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2017

## Town of Topsham Maine Annual Report 2017

Topsham, Me

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***TOWN OF TOPSHAM  
ANNUAL REPORT  
FISCAL YEAR 2016-2017***



*Head of Tide— Then and Now*



## Town of Topsham

### **Board of Selectmen:**

David Douglas, Chairman, Term Expires: 2020

William Thompson, Vice-Chair, Term Expires: 2019

Roland Tufts, Selectman, Term Expires: 2018

Marie Brilliant, Selectman, Term Expires: 2019

Ruth Lyons, Selectman, Term Expires: 2020

**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 Director

**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*)

Chris McLaughlin, 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  
Michael Nelson

**Board of Appeals**

Fred Hahn  
David Marcello  
Gordon Donley  
Andrew MacKellar  
Jotham Trafton  
Michael Nelson

1 Alternate Vacant

**Finance Committee**

Gail Eaton  
Jeff Deletetsky  
Kenneth Stockford  
Ryan Pelletier  
Christopher Dawson  
Peter Richard  
Tori Ryan  
Kimberly Mondoneda  
David Reed

**Historic District Commission**

Gary Smart  
John Graham  
Peter Davison  
Matthew Nixon  
vacant (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  
Peter Richard  
Donald Spann  
Joshua Spooner  
Tom Thompson

**Sewer District**

Christopher Leclerc  
Dwight Balser  
Mark Ponziani

**Topsham Development, Inc**

Chris Wasileski  
Frederick Wigand  
Steve Pelletier  
Joshua Spooner  
Curtis Pickard  
Brian Robinson  
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  
Roger Jenson  
Ben Whatley

**Conservation Commission**

Victor Langelo  
Raija Suomela  
Steve Pelletier  
Regina Leonard  
Charles Phipps

**Lower Village Development Committee**

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

## Town Manager's Annual Report

2016 – 2017

September, 2017

In municipal government, each year consists of both routine items as well as new accomplishments and challenges. This report, which covers the period of July 1, 2016 through June 30, 2017 includes bit of all these. Here is my Top Ten from FY 17.

1. Budget adoption. In May of 2017, Town Meeting adopted a new budget for the coming year. This budget included expenditures from our Fund Balance, which had grown to more than our policy recommends. Part of this excess was used as revenue to reduce any increase in property taxes, and the remainder was used for capital purchases. We also used reserved revenue from our various municipal TIFs to pay for some major infrastructure work in the Lower Village, including replacing a failing drainage pipe that runs along and under Main St. Following the completion of the Assessor's annual valuation determination, the mil rate in Topsham increased by \$.13, less than 1%.
2. In an effort to provide "property tax relief", Augusta increased the Homestead Exemption from \$15,000 to \$20,000. However, only 50% of the taxes that would have been raised locally were reimbursed by the State. The upshot is that our expenses had to be spread out over a total valuation that was lower than it otherwise would have been, meaning upward pressure on our tax rate.
3. As part of our ongoing efforts to get Topsham on a "capital diet", we included a bond question on the Town Meeting Warrant in May that was approved. This bond will put us on sound footing when it comes to replacing our rolling stock in a timely fashion. We are now in a position where a consistent annual investment in our capital needs should be sufficient to replace our vehicles when they need to be replaced, rather than keeping front line equipment that is year's past its useful lifespan. While the Town approved a bond issue of \$1.335 million, the actual amount borrowed was \$1.209 million based on positive bid results.
4. Town Meeting also approved a plan to modify the Highland Green TIF District, by splitting it into two. What is currently built will remain in the Highland Green TIF, while the unbuilt acreage will be included in a new TIF District. This will benefit the Town by not only sheltering value from County and School taxes, but also by extending the period over which our TIF Districts will expire and add significant value back into our assessment. This will ultimately stretch out the impact of higher obligations to the County and Schools.
5. Topsham was presented with a once in 100-year event this past year, the need to address the poor condition of the Frank Wood Bridge. The Maine DOT notified us that the bridge needed to either be replaced, or significantly rehabilitated. After much debate and gathering of information from the public, the Maine DOT has recommended that the bridge be replaced, a decision that the Board of Selectmen endorsed. Working under this assumption, the Board of Selectmen appointed a joint committee (working with Brunswick) to make recommendations as to the design of a new bridge, to help it better fit into the fabric of the Topsham/Brunswick community, and to better serve the needs of the two communities.
6. Topsham made great strides in recreation this past year, with the completion of the next phase of a bike path that will ultimately link the Androscoggin River Bike Path in Brunswick, with the Topsham Fair Mall. Our section of the bike path now stretches from Topsham Fair Mall Road up to Community Drive at the Coastal Connector. Future phases, if funding from DOT is received, will continue on to Elm St. where the existing Bike Path from Brunswick terminates. The Head of Tide Park is also now largely complete, with the acquisition of the property on the upstream portion of the site. This will provide additional parking, as well as an area for a future put-in for canoes and kayaks.
7. Topsham saw three long-term employees retire this past year. Wayne Campbell retired as Foreman in our Public Works Department, after 30 years of service to the Town. Wayne started as a driver/laborer,

and ultimately became Foreman of the Department. Sadly, Wayne passed away this past summer. Joan Gray, our Deputy Town Clerk, retired after 13 years. The third employee that retired was Marco, the Police Department's police dog. Marco served for nearly 10 years, both working on drug identification as well search and rescue. With each employ that leaves, there has to be a replacement. Our new Public Works Forman is David Wormwood, our new Deputy Clerk is Brandi Lohr, and our new Police K9 is Jobe.

8. With the 2016 Statewide referendum in the books, and the State of Maine trying to figure out how to regulate recreational marijuana, Topsham voters approved a 6-month moratorium, to give the Board of Selectmen and staff time to learn how the State's regulatory mechanism would be structured, and to determine if the State's regulations would ultimately be sufficient to regulate this new industry here in Topsham.
9. In November of 2016, Topsham voters re-elected Marie Brilliant and William Thompson to the Board of Selectmen. During the same vote, voters approved two new ordinances, one to ban the use of Polystyrene containers, and one to require certain retail facilities to charge a fee for plastic bags. Both ordinances were placed on the ballot via citizen petitions, and took effect in May of 2017.
10. To round out my Top Ten list is our annual audit, which once again is a "clean" audit. This means that the auditors found no substantive issues with how we manage the finances of the town, how we handle cash, and our efforts are preventing fraud. Our Undesignated Fund Balance is a bit higher than our adopted policy recommends, so as the FY 19 budget is created, there will be funds that will be utilized to minimize any increase in the mil rate, as well as invest in the Town's infrastructure.

An Annual Report is a time to look back, but I feel it should also be a time to look forward. As I have noted in the past, we have a high level of certainty about some future issues, but there are always issues that we have no inkling of. What we know is that recreational marijuana will be a big issue for us, as the community decides what role it will play in this new industry. We will continue to work closely with existing businesses, particularly at the Mall, to help ensure the continued vitality of the Topsham Fair Mall. Another major change that will take place in the near future is a new High School, and the associated local costs. Those will be determined over the next year or so.

With less clarity, we continue to worry about State support for local government. While General Revenue Sharing has stabilized at 2% of sales and income tax receipts, it is still a far cry from the 5% that the law originally intended. This represents approximately \$700,000 per year that Topsham taxpayers have had to raise locally, to cover this deficit from the State. The economy is doing well, unemployment is low, and housing prices are once again rising. This gives residents more equity to utilize, but it also can lead to a shift in tax obligation from commercial to residential property owners, if residential grows faster than commercial. We adjust values annually to try and keep up with the changes in the market place, both to maintain equity, but also to forestall the need for a town-wide revaluation as long as possible. How long this improving economy will last is a very difficult trend to predict, but we will continue to budget conservatively, to avoid being caught by an unexpected down turn in the future.

I would like to extend my thanks to our elected officials for giving me the opportunity to serve the residents of Topsham, and for giving me the tools needed to provide the services our residents desire. Likewise, I want to thank our employees for providing those services in as efficient a manner as possible, and with a courteous approach to all of our residents.

## **Finance Office Report**

### **Debra Fischer, Finance Manager**

The Finance Office protects the interests of the Town of Topsham by following an established set of policies and procedures that enables internal controls to minimize potential loss and adherence to State and Federal laws. The Finance Manager's position is highly sensitive to confidentiality and privacy. My position relies heavily on all departments to prepare and submit all information used to pay employees and vendors. This information is then used to prepare the various items required for our annual audit and for State & Federal reporting.

The finance manager duties include

- processing all municipal payrolls
- processing accounts payable and accounts receivable
- completes and reconciles various monthly, quarterly and yearly financial reporting for both State and Federal agencies
- prepares for the annual independent financial audit
- in depth research & analysis of accounts
- reconciles various liability accounts on a monthly basis
- records all supplemental and abatements in our software system
- reviews bank account balances to assure adequate funds are available to process all warrants
- assists with the budget process by calculating all payroll wages and benefits for all departments

In fiscal year 2016-17 the finance office processed 90 payroll & account payable warrants, issued 5,508 payroll checks (negotiable & direct deposit); 2,359 account payable checks, and processed 3,810 invoices. There were 770 journals processed that included rapid renewal daily entries, daily credit card payment entries, cash deposit entries, along with hundreds of miscellaneous entries to include revenue sharing, ambulance receivables, boat rapid renewal and transfers between funds.

I also oversee the MDOT & WEX fuel accounts by maintaining vehicle, driver, and fuel card logs and addressing any issues that may arise. The MDOT locked in price this year is \$2.06 for unleaded and \$2.86 for diesel. This was a very small increase over last year's pricing of \$2.01 and \$2.81.

With the help of department heads, I collect certificates of insurance and predetermination of independent contractor status certificates on our vendors, as required by 39-A M.R.S.A. §102 (12-A). Vendors that have supplied a valid email address will receive an email reminder at the beginning of the calendar year requesting updated certificates. Many vendors are automatically sending updated certificates. Unfortunately, some vendors have been suspended for not submitting valid certificates. Our worker's compensation auditor reviews these certificates annually during our audit. Without a valid certificate, the Town may be liable for Workers' Comp coverage on individual vendors.

I am tracking eligible full-time/full-time equivalent employees monthly, tracking employees that have insurance coverage and those that were offered coverage. I prepare and submit annual forms as required by the IRS. This assures compliance with the ACA (Affordable Care Act).

I assist employees with tax withholding, insurance benefits, short term disability and other questions. I am also the liaison between the Town and our accounting/payroll/receipting software vendor.

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

I enjoy my position with the Town of Topsham. It is a very challenging job that changes daily. In June I was promoted to Finance Director. I would like to thank the Board of Selectmen and the Town Manager for their vote of confidence. I will continue to do my very best to maintain the trust and confidence that has been placed in me. I appreciate the opportunity to serve them and the residents of the Town of Topsham.

## **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 725-5821, email: [ldumont@topshammaine.com](mailto:ldumont@topshammaine.com) or by coming by the office during regular business hours to schedule an appointment.

\$19,064 in assistance was issued as follows:

Housing	\$15,401	Personal supplies	\$ 689.00
Fuel	\$653.00	Burial	\$ 785.00
Food	\$927.00	Medication	\$ 4.00
Utilities	\$605.00		

Of the \$19,604 general assistance issued \$13,344 was reimbursed by the Department of Health and Human Services, leaving an actual municipal expense of \$6,260.00

Topsham's Heating Assistance Program issued \$774.00 for emergency assistance to individuals and families that did not qualify for General Assistance or (Li-heap) the Federal Low income heating assistance program. Assistance is issued as funds are available.

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

The Heating Assistance Fund received \$870.00 in donations this year. These donations this year will again allow us to continue meeting the needs of those who do not qualify under the General Assistance guidelines but still in need of immediate help.

Holiday Assistance is provided by donations from caring benefactors such as local churches, individuals and community groups. The matching of families, elders and Individual's is coordinated through the GA office and is confidential. Thanksgiving Food Baskets were delivered to fifteen families from donations of a local church membership, four families were "Adopted" for Christmas by local businesses/organizations, Holiday Food Basket were delivered to fourteen families and a local church provided and delivered 104 gifts between 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!**

Please go to our website at [www.topshammaine.com](http://www.topshammaine.com) to view links to other important resources. 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 725-5821 or on our website at [www.topshammaine.com](http://www.topshammaine.com)



Assessing Office Report  
Fiscal Year July 2016 – June 2017

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

Maine State Law provides a measure of property tax relief through partial exemptions for qualified individuals. 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,	2016	2015	2014	2013
Taxable Real Estate	\$959,536,508	\$935,877,049	\$910,781,027	\$898,191,039
Taxable Business Equipment	\$26,945,160	\$25,126,600	\$24,634,040	\$24,823,880
Homestead Reimburse Value	\$16,639,750	\$10,962,050	\$11,034,500	\$11,173,800
BETE Reimburse Value	\$2,078,475	\$1,318,340	\$1,481,130	\$1,496,105
Total Valuation Base	\$1,005,199,893	\$973,284,039	\$947,930,697	\$935,684,824
County	\$1,583,900	\$1,557,485	\$1,486,976	\$1,442,157
Municipal	\$8,267,889	\$8,101,288	\$7,820,158	\$7,765,888
TIF Financing (Dev & Town)	\$2,310,553	\$2,206,243	\$1,896,180	\$1,918,580
School SAD 75	\$9,219,170	\$8,915,066	\$8,593,788	\$7,911,388
Total Appropriation	\$21,381,512	\$20,780,082	\$19,797,102	\$19,038,013
State Revenue Sharing	\$446,757	\$435,304	\$443,411	\$721,519
Other Revenues	\$2,983,760	\$2,992,485	\$3,022,325	\$2,862,980
Total Deductions	\$3,430,517	\$3,427,789	\$3,465,736	\$3,584,499
Net Appropriation	\$17,950,995	\$17,352,293	\$16,210,743	\$15,453,514
Overlay	\$132,551	\$127,888	\$96,273	\$125,638
Tax Rate	0.01799	0.01796	0.01733	0.01665
Certified Ratio	100%	100%	100%	100%
State Valuation	\$850,650,000	\$816,250,000	\$783,200,000	\$781,400,000

## **2016-2017 Town Annual Report**

**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

**Brandi D. Lohr**, 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

**Diane C. Wyman**, 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 welcome to Brandi Lohr, who joined the office this year. Brandi previously was employed by the Town of West Bath where she had been the Town Clerk.

### **Motor Vehicle**

This year saw a third straight significant increase in excise tax revenue collected in the office, up 6% from 2015-16. This is the sixth year in a row with an increase in excise collections as a result of higher value vehicles being registered. The total amount collected has risen from \$1.4m/yr in 2011-2012 to \$1.9m/yr. in 2016-2017.

### **Property Taxes**

For the fiscal year the Tax Office processed 8,796 real estate tax payments for a total of \$16,968,140.67. The number of transactions increased from 8,668 in 2015-16 and the total collected was up from \$16,655,104.47 in 2015-16. Real estate collections also showed another improvement this year in the number of tax liens issued for unpaid taxes, which dropped 11% from 114 in 2016 to 101 in 2017 – the 101 liens filed is the lowest total the town has seen since at least 2004.

### **STATISTICS:**

	<b>2016-2017</b>	<b>2015-16</b>	<b>2014-15</b>
Total receipted transactions	26,202	25,898	25,695
IF&W Licenses and Registrations	1,305	1,365	1,160
Motor Vehicle Registrations (Counter)	9,977	9,476	9,415
Online Vehicle Registrations	1,190	1,281	1,105

Real Estate Transactions	8,796	8,668	8,681
Tax Liens	101	114	117
Excise Tax (Counter Only)	\$1,919,701.09	\$1,814,571.83	\$1,638,976.12
Total \$ collected by Clerk and Tax office	\$21,624,402.10	\$21,010,978.03	\$19,568,110.47

Respectfully Submitted,

Edward G. Bobalek, Tax Office Director

### **Town Clerk's Office**

The Town Clerk is the keeper of the public records and is responsible for the preservation, safekeeping and disposition of municipal archival records and to provide access to records, information is provided to both town officials and the general public. The office records and maintains all vital statistic records relating to births, marriages and deaths and issues certified copies. Records all oaths, appointments and elections. The Clerk is responsible for voter registration and conducts all elections, both State and local, held within the community. The office issues marriage, hunting, fishing, dog licenses, business licenses and permits.

