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Town of Topsham Maine Annual Report 2016

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TOWN OF TOPSHAM
ANNUAL REPORT
FISCAL YEAR 2015-2016



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September, 2016

Annual Report of the Town Manager

Dear Topsham Residents

Each fall, we produce an Annual Report that records the major activity of the Town during the preceding fiscal year, which ends on June 30. Each municipal department prepares a summary of activities, production, output, changes, and accomplishments. This version of our Annual Report covers the period of July 1, 2015 through June 30, 2016.

Here are the highlights from the administrative perspective of the Town.

1. November of 2015 saw a major change to the Board of Selectmen, with the retirement of Don Russell as a long time member and Chair. Don's seat on the Board was filled by Roland Tufts who was elected in November. Dave Douglass was elected by the Board to assume the position of Chairman of the Board of Selectmen.
2. Topsham financial picture remains strong. We have received a clean FY 15 Audit, showing no significant issues. We have begun work on updating our financial policies to make sure they are in line with current practices and requirements. Coming out of the Great Recession, we have finally seen significant growth in property values, as sales figures continue to increase. We strive to maintain an accurate town-wide assessment, reflecting this growth in real estate values, which helps to ensure that the distribution of taxes remains fair for all parties. Our FY 17 budget saw an increase of only \$.03, due to the overall growth in property values, a distinct change from recent years where property values were declining year after year.
3. Over the past seven years, Topsham has reduced its staffing level by three full time and one part-time position. For FY 16, we have added back a part-time position in the Tax & Clerk's Office, resulting in three full time positions and two ½ time positions, the same level we had up until two years ago, when we reorganized and cut staffing in an effort to reduce costs. It became apparent that the cuts we absorbed left us with inadequate staffing, which has now been restored.
4. As part of our budget process, we were able to create and begin implementation of a 25-year Capital Improvement Plan. This plan covers all of our major equipment, and lays out a plan for replacement of all equipment, at a relatively consistent expenditure level. This will help guide future budgets, minimizing the swing in capital expenses from one year to the next. As we plan ahead for these expenses, it allows us to plan for growth in our road reconstruction budgets, which will enable us to better maintain and improve our over 80 miles of roadways.
5. Revenue sharing remains a difficult issue for towns across the State, as the Governor and Legislature continue to wrangle over reductions to the overall Revenue Sharing budget. Based on the language of the law adopted in the 1970s, Topsham should be receiving a bit over \$1.2 million in General Revenue Sharing each year. Instead, we are only receiving about \$440,000. This \$750,000 reduction in our revenues has been made up over time through reductions in staffing, changes in programs, and upward pressure on

our tax obligations. We continue to advocate for full funding of the State's obligation under our Revenue Sharing Statute.

6. Starting in March of 2014, through June of 2015, the Town negotiated three new labor contracts with our employee unions. This was a difficult string of negotiations, as we tried to gain some control over our health care insurance costs. In the final contract agreements, we were able to agree to switching to a lower cost health insurance plan, with higher out of pocket costs for the user, and include both a Flexible Spending Account and a Health Reimbursement Account to help cover those higher out of pocket expenses. The belief is that this approach will save both the town and the employee's money over the long run.
7. Over the last year or two, the Town, Finance Committee and Library Board have worked closely together, via a subcommittee of two members from each Board, to revise and amend the Memorandum of Understanding between the Town and Library Board. The goals of these amendments is to improve communication, clarify what the Town and Library are each responsible for, and to create an on-going discussion between the Board and the Library, in an effort to make both parties more aware of the needs, and limitations, of the other. Since this sub-committee has been in place, it has worked very well at achieving all of these goals.
8. What will certainly be on my list of major issues for the next couple of years is the Frank Wood Bridge. Maine DOT has determined that the Green Bridge needs either a full replacement, or a massive overhaul and rehabilitation. While DOT is leaning toward replacement, there is a process to go through, including permits (state and federal). This process is ongoing, and will continue for the foreseeable future. In the meantime, inspections this past summer indicated that deterioration is worse and more advanced than thought, resulting in weight restrictions. The Board of Selectmen has voted to support the replacement of the bridge, feeling that this would have a smaller economic impact on Lower Village, and that it would make more financial sense over the long haul.
9. We continue to make improvements to the Town's soft infrastructure – commonly referred to as quality of life investments. With recent development of the Head of Tide Park, and the construction of the Town Landing Trail, Topsham continues to provide the types of services that make the community a livelier place to live, and more attractive to potential businesses looking for a place to move to.
10. In 2005, we completed our last Comprehensive Plan, and it is now time to begin our next one. The process started this past winter, with six Back to the Future Public Forums, to discuss different aspects of life in Topsham. The information presented, and the feedback from residents, will help guide our Comprehensive Plan Committee as it works to create a revised Comprehensive Plan for the Town.
11. Topsham's Finances continue to be well-managed, as evidenced by our clean FY 16 audit. Due to various reasons – conservative budgeting for health care costs and excise taxes are examples – as well as some underspent budgets, our Unassigned Fund Balance has increased from \$3.4 million on July 1, 2015 to \$4.9 million. We strive to maintain a Fund Balance between 16.7% and 18% of our operating budget. This year's figure exceeds that upper limit, and will be reflected in the FY 2018 budget, both in terms of additional usage of the Fund Balance to help keep taxes down, and also by additional investments in infrastructure. Both of these areas are part of the Board of Selectman's policy regarding our Unassigned Fund Balance.

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.

One of the features that helps Topsham run smoothly is our volunteer culture. We have multiple committees designed to work with staff to accomplish Town-wide goals, each one of which requires multiple volunteers. It is these volunteers, along with those that volunteer for other projects and efforts in town, that make this a desirable community to live and work in. I would like to extend a very big thank you to those coaches, committee members, board members and others for their time and efforts on behalf of the Town. We are a much better community for their efforts.

I like to conclude my annual report message with a look to the future. Some years it is easier to see than others, but it is never clear! As we have moved further economically from the Great Recession, we once again see activity in the commercial marketplace. However, unlike previous years, not all of the news is good. For several years, we have been the recipient of retail businesses relocating from neighboring communities. More recently, we have seen this traffic take on a two-way dimension. As the retail market has stabilized, the lack of new entrants into our local market has resulted in pressure on existing tenants to relocate. I suspect we will continue to see this kind of activity over the next several years, as our regional overabundance of retail space is slowly absorbed, by either retail uses or by different types of commercial usage. We continue to have conversations with our larger commercial entities about their plans and needs for the future, and when those needs correspond with our abilities, we work together to achieve a common goal. An example of this is the on-going traffic study underway at Topsham Fair Mall – our goal is to help the Mall remain a top-notch regional entity, with a strong mix of tenants and uses that will continue to be a benefit to the larger community.

Richard Roedner
Town Manager

Town of Topsham

Board of Selectmen:

David Douglas, Chairman, Term Expire:	2017
Roland Tufts, Vice-Chair, Term Expires:	2018
Marie Brilliant, Selectman, Term Expires:	2016
William Thompson, Selectman, Term Expires:	2016
Ruth Lyons, Selectman, Term Expires:	2017

Town Managers Office:

725-5821

Rich Roedner, Town Manager

Tax Office:

725-1719

Ed Bobalek, Director

Clerks Office:

725-1719

Linda Dumont, Town Clerk

Planning Office:

725-1724

Rod Melanson, Planner

Codes Office:

725-1723

Tom Lister, CEO

Parks and Recreation:

725-1726

Pam LeDuc, Director

Assessing Office:

725-1722

Justin Hennessey, Assessor

General Assistance Office:

725-1725

Linda Dumont, GA Director

Finance Office

725-1721

Debra Fischer, Finance Manager

Public Works Department:

725-1728

Dennis Cox, Director

Solid Waste Facility:

725-2757

Ed Caron, Director

Police Department:

725-4337 (*non-emergency*)

Chris Lewis, Chief

Fire/Rescue Department:

725-7581 (*non-emergency*)

Brian Stockdale, Fire Chief

Mike Labbe, EMS Director

Topsham Public Library:

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
2 Alternate Vacant

Finance Committee

Gail Eaton
Jeff Deletetsky
Kenneth Stockford
Ryan Pelletier
Christopher Dawson
4 Vacant

Historic District Commission

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

History Committee

John Chonko
Ralph Williams
Ed Mendes
2 Vacant

Topsham Housing Authority

Linda Dumont
Helen Kincaid
Dennis Paine
Jane Scease
Daniel Breed
Thomas Schmoller
Vacant at Large

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

Christopher Leclerc
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 Russell
Don Spann (Planning Board Rep)
Rod Melanson, Town Planner (non-voting)
Rich Roedner, Town Manager (non-voting)
John Shattuck, Economic Development Director

Tree Committee

John Cullen
Jeanne Bamforth
Kevin Doran
Ben Whatley

Conservation Commission

Victor Langelo
Jessica Costa
Steve Pelletier
Regina Leonard
Charles Phipps

Lower Village Development Committee

Fred Wigand, Jane Scease, Douglass Bennett
James Howard, Angela Twitchell
Gary Smart, Caroline Russell, John Shattuck, Staff Contact

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.

In fiscal year 2015-16 the finance office processed 88 warrants (53 payroll & 35 account payable), issued 5,685 payroll checks (negotiable & direct deposit); 2,292 account payable checks, and processed 3,660 invoices. There were 737 journals processed that included over 240 rapid renewal entries (each entry is for more than one transaction), more than 340 credit card payment entries (each entry is for one or more transactions), 257 cash deposit entries, along with hundreds of miscellaneous entries such as revenue sharing, ambulance receivables, boat rapid renewal, etc.

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. In December, MDOT locked in fuel prices at \$2.81 diesel & \$2.01 unleaded. At the pumps saw decreases to less than \$1.90 for unleaded so fuel purchases remained mostly at the pumps. Department Heads as well as the finance manager watch the fuel cost to save the town funds on fuel cost.

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. In the beginning of the calendar year a letter is sent out to our vendors stating this is the only notification they will receive and requesting updated Certificate of Insurance and the Predetermination of Independent Contractor form. 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. Our yearly workers compensation audit reviews these certificates.

I have 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 monthly, tracking employees that have insurance coverage and those that were offered coverage vs. those that weren't; and IRS forms that needed to be completed for calendar year 2015. Unfortunately, our software program wasn't ready for the required forms; so I downloaded a blank form and typed the required forms for all of our employees.

I would like to thank Rose Woodd, Ed Bobalek & Irene Dubreuil who have been very willing to help me when they can. Rosie & Ed process payroll in my absence and Irene balances the Town's monthly bank statements.

CLERK/TAX OFFICE TOWN REPORT

2015-2016

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 like to add a special thank you and congratulations to Joan Gray, who retired at the end of the fiscal year after 12+ years of service to the town.

Motor Vehicle

This year saw a second straight significant increase in excise tax revenue collected in the office, up 8% from 2014-15. The increase in taxable value of vehicles being registered at the counter was accompanied by a 16% increase in the volume of transactions completed using the online rapid renewal service.

Property Taxes

For the fiscal year the Tax Office processed 8,668 real estate tax payments for a total of \$16,665,104. The number of transactions is virtually unchanged from 8,681 but the total collected was up from \$15,579,599 in 2014-15. Real estate collections also showed another slight improvement this year in the number of tax liens issued for unpaid taxes, which dropped from 117 in 2015 to 114 in 2016.

STATISTICS:

	2015-2016	2014-15	2013-14
Total receipted transactions	25,898	25,695	25,611
IF&W Licenses and Registrations	1,365	1,160	1,259
Motor Vehicle Registrations (Counter only)	9,476	9,415	8,850
Online Vehicle Registrations	1,281	1,105	1,156

Real Estate Transactions	8,668	8,681	8,610
Tax Liens	114	117	139
Excise Tax (Counter Only)	\$1,595,197.13	\$1,481,838.42	\$1,376,223.72
Total \$ collected	\$21,010,978.03	\$19,568,110.47	\$18,640,044.58
by Clerk and Tax office			

Clerk Office

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 2015-2016 and the results are as follows:

November 3, 2015 State Referendum Election and Municipal Election

7054 of the registered voters cast 1513 votes which was 21% turnout, 119 of which were absentee ballots. Roland Tufts was elected to serve as Board of Selectman and Overseer of the poor for a three year term.

June 14, 2016 S.A.D. No.75 School Budget Validation Referendum

7064 of the registered voters cast 888 ballots, this was a 12.6 % turnout. The voters approved a 37.4 million school budget for 2016-2017. Voters also approved continuing the school validation referendum process for an additional three years.

May 18, 2016 Special Town Meeting

Of the 7064 registered Topsham voters, 85 attended the meeting and voted to raise, appropriate and spend a total of \$ 9,899.082 for the annual town budget of 2017.

Registered Voters (as of June 30, 2016)

2150 Democrat: **2861** Un-enrolled **1860** Republican **205** Green Independent

I would like extend a special thank you to the following Election Workers for their continued effort and support in providing the voters of Topsham with a professional and pleasant voting experience. Mary Bois, Roland & Jeannette Breton, Rebecca Brilliant, Judy Bussell, Cindy Burr, Ruth Caouette, Roger & Judy Caouette, Carmela Crafts, Felix Cruz-Miranda, Irene Dubreuil, Bill & Gail Eaton, Ann Eutis, Debbie Fischer, Muriel Fournier, Robert Goddard, Kim Gore, Gary Griffith, Priscilla Hall, John Ketner, Monica Kincaid, Paul & Cherylene Labbe, Esther Palmer, George Lemieux, Peter Lapari, Kathy Lyon, Susan Page, Roger Perkins, Lena Pinette, Carla Rensenbrink, Helen Riddle, Jeanine Staples, Cindy Tracy, Barbara Weathers, Jane Welch, Laura Whatley and the Public Works personnel for providing delivery of the voting equipment and setting up the polls. We surely wouldn't have such a smooth operation with-out the help of these folk; they are a great group of people to work with. Thank you all!

