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Town of Topsham Maine Annual Report 2018

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TOWN OF TOPSHAM
ANNUAL REPORT
2017-2018



Androscoggin River off of Foreside Road
Topsham Comprehensive Plan Photo: Credit - Peter McCarthy

Town of Topsham

Board of Selectmen:

David Douglas, Chairman, Term Expires:	2020
William Thompson, Vice-Chair, Term Expires:	2019
Roland Tufts, Selectman, Term Expires:	2021
Marie Brilliant, Selectman, Term Expires:	2019
Ruth Lyons, Selectman, Term Expires:	2020

Town Managers Office:

Rich Roedner, Town Manager	725-5821
Derek Scrapchansky	725-5821

Tax Office:

Ed Bobalek, Director	725-1719
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Clerks Office:

Linda Dumont, Town Clerk	725-1719
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Planning Office:

Rod Melanson, Planner	725-1724
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Codes Office:

Tom Lister, CEO	725-1723
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Parks and Recreation:

Pam LeDuc, Director	725-1726
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Assessing Office:

Justin Hennessey, Assessor	725-1722
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General Assistance Office:

Linda Dumont, GA Director	725-1725
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Finance Office

Debra Fischer, Finance Director	725-1721
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Public Works Department:

Dennis Cox, Director	725-1728
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Solid Waste Facility:

Ed Caron, Director	725-2757
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Police Department:

Chris Lewis, Chief	725-4337 (<i>non-emergency</i>)
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Fire/Rescue Department:

Chris McLaughlin, Fire Chief	725-7581 (<i>non-emergency</i>)
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Mike Labbe, EMS Director

Topsham Public Library:

Susan Preece, Director	725-1727
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Board of Assessment Review

Mike Baribeau
Robert Barry
Thomas Sawyer
Gordon Donley
Michael Nelson

Board of Appeals

2 Vacant (1 Alternate)
David Marcello
Gordon Donley
Jotham Trafton
Michael Nelson
Peter Richard (Alternate)

Finance Committee

Gail Eaton
Charlene Swift
Peter Richard –Vice Chair
Kenneth Stockford– Chair
Patrick Coen
Christopher Dawson
Tori Ryan
Kimberley Mondonedo
David Reed

Historic District Commission

Gary Smart
John Graham
Peter Davison
2 vacant (1 Alternate)
Ed Mendes (Alternate)

History Committee

John Chonko
Ralph Williams
Ed Mendes
Nancy Randolph
1 Vacant

Topsham Housing Authority

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

Water District Board of Trustees

Stuart Kay
Yvette Meunier

Planning Board

Ronald Bisson
Scott Libby
Bruce Van Note
Peter Richard
Donald Spann—Chair
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
William Greenwood
Ben Whatley
Kevin Doran

Conservation Commission

Victor Langelo
Raija Suomela
Steve Pelletier
Regina Leonard
Shana Stewart Deeds

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

2017-2018

Richard Roedner, Town Manager

rroedner@topshammaine.com

Derek Scrapchansky, Assistant Town Manager

dscrapchansky@topshammaine.com

Rose Woodd, Administrative Assistant

rwoodd@topshammaine.com

Each year brings highs and lows, the routine and the out of the ordinary. Looking back at the past year, it is easy to see plenty of all of that.

1. Fire Chief Brian Stockdale resigned in July of 2017, after seven years of leading our Fire and EMS services. During that period, Brian increased the effectiveness of the department, and broadened its capacities through the increased use of Per Diem firefighters, supplemented by our Call Force. Brian also brought in Dan Nichols, our first full time firefighter. In March of 2018, we welcomed Chief Chris McLaughlin to the force. The improvements that began under Brian were continued by Chris. Under Chris' guidance, the full time force was increased to three by the May 2018 Town Meeting.
2. In the Fall of 2017, we initiated a partnership with CGI, Inc., a video marketing company. They helped us create a series of short videos about the Topsham Community, which can be viewed from our home page, www.topshammaine.com. These videos highlight some of the best about Topsham.
3. In 2017 and early 2018, we undertook a major rewrite and update in our personnel policies, the first such effort since 2003. The newly re-written Personnel Policy is up to date with federal and state regulations, and gives us a better way to manage our employees, and to make sure that we are treating them fairly.
4. As part of recent Tax Increment Financing programs approved by Town Meeting, we now have three municipal TIFs. Under these TIF plans, the tax revenues are dedicated to specific uses. For instance, our Downtown TIF District allows us to use these revenues to improve downtown infrastructure, as an economic development tool. We have begun including some of these projects in our budgets for Town Meeting approval. Three projects are now in different phases of implementation – replacing a storm drain culvert system that runs from Elm St. Extension under Main St. to the Granny Hole; rebuilding Elm St. Extension into a two-way street, while converting the last portion of Winter Street into a one-way road to Main St.; and the last major project is the evaluation and likely replacement of the culvert under Elm St. by the cemetery. All three of these projects would have been necessary at some point in the future, and absent the TIF Districts, we would have had to raise 2 ½ times the amount of tax dollars to pay for them (since 60% of our tax revenues go to the County and the School District).
5. At the May 2018 Town Meeting, Topsham voters approved creating two additional positions in the Police Department, along with the two new firefighter positions. We were able to fill these new positions with certified law enforcement officers, reducing training times and costs. Unfortunately, not long after these two new officers were hired, two officers retired and two more resigned to take positions with different departments. We will continue to seek out qualified people to fill these four vacant positions, to make sure our Police Department is fully staffed and well trained.
6. In 2016, we initiated a new Comprehensive Plan study. By the fall of 2017, the Committee was ready for its Really Big Event, a five-day Comprehensive Plan public meeting and design discussion. Over 250 residents showed up to enjoy the music, games, food and conversations about Topsham's future. The goal of the Committee is to have the Comprehensive Plan ready for adoption in May of 2019. Stay tuned.

7. One of the things we hear the most about is traffic, both vehicular and bike/pedestrian. To that end, the Selectboard and Finance Committee recommended hiring two new police officers, as well as a new policy on road reconstruction. From now on, when appropriate and practical, when we re-pave new roads, we will try to ensure that final striping will provide for wider shoulders for bikes and pedestrians. Narrower travel lanes also help to reduce vehicular speeds. These changes will take a while, but look for them as we continue to rebuild our road network. In addition, look for interesting approaches to crosswalks. Where needed and appropriate, we will be utilizing new color schemes and devices to make pedestrian crossings easier and safer. Our first attempt was on Green Street, which was met with overwhelming support.
8. The May 2018 Town Meeting approved the budget for Fiscal Year 19. Following the valuation adjustments and new value calculations, the mil rate increase from \$18.12 to \$18.73. This was considerably lower than the initial estimate \$19.20. The budget provided for several new positions, including the two new police and two new firefighters, as well a new Assistant Town Manager.
9. As part of the budget process, Topsham began the process of replacing its financial software package. We have been using TRIO since about 2003, but it has become more and more problematic for us, and seemingly less stable. New versions have given us problems with completing necessary tasks (such as mailing tax bills). So, the decision was made by the Selectboard and Finance Committee's to recommend funding to replace this operating system. Town Meeting approved the budget request, and a contract was signed in the fall of 2018. We anticipate a full conversion by 2021.
10. Last, but not least, has been the ongoing twin sagas of medicinal and recreational marijuana. Topsham has taken the position of adopting a moratorium while we "wait and see". We have been waiting for the State to complete its program development before jumping into any local programs. However, with the lingering delays at the State level, the Board of Selectmen authorized a non-binding referendum for the fall of 2018 to ask residents their views on the different aspects of the marijuana industry.

Looking to the future, I see additional retirements in the future. This will require the replacement of long term employees, who will take a wealth of information with them when they leave. We will try to capture as much of this knowledge as we can, while looking for new employees in a labor market that is less and less friendly to municipal employment.

State General Revenue Sharing and State Aid to Education continue to be unknowns as we struggle to develop local budgets. Promises made by Augusta are routinely set aside, forcing local government to pick up the extra cost.

While these future issues paint a bit of a dreary picture, I see the near future for Topsham as very positive. The economy is strong, the Board of Selectmen continue to have a vision for the growth of the Town, and we continue to have a very strong and conscientious team of employees, who work every day not for the paycheck, but for the residents of Topsham.

Finance Office Report
Debra Fischer, Finance Director

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 Director's position is highly sensitive to confidentiality and privacy. My position relies heavily on all departments to prepare and submit all information in a timely manner and is 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 director duties include but not limited to:

- 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
- invests funds in secure instruments to increase revenues and allowing access to funds as needed day to day
- assists with the budget process by calculating all payroll wages and benefits for all departments
- assists with Human Resource duties
- assists employees with inquiries, FMLA, etc

In fiscal year 2017-18 the finance office processed 87 payroll & account payable warrants, issued 7,898 payroll checks (negotiable & direct deposit) and 2,276 account payable checks, and processed 3,770 invoices. There were 718 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.

With interest rates climbing a little, this year we (the Treasurer & myself) began investing funds into secure instruments, increasing our interest revenues from .70% to 1.55%; depending on the amount of time invested and the amount. We have tried to stagger the funds to ensure the funds are available when needed. We anticipated that we would earn \$7,000 in interest revenue and we collected \$36,662.61 at year end.

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 was \$2.06 for unleaded and \$2.86 for diesel; the same as last year.

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). 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 as well as tracking employees that have insurance coverage and those that were offered coverage. I prepare and submit annual forms as required by the IRS assuring that we are in compliance with the Affordable Care Act (ACA).

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

I would like to thank Rose Woodd, Ed Bobalek and Brandi Lohr who have been very willing to help me when they can. Rosie & Ed process payroll in my absence, Rosie balances the Town's monthly bank statements and Brandi has assisted me with vendor certificates of insurance.

I enjoy my position with the Town of Topsham. It is a very challenging job that changes daily. 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 the Town Manager, the Board of Selectmen, and the residents of the Town of Topsham.

Submitted by,
Debbie Fischer

2017-2018 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

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. The office continues to see an annual increase in both the volume of transactions and the total amount collected throughout the year. As always, the Tax Office would like to thank the Board of Selectmen, Town Manager, Residents, and our Coworkers for the support we are shown. We truly appreciate that the Topsham taxpayers continue to routinely show respect and appreciation to the office staff while completing their business.

Motor Vehicle

This year saw a fourth straight significant increase in excise tax revenue collected in the office, up 5% from 2016-17. This is the eighth year in a row with an increase in excise collections following a five-year decline during the last economic slowdown. During the eight consecutive years of increases total amount collected has risen from \$1.4m/yr in 2011-2012 to \$2.0m/yr. in 2017-2018.

Property Taxes

For the fiscal year the Tax Office processed 9,336 real estate tax payments for a total of \$17,546,200. The number of transactions increased from 8,796 in 2016-17 and the total collected was up from \$16,968,141 in 2016-17.

STATISTICS:

	2017-2018	2016-17	2015-16
Total receipted transactions	26,354	26,202	25,898
IF&W Licenses and Registrations	1,191	1,305	1,365
Motor Vehicle Registrations (Counter)	9,768	9,977	9,476
Online Vehicle Registrations	1,380	1,190	1,281
Real Estate Transactions	9,336	8,796	8,668
Tax Liens	110	101	114
Excise Tax (Counter Only)	\$2,020,302.98	\$1,919,701.09	\$1,814,571.83
Total \$ collected by Clerk and Tax office	\$22,261,918.91	\$21,624,402.10	\$21,010,978.03

Respectfully Submitted,

Edward G. Bobalek, Tax Office Director

2017-2018 Town Annual Report

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 in November of each year.

The Town Clerk held three elections and one Special Town Meeting during the fiscal year 2017-2018 and the results are as follows:

November 7, 2017 State of Maine Referendum Election and Municipal Election

Registered Voters	7526
Total Ballots cast	3034
Absentee Ballots	411
Voter Turn-Out	40%

Municipal – Dave Douglass Jr. and Ruth Lyons were elected to serve as Board of Selectman and Overseer of the poor for a three year term and voters elected Matthew Drewette - Card, Andrea Imrie, Jane Scease and Jeffrey Wolken to serve a three year term on the M.S.A.D No. 75 School Board of Directors.

