 Participants ages 6 – 12

Summer (2014) Field Hockey 53 Participants girls ages 4 – Gr 8

Fall (2014) Field Hockey 39 Participants girls ages 4 – Gr 6

Spring (2015) Field Hockey Clinic 30 Participants Grs K - 8

Eagle's Lacrosse (2015) Grades 7 & 8 – 27 Boy's and 18 Girl's

Eagle Football Camp (2014) 29 Participants grades 9 – 12

Non – Contact Football Camp (2014) 4 Participants grades 3 – 8

Golf Lessons (2014) 7 Youth (8-14 year olds) – 9 adults (age not disclosed )

Learn – to – Ski / Snowboard (2014 / 2015) 16 Participants Grs 2 - 8

Challenger Soccer Camp (2014) 52 Participants ages 4 – 12

Mini Kickers Soccer Camp (2015) 34 Participants Ages 2 - 5

Mt. Ararat Soccer Camp (2014) 50 Participants ages 5 – 14

T – Ball (2015) 40 Participants ages 5 & 6

Tennis (2014) 15 Participants ages 8 – Adult

Track (2014) 68 Participants Ages U8 - 14

Valentine Ball (2015) 97 Ladies and their Escorts

Youth Baseball (2015) 40 Participants Ages 7 & 8

Youth Basketball (2014 – 2015) 157 Participants grades 1 – 8

Candlepin Bowling (2014) Dis - Continued

Youth Soccer (2014) 354 Participants ages 5 – 14

Youth Softball (2015) 36 Participants ages 7 – 12

Youth Softball Clinic (2015) 28 Participants ages 10-12

Youth Wrestling (2015) 47 Participants Ages 4 - grade 5

Annual Special Events –

Halloween Parade

Merrymeeting Bike Tour

Santa Calls

Cookies with Santa (In co-operation with the TPL)

Fishing Derby

Sunday Open Gym

Ladies Volleyball

Easter Egg Hunt



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

September 2015

I would like to thank the citizens of Topsham for their cooperation and support this past year, while Public Works maintained the infrastructure in our community. Many of our projects included working in the streets and creating traffic concerns; and I would like to thank the residence for their patience while we performed this work. 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.

The following roads were paved this past year, Union Street, Fourth Street, Taylor Farm Road, Brian Street, Andrea Street, Maynard Drive and Blueberry Lane. We completely rebuilt the first 600 feet of Deer Run and then repaved the entire street as well. The department purchased a new plow truck combination storm drain cleaning truck this past year replacing the 1993 GMC Topkick.

The department repaired over three dozen storm drain basins and installed over 1,200 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 and assisting with repairs and inspections of other department vehicles.

Respectfully Submitted,

Dennis Cox, Director

Topsham Public Works Dept.

## **SOLID WASTE & RECYCLING**

It has been a trying year for us here at the Transfer Station with the loss of our Friend and coworker Rick Field who had worked for the Town for 13 + years, he will certainly be missed as he was an important member of our Team. There will be a tree planted in his name and a donated bench to go with it, dedication to be made in the spring.

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 576 ton of Wood chips in 2014

The residents of Topsham recycled over 1146 tons of recyclable material this past year, reducing the disposal cost to the Town. The State Planning office was merged into the DEP we have not received a Recycling report but they have given us a formula to calculate our Recycle Rate now this may be off by a little because we can't get all the numbers but we believe it is 36% with a Diversion Rate of 44.46% Since winning the first Governor's Waste Reduction award in 1993 we have strived to better our operation every year looking for new ways to Reduce Reuse and Recycle as much as possible. This year we will have a Shred day in October to destroy Town documents and provide limited shredding for the public this will be our first event and will determine if we do it in the future. We also hope to begin recycling paint through the States paint Stewardship program which will take all paint to be recycled or disposed of properly. More info to come as it comes about. We are looking at October for that if all goes well.

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 3379 lbs of Universal Waste such as TVs and monitors as well as mercury devices such as thermometers and PCB ballast, 648 linear feet of Fluorescent light bulbs .

We have added new item "cooking oil" to the list of things being recycled which is being made into Bio Diesel. This year we recycled 1731 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 for 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.

Ed Caron

Solid Waste Director



Topsham Police Department  
Annual Report FY 2014/2015

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: 3,125**

**Traffic Summons/Warnings: 2,558**

**Traffic Complaints: 488**

**Traffic Crash: 526**

**OUI Arrest: 27**

**Calls for Service: 5,189**

**Include but not limited to:**

**Disorderly Conduct: 118**

**Animal Complaints: 230**

**Criminal Arrest/Summons: 333**

**Traffic/Community Services: 866**

**Narcotic Investigations: 62**

**Burglary: 37**

**Theft: 140**

**Assault: 74**

Police Department Personnel:

Chief of Police: Christopher A. Lewis

Lieutenant: Frederick Dunn

Sergeant: Mark Gilliam

Sergeant/K9: Robert Ramsay

Detective: Mark LaFountain

School Resource Officer: Randy Cook

Patrol Officer: Gabrielle Mathieu

Patrol Officer: Donald Cowles

Patrol Officer: Mark McDonald

Patrol Officer: William Collins

Patrol Officer: Troy Garrison

Patrol Officer: Bruce Swanson

Patrol Officer: Malcolm Marshall

Reserve Officer: Cheryl Holmes

Reserve Officer: Al Huntington

Records Clerk: Joan Vermette

Data Entry Clerk: Barbara Hall

School Crossing Guard: Cindy Tracy

Officers Malcolm Marshall, Donald Cowles, and Al Huntington joined our department during this past year. Our department lost Paul Saindon who had over forty years of service to this community. Animal Control Officer Roland Pinette retired and he began his career with our department in 1980. Officers Bruce Swanson and Gabrielle Mathieu were recognized for their life saving efforts involving a resident experiencing a medical emergency during the night. Our department has continued to work closely with our local schools in maintaining safety protocols and training for all personnel. As Chief of Police I am also the Chairman for the Maine Chiefs of Police Association's Traffic Safety Committee, and a member of a legislative work group. I have assisted in the hiring process for Chief of Police in other municipalities and look forward to the upcoming year.



## *Topsham Fire Dept*

### *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 in regards to issues relating 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 2015 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 focused a majority of our efforts on departmental safety, training and community life safety education. The department has revamped our internal safety procedures and programs which has led to increased member safety both at the station and on emergency scenes. We have increased our training hours and have implemented new training guidelines. Our life safety education efforts have included providing safety training for local organizations, educating children and adults on various topics and instructing CPR/First Aid Courses to name a few.

The department has recently placed a new rescue pumper "E-2" into service. This new unit has replaced a 26 year old engine that did not meet department needs and was increasingly costly to maintain. New E-2 has allowed us to consolidate equipment from other apparatus which ultimately will decrease our future capital costs. E-2 is a more effective, efficient and capable unit that will serve the town and the department for many years.

The department has again been awarded with the Heartsafe Community Designation from the Maine CDC. This designation is awarded to communities who are actively engaged in providing education and training to community members on the dangers of cardiac disease.

With all of our accomplishments we still face some considerable challenges, such as, decreasing availability of call FF's, continually increasing requests for service and increased training requirements. We will meet these challenges head on and I am confident we will address these issues with innovative solutions.

As we move forward, we will continue to offer the best service possible to the citizens and visitors to the Town of Topsham. We will continue to streamline our operational processes and become a more efficient and effective organization. Our efforts have paid off. 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. We are able to accomplish this because members continually strive 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.

**Department Overview:**

The Topsham Fire & Rescue Department is 44 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 Assistant Chief (On Call)	35 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 Tender/Service Unit	

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

1 Full-Time Fire Chief (8 Hour Days/M-F)	2 FF/EMT's (12 Hour Days /7AM – 7PM)	2 FF/EMT's (12 Hour Nights/7PM-7AM)
1 Full-Time EMS Director (8 Hour Days/M-F)	2 FF/EMT's (8 Hour Days/8AM – 4PM)	

**Incidents:**

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

Incident Hours Worked by Members: 2500 +

Property Lost: \$85,000

Fire/Rescue Requests for Service: 651

Emergency Medical: 1219

Total Requests for Service: 1870 (5.8% Increase over FY 13/14)

**Fire Prevention/Community Relations:**

There were 32 Fire Prevention/Community relations events held in FY 14/15. These events reached more than 1200 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, American Red Cross and the Highlands community to address the life safety education needs of numerous populations

We have continued to grow our 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. During FY 14/15 department members performed numerous home survey and installed 32 smoke & CO detectors.

**Inspections:**

Members of the Topsham Fire & Rescue Department completed more than 125 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 2500+ 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.

91% of department members are certified firefighters, 75% are certified EMS providers and 72% are both certified firefighters & EMS providers.

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

**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 and 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 administrative assistance, assisting with traffic control, driving fire trucks or ambulances, 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](mailto:bstockdale@topshammaine.com).

With Regards,

Brian D. Stockdale  
Fire Chief

## **2014-2015 ECONOMIC & COMMUNITY DEVELOPMENT HIGHLIGHTS**

### **ECONOMIC DEVELOPMENT**

- 2015-05-20 Town Meeting strongly supported proposed revisions to Municipal Interchange TIF
  - o State approval pending
- Economic development reserve fund continues to grow – sheltered TIF revenues
- Representing Topsham in pilot program to revise vernal pool regulations in growth district
- Wicked Joe Coffee drew down \$270K CDBG grant and satisfied all grant requirements
- Just some of the business openings, expansions or groundbreakings in the past year include:
  - o ReStore opening and 126 Main Street renovation
  - o Sullivan Chiropractic
  - o Smitty's Cinema
  - o Day's Jewelers
  - o NAPA – new building
  - o Bureau of Motor Vehicles relocation and 125 Main Street reconstruction
  - o River Landing constructed & opened – supported by Topsham Affordable Housing TIF
  - o Lamey Wellahan Shoes
  - o HC Crooker & Sons purchased by investors seeking to redevelop Crooker Quad

### **COMMUNITY DEVELOPMENT**

- Bike path fundraising - ongoing
- TDI provides \$500 support for second annual Oktoberfest at Topsham Fairgrounds
- Staff support to Lower Village Development
- Lower Village Development Committee LV redevelopment concept plan supported by Selectmen
- Staff support to Topsham Community Fund
- Ongoing development of Town Landing river-side trail in Lower Village
- Retained Dan Burden for Lower Village walkability audit
- Staff support to Head of Tide Park Committee - planning development of Head of Tide Park
- TDI provides \$85K to purchase Drenzo property for expansion of Head of Tide Park
- Town meeting supports allocation to community development fund for fourth consecutive year.