Vital Statistics

The Town Clerk/Tax Office registered the following vital statics during the fiscal year 2015-2016

74	Marriages Licenses
82	Births Certificates
115	Deaths Certificates
73	Burial Permits
872	Certified Copies Issued

Municipal Licensing and other services

The Town Clerk/Tax Office administered the following municipal licenses during the fiscal year 2015-2016

6	Catering Permits
9	Liquor Licenses
40	Victualer Licenses
484	Hunting & Fishing Licenses
1128	Dog Licenses
3	Special Amusement Permits
9	Sole Proprietor (DBA)
178	Notary Transactions

Please visit our website at WWW.topshammaine.com for information on how to register a dog or obtain hunting and fishing licenses online; as well as information regarding elections, vital records, municipal licensing and other town services.

Planning and Codes Enforcement Annual Report

July 2015 – June 2016

Background

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

Administering Topsham's land use rules takes several forms, including issuing construction related permits (building, plumbing, electrical, etc.) as well as land development permits (subdivision, site plan and conditional use among them). These land use permits are issued by the Planning Board, Zoning Board of Appeals, and 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, Topsham Fair Mall Transportation Master Planning Committee as well as other planning related committees that are formed from time to time.

In addition, the Planning Office is Topsham's 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 receives a review 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 **272** passports during the period of July 2015 through June 2016

Department Staff

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

Rod Melanson, Planning Director

Tom Lister, Codes Enforcement Officer

Carol Eyerman, Assistant Planner

Irene Dubreuil, Administrative Assistant

Julia Berkman Hill, 2015 Summer Bowdoin College Psi Upsilon Fellow

Planning Board

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

As a follow up to issuing permits, the Planning Office coordinates all pre-construction meetings/ activities and follow up inspections during construction of projects that have received a permit from the Planning Board. This function has added quite a bit of oversight on construction activity.

This past year saw much increased activity for the Planning Board, the Board has issued the following permits:

Amended Subdivisions	4
Amended Site Plans	3
Subdivisions	1
Site Plans	10
Shoreland Permit	2
Conditional Use Permit	1
Blasting	4
Storm Water Review	7
Street Acceptance	0
Workshops	10
Ordinance Amendments	6

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:

- 225-6 Definitions
- 225-14 Nonconformity
- 225-16 Use chart
- 225-17 Dimensional Requirements
- 225-20.2 – Vernal Pools
- Chapter 109 – Application Fees

Conservation Commission

Project highlights for the past year include the following:

1. Topsham Fair Mall Watershed Management Plan
 - a. Year two of implementation grant from Maine DEP for \$105,000 to implement portions of the watershed plan.
 - b. Submitted 319 application for River Rd culvert replacement
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)
 - b. Acceptance of Pleasant Woods Subdivision Conservation Easement
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 Annual Report

(FY2015/2016)

The Topsham Tree Committee scheduled eight (8) meetings in 2015/16, which are held on the second Thursday of each month.

1. Street Tree Inventory and implementation
 - a. Continuing on past efforts the Assistant Planner followed up with DPW to implement some of the recommendations from the tree inventory, and received grant money to fund replacement and additional trees.
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 – Route 196
 - a. The Committee participated in the Project Canopy grant to replace and add more trees along Route 196.
4. Emerald Ash Borer Tree Trap Program
 - a. The Tree Committee continues to assist the state in monitoring for the invasive Emerald Ash Borer.
5. Current Goals
 - a. The Tree Committee is implementing the Forest Management Plan for the town property at the Transfer Station.

- b. The Committee is also researching Tree City USA standards in anticipation of joining this program.

Respectfully submitted,

Jeanne Bamforth

Chair, Topsham Tree Committee

Historic District Commission Annual Report FY 2015/16

The Topsham Historic District Commission scheduled eleven (11) meetings in 2015/16, which are held on the second Wednesday of each month. *Eleven (11) regular meetings were held, as scheduled, and no meetings were canceled.*

The Commission reviewed seven (7) certificates of appropriateness in 2015/16

Alterations:	<i>approved – 7</i>	<i>denied - 0</i>
Demolitions:	<i>approved - 0</i>	<i>denied - 0</i>
New Construction:	<i>approved - 1</i>	<i>denied – 0</i>

The commission is working with a volunteer on a digital walking tour.

Respectfully submitted,

Gary Smart

Chair, Topsham Historic District Commission

Aging in Place Ad - Hoc Committee Report (FY2015/2016)

The Topsham Aging in Place Ad - Hoc Committee conducted a survey with focus groups in 2016. Here is a summary of the project and the report.

In 2014, an estimated 42% of Topsham's population is age 50 and older, and 21% of the town's population is age 65 and older.

	Topsham	Sagadahoc County	Maine
Total Population	8,728	35,102	1,328,535
Age 50 and older	3,648	14,918	536,728
<i>Percent of Total</i>	<i>42%</i>	<i>43%</i>	<i>40%</i>
Age 65 and older	1,815	6,283	225,851
<i>Percent of Total</i>	<i>21%</i>	<i>18%</i>	<i>17%</i>

Source: U.S. Census 2014 ACS 5-year estimates

Recognizing that most Mainers wish to independently age in place, in the same communities where they have long lived, Spectrum Generations has recently partnered with a number of Maine communities to conduct needs assessment surveys "that identifies the town's current age-friendly features as well as gaps that may prevent successful aging in their homes." The surveys are supported by grants from Maine AARP.

In Topsham, the town mailed paper copies of the survey to 1,200 citizens, emailed a link to the online survey to the town list-serve registrants, and placed additional paper surveys in strategic locations throughout town to reach those citizens who are 50 years old or more. Three hundred and two respondents completed the Topsham Aging in Place Community Survey, approximately 8% of the town's population age 50 and older. This is a good response rate for a mailed survey.

The survey asked respondents about their current situation, needs, and preferences with regard to 8 topics: Open Spaces and Buildings, Transportation, Housing, Social Participation and Inclusion, Civic Participation and Employment, Communication, Health, and Available Services. The survey also asked respondents questions about their age, gender, household income, household size, and what neighborhood they live in.

Overall, many survey respondents said that Topsham is a good place to age in place. Approximately half of respondents would rate Topsham an "Excellent" or "Very good" place to age in place and another 28% would rate it "Good."

Several key issues related to aging in place were identified by survey respondents, including the need for services to help people stay in their homes, the need for better communication about available social/civic/employment opportunities for seniors, and the need to provide alternative transportation services. (For survey results go to www.topshammaine.com/compplan).

Based on the survey results, which identified the issues, the town conducted focus groups with the Board of Selectmen, local service providers, municipal staff, and members of the public to help brainstorm solutions. The focus groups were organized around the following questions:

- a. How do we improve the condition and reach of our sidewalk system?
- b. How do we make our parks more appropriate for older residents?
- c. How do we provide more housing options for people as they age?
- d. How do we provide public transportation in Topsham?
- e. How do we provide services to help people stay in their homes?
- f. How do we connect people to social/civic/employment opportunities?
- g. How do we improve communication with the senior population?

In the focus groups, participants emphasized the many communication assets in Topsham, including websites, multiple local newspapers, TV, and radio. They recognized the role of the library as the community center, and discussed how that role could be enhanced. They considered the opportunity to leverage volunteers to help provide services to keep seniors home as well as the need to manage those volunteers. They also discussed the upcoming comprehensive plan process as an opportunity to look more closely at the town's senior housing stock as well as its pedestrian and recreation infrastructure and potential future bus service.

The attached final report describes the aging in place issues identified by a survey of Topsham residents. It presents the results of focus groups held to begin to brainstorm solutions to those issues. The next step is to prioritize the various issues and possibilities, and further develop and consider potential strategies to address those issues.

Respectfully submitted,

Carol Eyerman, AICP/Assistant Planner

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 Ia Implementation)
 - a. Finalized design – ended design work with TYLIN
 - b. Began Construction –
 - i. Shaw Brothers Construction
 - ii. Wright Pierce Engineering Oversight
2. MDEP 319 – Topsham Fair Mall Watershed (Phase I Implementation)
 - a. Year two of two year grant
3. RTP (recreational trails program) – Town Landing Trail
 - a. Final year for trail implementation work
4. Project Canopy – Route 196 – Tree additions and Tree replacements
5. EPA Vernal Pool Program (partners with UMAINE to continue Vernal Pool Policy Work)
6. AARP Maine – Aging in Place Community Survey

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 529 permits consisting of:

Blasting	1
Building	168 (20 Commercial, 148 Residential including 49 Dwelling Units)
Electrical	158
Fire Department	88
Plumbing	66
Pool	2
Sign	9
Septic	36
Shoreland	1

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 3 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 Development Incorporated

Topsham Fair Mall Watershed Plan

Town Landing Trail

Topsham Bike Path

Topsham Fair Mall Transportation Master Plan

MAP – Maine Association of Planners

MCOG/ MCEDD

Public Transportation regional working group

Topsham Community Fund

Head of Tide Park

Merrymeeting Trail Committee

Capitol to Coast Trail Committee

Assessing Office Report
Fiscal Year July 2015 – June 2016

Staff:

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.

Real estate property record cards are available online www.VGSI.com.

Maine State Law provides a measure of property tax relief through partial exemptions for qualified individuals. Application forms for partial exemption, or current use programs are available in the office or from the Town of Topsham website.

Homestead Exemption:

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.

Veteran Exemption:

- A Veteran Exemption is available for veterans who served active duty during a recognized war period once they are 62 years of age. OR;
- A veteran of any age or service period who is 100% disabled as determined by the Veteran's Administration may receive the Veteran Exemption. OR;
- A widow or widower of a qualified veteran, who has not remarried, may also receive the partial exemption.

Blind Exemption:

Any homeowner who is determined legally blind may apply for a Blind Exemption.

Current Use Enrollment:

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.

Valuation and Levy History

April 1,	2015	2014	2013	2012
Taxable Real Estate	\$935,877,049	\$910,781,027	\$898,191,039	\$899,636,574
Taxable Business Equipment	\$25,126,600	\$24,634,040	\$24,823,880	\$24,196,440
Homestead Reimburse Value	\$10,962,050	\$11,034,500	\$11,173,800	\$11,384,050
BETE Reimburse Value	\$1,318,340	\$1,481,130	\$1,496,105	\$2,011,176
Total Valuation Base	\$973,284,039	\$947,930,697	\$935,684,824	\$937,228,240
County	\$1,557,485	\$1,486,976	\$1,442,157	\$1,402,198
Municipal	\$8,101,288	\$7,820,158	\$7,765,888	\$7,294,216
TIF Financing (Dev & Town)	\$2,206,243	\$1,896,180	\$1,918,580	\$2,112,431
School SAD 75	\$8,915,066	\$8,593,788	\$7,911,388	\$7,522,598
Total Appropriation	\$20,780,082	\$19,797,102	\$19,038,013	\$18,331,443
State Revenue Sharing	\$435,304	\$443,411	\$721,519	\$721,519
Other Revenues	\$2,992,485	\$3,022,325	\$2,862,980	\$2,530,350
Total Deductions	\$3,427,789	\$3,465,736	\$3,584,499	\$3,251,869
Net Appropriation	\$17,352,293	\$16,210,743	\$15,453,514	\$15,079,574
Overlay	\$127,888	\$96,273	\$125,638	\$112,896
Tax Rate	0.01796	0.01733	0.01665	0.01621
Certified Ratio	100%	100%	100%	100%
State Valuation	\$816,250,000	\$783,200,000	\$781,400,000	\$805,150,000

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 neediest member of our community. The State reimburses the town 70% of expenditures for this program. Applications for General Assistance are now by appointment only and can be made by calling 725-1725, email: ldumont@topshammaine.com or by coming by the office during regular business hours to schedule an appointment.

\$15,971 in assistance was issued as follows:

Housing	\$13,107	Personal supplies	\$907.00
Fuel	\$0	Burial	\$785.00
Food	\$698.00	Medication	\$31.00
Utilities	\$443.00		

An additional \$809.00 in basic needs was issued from the (General Donations) account.

Topsham's Heating Assistance Program issued \$581 for emergency assistance to individuals and families that did not qualify for General Assistance or (LIHEAP) 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 \$740.00 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 Individuals is coordinated through the GA office and is confidential. Thanksgiving Food Baskets were delivered to twelve families from donations of a local church membership, three families were "Adopted" for Christmas by local businesses/organizations, Holiday Food Basket were delivered to fourteen families and a local church provided and delivered gifts to eight families and individuals in need through the generosity of their "Giving Tree" this past year.

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

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

A current listing of community resources is also available in this office and online.

If you are in need or know of someone who can benefit from this service, please contact the office. All information is confidential.

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

Topsham Parks & Recreation

Annual Report

2015-2016

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

2015/16 Projects/Successes:

- Head of Tide Park
 - Park Signs in place, (cooperative grant for additional signage with Brunswick Topsham Land Trust)
 - Kiosks, Pavilions, and Bathrooms Waterproofed
 - Trail enhancements made
- Town Computer System/IT
 - New Anti-Virus Installed
 - Exchange Server Updated
 - Replacement Schedule of Machines
 - New Wireless Modems installed
 - New Routers and Switches for Town Wide System
- Programming
 - New Programs for 3 & 4 year olds
 - Additional Summer Skills Camps

Programs/Participation:

Cal Ripken Baseball - 50 Participants

Sandlot Baseball - 19 Participants Ages 8 - 12

Eagle Basketball Camp - 73 Participants Boys and Girls in grades 1 – 8

Fall (2015) Cross Country - 19 Participants ages 6 – 12

Spring (2016) Cross Country - 31 Participants ages 6 – 12

Summer (2015) Field Hockey - 42 Participants girls ages 4 – Gr 8

Fall (2015) Field Hockey - 38 Participants girls ages 4 – Gr 6

Spring (2016) Field Hockey Clinic - 35 Participants Grs K - 8

Eagle Football Camp (2015) - 29 Participants grades 9 – 12

Eagles Lacrosse (2016) 42 Participants grades 7 & 8

Eagles Lacrosse Camp (2016) 12 Participants grades 4-8

Golf Lessons (2015) - 15 at ages 8 –14 / 8 adults

Learn – to – Ski / Snowboard (2015/2016) -13 Participants Grs 2 - 8

Challenger Soccer Camp (2015) - 57 Participants ages 4 – 12

Mini Kickers Soccer Camp (2016) - 46 Participants ages 3 - 6

Mt. Ararat Soccer Camp (2015) - 32 Participants ages 5 – 14

Open Sunday Swim @ Bowdoin College – (Fall 2015/Spring 2016) 258 Participants

Sunday Open Gym (2015/2016) – Over 250 Participants

T – Ball (2016) - 56 Participants ages 5 & 6

Tennis (2015) - 2 Participants ages 8 – Adult

Track (2015) - 99 Participants ages U8 - 14

Valentine Ball (2016) - 114 Girls and their Escorts

Women's Volleyball (2015/2016) – 24 Participants

Youth Baseball (2016) - 37 Participants ages 7 & 8

Youth Basketball (2015 – 2016) - 176 Participants grades 1 – 8

Youth Soccer (2015) - 360 Participants ages 5 – 14

Youth Softball (2016) - 33 Participants ages 7 – 12

Youth Wrestling (2016) - 35 Participants ages 4 - grade 5

Special Events:

Cookies with Santa (2015) (with Topsham Public Library)

Easter Egg Hunt (2016)

Fishing Rally (2016) (with Topsham Public Library and Topsham Solid Waste Facility)

Halloween Parade (2015)

Santa Calls (2015)

Topsham Public Works

100 Main Street / 10 Maintenance Way

Topsham, ME 04086

(207)725-1728 fax (207) 725-1739

September 2016

I would like to thank the citizens of Topsham for their cooperation and support this past year, while we worked in the Town's roadways doing repair projects, winter activities plowing snow and removing it from the sidewalks. Public Works maintained the infrastructure in our community and approximately 80 miles of roads. The Public Works Department employees continue to do an excellent job and should be applauded for their efforts. We also assisted other departments maintaining their facilities and serving the residents of Topsham.