Referendum Election –Topsham voter's voted against the Citizen Initiative to allow table games and slot machines in York County, passed the Medicaid expansion for qualified adults under 65 years of age with incomes below 138% of the poverty level and voted in favor of both Bond Issues.

December 6, 2017 Municipal Special Town Meeting

21 voters attended the meeting and adopted an ordinance entitled "Town of Topsham Emergency Moratorium Ordinance on Medical Marijuana Storefronts" and adopted an amended ordinance to permit Business Directional signs in colors other than green as required by Maine DOT.

May 16, 2018 Municipal Special Town Meeting

Of the 7508 registered Topsham voters, 107 attended the meeting and voted to raise, appropriate and spend a total of \$ 10,726.397 for the annual town budget of 2019.

June 12, 2018 State of Maine Primary Election and M.S.A.D No. 75 School Budget Validation Referendum.

Registered Voters	7522
Total Ballots Cast	2500
Absentee Ballots	226
Voter Turn-Out	33.2%

M.S.A.D. No.75 The voters approved a Fiscal Year 2019 operating budget of \$37,837,232 and a total budget (including Adult Education) of \$37,979,167

Registered Voters: 7530 (as of June 30, 2018)

New Voters: 351

Democrats: 2456

Green Independent: 233

Libertarian: 35

Republican: 2010

Unenrolled: 2796

Cancelled: 337(deceased, moved,)

Many thanks to our dedicated residents that continue to serve year after year as Election Officials and all those involved in assisting to make our elections run efficiently and smoothly. The success of our elections is the result of the conscientious effort of the staff for the many weeks leading up to each election and the work of our experienced Election Clerks at the polls. Thank you all for a job well done!

Boston Post Cane Holder: July 21, 2017 to Present, Ruth Bean –Born 1917



Past recipients

- Ruth Mann Age 103 Awarded 2009
- Gretchen Knight Age 101 Awarded 2001
- Max Saucier Age 97 Awarded 1979

- Frank Carver Age 100 Awarded
- 1978-1982 unknown

If you have other information on past recipients, please email: ldumont@topshammaine.com

Vital Statistics

43 Marriages
 85 Births
 104 Death
 51 Burial Permits
 283 Certified Copies Issued

Municipal Licensing and other services

9 Catering Permits
 16 Liquor Licenses
 43 Victualer Licenses
 338 Hunting & Fishing Licenses
 728 Dog Licenses (includes online)
 4 Special Amusement Permits
 14 Sole Proprietor (DBA) recorded
 1 Peddler
 167 Notary Transactions
 108 Appointments and Oaths administered for various offices, town boards and committees

Respectfully Submitted,

Linda Dumont, Town Clerk

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

2017-2018 Town Annual Report

General Assistance Department

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 the form of 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 members 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 or by coming by the office during regular business hours to schedule an appointment.

\$15,252 in assistance was issued as follows:

Housing	\$11,257	Personal supplies	\$ 606
Fuel	\$443	Burial	\$ 1570
Food	\$1085	Medication	\$ 10
Utilities	\$291		

Of the \$15,262 General Assistance issued \$10,683 is reimbursed by the State of Maine Department of Health and Human Services, leaving an actual municipal expense of \$ 4579

Topsham's Heating Assistance Program issued \$1436.00 for emergency assistance to individuals and families that did not qualify for General Assistance or (Li-heap) the Federal Low income heating assistance program. An additional \$2783 of assistance was granted for basic necessities from the general donations account. 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 Program received \$3043.00 in donations this year. These donations again 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 fourteen families from donations of a local church membership, five families were "Adopted" for Christmas by local businesses/organizations, Holiday Food Basket were delivered to ten families and a local church provided and delivered over 100 gifts between six families 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 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

Planning and Codes Enforcement Annual Report

July 2017 – June 2018

Background

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 collaborations with many different local and regional organizations.

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 Committee, Topsham Fair Mall Stormwater Technical Advisory Committee, Comprehensive Planning Committee as well as other planning related committees that are formed from time to time.

In addition, the Planning Office serves as the 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 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).

Department Staff

Rod Melanson, Planning Director

Tom Lister, Codes Enforcement Officer

Carol Eyerman, Assistant Planner

Irene Dubreuil, Administrative Assistant

Theo Pulschak-Gardner, 2018 Summer Bowdoin College Intern

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	3
Amended Site Plans	6
Subdivisions	2
Site Plans	6
Shoreland Permit	5
Conditional Use Permit	3
Blasting	2
Storm Water Review	3
Street Acceptance	0
Workshops	16
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:

Retail Marijuana Establishments – did not pass

Apartment Buildings and Multi Family Developments – Pass

Land Use Table Edits – did not pass

2017 planning department application revenues:

Subdivision - \$1,500

Site Plan - \$9,491.56

Conditional Use - \$600

Blasting -\$360

Historic District - \$35

TOPSHAM COMMUNITY FUND ANNUAL REPORT

(FY 2017/18)

Project(s) and Summary

From 2011 to 2016, the TCF Committee focused on raising \$50,000 in private donations and grant funding as part of approximately \$160,000 to be used as a match to approximately \$640,000 in State/Federal funds for the construction the next section of the Topsham Bike Path. This is summarized in Appendix 1.

In 2018, the TCF Committee focused on three additional historic interpretive signs. That project is underway at this time and is anticipated to be completed in the spring of 2019.

As indicated above, the Committee is instead recommending and requesting that \$10,000 be allocated in order to continue building the Topsham Community Fund for projects, listed in Appendix 2. The committee will chose the projects during the next year and will bring those to the Board of Selectmen for their review. Numerous sections in the Topsham Community Fund ordinance anticipate that there may be an ongoing funding balance that is not budgeted for specific or full expenditure each year.

Respectfully submitted,

Victor Langelo

Chair, Topsham Community Fund Committee

Comprehensive Plan Update Committee

(Fiscal Year 2017/2018)

The CPUC has a preliminary draft plan as of June 2018. This plan is a culmination of many meetings and intensive five day public charrette process. The CPUC met twice a month after October (charrette meeting) to review public comments, review topical data chapters, review past planning efforts, and receive further comment.

The Committee planned and conducted a follow up Public event on June 23rd to review major components of the plan and receive further feedback. After this June meeting, they plan on reprising the public input at further public events in the fall.

All of the CPUC Efforts have been posted in local newspapers, on the town website, and through social media postings.

The Committee hopes to bring a plan built on public input to vote at Town Meeting in May 2019.

Conservation Commission

(Fiscal Year 2017/2018)

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.
 - c. Project Continuation/ grant extension
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.

- d. Advising the comp plan committee during plan development
- 4. Working with local and regional trail groups
 - a. Initiated talks with NEMBA in regards to mountain bike trails on solid waste facility property
 - 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 ensure compliance during construction.
 - b. Developed sign to inform public of easement's existence.
- 6. Topsham Community Fund
 - a. Worked to develop approach for greater public input.
- 7. Timber Harvesting
 - a. Involved in public meetings and forester site walks of the recreation site harvest as well as solid waste facility harvest to ensure management plan guidance
- 8. Invasive Species Management Planning
 - a. Developed page on the Town of Topsham Website
 - b. Trained town staff in invasive species management
 - c. Worked with Solid Waste Facility to develop invasive species disposal area

Respectfully Submitted,

Victor Langelo, Chair

Tree Committee Annual Report

(FY2017/2018)

The Tree Committee focused on a timber harvest this past year.

Pam Leduc 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 wild-life and recreational management goals were met in accordance with the forest management plan.

Historic District Commission

(FY 2017/18)

The Topsham Historic District Commission scheduled seven (7) meetings in 2017/18, which are held on the second Wednesday of each month. Seven (7) regular meetings were held, as scheduled.

The Commission reviewed four (4) certificates of appropriateness

Alterations: *approved – 4* *denied - 0*

ECONOMIC & COMMUNITY DEVELOPMENT ANNUAL REPORT

2017-2018

- Both the revised Bypass North TIF district (3d Amendment) and the new, proposed Highland Green Phase II TIF district were approved by the Maine Department of Economic & Community Development (DECD), respectively, in November and December 2017.
 - These TIFs were supported by a wide margin at the May 2017 Town Meeting
 - 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, I continue to work extensively with Helios Management Group, the Brunswick-Topsham Water District and MRRA to resolve a long-standing problems with the water infrastructure at the former Navy Annex. I recruited the in-state regional representatives for both Senator King and Senator Collins into this process, and with their assistance we are exploring federal grant opportunities to help fund the repair and/or replacement of this seriously deteriorated infrastructure. Resolution of this issue is a prerequisite to additional development of this area.
- As lead staff support to Lower Village Development Committee, I continue to work with the Committee to implement the 2015 Lower Village redevelopment concept plan. I believe implementation of this plan has a strong potential for stimulating high value development in our historic Lower Village.
 - The 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 supported by a wide margin at the May 2017 Town Meeting
 - In the fall of 2017 the Committee's proposal to make lower Winter Street one way onto Main Street was tested for a month and, based on the test results, was adopted as the permanent traffic pattern for this intersection
 - The Committee's traffic studies, conducted by Tom Errico of TY Lin, included an assessment of restoring Elm Street Extension to two way traffic which was completed and presented to the selectmen in March 2018.
 - The assessment concluded that two way traffic was feasible, and I have worked with staff and the Selectmen to develop and RFP for construction plans for a two-way Elam Street Extension. An RFP reflecting input from the Selectmen and staff, and supported by the Committee, will be presented to the BOS in November 2018.
 - The Committee's redevelopment plan advocated for the Town to demolish the Green Street Firehouse, which was completed in September 2018.
- Just some of the business openings, expansions or groundbreakings in the past year include:
 - Central Maine Health's Topsham Care Center broke ground in June 2018 and held its grand opening in September 2018.
 - Kume Japanese Steakhouse on Topsham Fair Mall Road opened this in the summer 2018, after a protracted re-fitting process.
 - Worked with owners of Wicked Joe Coffee to support their efforts to expand their business, and acquire additional property at the Topsham Commerce Park. That transaction is expected to be completed in the fall of 2018.
 - In August 2017, Topsham Meineke Car Care Center was purchased by long term employee James Chattley and retained as a key business in our retail center.
 - Morningstar Stone completed another expansion of their Park Drive facility in early 2018.

- o In early 2018, Crooker Construction, LLC announced an ambitious project to relocate their asphalt manufacturing operation to the area of their Quarry, off River Road, and to redevelop the current Crooker quad at the 295-196 Interchange. The project has created significant controversy, especially in the River Road area. Crooker continues to work with the Planning Board to develop a rezoning plan for the area, to be presented at the May 2019 Town Meeting.

COMMUNITY DEVELOPMENT

- Served as primary staff liaison to The Maine Department of Transportation (MDOT) and the Federal Highway Administration (FHWA) for the 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.
 - o MDOT and FHWA have devoted more than three and a half years to evaluation, engineering studies and public process. MDOT's initial June 2017 announcement that their preferred alternative was an upstream replacement bridge was put on hold for a full year of additional public meetings as part of the §106 Process.
 - o In June 2018, both MDOT and FHWA jointly announced that they would be proceeding with their preferred alternative: the construction of the upstream replacement bridge, with construction expected to begin in 2020.
 - o After this announcement, both the Topsham Selectmen and the Brunswick Council voted to send identical letters MDOT and FHWA supporting their decision to proceed with the preferred alternative. The Selectmen and the Council are the two Towns' only elected officials, representing the nearly 30,000 residents of the two communities connected by the bridge.
 - o There continues to be active opposition to the project by a small local group working to preserve the current bridge.
- Continued to serve as part of the staff support team for the Planning Department's Topsham Fair Mall Road master planning process. We have initiated preliminary meetings with landowners to discuss implementation of some of the masterplan's recommendations.
- Sponsored the Build Maine Conference for fourth year, again serving on the steering committee, and recruited both Bath and Yarmouth as new sponsoring municipalities from our immediate region.
- Staff support to Topsham Community Fund. The 2018 Town Meeting supported allocation to Topsham Community Fund for the seventh consecutive year.
- In June 2018, I was asked to consider serving on the board of the Cathance River Education Alliance, and have since been elected as a director.
- Joined with other staffers and volunteers to organize and staff the Head of Tide Park grand opening and related events, throughout the day-long celebration on June 2d, 2018 – National Trails Day.