### **STRATEGIC**

#### **Regionalism**

- Completed merger and reorganization of MCEDD & MCOG – will continue to be called MCEDD
- President of Midcoast Council of Governments – sixth term
- Now president of reorganized Midcoast Economic Development District
- Director, Southern Midcoast Maine Chamber of Commerce

#### **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
- Worked with staff colleagues & LVDC volunteers in preparing Lower Village redevelopment plan

### **TOPSHAM DEVELOPMENT, INC**

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

## Topsham Public Library

Our theme for this year's annual report is *Sustainability*, a concept that has prompted the Library Board to successfully address some daunting realities during the past year. In reviewing our staff salaries, we realized that library employees were not being compensated at a level on par with other town staff members. This fact led us to question whether, should the need arise, we would be able to replace one of our excellent staff members at their current salary. In short, we realized that the library was not staffed on a sustainable basis.

Thanks to a number of productive meetings with representatives from the Topsham Board of Selectmen and Finance Committee, the town has agreed to support our efforts to address this issue. For its part, the library will continue to build on its successful development efforts, including expanding support from the business community through our Business Roundtable, our annual appeal, and The Friends of the Topsham Public Library's membership and major fundraising effort—the Annual Book Sale.

Perhaps the most encouraging development to emerge from these recent meetings with town representatives is a shared desire to continue to meet on a regular basis in order to understand the short- and long-term challenges facing both the town and the library. This shared commitment to communicate and plan for the future is vitally important to sustaining and building upon the success of our library. Through these and many other efforts, we are making positive strides toward assuring that the library has a sustainable foundation for the future.

While the following statistics do not tell the whole story about the positive impact the library makes on the community, they illustrate some of our successes in 2015.

In 2015, the library served an average of 230 people a day or 24 people every hour we were open.

74 volunteers provided an average of 61.5 hours of service weekly, including helping shelve library items, tending the gardens, packing and readying items for Inter-Library Loan, and assisting with light clerical tasks.

With the financial support and volunteer service of the Friends of Topsham Public Library, the library was able to present 467 programs that reached 11,842 people, or 228 people a week. The Friends also provided a one-time gift of \$8,000 to support the library's materials budget, bringing their total financial support in fiscal year 2015 to \$17,350.

Your interest, donor dollars, and volunteer efforts are crucial to ensuring that the library will continue to be a vital resource to our community for years to come. Please feel free to contact the Director, Susan M. Preece ([director@topshamlibrary.org](mailto:director@topshamlibrary.org)) or Board President, Matt Newman for more information about the library. We welcome your thoughts and suggestions.

# **TOWN OF TOPSHAM**

**TOPSHAM, MAINE**

**FINANCIAL AUDIT REPORT**

**JUNE 30, 2015**

**TOWN OF TOPSHAM  
TOPSHAM, MAINE  
JUNE 30, 2015**

**TABLE OF CONTENTS**

**FINANCIAL SECTION**

**EXHIBITS**

Independent Auditors' Report

Management's Discussion and Analysis

**Financial Statements**

**Government-Wide Financial Statements**

Statement of Net Position

Exhibit I

Statement of Activities

Exhibit II

**Fund Financial Statements**

**Governmental Funds**

Balance Sheet

Exhibit III

Reconciliation of the Governmental Funds Balance Sheet  
to Statement of Net Position

Exhibit IV

Statement of Revenues, Expenditures and Changes in Fund Balance

Exhibit V

Reconciliation of the Statement of Revenues, Expenditures, and Changes  
in Fund Balance of Governmental Funds to the Statement of Activities

Exhibit VI

Statement of Revenues, Expenditures and Changes in Fund Balance –  
Budget to Actual – General Fund

Exhibit VII

**Proprietary Funds**

Statement of Net Position

Exhibit VIII

Statement of Revenues, Expenses and Changes in Net Position

Exhibit IX

Statement of Cash Flows

Exhibit X

**Notes to Financial Statements**

**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE**

Schedule of Town's Proportionate Share of Net Pension Liability

I

Schedule of Town Pension Contributions

II

# Smith & Associates, CPAs

*A Professional Association*

---

500 US Route One, Suite 203 • Yarmouth, Maine 04096  
Ph (207) 846-8881 • Fax (207) 846-8882  
[www.smithassociatescpa.com](http://www.smithassociatescpa.com)

## **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, major funds 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, 2015, 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, major funds 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***Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Schedule of the Town's Proportionate Share of Net Pension Liability and Schedule of Town Pension Contributions be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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  
November 5, 2015



Office of the Town Manager  
100 Main Street  
Topsham, ME 04086

**Rich Roedner**  
**Town Manager**  
Phone: 207-725-5821  
Fax: 207-7525-1731

## 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, 2015 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 \$11,452,454 per Exhibit I (net position). Of this amount, \$3,875,223 (unrestricted net position) may be used to meet the Town's ongoing obligations to citizens and creditors. The Town's total net position decreased by \$100,124.
- At the close of the current fiscal year, the Town of Topsham's governmental funds reported combined ending fund balances of \$5,110,738 an increase of \$293,044 over the prior year. The amount of \$3,499,273 is the General Fund Unreserved Fund Balance which is available for appropriation in the next budget cycle and represents 18% of the total general fund expenditures.
- The Town of Topsham has \$1,221,082 reserved for Capital Projects. The Town of Topsham has \$158,554 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 are comprised of 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, 2015, 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-15	30-Jun-14	30-Jun-15	30-Jun-14	30-Jun-15	30-Jun-14
<b>Assets</b>						
Current and Other Assets	\$ 6,480,529	\$ 5,670,306	\$ 38,397	\$ 36,536	\$ 6,518,926	\$ 5,706,842
Non Current Assets	<u>17,725,421</u>	<u>18,320,268</u>	<u>0</u>	<u>0</u>	<u>17,725,421</u>	<u>18,320,268</u>
<b>Total Assets</b>	<u>\$ 24,205,950</u>	<u>\$ 23,990,574</u>	<u>\$ 38,397</u>	<u>\$ 36,536</u>	<u>\$ 24,244,347</u>	<u>\$ 24,027,110</u>
<b>Deferred Outflows of Resources</b>	<u>\$ 75,440</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 75,440</u>	<u>\$ 0</u>
<b>Liabilities</b>						
Current and Other Liabilities	\$ 1,195,524	\$ 653,506	\$ 0	\$ 0	\$ 1,195,524	\$ 653,506
Long Term Liabilities	<u>10,957,089</u>	<u>10,650,664</u>	<u>0</u>	<u>0</u>	<u>10,957,089</u>	<u>10,650,664</u>
<b>Total Liabilities</b>	<u>\$12,152,613</u>	<u>\$ 11,304,170</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 12,152,613</u>	<u>\$ 11,304,170</u>
<b>Deferred Inflows of Resources</b>	<u>\$ 714,720</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 714,720</u>	<u>\$ 0</u>
<b>Net Position</b>						
Net Investment in Capital						
Assets	\$ 7,369,112	\$ 7,669,604	\$ 0	\$ 0	\$ 7,369,112	\$ 7,669,604
Restricted	208,119	208,119	0	0	208,119	208,119
Unrestricted	<u>3,836,826</u>	<u>4,808,681</u>	<u>38,397</u>	<u>36,536</u>	<u>3,875,223</u>	<u>4,845,217</u>
<b>Total Net Position</b>	<u>\$ 11,414,057</u>	<u>\$ 12,686,404</u>	<u>\$ 38,397</u>	<u>\$ 36,536</u>	<u>\$ 11,452,454</u>	<u>\$ 12,722,940</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* \$3,836,826 (prior year \$4,808,681) 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 decreased by \$100,124 during the current fiscal year as per Exhibit II.