The following roads were paved this past year, Mayflower Drive, Birch Ridge Avenue, Barrows Drive, Winter Street, Bradley Pond Road and West School House Crossing Road. We milled out a portion of Winter Street to remove the old patch work and installed ADA plates at the sidewalk crossings. The department purchased a new front end loader, replacing the 1995 John Deere Loader.

The department repaired many storm drain basins and installed over 2,000 feet of drain pipe. This work helped to correct some of the problem areas by replacing the old rusted ut 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

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 linier feet of Florescent 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 1731gallons 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: 3,189

Traffic Summons/Warnings: 1,865

Traffic Complaints: 450

Traffic Crash: 444

OUI Arrest: 37

Calls for Service: 6,024 Include but not limited to:

Disorderly Conduct: 132
Animal Complaints: 309
Criminal Arrest/Summons: 373
Traffic/Community Services: 671
Narcotic Investigations: 83
Burglary: 19
Theft: 106
Assault: 81
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
Animal Control/Traffic Safety: William Collins
Patrol Officer: Gabrielle Mathieu
Patrol Officer: Donald Cowles
Patrol Officer: Lucas Shirland
Patrol Officer: Garrett Decker
Patrol Officer: Troy Garrison
Patrol Officer: Bruce Swanson
Reserve Officer: Mark McDonald
Reserve Officer: Cheryl Holmes
Reserve Officer: Al Huntington
Records Clerk: Joan Vermette
Data Entry Clerk: Barbara Hall
School Crossing Guard: Cindy Tracy

Officers Lucas Shirland and Garrett Decker joined our department during this past year. Our department has continued to work closely with our local schools in maintaining safety protocols and training for all personnel. Our police department has faced many challenges over the past year. The complete destruction of our Animal Control vehicle due to a fire along with changes in personnel and an increase in calls for service. We

continue to work diligently to provide a wide range of services as well as progressive and responsive patrol tactics to maintain a relatively low crime rate throughout our Town. Officers have taught classes at our schools, read books to elementary school students, taught driver safety to commercial truck drivers, and gave tours of the public safety building to several elementary school classes.

Across the nation Police Officers are facing violent protests, drug epidemics, and a reduced number of applicants to fill vacant positions. Our department is currently short one position and we look forward to filling this position in the near future. While drug use continues to be the focal point of many, we have not lost sight of anyone experiencing mental health disorders and providing services to those in need of assistance. Police Officers must continue to train in a variety of subjects from best practices for active shooter situations, use of force, motor vehicle pursuits, to effective tactics for the apprehension of intoxicated or distracted drivers. These are only a few areas Police Officers must have knowledge in for the practical application of enforcing laws and maintaining a safe environment for everyone.

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 2016 Topsham Fire & Rescue annual report. We continue to adapt, to the ever changing needs of the community, while striving to increase efficiency in all aspects of our operations. Throughout the year 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 department operational efficiency, training and community life safety education. We have developed and implemented new operational standards, procedures and efficiencies that have directly affected the way we respond to requests for service. We are more streamlined and able to adapt to the challenges we face. Our new member training program, as well as our driver/operator and other professional development programs have been revamped. These changes have 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.



This past year we have placed into service Engine – 2. This unit has replaced a 26 year old engine that did not meet depart-

ment 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. This unit and its versatility has already proved invaluable. On more than one occasion it has been used during auto accidents where multiple extrications have been undertaken at the same time.

We have had multiple retirements from the call department over the past few years. These members have served this community for a combined total of more than 200 years. Topsham Fire & Rescue would like to thank the following members for their tireless service to this community.

Russell Cloutier, Dep Chief (30 Years)	Ronald Bisson, Captain (40 Years)	Russell Bisson (36 Years)	David Hall (43 Years)
David Caron (25 Years)	Don Belanger (20 Years)	Joyce Mussey (20 Years)	

We would also like to recognize some active members who have all surpassed the 20 year mark. These members continue to serve the town with incredible dedication, professionalism, and compassion.

Stephen Emmons, Asst Chief (26 Years)	Stuart Kay, FF/DO (26 Years)	Michael Labbe, Dep Chief (43 Years)
Joe Larrabee, FF (62 Years)	Steven Lavoie, FF (28 Years)	Greg Payson, FF/AEMT (22 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 continue to 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	2 FF/EMT's (8 Hour Days/8AM –	

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: \$68000
Fire/Rescue Requests for Service: 659
Emergency Medical: 1251
Total Requests for Service: 1910 (2.2% Increase over FY 14/15)

Fire Prevention/Community Relations:

There were 42 Fire Prevention/Community relations events held in FY 15/16. These events have reached more than 1200 children and adults. The department is working hard to increase its community presence through life safety education programs. We have begun to assist local businesses with emergency planning, as well as fire safety training. The department has also begun holding life safety education workshops throughout the community. We continue to develop new relationships with local organizations, as well as, grow the relationships we currently have. We are committed to developing and implementing programs that will have a positive influence on the life safety and health of residents and visitors of Topsham.

We have partnered with the American Red Cross to deliver a smoke detector installation program. The goal of this program is to install (Free of Charge) as many smoke detectors in our community as possible. This program compliments the departments Voluntary Home Safety Survey & Smoke/CO Detector program.

Inspections:

Members of the Topsham Fire & Rescue Department completed 97 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 3000+ 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.

Congratulations to the following members for completing the 240+ hour fire academy:

Kevin Marcotte

Amber Moreau

Michael McMahon

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.

95% 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.

Live-In Students:

The department offers a student live-in program for three students. This program offers housing to students enrolled in either fire science or paramedicine at Southern Maine Community College by living at the fire station. These students live at our station 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, and complete community service projects in return for the housing agreement. This program provides the students with real life emergency fire and medical experiences by assisting our on duty firefighter/paramedics, as well as our other on-call members, during training and emergency responses.

Ladies Auxiliary:

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

In closing, I would like to remind the citizens of the Town of Topsham that we are always looking for people to join our organization. From 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 bstockdate@topshammaine.com

With Regards,
Brian D. Stockdale
Fire Chief

ECONOMIC & COMMUNITY DEVELOPMENT HIGHLIGHTS

2015-2016

ECONOMIC DEVELOPMENT

- State approved proposed revisions to Municipal Interchange TIF, including Downtown TIP spillover
- Economic development reserve fund continues to grow – sheltered TIF revenues
- Staff representative in pilot program to revise vernal pool regulations in growth district
 - o Regulation and SAMP language nears completion for vote at 2017 Town Meeting
- Staff support for Planning Department's Topsham Fair Mall Road master planning process
- Demolition of Marine Compound and old foundations completed at Annex/Topsham Commerce Park
- Organized Small Business Forum at Topsham Public Library
- Just some of the business openings, expansions or groundbreakings in the past year include:
 - o Smitty's Cinema
 - o River Landing - full occupancy by 2015-09
 - o New ownership of Highlands: Highlands: CPF Living Communities, a subsidiary of Chicago Pacific Founder
 - o Firehouse Tumbling - Topsham Commerce Park
 - o New 3 unit commercial building (Catlin) under construction in Topsham retail center near Woody's – tenants: Sherman Williams & Sports Clips
 - o Three unit commercial building (Kelley/Larson) permitted in Topsham retail center near Panera, second Kelley/Larson project pending across from Smitty's parking lot

COMMUNITY DEVELOPMENT

- Bike path fundraising was completed – and exceeded – goal of raising \$50,000
- Sponsored Build Maine for second year – served on steering committee & moderator of 2016 event
- Lower Village Roundabout Study halted due to MDOT rejection of proposed location
 - o Remaining study funds re-directed to other Lower Village traffic issues
- Part of staff team that developed Topsham: Back to the Future workshop series presented throughout fall & winter
 - o Series began with Chuck Marohn presentation, sponsored by TDI
- MCEDD Solarize Midcoast Maine initiative launched in Fall 2015 with strong Topsham participation
- Served as primary staff liaison to MDOT for Brunswick-Topsham Bridge project

- o Appointed as Town's representative to §106 process and staff support for Design Advisory Committee
- Working with Western Maine Transportation Service to assess feasibility of expanding Explorer Service into Topsham
- TDI provided \$500 support for second annual Oktoberfest at Topsham Fairgrounds
- Staff support to Lower Village Development
- Staff support to Topsham Community Fund
- Ongoing development of Town Landing Trail in Lower Village – completion expected OCT 2016
- Staff support to Head of Tide Park Committee - planning development of Head of Tide Park
- Land for Maine's Future funding appears imminent for Town purchase of Drenzo property for expansion of Head of Tide Park
 - o Site cleanup completed in OCT 2015
 - o TDI provided \$85K to purchase Drenzo property and extended Town's option to purchase
- Town meeting supports allocation to community development fund for fifth consecutive year.

STRATEGIC

Regionalism

- Merger and reorganization of MCEDD & MCOG received federal recognition in FEB 2016
 - o Merged entity will continue to be called MCEDD
- Serving as president of reorganized Midcoast Economic Development District – second term
- Director, Southern Midcoast Maine Chamber of Commerce
- Merrymeeting Food Council, Processing Committee – founding member

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

2015-2016

What do you think of when you hear the word, *library*? If you think of a vibrant community center that is welcoming and inclusive, then you have been to the Topsham Public Library and have seen its' value. Whether you need a book, a movie or computer access; to read the newspaper, listen to a concert, or walk in the garden, the library is THE place for you.

An average of 230 people a day used the library last year. 86 volunteers provided 62 hours a week; shelving books, serving on committees, raising money, gardening and much more. The Friends of Topsham Public Library, a separate organization, continues to provide over \$10,000 every year, for programs like Summer Reading, Joy of Art/Lens/Pen and Music In March concerts for the library. We have maintained and expanded our Business Roundtable sponsorship. We received grant funding from the Cornerstones of Science and the Davis Foundation totaling \$10,750. Finally, the Annual Appeal totals are increasing as we strive to create a base of sustainable funding from a combination of tax support, donations and grants.

Public libraries offer ideas, opportunities and items that allow us to connect to a bigger world than we can reach on our own. Outstanding public libraries are created by communities that value this experience. The most important result of this collaboration is that WE are actually raising a community together. WE are being explicit about the type of place we want to live.

Many have shared with us that the library is one of the reasons that they chose to live in Topsham. The fact is that WE, in Topsham, have made a decision to cultivate relationships between businesses, town government, schools, local non-profit organizations and one another. WE have chosen to support one another, creating the kinds of connections that allow us to be a thriving, stable and forward-thinking community.

As your library continues to refine its' goals this year and focus on the highest priority needs, we draw on the strengths of the community that WE are raising every day. We need your interest, your expertise and your commitment to continue to raise the community of Topsham. Please feel free to contact the Director, Susan M. Preece (director@topshamlibrary.org) or Board President, Larry Fitch for more information about the library. We welcome your thoughts and suggestions.