TOPSHAM DEVELOPMENT, INC.

- Lead staff support & Chief Operating Officer for Topsham Development, Inc.
- Implementation of TDI's annually-updated strategic mission.
- TDI again participated in the Topsham Public Library's Business Round table as a \$500 sponsor.

STRATEGIC

Regionalism

- The Midcoast Economic Development District (MCEDD) held its annual meeting in June, and I'm pleased to report that after eight years of service in this role, and three years of recruiting, I have finally succeeded in persuading a board colleague to take on the role as MCEDD's board chair. Camden Town Manager Audra Caler Bell is MCEDD's new president.
- I continue to serve as a member of the MCEDD board, as well as serving on the Executive Committee.
- Community Liaison, Southern Midcoast Maine Chamber of Commerce
- Merrymeeting Food Council, Processing Committee – founding member

Strategic Planning

- Staff support to the Comprehensive Plan Committee for the Topsham Comprehensive Plan update.
 - o Actively participated throughout the 5 day, October 2017 comp plan open studio and charrette at the Green Street firehouse.
 - o Funded the bicycle infrastructure presentation and ride during the open studio
 - o Secured \$1,500 in event funding from TDI.
- 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 implementing Lower Village redevelopment concept plan.

Topsham Parks & Recreation

Annual Report

2017-2018

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

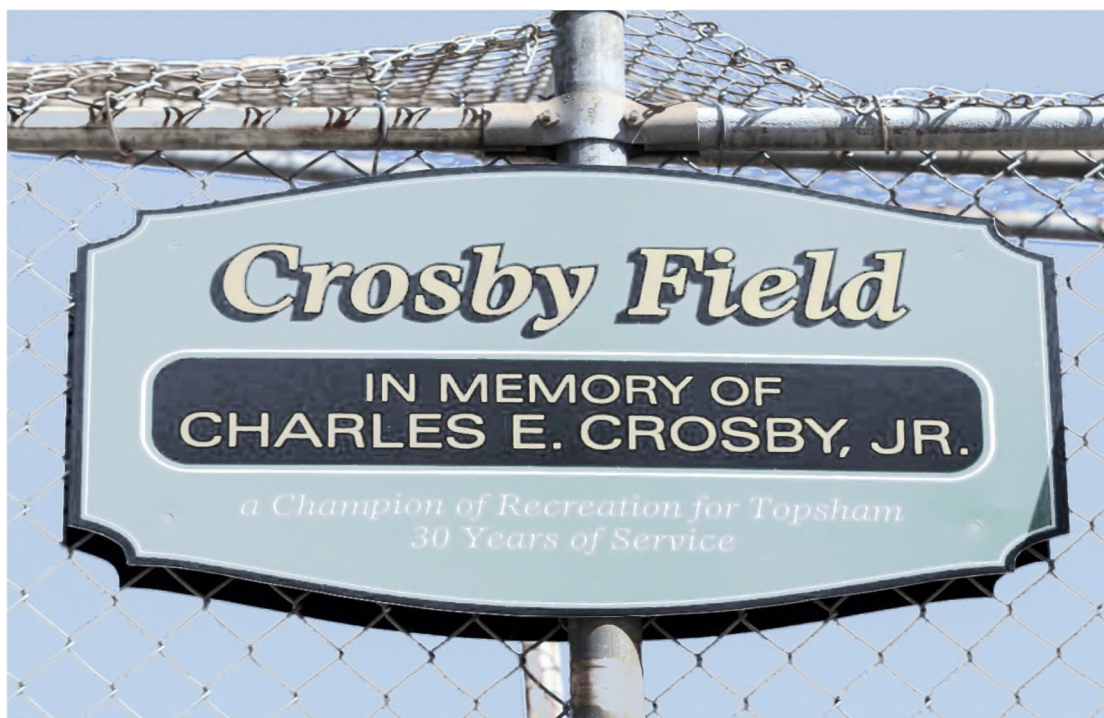
Gerard Ouellette, Program Coordinator

Ray Hanson, Maintenance Technician

Kelly LaFountain, Program Assistant

2017/2018 - Projects/Successes:

- Facilities -
 - o Head of Tide Park
 - § Dedication on June 2nd
 - o Foreside Recreational Area – Sprayed/Controlled Browntail Moth areas
 - o Completed Harvesting of Forest at Foreside following Forestry Plan of 2011, need for more work, several pine trees are in need of removal, with hollow trunks.
- Town Computer System/IT/TV Studio
 - o Replaced 2 computers on the Network
 - o Installed new Firewall
 - o Updated Email SPAM Security
 - o Updated Software to TV Studio
 - o Purchased new Camera Control
 - o Updated Town Website
- Programming
 - o Provided outdoor movie during Topsham Comp Plan Series
 - o Created 5/6 Grade Lacrosse Program, began exploring younger divisions.
 - o Dedicated the Baseball Field at Foreside to Charles Crosby Jr.
 - o Worked with SAD 75 in regards to the new High School Design for Program use.



Dedication of Foreside Baseball Field to Charles Crosby, Jr. – In photo (l-r) Charles Crosby, III, David Douglass, Chair of Board of Selectmen, Joann Crosby wife of



Recreational Programming Data

Cal Ripken Baseball	2018	47 Participants	Ages 9 - 12
Sandlot Baseball	2018	24 Participants	Ages 8 - 12
Ararat Nation Baseball Clinic	2017	11 Participants	Ages 8 - 12
Eagle Basketball Camp	2017	50 Participants	Grades 1 - 8
Fall Cross Country	2017	20 Participants	Ages 6 - 12
Spring Cross Country	2018	39 Participants	Ages 6 - 12
Summer Field Hockey	2017	31 Participants	Age 4 - Grade 8)
Fall Field Hockey	2017	44 Participants	Age 4 - Grade 6
Spring Field Hockey	2018	31 Participants	Grades K - 8
Eagle Football Camp	2017	15** Participants	Grades 9 - 12)
Golf Lessons	2017	8 Participants	Age 8 - Adult
Learn to Ski / Snowboard	2017 / 2018	22 Participants	Grades 2 - 8
Challenger Soccer Camp	2017	43 Participants	Ages 4 - 12
Mini Kickers Soccer Camp	2018	43 Participants	Ages 3 - 6
LiL Kickers Soccer Clinic	2017	30 Participants	Ages 3 - 4
Mt. Ararat Soccer Camp	2017	49 Participants	Ages 5 - 14
T - Ball	2018	37 Participants	Ages 5 - 6
Youth Baseball	2018	44 Participants	Ages 7 - 8
Track	2017	86 Participants	Ages U8 - 14
Valentine Ball	2018	223 Participants	Grades K - 6
Youth Basketball	2017-2018	104 Participants	Grades 3 - 8
LiL Dribblers	2017-2018	80 Participants	Grades 1 - 2
Youth Soccer	2017	407 Participants	Ages 5 - 14
Youth Softball	2018	34 Participants	Ages 7 - 12
Youth Wrestling	2018	29 Participants	Age 4 - Grade 5
Santa Calls / Cookies with Santa	2017	80/10	
Halloween Parade	2017	Over 350 (postponed from storm)	
Middle School Lacrosse	2018	25 Girls/22 Boys	
5 th & 6 th Grade Lacrosse	2018	18 Girls	13 Boys
Fishing Derby	2018	89 children/parents	
Ladies Volleyball	2017-2018	28 Participants through the Program	
Sunday Open Gym			
Easter Egg Hunts	2018	65 Flash light/54 2-4 year olds/ 75 5-7 year olds	



Members of the Brunswick Topsham Land Trust Board of Directors and Members of the Topsham Board of Selectmen, along with BTLT Executive Director Angela Twitchell, Maine Representative Denise Tepler, and Director of Parks and Recreation Pam LeDuc prepare for the Ribbon Cutting Ceremony of the Head of Tide Park on June 2nd, 2018.

SOLID WASTE & RECYCLING

2018 Annual Report

Single Sort recycling had proved to be a very good choice for the Town of Topsham for the last Ten years. It 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. But unfortunately the cost has been going up to process the material and the Markets are beginning to be particular about what goes in the Zero Sort. The main complaint is the out through or trash mixed in with it, food and non-expectable items like metal, other than cans or plastic wrap and foil packaging. We Paid \$5 a ton to process ti in the beginning, went to \$29 a ton three years ago. The next contract we may be looking at \$100 which is almost twice the cost of Trash or “MSW” as we call it. We will be going for a new contract this fall and if prices continue to raise the Town may have to look at going back to source separation as before when we opened in 1993. Separating things like #2 milk jugs and colored #2, News paper, tin cans and Corrugated card board. These items can be easily marketed separately. This will mean infrastructure and manpower needs.

We recycled over 500 ton of Wood chips in 2017, and expect to do more this year. Wood processors are finding it hard to find markets for the Demo wood so we are subject to the plants that burn them and their time schedules to take them. We will make the best of it and take care as we need to remove them.

The residents of Topsham recycled 139.35 ton of metal, 32 ton of shingles, 353 ton of Zero sort recycling commercially and 253 ton at our Facility along with 226 gallons of cooking oil and motor 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. 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.

Two years ago 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 declared by Selectman to be a Tree Farm that hopefully will be enjoyed by people for years to come both recreationally and visually. We are in the works of making a Mountain bike trail on the property this year as well.

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, Solid Waste Director

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, fire prevention, and risk reduction.
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. Continue to provide adequate staffing levels to meet the demands of the community.
5. 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 2018 Topsham Fire & Rescue annual report, as this is my first 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. With the absence of a full-time chief, their sustained commitment to training and responding to emergencies at all hours of the day continued to offer our town a tremendous level of comfort and protection. I am proud to have become 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 a majority of our efforts have been focused on department operational efficiency, training and community life safety education. We have revamped our driver training program and conducted countless hours of driver training. Our mandatory safety policies have been reviewed and edited to meet the current safety guidelines put forth by the Maine Bureau of Labor and National Fire Protection Agency. These changes have led to increased member safety both at the station and on emergency scenes. 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, EMT-Basic, and Life & Safety courses.



This past year we have placed into service, Engine – 1, a 2017 E-One Typhoon pumper. This unit has replaced a 21-year-old engine that did not meet department needs and was increasingly costly to maintain. The new E-1 is a twin to our other engine which in turn has reduced training costs. Crews were able to adapt to the new truck immediately and it has already been used for multiple fires. E-1 is a more effective, efficient and capable unit that will serve the town and the department for many years.



We also replaced our Brush Truck and took delivery of a 2017 GMC Sierra 1-ton pickup. The truck is much better suited for our needs as a brush truck. It is replacing a 26-year-old GMC pickup truck. We were able to move all of the forestry equipment from the old truck into the new one to save costs. The existing fire pump was also installed into the bed of the new truck and has already been used for several brush fires.

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

Stephen Emmons, Asst Chief (28 Years)

Stuart Kay, FF/DO (28 Years)

Michael Labbe, Dep Chief (45 Years)

Joe Larrabee, FF (64 Years)

Steven Lavoie, FF (29 Years)

Greg Payson, FF/AEMT (24 Years)

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

With all of our accomplishments, we continue to face some considerable challenges, such as decreasing availability of call FF's, continually increasing requests for service and increased training requirements. We have met these challenges head-on and have addressed this issue by hiring two additional full-time staff in this upcoming budget season. The town has continued to recognize the need for more consistent staffing, and we continue to grow and move forward as the town grows.

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 can accomplish this because members continually strive to give the best possible delivery of our products to the citizens and visitors of our community.