### **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 three elections and one Special Town Meeting during the fiscal year 2016-2017 and the results are as follows:

### **November 8, 2016 State General and Referendum Election and Municipal Election**

Registered Voters 7448  
Total Ballots cast 6105  
Absentee Ballots 2199  
Voter Turn-Out 81%

**Municipal** -Marie Brilliant and William Thompson were elected to serve as Board of Selectman and Overseer of the poor for a three year term. Voters approved placing a .05 fee on the use of plastic and paper bags at the check-out at all stores with greater than 2% food sales and voters also approved a ban on the use of Polystyrene (Styrofoam) containers for packaging, serving and the sale of food and beverages by restaurants, stores and other establishments; and to ban the retail sale of Polystyrene foam food and beverage containers in stores.  
**State General Election** –Voters elected a President and passed all five Citizen Initiatives, the legalization of recreational marijuana, rank choice voting, raising the minimum wage and school tax on upper income passed, and the gun background check. The single bond question passed.

### **March 7, 2017 MSAD No. 75 School Construction Referendum**

Registered Voters 7670  
Total Ballots Cast 1007  
Absentee Ballots 40  
Voter Turn-Out 13%

The voters approved the construction of a new high school with a total project budget of \$60,704,671. In a separate article on the same ballot the voters approved the construction of an artificial turf competition athletic field (rather than a grass turf field) adjacent to the new high school. The cost of the new artificial turf field is included in the above project budget.

#### **May 17, 2017 Special Town Meeting**

Of the 7651 registered Topsham voters, 175 attended the meeting and voted to raise, appropriate and spend a total of \$ 10,341.328 for the annual town budget of 2018.

#### **June 13, 2017 State of Maine Special Referendum Election and MSAD No. 75 School Budget Validation Referendum**

Registered Voters	7634
Total Ballots Cast	514
Absentee Ballots	13
Voter Turn-Out	6.7%

**SAD 75** The voters approved a Fiscal Year 2018 operating budget of \$38,043,490 and a total budget (including Adult Education) of \$38,182,642

**Registered Voters: 7639** (as of June 30, 2016)

**New Voters: 1035**

Democrats: 2312

Green Independent: 243

Libertarian: 36

Republican: 2014

Un-enrolled: 3034

I would like to give special thanks to the dedicated Election Workers for their continued effort and support in providing the voters of Topsham with a professional and pleasant voting experience. The Presidential election was the largest election the town has conducted and I am proud to say that we had a successful election with a record number of voters turn-out, minimal lines, and a smooth voting process. Voters seemed pleased and we received only positive feedback from the community. A great deal of time, energy and people are involved in preparing for each election, the Public Works personnel provides delivery, set up and breaking down of all the voting equipment at the polls, police personal are present at closing of the polls and other department staff offer their assistance in providing a variety of other tasks. We surely wouldn't have such a smooth operation with-out the help and support of all these people working together. During the month leading up to the election the Tax/Clerk Office processed 2293 absentee ballots while simultaneously performing their regular daily duties as well processing the surge of property tax payments that were due in October. My sincere thanks to all of the individuals that made this Presidential election and all of our elections successful. Thank you all!

If you are interested in working the polls serving as an Election Official contact the Town Clerk at 725-1719

This year the Board of Selectmen voted to revive the presentation of the Boston Post Cane, this honor was awarded to Ruth Bean at the age of one hundred years old. The Town Manager and Chairman of the Board presented Ms. Bean with a framed certificate, a Boston Post Cane lapel pin and her engraved name plate was added to the perpetual plaque that is now on display in the lobby of the the municipal office.

The preservation and care of permanent records is an important role of the Clerk's office. This past year we compiled, organized and had bound into permanent books; nine years of Board of Selectmen minutes. Our

goal is to complete the binding of all Planning Board, Board of Appeals, and Annual Town Reports and then maintain on regular schedule.

**Vital Statistics**

72	Marriages
90	Births
136	Death
83	Burial Permits
1045	Certified Copies Issued

**Municipal Licensing and other services**

9	Catering Permits
15	Liquor Licenses
40	Victualer Licenses
1135	Dog Licenses (includes online)
5	Special Amusement Permits
12	Sole Proprietor (DBA) recorded
1	Peddler
139	Notary Transactions

Respectfully Submitted,

Linda Dumont, Town Clerk

Please visit our website at [www.topshammaine.com](http://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.

## **SOLID WASTE & RECYCLING**

### **Annual Report**

**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 over 500 ton of Wood chips in 2016**

**The residents of Topsham recycled 133.53 ton of metal, 32 ton of shingles, 312 ton of Zero sort recycling commercially and 243 ton at our Facility along with 226 gallons of cooking oil this past year, reducing the disposal cost to the Town.**

**We donated 14.5 ton of clothing and such to the Salvation Army, 5 ton off used books to a group that supplies them to other libraries and recycle the rest, a number of used Bikes for people otherwise could not afford new, plus over 50 ton of reuse items.**

**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. Although we didn't participate in the spring due to such a turnout last Oct, we do plan to participate in the two dates again this year. The nice thing is we no longer have to go through the pain of hardening the paint before disposal. The new Paint Stewardship program is now taking care of old paint disposal without doing anything special other than original label and sealed.**

**This year we worked our forestry plan and harvested wood from the forest on the property, there was approximately 80+- acres selectively cut to improve the health of the forest. This was a light cut so the impact is minimal and the trees will do much better with the canopy opened a little to let the under story grow making it a healthier forest to be enjoyed for the coming years. Along with the cut we have been excepted as and declared by Selectman to be a Tree Farm that hopefully will be enjoyed by people for years to come both recreationally and visually.**

**All 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**

**Manager**

### **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 2017 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 placed into service a new Ambulance, Rescue-2. This unit has replaced an 11-year-old Ambulance. New Rescue-2 has allowed us to update our workspace in the patient care area and we added a power lift/ cot system to help alleviate back injuries.



We also have a new Fire Engine, Engine-1 on order and should be delivered sometime in October 2017. This unit replaces a 26-year-old fire truck, we are making this unit more efficient with response capability, equipment location updated equipment. This new Engine-1 will serve the town and the department well for many years.

We added a full time position January 2017, Firefighter/Paramedic D. Nichols. This position assist us with consistent staffing, inspections, community outreach, and training.

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 Firefighters, 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 48 members strong. The membership consists of:

- |   |   |
|---|---|
| 1 Full-Time Fire Chief                      | 1 Captains (On Call)                                  |
| 1 Full-Time Deputy Chief/EMS Director       | 4 Lieutenants (On Call)                               |
| 1 Full time FF/Paramedic (started 1/7/2017) | 39 Firefighter's & EMS Personnel (On Call & Per Diem) |
| 1 Assistant Chief (On Call)                 |   |

**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 Deputy Chief / EMS Director (8 Hour Days/M-F)	1 FF/EMT's (8 Hour Days/8AM – 4PM)	1 FF/EMT's (8 Hour Days/10AM – 6PM)

### **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 \$7850.00  
Fire/Rescue Requests for Service: 396  
Emergency Medical: 1265  
Total Requests for Service: 1661

### **Fire Prevention/Community Relations:**

There were 36 Fire Prevention/Community relations events held in FY 16/17. 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.

### **Inspections:**

Members of the Topsham Fire & Rescue Department completed 94 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.

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 [mlabbe@topshammaine.com](mailto:mlabbe@topshammaine.com).

With Regards,

^

Michael Labbe  
Acting Fire Chief

## **Annual Report FY 2016/2017**

### **The Topsham Police Department**

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: 3,828**

**Traffic Summons/Warnings: 1,785**

**Traffic Complaints: 531**

**Traffic Crash: 497**

**OUI Arrest: 38**

**Calls for Service: 6,028**      **Include but not limited to:**

**Disorderly Conduct: 149**

**Animal Complaints: 335**

**Criminal Arrest/Summons: 374**

**Fatal Traffic Crashes: 3**

**Mental Health Services: 51**

**Drug Over Dose: 22**

**Burglary: 31**

**Theft: 110**

**Assault: 88**

Police Department Personnel:

Chief of Police: Christopher A. Lewis

Lieutenant: Frederick Dunn

Sergeant: Mark Gilliam

Sergeant: Robert Ramsay

Detective: Mark LaFountain

School Resource Officer: Randy Cook

Animal Control/Traffic Safety: William Collins

Patrol Officer: Gabrielle Mathieu

Patrol Officer: Donald Cowles

K9 Officer: Lucas Shirland

Patrol Officer: Garrett Decker

Patrol Officer: Troy Garrison

Patrol Officer: Bruce Swanson

Patrol Officer: Mathew Bowers

Technical Support: Mark McDonald

Reserve Officer: Cheryl Holmes

Reserve Officer: Al Huntington

Records Clerk: Joan Vermette

Data Entry Clerk: Barbara Hall

School Crossing Guard: Cindy Tracy

Officer Lucas Shirland has become our new K9 Officer and his partner Jobe (Joe-Bee) will complete their certification process later this year. The agency also welcomes Mathew Bowers as our newest member of the patrol force. Our department has continued to work closely with our local schools in maintaining safety protocols and training for all personnel. 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, worked with local business on emergency action plans, and provided tours of the public safety building to several elementary school classes as well as local Boy Scouts and Girl Scouts.

Across the nation Police Officers are facing violent protests, drug epidemics, and a reduced number of applicants to fill vacant positions. Currently our department has been able to fill all open positions and will begin to look at expanding our services after all officers have completed their respective certifications. 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.

## Planning and Codes Enforcement Annual Report

July 2016 – June 2017

The Planning and Codes Enforcement Office is given many roles in Town government, including administering our various land use rules and regulations, overseeing a diverse array of community projects, administering state and federal grants, 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 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 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

Ripley Mayfield, 2017 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 steady activity for the Planning Board, the Board has issued the following permits:

Amended Subdivisions	6
Amended Site Plans	0
Subdivisions	3
Site Plans	9
Shoreland Permit	3
Conditional Use Permit	2

Blasting	1
Storm Water Review	0
Street Acceptance	1
Workshops	11
Ordinance Amendments	5

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

225-6 and 225-17- Building Heights  
 225-27- Off Street Parking  
 225-6 and 225-33- Signs  
 225, Chapter 191, Chapter 175- Stormwater  
 225, Chapter 1919, Chapter 175- Vernal Pool Overlay district

A major change of note is the application fee structure that was passed at May 2016 meeting:

2017 application revenues:

Subdivision - \$6,845  
 Site Plan - \$6,300  
 Conditional Use - \$150  
 Blasting -\$270  
 Historic District - \$35

#### TOPSHAM COMMUNITY FUND ANNUAL REPORT

#### Current project(s) status and expenditures

In FY 2014-2015 the Town completed its portion of the Topsham Bike Path funding. The Committee completed the non-municipal portion of the Bike Path funding (donations and grants) during the following fiscal year. The funding of the Community Fund, approved by the Town Meeting for FY 2015-2016 and FY 2016-2017, has been not been expended, as the Committee, and the Town Meeting, wanted to ensure that these funds would be available, if needed, for unanticipated Topsham Bike Path expenses, and for local match or development expenses for the development of Head of Tide Park. During this period, the Committee has focused on seeking input from the community regarding projects that residents would like to have supported by the Community Fund.

Working with the Historic District Commission (HDC), an RFP was sent out and the town received two proposals. The HDC chose to recommend Montgomery Design to the BOS in October. The HDC discussed and recommends doing all of the planning for the last three signs and then doing installation one at a time. The total cost for planning, design and installing three signs is approximately \$15,000. \$10,000 for planning and design and \$5,000 for installation.

The trail networks and connections was discussed by the sub-committee, but there has been no further discussion by the full committee. Also, the Wilson Street crossing which is one of the November 12, 2015 public hearing requested projects has been completed.

Respectfully submitted,

Victor Langelo

Chair, Topsham Community Fund Committee

### Comprehensive Plan Update Committee

The newly enlisted CPUC has begun the arduous task of updating the town's comprehensive plan. After many soul searching meetings on how to approach this update, the committee agreed that a high priority for this planning effort was to endeavor in a different approach to public engagement and final plan design. The committee drafted an RFP for consultants that excelled in public engagement and readable plans. After a long interview process the committee decided upon Maine Design Workshop, a firm that specializes in illustrative plans and lively approaches to public engagement.

The committee has been working with the consultants to plan a 5 day public engagement event for the fall of 2017.

### Conservation Commission

1. Advised Planning Board on project reviews in regards to open space:
  - a. Advised on the open space requirements for Glades above Homeplace subdivision.
  - b. Negotiated and accepted recreation easement with landowner.
2. Topsham Fair Mall Watershed Management Plan
  - a. River road culvert grant received.
  - b. Projected total cost at \$190,000.
3. Preparation for Comprehensive Plan update
  - a. 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.
  - b. Reviewed comprehensive plan process and data needed on natural areas.
  - c. Reviewing Natural Areas Plan and similar plans from other communities.
4. Working with local and regional trail groups
  - a. Reviewed Topsham Trail Riders proposals for new trails on Town owned land.
  - b. Worked with TTR on easement language for Glades above Homeplace.
  - c. Continued working with other groups on trail planning efforts.
5. Easement monitoring
  - a. Monitoring easements to insure compliance during construction.
  - b. Developed sign to inform public of easement's existence.
  - c. Started work on long term invasive species management.
6. Topsham Community Fund
  - a. Worked to develop approach for greater public input.

Respectfully Submitted,

Victor Langelo, Chair



# **Topsham Parks & Recreation**

## **Annual Report**

**2016-2017**

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

### **2016/17 Projects/Successes:**

- Facilities -
  - Head of Tide Park
    - Finalization of the signage grant.
    - Placement of large Tumbler secure
  - Ponds/Trails at Solid Waste Helped to Implement Tree/Wood Harvest Contract @ Solid Waste Facility.
  - Foreside Recreational Area – Sprayed Browntail Moth areas
- Town Computer System/IT/TV Studio
  - Replaced 3 computers on the Network
  - Created Computer Use Policy
  - Replaced Switches
  - Updated Email SPAM Security
  - Moved Back up off site @ Fire Station
  - Updated Software to TV Studio
  - Upgraded Municipal Building Wifi/Guest Wireless
- Programming
  - Added Lil' Kickers Program for 3 & 4 Year Olds in the Fall (30 participants)
  - Securing location for programs that will be displaced with new High School being built.
  - Administered Travel Basketball Program for Ararat Youth Basketball

### **Programs/Participation:**

Cal Ripken Baseball - 43 Participants

Sandlot Baseball - 32 Participants Ages 8 - 12

Eagle Basketball Camp - 72 Participants Boys and Girls in grades 1 – 8

Fall (2016) Cross Country - 13 Participants ages 6 – 12  
Spring (2017) Cross Country – 52 Participants ages 6 – 12  
Summer (2016) Field Hockey - 49 Participants girls ages 4 – Gr 8  
Fall (2016) Field Hockey - 38 Participants girls ages 4 – Gr 6  
Spring (2017) Field Hockey Clinic - 30 Participants Grs K - 8  
Eagle Football Camp (2016) - 20 Participants grades 9 – 12  
Eagles Lacrosse (2017) 44 Participants grades 7 & 8  
Golf Lessons (2016) - 17 at ages 8 –14 / 8 adults  
Learn – to – Ski / Snowboard (2016/2017) - 22 Participants Grs 2 - 8  
Challenger Soccer Camp (2016) - 55 Participants ages 4 – 12  
Mini Kickers Soccer Camp (2016) - 33 Participants ages 3 - 6  
Mt. Ararat Soccer Camp (2016) - 56 Participants ages 5 – 14  
Lil' Kickers Soccer Program (2016) (new) – 30 Participants  
Open Sunday Swim @ Bowdoin College – (Fall 2016/Spring 2017) 359 Participants  
Sunday Open Gym (2016/2017) – Over 300 Participants  
T – Ball (2017) - 45 Participants ages 5 & 6  
Tennis (2016) – 7 Participants ages 8 – Adult  
Track (2016) - 99 Participants ages U8 - 14  
Valentine Ball (2017) – 111 Girls and their Escorts  
Women's Volleyball (2016/2017) – 28 Participants  
Youth Baseball (2017) - 37 Participants ages 7 & 8  
Youth Basketball (2016 -2017) - 176 Participants grades 1 – 8  
Youth Soccer (2016) - 360 Participants ages 5 – 14  
Youth Softball (2017) - 33 Participants ages 7 – 12  
Youth Wrestling(2017) - 35 Participants ages 4 - grade 5

**Special Events:**

Cookies with Santa (2016) (with Topsham Public Library)  
Easter Egg Hunt (2017)  
Fishing Rally (2017) (with Topsham Public Library and Topsham Solid Waste Facility)  
Halloween Parade (2016)  
Santa Calls (2016)  
Baseball Homestand Saturday (2016)

### Tree Committee Annual Report

The Tree Committee focused on one major project this year, the timber harvest at the transfer station site.