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

<b>Condensed Statement of Activities</b>	<b>Governmental Activities</b>		<b>Business – Type Activities</b>		<b>Total</b>	
	<b>30-Jun-15</b>	<b>30-Jun-14</b>	<b>30-Jun-15</b>	<b>30-Jun-14</b>	<b>30-Jun-15</b>	<b>30-Jun-14</b>
<b>Revenues:</b>						
<i>Program Revenues</i>						
Charge for Services	\$ 919,233	\$ 889,816	\$ 0	\$ 0	\$ 919,233	\$ 889,816
Operating Grants and Contributions	211,019	274,046	0	0	211,019	274,046
Capital Grants and Contributions	0	0	0	0	0	0
<i>General Revenues</i>						
Property and Other Taxes	17,936,533	17,023,592	0	0	17,936,533	17,023,592
Grants and Contributions Not Restricted to Specific Programs	701,286	773,821	0	0	701,286	773,821
Unrestricted Investment Earnings	19,809	20,653	57	52	19,866	20,705
Miscellaneous	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,500</u>	<u>5,000</u>	<u>5,500</u>
<b>Total Revenues</b>	<b>\$ 19,787,880</b>	<b>\$ 18,981,928</b>	<b>\$ 5,057</b>	<b>\$ 5,552</b>	<b>\$ 19,792,937</b>	<b>\$ 18,987,480</b>
<b>Expenses</b>						
General Government	\$ 1,357,789	\$ 1,407,232	\$ 3,196	\$ 1,255	\$ 1,360,985	\$ 1,408,487
Public Works and Sanitation	2,199,857	1,330,766	0	0	2,199,857	1,330,766
Protection	2,212,138	2,043,199	0	0	2,212,138	2,043,199
Culture and Recreation	814,050	873,884	0	0	814,050	873,884
Public Health and Welfare	59,897	73,671	0	0	59,897	73,671
Contractual Services	95,235	91,000	0	0	95,235	91,000
Public Utilities	318,246	294,435	0	0	318,246	294,435
Education	8,593,788	7,911,387	0	0	8,593,788	7,911,387
Interest	368,875	400,206	0	0	368,875	400,206
County Tax and Overlay	1,494,935	1,458,672	0	0	1,494,935	1,458,672
Depreciation	988,011	1,542,128	0	0	988,011	1,542,128
Tax Incremental Financing	1,182,054	1,118,439	0	0	1,182,054	1,118,439
Pension Unallocated	69,698	0	0	0	69,698	0
Capital Outlay	<u>135,292</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>135,292</u>	<u>0</u>
<b>Total Expenses</b>	<b>\$ 19,889,865</b>	<b>\$ 18,545,019</b>	<b>\$ 3,196</b>	<b>\$ 1,255</b>	<b>\$ 19,893,061</b>	<b>\$ 18,546,274</b>
<b>Increase (Decrease) In Net Position</b>	<b>\$ (101,985)</b>	<b>\$ 436,909</b>	<b>\$ 1,861</b>	<b>\$ 4,297</b>	<b>\$ (100,124)</b>	<b>\$ 441,206</b>
<b>Net Position, July 1</b>	<b>\$ 12,686,404</b>	<b>\$ 11,262,102</b>	<b>\$ 36,536</b>	<b>\$ 32,239</b>	<b>\$ 12,722,940</b>	<b>\$ 11,294,341</b>
<b>Prior Period Adjustment</b>	<b>(1,170,362)</b>	<b>987,393</b>	<b>0</b>	<b>0</b>	<b>(1,170,362)</b>	<b>987,393</b>
<b>Net Position Restated July 1</b>	<b>\$ 11,516,042</b>	<b>\$ 12,249,495</b>	<b>\$ 36,536</b>	<b>\$ 32,239</b>	<b>\$ 11,552,578</b>	<b>\$ 12,281,734</b>
<b>Net Position, June 30</b>	<b>\$ 11,414,057</b>	<b>\$ 12,686,404</b>	<b>\$ 38,397</b>	<b>\$ 36,536</b>	<b>\$ 11,452,454</b>	<b>\$ 12,772,940</b>

**ANALYSIS OF OVERALL FINANCIAL POSITION AND RESULTS OF OPERATIONS**

The Statement of Activities indicates that the total expenses exceeded total revenues by \$100,124 indicating a strong overall financial position for the year ended June 30, 2015.

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

**General Fund** – Revenues were in excess of expenditures and then decreased by transfers of \$461,905 (an increase of \$143,253 in prior year) decreasing the fund balance to \$3,499,273. 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 \$754,949 in fund balance for this category is primarily due to the operating transfers and proceeds from the issuance of an equipment bond to Capital Projects. In the prior year, the increase of \$127,686 in fund balance for this category is primarily due to excess of revenues over expenditures and operating transfers from the General Fund.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

As presented in Exhibit VII, the original budgeted expenditures amount to \$19,705,125 (\$18,974,151 in prior year). The total gross budget for the year ending June 30, 2015, including transfers to and from other funds, was \$19,656,875 (\$18,889,651 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 \$344,933 (\$533,877 in prior year) and revenues were above budgeted estimates by \$298,662 (revenues were \$40,624 below budgeted amount in prior year), due largely to increases in excise taxes collected. State Revenue Sharing also was up slightly (\$22,608) over what was budgeted. This results in an increase in the town's undesignated fund balance to \$3,499,273 (\$3,961,178 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, \$400,000 was allocated to support the municipal budget, and to help minimize a tax increase. The Board of Selectman's adopted goal is to maintain a fund balance at approximately 18% of the municipal budget. Amounts in excess of this level would be used to supplement the municipal budget, and to fund one-time capital expenses.

For the first time in several years, property values increased organically – based on a healthier real estate market. Consequently, the FY 16 tax rate increased to \$17.96 (from \$17.33 in FY 15, and as opposed to the \$18.31 anticipated at Town Meeting). The bulk of the valuation adjustments this year were on the residential side, as opposed to the commercial side as in previous years.

State Municipal Revenue Sharing continues to decline. In FY 12, our Revenue Sharing was in excess of \$765,000. In FY 15, it was estimated at \$443,411 (\$466,019 actual). For the coming year (FY 16), our Revenue Sharing is estimated at \$435,000. If the State was adhering to the intent of the Revenue Sharing Statute, our estimated total for the coming year would be in excess of \$1,100,000.

**GENERAL FUND BUDGETARY HIGHLIGHTS (CONTINUED)**

Due to this decline, while we have maintained services, we have stretched ourselves to do so, and have had to sacrifice services that will become issues in the future (regular property visits to maintain assessment levels, adequate staff to maintain existing facilities, etc.) In the FY 16 budget, we have begun to address some of these shortfalls, by adding part time help to the Tax Office and to the Recreation Department (facility maintenance).

Topsham's local economy continues to improve since the Great Recession. During FY 15, we saw the opening of Smitty's Cinema, as well as the relocation of the DMV into a new facility on Rt. 201. Several new tenants move to the Topsham Fair Mall, including Lamey Wellehan and Day's Jewelers. At year end, the Planning Board was considering three more buildings for the Topsham Fair Mall/Park Drive Business Park. Topsham continues to be a desirable place for new businesses to locate. A new business is negotiating with the MidCoast Regional Redevelopment Authority to purchase the old Fire Station at the Topsham Commerce Park, to house a cheerleading/tumbling school.

The River Landing Apartments opened this past spring. This award winning facility was scheduled to be full by December of 2015, but will likely be full by September. 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 Board of Selectmen and Finance Committee have reviewed a 25-year capital plan that replaces all major equipment (at least once) and includes debt service, along with increased investments in the Town's road reconstruction program. This plan will be modified to include other major projects (Main Street Culvert replacement is an example). This planning tool will enable the Town to better schedule major expenditures and keep expenditures at a more consistent level. This will avoid annual swings in capital expenditures, and the resultant impacts to tax rates.

The new TIF districts approved by voters, as well as the amendments to the Interchange TIF District, will give the Town added tools to help fund some of these major infrastructure improvements when they take place within our TIF Districts. TIF sheltered funds are now being set aside to assist with these anticipated expenditures.

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.

Despite these challenges, Topsham's tax collection rate continues to be high, 97.2% in FY 15.

**CAPITAL ASSET AND DEBT****Capital Assets**

Additions to Capital Assets totaled \$393,164 (prior year \$1,589,896) for the fiscal year ended June 30, 2015 and retirements totaled \$85,583 (prior year \$91,253).

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

The Town's total debt decreased by \$288,200 to \$10,526,165 (prior year decreased by \$1,016,509 to \$10,814,365). Accrued compensation payable amounted to \$169,856 at June 30, 2015, a 3.8% increase over prior year (prior year \$103,701, 12.7% increase).

**NEXT YEAR'S BUDGET AND RATES**

The FY 16 budget saw increases in revenue, expenditures and valuation, the three components of the tax rate. The resultant mil rate reflected an increase from \$17.33 to \$17.96, approximately 3.6%. For FY16, the Town's expenditure budget increased by 5.7%, while the County expenditures rose by more than 4.7%, and SAD #75 expenditures rose by more than 3.7%. The Town's elected and appointed officials worked hard to present an acceptable budget to the citizens, one that provided service improvements while trying to minimize tax increases.

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

<u>Year</u>	<u>Mil Rate</u>	<u>Budget</u>
2012	\$16.15	\$18,478,198
2013	\$16.21	\$18,437,241
2014	\$16.65	\$19,348,010
2015	\$17.33	\$19,893,375
2016	\$17.96	\$20,907,970