It is a tough time in the Fire-Service/EMS industry. The job market for qualified employees is extremely thin, while the need to add staffing grows. The town citizens and management have continued to support our efforts to provide an excellent service. 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 50 members strong. The membership consists of:

1 Full-Time Fire Chief	2 Captains (On Call)
1 Full-Time Deputy Chief/EMS Director	3 Lieutenants (On Call)
1 Assistant Chief (On Call)	41 Firefighter's & EMS Personnel (On Call, Per Diem)

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

2 Basic & Advanced Life Support Ambulances	1 Boat
2 Engines	1 Tanker
1 Ladder (Quint)	1 Brush (Forestry) Truck
1 Tender/Service Unit	2 Command Vehicles

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 (7 AM – 7 PM)	2 FF/EMT's (7PM-7AM)
1 Full-Time EMS Director (8 Hour Days/M-F)	1 FF/EMT's (8AM – 4 PM)	1 FF/EMT's (10AM-6PM)

Incidents:



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

Incident Hours Worked by Members:	2355	
Fire/Rescue Requests for Service:	470	
Emergency Medical:	1271	
Total Requests for Service:	1741	(4.9% Increase over FY 16/17)

Fire Prevention/Community Relations:

Fire department personnel continued their fire prevention efforts by teaching various fire prevention classes. 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 busi-

nesses with emergency planning, as well as fire safety training. 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 76 inspections throughout the year. Of those inspections, crews accounted for 226 hours of fire drills in our communities school. The fire departments continue to have a focus on safety standards in our schools. 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 before 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 840 hours of training as a department.

We have had multiple members of our department attend State of Maine Emergency Medical Services (EMS) and FF classes this year. The continued completion of EMT programs has ensured that the Topsham Fire & Rescue Department delivers a very high-quality level of care to our citizens. The FF certification program is also six months long and takes great commitment to complete.

Congratulations to the following members for completing the 240+ hour Firefighter I & II academy:

Ben Jacques

Ian Kay

Brian Whalen

The fire department did not compensate any of these individuals for their time devoted to any portion of these classes. This saved the town about fifteen thousand dollars and exemplified the commitment that this department and its members have for our taxpayers.

Also, we have members who have completed fire instructor, fire officer, pumps, EVOC, hazardous materials, and rescue technician courses/certifications. All of these programs are in addition to the monthly training done by the department.

95% of department members are certified firefighters, 80% are certified 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.

Training remains one of the biggest priorities of the fire department. On a daily basis, members are faced with situations that require a great deal of knowledge and skill. It is of utmost importance that the department continues to educate and train its members.

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. This year we welcomed back Austin Gayton who is in his second year of the program. We welcomed two new students, Rachael Eramo, and Harmony Cutler.

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 cmclaughlin@topshammaine.com

Sincerely,

Chris McLaughlin
Fire Chief

Topsham Police Department

Annual Report FY 2017/2018

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: 5,181

Traffic Summons/Warnings: 4,002

Traffic Complaints: 645

Traffic Crash: 484

OUI Arrest: 53

Calls for Service: 5,341 **Include but not limited to:**

Disorderly Conduct: 100

Animal Complaints: 243

Criminal Arrest/Summons: 416

Fatal Traffic Crashes: 0

Mental Health Services: 65

Drug over Dose: 14

Drug Complaints: 35

Burglary: 35

Theft: 113

Assault/Family Fight: 79

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: Mark McDonald

K9 Officer: Lucas Shirland

Patrol Officer: Kerry Libby

Patrol Officer: Troy Garrison

Patrol Officer: Bruce Swanson

Patrol Officer: Mathew Bowers

Patrol Officer: Open

Patrol Officer: Open

Technical Support: Mark McDonald

Reserve Officer: Cheryl Holmes

Reserve Officer: Al Huntington

Records Clerk: Joan Vermette

Data Entry Clerk: In Process

School Crossing Guard: Cindy Tracy

Our department has continued to work closely with 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, attended advanced trainings, and continued to work with local business establishments on emergency action plans. The agency said goodbye to long time employee Barbara Hall who retired after 32 years of service. The agency said hello to Officers Kerry Libby and Mark McDonald. The agency also said goodbye to Officers Garrett Decker and Donald Cowles, leaving the agency with two open positions and a challenging job market.

Across the nation, Police Officers continue to face violent protests, drug epidemics, and a reduced number of applicants to fill vacant positions. Our agency has attended Job Fairs for college students as well as military veterans in order to advertise our employment opportunities. There are too many agencies currently hiring to list in this report within the State of Maine alone. As we look to the future of hiring and retention, we will begin to focus on value, recognition, training, equipment, uniforms, vehicles, as well as professional growth and career advancement. We must stay competitive in an open job market to attract young professionals seeking a career in local law enforcement.

K-9 Officer Lucas Shirland and his partner Jobe, provide support for our Town as well as surrounding communities. Their commitment to providing a safe community to live in is reflected in the amount of training as well as specific requests made for this specialized team. Our K-9 team answered twenty two “call outs”, assisting eight different agencies including our own department. These “call outs”, covered tracking burglary suspects, drug searches, as well as missing person complaints. Both of them also attended ninety six hours of Patrol Training as well as ninety six hours of Drug Training.

Abuse of illicit narcotics continues to be a focal point across Maine. Our drug collection box located inside the lobby area, is just one example of our contribution to reducing the access to prescription grade medications. 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, search and seizure of electronic devices, motor vehicle pursuits, to effective tactics for the apprehension of intoxicated or distracted drivers. The department has participated in traffic safety grants throughout the past year and increased the number of traffic stops, as we continue to focus on traffic safety issues.





Topsham Public Works

100 Main Street / 10 Maintenance Way

Topsham, ME 04086

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

September 2017

I would like to thank the citizens of Topsham for their cooperation and support this past year, while we worked in the Town's roadways doing repair work, paving projects, winter plowing of snow and removing it from the sidewalks. Public Works maintained the infrastructure in our community and approximately 80 miles of roads. The Public Works Department team did a great job over the past year doing this work and assisting other departments in the Town as well.

Bickford Drive, Hamilton Court, Summer Street, about a mile of Cathance Road and Lover's Lane were all paved or reconstructed and paved, this past year. Several of these roads had sidewalks paved as well and handicap road crossing plates added. A new rapid flashing crosswalk light was installed on Main Street near Wilson Street. The department installed over 100 plantings along the new bike path constructed from Main Street to Community Way. This past year, the department purchased a new sidewalk plow and a new pickup truck replacing the 2001 and 2003 units.

The department repaired many storm drain basins and installed over 1,000 feet of drain pipe. This work was done to correct drainage problems in the area by replacing the old rusted out pipes and installing new storm drain basins to help eliminate surface water problems on our roadways. The winter months kept the department very busy with plenty of snow to plow and remove from the streets and sidewalks. The mechanic did an excellent job maintaining our fleet and assisting with repairs and inspections of other department vehicles.

Respectfully Submitted,

Dennis Cox, Director

Topsham Public Library

2017-2018

This past year was another successful one for the Topsham Public Library as it continues to evolve in its role as a community center for all Topsham residents. No longer is a library the quiet place where patrons are shushed and the only sounds are pages being turned. The library has become a vibrant, living hive of activity, ranging from programs for toddlers, teen reading groups, and book clubs for adults to a place where people have access to computers and a gathering spot for knitters. The library hosted a number of community meetings and forums, has used its community room as an arts and photography exhibition space, had three juried competitions in the Joy of Art, Joy of the Lens and Joy of the Pen, and even was a warming and electronics charging center, complete with Wicked Joe Coffee, during the significant power outages from the late October wind storms!

This doesn't mean that books are not still central to our mission. Indeed the library continues to strive to bring its patrons the latest releases through its own acquisitions as well as through the inter-library lending program known as Minerva. The library also upgraded its e-book capabilities through the cloud Library program. We are proud of the national recognition the Bus Book Bag program has received for providing books to students as they ride the school bus to and from home.

As we approach our 15th Anniversary (June 5, 2019) at our Foreside Road location, we reflect on the many dedicated supporters who have championed the public library in Topsham. From the first library facility in Topsham established in 1803, to Sarah Whitten's gift of her family home in 1941 to the Capital Campaign in 2000 to build a 21st century library. The library could not survive without the consistent support from the Topsham community.

We are grateful to the Board of Selectmen, the Town Finance Committee and the residents who provide 85% of the library's operating expenses through the town budget. We appreciate the support of the business community through their donations and participation in the Business Roundtable or in providing in-kind services. The hundreds of hours provided by our volunteers, the work of the Friends of the Topsham Public Library in running the annual book sale, and, of course the many Topsham residents who contribute to our annual fundraising campaign and include us in their planned giving activities, are essential to our present and our future.

Finally, the library will be developing a new strategic plan this coming spring which will once again be based on listening to the community. It is imperative that we hear from you, about what you like, and don't, about the library, what services, programs and activities you would like to see us add, how to make the library more accessible to the residents of Topsham, and any other thoughts for improvement you may have. With your thoughts and input together we will plan for the future of the Topsham Public Library.

Check the library website: www.topshamlibrary.org ; email us: director@topshamlibrary.org or call us: 725-1727. We want to hear from YOU!



Photo by Doug Griffin



Library Volunteers



Joy and Friends



Summer Program for Kids and families



John Rensenbrink speaks to a crowd!

TOWN OF TOPSHAM

TOPSHAM, MAINE

ABRIDGED SUMMARY

FINANCIAL AUDIT REPORT

JUNE 30, 2018

**TOWN OF TOPSHAM
TOPSHAM, MAINE
JUNE 30, 2018**

This is an abridged summary of the full audit, which is available at www.topshammaine.com

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Smith & Associates, CPAs

A Professional Association

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

www.smithandassociatescpas.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, 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, 2018 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, each major fund, remaining fund information and the discretely presented component unit of the Town of Topsham, Maine as of June 30, 2018, 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, the Schedule of Town Pension Contributions, the Schedule of Town Health Plan Net OPEB Liability and Related Ratios, and the Schedule of Town Group Life Plan Proportionate Share of Net OPEB Liability and Town 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
May 6, 2019



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, 2018 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 \$15,680,570 per Exhibit I (net position). Of this amount, \$5,956,227 (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 \$841,943 during the fiscal year.
- At the close of the current fiscal year, the Town of Topsham's governmental funds reported combined ending fund balances of \$7,663,737, an increase of \$13,892 over the prior year. The amount of \$4,692,408 is the General Fund Unreserved Fund Balance which is available for appropriation in the next budget cycle and represents 22% of the total general fund expenditures and transfers.
- The Town of Topsham has \$1,410,372 committed for Capital Projects and \$757,791 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 four components: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, and 4) required supplementary information.

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.

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. While generally accepted accounting principles provide for three broad categories of funds (governmental, proprietary and fiduciary), all of the funds of the Town are currently classified as governmental 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.

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.

Required Supplementary Information: Along with this Management Discussion & Analysis, the Town presents several additional pieces of required supplementary information at the end of this report. These schedules provide additional information as called for by the Governmental Accounting Standards Board (GASB) relating to the Town's defined benefit pension plan as well as, starting with this year's audit, the Town's other employee benefit plans which provide, in some fashion, continuing benefits to former employees after they retire.

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, 2018, 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. Please note that the data which follow are with respect to the Town of Topsham only and do not include any amounts or balances for Topsham Development, Inc.

COMPARATIVE DATA (CONTINUED)

TOWN OF TOPSHAM'S NET POSITION

Condensed Statement of Net Position	Governmental Activities	
	30-Jun-18	30-Jun-17 (Restated)
Assets		
Current and Other Assets	\$ 8,520,229	\$ 8,415,019
Capital Assets	<u>17,751,537</u>	<u>18,071,056</u>
Total Assets	<u>\$ 26,271,766</u>	<u>\$ 26,486,075</u>
Deferred Outflows of Resources	<u>\$ 838,835</u>	<u>\$ 1,089,159</u>
Liabilities		
Current and Other Liabilities	\$ 1,624,704	\$ 1,561,059
Long Term Liabilities	<u>9,033,374</u>	<u>10,628,421</u>
Total Liabilities	<u>\$ 10,658,078</u>	<u>\$ 12,189,480</u>
Deferred Inflows of Resources	<u>\$ 771,953</u>	<u>\$ 547,127</u>
Net Position		
Net Investment in Capital Assets	\$ 9,516,224	\$ 8,690,732
Restricted	208,119	208,119
Unrestricted	<u>5,956,227</u>	<u>5,939,776</u>
Total Net Position	<u>\$ 15,680,570</u>	<u>\$ 14,838,627</u>

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

An additional portion of the Town's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* \$5,956,227 (prior year \$5,939,776) 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. The same situation held true for the prior year. The Town's net position increased by \$841,943 during the current fiscal year as shown in Exhibit II.