Non Zero Balance on All Accounts

Tax Year: 2014-1 To 2016-2

As of: 06/30/2016

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1104 R	10 WINTER STREET LLC	2016	4,904.88	0.00	4,904.88
1590 R	3 MAIN STREET LLC	2016	7,270.21	3,635.11	3,635.10
1793 R	45 AUGUSTA ROAD LLC	2016	5,210.20	5,208.70	1.50
3638 R	6 A STREET LLC	2016	2,597.02	2,590.30	6.72
2368 R	ALDERETE SAMUEL J TRUSTEE	2016	2,751.47	1,375.74	1,375.73
2873 R	ALEXANDER CAROL	2016	62.86	0.00	62.86
1020 R	ALEXANDER STEVEN W	2016	3,507.59	1,694.05	1,813.54
1758 R	ATRIPALDI VINCENT J	2016	10,287.49	0.00	10,287.49
4597 R	BABB GLENN E	2016	2,284.51	0.00	2,284.51
1620 R	BAGWELL KATHRYN H	2016	6,774.51	6,769.81	4.70
1136 R	BALL JOHN D	2016	143.68	71.84	71.84
2929 R	BARNHART JOHN PETER	2016	4,129.00	2,064.50	2,064.50
946 R	BARTLETT DWIGHT A	2016	842.32	0.00	842.32
1268 R	BARTLETT DWIGHT A	2016	3,741.07	0.00	3,741.07
2483 R	BARTLETT DWIGHT A	2016	1,228.64	0.00	1,228.64
1632 R	BARTON LINDA LEE	2016	54.54	50.54	4.00
3244 R	BASINET WILLIAM A	2016	1,018.33	0.00	1,018.33
3507 R	BELLEFEUR BETTINA	2016	617.82	308.91	308.91
3196 R	BERNIER MAURICE A	2016	1,055.74	1,050.64	5.10
3006 R	BERNIER PAUL E	2016	2,207.28	0.00	2,207.28
2403 R	BERNIER RENE LEE	2016	61.06	0.00	61.06
2909 R	BERRY CHARLOTTE L	2016	0.00	3.97	-3.97
2597 R	BICHREST ROBERT F	2016	237.07	0.00	237.07
1657 R	BISSON NATHAN R	2016	3,561.47	3,261.47	300.00
2450 R	BLAUVELT HEDY P	2016	2,868.21	2,780.65	87.56
4100 R	BONANG BARBARA	2016	908.78	0.00	908.78
528 R	BOWIE HOME CONSTRUCTION	2016	585.50	0.00	585.50
2646 R	BOWIE HOME CONSTRUCTION	2016	474.14	0.00	474.14
4513 R	BOWIE HOME CONSTRUCTION	2016	1,003.96	0.37	1,003.59
4516 R	BOWIE HOME CONSTRUCTION	2016	368.18	0.00	368.18
4517 R	BOWIE HOME CONSTRUCTION	2016	359.20	0.00	359.20
4518 R	BOWIE HOME CONSTRUCTION	2016	366.38	0.00	366.38
4519 R	BOWIE HOME CONSTRUCTION	2016	368.18	0.00	368.18
4520 R	BOWIE HOME CONSTRUCTION	2016	416.67	0.00	416.67
4521 R	BOWIE HOME CONSTRUCTION	2016	371.77	0.00	371.77
4522 R	BOWIE HOME CONSTRUCTION	2016	395.12	0.00	395.12
2484 R	BOYINGTON KENNETH H	2016	5,973.50	2,986.75	2,986.75
1100 R	BRADSTREET DORIS	2016	1,901.96	0.00	1,901.96
894 R	BRAWN DONNA M LIVING TRUST	2016	6,889.46	6,886.82	2.64
2739 R	BRENNAN DONALD L	2016	3,055.00	1,527.50	1,527.50
1152 R	BRILLANT JOYCE HEIRS OF	2016	5,009.04	0.00	5,009.04
516 R	BRILLANT LEON C	2016	3,243.58	0.00	3,243.58
613 R	BROWN MARY	2016	4,876.14	0.00	4,876.14
642 R	BROWN MICHAEL D	2016	1,573.30	0.00	1,573.30
2204 R	BUMBY MATTHEW	2016	420.26	0.00	420.26

494 R BURCHFIELD DOROTHY E	2016	763.30	0.00	763.30
2960 R BURKE JOSEPH P	2016	831.55	731.86	99.69
4480 R CAIRNS WILLIAM J	2016	906.98	0.00	906.98
3531 R CAMPBELL PETER A	2016	3,175.33	0.00	3,175.33
1926 R CAMPBELL VALERIE J TRUSTEE	2016	1,524.80	0.00	1,524.80
722 R CARLSON JANICE E	2016	2,607.79	0.00	2,607.79
3056 R CARROLL CHARLES M	2016	3,092.71	1,546.36	1,546.35
2683 R CASTLE ROCK PROPERTY SER INC	2016	2,289.90	0.00	2,289.90
4022 R CASTLE ROCK PROPERTY SER INC	2016	951.88	0.00	951.88
3932 R CASTON JEFFERY	2016	567.54	0.00	567.54
2436 R CHONKO JOHN J	2016	2,397.66	2,394.47	3.19
1015 R CIFELLI ERIC	2016	1,411.66	3.74	1,407.92
3759 R CLARK PAULIE	2016	165.23	0.00	165.23
3922 R CLOUTIER RENE R	2016	5.39	0.00	5.39
805 R CLOUTIER RONALD E	2016	2,063.60	0.00	2,063.60
2992 R COLLINS LINDA JEAN	2016	2,870.01	1,435.04	1,434.97
892 R CONTRERAS WILLIAM H	2016	2,428.19	595.11	1,833.08
893 R COOMBS LINDA M	2016	2,365.33	1,773.78	591.55
804 R COOMBS MAUREEN ANN	2016	881.84	0.00	881.84
2795 R CORMIER JOSEPH G	2016	1,338.02	0.00	1,338.02
1559 R COUSINEAU LOUIS P SR	2016	1,072.21	536.41	535.80
3711 R COWPERTHWAITTE SARAH E	2016	3,753.64	3,743.14	10.50
73 R CREAMER BOWE	2016	1,760.08	1,329.41	430.67
253 R DACO ASSOCIATES	2016	48,869.16	5,842.80	43,026.36
1277 R DAILEY GREGORY	2016	380.75	376.40	4.35
745 R DANIELSON CHARLES	2016	2,591.63	2,467.66	123.97
4695 R DARLING LORRAINE L	2016	43.10	42.96	0.14
2785 R DARLING LORRAINE L TRUSTEE	2016	684.28	681.99	2.29
2470 R DAVIS ELAINE J	2016	2,201.90	0.00	2,201.90
1103 R DAVIS JOHN L JR	2016	6,514.09	6,468.92	45.17
1549 R DESMOND EDWARD J	2016	4,569.02	2,284.51	2,284.51
2564 R DOBRANSKY JOSEPH O LIFE ESTATI	2016	2,074.38	0.00	2,074.38
384 R DOUCETTE KARL	2016	443.61	442.64	0.97
2378 R DOUGLAS RONALD D	2016	2,178.55	2,089.20	89.35
3550 R DUBE GLEN E	2016	876.45	0.00	876.45
335 R DUMONT RONNIE	2016	255.03	127.52	127.51
2681 R EASTBROOK TIMBER CO INC	2016	328.65	0.00	328.65
1783 R ELLIOTT IAN D	2016	3,609.96	0.00	3,609.96
2400 R ELWELL MARY H	2016	254.87	0.00	254.87
3013 R EMERSON PAULINE M	2016	2,162.38	0.00	2,162.38
3735 R EQUITY TRUST COMPANY CUSTODI	2016	1,989.97	0.00	1,989.97
3400 R FARNSWORTH SUSAN O	2016	4,421.75	0.00	4,421.75
4506 R FENIMORE EDWARD G IV	2016	3,263.33	1,631.67	1,631.66
181 R FIRST PARTY KRISTA JOHNSON	2016	1,183.56	0.00	1,183.56
1433 R FORTIN JOAQUIN R	2016	3,737.48	0.00	3,737.48
1319 R FOSTER DAVID L	2016	5,079.09	4,898.79	180.30
1640 R FOSTER LINDA A	2016	3,823.68	1,917.93	1,905.75

2407 R FOTHERGILL PAUL J	2016	678.89	0.00	678.89
1675 R FOX GEORGE E	2016	1,523.01	1,472.91	50.10
4523 R FRIZZLE STACY V	2016	427.45	213.73	213.72
4524 R FRIZZLE STACY V	2016	427.45	213.73	213.72
4525 R FRIZZLE STACY V	2016	465.16	232.58	232.58
4526 R FRIZZLE STACY V	2016	91.60	45.80	45.80
1318 R GIBERSON BRUCE A	2016	1,722.36	836.24	886.12
3303 R GIBERSON BRUCE A	2016	1,722.36	836.24	886.12
1536 R GOODALL LANDSCAPING INC	2016	4,423.55	4,422.28	1.27
2021 R GOODENOW JOHN ALBION III	2016	1,634.36	796.02	838.34
4712 R GOSSELIN MARCEL C	2016	84.41	0.00	84.41
4713 R GOSSELIN MARCEL C	2016	1,742.12	0.00	1,742.12
3866 R GOULET DUSTIN	2016	700.44	0.00	700.44
4 R GROVER MARY A HEIRS OF	2016	2,045.64	0.00	2,045.64
3253 R HAGAR JOSEPH E	2016	113.15	0.00	113.15
60 R HAGAR TIMOTHY J	2016	801.02	400.51	400.51
738 R HAHNEL HENRY E	2016	1,426.02	0.00	1,426.02
4656 R HEALY BRUCE A SR	2016	4,073.33	0.00	4,073.33
3783 R HOLLOWAY BETH	2016	3,272.31	3,272.32	-0.01
2090 R HOLSKE LORETTE A	2016	1,069.03	0.00	1,069.03
1334 R HOVEY DAVID W	2016	1,214.10	119.89	1,094.21
3768 R HOVEY DAVID W	2016	898.00	0.00	898.00
2811 R HUSTON JAMES R	2016	2,376.11	0.06	2,376.05
1373 R HWALEK PAMELA S	2016	2,421.01	1,210.51	1,210.50
2830 R JELLISON YVONNE K	2016	3,789.56	1,599.14	2,190.42
2343 R JONES FAITH A	2016	2,747.88	1,373.94	1,373.94
574 R JONES JASON E	2016	3,473.46	0.00	3,473.46
822 R KANE JUSTIN R	2016	1,729.55	0.00	1,729.55
2791 R KENNEDY BELINDA J	2016	1,056.05	528.03	528.02
1802 R KIRKWOOD TRACEY L	2016	3,101.69	1,550.85	1,550.84
2446 R KLAIBER HAROLD M	2016	3,385.46	1,695.30	1,690.16
744 R KONS JAMES	2016	4,290.64	2,157.62	2,133.02
710 R LAUZE NORMAND L	2016	3,326.19	1,663.10	1,663.09
4493 R LAWRENCE DAVID J	2016	836.94	418.47	418.47
923 R LEEMAN SHEILA M	2016	2,611.38	1,305.69	1,305.69
1044 R LEITZELL LUCY E	2016	7,051.10	7,050.40	0.70
411 R LEVASSEUR LISA	2016	201.15	0.00	201.15
2846 R LH HOUSING LLC	2016	1,747.51	13.62	1,733.89
2245 R LIBBY ROBERT S	2016	876.45	874.56	1.89
130 R LLOYD JOANE K	2016	4,937.02	0.00	4,937.02
4084 R LUCKY DOG HOUSE LLC	2016	4,646.25	4,616.84	29.41
2981 R MACDONALD DOUGLAS A	2016	835.14	0.00	835.14
3870 R MACGREGOR LYNN A	2016	269.40	267.23	2.17
2540 R MAGLIONE PATRICK	2016	2,972.38	1,485.91	1,486.47
1273 R MAILLY DAVID J	2016	3,326.19	2,102.90	1,223.29
2847 R MANSON HAROLD H III	2016	1,097.36	0.00	1,097.36
2140 R MCCOURT JAMES A	2016	3,759.03	0.00	3,759.03
348 R MCPHETRES JOYCE H	2016	3,205.86	1,602.93	1,602.93
748 R MENARD DENNIS	2016	2,760.45	1,352.62	1,407.83

3634 R SMART GARY	2016	353.81	0.00	353.81
1460 R SMART TIMOTHY I	2016	2,880.78	2,878.64	2.14
2121 R SMITH DAVE A SR	2016	1,097.36	145.59	951.77
300 R SMITH THARRYN D	2016	4,757.60	4,738.92	18.68
3523 R SNIPE NICOLE A	2016	3,056.79	0.00	3,056.79
3300 R STEENE CHRISTINE J HEIRS OF	2016	2,713.76	1,357.24	1,356.52
4592 R STENGER DONALD	2016	82.62	0.00	82.62
2637 R STERLING-GOLDEN MARTHA	2016	3,320.80	0.00	3,320.80
3860 R STEVENS CHARLES H SR	2016	589.09	294.55	294.54
3062 R STEVENS MAGDALENE A	2016	817.18	0.00	817.18
1112 R STILPHEN WILLIAM F	2016	1,023.72	1,021.66	2.06
58 R SWEENEY ROBERT S	2016	310.71	155.36	155.35
2318 R SWEENEY ROBERT S	2016	3,286.68	1,643.34	1,643.34
172 R SWIFT DEMOLITION INC	2016	1,361.37	0.00	1,361.37
551 R SWIFT DEMOLITION INC	2016	303.52	0.00	303.52
2203 R SWIFT DEMOLITION INC	2016	95.19	0.02	95.17
2152 R SWIMM JAMES E	2016	619.62	0.00	619.62
3411 R TAYLOR PROPERTY MANAGEMENT L	2016	2,692.20	1,330.87	1,361.33
2694 R TAYLOR STEPHEN D JR	2016	1,844.49	0.00	1,844.49
112 R TETREAULT LINDA	2016	2,340.19	1,316.47	1,023.72
1275 R THIBEAULT ERNEST A	2016	39.51	0.00	39.51
4072 R TNT BIBLE MINISTRIES	2016	244.26	122.13	122.13
490 R TRUFANT LLOYD A	2016	3,216.64	1,608.32	1,608.32
1001 R TUCKER HERMIA M	2016	1,699.02	0.00	1,699.02
4654 R VENTOR LLC	2016	633.99	631.87	2.12
2615 R VERMETTE JEFFREY W	2016	3,764.42	3,762.99	1.43
1604 R VIE PROPERTIES LLC	2016	5,080.88	5,077.47	3.41
4026 R VINING BRADFORD E	2016	1,551.74	0.00	1,551.74
3953 R VOGEL ERIC M	2016	3,297.46	0.00	3,297.46
3255 R WARD RICHARD A	2016	3,380.07	0.25	3,379.82
967 R WARREN RITA G	2016	1,411.66	0.00	1,411.66
3122 R WERTS MICHAEL J	2016	2,963.40	2,959.02	4.38
589 R WHITE RICHARD P	2016	3,381.87	0.00	3,381.87
868 R WHITNEY WAYNE S	2016	9,175.76	9,175.55	0.21
2933 R WHORFF RHONDA L	2016	2,219.86	0.00	2,219.86
518 R WILLARD-KILEN SUSAN TRUSTEE	2016	2,719.14	0.00	2,719.14
1626 R WILLIAMS MICHAEL R	2016	1,192.54	49.45	1,143.09
1232 R WILLIAMS PATTEN H	2016	452.59	226.30	226.29
95 R WILLIAMS RALPH A	2016	1,223.08	0.00	1,223.08
1736 R WILLIAMS SHELIA QUINLAN	2016	2,922.09	0.00	2,922.09
196 R WILLIAMS STEVEN J	2016	1,490.68	1,411.84	78.84
1895 R WILLIAMS-DRAKE SUSAN E	2016	2,634.73	1,322.37	1,312.36
17 R WILSON JUNE	2016	499.29	182.74	316.55
1329 R WILSON SHERI	2016	398.71	0.01	398.70
2715 R WINTER STREET ASSOCIATES	2016	23,238.44	0.00	23,238.44
2863 R WITWICKI DAVID	2016	3,771.60	1,885.44	1,886.16
3808 R WYMAN ROSE MARIE	2016	2,900.54	2,278.06	622.48
1076 R ZALESKI PATRICIA M	2016	77.23	0.00	77.23
1758 L ATRIPALDI VINCENT J	2015	10,265.46	0.00	10,265.46