**EXHIBIT I**

**TOWN OF TOPSHAM  
STATEMENT OF NET POSITION  
JUNE 30, 2015**

	<u>Primary Government</u>		
	<u>Governmental</u>	<u>Business-</u>	
	<u>Activities</u>	<u>Type</u>	<u>Total</u>
		<u>Activities</u>	
<b>Assets</b>			
Cash and Cash Equivalents	\$ 5,527,645	\$ 38,397	\$ 5,566,042
Accounts Receivable, Net of Allowance for Doubtful Accounts of \$169,000	372,640	0	372,640
Taxes Receivable, Net of Allowance of Uncollectible Taxes of \$42,000	446,884	0	446,884
Tax Liens Receivable	133,360	0	133,360
Capital Assets, Net of Accumulated Depreciation	<u>17,725,421</u>	<u>0</u>	<u>17,725,421</u>
<b>Total Assets</b>	<u>\$ 24,205,950</u>	<u>\$ 38,397</u>	<u>\$ 24,244,347</u>
<b>Deferred Outflows of Resources</b>			
Related to Pension	<u>\$ 75,440</u>	<u>\$ 0</u>	<u>\$ 75,440</u>
<b>Liabilities</b>			
Accounts Payable	\$ 801,300	\$ 0	\$ 801,300
Accrued Expenses	394,224	0	394,224
Non Current Liabilities			
Due Within One Year	1,040,184	0	1,040,184
Due in More Than One Year	<u>9,916,905</u>	<u>0</u>	<u>9,916,905</u>
<b>Total Liabilities</b>	<u>\$ 12,152,613</u>	<u>\$ 0</u>	<u>\$ 12,152,613</u>
<b>Deferred Inflows of Resources</b>			
Related to Pension	<u>\$ 714,720</u>	<u>\$ 0</u>	<u>\$ 714,720</u>
<b>Net Position</b>			
<i>Net Investment In Capital Assets</i>	\$ 7,369,112	\$ 0	\$ 7,369,112
<i>Restricted</i>			
Permanent Funds, Non-Expendable	208,119	0	208,119
<i>Unrestricted</i>	<u>3,836,826</u>	<u>38,397</u>	<u>3,875,223</u>
<b>Total Net Position</b>	<u>\$ 11,414,057</u>	<u>\$ 38,397</u>	<u>\$ 11,452,454</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, 2015**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Governmental Activities</u>	<u>Net (Expense) Revenue and Changes in Net Position Primary Government</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		<u>Business - Type Activities</u>	<u>Total</u>
<b>Primary Government</b>						
<b>Governmental Activities</b>						
General Government	\$ 1,357,789	\$ 150,214	\$ 0	\$ (1,207,575)	\$ 0	\$ (1,207,575)
Public Works and Sanitation	2,199,857	180,893	125,004	(1,893,960)	0	(1,893,960)
Protection	2,212,138	347,205	58,147	(1,806,786)	0	(1,806,786)
Culture and Recreation	814,050	240,921	16,795	(556,334)	0	(556,334)
Public Health and Welfare	59,897	0	11,073	(48,824)	0	(48,824)
Contractual Services	95,235	0	0	(95,235)	0	(95,235)
Public Utilities	318,246	0	0	(318,246)	0	(318,246)
Education	8,593,788	0	0	(8,593,788)	0	(8,593,788)
Fixed Charges	1,494,935	0	0	(1,494,935)	0	(1,494,935)
Tax Incremental Financing	1,182,054	0	0	(1,182,054)	0	(1,182,054)
Interest On Long-Term Debt	368,875	0	0	(368,875)	0	(368,875)
Depreciation – Unallocated	988,011	0	0	(988,011)	0	(988,011)
Pension – Unallocated	69,698	0	0	(69,698)	0	(69,698)
Capital Outlay	<u>135,292</u>	<u>0</u>	<u>0</u>	<u>(135,292)</u>	<u>0</u>	<u>(135,292)</u>
<b>Total Governmental Activities</b>	\$19,889,865	\$ 919,233	\$ 211,019	\$(18,759,613)	\$ 0	\$ (18,759,613)
<b>Business - Type Activities</b>	<u>3,196</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,196)</u>	<u>(3,196)</u>
<b>Total Primary Government</b>	<u>\$19,893,061</u>	<u>\$ 919,233</u>	<u>\$ 211,019</u>	<u>\$(18,759,613)</u>	<u>\$ (3,196)</u>	<u>\$ (18,762,809)</u>
<b>General Revenues</b>						
Property and Other Taxes				\$ 17,936,533	\$ 0	\$ 17,936,533
Grants and Contributions not Restricted to Special Programs				701,286	0	701,286
Unrestricted Investment Earnings				19,809	57	19,866
Miscellaneous				<u>0</u>	<u>5,000</u>	<u>5,000</u>
<b>Total General Revenues</b>				<u>\$ 18,657,628</u>	<u>\$ 5,057</u>	<u>\$ 18,662,685</u>
<b>Changes in Net Position</b>				<u>\$ (101,985)</u>	<u>\$ 1,861</u>	<u>\$ (100,124)</u>
<b>Net Position – July 1, 2014</b>				\$ 12,686,404	\$ 36,536	\$ 12,722,940
<b>Prior Period Adjustment</b>				<u>(1,170,362)</u>	<u>0</u>	<u>(1,170,362)</u>
<b>Net Position Restated – July 1, 2014</b>				<u>\$ 11,516,042</u>	<u>\$ 36,536</u>	<u>\$ 11,552,578</u>
<b>Net Position – June 30, 2015</b>				<u>\$ 11,414,057</u>	<u>\$ 38,397</u>	<u>\$ 11,452,454</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, 2015**

	General Fund	Equipment Bond	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash and Cash Equivalents	\$ 4,849,573	\$ 0	\$ 678,072	\$ 5,527,645
Taxes Receivable	446,884	0	0	446,884
Tax Liens Receivable	133,360	0	0	133,360
Accounts and Notes Receivable	372,640	0	0	372,640
Due From Other Funds	<u>0</u>	<u>745,555</u>	<u>187,838</u>	<u>933,393</u>
<b>Total Assets</b>	<b>\$ 5,802,457</b>	<b>\$ 745,555</b>	<b>\$ 865,910</b>	<b>\$ 7,413,922</b>
<b>Deferred Outflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u><b>\$ 5,802,457</b></u>	<u><b>\$ 745,555</b></u>	<u><b>\$ 865,910</b></u>	<u><b>\$ 7,413,922</b></u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 801,300	\$ 0	\$ 0	\$ 801,300
Accrued Expenses	161,586	0	0	161,586
Due To Other Funds	<u>933,393</u>	<u>0</u>	<u>0</u>	<u>933,393</u>
<b>Total Liabilities</b>	<u><b>\$ 1,896,279</b></u>	<u><b>\$ 0</b></u>	<u><b>\$ 0</b></u>	<u><b>\$ 1,896,279</b></u>
<b>Deferred Inflows of Resources</b>	<u><b>\$ 406,905</b></u>	<u><b>\$ 0</b></u>	<u><b>\$ 0</b></u>	<u><b>\$ 406,905</b></u>
<b>Fund Balance</b>				
<i>Reserved, Reported In</i>				
<i>Nonspendable</i>				
Permanent Funds – Non-Expendable	\$ 0	\$ 0	\$ 208,119	\$ 208,119
<i>Restricted</i>	0	0	0	0
<i>Committed</i>				
Capital Projects Funds	0	745,555	475,527	1,221,082
<i>Unreserved, Reported In</i>				
<i>Assigned</i>				
Appropriated Fund Balance FY 2015/16	400,000	0	0	400,000
Special Revenue Funds	0	0	158,554	158,554
Permanent Funds, Expendable	0	0	23,710	23,710
<i>Unassigned</i>				
General Fund	<u>3,099,273</u>	<u>0</u>	<u>0</u>	<u>3,099,273</u>
<b>Total Fund Balance</b>	<u><b>\$ 3,499,273</b></u>	<u><b>\$ 745,555</b></u>	<u><b>\$ 865,910</b></u>	<u><b>\$ 5,110,738</b></u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<u><b>\$ 5,802,457</b></u>	<u><b>\$ 745,555</b></u>	<u><b>\$ 865,910</b></u>	<u><b>\$ 7,413,922</b></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, 2015**

**Total Fund Balance – Total Governmental Funds** \$ 5,110,738

**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. 17,725,421

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. (62,782)

Property Tax Revenues are reported in the Governmental Funds Balance Sheet under NCGA Interpretation-3, Revenue Recognition-Property Taxes. 406,905

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	\$ 1,040,184	
Due in More Than One Year	9,316,125	
Accrued Compensated Absence Pay	<u>169,856</u>	(10,526,165)

Changes Between Deferred Inflows and Deferred Outflows Regarding Related Pension Expenses Due to Implementation of GASB No. 68. (1,240,060)

**Net Position of Governmental Activities** \$ 11,414,057

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, 2015**

	<u>General Fund</u>	<u>Equipment Bond</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>				
Property and Other Taxes	\$ 17,955,175	\$ 0	\$ 0	\$ 17,955,175
Intergovernmental	853,116	0	59,189	912,305
Licenses, Permits and Fees	148,562	0	0	148,562
Charges For Services	592,233	0	7,620	599,853
Investment Income	18,753	55	1,001	19,809
Miscellaneous	<u>124,198</u>	<u>0</u>	<u>46,620</u>	<u>170,818</u>
<b>Total Revenues</b>	<u>\$ 19,692,037</u>	<u>\$ 55</u>	<u>\$ 114,430</u>	<u>\$ 19,806,522</u>
<b>Expenditures</b>				
<i>Current</i>				
General Government	\$ 1,347,055	\$ 0	\$ 11,323	\$ 1,358,378
Public Works and Sanitation	1,427,764	0	25,619	1,453,383
Protection	2,165,482	0	44,081	2,209,563
Culture and Recreation	759,753	0	52,651	812,404
Public Health and Welfare	59,250	0	0	59,250
Contractual Services	95,235	0	0	95,235
Public Utilities	318,246	0	0	318,246
Education	8,593,788	0	0	8,593,788
Fixed Charges	1,494,935	0	0	1,494,935
Debt Service	1,407,786	0	0	1,407,786
Tax Incremental Financing	1,182,054	0	0	1,182,054
<i>Capital Outlay</i>	<u>508,844</u>	<u>0</u>	<u>19,612</u>	<u>528,456</u>
<b>Total Expenditures</b>	<u>\$ 19,360,192</u>	<u>\$ 0</u>	<u>\$ 153,286</u>	<u>\$ 19,513,478</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>\$ 331,845</u>	<u>\$ 55</u>	<u>\$ (38,856)</u>	<u>\$ 293,044</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In (Out)	\$ (48,250)	\$ 0	\$ 48,250	\$ 0
Proceeds from Bond	<u>(745,500)</u>	<u>745,500</u>	<u>0</u>	<u>0</u>
<b>Total Other Financing Sources</b>	<u>\$ (793,750)</u>	<u>\$ 745,500</u>	<u>\$ 48,250</u>	<u>\$ 0</u>
<b>Net Change in Fund Balance</b>	<u>\$ (461,905)</u>	<u>\$ 745,555</u>	<u>\$ 9,394</u>	<u>\$ 293,044</u>
<b>Fund Balance – July 1, 2014</b>	<u>3,961,178</u>	<u>0</u>	<u>856,516</u>	<u>4,817,694</u>
<b>Fund Balance – June 30, 2015</b>	<u>\$ 3,499,273</u>	<u>\$ 745,555</u>	<u>\$ 865,910</u>	<u>\$ 5,110,738</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, 2015**

**Net Change in Fund Balance – Total Governmental Funds** **\$ 293,044**

**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. 393,164

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. (988,011)

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. 288,200

Some Property Tax Will Not be Collected for Several Months After the Town's Fiscal Year End; They are Not Considered Current Financial Resources in the Governmental Funds. This Amount is the Net Effect of the Differences. (18,642)

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. (42)

Changes Between Deferred Inflows and Deferred Outflows Related to Pension and Implementation of GASB No. 68. (69,698)