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

Condensed Statement of Activities	Governmental Activities	
	30-Jun-18	30-Jun-17 (Restated)
Revenues:		
<i>Program Revenues</i>		
Charge for Services	\$ 1,044,070	\$ 964,001
Grants and Contributions	248,085	877,368
<i>General Revenues</i>		
Property and Other Taxes	20,316,264	19,737,282
Grants and Contributions Not Restricted to Specific Programs	932,301	800,599
Book Value of Assets Disposed	0	(66,686)
Unrestricted Investment Earnings	51,363	29,393
Miscellaneous	37,488	6,293
Total Revenues	<u>\$ 22,629,571</u>	<u>\$ 22,348,250</u>
Expenses		
General Government (a)	\$ 1,611,114	\$ 1,904,220
Public Works and Sanitation	2,225,204	2,053,790
Protection	2,369,447	2,312,132
Culture and Recreation	1,016,613	926,299
Public Health and Welfare	18,190	50,537
Contractual Services	104,879	68,947
Public Utilities	346,176	317,866
Education	9,691,775	9,219,170
Interest	292,266	321,173
County Tax and Overlay	1,665,681	1,588,783
Depreciation	1,157,353	1,067,851
Tax Increment Financing	1,288,930	1,241,761
Total Expenses	<u>\$ 21,787,628</u>	<u>\$ 21,072,529</u>
Increase (Decrease) In Net Position	<u>\$ 841,943</u>	<u>\$ 1,275,721</u>
Net Position, July 1	<u>\$ 14,838,627</u>	<u>\$ 13,562,906</u>
Net Position, June 30	<u>\$ 15,680,570</u>	<u>\$ 14,838,627</u>

(a) Includes one-time charge of \$320,819 in 2017 to establish initial OPEB liabilities.

ANALYSIS OF OVERALL FINANCIAL POSITION AND RESULTS OF OPERATIONS

The Statement of Activities indicates that the total revenues exceeded total expenses by \$841,943, resulting in an even stronger overall financial position for the year ended June 30, 2018.

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

General Fund – Revenues fell short of expenditures and net transfers by \$(241,022) thereby decreasing the fund balance to \$5,338,117; this decrease reflects a greater use of fund balance this year compared to the prior year, in which the general fund grew by \$608,717. 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 \$254,914 in combined fund balances for this category is primarily due to the establishment of several capital reserve balances this year including \$262,482 for Main Street reconstruction; \$220,000 for software; \$180,000 for the public works storage building; and \$148,360 for paving, offset by the use of \$561,460 from the equipment bond fund towards the purchase of a new fire truck and related costs. In the prior year, the increase of \$664,661 in such other fund balances was primarily due to the establishment of the unexpended balance from that year's equipment bond issuance as a separate capital projects fund.

GENERAL FUND BUDGETARY HIGHLIGHTS

As presented in Exhibit VII, budgeted expenditures and transfers amounted to \$21,809,986 (\$21,254,130 in prior year). The town department budgets were under spent by \$405,738 (\$1,027,553 in prior year) and revenues were above budgeted estimates by \$353,240 (\$328,744 in prior year), due largely to increases in excise taxes collected. These factors result in a net favorable performance against budget this past year in the amount of \$758,978 (\$808,117 in the prior year.) Put another way, the budget for this past year called for the Town to have to draw \$1,000,000 from fund balance over the course of the year, but due to the favorable performance noted, we only actually drew \$241,022 from fund balance. 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 continues at a level such that during the last Town Meeting, \$645,709 was allocated to support the municipal budget, and to help minimize a tax increase. The Board of Selectmen'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 \$1.04 per thousand at the May Town Meeting, the actual tax rate increase was reduced to \$.61, for a new rate of \$18.73 (from \$18.12 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.

GENERAL FUND BUDGETARY HIGHLIGHTS (CONTINUED)

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 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, 97.4% in FY 18.

Revenue Sharing

State Municipal Revenue Sharing 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 seven years, that percentage has been reduced to 2%. In FY 08, our Revenue sharing was about \$950,000. In FY 18, we received \$475,601, 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 \$1,189,000, or \$713,000 more than we actually received. Over the past six years, Topsham taxpayers have had to make up this difference.

Due to the State's underfunding of Revenue Sharing, we have tried to maintain services while reducing staffing levels. We have realized that we are unable to maintain the level of service that residents deserve, and that we want to provide.

Municipal Services

To address this shortfall, we have strategically added personnel to improve service delivery. This last year we added two new positions to the Police Department and a position to the Fire Department. We also added an Assistant Town Manager position to help with overall administrative functions within the Town. 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 and improve services.

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 one 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.

GENERAL FUND BUDGETARY HIGHLIGHTS (CONTINUED)

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.

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 an 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 spent funds on several capital projects, including replacing a decaying stormdrain system under Main St. We set aside funds to replace the slowing failing culvert under Elm St. (past the cemetery), and to demolish the old Fire Station on Green St. to help spur redevelopment in that area. 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 \$837,834 (prior year \$1,653,498) for the fiscal year ended June 30, 2018 and retirements totaled \$266,584 (prior year \$700,446).

Debt

The Town's total debt in the form of bonds and leases payable decreased by \$1,145,047 to \$8,235,313 (prior year increased by \$64,235 to \$9,380,360). Accrued compensation payable amounted to \$193,398 at June 30, 2018, a \$4,006 decrease from prior year; and our net pension liability fell by \$497,911 this year from last year's level of \$1,874,885. Additionally, with the inception of GASB Statement No. 75 relating to Other Post-Employment Benefits ("OPEB"), the Town is now carrying a liability of \$357,092 related to the unfunded status of such obligations.

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 for municipal, school and county governments, 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
2019	\$18.73	\$23,867,908

NEXT YEAR'S BUDGET AND RATES AND FUTURE DEVELOPMENTS (CONTINUED)**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 \$719,000 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.

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, and shifting of the tax burden from commercial to residential property owners, 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. The Board of Selectmen is attempting to plan for these costs with increased set asides in our capital budget for future major maintenance costs with our facilities. 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 un-needed 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, 2018**

	Primary <u>Government</u> Governmental <u>Activities</u>	Component <u>Unit</u> Topsham Development <u>Inc.</u>
Assets		
Cash and Cash Equivalents	\$ 7,557,749	\$ 107,662
Accounts Receivable, Net of Allowance for Doubtful Accounts of \$324,500	372,121	0
Taxes Receivable, Net of Allowance of Uncollectible Taxes of \$35,000	474,139	0
Tax Liens Receivable	116,220	0
Capital Assets, Net of Accumulated Depreciation	<u>17,751,537</u>	<u>0</u>
Total Assets	<u>\$26,271,766</u>	<u>\$ 107,662</u>
Deferred Outflows of Resources		
Related to Pension	\$ 794,937	\$ 0
Related to OPEB	<u>43,898</u>	<u>0</u>
Total Deferred Outflows of Resources	<u>\$ 838,835</u>	<u>\$ 0</u>
Liabilities		
Accounts Payable	\$ 149,652	\$ 0
Accrued Expenses	345,649	0
Non Current Liabilities		
Due Within One Year	1,129,403	0
Due in More Than One Year	7,299,308	0
Net Pension Liability	1,376,974	0
Net OPEB Liabilities	<u>357,092</u>	<u>0</u>
Total Liabilities	<u>\$10,658,078</u>	<u>\$</u>
Deferred Inflows of Resources		
Related to Pension	\$ 666,608	\$ 0
Related to OPEB	37,486	0
Prepaid Property Taxes	<u>67,859</u>	<u>0</u>
Total Deferred Inflows of Resources	<u>\$ 771,953</u>	<u>\$ 0</u>
Net Position		
<i>Net Investment In Capital Assets</i>	\$ 9,516,224	\$ 0
<i>Restricted</i>		
Permanent Funds, Non-Expendable	208,119	0
<i>Unrestricted</i>	<u>5,956,227</u>	<u>107,662</u>
Total Net Position	<u>\$15,680,570</u>	<u>\$ 107,662</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, 2018**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>		<u>Component Unit</u>
		<u>Charges for Services</u>	<u>Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Primary Government Total</u>	
Primary Government						
Governmental Activities						
General Government	\$ 1,611,114	\$ 282,375	\$ 0	\$ (1,328,739)	\$ (1,328,739)	\$ 0
Public Works and Sanitation	2,225,204	184,036	227,256	(1,813,912)	(1,813,912)	0
Protection	2,369,447	360,433	2,910	(2,006,104)	(2,006,104)	0
Culture and Recreation	1,016,613	217,226	1,443	(797,944)	(797,944)	0
Public Health and Welfare	18,190	0	16,476	(1,714)	(1,714)	0
Contractual Services	104,879	0	0	(104,879)	(104,879)	0
Public Utilities	346,176	0	0	(346,176)	(346,176)	0
Education	9,691,775	0	0	(9,691,775)	(9,691,775)	0
Fixed Charges	1,665,681	0	0	(1,665,681)	(1,665,681)	0
Tax Increment Financing	1,288,930	0	0	(1,288,930)	(1,288,930)	0
Interest On Long-Term Debt	292,266	0	0	(292,266)	(292,266)	0
Depreciation – Unallocated	<u>1,157,353</u>	<u>0</u>	<u>0</u>	<u>(1,157,353)</u>	<u>(1,157,353)</u>	<u>0</u>
Total Governmental Activities	<u>\$21,787,628</u>	<u>\$ 1,044,070</u>	<u>\$ 248,085</u>	<u>\$(20,495,473)</u>	<u>\$(20,495,473)</u>	<u>\$ 0</u>
Total Primary Government	<u>\$21,787,628</u>	<u>\$ 1,044,070</u>	<u>\$ 248,085</u>	<u>\$(20,495,473)</u>	<u>\$(20,495,473)</u>	<u>\$ 0</u>
Component Unit – Topsham Development, Inc.	<u>\$ 6,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (6,000)</u>
<u>General Revenues</u>						
Property and Other Taxes					\$ 20,316,264	\$ 0
Grants and Contributions Not Restricted to Specific Programs					932,301	
Unrestricted Investment Earnings					51,363	104
Miscellaneous					<u>37,488</u>	<u>0</u>
Total General Revenues					<u>\$ 21,337,416</u>	<u>\$ 104</u>
Changes in Net Position					<u>\$ 841,943</u>	<u>\$ (5,896)</u>
Net Position – July 1, 2017, As Previously Stated					\$ 15,159,446	\$ 113,558
Prior Period Adjustments Related to OPEB					<u>(320,819)</u>	<u>0</u>
Net Position – July 1, 2017, As Restated					<u>14,838,627</u>	<u>113,558</u>
Net Position – June 30, 2018					<u>\$ 15,680,570</u>	<u>\$ 107,662</u>

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

EXHIBIT III

**TOWN OF TOPSHAM
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2018**

	General Fund	Tax Increment Financing	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 6,871,504	\$ 0	\$ 686,245	\$ 7,557,749
Taxes Receivable	474,139	0	0	474,139
Tax Liens Receivable	116,220	0	0	116,220
Accounts and Notes Receivable	372,121	0	0	372,121
Due From Other Funds	<u>0</u>	<u>475,455</u>	<u>1,163,920</u>	<u>1,639,375</u>
Total Assets	\$ 7,833,984	\$ 475,455	\$ 1,850,165	\$ 10,159,604
Deferred Outflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 7,833,984</u>	<u>\$ 475,455</u>	<u>\$ 1,850,165</u>	<u>\$ 10,159,604</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities				
Accounts Payable	\$ 149,652	\$ 0	\$ 0	\$ 149,652
Accrued Expenses	292,981	0	0	292,981
Due To Other Funds	<u>1,639,375</u>	<u>0</u>	<u>0</u>	<u>1,639,375</u>
Total Liabilities	<u>\$ 2,082,008</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,082,008</u>
Deferred Inflows of Resources	<u>\$ 413,859</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 413,859</u>
Fund Balance				
<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	475,455	0	475,455
Special Revenue Funds - Other	0	0	282,336	282,336
Capital Projects Funds	0	0	1,410,372	1,410,372
Appropriated Fund Balance FY 2018/19	645,709	0	0	645,709
<i>Assigned</i>				
Permanent Funds, Expendable	0	0	23,753	23,753
<i>Unassigned</i>				
Special Revenue Funds	0	0	(62,111)	(62,111)
Capital Projects Funds	0	0	(12,304)	(12,304)
General Fund	<u>4,692,408</u>	<u>0</u>	<u>0</u>	<u>4,692,408</u>
Total Fund Balance	<u>\$ 5,338,117</u>	<u>\$ 475,455</u>	<u>\$ 1,850,165</u>	<u>\$ 7,663,737</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 7,833,984</u>	<u>\$ 475,455</u>	<u>\$ 1,850,165</u>	<u>\$ 10,159,604</u>