Pam Leduc and Ed Caron both served as staff to assist the committee in this endeavor.

The committee selected Sappi International to manage the harvest, and forester paul Larivee exceeded expectations with his involvement at public meetings and on site. The harvest drew much positive attention and the Town has been extremely pleased with the results. A positive revenue was placed in the books, and the wildlife and recreational management goals were met in accordance with the forest management plan.

### Historic District Commission

The Topsham Historic District Commission scheduled seven (7) meetings in 2016/17, which are held on the second Wednesday of each month. Seven (7) regular meetings were held, as scheduled.

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

Alterations:	<i>approved – 4</i>	<i>denied - 0</i>
Demolitions:	<i>approved - 0</i>	<i>denied - 0</i>
New Construction:	<i>approved - 0</i>	<i>denied – 0</i>

The commission is working with the Topsham Community Fund on completing the historic interpretive signage project.

Respectfully submitted,

Gary Smart

Chair, Topsham Historic District Commission

### Aging in Place Ad - Hoc Committee Report

The Topsham Aging in Place Ad - Hoc Committee conducted a survey with focus groups in 2016. A citizen group has taken the information from the report and started a volunteer group to look at how they might want to tackle the items discussed in the report.

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 and expansion of on-line interactive web mapping service
5. Planning analysis

### Grant Administration

(2016/2017)

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)

## 2016-2017 ECONOMIC & COMMUNITY DEVELOPMENT HIGHLIGHTS

### ECONOMIC DEVELOPMENT

- Served as staff support for the negotiation of an amended Bypass North TIF district and agreement and the formation of a new Highland Green Phase II district and agreement.
  - These TIFs were supported by a wide margin at the May 2017 Town Meeting and we are waiting for an approval decision from the Maine Department of Economic and Community Development, which is anticipated before the end of this calendar year.
  - New TIF agreements require Seacoast Management (highland Green) to complete connection of Mountain Road to Canam Road by the end of calendar 2020.
- The economic development reserve fund continues to grow from sheltered TIF revenues, particularly from the Downtown TIF.
- Together with the manager and Planning Director, worked with Helios Management Group, the new owner of the residential properties at the former Navy Annex, to resolve a long-standing impasse between the Sewer District and the SAD regarding the replacement of obsolete sewer lines under the SAD's athletic fields. Resolution of this issue allowed the SAD to proceed with improvement and expansion of the athletic fields on schedule and without additional costs.
- Just some of the business openings, expansions or groundbreakings in the past year include:
  - Helios Management Group purchases residential properties at the former Navy Annex and announces plans for 100 unit residential development at former Liberty Circle.
  - Seacoast Management (Highland Green) submitted preliminary plans to create up to 64 units of condominium-style units off Mountain Road, together with its intention to begin construction the Mountain-Canam connection in 2019.
  - Wendy Herrick Floral design relocated to Topsham and opened on Main Street.
  - Kume Japanese Steakhouse secures lease on Topsham Fair Mall Road and is due to open before the end of the calendar year.
  - Morningstar Stone and Tile submitted plans for another expansion of their Park Drive operation, which is scheduled to be completed by the end of the current calendar year.
  - Opening of Buffalo Wild Wings on Topsham Fair Mall Road.

### COMMUNITY DEVELOPMENT

- Served as primary staff liaison to MDOT for Brunswick-Topsham Bridge project, appointed and as Town's representative to §106 process and lead staff support for the Topsham-Brunswick Bridge Design Advisory Committee, which was created by the Topsham Selectmen in June 2016.
  - After nearly two and a half years of evaluation, engineering studies and public process, the Maine Department of Transportation and the Federal Highway Administration announced, in June 2017, that the replacement of the Wood Bridge with a new upstream bridge was the preferred alternative for maintaining this important river crossing.
- The segment of the Topsham Multi-use Path connecting Maine Street to the Coastal Connector was completed in the Fall of 2016, supported by the successful fundraising efforts of the Topsham Community Fund Committee, which exceeded its goal of raising \$50,000.
- Continued to serve as staff support for Planning Department's Topsham Fair Mall Road master planning process.
- Sponsored Build Maine for third year, again serving on the steering committee.

- After MDOT's rejection of proposed location Lower Village roundabout, the Lower Village Traffic Study was redirected to decreasing traffic congestion and increasing pedestrian safety by assessing and testing traffic pattern changes at the intersections of Main with Winter Street and Elm Street Extension. Testing of these assessments are underway in the current fiscal year.
- Staff support to the Comprehensive Plan Committee for the Topsham Comprehensive Plan update.
- Lead staff support to Lower Village Development Committee
  - Worked to advance Lower Village Development Committee's plan, which proposed funding for demolition of old Green Street firehouse, replacement storage facility at Public Works campus and development of engineering plans for enhancement of Elm Street Extension. All three proposals were placed on warrant by Selectmen and were supported by a wide margin at the May 2017 Town Meeting
- Staff support to Topsham Community Fund
  - Town Meeting supported allocation to Topsham Community Fund for the sixth consecutive year.

#### **TOPSHAM DEVELOPMENT, INC**

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

#### **STRATEGIC**

##### **Regionalism**

- Continuing to strengthen the structure and funding of MCEDD after the first full year after the February 2016 federal recognition of the merger of MCEDD & MCOG.
- Serving as president of reorganized Midcoast Economic Development District – third term
- Community Liaison, 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 Public Library

### Building a Better World!

When we started to work on this Annual Report we thought that “Build a Better World”, our summer reading program theme would be appropriate for this report, too. Building a better world is what we try to do, day by day, book by book, program by program and person by person. With the help of our funders, the citizens of Topsham, donors, local businesses and The Friends of Topsham Public library, we are trying to build a better Topsham.

This past year has been a successful one for us. We have worked hard to update our Long Range Plan pointing a direction for the future. We have seen a significant increase in business support, added eight new businesses to our Business Roundtable and four new members to the library’s Board of Trustees. Thanks to the support of the Board of Selectmen and Topsham taxpayers, the town continues to fully underwrite the costs of staffing the library.

We are pleased to be a part of Topsham’s Comprehensive Planning efforts as we *FIND, MEET and PLAN Your Topsham*. We offer a neutral space for all members of the community to talk about their hopes, dreams and concerns for our town. With the amazing Topsham community working together, we will no doubt build a better Topsham for all.

Some of our accomplishments in FY 2017 were:

- 99 volunteers provided over 2,942 hours, valued at \$71,020
- 3,984 or 76 people a week used the library’s public computers
- 7,994 or 154 people a week used their own devices on the library’s Internet connection
- 128 reference questions were answered by librarians every week
- 8,371 people attended programs provided by The Friends of Topsham Library, local non-profits, volunteers and library staff
- For every dollar of municipal tax support invested in the library, Topsham receives \$25.49 of value

We want and need to hear from you about what you would like from the library. What should we be focusing on to make your world a little better? The Board of Trustees meets monthly, usually at 7:00 PM on the third Wednesday of the month. All members of the public are welcome to stop by, listen and share your thoughts with the Board.

Big Truck Day  
Public Works



2017 with Topsham

Big Truck Day with Public Works

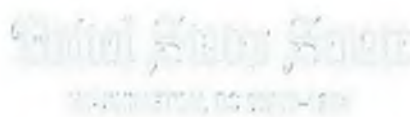


Invasive Forest Pest Program September, 2016



Bowdoin Common Good Day, 2017





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 this past year.

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make "catch-up" contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.



A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Sagadahoc County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Portland office at 207-780-3575 or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2018 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator

Dear Friends of Topsham:

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent. In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of their pockets, I brought together colleagues from across the political spectrum to broker compromise legislation called the Bipartisan Student Loan Certainty Act. Thanks to this bill, students will save \$50 billion over the next 10 years by lowering their interest rates, which means that a student in Maine will now save between \$3,000 and \$6,000 over the life of their loan.

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government. Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada. While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic opportunities.

As a member of the Senate Armed Services and Intelligence Committees, I work to keep Maine and our nation safe. Part of that important work means continuing to work for funding for the construction of Navy ships that will be used to protect American interests across the globe. We all know that "Bath Built is Best Built," which is why I've fought to authorize funding for Navy ships

built at BIW. The best way to preserve peace is by deterring war through unassailable strength, and to do that we must support our shipbuilders and our brave service members and invest in our military. I strive to meet this solemn responsibly every day as a member of these committees, which is why I hardly ever miss a hearing and take great care in overseeing the agencies sworn to keep us safe. Armed Services Chairman John McCain called me “one of the most serious and hard-working members” of the Committee, and that’s a humbling compliment from a true American hero.

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. Please call my toll-free line at 1-800-432-1599 or local office: (207) 622-8292, or write me on our website at [www.king.senate.gov/contact](http://www.king.senate.gov/contact). It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,

A handwritten signature in cursive script, reading "Angus S. King, Jr.".

Angus S. King, Jr., *United States Senator*



# House of Representatives

**Denise Tepler**

2 State House Station

13 Homeplace

Augusta, Maine 04333-0002

Topsham, ME 04856

(207) 287-1400

(207) 729-4018

TTY: (207) 287-4469

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

Dear Friends and Neighbors,

It continues to be 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 2017. We are scheduled to adjourn by the end of April.

Last year I served on both the Taxation Committee and the budget-writing Appropriations and Financial Affairs Committee. We worked hard to craft a budget that would benefit all Mainers while relieving financial pressure on towns and property tax payers. The \$162 million in new education funding that we secured was an essential piece of that work.

This year, the Legislature will be taking up several hundred bills covering a wide range of topics, but our chief focus will be on making sure Maine properly implements the MaineCare expansion overwhelmingly passed by voters last November. We will also continue to wrestle with education costs and property taxes, our energy and technology infrastructure, implementing the recommendations of a task force that studied Maine's opioid crisis, finding consensus on the voter-approved citizen initiative legalizing the limited recreational use and sale of marijuana and many more.

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](mailto:denise.tepler@legislature.maine.gov) or by phone at 729-4018. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

Sincerely,

A handwritten signature in black ink that reads 'Denise Tepler'.

Denise Tepler  
State Representative



## **Sagadahoc County Emergency Management Agency 2017 Annual Report**

The Sagadahoc County Emergency Management Agency (SCEMA) is responsible for policy development, planning, agency coordination, education and training surrounding the health and safety of those who live, work and play within the ten municipalities of Sagadahoc County. SCEMA is charged with creating the framework within which communities reduce vulnerability to hazards and cope with disasters. SCEMA protects communities by coordinating and integrating all activities necessary to build, sustain, and improve the capability to mitigate against, prepare for, respond to, and recover from natural disasters, acts of terrorism or other man-made disasters. Existing partnerships were enhanced and new partnerships with government, non-profit and industry were established over the course of 2017.

On March 1, 2017, Sarah Bennett officially stepped into the role of EMA Director, while Matthew Fournier came onboard to fill the Deputy Director Position on July 31, 2017. SCEMA is now at full capacity with a staff of two.

SCEMA brought in close to \$65,000 in Federal Homeland Security Program Grant funds for fiscal year 2017. These funds translated into a number of projects across the County. Some of the projects include upgrading the Sheriff's Office with ruggedized laptops, mobile repeaters for fire departments to enhance on-scene incident communications, incident response equipment (to include crowd safety at mass gatherings), ballistic protective equipment, pet rescue kits for fire department response, as well as continuation of the County-Wide communications tower upgrade project, to name a few. SCEMA continues to work on previous projects outlined within the FY15 and FY16 grants.

During the 2017 calendar year, SCEMA worked with our partners, the Cities Readiness Initiative (CRI), to expand our Points of Dispensing (POD) planning to include an additional site in Bath. With two designated sites, this will ensure a state of readiness for the County should Sagadahoc experience a public health crisis such as an outbreak of Ebola, Pandemic Flu or even Anthrax exposure.

Most notably, the County sustained major damages as a result of the October 2017 Wind Storm, which subsequently resulted in a Presidential Disaster Declaration effective January, 2018. The Declaration has allowed each town (and applicants within) to apply for 90% reimbursement towards eligible costs. All ten towns actively participated in the declaration process, to include working closely with SCEMA staff during and after the incident, gathering damage assessments, sheltering and assisting residents, to name a few tasks. The Declaration process will carry well into the next year or more as we continue to seek reimbursements for damages incurred.

SCEMA has worked very closely with the Sagadahoc County Board of Health, where County partners and stakeholders, neighboring jurisdictions and subject matter experts target and address three areas of focus for 2017 and the coming year: 1.) Mental illness 2.) Access to services, and 3.) Bridging the gap between the two.

I am very pleased and honored to work with the professionals from each Town within Sagadahoc County. 2017 has certainly proven to be a very eventful year, and together, we have demonstrated true resilience in the face of disaster. I look forward to another successful year of service to the residents of Sagadahoc County. For more information, visit us at [www.sagcounty/ema](http://www.sagcounty/ema) Sign-up for CodeRED and like us on Facebook at [www.facebook.com/SagadahocCountyEMA](http://www.facebook.com/SagadahocCountyEMA).

Respectfully submitted,

Sarah J. Bennett, Director

**TOWN OF TOPSHAM**  
**TOPSHAM, MAINE**  
**Summary of FY 17**  
**FINANCIAL AUDIT REPORT, dated JUNE 30, 2017**

Prepared by the Town for inclusion in the FY 17 Annual Report

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# Smith & Associates, CPAs

## *A Professional Association*

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Ph (207) 846-8881 • Fax (207) 846-8882

[www.smithcpas.com](http://www.smithcpas.com)

### **REPORT OF CERTIFIED PUBLIC ACCOUNTANTS**

#### **Independent Auditors' Report**

Board of Selectmen and Manager  
TOWN OF TOPSHAM  
Topsham, Maine

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information and the discreetly presented component unit of the Town of Topsham, Maine as of and for the year ended June 30, 2017 and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

#### **Management's Responsibility for the Financial Statements**

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

#### **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.

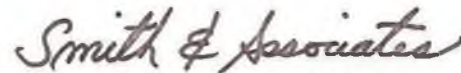
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**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, each major fund, remaining fund information and the discreetly presented component unit of the Town of Topsham, Maine as of June 30, 2017, 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 Matters***Required Supplementary Information*

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



SMITH & ASSOCIATES, CPAs  
*A Professional Association*

Yarmouth, Maine  
December 28, 2017





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, 2017 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 \$15,159,446 per Exhibit I (net position). Of this amount, \$6,260,595 (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 \$1,596,540.
- At the close of the current fiscal year, the Town of Topsham's governmental funds reported combined ending fund balances of \$7,611,121 an increase of \$1,273,378 over the prior year. The amount of \$4,579,139 is the General Fund Unreserved Fund Balance which is available for appropriation in the next budget cycle and represents 23% of the total general fund expenditures.
- The Town of Topsham has \$1,145,047 committed for Capital Projects and \$656,153 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 use separate columns and rows to include 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 reconciliations following the corresponding 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, 2017, 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**

<b>Condensed Statement of Net Position</b>	<b>Governmental Activities</b>		<b>Business - Type Activities</b>		<b>Total</b>	
	<b>30-Jun-17</b>	<b>30-Jun-16</b>	<b>30-Jun-17</b>	<b>30-Jun-16</b>	<b>30-Jun-17</b>	<b>30-Jun-16</b>
<b>Assets</b>						
Current and Other Assets	\$ 8,376,295	\$ 6,944,418	\$ 38,724	\$ 38,457	\$ 8,415,019	\$ 6,982,875
Capital Assets	<u>18,071,056</u>	<u>17,552,095</u>	<u>0</u>	<u>0</u>	<u>18,071,056</u>	<u>17,552,095</u>
<b>Total Assets</b>	<b>\$ 26,447,351</b>	<b>\$ 24,496,513</b>	<b>\$ 38,724</b>	<b>\$ 38,457</b>	<b>\$ 26,486,075</b>	<b>\$ 24,534,970</b>
<b>Deferred Outflows of Resources</b>	<u>\$ 1,089,159</u>	<u>\$ 681,214</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,089,159</u>	<u>\$ 681,214</u>
<b>Liabilities</b>						
Current and Other Liabilities	\$ 1,561,059	\$ 1,387,402	\$ 0	\$ 0	\$ 1,561,059	\$ 1,387,402
Long Term Liabilities	<u>10,307,602</u>	<u>9,520,123</u>	<u>0</u>	<u>0</u>	<u>10,307,602</u>	<u>9,520,123</u>
<b>Total Liabilities</b>	<b>\$ 11,868,661</b>	<b>\$10,907,525</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 11,868,661</b>	<b>\$ 10,907,525</b>
<b>Deferred Inflows of Resources</b>	<u>\$ 547,127</u>	<u>\$ 745,753</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 547,127</u>	<u>\$ 745,753</u>
<b>Net Position</b>						
Net Investment in Capital Assets	\$ 8,690,732	\$ 8,235,970	\$ 0	\$ 0	\$ 8,690,732	\$ 8,235,970
Restricted	208,119	208,119	0	0	208,119	208,119
Unrestricted	<u>6,221,871</u>	<u>5,080,360</u>	<u>38,724</u>	<u>38,457</u>	<u>6,260,595</u>	<u>5,118,817</u>
<b>Total Net Position</b>	<b>\$ 15,120,722</b>	<b>\$ 13,524,449</b>	<b>\$ 38,724</b>	<b>\$ 38,457</b>	<b>\$ 15,159,446</b>	<b>\$ 13,562,906</b>

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* \$6,260,595 (prior year \$5,118,817) 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 \$1,596,540 during the current fiscal year as shown in Exhibit II.