**Change In Net Position of Governmental Activities** **\$ (101,985)**

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, 2015**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Property and Other Taxes	\$17,744,911	\$17,744,911	\$17,955,175	\$ 210,264
Intergovernmental	808,539	808,539	853,116	44,577
Licenses, Permits and Fees	136,825	136,825	148,562	11,737
Charges For Services	577,500	577,500	592,233	14,733
Investment Income	15,500	15,500	18,753	3,253
Miscellaneous	<u>110.100</u>	<u>110.100</u>	<u>124.198</u>	<u>14.098</u>
<b>Total Revenues</b>	<b><u>\$19,393,375</u></b>	<b><u>\$19,393,375</u></b>	<b><u>\$19,692,037</u></b>	<b><u>\$ 298,662</u></b>
<b>Expenditures</b>				
<i>Current</i>				
General Government	\$ 1,398,647	\$ 1,398,647	\$ 1,347,055	\$ 51,592
Public Works and Sanitation	1,485,386	1,485,386	1,427,764	57,622
Protection	2,245,132	2,245,132	2,165,482	79,650
Culture and Recreation	771,140	771,140	759,753	11,387
Public Health and Welfare	73,642	73,642	59,250	14,392
Education	8,593,788	8,593,788	8,593,788	0
Debt Service	1,407,787	1,407,787	1,407,786	1
Contractual Services	103,500	103,500	95,235	8,265
Public Utilities	317,000	317,000	318,246	(1,246)
Fixed Charges	1,583,249	1,583,249	1,494,935	88,314
Tax Incremental Financing	1,182,054	1,182,054	1,182,054	0
<i>Capital Outlay</i>	<u>543,800</u>	<u>543,800</u>	<u>508,844</u>	<u>34,956</u>
<b>Total Expenditures</b>	<b><u>\$19,705,125</u></b>	<b><u>\$19,705,125</u></b>	<b><u>\$19,360,192</u></b>	<b><u>\$ 344,933</u></b>
<b>Excess (Deficiency) of Revenue Over (Under) Expenditures</b>	<b><u>\$ (311,750)</u></b>	<b><u>\$ (311,750)</u></b>	<b><u>\$ 331,845</u></b>	<b><u>\$ 643,595</u></b>
<b>Other Financing Sources (Uses)</b>				
Transfers In (Out)	\$ (48,250)	\$ (48,250)	\$ (48,250)	\$ 0
Transfer to Equipment Bond Fund	<u>0</u>	<u>0</u>	<u>(745,500)</u>	<u>745,500</u>
<b>Total Other Financing Sources</b>	<b><u>\$ (48,250)</u></b>	<b><u>\$ (48,250)</u></b>	<b><u>\$ (793,750)</u></b>	<b><u>\$ 745,500</u></b>
<b>Net Change in Fund Balance</b>	<b><u>\$ (360,000)</u></b>	<b><u>\$ (360,000)</u></b>	<b><u>\$ (461,905)</u></b>	<b><u>\$ (101,905)</u></b>
<b>Fund Balance – July 1, 2014</b>	<b><u>3,961,178</u></b>	<b><u>3,961,178</u></b>	<b><u>3,961,178</u></b>	<b><u>0</u></b>
<b>Fund Balance – June 30, 2015</b>	<b><u>\$ 3,601,178</u></b>	<b><u>\$ 3,601,178</u></b>	<b><u>\$ 3,499,273</u></b>	<b><u>\$ (101,905)</u></b>

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, 2015**

	Business - Type Activities Enterprise <u>Funds</u>
<b>Assets</b>	
Current Assets	
Cash and Cash Equivalents	<u>\$ 38,397</u>
<b>Liabilities</b>	
Current Liabilities	
Accounts Payable	<u>\$ 0</u>
<b>Net Position</b>	
Unrestricted	<u>\$ 38,397</u>
<b>Total Net Position</b>	<u>\$ 38,397</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, 2015**

	Business - Type Activities Enterprise <u>Funds</u>
<b>Operating Revenues</b>	
Miscellaneous Revenue	\$ <u>5,000</u>
<b>Operating Expenses</b>	
General Government	\$ 3,196
Public Works	<u>0</u>
<b>Total Operating Expense</b>	<u>\$ 3,196</u>
<b>Operating Income (Loss)</b>	<u>\$ 1,804</u>
<b>Non-Operating Revenues (Expenses)</b>	
Investment Income	\$ 57
Operating Transfers	<u>0</u>
<b>Total Non-Operating Revenues (Expenses)</b>	<u>\$ 57</u>
<b>Changes in Net Position</b>	\$ 1,861
<b>Net Position – July 1, 2014</b>	<u>36,536</u>
<b>Net Position – June 30, 2015</b>	<u>\$ 38,397</u>

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

Topsham

# Non Zero Balance on All Accounts

Tax Year: 2014-1 To 2015-2

As of: 06/30/2015

Acct	Name ----	Year	Original Tax	Payment / : Adjustments	Amount Due
1590 R	3 MAIN STREET LLC	2015	7,015.18	3,507.59	3,507.59
1793 R	45 AUGUSTA ROAD LLC	2015	5,027.43	0.00	5,027.43
3638 R	6 A STREET LLC	2015	2,447.00	0.00	2,447.00
909 R	81 MAIN STREET LLC	2015	4,270.11	3,765.61	504.50
828 R	ADCOCK MICHAEL	2015	1,233.90	616.95	616.95
2873 R	ALEXANDER CAROL	2015	60.65	0.00	60.65
1020 R	ALEXANDER STEVEN W	2015	3,351.62	2,697.15	654.47
2125 R	ANDERSON SCOTT HENRY	2015	2,453.93	1,226.97	1,226.96
2045 R	ARSENAULT SANDRA	2015	242.62	0.00	242.62
1758 R	ATRIPALDI VINCENT J	2015	9,784.52	0.00	9,784.52
3512 R	ATWOOD THOMAS P	2015	1,074.46	0.00	1,074.46
4597 R	BABB GLENN E	2015	2,204.38	1,102.19	1,102.19
1620 R	BAGWELL KATHRYN H	2015	6,394.77	3,197.39	3,197.38
946 R	BARTLETT DWIGHT A	2015	812.78	0.00	812.78
1268 R	BARTLETT DWIGHT A	2015	3,578.64	0.00	3,578.64
2483 R	BARTLETT DWIGHT A	2015	1,192.95	0.00	1,192.95
3244 R	BASINET WILLIAM A	2015	982.61	0.00	982.61
1922 R	BELL KEVIN F X	2015	4,162.67	3,885.57	277.10
3507 R	BELLEFLEUR BETTINA	2015	596.15	0.00	596.15
720 R	BERGERON BONNIE	2015	731.33	0.00	731.33
3196 R	BERNIER MAURICE A	2015	1,020.44	0.00	1,020.44
3006 R	BERNIER PAUL E	2015	2,110.79	3.50	2,107.29
2909 R	BERRY CHARLOTTE L	2015	1,103.92	0.00	1,103.92
1459 R	BICHEST JENNIFER S	2015	3,783.14	3,778.06	5.08
1116 R	BLOY SARAH G	2015	2,745.07	0.00	2,745.07
4100 R	BONANG BARBARA	2015	876.90	329.25	547.65
528 R	BOWIE HOME CONSTRUCTION	2015	564.96	0.00	564.96
2646 R	BOWIE HOME CONSTRUCTION	2015	457.51	0.00	457.51
4510 R	BOWIE HOME CONSTRUCTION	2015	913.29	0.00	913.29
4511 R	BOWIE HOME CONSTRUCTION	2015	1,015.54	0.00	1,015.54
4514 R	BOWIE HOME CONSTRUCTION	2015	662.01	0.00	662.01
4516 R	BOWIE HOME CONSTRUCTION	2015	355.27	0.00	355.27
4517 R	BOWIE HOME CONSTRUCTION	2015	346.60	0.00	346.60
4518 R	BOWIE HOME CONSTRUCTION	2015	353.53	0.00	353.53
4519 R	BOWIE HOME CONSTRUCTION	2015	355.27	0.00	355.27
4520 R	BOWIE HOME CONSTRUCTION	2015	402.06	0.00	402.06
4521 R	BOWIE HOME CONSTRUCTION	2015	358.73	0.00	358.73
4522 R	BOWIE HOME CONSTRUCTION	2015	381.26	0.00	381.26
3388 R	BOYKO JENNIFER P	2015	2,713.88	2,659.02	54.86
1100 R	BRADSTREET DORIS	2015	1,835.25	0.00	1,835.25
2356 R	BRAMHALL PETER	2015	3,450.40	1,725.20	1,725.20
1152 R	BRILLANT ERNEST L	2015	4,833.34	0.00	4,833.34
516 R	BRILLANT LEON C	2015	3,032.75	0.00	3,032.75
1930 R	BRILLANT MARIE	2015	2,433.13	1,216.57	1,216.56
613 R	BROWN MARY	2015	4,705.09	0.00	4,705.09
642 R	BROWN MICHAEL D	2015	1,518.11	0.00	1,518.11
2381 R	BRYANT CRAIG T	2015	4,180.00	0.00	4,180.00
2204 R	BUMBY MATTHEW	2015	405.52	202.76	202.76
494 R	BURCHFIELD DOROTHY E	2015	736.53	0.00	736.53
4479 R	CAIRNS WILLIAM J	2015	4,167.87	0.00	4,167.87
4480 R	CAIRNS WILLIAM J	2015	875.17	0.00	875.17
2871 R	CALDWELL LARRY R	2015	2,928.77	0.00	2,928.77
3531 R	CAMPBELL PETER A	2015	3,032.75	758.19	2,274.56
1926 R	CAMPBELL VALERIE J TRUSTEE	2015	1,471.32	0.00	1,471.32