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, 2018**

	General Fund	Tax Increment Financing	Other Governmental Funds	Total Governmental Funds
Revenues				
Property and Other Taxes	\$19,008,931	\$ 1,331,333	\$ 0	\$ 20,340,264
Intergovernmental	1,046,971	0	96,831	1,143,802
Licenses, Permits and Fees	372,758	0	0	372,758
Charges For Services	575,277	0	63	575,340
Investment Income	49,406	0	3,018	52,424
Miscellaneous	<u>109,883</u>	<u>475</u>	<u>51,300</u>	<u>161,658</u>
Total Revenues	<u>\$21,163,226</u>	<u>\$ 1,331,808</u>	<u>\$ 151,212</u>	<u>\$ 22,646,246</u>
Expenditures				
<i>Current</i>				
General Government	\$ 1,629,044	\$ 0	\$ 2,810	\$ 1,631,854
Public Works and Sanitation	1,538,588	0	71,929	1,610,517
Protection	2,359,148	0	10,299	2,369,447
Culture and Recreation	956,514	0	60,099	1,016,613
Public Health and Welfare	16,157	0	2,033	18,190
Contractual Services	104,879	0	0	104,879
Public Utilities	346,176	0	0	346,176
Education	9,691,775	0	0	9,691,775
Fixed Charges	1,665,681	0	0	1,665,681
Debt Service	1,441,771	0	0	1,441,771
Tax Increment Financing	0	1,288,930	0	1,288,930
<i>Capital Outlay</i>	<u>702,355</u>	<u>0</u>	<u>744,166</u>	<u>1,446,521</u>
Total Expenditures	<u>\$20,452,088</u>	<u>\$ 1,288,930</u>	<u>\$ 891,336</u>	<u>\$ 22,632,354</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 711,138</u>	<u>\$ 42,878</u>	<u>\$ (740,124)</u>	<u>\$ 13,892</u>
Other Financing Sources (Uses)				
Proceeds from Long-Term Debt	\$ 0	\$ 0	\$ 0	\$ 0
Transfers In (Out)	<u>(952,160)</u>	<u>0</u>	<u>952,160</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>\$ (952,160)</u>	<u>\$ 0</u>	<u>\$ 952,160</u>	<u>\$ 0</u>
Net Change in Fund Balance	<u>\$ (241,022)</u>	<u>\$ 42,878</u>	<u>\$ 212,036</u>	<u>\$ 13,892</u>
Fund Balance – July 1, 2017(a)	<u>5,579,139</u>	<u>432,577</u>	<u>1,638,129</u>	<u>7,649,845</u>
Fund Balance – June 30, 2018	<u>\$ 5,338,117</u>	<u>\$ 475,455</u>	<u>\$ 1,850,165</u>	<u>\$ 7,663,737</u>

(a) Inclusive of reclassification as special revenues of unemployment funds previously classified as proprietary funds. See Note 16.

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, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Property and Other Taxes	\$18,767,573	\$18,767,573	\$19,008,931	\$ 241,358
Intergovernmental	1,031,014	1,031,014	1,046,971	15,957
Licenses, Permits and Fees	316,995	316,995	372,758	55,763
Charges For Services	588,690	588,690	575,277	(13,413)
Investment Income	11,000	11,000	49,406	38,406
Miscellaneous	<u>94,714</u>	<u>94,714</u>	<u>109,883</u>	<u>15,169</u>
Total Revenues	<u>\$20,809,986</u>	<u>\$20,809,986</u>	<u>\$21,163,226</u>	<u>\$ 353,240</u>
Expenditures				
<i>Current</i>				
General Government	\$ 1,680,887	\$ 1,680,887	\$ 1,629,046	\$ 51,841
Public Works and Sanitation	1,560,844	1,555,844	1,538,588	17,256
Protection	2,466,601	2,466,601	2,359,148	107,453
Culture and Recreation	977,610	977,610	956,514	21,096
Public Health and Welfare	20,700	20,700	16,157	4,543
Contractual Services	131,100	131,100	104,879	26,221
Public Utilities	355,012	355,012	346,176	8,836
Education	9,691,775	9,691,775	9,691,775	0
Fixed Charges	1,819,286	1,819,286	1,665,681	153,605
Debt Service	1,441,771	1,441,771	1,441,769	2
<i>Capital Outlay</i>	<u>717,240</u>	<u>717,240</u>	<u>702,355</u>	<u>14,885</u>
Total Expenditures	<u>\$20,862,826</u>	<u>\$20,857,826</u>	<u>\$20,452,088</u>	<u>\$ 405,738</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	<u>\$ (52,840)</u>	<u>\$ (47,840)</u>	<u>\$ 711,138</u>	<u>\$ 758,978</u>
Other Financing Sources (Uses)				
Proceeds from Long-Term Debt	\$ 0	\$ 0	\$ 0	\$ 0
Transfers In (Out)	<u>(947,160)</u>	<u>(952,160)</u>	<u>(952,160)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>\$ (947,160)</u>	<u>\$ (952,160)</u>	<u>\$ (952,160)</u>	<u>\$ 0</u>
Net Change in Fund Balance	<u>\$(1,000,000)</u>	<u>\$(1,000,000)</u>	<u>\$ (241,022)</u>	<u>\$ 758,978</u>
Fund Balance – July 1, 2017	<u>5,579,139</u>	<u>5,579,139</u>	<u>5,579,139</u>	<u>0</u>
Fund Balance – June 30, 2018	<u>\$ 4,579,139</u>	<u>\$ 4,579,139</u>	<u>\$ 5,338,117</u>	<u>\$ 758,978</u>

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

**TOWN OF TOPSHAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 3 – PROPERTY TAXES

The Town is responsible for assessing, collecting, and distributing property taxes in accordance with enabling state legislation. The Town of Topsham's property tax is levied on the assessed value listed as of the prior April 1st for all taxable real and personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of assumed market value. The assessed value for the list of April 1, 2017, upon which the levy for the year ended June 30, 2018, was based amounted to \$1,030,164,461. The net assessed value of \$1,006,011,601 was 110.13% of the 2018 State valuation of \$913,450,000.

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 \$164,329 for the year ended June 30, 2018.

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	\$ 1,030,164,461
Less: BETE	(1,875,060)
Less: Homestead Exemption	<u>(22,277,800)</u>
Net Assessed Value	\$ 1,006,011,601
Tax Rate (Per \$1,000)	<u>18.12</u>
Commitment	\$ 18,228,930
Supplemental Taxes Assessed	<u>1,037</u>
Sub-Total	\$ 18,229,967
Less: Abatements	(7,313)
Less: Collections	<u>(17,755,353)</u>
Receivable at Year End	<u>\$ 467,301</u>
Collection Rate	<u>97.4%</u>

Property taxes may be paid in two installments with due dates of October 16, 2017, and April 17, 2018, with interest charged at a rate of 7.0% on delinquent accounts.

**TOWN OF TOPSHAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 5 – LONG-TERM DEBT

At June 30, 2018, loans, leases, and bonds payable consisted of the following individual issues:

	Governmental <u>Activities</u>
Bank of New York/Mellon Library Building Bonds of 2003, Interest Rate 3.248%, Annual Principal Payments of \$100,000, Maturity in 2019.	\$ 100,000
 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.	 5,865,000
 Gorham Savings Bank General Obligation Bond of 2006, Interest Rate 3.49% to 4.05%, Annual Principal Payments of \$50,000 - \$160,000, Maturity in 2024.	 350,000
 Maine Municipal Bond Bank General Obligation Bond of 2011, Interest Rate 0.5% to 5.5%, Annual Principal Payments of \$58,953 - \$78,953, Maturity in 2021.	 \$ 235,813
 General Obligation Bond of 2016, Interest Rate 0.35% to 2.74%, Annual Principal Payments of \$74,550, Maturity in 2025.	 596,400
 General Obligation Bond of 2016, Interest Rate 1.16% to 2.13%, Annual Principal Payments of \$120,900 Maturity in 2026	 <u>1,088,100</u>
 Total Loans, Leases and Bonds Payable	 <u><u>\$ 8,235,313</u></u>

Changes in Outstanding Debt

Transactions for the year ended June 30, 2018, 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	\$9,379,716	0	\$ 1,144,403	\$ 8,235,313	\$ 1,129,403
Leases Payable	644	0	644	0	0
Net Pension Liability	1,874,885	0	497,911	1,376,974	0
Net OPEB Liabilities	323,424	33,668	0	357,092	0
Compensated Absences	<u>197,404</u>	<u>0</u>	<u>4,006</u>	<u>193,398</u>	<u>0</u>
Total Governmental Activities	<u>\$11,776,073</u>	<u>33,668</u>	<u>\$ 1,646,964</u>	<u>\$ 10,162,777</u>	<u>\$ 1,129,403</u>

Annual Requirements to Retire Debt Obligations

The annual aggregate maturities for each debt type for the years subsequent to June 30, 2018, are as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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
2022/23	990,450	204,646	1,195,096
2024/28	<u>3,007,250</u>	<u>218,770</u>	<u>3,226,020</u>
Total	<u>\$ 8,235,313</u>	<u>\$ 1,261,421</u>	<u>\$ 9,496,734</u>

NOTE 5 – LONG-TERM DEBT (CONTINUED)

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, 2018, the amount of outstanding long-term debt was equal to 0.90% of property valuation for the year then ended.

NOTE 10 – FUND BALANCE APPROPRIATIONS

At the Annual Town Meeting held on May 17, 2017, the Townspeople voted appropriations of general fund balance totaling \$1,000,000 which are reflected as the excess of budgeted expenditures over budgeted revenues as per Exhibit VII. These appropriations were used to reduce the tax commitment.

NOTE 11 – TAX INCREMENT FINANCING DISTRICTS

The Town of Topsham had previously voted to approve nine municipal development programs and financial plans as follows:

- By-Pass (Highlands I) on May 15, 1996
- Village Candle on May 20, 1998
- Bowdoin Mill on September 24, 1998

- By-Pass North (Highlands II) on May 19, 1999
- Coastal Metal Fab Municipal Development on May 16, 2001
- Municipal Infrastructure Development on March 25, 2004
- Frost Street Municipal Development on February 17, 2005
- 29 Elm Street Affordable Housing Development on September 25, 2013
- Downtown and Transit-Oriented Municipal Development and Omnibus Tax Increment Financing District on September 25, 2013.

As an integral part of the Town's community development effort, the Districts will create a climate supportive of business expansions and job creations while enhancing development potential in the designated area. The expenditures for these development projects will be recouped in future years via an incremental tax levied upon the Districts' captured assessed value.

The Town approved total project costs consisting of the design and construction of various public facilities and capital improvements within the Districts. Pursuant to applicable regulations, a sinking fund will be established and utilized to retire the bonded debt associated with the related Development District Improvements when revenue exceeding related bonded debt retirement is collected.

NOTE 13 – GOVERNMENTAL FUND BALANCES

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

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

NOTE 13 – GOVERNMENTAL FUND BALANCES (CONTINUED)

The General Fund unassigned fund balance total of \$4,692,408 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:

**TOWN OF TOPSHAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

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, 2018 the Town's unassigned fund balance of \$4,692,408 was in excess of the stipulated 18% level of \$3,852,765.