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

<b>Condensed Statement of Activities</b>	<b>Governmental Activities</b>		<b>Business – Type Activities</b>		<b>Total</b>	
	<b>30-Jun-17</b>	<b>30-Jun-16</b>	<b>30-Jun-17</b>	<b>30-Jun-16</b>	<b>30-Jun-17</b>	<b>30-Jun-16</b>
<b>Revenues:</b>						
<i>Program Revenues</i>						
Charge for Services	\$ 963,849	\$ 987,524	\$ 152	\$ 0	\$ 964,001	\$ 987,524
Grants and Contributions	877,368	440,509	0	0	877,368	440,509
<i>General Revenues</i>						
Property and Other Taxes	19,737,282	19,130,683	0	0	19,737,282	19,130,683
Grants and Contributions Not Restricted to Specific Programs	800,599	716,035	0	0	800,599	716,035
Book Value of Assets Disposed	(66,686)	0	0	0	(66,686)	0
Unrestricted Investment Earnings	29,278	16,100	115	60	29,393	16,160
Miscellaneous	<u>6,293</u>	<u>11,688</u>	<u>0</u>	<u>0</u>	<u>6,293</u>	<u>11,688</u>
<b>Total Revenues</b>	<b>\$ 22,347,983</b>	<b>\$ 21,302,539</b>	<b>\$ 267</b>	<b>\$ 60</b>	<b>\$ 22,348,250</b>	<b>\$ 21,302,599</b>
<b>Expenses</b>						
General Government	\$ 1,487,328	\$ 1,400,438	\$ 0	\$ 0	\$ 1,487,328	\$ 1,400,438
Public Works and Sanitation	2,053,790	1,912,765	0	0	2,053,790	1,912,765
Protection	2,312,132	2,162,614	0	0	2,312,132	2,162,614
Culture and Recreation	926,299	837,235	0	0	926,299	837,235
Public Health and Welfare	50,537	45,426	0	0	50,537	45,426
Contractual Services	68,947	72,818	0	0	68,947	72,818
Public Utilities	317,866	313,785	0	0	317,866	313,785
Education	9,219,170	8,915,066	0	0	9,219,170	8,915,066
Interest	321,173	330,547	0	0	321,173	330,547
County Tax and Overlay	1,588,783	1,559,842	0	0	1,588,783	1,559,842
Depreciation	1,067,851	1,110,908	0	0	1,067,851	1,110,908
Tax Increment Financing	1,241,761	1,277,852	0	0	1,241,761	1,277,852
Pension Unallocated	<u>96,073</u>	<u>110,830</u>	<u>0</u>	<u>0</u>	<u>96,073</u>	<u>110,830</u>
<b>Total Expenses</b>	<b>\$ 20,751,710</b>	<b>\$ 20,050,126</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 20,751,710</b>	<b>\$ 20,050,126</b>
<b>Increase (Decrease) In Net Position</b>	<b>\$ 1,596,273</b>	<b>\$ 1,252,413</b>	<b>\$ 267</b>	<b>\$ 60</b>	<b>\$ 1,596,540</b>	<b>\$ 1,252,473</b>
<b>Net Position, July 1</b>	<b>\$ 13,524,449</b>	<b>\$ 12,272,036</b>	<b>\$ 38,457</b>	<b>\$ 38,397</b>	<b>\$ 13,562,906</b>	<b>\$ 12,310,433</b>
<b>Net Position, June 30</b>	<b>\$ 15,120,722</b>	<b>\$ 13,524,449</b>	<b>\$ 38,724</b>	<b>\$ 38,457</b>	<b>\$ 15,159,446</b>	<b>\$ 13,562,906</b>

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

The Statement of Activities indicates that the total revenues exceeded total expenses by \$1,596,540 indicating a strong overall financial position for the year ended June 30, 2017.

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

**General Fund** – Revenues and proceeds from issuance of debt were in excess of expenditures and net transfers by \$608,717 thereby increasing the fund balance to \$5,579,139; this increase compares closely to the prior year's general fund balance increase of \$616,268. 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.

**All Other Governmental Funds** – The increase of \$664,661 in combined fund balances for this category is primarily due to the operating transfer of the unexpended balance of this year's equipment bond Fund to a separate capital projects fund, plus the unexpended portion of the current year's TIF appropriation. In the prior year, the decrease of \$(417,098) in fund balance for this category was primarily due to the transfer back to the general fund of the remaining proceeds of the prior equipment bond.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

As presented in Exhibit VII, the original budgeted expenditures amount to \$21,254,130 (\$19,412,744 in prior year). The town department budgets were under spent by \$1,027,553 (\$680,101 in prior year) and revenues were above budgeted estimates by \$328,744 (\$530,046 in prior year), due largely to increases in excise taxes collected. After net transfers to other funds of \$547,580, these factors result in an increase in the town's general fund balance to \$5,579,139 (\$4,970,422 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, \$1,000,000 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.

**Property Values**

Again this past year, property values in Town have increased organically – based on a healthier real estate market. Consequently, while the tax rate increase was estimated to be \$.47 per thousand at the May Town Meeting, the actual tax rate increase was reduced to \$.13, for a new rate of \$18.12 (from \$17.99 in FY 17) The bulk of the valuation adjustments this year were on the residential side, as opposed to the commercial side as in previous years.

We continue to work to keep Topsham as a desirable place to live and work. Providing amenities such as our new Bike Path, increasing our investment in road maintenance and repaving, and our professional delivery of first responder services, is matched by our efforts at keeping our commercial areas up to date, making Topsham the place to be. While there are costs associated with all of these efforts, there are also multiple benefits to the community, in higher values and more

**GENERAL FUND BUDGETARY HIGHLIGHTS (CONTINUED)**

diversity in our tax base. We have put in place a regulatory system that sets high standards for growth, but also one that establishes a reliable protocol for permits and reviews. When vacancies have appeared, they have generally been filled in a timely manner. It is important to note that Topsham's tax collection rate continues to be high, 97.5% in FY 17.

**Revenue Sharing**

State Municipal Revenue Sharing continues remains at its reduced rate as it has over the past several years. Historically, the State paid 5% of income and sales tax revenues to communities. However, over the past six years, that percentage has been reduced to 2%. In FY 08, our Revenue sharing was about \$950,000. In FY 17, we received \$451,839, a reduction of approximately 50% over 10 years. Had the State adhered to its promise to communities, our total last year would have been approximately \$1,126,000, or \$677,000 more than we actually received. Over the past six years, Topsham taxpayers have had to make up this difference.

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. We will make further adjustments as needed in order to maintain services.

**Municipal Services**

This past year we have added a full-time firefighter and a created a new full time police officer position from several part-time positions that were vacant. In both cases, the added personnel has helped to ease difficulties with scheduling, and led to reduced overtime costs.

**Capital Investment Plan**

In 2014, the Board of Selectmen and Finance Committee both approved a Capital Investment Plan. This is simply a long range budget for capital expenses, which includes vehicles, major equipment, roads, debt service and facilities maintenance. By placing all of these expenditures in a single budget, it allows us to schedule them so that we can minimize annual fluctuations in our expenditure level. What we try to avoid is spending \$500,000 on year, and then \$0 the next, then \$500,000 the following year. We believe it is better to budget \$333,000 each year for three years, in this example.

Our Capital Investments are changing over time, as our debt service continues to decline, leaving us with a greater financial ability to pay for our equipment on an ongoing basis. By scheduling our investments in this manner, we have also been able to increase funding of road reconstruction on an annual basis.

Lastly, it helps us to focus on our facilities, and making sure that we allocate funds for maintenance and replacement of major capital features – roofs, furnaces, HVAC systems, etc.

**GENERAL FUND BUDGETARY HIGHLIGHTS (CONTINUED)****Municipal TIFs**

Over the years, there have been a lot of discussions in Topsham about our Tax Increment Financing Districts (TIFs). What are they, how do they work, good, bad, indifferent? In a nutshell, a TIF district freezes the value of a piece of property for a period of time. During that period, the owner continues to pay the full tax on that original property value, and that amount stays with the Town. As the value of the parcel(s) increases over time, the taxes on the increased value are treated a bit differently, based on agreement made between the owner, the town and the State. For example, in a case where a property owner has made a significant investment to create jobs, a portion of that increased tax revenue may be refunded to the developer, and the remainder stays with the Town. In the case of Municipal TIF Districts, the Town is considered the property owner, and increased tax revenues stay with the Town, under a special designation.

If the Town uses its share of the tax revenue for certain uses – economic development related issues (sheltered) – then the property value related to the tax is not included in the Town's total valuation. When the time comes for the State to distribute aid to education, or when the County sends out its bill to the Towns, this hidden value benefits Topsham through higher aid from the State and lower bills from the County.

What does the Town use its TIF proceeds for? Some go into the General Fund and are not sheltered. Other funds are spent on qualified expenses, and are therefore sheltered. Still other funds are put into reserve accounts and are sheltered. These funds are used at a future date.

What kind of uses can these funds be used for? In the FY 18 budget, we are spending TIF funds on replacing an old storm drain/culvert under Main St. We are using some funds to demolish the old fire station on Green St. These types of uses (which the Town will have to undertake someday regardless of TIF districts) are intended to improve our ability to encourage and support economic development. In addition, costs that have been part of our budget for years are now being paid for by these funds, including our Economic Development Department, portions of other departments, parts of capital expenses, etc. Again, these are costs we were incurring anyway.

So, these TIF districts provide dedicated funds to the Town, and shelter some of our new value from the State and the County. And, when we spend those dollars, we have full dollars to spend, as opposed to regular tax funds, which we share with the County and School District to the tune of more than 60%. What does this mean? It means that when the town raises a dollar in taxes, it only gets about \$.38 to spend (the rest goes to the County and the School District). But when we raise a dollar in a TIF District, we can spend a full dollar.

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

Additions to Capital Assets totaled \$1,653,498 (prior year \$404,492) for the fiscal year ended June 30, 2017 and retirements totaled \$700,446 (prior year \$556,120).

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

The Town's total debt in the form of bonds and leases payable increased by \$64,235 to \$9,380,360 (prior year decreased by \$1,040,184 to \$9,316,125). Accrued compensation payable amounted to \$197,404 at June 30, 2017, a \$28,156 increase from prior year; our net pension liability grew by \$695,988 this year from last year's level of \$1,178,897.

**NEXT YEAR'S BUDGET AND RATES AND FUTURE DEVELOPMENTS**

The FY 18 budget saw increases in revenue, expenditures and valuation, the three components of the tax rate. The resultant mil rate reflected an increase from \$17.99 to \$18.12, approximately 0.7%. For FY18, the Town's expenditure budget increased by 9.8%, while the County expenditures rose by about 4.4% and SAD 75 increased by 5%. The municipal increase was largely due to a significant growth in our Unassigned Fund Balance, resulting in capital expenditures that would not otherwise have been made. 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.

For FY 19, we will continue to struggle to maintain service levels in our Police and Fire Departments, as our reliance on call and per diem employees is not always sufficient to meet the need. Likewise, we will continue to work with staffing needs in Town Hall, to make sure we have adequate staff resources to appropriately manage the Town's affairs.

The following shows the 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	\$21,514,063
2018	\$18.12	\$23,141,319

**Issues**

Looking forward, there are several issues that are on our radar screen.

Our Comprehensive Plan Committee is currently working to solicit thoughts, ideas and goals from residents, as it begins to create our new Comprehensive Plan, which will guide the community's efforts over the next decade to manage our growth, rather than having it manage us.

The State of Maine continues to balance its budget by shifting costs to the local level, and by reducing resources that have historically been provided to municipalities. We currently see a deficit in Revenue Sharing about \$677,000 per year, which local taxpayers have to make up for. Should the state eliminate Revenue Sharing, that will be a significant impact to our ability to conduct business.



**NEXT YEAR'S BUDGET AND RATES AND FUTURE DEVELOPMENTS (CONTINUED)**

Housing costs continue to rise, which is a good thing for those residents that want to sell their property. However, for those that are seeking to purchase, it gets harder and harder every year to be able to afford, particularly for those that are in the 'middle' income group – fire fighters, police officers, teachers, office workers, etc. How do we, as a community, remain affordable for our children and our employees? This is a challenge that will only get harder as housing costs continues to inflate. A side effect of this is higher housing values for everyone else, which can translate to higher taxes, even without increases in tax rates.

Our municipal facilities are wonderful. They still feel new. However, our newest facilities are already 10 years old, and our oldest are now 20 years old. Maintaining these facilities into the future will be a focus of future budget discussions and planning. Likewise, with the voter's approval of a new High School, we will see higher costs associated with its construction in the FY 20 budget.

Budgeting for the needs of the community continues to be challenge, as services are requested daily that we don't have the capacity to provide. This balance between what we would like to do, and what we have to do, while keeping taxes at a reasonable level is a difficult task. 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.

Growth trends, demographic shifts, job development, costs associated with doing business, will affect the future for all of us. How to maintain the quality of services that we provide as the demand increases? How to keep traffic flowing into, out of and through our community without destroying the vitality of Topsham? What are the budgetary impacts of this growth, this change in service demands, this change in the demographic make-up of our Town? These are some of the challenges we all face as we look to the future. I am confident that as a Town we will rise to meet them.