722 R CARLSON JANICE E	2015	2,452.19	0.00	2,452.19
2788 R CARTER HAROLD R SR HEIRS OF	2015	871.70	655.85	215.85
3932 R CASTON JEFFERY	2015	547.63	0.00	547.63
2246 R CHAPMAN IRENE	2015	2,374.21	1,187.11	1,187.10
1015 R CIFELLI ERIC	2015	1,310.15	5.15	1,305.00
3759 R CLARK PAULIE	2015	159.44	1.77	157.67
3922 R CLOUTIER RENE R	2015	5.20	0.00	5.20
805 R CLOUTIER RONALD E	2015	1,923.63	0.00	1,923.63
2992 R COLLINS LINDA JEAN	2015	2,677.48	0.00	2,677.48
892 R CONTRERAS WILLIAM H	2015	2,287.56	3.79	2,283.77
2795 R CORMIER JOSEPH G	2015	1,291.08	0.00	1,291.08
73 R CREAMER BOWE	2015	1,684.48	414.30	1,270.18
253 R DACO ASSOCIATES	2015	47,154.93	10,997.44	36,157.49
1277 R DAILEY GREGORY	2015	367.40	181.66	185.74
745 R DANIELSON CHARLES	2015	2,479.92	1,239.96	1,239.96
2470 R DAVIS ELAINE J	2015	2,107.33	1,441.00	666.33
1103 R DAVIS JOHN L JR	2015	6,141.75	3,070.88	3,070.87
1270 R DELGAUDIO ANTHONY J	2015	1,438.39	0.00	1,438.39
1549 R DESMOND EDWARD J	2015	4,240.65	2,120.33	2,120.32
4058 R DIRENZO NORMAN HEIRS OF	2015	979.14	489.57	489.57
2564 R DOBRANSKY JOSEPH O LIFE ESTATE	2015	1,986.02	993.01	993.01
2135 R DOLAN JEAN M	2015	3,266.70	1,633.35	1,633.35
2378 R DOUGLAS RONALD D	2015	2,043.21	1,021.61	1,021.60
3842 R DUBAR KATHRYN J	2015	428.05	214.03	214.02
3550 R DUBE GLEN E	2015	845.70	0.01	845.69
335 R DUMONT RONNIE	2015	246.09	0.00	246.09
2681 R EASTBROOK TIMBER CO INC	2015	1,764.19	0.00	1,764.19
1783 R ELLIOTT IAN D	2015	3,370.68	0.00	3,370.68
2056 R ELWELL GEORGE D HEIRS OF &	2015	3,810.87	0.00	3,810.87
3013 R EMERSON PAULINE M	2015	2,069.20	0.00	2,069.20
98 R FARNSWORTH SUSAN O	2015	2,869.85	0.00	2,869.85
3400 R FARNSWORTH SUSAN O	2015	5,365.37	0.00	5,365.37
4506 R FENIMORE EDWARD G IV	2015	3,053.55	0.00	3,053.55
341 R FENIMORE TIMOTHY R	2015	2,698.28	1,999.47	698.81
4684 R FIELD DEREK	2015	3,330.83	0.00	3,330.83
3337 R FLAIG DANIEL J	2015	3,965.10	1,888.34	2,076.76
290 R FORSYTH DIANA A	2015	2,660.16	2,077.18	582.98
1433 R FORTIN JOAQUIN R	2015	3,497.19	7.73	3,489.46
1640 R FOSTER LINDA A	2015	3,627.86	0.00	3,627.86
2407 R FOTHERGILL PAUL J	2015	655.07	0.00	655.07
1804 R FOX JUDITH A	2015	4,209.46	0.00	4,209.46
1318 R GIBERSON BRUCE A	2015	1,609.96	0.00	1,609.96
3303 R GIBERSON BRUCE A	2015	1,609.96	0.00	1,609.96
855 R GRAY MARY E	2015	2,336.08	0.00	2,336.08
3133 R GRAY MARY E	2015	1,003.41	0.00	1,003.41
2373 R GRIFFIN TERESA K	2015	3,888.85	1,944.43	1,944.42
1197 R GRIGGS DENNIS S	2015	1,608.22	804.11	804.11
4663 R GROUPE PRO-FAB INC	2015	5,133.15	4,996.31	136.84
4 R GROVER MARY A HEIRS OF	2015	1,958.29	0.00	1,958.29
1129 R HAGAR JOSEPH E	2015	247.82	123.91	123.91
2380 R HAGAR JOSEPH E	2015	2,544.04	1,272.02	1,272.02
3253 R HAGAR JOSEPH E	2015	109.18	0.00	109.18
60 R HAGAR TIMOTHY J	2015	772.92	581.47	191.45
738 R HAHNEL HENRY E	2015	1,367.34	0.00	1,367.34
2190 R HALLEE NEAL D	2015	79.72	39.86	39.86
4529 R HARMONY HILL LLC	2015	861.30	31.54	829.76
4593 R HARMONY HILL LLC	2015	79.72	39.86	39.86
3012 R HAWKES ALISON S	2015	2,519.78	0.00	2,519.78
3982 R HOLLENBACH HEATHER A	2015	9,030.66	4,515.33	4,515.33

2090 R HOLSKE LORETTE A	2015	1,036.35	0.00	1,036.35
1334 R HOVEY DAVID W	2015	1,171.51	0.00	1,171.51
3768 R HOVEY DAVID W	2015	866.50	0.00	866.50
2811 R HUSTON JAMES R	2015	2,218.24	1,109.48	1,108.76
574 R JONES JASON E	2015	3,322.16	0.00	3,322.16
822 R KANE JUSTIN R	2015	1,615.16	872.55	742.61
2791 R KENNEDY BELINDA J	2015	1,019.00	0.00	1,019.00
2446 R KLAIBER HAROLD M	2015	3,242.44	1,621.22	1,621.22
744 R KONS JAMES	2015	4,004.96	2,002.48	2,002.48
276 R KRUSWICK MICHAEL W	2015	2,866.38	1,433.19	1,433.19
2926 R LA FAMILLE FARM LLC	2015	2,477.62	0.68	2,476.94
3150 R LA FAMILLE FARM LLC	2015	208.20	0.00	208.20
1468 R LA ROCHELLE GERALD	2015	738.26	0.00	738.26
2996 R LABBE MARILYN	2015	1,694.87	847.44	847.43
4493 R LAWRENCE DAVID J	2015	807.58	355.77	451.81
1624 R LEAVITT JAMES	2015	351.80	175.90	175.90
1569 R LEDUC PATRICIA A HEIRS OF	2015	2,726.01	0.00	2,726.01
3164 R LEDUC PATRICIA A HEIRS OF	2015	5,448.55	0.00	5,448.55
4617 R LENTZ MARTHA L	2015	980.22	490.11	490.11
411 R LEVASSEUR LISA	2015	194.10	0.00	194.10
1790 R LEVASSEUR VAUGHN A	2015	2,339.55	1,169.78	1,169.77
2539 R LIN ARTHUR WEIYANG	2015	3,694.76	1,847.38	1,847.38
130 R LLOYD JOANE K	2015	4,741.11	0.00	4,741.11
2981 R MACDONALD DOUGLAS A	2015	805.84	45.63	760.21
2540 R MAGLIONE PATRICK	2015	2,778.00	1,389.00	1,389.00
1273 R MAILLY DAVID J	2015	3,193.92	1,596.96	1,596.96
2847 R MANSON HAROLD H III	2015	1,058.86	900.66	158.20
4543 R MARQUIS NICOLE L	2015	1,256.43	628.22	628.21
1423 R MASON SYLVIA E	2015	188.90	94.45	94.45
255 R MAURO BRIAN R	2015	2,646.29	1,323.15	1,323.14
2140 R MCCOURT JAMES A	2015	3,533.59	157.09	3,376.50
3717 R MECAP LLC	2015	2,920.10	1,460.06	1,460.04
748 R MENARD DENNIS	2015	2,639.36	866.98	1,772.38
415 R MERRILL MELVIN HEIRS OF	2015	4,533.53	1,281.76	3,251.77
1809 R MER-TY LLC	2015	3,843.79	1,452.18	2,391.61
2527 R METIVIER ROBERT J	2015	1,214.83	621.10	593.73
3046 R MICHAUD PATRICIA	2015	275.55	49.31	226.24
285 R MICKLES JOHN	2015	2,431.40	0.00	2,431.40
245 R MICKLES JOHN E	2015	1,724.33	0.00	1,724.33
3811 R MICKLES JOHN E	2015	4,592.45	0.00	4,592.45
408 R MOFFITT ROBERT J	2015	1,133.38	0.00	1,133.38
4626 R MOGK MARSHA	2015	901.16	450.58	450.58
1723 R MONUMENT PLACE LLC	2015	13,983.58	13,970.17	13.41
291 R MOULTON SHERILYN	2015	287.68	159.93	127.75
3693 R MUNSEY NANCY A HEIRS OF	2015	2,280.63	0.00	2,280.63
1996 R NADEAU CHRISTOPHER M	2015	2,602.97	1,301.49	1,301.48
2158 R NALE LINDA	2015	161.17	0.28	160.89
1742 R NAPPI RICHARD A	2015	828.37	414.19	414.18
3974 R NEXTEL COMMUNICATION	2015	207.96	0.00	207.96
3425 R NOWLAN GUY J	2015	2,980.76	0.00	2,980.76
4027 R OAKES KEVIN A	2015	374.33	0.00	374.33
664 R OLIVER JANETTE	2015	64.12	32.06	32.06
120 R OLIVER ROGER	2015	334.47	0.00	334.47
2796 R ORAM MICHELLE J	2015	4,613.25	0.00	4,613.25
1210 R OSBORNE LYNN G	2015	2,765.87	1,382.94	1,382.93
2328 R OTIS ALAN H	2015	1,051.93	0.00	1,051.93
3549 R OTIS ALAN H	2015	1,159.38	0.00	1,159.38
3949 R OTIS MARJORIE E	2015	904.63	0.00	904.63
2759 R OUELLETTE RAYMOND E	2015	1,051.93	0.23	1,051.70