As per Exhibit III, a summary of the nature and purpose of these reserves by fund type at June 30, 2018 follows:

Nonspendable and Assigned

	Non-Expendable	Expendable	
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Permanent Funds			
Whittier Trust	\$ 182,144	\$ 3,505	\$ 185,649
William Trust	18,190	951	19,141
Worthy Poor Cash Fund	0	9,473	9,473
Charles Walker Trust	500	7,310	7,810
Mustard Fund	2,938	618	3,556
First Parish Church	924	1,176	2,100
Cemetery Trust	1,176	247	1,423
Barron Fund	1,000	211	1,211
Common School	667	140	807
Lulu Bickford Trust	<u>580</u>	<u>122</u>	<u>702</u>
Total	<u>\$ 208,119</u>	<u>\$ 23,753</u>	<u>\$ 231,872</u>

Committed

Capital Projects

Main Street Reconstruction	\$ 262,842
Software	220,000
Public Works Storage Building	180,000
PW Paving 2018	148,360
Public Works Bay Park Drainage	126,681
Impact Fees	71,250
Revaluation	67,967
Lower Village Traffic 2018	50,000
Economic and Community Dev. – Quality of Life	46,752
Recreation Department Lights	25,189
Forestry Management	24,492

**TOWN OF TOPSHAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

Professional Services	19,449
Town Hall Office Equipment	13,212
Open Space	12,966
Public Works Road Striping	11,443
Trails Grant	11,223
Assessing Hydro Sam Appraisal	10,603
Androscoggin River Bike Path	8,702
Solid Waste Compactor 2018	8,400

CAMA Assessing Software Upgrade	8,000	
Capital Maintenance Fund		7,851
Capital Maintenance		7,690
Old Fire Station 2018		7,145
Library Building		6,950
Bike Path Landscaping 2018		6,872
Bowdoin Mills Traffic Escrow		6,373
Town Landing Trail Escrow		5,054
Topsham Public Library Tech Infrastructure		5,038
Solid Waste Facility Grinding 2018		5,000
Topsham Fair Mall Stream Watershed Fund		4,878
Phone System		4,649
Recreation Resurfacing 2018		4,000
Topsham Crossing		3,443
Police Department K9		2,144
SWF Equipment		1,955
Home Depot Sidewalks		1,461
Fire Department Donations		1,334
Police Department Donations		<u>1,004</u>

Total \$ 1,410,372

General Fund

Appropriated Fund Balance FY 2018/19 \$ 645,709

Committed

Special Revenues

TIF Economic Development Funds (Major Fund)	\$ 475,455
FEMA Storms	94,149
Unemployment Fund	40,388
Professional Services	30,904
Pejepscot School	21,208
CDBG Main Street Village	16,690
Pedestrian Improvement Account	16,112
Bridge to Bridge	13,343
Fire Department	10,543
Head of Tide Park Grant	8,387

**TOWN OF TOPSHAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

Androscoggin Trail Development	6,254
Home Safety Survey	5,275
Conservation	4,000
Topsham Fair Mall Road Master Plan	2,413

Land Conservation Grant	2,400	
LVRA Study		2,100
Winter Baseball		1,987
RTP #1551		1,967
Restoration		1,054
Town Hall Park		766
Wellness Incentive Grant		604
NAPC/CLG WKS		597
Unemployment Fund – TPL		505
Tree Committee Cole Memorial		390
Police Department Canine Grant		<u>300</u>
Total		<u><u>\$ 757,791</u></u>

Unassigned

Capital Projects Funds

Bond Fund	\$ (1,119)
Comprehensive Plan	(11,185)

Special Revenue Funds

Topsham Fair Mall Stream Watershed Project	\$ (13)
Vernal Pool Grant	(35,156)
Route 196/201 Topsham Fair Mall	(2,648)
Maine Historic District Designs	(1,337)
Watershed Phase II River Road	<u>(22,958)</u>

Total	<u><u>\$ (74,416)</u></u>
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General Fund	<u><u>\$ 4,692,408</u></u>
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**TOWN OF TOPSHAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 14 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. - Budgetary Accounting

The Town of Topsham utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. This budget is established by the Board of Selectmen and must be approved at the Annual Town Meeting.

B. - Excess of Expenditures over Appropriations

For the year ended June 30, 2018, Exhibit VII indicates no budgetary overdrafts.

Additionally, for 2018 the Town appropriated \$1,331,333 of incremental property tax revenues generated through its TIF districts for credit-enhancement payments and certain other expenditures. Of this budgeted appropriation, \$1,288,930 was expended with the remaining unexpended appropriation added to a separate special revenue fund per Exhibits III and V.

C. - Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end.

As of June 30, 2018, Note 13 specifies various funds carrying deficit balances; these are all classified as unassigned within Exhibit III.

The Town expects to fund all these deficit projects by the end of fiscal year ending June 30, 2019.



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.

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The *SeniorSafe Act* I authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan *BOLD Act* I authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The *RAISE Family Caregivers Act* I authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation’s crumbling infrastructure and ensure that Maine’s needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the *SUPPORT for Patients and Communities Act*, a comprehensive package that embraces the multi-pronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Maine in the United States Senate. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2019 be a good year for you, your family, your community, and our state.

Sincerely,

A handwritten signature in blue ink, appearing to read "Susan M. Collins", is centered below the word "Sincerely,".

Susan M. Collins
United States Senator



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

Denise Tepler

(207) 287-1400

13 Homestead

Topsham, ME 04088

TTY: (207) 287-4469

Phone: (207) 751-2629

Denise.Tepler@legislature.maine.gov

Dear Topsham Residents:

It is an honor to serve as your State Representative. Over the next two years, I will be working hard on your behalf to provide responsive constituent services, be your advocate in the State House and advance legislation that improves life in our district and in our state.

Over the coming months, we expect to take up over 2,000 separate pieces of legislation covering a wide variety of topics. Top priorities include expanding health care coverage, bringing relief from the opioid crisis, expanding access to renewable energy, reducing student debt, dealing with the effects of climate change, repairing our roads and bridges, increasing protections for workers and consumers, getting prescription drug costs under control, protecting the independence of seniors and making sure we are caring for our neighbors with disabilities.

We will also be balancing the state budget for the next two years and will work to do so in a way that restores revenue sharing funds for all Maine towns and respects the mandate of the voters to properly fund public education.

This year I am serving as House chair of the Health Coverage, Insurance and Financial Services Committee where we will be working on policies related to reducing the cost of health care coverage, regulating banking, credit unions, the Bureau of Consumer Protection and more. The work we're doing on HCIFS should result in more Mainers being able to see their doctor when they need too.

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

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My email is Denise.Tepler@legislature.maine.gov. My phone number is 207-729-4018. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

Your Neighbor,

Denise A. Tepler

State Representative



Dear Residents of Topsham,

It is an honor and privilege to have been reelected to serve as your voice in the Maine Senate. The work of the 129th Legislature is getting underway and it is clear there is quite a bit of positive energy and excitement in the State House about doing good work for Maine people over the next two years!

My legislative colleagues and I are working on hundreds of pieces of legislation. For these next two years I will be focusing on making sure Maine people have access to affordable health care, economic security, and access to a great education. Specifically, I have submitted student loan bill of rights legislation, in order to protect Mainers who take out loans while trying to continue their education and training from unscrupulous and predatory financial institutions and student loan servicers.

I have been selected by my Senate Democratic colleagues to serve this session as the Assistant Senate Majority Leader. I will also be serving again on the Marine Resources Committee. In both of these roles, and as your voice in the Legislature, I will work to advocate for policies that serve all Maine people well and meet the needs of our region. All of us in Maine, though particularly here in the midcoast, live in a place with bountiful and beautiful natural resources and amongst hardworking people with a strong sense of community. Though we certainly face many challenges, I am confident that if we all work together we can ensure a bright future for our children and grandchildren.

If I can ever be of assistance to you, your family, or your community, please do not hesitate to contact me with any questions, comments, or concerns. You can reach me through email at Eloise.Vitelli@legislature.maine.gov or at my office at (207) 287-1515.

I look forward to hearing from you soon.

Kind regards,

A handwritten signature in cursive script that reads "Eloise Vitelli".

Senator Eloise Vitelli

Non Zero Balance on All Accounts

Tax Year: 2016-1 To 2018-2

As of: 06/30/2018

05/14/2019

Page 1

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1536 R	16 MEADOW ROAD EXTENSION LLC	2018	4,582.55	0.00	4,582.55
231 R	235 LEWISTON ROAD LLC	2018	11,321.38	5,660.69	5,660.69
1793 R	45 AUGUSTA ROAD LLC	2018	5,343.59	0.00	5,343.59
2838 R	605 LEWISTON ROAD LLC	2018	5,008.37	0.00	5,008.37
3567 R	AB HOLDINGS COMPANY LLC	2018	106,411.51	53,205.76	53,205.75
522 R	ABC STORAGE & RENTAL LLC	2018	1,322.76	0.50	1,322.26
4764 R	ABNAKI I LLC	2018	862.51	0.00	862.51
828 R	ADCOCK MICHAEL	2018	1,290.14	645.07	645.07
4514 R	ALABDULLAH TALAL H	2018	907.81	834.88	72.93
1020 R	ALEXANDER STEVEN W	2018	3,440.99	3,301.39	139.60
1489 R	ALLEN DANNIELLE	2018	1,621.74	0.00	1,621.74
3441 R	APPLIN HILTON H JR	2018	2,917.32	1,458.66	1,458.66
2603 R	ARSENAULT MICHAEL	2018	996.60	498.30	498.30
4761 R	ASTOR ANTHONY S SR	2018	4,078.81	0.00	4,078.81
1758 R	ATRIPALDI VINCENT J	2018	9,773.93	0.00	9,773.93
4690 R	AVON DRIVE HOMEOWNERS ASSOCIATION	2018	9.06	0.00	9.06
4597 R	BABB GLENN E	2018	2,123.66	1,061.83	1,061.83
3033 R	BABBIN ROLAND T	2018	3,067.72	1,533.86	1,533.86
2544 R	BAGWELL CHARLES B	2018	212.46	202.45	10.01
1620 R	BAGWELL KATHRYN H	2018	7,048.68	7,048.63	0.05
1335 R	BARE WES	2018	18.12	0.00	18.12
4790 R	BARKER FELICIA	2018	3,584.14	3,125.71	458.43
1268 R	BARTLETT DWIGHT A	2018	3,904.86	0.00	3,904.86
3244 R	BASINET WILLIAM A	2018	1,027.40	495.67	531.73
3113 R	BEAR'S HOLDINGS LLC	2018	4,983.00	2,491.50	2,491.50
2873 R	BEAULIEU JOSH	2018	63.42	0.00	63.42
3507 R	BELLEFEUR BETTINA	2018	442.13	81.21	360.92
1338 R	BELOLAN COURTNEY L	2018	2,011.32	1,957.36	53.96
720 R	BERGERON BONNIE	2018	764.66	389.60	375.06
3196 R	BERNIER MAURICE A	2018	1,115.83	0.13	1,115.70
2403 R	BERNIER RENE LEE	2018	61.61	0.00	61.61
4100 R	BONANG BARBARA	2018	596.15	251.54	344.61
3471 R	BOWIE CLAYTON E	2018	356.96	0.00	356.96
528 R	BOWIE HOME CONSTRUCTION	2018	590.71	0.00	590.71
2646 R	BOWIE HOME CONSTRUCTION	2018	478.37	0.00	478.37
4516 R	BOWIE HOME CONSTRUCTION	2018	371.46	0.00	371.46
4517 R	BOWIE HOME CONSTRUCTION	2018	362.40	0.00	362.40
4518 R	BOWIE HOME CONSTRUCTION	2018	369.65	0.00	369.65
4519 R	BOWIE HOME CONSTRUCTION	2018	371.46	0.00	371.46
4520 R	BOWIE HOME CONSTRUCTION	2018	420.38	0.00	420.38
4521 R	BOWIE HOME CONSTRUCTION	2018	375.08	0.00	375.08
4522 R	BOWIE HOME CONSTRUCTION	2018	398.64	0.00	398.64
1100 R	BRADSTREET DORIS	2018	1,918.91	1,474.55	444.36
3957 R	BRENT & JESS ENTERPRISES LLC	2018	9,545.62	4,763.66	4,781.96
1930 R	BRILLANT MARIE	2018	2,689.01	0.00	2,689.01
166 R	BRYCE NATHAN	2018	2,011.32	1,005.66	1,005.66