946 L BARTLETT DWIGHT A	2015	896.27	0.00	896.27
1268 L BARTLETT DWIGHT A	2015	3,660.06	0.00	3,660.06
2483 L BARTLETT DWIGHT A	2015	288.57	0.00	288.57
3006 L BERNIER PAUL E	2015	2,248.07	0.00	2,248.07
1194 L BLACK VICKI	2014	360.11	243.68	116.43
4100 L BONANG BARBARA	2015	552.07	452.07	100.00
528 L BOWIE HOME CONSTRUCTION	2015	637.46	0.00	637.46
2646 L BOWIE HOME CONSTRUCTION	2015	525.26	0.00	525.26
4516 L BOWIE HOME CONSTRUCTION	2015	418.49	0.00	418.49
4517 L BOWIE HOME CONSTRUCTION	2015	409.43	0.00	409.43
4518 L BOWIE HOME CONSTRUCTION	2015	416.68	0.00	416.68
4519 L BOWIE HOME CONSTRUCTION	2015	418.49	0.00	418.49
4520 L BOWIE HOME CONSTRUCTION	2015	467.35	0.00	467.35
4521 L BOWIE HOME CONSTRUCTION	2015	422.11	0.00	422.11
4522 L BOWIE HOME CONSTRUCTION	2015	445.63	0.00	445.63
1100 L BRADSTREET DORIS	2015	1,964.04	0.00	1,964.04
1152 L BRILLANT ERNEST L	2014	4,891.54	10.02	4,881.52
1152 L BRILLANT ERNEST L	2015	5,094.95	0.00	5,094.95
516 L BRILLANT LEON C	2015	3,214.58	0.00	3,214.58
613 L BROWN MARY	2015	4,961.01	2,108.16	2,852.85
642 L BROWN MICHAEL D	2015	1,632.84	0.00	1,632.84
2381 L BRYANT CRAIG T	2014	4,236.75	496.19	3,740.56
2381 L BRYANT CRAIG T	2015	4,412.66	0.00	4,412.66
2204 L BUMBY MATTHEW	2015	255.68	0.00	255.68
494 L BURCHFIELD DOROTHY E	2015	816.64	7.22	809.42
4480 L CAIRNS WILLIAM J	2015	961.42	0.00	961.42
3531 L CAMPBELL PETER A	2015	2,409.57	0.00	2,409.57
1926 L CAMPBELL VALERIE J TRUSTEE	2015	1,583.98	992.69	591.29
722 L CARLSON JANICE E	2015	2,608.31	0.00	2,608.31
3932 L CASTON JEFFERY	2015	619.37	0.00	619.37
3922 L CLOUTIER RENE R	2014	126.04	-9.73	135.77
3922 L CLOUTIER RENE R	2015	52.91	0.00	52.91
805 L CLOUTIER RONALD E	2015	2,056.33	1,010.93	1,045.40
2681 L EASTBROOK TIMBER CO INC	2015	1,889.82	2.36	1,887.46
3013 L EMERSON PAULINE M	2015	2,208.35	0.00	2,208.35
2407 L FOTHERGILL PAUL J	2015	731.57	0.00	731.57
837 L FRENCH WETONAH L	2014	83.95	-9.73	93.68
4 L GROVER MARY A HEIRS OF	2015	2,092.53	0.00	2,092.53
738 L HAHNEL HENRY E	2015	1,475.40	0.00	1,475.40
2090 L HOLSKE LORETTE A	2015	1,129.74	0.00	1,129.74
574 L JONES JASON E	2014	3,377.02	216.96	3,160.06
574 L JONES JASON E	2015	3,516.82	0.00	3,516.82
411 L LEVASSEUR LISA	2014	193.78	-9.73	203.51
411 L LEVASSEUR LISA	2015	250.18	0.00	250.18
2847 L MANSON HAROLD H III	2015	209.93	0.00	209.93
245 L MICKLES JOHN E	2015	1,848.20	0.00	1,848.20
3811 L MICKLES JOHN E	2015	4,843.38	0.00	4,843.38
3693 L MUNSEY NANCY A HEIRS OF	2015	2,429.15	0.00	2,429.15
4027 L OAKES KEVIN A	2015	435.11	374.88	60.23

946 L BARTLETT DWIGHT A	2015	896.27	0.00	896.27
1268 L BARTLETT DWIGHT A	2015	3,660.06	0.00	3,660.06
2483 L BARTLETT DWIGHT A	2015	288.57	0.00	288.57
3006 L BERNIER PAUL E	2015	2,248.07	0.00	2,248.07
1194 L BLACK VICKI	2014	360.11	243.68	116.43
4100 L BONANG BARBARA	2015	552.07	452.07	100.00
528 L BOWIE HOME CONSTRUCTION	2015	637.46	0.00	637.46
2646 L BOWIE HOME CONSTRUCTION	2015	525.26	0.00	525.26
4516 L BOWIE HOME CONSTRUCTION	2015	418.49	0.00	418.49
4517 L BOWIE HOME CONSTRUCTION	2015	409.43	0.00	409.43
4518 L BOWIE HOME CONSTRUCTION	2015	416.68	0.00	416.68
4519 L BOWIE HOME CONSTRUCTION	2015	418.49	0.00	418.49
4520 L BOWIE HOME CONSTRUCTION	2015	467.35	0.00	467.35
4521 L BOWIE HOME CONSTRUCTION	2015	422.11	0.00	422.11
4522 L BOWIE HOME CONSTRUCTION	2015	445.63	0.00	445.63
1100 L BRADSTREET DORIS	2015	1,964.04	0.00	1,964.04
1152 L BRILLANT ERNEST L	2014	4,891.54	10.02	4,881.52
1152 L BRILLANT ERNEST L	2015	5,094.95	0.00	5,094.95
516 L BRILLANT LEON C	2015	3,214.58	0.00	3,214.58
613 L BROWN MARY	2015	4,961.01	2,108.16	2,852.85
642 L BROWN MICHAEL D	2015	1,632.84	0.00	1,632.84
2381 L BRYANT CRAIG T	2014	4,236.75	496.19	3,740.56
2381 L BRYANT CRAIG T	2015	4,412.66	0.00	4,412.66
2204 L BUMBY MATTHEW	2015	255.68	0.00	255.68
494 L BURCHFIELD DOROTHY E	2015	816.64	7.22	809.42
4480 L CAIRNS WILLIAM J	2015	961.42	0.00	961.42
3531 L CAMPBELL PETER A	2015	2,409.57	0.00	2,409.57
1926 L CAMPBELL VALERIE J TRUSTEE	2015	1,583.98	992.69	591.29
722 L CARLSON JANICE E	2015	2,608.31	0.00	2,608.31
3932 L CASTON JEFFERY	2015	619.37	0.00	619.37
3922 L CLOUTIER RENE R	2014	126.04	-9.73	135.77
3922 L CLOUTIER RENE R	2015	52.91	0.00	52.91
805 L CLOUTIER RONALD E	2015	2,056.33	1,010.93	1,045.40
2681 L EASTBROOK TIMBER CO INC	2015	1,889.82	2.36	1,887.46
3013 L EMERSON PAULINE M	2015	2,208.35	0.00	2,208.35
2407 L FOTHERGILL PAUL J	2015	731.57	0.00	731.57
837 L FRENCH WETONAH L	2014	83.95	-9.73	93.68
4 L GROVER MARY A HEIRS OF	2015	2,092.53	0.00	2,092.53
738 L HAHNEL HENRY E	2015	1,475.40	0.00	1,475.40
2090 L HOLSKE LORETTE A	2015	1,129.74	0.00	1,129.74
574 L JONES JASON E	2014	3,377.02	216.96	3,160.06
574 L JONES JASON E	2015	3,516.82	0.00	3,516.82
411 L LEVASSEUR LISA	2014	193.78	-9.73	203.51
411 L LEVASSEUR LISA	2015	250.18	0.00	250.18
2847 L MANSON HAROLD H III	2015	209.93	0.00	209.93
245 L MICKLES JOHN E	2015	1,848.20	0.00	1,848.20
3811 L MICKLES JOHN E	2015	4,843.38	0.00	4,843.38
3693 L MUNSEY NANCY A HEIRS OF	2015	2,429.15	0.00	2,429.15
4027 L OAKES KEVIN A	2015	435.11	374.88	60.23

2759 L OUELLETTE RAYMOND E	2015	1,145.77	999.68	146.09
2040 L PELLETIER STEVEN	2015	3,679.69	0.00	3,679.69
4021 L ROBLETO PETER J	2015	1,066.39	199.70	866.69
637 L ROEHRIG GLEN A	2015	1,488.06	0.00	1,488.06
3924 L RUTH JOYCE M	2015	2,160.67	0.00	2,160.67
1245 L SEAMAN GAYLE	2014	1,011.43	-9.73	1,021.16
2768 L SMART GARY	2015	3,382.90	0.00	3,382.90
3634 L SMART GARY	2015	404.00	0.00	404.00
3523 L SNIPE NICOLE A	2015	3,104.19	0.00	3,104.19
2637 L STERLING-GOLDEN MARTHA	2015	3,393.76	0.00	3,393.76
2694 L TAYLOR STEPHEN D JR	2015	1,426.33	279.81	1,146.52
1001 L TUCKER HERMIA M	2015	1,705.23	1,698.92	6.31
4026 L VINING BRADFORD E	2015	816.23	0.00	816.23
3953 L VOGEL ERIC M	2015	3,370.22	1,030.75	2,339.47
589 L WHITE RICHARD P	2014	744.44	-9.73	754.17
589 L WHITE RICHARD P	2015	3,515.01	0.00	3,515.01
2933 L WHORFF RHONDA L	2015	2,284.37	1,404.63	879.74
518 L WILLARD-KILEN SUSAN TRUSTEE	2015	2,747.67	10.95	2,736.72
1736 L WILLIAMS SHELIA QUINLAN	2015	2,706.29	214.73	2,491.56
2715 L WINTER STREET ASSOCIATES	2015	23,464.15	11,293.26	12,170.89

TOWN OF TOPSHAM

TOPSHAM, MAINE

CONDENSED
(Full Audit can be seen at
www.topshammaine.com)

FINANCIAL AUDIT REPORT

JUNE 30, 2016

Smith & Associates, CPAs

A Professional Association

500 US Route One, Suite 102 • Yarmouth, Maine 04096
Ph (207) 846-8881 • Fax (207) 846-8882
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REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Board of Selectmen and Manager
TOWN OF TOPSHAM
Topsham, Maine

We have audited the accompanying financial statements of the governmental activities, business-type activities, major funds and remaining fund information, and discreetly presented component unit, which collectively comprise the financial statements, of the Town of Topsham, Maine as of and for the year ended June 30, 2016, 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 of 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
December 23, 2016**



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, 2016 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 \$13,562,906 per Exhibit I (net position). Of this amount, \$5,118,817 (unrestricted net position) may be used to meet the Town's ongoing obligations to citizens and creditors. The Town's total net position increased by \$1,252,473.
- At the close of the current fiscal year, the Town of Topsham's governmental funds reported combined ending fund balances of \$6,337,743 an increase of \$1,053,817 over the prior year. The amount of \$4,770,188 is the General Fund Unreserved Fund Balance which is available for appropriation in the next budget cycle and represents 25.5% of the total general fund expenditures.
- The Town of Topsham has \$675,417 committed for Capital Projects. The Town of Topsham has \$490,824 committed 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).

The government-wide financial statements include separate columns for the financial balances and activities of Topsham Development, Inc., a component unit of the Town of Topsham for financial reporting purposes.

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 two categories: governmental funds and proprietary 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, 2016, 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-16	30-Jun-15 (Restated)	30-Jun-16	30-Jun-15	30-Jun-16	30-Jun-15 (Restated)
Assets						
Current and Other Assets	\$ 6,944,418	\$ 6,480,529	\$ 38,457	\$ 38,397	\$ 6,982,875	\$ 6,518,926
Non Current Assets	<u>17,520,095</u>	<u>18,259,171</u>	<u>0</u>	<u>0</u>	<u>17,520,095</u>	<u>18,259,171</u>
Total Assets	<u>\$ 24,464,513</u>	<u>\$ 24,739,700</u>	<u>\$ 38,457</u>	<u>\$ 38,397</u>	<u>\$ 24,502,970</u>	<u>\$ 24,778,097</u>
Deferred Outflows of Resources	<u>\$ 681,214</u>	<u>\$ 226,481</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 681,214</u>	<u>\$ 226,841</u>
Liabilities						
Current and Other Liabilities	\$ 1,388,057	\$ 1,022,336	\$ 0	\$ 0	\$ 1,388,057	\$ 1,022,336
Long Term Liabilities	<u>9,519,468</u>	<u>10,957,089</u>	<u>0</u>	<u>0</u>	<u>9,519,468</u>	<u>10,957,089</u>
Total Liabilities	<u>\$10,907,525</u>	<u>\$11,979,425</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,907,525</u>	<u>\$ 11,979,425</u>
Deferred Inflows of Resources	<u>\$ 745,753</u>	<u>\$ 714,720</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 745,753</u>	<u>\$ 714,720</u>
Net Position						
Net Investment in Capital						
Assets	\$ 8,235,970	\$ 7,402,862	\$ 0	\$ 0	\$ 8,235,970	\$ 7,402,862
Restricted	208,119	208,119	0	0	208,119	208,119
Unrestricted	<u>5,080,360</u>	<u>4,661,055</u>	<u>38,457</u>	<u>38,397</u>	<u>5,118,817</u>	<u>4,699,452</u>
Total Net Position	<u>\$ 13,524,449</u>	<u>\$ 12,272,036</u>	<u>\$ 38,457</u>	<u>\$ 38,397</u>	<u>\$ 13,592,906</u>	<u>\$ 12,310,433</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* \$5,118,817 (prior year \$4,699,452 as restated) may be used to meet the governments' ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Town is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate government and business-type activities. The same situation held true for the prior year. The Town's net position increased by \$1,252,473 during the current fiscal year as shown in Exhibit II.