590 R PAINCHAUD ESTATE LLC	2015	6,696.31	0.00	6,696.31
26 R PATTERSON BARBARA A HEIRS OF	2015	1,012.07	0.00	1,012.07
2945 R PEASLEE MARIE F M	2015	2,755.47	2,699.52	55.95
931 R PELKEY LESLIE J	2015	188.90	0.00	188.90
2040 R PELLETIER STEVEN	2015	3,478.13	0.00	3,478.13
3679 R PERRY LINDA	2015	3,823.00	980.20	2,842.80
887 R PIETKIEWICZ ANDREW G & JAMES &	2015	134.76	67.38	67.38
2332 R POTVIN WAYNE S	2015	781.58	390.79	390.79
460 R RANCOURT BRIAN A	2015	3,575.18	2,621.13	954.05
3094 R REVELS BETH E	2015	2,064.00	4.71	2,059.29
1493 R RICHARDSON DOREEN S	2015	880.36	0.00	880.36
2253 R RIENDEAU DOROTHY A	2015	2,772.80	978.54	1,794.26
4021 R ROBLETO PETER J	2015	975.68	0.00	975.68
637 R ROEHRIG GLEN A	2015	1,379.47	0.00	1,379.47
4071 R ROSSIGNOL PAUL L	2015	1,462.65	0.00	1,462.65
3924 R RUTH JOYCE M	2015	4,115.88	2,057.94	2,057.94
1293 R SAMSON MICHAEL J	2015	4,355.03	2,177.52	2,177.51
4074 R SARGENT GEORGE W JR	2015	109.87	54.93	54.94
1338 R SAUCIER PAUL	2015	1,609.96	804.98	804.98
972 R SCHOPPER MARLYN	2015	691.47	345.74	345.73
4682 R SHERLOCK JESSICA RIENDEAU	2015	843.97	592.13	251.84
3950 R SLOCUM ALICIA M	2015	3,620.24	3,608.49	11.75
1495 R SMALL CLINT	2015	710.53	0.00	710.53
2768 R SMART GARY	2015	3,193.92	0.00	3,193.92
3634 R SMART GARY	2015	341.40	0.00	341.40
2121 R SMITH DAVE A SR	2015	1,058.86	176.53	882.33
3523 R SNIPE NICOLE A	2015	2,927.04	0.00	2,927.04
2127 R SNOW DOROTHY E	2015	2,467.79	0.00	2,467.79
1910 R SPENCE MELISSA	2015	128.24	0.00	128.24
2161 R STAR DEVELOPMENT LLC	2015	2,382.87	1,191.44	1,191.43
3300 R STEENE CHRISTINE J HEIRS OF	2015	2,559.64	0.00	2,559.64
4592 R STENGER DONALD	2015	79.72	0.00	79.72
2637 R STERLING-GOLDEN MARTHA	2015	3,204.32	0.00	3,204.32
1667 R STEVENSON HELENA	2015	2,885.45	1,442.73	1,442.72
58 R SWEENEY ROBERT S	2015	299.81	149.91	149.90
587 R SWEENEY ROBERT S	2015	2,977.29	1,488.65	1,488.64
2318 R SWEENEY ROBERT S	2015	3,145.39	1,572.70	1,572.69
172 R SWIFT DEMOLITION INC	2015	1,313.61	0.00	1,313.61
551 R SWIFT DEMOLITION INC	2015	292.88	0.00	292.88
2203 R SWIFT DEMOLITION INC	2015	91.85	0.00	91.85
2152 R SWIMM JAMES E	2015	597.89	298.95	298.94
2211 R TALBOT OLIVIA M	2015	570.16	0.00	570.16
2694 R TAYLOR STEPHEN D JR	2015	1,779.79	71.81	1,707.98
2846 R TESS CORPORATION	2015	1,632.49	816.25	816.24
2362 R THAMES WESLEY D	2015	3,143.66	3,149.12	-5.46
3653 R THIBOUTOT LIONEL	2015	2,608.16	2,175.78	432.38
4541 R THOMASON SUSAN M	2015	277.28	138.64	138.64
4483 R TOPSHAM K & K I LLC	2015	6,656.45	3,328.23	3,328.22
4484 R TOPSHAM K & K I LLC	2015	7,536.82	3,768.41	3,768.41
3963 R TOPSHAM REALTY LLC	2015	26,714.19	26,670.64	43.55
1001 R TUCKER HERMIA M	2015	1,587.43	0.00	1,587.43
2615 R VERMETTE JEFFREY W	2015	3,505.86	1,667.55	1,838.31
4026 R VINING BRADFORD E	2015	1,497.31	748.66	748.65
3953 R VOGEL ERIC M	2015	3,181.79	0.00	3,181.79
381 R VOGEL RUTH M	2015	4,034.42	894.14	3,140.28
3255 R WARD RICHARD A	2015	3,238.98	0.34	3,238.64
967 R WARREN RITA G	2015	1,362.14	0.00	1,362.14
3542 R WHITE PHYLLIS GARDINER	2015	2,651.49	0.00	2,651.49
589 R WHITE RICHARD P	2015	3,320.43	0.00	3,320.43

2933 R WHORFF RHONDA L	2015	2,141.99	0.00	2,141.99
518 R WILLARD-KILEN SUSAN TRUSTEE	2015	2,585.64	0.00	2,585.64
3398 R WILLIAMS LARRY S (SR)	2015	1,017.27	508.64	508.63
1626 R WILLIAMS MICHAEL R	2015	1,150.71	0.00	1,150.71
95 R WILLIAMS RALPH A	2015	1,171.51	0.00	1,171.51
1736 R WILLIAMS SHELIA QUINLAN	2015	2,722.54	76.10	2,646.44
17 R WILSON JUNE	2015	481.77	462.05	19.72
2715 R WINTER STREET ASSOCIATES	2015	22,423.29	0.00	22,423.29
749 R WIRONEN JOHN F	2015	3,332.56	3,312.02	20.54
2863 R WITWICKI DAVID	2015	3,575.18	1,787.59	1,787.59
3808 R WYMAN ROSE MARIE	2015	2,778.00	1,889.00	889.00
1076 R ZALESKI PATRICIA M	2015	74.52	0.00	74.52
2342 R ZEILOR JOHN D	2015	2,369.01	0.00	2,369.01

**Total for 244 Bills:** 616,960.15 193,338.63 423,621.52

**Payment Summary**

Type	Principal	Interest	Costs	Total
C - Correction	-2,135.06	0.00	0.00	-2,135.06
P - Payment	192,080.51	0.00	0.00	192,080.51
Y - Prepayment	3,393.18	0.00	0.00	3,393.18
Total	193,338.63	0.00	0.00	193,338.63

**Non Lien Summary**

2015-1	244	423,621.52
Total	244	423,621.52

2045 L ARSENAULT SANDRA	2014	290.64	0.00	290.64
1758 L ATRIPALDI VINCENT J	2014	9,853.71	0.00	9,853.71
3512 L ATWOOD THOMAS P	2014	1,124.32	0.00	1,124.32
1268 L BARTLETT DWIGHT A	2014	3,634.06	0.00	3,634.06
3507 L BELLEFLEUR BETTINA	2014	231.55	188.59	42.96
3196 L BERNIER MAURICE A	2014	438.97	0.00	438.97
2909 L BERRY CHARLOTTE L	2014	1,153.85	0.00	1,153.85
1194 L BLACK VICKI	2014	360.11	0.00	360.11
528 L BOWIE HOME CONSTRUCTION	2014	811.69	0.00	811.69
2646 L BOWIE HOME CONSTRUCTION	2014	552.90	0.00	552.90
4510 L BOWIE HOME CONSTRUCTION	2014	1,053.11	0.00	1,053.11
4511 L BOWIE HOME CONSTRUCTION	2014	1,166.01	0.00	1,166.01
4514 L BOWIE HOME CONSTRUCTION	2014	776.96	0.00	776.96
4516 L BOWIE HOME CONSTRUCTION	2014	537.27	0.00	537.27
4517 L BOWIE HOME CONSTRUCTION	2014	525.10	0.00	525.10
4518 L BOWIE HOME CONSTRUCTION	2014	533.80	0.00	533.80
4519 L BOWIE HOME CONSTRUCTION	2014	535.53	0.00	535.53
4520 L BOWIE HOME CONSTRUCTION	2014	601.53	0.00	601.53
4521 L BOWIE HOME CONSTRUCTION	2014	540.75	0.00	540.75
4522 L BOWIE HOME CONSTRUCTION	2014	572.01	0.00	572.01
1100 L BRADSTREET DORIS	2014	1,886.81	0.00	1,886.81
1152 L BRILLANT ERNEST L	2014	4,891.54	0.00	4,891.54
613 L BROWN MARY	2014	2,755.70	1,905.52	850.18
642 L BROWN MICHAEL D	2014	1,568.96	0.00	1,568.96
2381 L BRYANT CRAIG T	2014	4,236.75	0.00	4,236.75
494 L BURCHFIELD DOROTHY E	2014	959.32	320.74	638.58
4479 L CAIRNS WILLIAM J	2014	4,224.59	0.00	4,224.59
4480 L CAIRNS WILLIAM J	2014	924.59	0.00	924.59
1926 L CAMPBELL VALERIE J TRUSTEE	2014	1,062.89	860.70	202.19
3932 L CASTON JEFFERY	2014	596.32	0.00	596.32
3922 L CLOUTIER RENE R	2014	126.04	0.00	126.04
805 L CLOUTIER RONALD E	2014	1,975.38	1,469.61	505.77
2969 L COLBY RONALD C JR	2014	2,298.44	1,525.25	773.19
2681 L EASTBROOK TIMBER CO INC	2014	1,815.59	0.00	1,815.59
2056 L ELWELL GEORGE D HEIRS OF &	2014	1,925.19	0.00	1,925.19
98 L FARNSWORTH SUSAN O	2014	2,923.70	0.00	2,923.70