**EXHIBIT I**

**TOWN OF TOPSHAM  
STATEMENT OF NET POSITION  
JUNE 30, 2017**

	<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>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 7,403,019	\$ 38,724	\$ 7,441,743	\$ 28,558
Accounts Receivable, Net of Allowance for Doubtful Accounts of \$194,000	367,438	0	367,438	0
Taxes Receivable, Net of Allowance of Uncollectible Taxes of \$18,817	457,801	0	457,801	0
Tax Liens Receivable	148,037	0	148,037	0
Capital Assets, Net of Accumulated Depreciation	<u>18,071,056</u>	<u>0</u>	<u>18,071,056</u>	<u>85,000</u>
<b>Total Assets</b>	<u>\$ 26,447,351</u>	<u>\$ 38,724</u>	<u>\$ 26,486,075</u>	<u>\$ 113,558</u>
<b>Deferred Outflows of Resources</b>				
Related to Pension	<u>\$ 1,089,159</u>	<u>\$ 0</u>	<u>\$ 1,089,159</u>	<u>\$ 0</u>
<b>Liabilities</b>				
Accounts Payable	\$ 120,335	\$ 0	\$ 120,335	\$ 0
Accrued Expenses	295,677	0	295,677	
<b>Non Current Liabilities</b>				
Due Within One Year	1,145,047	0	1,145,047	0
Due in More Than One Year	8,432,717	0	8,432,717	0
Net Pension Liability	<u>1,874,885</u>	<u>0</u>	<u>1,874,885</u>	<u>0</u>
<b>Total Liabilities</b>	<u>\$ 11,868,661</u>	<u>\$ 0</u>	<u>\$ 11,868,661</u>	<u>\$</u>
<b>Deferred Inflows of Resources</b>				
Related to Pension	\$ 510,196	\$ 0	\$ 510,196	\$ 0
Prepaid Property Taxes	<u>36,931</u>	<u>0</u>	<u>36,931</u>	<u>0</u>
<b>Total Deferred Inflows of Resources</b>	<u>\$ 547,127</u>	<u>\$ 0</u>	<u>\$ 547,127</u>	<u>\$ 0</u>
<b>Net Position</b>				
<i>Net Investment In Capital Assets</i>	\$ 8,690,732	\$ 0	\$ 8,690,732	\$ 85,000
<i>Restricted</i>				
Permanent Funds, Non-Expendable	208,119	0	208,119	0
<i>Unrestricted</i>	<u>6,221,871</u>	<u>38,724</u>	<u>6,260,595</u>	<u>28,558</u>
<b>Total Net Position</b>	<u>\$ 15,120,722</u>	<u>\$ 38,724</u>	<u>\$ 15,159,446</u>	<u>\$ 113,558</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, 2017**

<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 Unit</u>
			<u>Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Primary Government</u>	<u>Total</u>	
<b>Primary Government</b>					<b>Business-Type Activities</b>		<b>Topsham Development Inc.</b>
<b>Governmental Activities</b>							
General Government	\$ 1,487,328	\$ 210,313	\$ 0	\$ (1,277,015)	\$ 0	\$ (1,277,015)	\$ 0
Public Works and Sanitation	2,053,790	176,763	(a) 849,235	(1,027,792)	0	(1,027,792)	0
Protection	2,312,132	352,009	14,980	(1,945,143)	0	(1,945,143)	0
Culture and Recreation	926,299	224,764	1,172	(700,363)	0	(700,363)	0
Public Health and Welfare	50,537	0	11,981	(38,556)	0	(38,556)	0
Contractual Services	68,947	0	0	(68,947)	0	(68,947)	0
Public Utilities	317,866	0	0	(317,866)	0	(317,866)	0
Education	9,219,170	0	0	(9,219,170)	0	(9,219,170)	0
Fixed Charges	1,588,783	0	0	(1,588,783)	0	(1,588,783)	0
Tax Increment Financing	1,241,761	0	0	(1,241,761)	0	(1,241,761)	0
Interest On Long-Term Debt	321,173	0	0	(321,173)	0	(321,173)	0
Depreciation – Unallocated	1,067,851	0	0	(1,067,851)	0	(1,067,851)	0
Pension – Unallocated	96,073	0	0	(96,073)	0	(96,073)	0
<b>Total Governmental Activities</b>	<b>\$20,751,710</b>	<b>\$ 963,849</b>	<b>\$ 877,368</b>	<b>\$(18,910,493)</b>	<b>\$ 0</b>	<b>\$(18,910,493)</b>	<b>\$ 0</b>
<b>Business - Type Activities</b>	<b>0</b>	<b>152</b>	<b>0</b>	<b>0</b>	<b>152</b>	<b>152</b>	<b>0</b>
<b>Total Primary Government</b>	<b>\$20,751,710</b>	<b>\$ 964,001</b>	<b>\$ 877,368</b>	<b>\$(18,910,493)</b>	<b>\$ 152</b>	<b>\$(18,910,341)</b>	<b>\$ 0</b>
<b>Component Unit – Topsham Development, Inc.</b>	<b>\$ 2,579</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (2,579)</b>
<b>General Revenues</b>							
Property and Other Taxes				\$ 19,737,282	\$ 0	\$ 19,737,282	\$ 0
Grants and Contributions not Restricted to Special Programs				800,599	0	800,599	0
Book Value of Assets Disposed				(66,686)	0	(66,686)	0
Unrestricted Investment Earnings				29,278	115	29,393	42
Miscellaneous				6,293	0	6,293	0
<b>Total General Revenues</b>				<b>\$20,506,766</b>	<b>\$ 115</b>	<b>\$ 20,506,881</b>	<b>\$ 42</b>
<b>Changes in Net Position</b>				<b>\$ 1,596,273</b>	<b>\$ 267</b>	<b>\$ 1,596,540</b>	<b>\$ (2,537)</b>
<b>Net Position – July 1, 2016</b>				<b>\$ 13,524,449</b>	<b>\$ 38,457</b>	<b>\$ 13,562,906</b>	<b>\$ 116,095</b>
<b>Net Position – June 30, 2017</b>				<b>\$ 15,120,722</b>	<b>\$ 38,724</b>	<b>\$ 15,159,446</b>	<b>\$ 113,558</b>

(a) Includes capital grants of \$623,953.

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

**EXHIBIT III**

**TOWN OF TOPSHAM  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2017**

	General Fund	Tax Increment Financing	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash and Cash Equivalents	\$ 6,708,216	\$ 0	\$ 694,803	\$ 7,403,019
Taxes Receivable	457,801	0	0	457,801
Tax Liens Receivable	148,037	0	0	148,037
Accounts and Notes Receivable	367,438	0	0	367,438
Due From Other Funds	<u>0</u>	<u>432,577</u>	<u>904,602</u>	<u>1,337,179</u>
<b>Total Assets</b>	<b>\$ 7,681,492</b>	<b>\$ 432,577</b>	<b>\$ 1,599,405</b>	<b>\$ 9,713,474</b>
<b>Deferred Outflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<b><u>\$ 7,681,492</u></b>	<b><u>\$ 432,577</u></b>	<b><u>\$ 1,599,405</u></b>	<b><u>\$ 9,713,474</u></b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 120,335	\$ 0	\$ 0	\$ 120,335
Accrued Expenses	237,908	0	0	237,908
Due To Other Funds	<u>1,337,179</u>	<u>0</u>	<u>0</u>	<u>1,337,179</u>
<b>Total Liabilities</b>	<b><u>\$ 1,695,422</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 1,695,422</u></b>
<b>Deferred Inflows of Resources</b>	<b><u>\$ 406,931</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 406,931</u></b>
<b>Fund Balance</b>				
<i>Nonspendable</i>				
Permanent Funds – Non-Expendable	\$ 0	\$ 0	\$ 208,119	\$ 208,119
<i>Restricted</i>	0	0	0	0
<i>Committed</i>				
Special Revenue Funds – Committed				
TIFs	0	432,577	0	432,577
Special Revenue Funds - Other	0	0	238,720	238,720
Capital Projects Funds	0	0	1,145,047	1,145,047
Appropriated Fund Balance FY 2017/18	1,000,000	0	0	1,000,000
<i>Assigned</i>				
Permanent Funds, Expendable	0	0	22,663	22,663
<i>Unassigned</i>				
Special Revenue Funds	0	0	(15,144)	(15,144)
General Fund	<u>4,579,139</u>	<u>0</u>	<u>0</u>	<u>4,579,139</u>
<b>Total Fund Balance</b>	<b><u>\$ 5,579,139</u></b>	<b><u>\$ 432,577</u></b>	<b><u>\$ 1,599,405</u></b>	<b><u>\$ 7,611,121</u></b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b><u>\$ 7,681,492</u></b>	<b><u>\$ 432,577</u></b>	<b><u>\$ 1,599,405</u></b>	<b><u>\$ 9,713,474</u></b>

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, 2017**

	General <u>Fund</u>	Tax Increment <u>Financing</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
<b>Revenues</b>				
Property and Other Taxes	\$ 18,271,349	\$ 1,468,933	\$ 0	\$ 19,740,282
Intergovernmental	918,452	0	750,560	1,669,012
Licenses, Permits and Fees	83,083	0	0	83,083
Charges For Services	561,936	0	4,620	566,556
Investment Income	28,588	0	2,093	30,681
Miscellaneous	<u>310,466</u>	<u>8,533</u>	<u>7,794</u>	<u>326,793</u>
<b>Total Revenues</b>	<u>\$20,173,874</u>	<u>\$ 1,477,466</u>	<u>\$ 765,067</u>	<u>\$ 22,416,407</u>
<b>Expenditures</b>				
<i>Current</i>				
General Government	\$ 1,455,599	\$ 0	\$ 3,573	\$ 1,459,172
Public Works and Sanitation	1,432,947	0	165,552	1,598,499
Protection	2,305,902	0	6,230	2,312,132
Culture and Recreation	900,935	0	25,364	926,299
Public Health and Welfare	49,710	0	827	50,537
Contractual Services	68,947	0	0	68,947
Public Utilities	317,866	0	0	317,866
Education	9,219,170	0	0	9,219,170
Fixed Charges	1,588,783	0	0	1,588,783
Debt Service	1,460,074	0	0	1,460,074
Tax Increment Financing	0	1,241,761	0	1,241,761
<i>Capital Outlay</i>	<u>1,426,644</u>	<u>0</u>	<u>682,145</u>	<u>2,108,789</u>
<b>Total Expenditures</b>	<u>\$20,226,577</u>	<u>\$ 1,241,761</u>	<u>\$ 883,691</u>	<u>\$ 22,352,029</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>\$ (52,703)</u>	<u>\$ 235,705</u>	<u>\$ (118,624)</u>	<u>\$ 64,378</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Long-Term Debt	\$ 1,209,000	\$ 0	\$ 0	\$ 1,209,000
Transfers In (Out)	<u>(547,580)</u>	<u>0</u>	<u>547,580</u>	<u>0</u>
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 661,420</u>	<u>\$ 0</u>	<u>\$ 547,580</u>	<u>\$ 1,209,000</u>
<b>Net Change in Fund Balance</b>	\$ 608,717	\$ 235,705	\$ 428,956	\$ 1,273,378
<b>Fund Balance – July 1, 2016</b>	<u>4,970,422</u>	<u>196,872</u>	<u>1,170,449</u>	<u>6,337,743</u>
<b>Fund Balance – June 30, 2017</b>	<u>\$ 5,579,139</u>	<u>\$ 432,577</u>	<u>\$ 1,599,405</u>	<u>\$ 7,611,121</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, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Property and Other Taxes	\$17,950,765	\$17,950,765	\$18,271,349	\$ 320,584
Intergovernmental	913,506	913,506	918,452	4,946
Licenses, Permits and Fees	76,920	76,920	83,083	6,163
Charges For Services	612,365	612,365	561,936	(50,429)
Investment Income	17,000	17,000	28,588	11,588
Miscellaneous	<u>274,574</u>	<u>274,574</u>	<u>310,466</u>	<u>35,892</u>
<b>Total Revenues</b>	<u>\$19,845,130</u>	<u>\$19,845,130</u>	<u>\$20,173,874</u>	<u>\$ 328,744</u>
<b>Expenditures</b>				
<i>Current</i>				
General Government	\$ 1,499,855	\$ 1,499,855	\$ 1,455,599	\$ 44,256
Public Works and Sanitation	1,575,744	1,575,744	1,432,947	142,797
Protection	2,380,059	2,380,059	2,305,902	74,157
Culture and Recreation	911,340	911,340	900,935	10,405
Public Health and Welfare	61,853	61,853	49,710	12,143
Contractual Services	98,500	98,500	68,947	29,553
Public Utilities	339,250	339,250	317,866	21,384
Education	9,219,170	9,219,170	9,219,170	0
Fixed Charges	1,716,451	1,716,451	1,588,783	127,668
Debt Service	1,460,308	1,460,308	1,460,074	234
<i>Capital Outlay</i>	<u>1,991,600</u>	<u>1,991,600</u>	<u>1,426,644</u>	<u>564,956</u>
<b>Total Expenditures</b>	<u>\$21,254,130</u>	<u>\$21,254,130</u>	<u>\$20,226,577</u>	<u>\$ 1,027,553</u>
<b>Excess (Deficiency) of Revenue Over (Under) Expenditures</b>	<u>\$(1,409,000)</u>	<u>\$(1,409,000)</u>	<u>\$ (52,703)</u>	<u>\$ 1,356,297</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Long-Term Debt	\$ 1,209,000	\$ 1,209,000	\$ 1,209,000	\$ 0
Transfers In (Out)	<u>0</u>	<u>0</u>	<u>(547,580)</u>	<u>(547,580)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 1,209,000</u>	<u>\$ 1,209,000</u>	<u>\$ 661,420</u>	<u>\$ (547,580)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>	<u>\$ 608,717</u>	<u>\$ 808,717</u>
<b>Fund Balance – July 1, 2016</b>	<u>4,970,422</u>	<u>4,970,422</u>	<u>4,970,422</u>	<u>0</u>
<b>Fund Balance – June 30, 2017</b>	<u>\$ 4,770,422</u>	<u>\$ 4,770,422</u>	<u>\$ 5,579,139</u>	<u>\$ 808,717</u>

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

**TOWN OF TOPSHAM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**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 1<sup>st</sup> 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, 2016, upon which the levy for the year ended June 30, 2017, was based amounted to \$1,005,199,893. The net assessment value of \$986,481,668 was 111.4% of the 2017 State valuation of \$885,550,000.

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 \$132,551 for the year ended June 30, 2017.

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	\$ 1,005,199,893
Less: BETE	(2,078,475)
Less: Homestead Exemption	<u>(16,639,750)</u>
Net Assessed Value	\$ 986,481,668
Tax Rate (Per \$1,000)	<u>17.99</u>
Commitment	\$ 17,746,805
Supplemental Taxes Assessed	<u>1,037</u>
Sub-Total	\$ 17,747,842
Less: Abatements	(2,357)
Less: Collections	<u>(17,302,152)</u>
Receivable at Year End	<u><u>\$ 443,333</u></u>
Collection Rate	<u>97.5%</u>

Property taxes may be paid in two installments with due dates of October 17, 2016, and April 18, 2017, with interest charged at a rate of 7.0% on delinquent accounts.

**NOTE 5 – LONG-TERM DEBT**

At June 30, 2017, loans, leases, and bonds payable consisted of the following individual issues:

	Governmental <u>Activities</u>
<b>Bank of New York/Mellon</b> Library Building Bonds of 2003, Interest Rate 3.248%, Annual Principal Payments of \$100,000, Maturity in 2019.	\$ 200,000
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.	6,605,000
<b>Gorham Savings Bank</b> General Obligation Bond of 2006, Interest Rate 3.49% to 4.05%, Annual Principal Payments of \$50,000 - \$160,000, Maturity in 2024.	400,000
	Governmental <u>Activities</u>
<b>Maine Municipal Bond Bank</b> General Obligation Bond of 2011, Interest Rate 0.5% to 5.5%, Annual Principal Payments of \$58,953 - \$78,953, Maturity in 2021.	\$ 294,766
General Obligation Bond of 2016, Interest Rate 0.35% to 2.74%, Annual Principal Payments of \$74,550, Maturity in 2025.	670,950
General Obligation Bond of 2016, Interest Rate 1.16% to 2.13%, Annual Principal Payments of \$120,900 Maturity in 2026	1,209,000
<b>Androscoggin Bank</b> Lease Purchase Agreement for a Copier, Amount Financed \$4,925, Four Year Lease with Payments of \$325, Maturity in 2017.	<u>644</u>
<b>Total Loans, Leases and Bonds Payable</b>	<b><u>\$9,380,360</u></b>

**Changes in Outstanding Debt**

Transactions for the year ended June 30, 2017, are summarized as follows:

<u>Governmental Activities</u>	<u>Balance July 1</u>	<u>Issues or Additions</u>	<u>Payments or Expenditures</u>	<u>Balance June 30</u>	<u>Due Within One Year</u>
General Obligation Bonds	\$9,314,218	1,209,000	\$ 1,143,502	\$ 9,379,716	\$ 1,144,403



Leases Payable	1,907	0	1,263	644	644
Net Pension Liability	1,178,897	695,988	0	1,874,885	0
Compensated Absences	<u>169,248</u>	<u>28,156</u>	<u>0</u>	<u>197,404</u>	<u>0</u>
<b>Total Governmental Activities</b>	<b><u>\$10,664,270</u></b>	<b><u>1,933,144</u></b>	<b><u>\$ 1,144,765</u></b>	<b><u>\$ 11,452,649</u></b>	<b><u>\$ 1,145,047</u></b>

#### **Annual Requirements to Retire Debt Obligations**

The annual aggregate maturities for each debt type for the years subsequent to June 30, 2017, are as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017/18	\$ 1,144,403	\$ 296,534	\$ 1,440,937
2018/19	1,129,403	269,552	1,398,955
2019/20	1,029,403	230,562	1,259,965
2020/21	1,034,403	189,685	1,224,088
2021/22	1,044,404	148,206	1,192,610
2022/27	<u>3,997,700</u>	<u>247,241</u>	<u>4,244,941</u>
<b>Total</b>	<b><u>\$ 9,379,716</u></b>	<b><u>\$ 1,381,780</u></b>	<b><u>\$10,761,496</u></b>

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, 2017:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>
2017/18	<u>\$ 651</u>
<b>Total Minimum Lease Payments</b>	<b>\$ 651</b>
<b>Less Amount Representing Interest</b>	<b><u>\$ (7)</u></b>
<b>Present Value of Future Minimum Lease Payments</b>	<b><u>\$ 644</u></b>

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, 2017, the amount of outstanding long-term debt was equal to 1.06% 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.