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

Condensed Statement of Activities	Governmental Activities		Business – Type Activities		Total	
	30-Jun-16	30-Jun-15 (Restated)	30-Jun-16	30-Jun-15	30-Jun-16	30-Jun-15 (Restated)
Revenues:						
<i>Program Revenues</i>						
Charge for Services	\$ 987,524	\$ 919,233	\$ 0	\$ 0	\$ 987,524	\$ 919,233
Operating Grants and Contributions	440,509	211,019	0	0	440,509	211,019
Capital Grants and Contributions	0	0	0	0	0	0
<i>General Revenues</i>						
Property and Other Taxes	19,130,683	17,936,533	0	0	19,130,683	17,936,533
Grants and Contributions Not Restricted to Specific Programs	716,035	701,286	0	0	716,035	701,286
Unrestricted Investment Earnings	16,100	19,809	60	57	16,160	19,866
Miscellaneous	11,688	0	0	5,000	11,688	5,000
Total Revenues	<u>\$ 21,302,539</u>	<u>\$ 19,787,880</u>	<u>\$ 60</u>	<u>\$ 5,057</u>	<u>\$ 21,302,599</u>	<u>\$ 19,792,937</u>
Expenses						
General Government	\$ 1,400,438	\$ 1,297,213	\$ 0	\$ 3,196	\$ 1,400,438	\$ 1,300,409
Public Works and Sanitation	1,912,765	1,687,548	0	0	1,912,765	1,687,548
Protection	2,162,614	2,212,138	0	0	2,162,614	2,212,138
Culture and Recreation	837,235	814,050	0	0	837,235	814,050
Public Health and Welfare	45,426	59,897	0	0	45,426	59,897
Contractual Services	72,818	95,235	0	0	72,818	95,235
Public Utilities	313,785	318,246	0	0	313,785	318,246
Education	8,915,066	8,593,788	0	0	8,915,066	8,593,788
Interest	330,547	368,875	0	0	330,547	368,875
County Tax and Overlay	1,559,842	1,494,935	0	0	1,559,842	1,494,935
Depreciation	1,110,908	989,250	0	0	1,110,908	989,250
Tax Increment Financing	1,277,852	1,182,054	0	0	1,277,852	1,182,054
Pension Unallocated	110,830	(81,343)	0	0	110,830	(81,343)
Total Expenses	<u>\$ 20,050,126</u>	<u>\$ 19,031,886</u>	<u>\$ 0</u>	<u>\$ 3,196</u>	<u>\$ 20,050,126</u>	<u>\$ 19,035,082</u>
Increase (Decrease) In Net Position	<u>\$ 1,252,413</u>	<u>\$ 755,994</u>	<u>\$ 60</u>	<u>\$ 1,861</u>	<u>\$ 1,252,473</u>	<u>\$ 757,855</u>
Net Position, July 1 Prior Period	\$ 11,414,057	\$ 12,686,404	\$ 38,397	\$ 36,536	\$ 11,452,454	\$ 12,722,940
Reclassifications	857,979	(1,170,362)	0	0	857,979	(1,170,362)
Net Position Restated July 1	<u>\$ 12,272,036</u>	<u>\$ 11,516,042</u>	<u>\$ 38,397</u>	<u>\$ 36,536</u>	<u>\$ 12,310,433</u>	<u>\$ 11,552,578</u>
Net Position, June 30	<u>\$ 13,524,449</u>	<u>\$ 12,272,036</u>	<u>\$ 38,457</u>	<u>\$ 38,397</u>	<u>\$ 13,562,906</u>	<u>\$ 12,310,433</u>

ANALYSIS OF OVERALL FINANCIAL POSITION AND RESULTS OF OPERATIONS

The Statement of Activities indicates that the total revenues exceeded total expenses by \$1,252,473 indicating a strong overall financial position for the year ended June 30, 2016.

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

General Fund – Revenues were in excess of expenditures and then supplemented by net transfers of \$616,268 thereby increasing the fund balance to \$4,970,188; this increase compares very favorably to the prior year's general fund balance reduction of \$(461,905). 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 decrease of \$(417,098) in combined fund balances for this category is primarily due to the operating transfer of the Equipment Bond Fund back to the general fund. In the prior year, the increase of \$928,137 in fund balance for this category was primarily due to the transfer from the general fund of the initial proceeds from this same Equipment Bond.

GENERAL FUND BUDGETARY HIGHLIGHTS

As presented in Exhibit VII, the original budgeted expenditures amount to \$19,412,744 (\$19,705,125 in prior year). The total gross budget for the year ending June 30, 2016, including transfers to and from other funds, was \$19,457,244 (\$19,753,375 in prior year).

The town department budgets were under spent by \$680,101 (\$344,933 in prior year) and revenues were above budgeted estimates by \$530,046 (\$298,662 in prior year), due largely to increases in excise taxes collected. State Revenue Sharing also was up slightly (\$36,659) over what was budgeted. Coupled with net transfers from other funds of \$616,268, these factors result in an increase in the town's general fund balance to \$4,970,188 (\$3,499,273 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, \$200,000 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 second time in several years, property values increased organically – based on a healthier real estate market. Consequently, while the tax rate increase was estimated to be \$.60 per thousand at the May Town Meeting, the actual tax rate increase was reduced to \$.03, for a new rate of \$17.99 (from \$17.96 in FY 16) 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 16, it was estimated at \$435,304 (\$471,963 actual). For the coming year (FY 17), our Revenue Sharing is estimated at \$446,757. 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 the State's continued underfunding of Revenue Sharing over the last several years, we have tried to maintain service levels with less staff support than we had previously. What we have realized is that we were unable to maintain the level of service that residents deserve, and that we want to provide. To address this shortfall, in FY 16, we added part time support to the Tax and Clerk's Office, as well as to the Parks and Recreation maintenance staff. In FY 17, we added part time help to the Finance and Assessing Offices. While not fully addressing our service delivery concerns, these positions have helped bring us closer to where we want to be, and where residents deserve us to be.

Our local economy continues to grow, and we are taking steps to help create a long term atmosphere that will encourage future growth. While we have seen several businesses leave the Mall area, we have seen new businesses move in, and new construction take place. We have undertaken a transportation study of the Mall area to help plan for future improvements that will make this a viable area for retail uses into the future. Likewise, we are working on traffic issues in the Lower Village to make this a more attractive place for business development.

We are entering the third year of implementing our 25-year Capital Improvement Plan. This is allowing us to plan for future investments, minimizing spikes in capital spending from one year to the next.

Our recent TIF designations, the Downtown and Transit Oriented Municipal Development and Omnibus TIF and our 29 Elm Street Affordable Housing District Development TIF, and the changes we made to the Interchange Infrastructure Municipal Development TIF, are all yielding benefits to the Town, including sheltered revenue that is currently being spent on municipal operations, and segregation of sheltered revenue into an Economic Development Fund that will be used to finance future infrastructure improvements that would otherwise have to be funded from unsheltered tax revenues. This helps us today through lower inter-government transfers, and will help us in the future as we will have in-house funding from various required projects.

Our annual budgeting continues to be a difficult task, as we attempt to address public needs, while keeping taxes at a reasonable level. The continued shortchanging of General Revenue Sharing by the State has complicated this effort, but we will continue to search out creative revenue sources as well as minimizing new expenditures.

Despite these challenges, Topsham's tax collection rate continues to be high, 97.8% in FY 16.

CAPITAL ASSET AND DEBT**Capital Assets**

Additions to Capital Assets totaled \$404,492 (prior year \$928,153) for the fiscal year ended June 30, 2016 and retirements totaled \$56,120 (prior year \$85,583).

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

The Town's total debt in the form of bonds and leases payable decreased by \$1,040,184 to \$9,316,125 (prior year decreased by \$294,355 to \$10,356,309). Accrued compensation payable amounted to \$169,248 at June 30, 2016, a \$608 reduction from prior year; our net pension liability grew by \$578,117 this year from last year's level of \$600,780.

NEXT YEAR'S BUDGET AND RATES

The FY 17 budget saw increases in revenue, expenditures and valuation, the three components of the tax rate. The resultant mil rate reflected an increase from \$17.96 to \$17.99, approximately 0.16%. For FY17, the Town's expenditure budget increased by 3.4%, while the County expenditures rose by more than 1.7%, and SAD #75 expenditures rose by 3.41%. 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 budgeted general fund expenditures and transfers to other funds:

<u>Year</u>	<u>Mil Rate</u>	<u>Budget</u>
2013	\$16.21	\$18,437,241
2014	\$16.65	\$19,348,010
2015	\$17.33	\$19,753,375
2016	\$17.96	\$20,907,970
2017	\$17.99	\$21,569,752

EXHIBIT I

**TOWN OF TOPSHAM
STATEMENT OF NET POSITION
JUNE 30, 2016**

	<u>Primary Government</u>			<u>Component Unit</u>
	<u>Governmental</u>	<u>Business-</u>		<u>Topsham</u>
	<u>Activities</u>	<u>Type</u>	<u>Total</u>	<u>Development</u>
		<u>Activities</u>		<u>Inc.</u>
Assets				
Cash and Cash Equivalents	\$ 6,116,608	\$ 38,457	\$ 6,155,065	\$ 76,845
Accounts Receivable, Net of Allowance for Doubtful Accounts of \$169,000	313,243	0	313,243	0
Taxes Receivable, Net of Allowance of Uncollectible Taxes of \$42,000	380,155	0	380,155	0
Tax Liens Receivable	134,412	0	134,412	0
Capital Assets, Net of Accumulated Depreciation	<u>17,552,095</u>	<u>0</u>	<u>17,552,095</u>	<u>85,000</u>
Total Assets	<u>\$ 24,496,513</u>	<u>\$ 38,457</u>	<u>\$ 24,534,970</u>	<u>\$ 161,845</u>
Deferred Outflows of Resources				
Related to Pension	\$ 681,214	\$ 0	\$ 681,214	\$ 0
Liabilities				
Accounts Payable	\$ 64,644	\$ 0	\$ 64,644	\$ 0
Accrued Expenses	125,444	0	125,444	45,750
Non Current Liabilities				
Due Within One Year	1,197,314	0	1,197,314	0
Due in More Than One Year	8,341,226	0	8,341,226	0
Net Pension Liability	<u>1,178,897</u>	<u>0</u>	<u>1,178,897</u>	<u>0</u>
Total Liabilities	<u>\$ 10,907,525</u>	<u>\$ 0</u>	<u>\$ 10,907,525</u>	<u>\$ 45,750</u>
Deferred Inflows of Resources				
Related to Pension	\$ 702,166	\$ 0	\$ 702,166	\$ 0
Prepaid Property Taxes	<u>43,587</u>	<u>0</u>	<u>43,587</u>	<u>0</u>
Total Deferred Inflows of Resources	<u>\$ 745,753</u>	<u>\$ 0</u>	<u>\$ 745,753</u>	<u>\$ 0</u>
Net Position				
<i>Net Investment In Capital Assets</i>	\$ 8,235,970	\$ 0	\$ 8,235,970	\$ 85,000
<i>Restricted</i>				
Permanent Funds, Non-Expendable	208,119	0	208,119	0
<i>Unrestricted</i>	<u>5,080,360</u>	<u>38,457</u>	<u>5,118,817</u>	<u>31,095</u>
Total Net Position	<u>\$ 13,524,449</u>	<u>\$ 38,457</u>	<u>\$ 13,562,906</u>	<u>\$ 116,095</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, 2016**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>		<u>Component</u>
			<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Primary Government</u>	<u>Total</u>	<u>Unit</u>
Primary Government							Topsham Development Inc.
Governmental Activities							
General Government	\$ 1,400,438	\$ 70,346	\$ 86,459	\$ (1,243,633)	\$ 0	\$ (1,243,633)	\$ 0
Public Works and Sanitation	1,912,765	316,199	239,286	(1,357,280)	0	(1,357,280)	0
Protection	2,162,614	384,985	71,969	(1,705,660)	0	(1,705,660)	0
Culture and Recreation	837,235	214,819	25,339	(597,077)	0	(597,077)	0
Public Health and Welfare	45,426	1,175	17,456	(26,795)	0	(26,795)	0
Contractual Services	72,818	0	0	(72,818)	0	(72,818)	0
Public Utilities	313,785	0	0	(313,785)	0	(313,785)	0
Education	8,915,066	0	0	(8,915,066)	0	(8,915,066)	0
Fixed Charges	1,559,842	0	0	(1,559,842)	0	(1,559,842)	0
Tax Increment Financing	1,277,852	0	0	(1,277,852)	0	(1,277,852)	0
Interest On Long-Term Debt	330,547	0	0	(330,547)	0	(330,547)	0
Depreciation – Unallocated	1,110,908	0	0	(1,110,908)	0	(1,110,908)	0
Pension – Unallocated	110,830	0	0	(110,830)	0	(110,830)	0
Total Governmental Activities	\$20,050,126	\$ 987,524	\$ 440,509	\$(18,622,093)	\$ 0	\$(18,622,093)	\$ 0
Business - Type Activities	0	0	0	0	0	0	0
Total Primary Government	\$20,050,126	\$ 987,524	\$ 440,509	\$(18,622,093)	\$ 0	\$(18,622,093)	\$ 0
Component Unit – Topsham Development, Inc.	\$ 24,286	\$ 0	\$ 4,455	\$ 0	\$ 0	\$ 0	\$ (19,831)
General Revenues							
Property and Other Taxes				\$ 19,130,683	\$ 0	\$ 19,130,683	\$ 0
Grants and Contributions not Restricted to Special Programs				716,035	0	716,035	0
Unrestricted Investment Earnings				16,100	60	16,160	82
Miscellaneous				11,688	0	11,688	0
Total General Revenues				\$ 19,874,506	\$ 60	\$ 19,874,566	\$ 82
Changes in Net Position				\$ 1,252,413	\$ 60	\$ 1,252,473	\$ (19,749)
Net Position – July 1, 2015				\$ 11,414,057	\$ 38,397	\$ 11,452,454	\$ 135,844
Prior Period Adjustment				857,979	0	857,979	0
Net Position Restated – July 1, 2015				\$ 12,272,036	\$ 38,397	\$ 12,310,433	\$ 135,844
Net Position – June 30, 2016				\$ 13,524,449	\$ 38,457	\$ 13,562,906	\$ 116,095