4506 L FENIMORE IV EDWARD G	2014	3,107.81	0.00	3,107.81
1640 L FOSTER LINDA A	2014	3,684.10	896.37	2,787.73
2407 L FOTHERGILL PAUL J	2014	704.01	0.00	704.01
837 L FRENCH WETONAH L	2014	83.95	0.00	83.95
1318 L GIBERSON BRUCE A	2014	823.67	757.40	66.27
3303 L GIBERSON BRUCE A	2014	823.67	0.00	823.67
4 L GROVER MARY A HEIRS OF	2014	2,010.12	27.11	1,983.01
3253 L HAGAR JOSEPH E	2014	156.90	0.00	156.90
2090 L HOLSKE LORETTE A	2014	1,087.50	0.00	1,087.50
574 L JONES JASON E	2014	3,377.02	0.00	3,377.02
3150 L LA FAMILLE FARM LLC	2014	138.75	103.41	35.34
411 L LEVASSEUR LISA	2014	193.78	0.00	193.78
130 L LLOYD JOANE K	2014	6,746.49	4,532.09	2,214.40
285 L MICKLES JOHN	2014	2,484.28	0.00	2,484.28
245 L MICKLES JOHN E	2014	1,775.64	0.00	1,775.64
3811 L MICKLES JOHN E	2014	4,650.12	0.00	4,650.12
408 L MOFFITT ROBERT J	2014	1,310.17	1,054.24	255.93
3693 L MUNSEY NANCY A HEIRS OF	2014	2,333.16	0.00	2,333.16
3974 L NEXTEL COMMUNICATION	2014	533.80	0.00	533.80
4027 L OAKES KEVIN A	2014	422.64	0.00	422.64
26 L PATTERSON BARBARA A HEIRS OF	2014	1,061.79	0.00	1,061.79
2040 L PELLETIER STEVEN	2014	3,533.34	0.00	3,533.34
3012 L PICKERING JUNE M	2014	1,447.00	0.00	1,447.00
4021 L ROBLETO PETER J	2014	474.38	0.00	474.38
637 L ROHRIG GLEN A	2014	1,430.01	0.00	1,430.01
1245 L SEAMAN GAYLE	2014	1,011.43	0.00	1,011.43
2768 L SMART GARY	2014	3,248.49	0.00	3,248.49
3634 L SMART GARY	2014	389.63	0.00	389.63
2127 L SNOW DOROTHY E	2014	2,520.75	0.00	2,520.75
1910 L SPENCE MELISSA	2014	176.00	0.00	176.00
3300 L STEENE CHRISTINE J	2014	2,334.90	0.00	2,334.90
4592 L STENGER DONALD	2014	85.75	0.00	85.75
2637 L STERLING-GOLDEN MARTHA	2014	3,258.91	875.11	2,383.80
172 L SWIFT DEMOLITION INC	2014	694.73	0.00	694.73
551 L SWIFT DEMOLITION INC	2014	191.79	0.00	191.79
2203 L SWIFT DEMOLITION INC	2014	92.73	0.00	92.73
3953 L VOGEL ERIC M	2014	3,236.33	1,137.02	2,099.31
745 L WARREN PAUL R	2014	1,268.36	1,188.38	79.98
967 L WARREN RITA G	2014	1,412.65	727.47	685.18
589 L WHITE RICHARD P	2014	744.44	0.00	744.44
2933 L WHORFF RHONDA L	2014	2,194.22	94.23	2,099.99
518 L WILLARD-KILEN SUSAN TRUSTEE	2014	2,638.85	0.00	2,638.85
2715 L WINTER STREET ASSOCIATES	2014	22,520.54	0.00	22,520.54
1076 L ZALESKI PATRICIA M	2014	104.19	0.00	104.19
<b>Total for 80 Bills:</b>		<b>151,984.47</b>	<b>17,663.24</b>	<b>134,321.23</b>
<b>Payment Summary</b>				
Type		Principal	Interest	Costs
P - Payment		15,779.12	1,194.93	689.19
Total		15,779.12	1,194.93	689.19
<b>Lien Summary</b>				
2014-1	80	134,321.23		
Total	80	134,321.23		
		768,944.62	211,001.87	557,942.75

Dear Friends:

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

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

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

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

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

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

Last year, I became Chairman of the Senate Aging Committee. My top three priorities for the committee are retirement security, investing more in biomedical research, and fighting fraud and financial abuses targeting our nation's seniors. I advocated for the \$2 billion increase in funding for the National Institutes of Health to advance research on



such diseases as diabetes and Alzheimer's. The Senate also unanimously passed my bill to support family caregivers. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance and has already received more than 1,000 calls.

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

I appreciate the opportunity to serve Topsham and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Portland office, 207-780-3575, or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2016 be a good year for you, your family, your community, and our state.

Sincerely,

A handwritten signature in blue ink, appearing to read "Susan M. Collins", is positioned above the printed name.

Susan M. Collins  
United States Senator

Dear Friends of Topsham:

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

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

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

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

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

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

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

Senate-passed bill that addresses mothers struggling with addiction and the alarming effect it has on newborns; cosponsoring the TREAT Act, which expands the ability of medical specialists to provide life-saving medication-assisted therapies for patients battling heroin and prescription drug addiction; and calling on the Commander of U.S. Southern Command to increase efforts to stop the flow of heroin at our southern border.

I like to think of Maine as a big small town – and in a small town, the leaders are accessible and eager to listen. In that spirit, I've made it a priority to stay connected with people from all over Maine who e-mail, write, and call with suggestions or questions. If I can ever assist in your interaction with a federal agency, or you have thoughts, concerns, or personal input on a matter that is currently before Congress I hope you will contact me, let me know where you stand, and engage in this critical part of democracy. Please call my toll-free line at **1-800-432-1599** or one of my offices: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, or Washington, D.C. (202) 224-5344. You can also write me on our website at [www.king.senate.gov/contact](http://www.king.senate.gov/contact).

As always, I am honored to represent the people of Maine and look forward to working with you for the betterment of our great state.

Sincerely,

A large, bold, black letter 'A' that serves as a signature.

Angus S. King, Jr.

United States Senator



Dear Topsham Friends and Neighbors,

Thank you for the opportunity to represent you in the Maine Senate. I am honored that you have put your trust in me and I will continue to work tirelessly for the betterment of our community and state.

Lawmakers accomplished a great deal during the first session of the 127<sup>th</sup> Legislature. We passed a biennial budget that gave Maine families a tax cut, eliminated the income tax on military pensions, and restructured portions of our welfare system to ensure money is going to those who are truly in need. We increased funding for nursing homes and put additional dollars into programs to reduce or eliminate the waiting list for individuals with disabilities who require services.

As Senate Chair of the Marine Resources Committee, I have been proud to represent our fishing interests in the Legislature. With the marine industry being such an integral part of our region, this committee was my top choice on which to serve. I have enjoyed working on behalf of the men and women who work so hard to promote and preserve this vital industry. As part of my work both for the committee and for our region, I attended a number of meetings dealing with current marine issues across the state and I was encouraged to see so many citizens taking an active role in the preservation and improvement of our coastal livelihood.

In addition to the Marine Resources Committee, I also serve on the Insurance and Financial Services Committee. One such commission of which I served as Chair, our focus was to study issues with municipalities' recruitment, training, and retention of municipal volunteers and emergency medical service providers. I enjoyed working with my fellow committee members to explore ways to improve this increasing issue.

One of my priorities is supporting small businesses in our community. We know that these businesses are the backbone of our communities, providing services and goods locally and creating jobs in our area. I have visited numerous local small businesses and encourage everyone to continue to shop locally!

During the past year, I have also enjoyed attending many other community events including spending a week volunteering at the Topsham Fair. Not only was this a very fun week, but it also gave me the opportunity to meet and hear from a broad base of constituents.

It is essential that lawmakers hear the viewpoints of as many people as possible. I do believe my appearances in our community afford the opportunity for constituents to speak with me on a regular basis but I also have held constituent meetings throughout my district to sit down and hear the concerns of our region. As always, please don't hesitate to reach out if you have questions, comments, or need assistance navigating our state's bureaucracy. You can contact me at 729-8381, at the State House at 287-1505 or by email at [linda.baker@legislature.maine.gov](mailto:linda.baker@legislature.maine.gov). To keep up with Senate news, please visit my Senate Facebook page at [www.facebook.com/BakerForMaine](http://www.facebook.com/BakerForMaine) or email me and ask to be added to my e-newsletter list.

With Warm Regards,

A handwritten signature in cursive script that reads "Linda L. Baker". The ink is dark and the signature is fluid, with the first and last names being more prominent than the middle initial.

Linda Baker

State Senator, District 23



# House of Representatives

**Denise Tepler**

2 State House Station

13 Homeplace

Augusta, Maine 04333-0002

Topsham, ME 04856

(207) 287-1400

(207) 729-4018

[denise.tepler@legislature.maine.gov](mailto:denise.tepler@legislature.maine.gov)

Dear Friends and Neighbors,

It is an honor and a privilege to represent Topsham in the Maine House of Representatives. I feel lucky every day to be your advocate in the State House, and I'm looking forward to the work ahead.

This year the Legislature's agenda will be limited mostly to emergency legislation and bills carried over from 2015. We are scheduled to adjourn by the end of April.

Among the other issues we intend to work on this year are finding ways to bring more good jobs to the former naval base, supporting senior citizens, promoting veterans issues, lowering energy costs, improving schools and responding to Maine's drug addiction crisis.

I'm also grateful to be continuing my work on the Taxation Committee. This year we will work on a range of bills dealing with everything from improving student loan tax credits to modernizing the way Maine does tax incentives.

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](mailto: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 black ink that reads "Denise Tepler".

Denise Tepler  
State Representative

District 54      Topsham

TTY: (207) 287-4469

[denise.tepler@legislature.maine.gov](mailto:denise.tepler@legislature.maine.gov)

Dear Friends and Neighbors,

It is an honor and a privilege to represent Topsham in the Maine House of Representatives. I feel lucky every day to be your advocate in the State House, and I'm looking forward to the work ahead.

This year the Legislature's agenda will be limited mostly to emergency legislation and bills carried over from 2015. We are scheduled to adjourn by the end of April.

Among the other issues we intend to work on this year are finding ways to bring more good jobs to the former naval base, supporting senior citizens, promoting veterans issues, lowering energy costs, improving schools and responding to Maine's drug addiction crisis.

I'm also grateful to be continuing my work on the Taxation Committee. This year we will work on a range of bills dealing with everything from improving student loan tax credits to modernizing the way Maine does tax incentives.

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](mailto: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 black ink, appearing to read "Denise Tepler", with a stylized, cursive script.

Denise Tepler  
State Representative

District 54      Topsham