### **NOTE 13 – GOVERNMENTAL FUND BALANCES (CONTINUED)**

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 \$4,579,139 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 providing 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.

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, 2017 the Town's unassigned fund balance of \$4,579,139 was in excess of the stipulated 18% level of \$3,825,743.

As per Exhibit III, a summary of the nature and purpose of these reserves by fund type at June 30, 2017 follows:

#### ***Nonspendable and Assigned***

	Non-Expendable	Expendable	
Permanent Funds	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Whittier Trust	\$ 182,144	\$ 2,631	\$ 184,775
William Trust	18,190	861	19,051
Worthy Poor Cash Fund	0	9,428	9,428
Charles Walker Trust	500	7,274	7,774
Mustard Fund	2,938	602	3,540

**TOWN OF TOPSHAM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**NOTE 13 – GOVERNMENTAL FUND BALANCES (CONTINUED)**

First Parish Church	924	1,166	2,090
Cemetery Trust	1,176	240	1,416
Barron Fund	1,000	205	1,205
Common School	667	137	804
Lulu Bickford Trust	580	119	699
<b>Total</b>	<b>\$ 208,119</b>	<b>\$ 22,663</b>	<b>\$ 230,782</b>

***Committed***

**Capital Projects**

Equipment Bond Fund	\$ 561,460
Public Works Bay Park Drainage	126,106
Revaluation	82,649
Impact Fees	70,928
Police Department/Sagadahoc County Grant	39,925
Economic and Community Dev. – Quality of Life	36,546
Library Maintenance	29,760
Comprehensive Plan	20,000
Recreation Department Lights	15,189
Capital Maintenance Fund	14,991
Androscoggin River Bike Path	13,871
Open Space	12,907
Forestry Management	11,570
Public Works Road Striping	11,443
Trails Grant	11,171
Assessing Hydro Sam Appraisal	9,055
Recreation Truck Replacement	8,097
CAMA Assessing Software Upgrade	8,000
Fire Chief Vehicle	7,541
Bowdoin Mills Traffic Escrow	6,344
Solid Waste Compost Pad	5,280
SWF Equipment	5,163
Town Landing Trail Escrow	5,031
Topsham Public Library Tech Infrastructure	5,015
Topsham Library	4,864
Topsham Fair Mall Stream Watershed Fund	4,856
Phone System	4,649
Economic and Community Development	4,236
Topsham Crossing	3,443
Police Department K9	2,144
Home Depot Sidewalks	1,461
Town Hall Office Equipment	1,311
Principal Group	<u>41</u>

**Total** \$ 1,145,047

**General Fund**

**TOWN OF TOPSHAM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**NOTE 13 – GOVERNMENTAL FUND BALANCES (CONTINUED)**

Appropriated Fund Balance FY 2017/18	<u>\$ 1,000,000</u>
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***Committed***

**Special Revenues**

TIF Economic Development Funds (Major Fund)	\$ 432,577
FEMA Storms	94,149
Topsham Fair Mall Road Master Plan	2,413
Professional Services	30,904

***Committed***

**Special Revenues (Continued)**

Head of Tide Park Grant	8,565
CDBG Main Street Village	16,690
Fire Department	15,229
Pejepscot School	19,762
LVRA Study	5,100
Bridge to Bridge	13,343
Androscoggin Trail Development	6,254
Police Department Canine Grant	5,613
Home Safety Survey	5,275
Conservation	4,000
Bowdoin Intern	2,748
Land Conservation Grant	2,400
Winter Baseball	1,987
RTP #1551	1,967
Town Hall Park	766
NAPC/CLG WKS	597
Tree Committee Cole Memorial	390
Wellness Incentive Grant	<u>568</u>

<b>Total</b>	<b><u>\$ 671,297</u></b>
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***Unassigned***

**Special Revenue Funds**

Topsham Fair Mall Stream Watershed Project	\$ (13)
Vernal Pool Grant	(776)
Route 196/201 Topsham Fair Mall	(2,648)
Maine Historic District Designs	(1,337)
Restoration	<u>(10,370)</u>

<b>Total</b>	<b><u>\$ (15,144)</u></b>
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<b>General Fund</b>	<b><u>\$ 4,579,139</u></b>
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**Non Zero Balance on All Accounts**  
Tax Year: 2015-1 To 2017-2  
As of: 06/30/2017

05/14/2018  
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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1536 R	16 MEADOW ROAD EXTENSION LLC	2017	4,549.67	2,201.94	2,347.73
231 R	235 LEWISTON ROAD LLC	2017	11,240.15	5,620.08	5,620.07
1590 R	3 MAIN STREET LLC	2017	7,282.35	3,641.18	3,641.17
1793 R	45 AUGUSTA ROAD LLC	2017	5,305.25	2,567.60	2,737.65
2838 R	605 LEWISTON ROAD LLC	2017	4,972.44	2,486.22	2,486.22
1329 R	ABRAM, SHERRY L	2017	399.38	0.00	399.38
828 R	ADCOCK MICHAEL	2017	1,280.89	640.45	640.44
4514 R	ALABDULLAH TALAL H	2017	901.30	887.39	13.91
2873 R	ALEXANDER CAROL	2017	62.97	0.00	62.97
1020 R	ALEXANDER STEVEN W	2017	3,439.69	1,891.48	1,548.21
1489 R	ALLEN DANNIELLE	2017	1,879.96	0.00	1,879.96
3411 R	ANIMAL HAUS LLC	2017	2,878.40	0.00	2,878.40
3441 R	APPLIN HILTON H JR	2017	2,935.97	1,467.99	1,467.98
1758 R	ATRIPALDI VINCENT J	2017	9,531.10	0.00	9,531.10
3512 R	ATWOOD THOMAS P	2017	1,070.41	1,058.81	11.60
4690 R	AVON DRIVE HOMEOWNERS ASSOCIATION	2017	8.99	0.00	8.99
751 R	B-3 INVESTMENTS LLC	2017	2,399.87	1,199.94	1,199.93
4597 R	BABB GLENN E	2017	2,198.38	0.00	2,198.38
1620 R	BAGWELL KATHRYN H	2017	6,891.97	6,876.11	15.86
2843 R	BALDINGER LONNA C	2017	4,385.96	1,423.04	2,962.92
1335 R	BARE WES	2017	17.99	0.00	17.99
946 R	BARTLETT DWIGHT A	2017	843.73	0.00	843.73
1268 R	BARTLETT DWIGHT A	2017	3,844.46	0.00	3,844.46
2483 R	BARTLETT DWIGHT A	2017	1,355.80	0.00	1,355.80
3507 R	BELLEFLEUR BETTINA	2017	528.91	323.92	204.99
3196 R	BERNIER MAURICE A	2017	1,099.22	0.00	1,099.22
3011 R	BICHREST JENNIFER S	2017	2,002.14	1,001.07	1,001.07
3745 R	BICHREST JENNIFER S	2017	8,201.61	4,100.81	4,100.80
4018 R	BICHREST JENNIFER S	2017	1,169.35	584.68	584.67
2012 R	BOIS CARMEN G HEIRS OF	2017	3,213.01	1,606.51	1,606.50
4100 R	BONANG BARBARA	2017	820.34	0.00	820.34
3471 R	BOWIE CLAYTON E	2017	354.40	177.20	177.20
528 R	BOWIE HOME CONSTRUCTION	2017	586.47	0.00	586.47
2646 R	BOWIE HOME CONSTRUCTION	2017	474.94	0.00	474.94
4511 R	BOWIE HOME CONSTRUCTION	2017	1,054.21	0.00	1,054.21
4516 R	BOWIE HOME CONSTRUCTION	2017	368.79	0.00	368.79
4517 R	BOWIE HOME CONSTRUCTION	2017	359.80	0.00	359.80
4518 R	BOWIE HOME CONSTRUCTION	2017	367.00	0.00	367.00
4519 R	BOWIE HOME CONSTRUCTION	2017	368.79	0.00	368.79
4520 R	BOWIE HOME CONSTRUCTION	2017	417.37	0.00	417.37
4521 R	BOWIE HOME CONSTRUCTION	2017	372.39	0.00	372.39
4522 R	BOWIE HOME CONSTRUCTION	2017	395.78	0.00	395.78
884 R	BOYNTON DENISE A	2017	1,637.09	818.55	818.54
1100 R	BRADSTREET DORIS	2017	1,905.14	0.00	1,905.14
2356 R	BRAMHALL PETER	2017	3,686.15	3,625.71	60.44
516 R	BRILLANT LEON C	2017	3,248.99	0.00	3,248.99

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**Non Zero Balance on All Accounts**  
Tax Year: 2015-1 To 2017-2  
As of: 06/30/2017

05/14/2018  
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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
613 R	BROWN MARY	2017	5,060.59	0.00	5,060.59
2204 R	BUMBY MATTHEW	2017	331.02	0.00	331.02
494 R	BURCHFIELD DOROTHY E	2017	674.63	0.00	674.63
3614 R	BURICH ANTHONY G	2017	3,855.26	1,927.63	1,927.63
4480 R	CAIRNS WILLIAM J	2017	908.50	0.00	908.50
4481 R	CAIRNS WILLIAM J	2017	7.20	0.00	7.20
1926 R	CAMPBELL VALERIE J TRUSTEE	2017	1,527.35	0.00	1,527.35
722 R	CARLSON JANICE E	2017	2,610.35	0.00	2,610.35
3056 R	CARROLL CHARLES M	2017	3,108.67	1,554.34	1,554.33
3932 R	CASTON JEFFERY	2017	478.53	0.00	478.53
1015 R	CIFELLI ERIC	2017	1,502.17	753.32	748.85
3759 R	CLARK PAULIE	2017	75.56	0.00	75.56
2969 R	COLBY RONALD C JR	2017	2,137.21	1,555.08	582.13
2992 R	COLLINS LINDA JEAN	2017	2,970.15	0.00	2,970.15
892 R	CONTRERAS WILLIAM H	2017	2,419.65	0.00	2,419.65
893 R	COOMBS LINDA M	2017	2,342.30	0.00	2,342.30
804 R	COOMBS MAUREEN ANN	2017	883.31	1.00	882.31
2795 R	CORMIER JOSEPH G	2017	1,340.26	0.00	1,340.26
3751 R	CUNNINGHAM MEGHAN	2017	345.41	172.71	172.70
253 R	DACO ASSOCIATES	2017	49,217.04	187.13	49,029.91
2368 R	DAVIES MARY T	2017	3,117.67	0.52	3,117.15
2470 R	DAVIS ELAINE J	2017	2,174.99	0.00	2,174.99
1402 R	DEFREITAS TIMOTHY D	2017	4,258.23	3,623.81	634.42
1802 R	DELETETSKY JEFFREY A	2017	2,804.64	0.00	2,804.64
1270 R	DELGAUDIO ANTHONY J	2017	1,493.17	746.59	746.58
1549 R	DESMOND EDWARD J	2017	4,661.21	2,330.61	2,330.60
2378 R	DOUGLAS RONALD D	2017	2,241.55	1,681.55	560.00
1173 R	DOWLING MELISSA	2017	4,677.40	2,338.70	2,338.70
700 R	DWINAL PHILIP B	2017	2,871.20	1,435.60	1,435.60
1597 R	DWINAL PHILIP B	2017	14,071.78	7,035.89	7,035.89
2743 R	DWINAL PHILIP B	2017	1,313.27	656.64	656.63
2681 R	EASTBROOK TIMBER CO INC	2017	399.25	0.00	399.25
1364 R	EBBERTS PENELOPE A	2017	2,160.60	0.00	2,160.60
2267 R	EDDY DAVID K & MELISSA L	2017	4,101.72	2,050.86	2,050.86
1106 R	EDDY LLC	2017	7,174.41	3,587.21	3,587.20
473 R	EFSTATHIOU IAN A	2017	365.20	182.60	182.60
1783 R	ELLIOTT IAN D	2017	3,732.93	241.76	3,491.17
3735 R	EQUITY TRUST COMPANY CUSTODIAN	2017	2,054.46	0.00	2,054.46
258 R	ERICKSON SCOTT A	2017	3,493.66	3,479.50	14.16
98 R	FARNSWORTH SUSAN O	2017	3,150.05	0.00	3,150.05
3400 R	FARNSWORTH SUSAN O	2017	4,429.14	0.00	4,429.14
4506 R	FENIMORE EDWARD G IV	2017	3,103.27	1,551.64	1,551.63
2888 R	FENWICK ELIZABETH WEBSTER	2017	5,001.22	0.00	5,001.22
181 R	FIRST PARTY KRISTA JOHNSON SUPPLEMENTAL	2017	1,185.54	0.00	1,185.54
1433 R	FORTIN JOAQUIN R	2017	3,743.72	12.90	3,730.82
1640 R	FOSTER LINDA A	2017	3,815.32	1,907.66	1,907.66
2407 R	FOTHERGILL PAUL J	2017	590.07	0.00	590.07

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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
133 R	FOWLER JAMES	2017	1,129.77	564.89	564.88
1804 R	FOX JUDITH A	2017	4,402.15	2,200.08	2,202.07
1719 R	FUCHSWANZ MARC D	2017	2,097.63	0.00	2,097.63
1318 R	GIBERSON BRUCE A	2017	1,906.94	0.00	1,906.94
3303 R	GIBERSON BRUCE A	2017	1,906.94	0.00	1,906.94
2021 R	GOODENOW JOHN ALBION III	2017	1,574.13	0.00	1,574.13
1416 R	GORMLEY GEORGE C	2017	2,621.14	1,310.57	1,310.57
3677 R	GOSSELIN DAVID	2017	6,659.90	3,431.28	3,228.62
4712 R	GOSSELIN MARCEL C	2017	84.55	0.00	84.55
4713 R	GOSSELIN MARCEL C	2017	1,745.03	0.00	1,745.03
3866 R	GOULET DUSTIN	2017	431.76	0.00	431.76
4 R	GROVER MARY A HEIRS OF	2017	2,097.63	0.00	2,097.63
3253 R	HAGAR JOSEPH E	2017	113.34	0.00	113.34
60 R	HAGAR TIMOTHY J	2017	802.35	584.50	217.85
738 R	HAHNEL HENRY E	2017	1,367.24	0.00	1,367.24
3478 R	HARMON THEODORE S	2017	2,374.68	0.00	2,374.68
4593 R	HARMONY HILL LLC	2017	82.75	0.00	82.75
3012 R	HAWKES ALISON S	2017	2,615.75	0.53	2,615.22
4656 R	HEALY BRUCE A SR	2017	3,812.08	0.00	3,812.08
2689 R	HISTORIC RETIREMENT LLC	2017	0.00	459.90	-459.90
4553 R	HISTORIC RETIREMENT LLC	2017	3,015.12	2,667.56	347.56
4554 R	HISTORIC RETIREMENT LLC	2017	0.00	337.65	-337.65
4556 R	HISTORIC RETIREMENT LLC	2017	1,998.69	1,651.13	347.56
2090 R	HOLSKE LORETTE A	2017	1,123.22	0.00	1,123.22
557 R	HUARD CONCETTINA M TRUSTEE	2017	2,703.90	1,333.02	1,370.88
2811 R	HUSTON JAMES R	2017	2,367.48	5.92	2,361.56
2343 R	JONES FAITH A	2017	2,757.87	1,378.94	1,378.93
574 R	JONES JASON E	2017	3,454.08	0.00	3,454.08
822 R	KANE JUSTIN R	2017	1,914.14	0.00	1,914.14
1644 R	KARASOPOULOS ELIZABETH	2017	3,639.38	1,769.79	1,869.59
2528 R	KELLY BROTHERS LEASING LLC	2017	1,768.42	884.21	884.21
2398 R	KEMP VIVIAN J	2017	1,637.09	818.55	818.54
2791 R	KENNEDY BELINDA J	2017	1,057.81	528.91	528.90
2446 R	KLAIBER HAROLD M	2017	3,470.27	1,735.14	1,735.13
744 R	KONS JAMES	2017	4,349.98	2,196.90	2,153.08
531 R	KZJL LLC	2017	4,689.99	2,345.00	2,344.99
2926 R	LA FAMILLE FARM LLC	2017	2,652.19	1,326.10	1,326.09
3150 R	LA FAMILLE FARM LLC	2017	289.10	144.55	144.55
1468 R	LA ROCHELLE GERALD	2017	766.37	0.00	766.37
4617 R	LENTZ MARTHA L	2017	1,025.38	0.00	1,025.38
1373 R	LEWIS COREY W	2017	2,759.67	1,406.87	1,352.80
2846 R	LH HOUSING LLC	2017	1,935.72	967.86	967.86
130 R	LLOYD JOANE K	2017	4,952.20	0.00	4,952.20
3365 R	LOCKE MALCOLM B	2017	2,871.20	1,435.60	1,435.60
2981 R	MACDONALD DOUGLAS A	2017	746.58	360.62	385.96
2540 R	MAGLIONE PATRICK	2017	3,069.09	1,534.55	1,534.54
3340 R	MAINE DRYWALL CONSULTANTS INC	2017	2,725.48	1,362.74	1,362.74