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

EXHIBIT III

**TOWN OF TOPSHAM
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2016**

	General Fund	Equipment Bond	Tax Increment Financing	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and Cash Equivalents	\$ 5,316,596	\$ 234	\$ 0	\$ 799,778	\$ 6,116,608
Taxes Receivable	380,155	0	0	0	380,155
Tax Liens Receivable	134,412	0	0	0	134,412
Accounts and Notes Receivable	313,243	0	0	0	313,243
Due From Other Funds	<u>0</u>	<u>0</u>	<u>200,329</u>	<u>370,671</u>	<u>571,000</u>
Total Assets	\$ 6,144,406	\$ 234	\$ 200,329	\$ 1,170,449	\$ 7,515,418
Deferred Outflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 6,144,406</u>	<u>\$ 234</u>	<u>\$ 200,329</u>	<u>\$ 1,170,449</u>	<u>\$ 7,515,418</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities					
Accounts Payable	\$ 64,644	\$ 0	\$ 0	\$ 0	\$ 64,644
Accrued Expenses	121,987	0	3,457	0	125,444
Due To Other Funds	<u>571,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>571,000</u>
Total Liabilities	<u>\$ 757,631</u>	<u>\$ 0</u>	<u>\$ 3,457</u>	<u>\$ 0</u>	<u>\$ 761,088</u>
Deferred Inflows of Resources	<u>\$ 416,587</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 416,587</u>
Fund Balance					
<i>Nonspendable</i>					
Permanent Funds – Non-Expendable	\$ 0	\$ 0	\$ 0	\$ 208,119	\$ 208,119
<i>Restricted</i>	0	0	0	0	0
<i>Committed</i>					
Special Revenue Funds – Committed					
TIFs	0	0	196,872	0	196,872
Special Revenue Funds - Other	0	0	0	293,952	293,952
Capital Projects Funds	0	234	0	675,183	675,417
Appropriated Fund Balance FY 2016/17	200,000	0	0	0	200,000
<i>Assigned</i>					
Permanent Funds, Expendable	0	0	0	21,973	21,973
<i>Unassigned</i>					
Special Revenue Funds	0	0	0	(28,778)	(28,778)
General Fund	<u>4,770,188</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,770,188</u>
Total Fund Balance	<u>\$ 4,970,188</u>	<u>\$ 234</u>	<u>\$ 196,872</u>	<u>\$ 1,170,449</u>	<u>\$ 6,337,743</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 6,144,406</u>	<u>\$ 234</u>	<u>\$ 200,329</u>	<u>\$ 1,170,449</u>	<u>\$ 7,515,418</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, 2016**

Total Fund Balance – Total Governmental Funds \$ 6,337,743

**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. 17,552,095

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. (53,167)

Property Tax Revenues are reported in the Governmental Funds Balance Sheet under NCGA Interpretation-3, Revenue Recognition-Property Taxes. 373,000

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	\$ 1,197,969	
Due in More Than One Year	8,118,156	
Accrued Compensated Absence Pay	<u>169,248</u>	(9,485,373)

Changes Between Deferred Inflows and Deferred Outflows Regarding Related Pension Expenses Due to Implementation of GASB No. 68. (1,199,849)

Net Position of Governmental Activities \$ 13,524,449

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, 2016

	General Fund	Equipment Bond	Tax Increment Financing	Other Governmental Funds	Total Governmental Funds
Revenues					
Property and Other Taxes	\$17,737,834	\$ 0	\$ 1,426,754	\$ 0	\$ 19,164,588
Intergovernmental	869,013	0	0	134,537	1,003,550
Licenses, Permits and Fees	86,078	0	0	785	86,863
Charges For Services	609,506	0	0	0	609,506
Investment Income	14,830	179	0	1,091	16,100
Miscellaneous	<u>270,029</u>	<u>0</u>	<u>86,459</u>	<u>98,156</u>	<u>454,644</u>
Total Revenues	\$19,587,290	\$ 179	\$ 1,513,213	\$ 234,569	\$ 21,335,251
Expenditures					
<i>Current</i>					
General Government	\$ 1,379,880	\$ 0	\$ 0	\$ 20,544	\$ 1,400,424
Public Works and Sanitation	1,397,447	0	0	219,023	1,616,470
Protection	2,162,264	0	0	350	2,162,614
Culture and Recreation	807,404	0	0	29,831	837,235
Public Health and Welfare	44,235	0	0	1,191	45,426
Contractual Services	72,818	0	0	0	72,818
Public Utilities	313,785	0	0	0	313,785
Education	8,915,066	0	0	0	8,915,066
Fixed Charges	1,559,842	0	0	0	1,559,842
Debt Service	1,379,115	0	0	0	1,379,115
Tax Increment Financing	0	0	1,277,852	0	1,277,852
<i>Capital Outlay</i>	<u>700,787</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>700,787</u>
Total Expenditures	\$18,732,643	\$ 0	\$ 1,277,852	\$ 270,939	\$ 20,281,434
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 854,647	\$ 179	\$ 235,361	\$ (36,370)	\$ 1,053,817
Other Financing Sources (Uses)					
Transfers In (Out)	<u>616,268</u>	<u>(745,500)</u>	<u>(38,489)</u>	<u>167,721</u>	<u>0</u>
Net Change in Fund Balance	\$ 1,470,915	\$ (745,321)	\$ 196,872	\$ 131,351	\$ 1,053,817
Fund Balance – July 1, 2015	\$ 3,499,273	\$ 745,555	\$ 0	\$ 865,910	\$ 5,110,738
Prior Period Reclassification	<u>0</u>	<u>0</u>	<u>0</u>	<u>173,188</u>	<u>173,188</u>
Fund Balance July 1, 2015 Restated	\$ 3,499,273	\$ 745,555	\$ 0	\$ 1,039,098	\$ 5,283,926
Fund Balance – June 30, 2016	\$ 4,970,188	\$ 234	\$ 196,872	\$ 1,170,449	\$ 6,337,743

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, 2016**

Net Change in Fund Balance – Total Governmental Funds	\$ 1,053,817
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.	404,492
Depreciation Expense on Capital Assets is Reported in the Government-Wide Statement of Activities and Changes in Net Position, but They Do Not Require the Use of Current Financial Resources. Therefore, Depreciation Expense is Not Reported as Expenditure in Governmental Funds.	(1,110,908)
The Issuance of Long-Term Debt (e.g. Bonds, Leases, and Accrued Compensated Absence Pay) Provides Current Financial Resources to Governmental Funds, while the Repayment of the Principal of Long-Term Debt Consumes the Current Financial Resources of Governmental Funds. Neither Transaction, However, has Any Effect on Net Position. In addition, Governmental Funds Report the Effect of Issuance Cost, Premiums, Discounts, and Similar Items When Debt is First Issued, Whereas the Amounts are Deferred and Amortized in the Statement of Activities. This Amount is the Net Effect of These Differences in the Treatment of Long-Term Debt and Related Items.	1,038,953
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.	(33,905)
Loss on Disposal of Capital Assets	(621)
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.	11,415
Changes Between Deferred Inflows and Deferred Outflows Related to Pension and Implementation of GASB No. 68.	<u>(110,830)</u>
Change In Net Position of Governmental Activities	<u>\$ 1,252,413</u>

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, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Property and Other Taxes	\$17,363,705	\$17,363,705	\$17,737,834	\$ 374,129
Intergovernmental	833,204	833,204	869,013	35,809
Licenses, Permits and Fees	66,150	66,150	86,078	19,928
Charges For Services	535,885	535,885	609,506	73,621
Investment Income	7,300	7,300	14,830	7,530
Miscellaneous	<u>251,000</u>	<u>251,000</u>	<u>270,029</u>	<u>19,029</u>
Total Revenues	<u>\$19,057,244</u>	<u>\$19,057,244</u>	<u>\$19,587,290</u>	<u>\$ 530,046</u>
Expenditures				
<i>Current</i>				
General Government	\$ 1,481,883	\$ 1,481,883	\$ 1,379,882	\$ 102,001
Public Works and Sanitation	1,525,112	1,525,112	1,397,447	127,665
Protection	2,332,302	2,332,302	2,162,264	170,038
Culture and Recreation	844,956	844,956	807,404	37,552
Public Health and Welfare	58,621	58,621	44,235	14,386
Contractual Services	103,500	103,500	72,818	30,682
Public Utilities	324,000	324,000	313,785	10,215
Education	8,915,066	8,915,066	8,915,066	0
Fixed Charges	1,633,191	1,633,191	1,559,842	73,349
Debt Service	1,379,113	1,379,113	1,379,113	0
<i>Capital Outlay</i>	<u>815,000</u>	<u>815,000</u>	<u>700,787</u>	<u>114,213</u>
Total Expenditures	<u>\$19,412,744</u>	<u>\$19,412,744</u>	<u>\$18,732,643</u>	<u>\$ 680,101</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	<u>\$ (355,500)</u>	<u>\$ (355,500)</u>	<u>\$ 854,647</u>	<u>\$ 1,210,147</u>
Other Financing Sources (Uses)				
Transfers In (Out)	<u>(44,500)</u>	<u>(44,500)</u>	<u>616,268</u>	<u>660,768</u>
Net Change in Fund Balance	<u>\$ (400,000)</u>	<u>\$ (400,000)</u>	<u>\$ 1,470,915</u>	<u>\$ 1,870,915</u>
Fund Balance – July 1, 2015	<u>3,499,273</u>	<u>3,499,273</u>	<u>3,499,273</u>	<u>0</u>
Fund Balance – June 30, 2016	<u>\$ 3,099,273</u>	<u>\$ 3,099,273</u>	<u>\$ 4,970,188</u>	<u>\$ 1,870,915</u>

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

EXHIBIT VIII

**TOWN OF TOPSHAM
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2016**

	Business - Type Activities Enterprise <u>Funds</u>
Assets	
Current Assets	
Cash and Cash Equivalents	\$ <u>38,457</u>
Liabilities	
Current Liabilities	
Accounts Payable	\$ <u>0</u>
Net Position	
Unrestricted	\$ <u>38,457</u>
Total Net Position	\$ <u>38,457</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, 2016**

	Business - Type Activities Enterprise Funds
Operating Revenues	
Miscellaneous Revenue	\$ 0
Operating Expenses	
General Government	\$ 0
Public Works	0
Total Operating Expense	\$ 0
Operating Income (Loss)	\$ 0
Non-Operating Revenues (Expenses)	
Investment Income	\$ 60
Operating Transfers	0
Total Non-Operating Revenues (Expenses)	\$ 60
Changes in Net Position	\$ 60
Net Position – July 1, 2015	38,397
Net Position – June 30, 2016	\$ 38,457

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

TOWN OF TOPSHAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 3 – PROPERTY TAXES

The Town is responsible for assessing, collecting, and distributing property taxes in accordance with enabling state legislation. The Town of Topsham's property tax is levied on the assessed value listed as of the prior April 1st for all taxable real and personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of assumed market value. The assessed value for the list of April 1, 2015, upon which the levy for the year ended June 30, 2016, was based amounted to \$973,284,039. The net assessment value of \$961,003,649 was 113.0% of the 2016 State valuation of \$850,650,000.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$127,888 for the year ended June 30, 2016.

In the fund financial statements, property taxes are recognized in compliance with NCGA Interpretation – 3, *Revenue Recognition – Property Taxes* which states that such revenue is recorded when it becomes measurable and available. Available means due, or past due and receivable within the current period and collected no longer than 60 days after the close of the current period. In the government-wide financial statements, property taxes are recognized under the accrual method.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Assessed Value	\$ 973,284,039
Less: BETE	(1,318,340)
Less: Homestead Exemption	<u>(10,962,050)</u>
Net Assessed Value	\$ 961,003,649
Tax Rate (Per \$1,000)	<u>17.96</u>
Commitment	\$ 17,259,626
Supplemental Taxes Assessed	<u>3,586</u>
Sub-Total	\$ 17,263,212
Less: Abatements	(2,357)
Less: Collections	<u>(16,890,700)</u>
Receivable at Year End	<u>\$ 370,155</u>
Collection Rate	<u>97.8%</u>

Property taxes may be paid in two installments with due dates of October 15, 2015, and April 15, 2016, with interest charged at a rate of 7.0% on delinquent accounts.

TOWN OF TOPSHAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2016, was as follows:

	Beginning Balance July 1	Additions/ Completions	Retirements/ Adjustments	Ending Balance June 30
<u>Governmental Activities</u>				
Capital Assets not being Depreciated				
Land	\$ 1,453,638	\$ 0	\$ 0	\$ 1,453,638
Work in Progress	<u>500.000</u>	<u>0</u>	<u>500.000</u>	<u>0</u>
Total Nondepreciable Assets	\$ 1,953,638	\$ 0	\$ 500,000	\$ 1,453,638
<i>Capital Assets Being Depreciated</i>				
Buildings and Improvements	\$ 19,947,723	\$ 18,000	\$ 0	\$ 19,965,723
Machinery and Equipment	1,066,793	37,789	76,000	1,028,582
Vehicles	3,632,881	825,299	480,120	3,978,060
Infrastructure	<u>1,690,036</u>	<u>23,404</u>	<u>0</u>	<u>1,713,440</u>
Total Capital Assets being Depreciated	\$ 26,337,433	\$ 904,492	\$ 556,120	\$ 26,685,805
<i>Less Accumulated Depreciation for</i>				
Buildings and Improvements	\$ 6,123,010	\$ 650,948	\$ 0	\$ 6,773,958
Machinery and Equipment	880,552	64,863	76,000	869,415
Vehicles	2,289,780	348,109	479,498	2,158,391
Infrastructure	<u>738,558</u>	<u>47,026</u>	<u>0</u>	<u>785,584</u>
Total Accumulated Depreciation	\$ 10,031,900	\$ 1,110,946	\$ 555,498	\$ 10,587,348
Total Capital Assets being Depreciated, Net	\$16,305,533	\$ (206,454)	\$ 622	\$16,098,457
Governmental Activities Capital Assets, Net	<u>\$18,259,171</u>	<u>\$ (206,454)</u>	<u>\$ 500,622</u>	<u>\$ 17,552,095</u>

Depreciation expense has not been charged as a direct expense.