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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
518 R	MARIE E WILLARD LIVING TRUST 2001	2017	2,743.48	0.00	2,743.48
1800 R	MARSTALLER DAVID L	2017	1,432.90	716.63	716.27
119 R	MCCONNELL G MICHAEL	2017	3,279.58	1,639.79	1,639.79
2140 R	MCCOURT JAMES A	2017	3,801.29	0.00	3,801.29
988 R	MCLEAN BRENDA LEE	2017	2,470.03	1,235.02	1,235.01
754 R	MENARD JANE G	2017	2,358.49	1,179.25	1,179.24
3644 R	MENARD JANE G	2017	951.67	0.00	951.67
1809 R	MER-TY LLC	2017	3,990.18	1,426.45	2,563.73
677 R	MICHAUD JAMES E	2017	2,937.77	1,852.82	1,084.95
285 R	MICKLES JOHN	2017	2,541.99	0.00	2,541.99
3811 R	MICKLES JOHN E	2017	4,886.08	0.00	4,886.08
408 R	MOFFITT ROBERT J	2017	1,176.55	0.00	1,176.55
4626 R	MOGK MARSHA	2017	4,062.14	2,031.07	2,031.07
3693 R	MUNSEY NANCY A HEIRS OF	2017	2,444.84	0.00	2,444.84
1996 R	NADEAU CHRISTOPHER M	2017	2,659.10	1,329.55	1,329.55
2158 R	NALE LINDA	2017	167.31	0.00	167.31
220 R	NICHOLSON ALLISON L	2017	3,635.78	3,631.78	4.00
3425 R	NOWLAN GUY J	2017	3,211.21	1,605.61	1,605.60
4027 R	OAKES KEVIN A	2017	388.58	0.00	388.58
120 R	OLIVER ROGER	2017	347.21	0.00	347.21
1012 R	ONEAL PAULINE	2017	2,750.67	0.00	2,750.67
2796 R	ORAM MICHELLE J	2017	5,030.00	0.00	5,030.00
3188 R	OTERO SANDI SUDDERTH	2017	852.73	426.37	426.36
2759 R	OUELLETTE RAYMOND E	2017	1,002.04	0.00	1,002.04
26 R	PATTERSON BARBARA A HEIRS OF	2017	1,050.62	0.00	1,050.62
2628 R	PECK RUTH B	2017	3,281.38	0.00	3,281.38
2040 R	PELLETIER STEVEN	2017	3,642.98	0.00	3,642.98
540 R	PICKARD FRANCES E	2017	213.22	106.61	106.61
1049 R	PICKARD FRANCES E	2017	1,147.76	573.88	573.88
2072 R	PICKARD FRANCES E	2017	2,223.56	1,111.78	1,111.78
2907 R	PICKARD FRANCES E	2017	1,336.66	668.33	668.33
185 R	PUSHARD PATSY L	2017	2,290.13	887.37	1,402.76
1241 R	R A CUMMINGS INC	2017	5,907.92	0.00	5,907.92
460 R	RANCOURT BRIAN A	2017	3,891.24	1,945.62	1,945.62
3094 R	REVELS BETH E	2017	2,135.41	7.87	2,127.54
2253 R	RIENDEAU DOROTHY A	2017	3,052.90	1,526.45	1,526.45
2723 R	RIENDEAU RONALD	2017	232.07	116.04	116.03
4495 R	RIENDEAU RONALD	2017	282.44	141.22	141.22
803 R	ROBBINS IRENE C	2017	2,347.69	1,173.85	1,173.84
3463 R	ROBINSON ERIK SR	2017	559.49	0.00	559.49
4021 R	ROBLETO PETER J	2017	1,012.84	0.00	1,012.84
2124 R	RODENBECK ERIC W	2017	3,680.75	3,815.68	-134.93
637 R	ROEHRIG GLEN A	2017	1,342.05	8.13	1,333.92
4071 R	ROSSIGNOL PAUL L	2017	2,588.76	0.00	2,588.76
3924 R	RUTH JOYCE M	2017	4,513.69	0.00	4,513.69
2432 R	SAINDON PAUL L HEIRS OF	2017	3,150.05	1,575.03	1,575.02
871 R	SAJE LLC	2017	4,882.49	4,850.74	31.75



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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
2005 R	SANTOS-RODRIGUEZ CRYSTAL V	2017	2,734.48	1,367.24	1,367.24
4074 R	SARGENT GEORGE W JR	2017	152.56	0.00	152.56
1495 R	SMALL CLINT	2017	647.64	0.00	647.64
2768 R	SMART GARY	2017	3,308.36	0.00	3,308.36
3634 R	SMART GARY	2017	142.12	0.00	142.12
300 R	SMITH THARRYN D	2017	4,949.05	4,918.20	30.85
121 R	SOUTHERN MAINE PROPERTIES COE	2017	3,069.09	3,069.08	0.01
2127 R	ST PIERRE JEAN J	2017	2,588.76	2,557.64	31.12
3300 R	STEENE CHRISTINE J HEIRS OF	2017	2,799.24	0.00	2,799.24
4592 R	STENGER DONALD	2017	82.75	0.00	82.75
2637 R	STERLING-GOLDEN MARTHA	2017	3,479.27	0.00	3,479.27
2327 R	TARDIFF JANICE A	2017	4,048.29	0.00	4,048.29
3480 R	TARDIFF JANICE A	2017	1,140.21	0.00	1,140.21
2694 R	TAYLOR STEPHEN D JR	2017	1,847.57	1,116.53	731.04
3653 R	THIBOUTOT LIONEL	2017	2,799.24	1,668.66	1,130.58
1438 R	TOOHER WILLIAM L III	2017	3,173.44	1,586.72	1,586.72
875 R	TRACY LEE E	2017	403.55	403.54	0.01
1001 R	TUCKER HERMIA M	2017	1,879.96	0.00	1,879.96
2615 R	VERMETTE JEFFREY W	2017	3,812.08	3,773.64	38.44
1918 R	VIGLIOTTA HELEN H	2017	1,063.21	538.57	524.64
4026 R	VINING BRADFORD E	2017	1,464.39	0.00	1,464.39
3953 R	VOGEL ERIC M	2017	3,436.09	0.00	3,436.09
381 R	VOGEL RUTH M	2017	4,287.02	13.12	4,273.90
3255 R	WARD RICHARD A	2017	3,457.68	3.25	3,454.43
967 R	WARREN RITA G	2017	1,324.06	0.00	1,324.06
247 R	WESTWINDS LLC	2017	8,982.41	4,435.27	4,547.14
2933 R	WHORFF RHONDA L	2017	2,223.56	969.89	1,253.67
1626 R	WILLIAMS MICHAEL R	2017	1,194.54	741.50	453.04
95 R	WILLIAMS RALPH A	2017	1,160.36	122.74	1,037.62
1736 R	WILLIAMS SHELIA QUINLAN	2017	2,937.77	0.00	2,937.77
827 R	WILLIS PAUL A TRUSTEE	2017	14,865.14	10,837.26	4,027.88
2715 R	WINTER STREET ASSOCIATES	2017	23,475.15	0.00	23,475.15
1320 R	WIXOM VIVIAN C	2017	3,533.81	1,766.91	1,766.90
4587 R	YOUNG LUCILLE	2017	266.25	0.00	266.25
2998 R	YOUNG MARK	2017	2,522.20	1,253.13	1,269.07
1076 R	ZALESKI PATRICIA M	2017	77.36	0.00	77.36
2342 R	ZEILOR JOHN D	2017	2,479.02	0.00	2,479.02

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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
<b>Total for 224 Bills:</b>		224 Accounts	623,551.38	194,685.12	428,866.26

**Payment Summary**

Type	Principal	Interest	Costs	Total
A - Abatement	30.58	0.00	0.00	30.58
C - Correction	-5,171.44	0.00	0.00	-5,171.44
P - Payment	192,895.20	0.00	0.00	192,895.20
Y - Prepayment	6,930.78	0.00	0.00	6,930.78
Total	194,685.12	0.00	0.00	194,685.12

**Non Lien Summary**

2017-1	223	428,466.88
2017-2	1	399.38
Total	224	428,866.26

2873 L	ALEXANDER CAROL	2016	113.09	0.00	113.09
1758 L	ATRIPALDI VINCENT J	2016	10,798.72	0.00	10,798.72
946 L	BARTLETT DWIGHT A	2016	933.18	94.20	838.98
1268 L	BARTLETT DWIGHT A	2016	3,952.48	0.00	3,952.48
2483 L	BARTLETT DWIGHT A	2016	1,329.95	698.27	631.68
3196 L	BERNIER MAURICE A	2016	52.70	0.00	52.70
4100 L	BONANG BARBARA	2016	624.40	523.66	100.74
528 L	BOWIE HOME CONSTRUCTION	2016	665.10	0.00	665.10
2646 L	BOWIE HOME CONSTRUCTION	2016	548.86	0.00	548.86
4516 L	BOWIE HOME CONSTRUCTION	2016	438.26	0.00	438.26
4517 L	BOWIE HOME CONSTRUCTION	2016	428.88	0.00	428.88
4518 L	BOWIE HOME CONSTRUCTION	2016	436.37	0.00	436.37
4519 L	BOWIE HOME CONSTRUCTION	2016	438.26	0.00	438.26
4520 L	BOWIE HOME CONSTRUCTION	2016	488.87	0.00	488.87
4521 L	BOWIE HOME CONSTRUCTION	2016	442.00	0.00	442.00
4522 L	BOWIE HOME CONSTRUCTION	2016	466.37	0.00	466.37
1100 L	BRADSTREET DORIS	2016	2,032.78	1,494.43	538.35
1152 L	BRILLANT ERNEST L	2015	5,094.95	-22.68	5,117.63
1152 L	BRILLANT JOYCE HEIRS OF	2016	5,288.95	0.00	5,288.95
516 L	BRILLANT LEON C	2015	3,214.58	280.08	2,934.50
516 L	BRILLANT LEON C	2016	3,446.13	0.00	3,446.13
613 L	BROWN MARY	2016	5,143.76	1,895.47	3,248.29
2204 L	BUMBY MATTHEW	2016	486.15	0.00	486.15
494 L	BURCHFIELD DOROTHY E	2016	850.69	333.31	517.38
4480 L	CAIRNS WILLIAM J	2015	961.42	-22.68	984.10
4480 L	CAIRNS WILLIAM J	2016	1,007.14	0.00	1,007.14
1926 L	CAMPBELL VALERIE J TRUSTEE	2016	625.86	0.00	625.86
722 L	CARLSON JANICE E	2016	2,776.01	0.00	2,776.01
3932 L	CASTON JEFFERY	2016	639.88	0.00	639.88
3759 L	CLARK PAULIE	2016	219.94	0.00	219.94

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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
3922 L	CLOUTIER RENE R	2015	52.91	-9.56	62.47
3922 L	CLOUTIER RENE R	2016	53.10	0.00	53.10
2992 L	COLLINS LINDA JEAN	2016	1,533.08	0.00	1,533.08
2681 L	EASTBROOK TIMBER CO INC	2016	390.52	0.00	390.52
3735 L	EQUITY TRUST COMPANY CUSTODIAN	2016	2,124.64	0.00	2,124.64
181 L	FIRST PARTY KRISTA JOHNSON SUPPLEMENTAL	2016	1,282.90	0.00	1,282.90
2407 L	FOTHERGILL PAUL J	2016	762.58	0.00	762.58
1318 L	GIBERSON BRUCE A	2016	957.03	950.72	6.31
3303 L	GIBERSON BRUCE A	2016	957.03	950.72	6.31
4712 L	GOSSELIN MARCEL C	2016	135.58	0.00	135.58
4713 L	GOSSELIN MARCEL C	2016	1,865.94	0.00	1,865.94
3866 L	GOULET DUSTIN	2016	778.60	0.00	778.60
4 L	GROVER MARY A HEIRS OF	2016	2,182.75	0.00	2,182.75
738 L	HAHNEL HENRY E	2016	1,535.98	0.00	1,535.98
2090 L	HOLSKE LORETTE A	2016	1,169.81	0.00	1,169.81
574 L	JONES JASON E	2015	3,516.82	-16.12	3,532.94
574 L	JONES JASON E	2016	3,679.61	0.00	3,679.61
1802 L	KIRKWOOD TRACEY L	2016	1,645.53	385.13	1,260.40
411 L	LEVASSEUR LISA	2016	257.43	165.13	92.30
130 L	LLOYD JOANE K	2016	5,213.78	0.00	5,213.78
2140 L	MCCOURT JAMES A	2016	3,977.70	473.33	3,504.37
3811 L	MICKLES JOHN E	2016	5,104.39	0.00	5,104.39
408 L	MOFFITT ROBERT J	2016	1,273.52	0.00	1,273.52
3693 L	MUNSEY NANCY A HEIRS OF	2015	2,429.15	-29.24	2,458.39
3693 L	MUNSEY NANCY A HEIRS OF	2016	2,554.61	0.00	2,554.61
2158 L	NALE LINDA	2016	228.29	0.00	228.29
4027 L	OAKES KEVIN A	2016	452.41	0.00	452.41
120 L	OLIVER ROGER	2016	379.28	132.94	246.34
2759 L	OUELLETTE RAYMOND E	2016	1,191.88	239.55	952.33
2040 L	PELLETIER STEVEN	2016	3,943.95	0.00	3,943.95
3463 L	ROBINSON ERIK SR	2016	636.32	0.00	636.32
4021 L	ROBLETO PETER J	2016	911.53	479.40	432.13
3924 L	RUTH JOYCE M	2016	4,615.09	0.00	4,615.09
2768 L	SMART GARY	2016	3,532.54	0.00	3,532.54
3634 L	SMART GARY	2016	416.79	0.00	416.79
3300 L	STEENE CHRISTINE J HEIRS OF	2016	1,439.63	0.00	1,439.63
4592 L	STENGER DONALD	2016	133.72	0.00	133.72
2637 L	STERLING-GOLDEN MARTHA	2016	3,513.80	0.00	3,513.80
3411 L	TAYLOR PROPERTY MANAGEMENT LLC	2016	1,451.40	1,449.83	1.57
1001 L	TUCKER HERMIA M	2016	1,833.88	1,794.56	39.32
4026 L	VINING BRADFORD E	2016	1,667.22	0.00	1,667.22
3953 L	VOGEL ERIC M	2016	3,495.90	0.00	3,495.90

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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
518 L	WILLARD-KILEN SUSAN TRUSTEE	2016	2,885.77	0.00	2,885.77
1736 L	WILLIAMS SHELIA QUINLAN	2016	3,097.61	98.65	2,998.96
2715 L	WINTER STREET ASSOCIATES	2016	24,310.73	0.00	24,310.73
2342 L	ZEILOR JOHN D	2016	2,610.19	0.00	2,610.19
<b>Total for 76 Bills:</b>		70 Accounts	162,128.65	12,339.10	149,789.55

**Payment Summary**

Type	Principal	Interest	Costs	Total
C - Correction	0.00	40.42	0.00	40.42
L - Lien Costs	0.00	0.00	-116.40	-116.40
P - Payment	10,516.26	1,039.41	859.41	12,415.08
Total	10,516.26	1,079.83	743.01	12,339.10