NOTE 5 – LONG-TERM DEBT

At June 30, 2016, loans, leases, and bonds payable consisted of the following individual issues:

	Governmental Activities
Bank of New York/Mellon	
Library Building Bonds of 2003, Interest Rate 3.248%, Annual Principal Payments of \$100,000, Maturity in 2019.	\$ 300,000
General Obligation Refunding Bond of 2012, Interest Rates 2% - 5%, Annual Principal Payments of \$730,000 or More Starting in FY 16/17, Maturity in 2025.	7,335,000
Gorham Savings Bank	
General Obligation Bond of 2006, Interest Rate 3.49% to 4.05%, Annual Principal Payments of \$50,000 - \$160,000, Maturity in 2024.	560,000

TOWN OF TOPSHAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 5 – LONG-TERM DEBT (CONTINUED)

Governmental
Activities
(Continued)

Maine Municipal Bond Bank

General Obligation Bond of 2011, Interest Rate
0.5% to 5.5%, Annual Principal Payments of
\$58,953 - \$78,953, Maturity in 2021.

\$ 373,719

General Obligation Bond of 2016, Interest Rate
0.35% to 2.74%, Annual Principal Payments of
\$74,550, Maturity in 2025.

745,500

Androscoggin Bank

Lease Purchase Agreement for a Copier,
Amount Financed \$4,925, Four Year Lease with
Payments of \$325, Maturity in 2017.

1,907

Total Loans, Leases and Bonds Payable

\$ 9,316,126

Changes in Outstanding Debt

Transactions for the year ended June 30, 2016, are summarized as follows:

	Balance July 1	Issues or Additions	Payments or Expenditures	Balance June 30	Due Within One Year
<u>Governmental Activities</u>					
General Obligation Bonds	\$10,353,171	\$ 0	\$ 1,038,953	\$ 9,314,218	\$ 1,143,503
Leases Payable	3,138	0	1,231	1,907	644
Net Pension Liability	600,780	578,117	0	1,178,897	0
Compensated Absences	<u>169,856</u>	<u>0</u>	<u>608</u>	<u>169,248</u>	<u>0</u>
Total Governmental Activities	\$11,126,945	\$ 578,117	\$ 1,040,792	\$ 10,664,270	\$ 1,144,147

Annual Requirements to Retire Debt Obligations

The annual aggregate maturities for each debt type for the years subsequent to June 30, 2016, are as follows:

	<u>Governmental Activities</u>		
<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016/17	\$ 1,143,503	\$ 305,390	\$ 1,448,893
2017/18	1,023,503	273,072	1,296,575
2018/19	1,008,503	252,464	1,260,967
2019/20	908,503	217,988	1,125,491
2020/21	908,503	177,921	1,086,424
2021/26	<u>4,321,703</u>	<u>345,226</u>	<u>4,666,929</u>
Total	\$ 9,314,218	\$ 1,572,061	\$ 10,886,279

**TOWN OF TOPSHAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 5 – LONG-TERM DEBT (CONTINUED)

The following is a schedule of future minimum lease payments for the capital leases together with the present value of net minimum lease payments as of June 30, 2016:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>
2016/17	\$ 1,299
2017/18	<u>651</u>
Total Minimum Lease Payments	\$ 1,950
Less Amount Representing Interest	<u>\$ (43)</u>
Present Value of Future Minimum Lease Payments	<u><u>\$ 1,907</u></u>

In accordance with 30-A MRSA, Section 5702, as amended, the amount of long-term debt that can be incurred by the Municipality is limited by state statute. Total outstanding long-term obligations during a year can be no greater than 7.5%, with certain exceptions, of the state valuation of taxable property as of the beginning of the fiscal year. As of June 30, 2016, the amount of outstanding long-term debt was equal to 1.10% of property valuation for the year then ended.

NOTE 13 – GOVERNMENTAL FUND BALANCES

The Town of Topsham has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned resources are available for use, it is the Town's policy to use committed or assigned resources first, then unassigned resources as they are needed.

The General Fund unassigned fund balance total of \$4,770,188 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

The Town of Topsham adopted a Fund Balance Policy in 2012 and approved a revision on January 15, 2016. The Fund Balance Policy is stated below:

The purpose of the unassigned fund balance policy shall be to create a guideline to ensure the well being of the Town's financial administration in a manner that assists in proving for a stable cash flow, reducing short term borrowing costs and meeting the town's long term capital investment objectives while ensuring that year-to-year fluctuations do not allow accumulation of an excessive unassigned fund balance.

**TOWN OF TOPSHAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 13 – GOVERNMENTAL FUND BALANCES (CONTINUED)

The General Fund shall endeavor to have an audited Unassigned Fund Balance level equivalent to two (2) months (16.7%) of annual general fund operating revenues and expenditures. If the Unassigned Fund Balance drops below the 16.7% level, the Town will develop a plan, through the annual budget process, to restore the balance to the target level over a period of not more than two (2) fiscal years. If the Unassigned Fund Balance exceeds the 16.7% level, all or part of the excess may be used as follows:

1. At least 50% of allocated funds shall be used to reduce the tax commitment in the next fiscal year.
2. Be committed or assigned for capital needs or one time expenditures.

In no case may the unassigned Fund Balance exceed 18%.

If funds in the Unassigned Fund Balance are appropriated for an emergency situation, it is not required to allocate any of those funds toward a reduction in the tax commitment.

At June 30, 2016 the Town's unassigned fund balance of \$4,770,188 was in excess of the stipulated 18% level of \$3,494,294.

As per Exhibit III, a summary of the nature and purpose of these reserves by fund type at June 30, 2016 follows:

Nonspendable and Assigned

	Non-Expendable	Expendable	
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Permanent Funds			
Whittier Trust	\$ 182,144	\$ 2,080	\$ 184,224
William Trust	18,190	804	18,994
Worthy Poor Cash Fund	0	9,399	9,399
Charles Walker Trust	500	7,251	7,751
Mustard Fund	2,938	591	3,529
First Parish Church	924	1,160	2,084
Cemetery Trust	1,176	235	1,411
Barron Fund	1,000	202	1,202
Common School	667	134	801
Lulu Bickford Trust	580	117	697
Total	<u>\$ 208,119</u>	<u>\$ 21,973</u>	<u>\$ 230,092</u>

**TOWN OF TOPSHAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 13 – GOVERNMENTAL FUND BALANCES (CONTINUED)

Committed

Capital Projects

Androscoggin River Bike Path	\$ 159,911
Public Works Bay Park Drainage	125,731
Revaluation	67,415
Bridge Street	38,000
Phone System	35,000
Economic and Community Develop – Quality of Life	26,468
Recreation Truck Replacement	24,053
Trails Grant	22,511
Capital Maintenance Fund	20,000
Impact Fees	19,718
Topsham Crossing	18,316
Police Department/Sagadahoc County Grant	15,819
Recreation Department Lights	15,189
Open Space	12,868
Fire Chief Vehicle	11,724
CAMA Assessing Software Upgrade	8,000
Assessing Hydro Sam Appraisal	7,529
Bowdoin Mills Traffic Escrow	6,325
Solid Waste Compost Pad	5,265
SWF Equipment	5,148
Town Landing Trail Escrow	5,016
Topsham Public Library Tech Infrastructure	5,000
Topsham Library	4,850
Topsham Fair Mall Stream Watershed Fund	4,842
Library Maintenance	4,760
Economic and Community Development	4,223
Home Depot Sidewalks	1,461
Principal Group	<u>41</u>

Total \$ 675,183

Committed

Major Fund

Equipment Bond	<u><u>\$ 234</u></u>
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General Fund

Appropriated Fund Balance FY 2016/17	<u><u>\$ 200,000</u></u>
--------------------------------------	--------------------------

Committed

Special Revenues

TIF District Economic Development Funds	\$ 196,872
FEMA Storms	93,389
Topsham Fair Mall Road Master Plan	33,310
Professional Services	30,904

**TOWN OF TOPSHAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 13 – GOVERNMENTAL FUND BALANCES (CONTINUED)

Committed

Special Revenues (Continued)

Head of Tide Park Grant	\$ 17,573
CDBG Main Street Village	16,690
Merits	15,578
Fire Department	15,229
Pejepscot School	15,038
LVRA Study	15,000
Bridge to Bridge	13,343
Androscoggin Trail Development	6,254
Police Department Canine Grant	5,373
Home Safety Survey	5,265
Conservation	4,000
Land Conservation Grant	2,400
Winter Baseball	1,987
Town Hall Park	766
NAPC/CLG WKS	597
Maine Historic District Signs	463
Tree Committee Cole Memorial	390
Vernal Pool Grant	332
Wellness Incentive Grant	<u>71</u>

Total \$ 490,824

Unassigned

Special Revenue Funds

Topsham Fair Mall Stream Watershed Project	\$ (13)
Route 196/201 Topsham Fair Mall	(6,078)
RTP #1551	(6,213)
Restoration	<u>(16,474)</u>

Total \$ (28,778)

General Fund \$ 4,770,188

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United States Senate
WASHINGTON, DC 20510-1904

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.

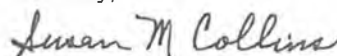
As Chairman of the Housing Appropriations Subcommittee, I have made combating veterans' homelessness a priority. This year's housing funding law includes \$60 million for 8,000 new supportive housing vouchers for homeless veterans. Since this program began in 2008, the number of homeless veterans nationwide 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 6,072nd 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. May 2016 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

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(202) 224-5344
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United States Senate

WASHINGTON, DC 20510

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

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

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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.

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,



Angus S. King, Jr.
United States Senator

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Congresswoman Chellie Pingree
Maine's 1st District
2 Portland Fish Pier, Suite 304
(207) 774-5019
www.pingree.house.gov

Dear Friends,

I hope this letter finds you and your family well. I appreciate the opportunity to give you an update on my work in Maine and Washington. It continues to be a great honor to serve the Topsham community in Congress.

Over the last year, I have introduced a number of bills to address the problems my constituents face. One of the most concerning issues is hunger. Nearly 50 million Americans don't have reliable access to enough food. At the same time, 40 percent of the food produced in the country goes to waste. That is why I introduced the Food Recovery Act, comprehensive legislation to cut food waste while providing more food to the people who need it.

The Safe and Affordable Drugs from Canada Act takes on another serious concern for Maine families—the high cost of prescription drugs. Just over the border in Canada, the same medications are available at half the price on average. My bill would lift a ban that prohibits consumers from importing those medications. Other bills I introduced touch on a number of issues, from helping veterans secure benefits to protecting our coastal economies. For more information on all my legislation, go to www.pingree.house.gov.

My seat on the House Appropriations Committee—which has a powerful role in setting federal funding levels—has also put me in a position to influence policies and programs that affect Mainers. A couple of examples from the last year include pushing to make Lyme disease a higher federal priority and working to protect funding for a program that has extended pre-school to hundreds of Maine children.

But not all my work takes place at the Capitol. Here at home, I had the chance to visit many communities to help celebrate their victories and discuss their concerns—critical feedback to take to Washington. And my hard-working staff has helped hundreds of constituents on their issues with federal programs and agencies.

I hope the last year has been a good one for you and your family. As we head into another year of challenges and opportunities for our nation, I promise that your interests will continue to guide my work. Please contact my office if there's ever anything I can do for you.

Best wishes,

Chellie Pingree
Member of Congress

127th Legislature
Senate of Maine
Senate District 23

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

Dear Topsham Friends and Neighbors,

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

The Second Session of the Legislature has adjourned, and I was pleased with much of what we accomplished. Working in a divided government of course meant no one got everything they wanted, but we were able to make progress. The biennial budget included tax cuts that will benefit half a million Mainers. Among the cuts are reductions in the income tax, the elimination of the income tax on military pensions, and a reduction in the estate tax.

We were also able to increase funding for education and nursing homes, as well as preserve revenue sharing. I am pleased we were able to accomplish all of that without raising the sales tax.

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.

It is essential that lawmakers hear the viewpoints of as many people as possible. 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 the State House at 287-1505 or by email at linda.baker@legislature.maine.gov. Again, thank you for allowing me to serve as your state senator.

With Warm Regards,



Linda Baker
State Senator, District 23

Linda.Baker@legislature.maine.gov
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House of Representatives

Denise Tepler

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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.

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.

This year I continued serving on the Taxation Committee. We worked on a range of bills from improving veterans and student loan tax credits to modernizing the way Maine does tax incentives.

Another major issue we worked on is Maine's growing heroin epidemic. Finding solutions to this crisis has been a top priority. In 2015, we passed one bill that boosts resources for treatment, prevention and enforcement. We also increased access to life-saving anti-overdose medication. Because pain medication has been a major source of Maine's addiction problem, we worked with doctors to make sure they are more careful about prescribing opiates. We worked with local law enforcement to pass measures that will do a better job distinguishing between those struggling with addiction and those who traffic drugs. The goal is to ensure the worst criminals are punished and that drug users can begin treatment and recovery.

Other accomplishments from 2016 included tax relief measures that help families, students and small businesses. We developed two bond proposals – one for transportation and one to boost innovation by promising businesses – to move our economy forward. We also passed multiple measures that help veterans successfully transition to civilian life by addressing outreach, homelessness, higher education and transportation needs. Maine National Guard members will be able to benefit from tuition waivers at the state's public colleges and universities.

Whether we are dealing with the above issues or any other topic, I have been proud to work with all of my colleagues, regardless of party affiliation, to do the best work we can for Topsham and all the people of Maine.

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

Sincerely,

Denise Tepler
State Representative