**Lien Summary**

2015-1	6	15,090.03
2016-1	70	134,699.52
Total	76	149,789.55

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<b>Total for 300 Bills:</b>	785,680.03	207,024.22	578,655.81
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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
807 P	111 MAINE	2013	165.83	0.00	165.83
807 P	111 MAINE	2014	157.34	0.00	157.34
807 P	111 MAINE	2015	150.08	0.00	150.08
807 P	111 MAINE	2016	138.11	0.00	138.11
807 P	111 MAINE	2017	120.89	0.00	120.89
344 P	ACTIVE COMMUNICATIONS INC	2013	26.58	0.00	26.58
534 P	ACTIVE EDGE REHAB & FITNESS	2013	23.34	0.00	23.34
534 P	ACTIVE EDGE REHAB & FITNESS	2014	22.64	0.00	22.64
534 P	ACTIVE EDGE REHAB & FITNESS	2015	22.18	0.00	22.18
534 P	ACTIVE EDGE REHAB & FITNESS	2016	21.55	0.00	21.55
8 P	ALL CLEAN CARPET CARE	2013	168.58	153.69	14.89
8 P	ALL CLEAN CARPET CARE	2014	173.16	0.00	173.16
8 P	ALL CLEAN CARPET CARE	2015	180.23	0.00	180.23
8 P	ALL CLEAN CARPET CARE	2016	186.78	0.00	186.78
8 P	ALL CLEAN CARPET CARE	2017	187.10	0.00	187.10
720 P	ALL SEASON BRICK & STONE	2013	40.53	0.00	40.53
720 P	ALL SEASON BRICK & STONE	2014	41.62	0.00	41.62
720 P	ALL SEASON BRICK & STONE	2015	43.33	0.00	43.33
720 P	ALL SEASON BRICK & STONE	2016	44.90	0.00	44.90
720 P	ALL SEASON BRICK & STONE	2017	44.97	0.00	44.97
673 P	ALLURE INTERACTIVE WEB LLC	2013	39.71	38.87	0.84
673 P	ALLURE INTERACTIVE WEB LLC	2014	40.79	0.00	40.79
11 P	BARRON HILL APARTMENTS	2014	93.07	72.05	21.02
11 P	BARRON HILL APARTMENTS	2015	96.87	0.00	96.87
11 P	BARRON HILL APARTMENTS	2016	65.91	0.00	65.91
11 P	BARRON HILL APARTMENTS	2017	66.02	0.00	66.02
618 P	BLUENOSE ENTERPRISES LLC	2015	1,823.12	0.00	1,823.12
802 P	BOOT & BUCKLE CAFE	2013	312.85	0.00	312.85
802 P	BOOT & BUCKLE CAFE	2014	281.22	0.00	281.22
29 P	BOWIE HOME CONSTRUCTION	2013	144.11	0.00	144.11
29 P	BOWIE HOME CONSTRUCTION	2014	114.72	0.00	114.72
29 P	BOWIE HOME CONSTRUCTION	2015	119.40	0.00	119.40
29 P	BOWIE HOME CONSTRUCTION	2016	123.74	0.00	123.74
29 P	BOWIE HOME CONSTRUCTION	2017	123.95	0.00	123.95
35 P	BRILLANT MOTORS INC	2013	35.50	33.18	2.32
35 P	BRILLANT MOTORS INC	2014	34.80	0.00	34.80
35 P	BRILLANT MOTORS INC	2015	36.22	0.00	36.22
35 P	BRILLANT MOTORS INC	2016	37.54	0.00	37.54
35 P	BRILLANT MOTORS INC	2017	37.60	0.00	37.60
682 P	BUBBAS HAIRSTYLING LLC	2015	318.53	137.40	181.13
682 P	BUBBAS HAIRSTYLING LLC	2016	301.19	0.00	301.19
682 P	BUBBAS HAIRSTYLING LLC	2017	272.91	0.00	272.91
803 P	CANTRELL SEAFOOD	2017	54.51	0.00	54.51
39 P	CARROT SIGNS	2013	79.10	39.55	39.55
882 P	CASCO BAY WIRELESS	2016	255.93	0.00	255.93
882 P	CASCO BAY WIRELESS	2017	242.86	0.00	242.86
744 P	CATHANCE MARINE CANVAS	2013	17.51	0.00	17.51

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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
55 P	CENTURY 21	2013	64.52	0.00	64.52
55 P	CENTURY 21	2014	66.27	0.00	66.27
55 P	CENTURY 21	2015	68.97	0.00	68.97
55 P	CENTURY 21	2016	71.48	0.00	71.48
55 P	CENTURY 21	2017	71.60	0.00	71.60
443 P	COASTAL EAR NOSE & THROAT PA	2013	589.88	544.26	45.62
443 P	COASTAL EAR NOSE & THROAT PA	2014	605.89	0.00	605.89
443 P	COASTAL EAR NOSE & THROAT PA	2015	630.64	0.00	630.64
63 P	COLEMAN NANCY	2014	54.78	53.14	1.64
63 P	COLEMAN NANCY	2015	56.84	0.00	56.84
63 P	COLEMAN NANCY	2016	58.73	0.00	58.73
63 P	COLEMAN NANCY	2017	58.83	0.00	58.83
795 P	COMMUNITY OXYGEN SERVICE INC	2015	205.01	0.31	204.70
72 P	COX AGENCY	2014	38.13	0.00	38.13
74 P	CROSBY CHARLES III	2013	29.18	0.00	29.18
74 P	CROSBY CHARLES III	2014	29.97	0.00	29.97
74 P	CROSBY CHARLES III	2015	31.19	0.00	31.19
74 P	CROSBY CHARLES III	2016	32.33	0.00	32.33
74 P	CROSBY CHARLES III	2017	32.38	0.00	32.38
82 P	DAVIS CONSTRUCTION	2014	778.55	0.00	778.55
82 P	DAVIS CONSTRUCTION	2015	789.38	0.00	789.38
82 P	DAVIS CONSTRUCTION	2016	796.89	0.00	796.89
82 P	DAVIS CONSTRUCTION	2017	776.99	0.00	776.99
600 P	DESIGN WRITE	2013	21.88	0.00	21.88
600 P	DESIGN WRITE	2014	22.48	0.00	22.48
600 P	DESIGN WRITE	2015	23.40	0.00	23.40
600 P	DESIGN WRITE	2016	24.25	0.00	24.25
600 P	DESIGN WRITE	2017	24.29	0.00	24.29
714 P	DOLORES BRANCATO	2013	24.32	0.00	24.32
714 P	DOLORES BRANCATO	2014	22.81	0.00	22.81
714 P	DOLORES BRANCATO	2015	21.49	0.00	21.49
714 P	DOLORES BRANCATO	2016	19.04	0.00	19.04
714 P	DOLORES BRANCATO	2017	16.01	0.00	16.01
533 P	DOWNEAST CLEANING	2017	431.22	430.35	0.87
90 P	DUMONT BUILDERS	2016	31.79	0.00	31.79
90 P	DUMONT BUILDERS	2017	31.84	0.00	31.84
806 P	GAME BOX VIDEO & COMICS	2017	26.09	0.00	26.09
799 P	GEARHEADS	2013	185.60	0.00	185.60
799 P	GEARHEADS	2014	179.99	0.00	179.99
848 P	GM POLLACK & SONS	2014	395.44	0.00	395.44
848 P	GM POLLACK & SONS	2015	389.92	0.00	389.92
120 P	GOODALL LANDSCAPING INC	2017	6,658.82	0.00	6,658.82
583 P	GOSSELIN BUILDERS INC	2013	276.22	250.60	25.62
583 P	GOSSELIN BUILDERS INC	2014	236.43	0.00	236.43
583 P	GOSSELIN BUILDERS INC	2015	196.87	0.00	196.87
656 P	GRAMPAS GARDEN INC	2016	129.49	100.17	29.32
656 P	GRAMPAS GARDEN INC	2017	129.71	0.00	129.71
335 P	GROUND COVERS INC	2013	369.59	0.00	369.59

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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
515 P	HANCOCK GOURMET LOBSTER CO	2016	687.87	615.57	72.30
515 P	HANCOCK GOURMET LOBSTER CO	2017	689.02	0.00	689.02
159 P	HIDEAWAY FARM	2015	190.63	18.25	172.38
159 P	HIDEAWAY FARM	2016	172.42	0.00	172.42
159 P	HIDEAWAY FARM	2017	147.52	0.00	147.52
151 P	ITI HOLDING INC	2013	92.23	0.00	92.23
121 P	JOHN GOODENOW	2017	35.08	0.00	35.08
122 P	KOPPER KETTLE RESTAURANT	2016	182.65	117.81	64.84
122 P	KOPPER KETTLE RESTAURANT	2017	301.33	0.00	301.33
178 P	MAILLY MOTORS	2017	73.22	0.00	73.22
177 P	MAINE CENTRAL RAILROAD	2017	645.84	643.98	1.86
539 P	MANSON HAROLD	2013	226.94	0.00	226.94
539 P	MANSON HAROLD	2014	233.10	0.00	233.10
539 P	MANSON HAROLD	2015	242.62	0.00	242.62
180 P	MCCONNELL MOTORS INC	2017	73.58	36.79	36.79
184 P	MEADOWVIEW REALTY LLC	2015	166.37	76.39	89.98
184 P	MEADOWVIEW REALTY LLC	2017	103.62	29.26	74.36
137 P	MEINEKE CAR CARE CENTER	2017	451.73	225.87	225.86
186 P	MERRYMEETING AUTO REPAIR	2013	136.00	116.32	19.68
186 P	MERRYMEETING AUTO REPAIR	2014	125.37	0.00	125.37
186 P	MERRYMEETING AUTO REPAIR	2015	125.82	0.00	125.82
186 P	MERRYMEETING AUTO REPAIR	2016	127.16	0.00	127.16
186 P	MERRYMEETING AUTO REPAIR	2017	127.37	0.00	127.37
834 P	MICHAEL FOUENIER	2015	42.29	0.00	42.29
190 P	MICHAUDS MARKET	2017	68.36	33.74	34.62
193 P	MIDCOAST GYMNASTICS	2013	65.65	0.00	65.65
193 P	MIDCOAST GYMNASTICS	2014	67.43	0.00	67.43
193 P	MIDCOAST GYMNASTICS	2015	70.19	0.00	70.19
193 P	MIDCOAST GYMNASTICS	2016	72.74	0.00	72.74
193 P	MIDCOAST GYMNASTICS	2017	72.86	0.00	72.86
662 P	MUSIC AND MOORE	2013	107.80	0.00	107.80
847 P	MUZAK LLC	2016	42.57	0.00	42.57
847 P	MUZAK LLC	2017	37.60	0.00	37.60
789 P	N E MOBILE HEALTH SERVICE	2017	51.45	0.00	51.45
134 P	NEILS HEATING SERVICE	2013	16.86	0.00	16.86
134 P	NEILS HEATING SERVICE	2014	17.32	0.00	17.32
134 P	NEILS HEATING SERVICE	2015	18.02	0.00	18.02
134 P	NEILS HEATING SERVICE	2016	18.68	0.00	18.68
134 P	NEILS HEATING SERVICE	2017	18.71	0.00	18.71
204 P	NEW ENGLAND VENDING	2013	27.39	0.00	27.39
204 P	NEW ENGLAND VENDING	2014	28.14	0.00	28.14
204 P	NEW ENGLAND VENDING	2015	29.81	0.00	29.81
887 P	PANERA BREAD	2017	3,598.00	1,799.00	1,799.00
851 P	PERCYS BURROW	2014	79.09	0.00	79.09
684 P	PHOENIX EMBROIDERY LLC	2013	257.90	0.00	257.90
684 P	PHOENIX EMBROIDERY LLC	2014	227.94	0.00	227.94
867 P	R A CUMMINGS INC	2016	429.42	427.53	1.89
867 P	R A CUMMINGS INC	2017	430.14	0.00	430.14

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
868 P	R A CUMMINGS INC	2017	469.18	0.00	469.18
850 P	REVOLVING DRAWERS LLC	2014	27.14	0.00	27.14
618 P	RSR LLC	2016	1,513.85	0.00	1,513.85
520 P	RUBY DESIGNS	2013	19.29	9.65	9.64
236 P	RUSTYS STORE	2013	57.38	0.00	57.38
760 P	SCOTTIES SCRUBS	2015	21.14	0.00	21.14
615 P	SOVRAN AQUISITION LP	2017	433.20	284.08	149.12
340 P	STANTEC CONSULTING SERV INC	2017	5,072.10	4,981.70	90.40
237 P	STAR NAILS	2017	110.28	55.14	55.14
726 P	STC NEW ENGLAND LLC	2014	2,039.96	388.93	1,651.03
726 P	STC NEW ENGLAND LLC	2015	1,817.22	0.00	1,817.22
726 P	STC NEW ENGLAND LLC	2016	1,566.11	0.00	1,566.11
726 P	STC NEW ENGLAND LLC	2017	1,250.84	0.00	1,250.84
881 P	SULLIVAN CHIROPRACTIC	2017	65.30	32.65	32.65
323 P	SUNSET FARMS	2017	176.84	88.42	88.42
278 P	SUNSHINE WORKS	2013	22.69	0.00	22.69
278 P	SUNSHINE WORKS	2014	23.31	0.00	23.31
278 P	SUNSHINE WORKS	2015	24.26	0.00	24.26
278 P	SUNSHINE WORKS	2016	25.14	0.00	25.14
278 P	SUNSHINE WORKS	2017	25.19	0.00	25.19
142 P	SUSC TOPSHAM REALTY TRUST	2017	3,240.54	3,224.83	15.71
277 P	T KEVIN SULLIVAN DMD LLC	2017	2,405.08	1,202.54	1,202.54
529 P	TIM DUNHAM REALTY	2013	106.01	0.00	106.01
529 P	TIM DUNHAM REALTY	2014	94.07	0.00	94.07
529 P	TIM DUNHAM REALTY	2015	91.33	0.00	91.33
529 P	TIM DUNHAM REALTY	2016	94.65	0.00	94.65
529 P	TIM DUNHAM REALTY	2017	94.81	0.00	94.81
840 P	TOMRA MAINE	2016	989.78	880.65	109.13
840 P	TOMRA MAINE	2017	933.14	0.00	933.14
299 P	TOPSHAM AUTO PARTS	2016	172.24	153.29	18.95
299 P	TOPSHAM AUTO PARTS	2017	172.34	0.00	172.34
623 P	TOPSHAM HAIR CARE	2015	68.11	37.08	31.03
623 P	TOPSHAM HAIR CARE	2016	53.70	0.00	53.70
623 P	TOPSHAM HAIR CARE	2017	53.79	0.00	53.79
678 P	TOPSHAM LEARNING CENTER	2013	58.68	0.00	58.68
139 P	TOPSUBS LLC	2016	171.88	84.39	87.49
139 P	TOPSUBS LLC	2017	145.36	0.00	145.36
666 P	TRA WIRELESS LLC	2014	726.77	299.31	427.46
666 P	TRA WIRELESS LLC	2015	694.24	0.00	694.24
666 P	TRA WIRELESS LLC	2016	654.46	0.00	654.46
666 P	TRA WIRELESS LLC	2017	579.28	0.00	579.28
311 P	TRI SPORTS INC	2014	381.95	378.31	3.64
311 P	TRI SPORTS INC	2015	391.83	0.00	391.83
20 P	WHISPERING PINES APARTMENTS	2015	37.26	15.24	22.02
20 P	WHISPERING PINES APARTMENTS	2016	38.61	0.00	38.61
20 P	WHISPERING PINES APARTMENTS	2017	38.68	0.00	38.68
719 P	WHITCO TOPSHAM LLC	2013	1,763.81	863.77	900.04
885 P	WICKED JOE LLC	2017	1,799.00	1,793.48	5.52



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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
801 P	WINDWARD FARM INC	2017	94.45	0.00	94.45

<b>Total for 192 Bills:</b>	84 Accounts		65,116.96	20,767.54	44,349.42
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**Payment Summary**

Type	Principal	Interest	Costs	Total
C - Correction	-0.44	0.00	0.00	-0.44
P - Payment	20,767.67	0.00	0.00	20,767.67
Y - Prepayment	0.31	0.00	0.00	0.31
Total	20,767.54	0.00	0.00	20,767.54

**Non Lien Summary**

2013-1	33	3,523.57
2014-1	33	6,269.95
2015-1	35	8,950.14
2016-1	35	6,974.17
2017-1	56	18,631.59
Total	192	44,349.42

<b>No Bills</b>		0.00	0.00	0.00
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**Payment Summary**

Type	Principal	Interest	Costs	Total
Total	0.00	0.00	0.00	0.00

**Lien Summary**

Total	0	0.00
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<b>Total for 192 Bills:</b>		65,116.96	20,767.54	44,349.42
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