Non Zero Balance on All Accounts

Tax Year: 2016-1 To 2018-2
As of: 06/30/2018

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
2204 R	BUMBY MATTHEW	2018	242.81	0.00	242.81
494 R	BURCHFIELD DOROTHY E	2018	588.90	0.00	588.90
3614 R	BURICH ANTHONY G	2018	4,008.14	0.00	4,008.14
4481 R	CAIRNS WILLIAM J	2018	7.25	0.00	7.25
1926 R	CAMPBELL VALERIE J TRUSTEE	2018	1,538.39	0.00	1,538.39
3753 R	CARRIER RICHARD B	2018	1,627.18	813.59	813.59
3932 R	CASTON JEFFERY	2018	391.39	0.00	391.39
1499 R	CHERRIER PAUL	2018	2,185.27	1,185.27	1,000.00
2969 R	COLBY RONALD C JR	2018	2,087.42	1,331.81	755.61
2992 R	COLLINS LINDA JEAN	2018	3,040.54	0.00	3,040.54
892 R	CONTRERAS WILLIAM H	2018	2,424.46	0.00	2,424.46
893 R	COOMBS LINDA M	2018	2,288.56	7.63	2,280.93
2795 R	CORMIER JOSEPH G	2018	1,349.94	0.00	1,349.94
3926 R	CPF HIGHLANDS CONDOMINIUM OWNER LLC	2018	2,170.78	1,085.39	1,085.39
73 R	CREAMER BOWE	2018	1,652.54	1,740.20	-87.66
3692 R	CROOKER CONSTRUCTION LLC	2018	29,700.49	29,700.50	-0.01
253 R	DACO ASSOCIATES	2018	49,572.70	732.49	48,840.21
2470 R	DAVIS ELAINE J	2018	2,118.23	0.00	2,118.23
2841 R	DAVIS JOHN L JR	2018	2,049.37	2,048.99	0.38
1402 R	DEFREITAS TIMOTHY D	2018	4,267.26	3,827.49	439.77
1802 R	DELETETSKY JEFFREY A	2018	2,482.44	0.00	2,482.44
1270 R	DELGAUDIO ANTHONY J	2018	1,503.96	0.00	1,503.96
4792 R	DESCHAIINE RICHARD M	2018	974.86	0.00	974.86
463 R	DIRENZO NORMAN S HEIRS OF	2018	1,204.98	0.00	1,204.98
3532 R	DIRENZO NORMAN S HEIRS OF	2018	610.64	0.00	610.64
2378 R	DOUGLAS RONALD D	2018	2,288.56	1,686.82	601.74
700 R	DWINAL PHILIP B	2018	2,911.88	1,455.94	1,455.94
1597 R	DWINAL PHILIP B	2018	14,173.46	7,086.73	7,086.73
2743 R	DWINAL PHILIP B	2018	1,322.76	661.38	661.38
2681 R	EASTBROOK TIMBER CO INC	2018	418.57	0.00	418.57
2267 R	EDDY DAVID K & MELISSA L	2018	4,131.36	0.00	4,131.36
1106 R	EDDY LLC	2018	7,226.26	0.00	7,226.26
1783 R	ELLIOTT IAN D	2018	3,817.88	3,379.55	438.33
3490 R	ELLSWORTH MARGARET C	2018	375.08	187.54	187.54
3735 R	EQUITY TRUST COMPANY CUSTODIAN	2018	2,100.11	0.00	2,100.11
98 R	FARNSWORTH SUSAN O	2018	3,272.47	0.00	3,272.47
3400 R	FARNSWORTH SUSAN O	2018	4,461.14	0.00	4,461.14
1685 R	FCM LLC	2018	48.92	23.64	25.28
3020 R	FEIX GARRET	2018	744.73	372.37	372.36
4506 R	FENIMORE EDWARD G IV	2018	3,084.02	0.00	3,084.02
2888 R	FENWICK ELIZABETH WEBSTER	2018	5,126.15	0.00	5,126.15
1433 R	FORTIN JOAQUIN R	2018	3,770.77	0.00	3,770.77
2407 R	FOTHERGILL PAUL J	2018	503.74	0.00	503.74
133 R	FOWLER JAMES	2018	1,137.94	600.00	537.94
4523 R	FRIZZLE STACY V	2018	431.26	0.00	431.26
4524 R	FRIZZLE STACY V	2018	431.26	0.00	431.26
4525 R	FRIZZLE STACY V	2018	469.31	0.00	469.31

Non Zero Balance on All Accounts

Tax Year: 2016-1 To 2018-2
As of: 06/30/2018

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
4526 R	FRIZZLE STACY V	2018	3.62	0.00	3.62
1197 R	FUCHS CHRISTOPHER	2018	1,840.99	920.50	920.49
119 R	GG IV LLC	2018	3,595.01	1,851.97	1,743.04
1318 R	GIBERSON BRUCE A	2018	2,011.32	0.00	2,011.32
3303 R	GIBERSON BRUCE A	2018	2,011.32	0.00	2,011.32
3440 R	GOODALL LANDSCAPING INC	2018	119.59	0.00	119.59
1416 R	GORMLEY GEORGE C	2018	2,573.04	0.00	2,573.04
4713 R	GOSSELIN MARCEL C	2018	1,757.64	0.00	1,757.64
3866 R	GOULET DUSTIN	2018	344.28	0.00	344.28
4 R	GROVER MARY A HEIRS OF	2018	2,129.10	0.00	2,129.10
1823 R	H D DEVELOPMENT OF MARYLAND	2018	162,960.41	162,800.04	160.37
3253 R	HAGAR JOSEPH E	2018	114.16	0.00	114.16
60 R	HAGAR TIMOTHY J	2018	808.15	401.50	406.65
738 R	HAHNEL HENRY E HEIRS OF	2018	1,766.70	0.00	1,766.70
3478 R	HARMON THEODORE S	2018	2,391.84	0.00	2,391.84
4593 R	HARMONY HILL LLC	2018	83.35	0.00	83.35
3418 R	HAYES DANIEL S	2018	3,919.36	3,914.45	4.91
4656 R	HEALY BRUCE A SR	2018	3,783.46	948.85	2,834.61
1709 R	HEBERT PAUL J	2018	3,036.91	3,033.07	3.84
1464 R	HENKE TRACY A	2018	862.51	732.07	130.44
4223 R	HIGHLAND ESTATES N PHASE IV HOME CORP	2018	4,506.44	4,506.17	0.27
4439 R	HIGHLAND GREEN N PHASE III HOME CORP	2018	8,159.44	12,239.16	-4,079.72
4208 R	HIGHLAND HOME CORP	2018	4,318.00	4,317.99	0.01
3145 R	HINTON HEATHER S	2018	2,217.89	1,108.95	1,108.94
2689 R	HISTORIC RETIREMENT LLC	2017	0.00	459.90	-459.90
4554 R	HISTORIC RETIREMENT LLC	2017	0.00	337.65	-337.65
4565 R	HISTORIC RETIREMENT LLC	2018	681.31	340.66	340.65
4566 R	HISTORIC RETIREMENT LLC	2018	681.31	340.66	340.65
2090 R	HOLSKE LORETTE A	2018	1,052.05	1,010.88	41.17
278 R	HOSKINS DEBRA J	2018	527.29	482.91	44.38
1334 R	HOVEY DAVID W	2018	1,043.71	582.29	461.42
551 R	INDUSTRIAL SALES & SALVAGE INC	2018	424.01	423.90	0.11
4793 R	JACK WALLACE A	2018	367.84	0.00	367.84
1453 R	JEAN JESSE R	2018	3,323.21	3,323.22	-0.01
3066 R	JEAN TODD MICHAEL	2018	190.26	0.00	190.26
2830 R	JELLISON YVONNE K	2018	4,011.77	0.00	4,011.77
574 R	JONES JASON E	2018	3,421.06	0.00	3,421.06
822 R	KANE JUSTIN R	2018	1,657.98	0.00	1,657.98
2528 R	KELLY BROTHERS LEASING LLC	2018	1,781.20	1,776.45	4.75
2791 R	KENNEDY BELINDA J	2018	1,065.46	0.00	1,065.46
443 R	KILBY LISA	2018	2,496.94	2,497.90	-0.96
2131 R	KINNEY GORDON E	2018	978.48	489.24	489.24
2446 R	KLAIBER HAROLD M	2018	3,522.53	1,734.92	1,787.61
744 R	KONS JAMES	2018	4,361.48	2.06	4,359.42
4758 R	KORBET GREGORY A	2018	3,627.62	0.00	3,627.62
2926 R	LA FAMILLE FARM LLC	2018	2,682.67	1,341.34	1,341.33

Non Zero Balance on All Accounts

Tax Year: 2016-1 To 2018-2
As of: 06/30/2018

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
3150 R	LA FAMILLE FARM LLC	2018	302.17	151.09	151.08
591 R	LAPORTE WAYNE G	2018	3,915.73	3,915.55	0.18
1944 R	LARRABEE WILLIAM E	2018	0.00	6.89	-6.89
4617 R	LENTZ MARTHA L	2018	1,032.79	516.40	516.39
1883 R	LEVASSEUR BARBARA J	2018	2,658.20	0.00	2,658.20
2001 R	LONG DARRELL L	2018	121.40	0.00	121.40
3870 R	MACGREGOR LYNN A	2018	271.80	135.35	136.45
2540 R	MAGLIONE PATRICK	2018	3,138.38	1,569.19	1,569.19
3340 R	MAINE DRYWALL CONSULTANTS INC	2018	2,766.92	1,287.52	1,479.40
1248 R	MALEKI BAHAM	2018	2,400.90	0.00	2,400.90
2536 R	MANSON HAROLD H III	2018	913.25	0.00	913.25
2847 R	MANSON HAROLD H III	2018	0.00	413.15	-413.15
518 R	MARIE E WILLARD LIVING TRUST 2001	2018	2,844.84	0.00	2,844.84
1304 R	MAYO ROLAND	2018	1,944.28	972.14	972.14
819 R	MCLEAN SHAUNA C	2018	6,443.47	3,221.74	3,221.73
415 R	MERRILL SCOTT D	2018	1,363.35	0.00	1,363.35
2875 R	MERRILL SCOTT D	2018	324.53	0.00	324.53
2554 R	MERRYMEETING ASSOC DEV CORP	2018	710.30	355.15	355.15
4795 R	MICKLES JOHN	2018	880.63	0.00	880.63
2591 R	MILLER MARGUERITE B TRUSTEE	2018	3,498.97	3,565.00	-66.03
408 R	MOFFITT ROBERT J	2018	1,185.05	251.18	933.87
1996 R	NADEAU CHRISTOPHER M	2018	3,306.90	1,653.45	1,653.45
2158 R	NALE LINDA	2018	168.52	0.00	168.52
2590 R	NICE CHERYL A	2018	3,384.82	1,692.41	1,692.41
220 R	NICHOLSON ALLISON L & PATRICIA E &	2018	3,785.27	1,892.64	1,892.63
3601 R	NORMAND ROGER J	2018	683.12	0.00	683.12
120 R	OLIVER ROGER	2018	349.72	0.00	349.72
2796 R	ORAM MICHELLE J	2018	5,059.10	0.00	5,059.10
1272 R	ORR RONALD	2018	489.24	0.00	489.24
2759 R	OUELLETTE RAYMOND E	2018	918.68	0.00	918.68
590 R	PAINCHAUD ESTATE LLC	2018	7,400.21	3,700.11	3,700.10
39 R	PAYNE CHARLES N JR	2018	2,437.14	1,218.57	1,218.57
2040 R	PELLETIER STEVEN	2018	3,578.70	0.00	3,578.70
4759 R	PERRY DANIEL C	2018	1,435.10	0.00	1,435.10
3679 R	PERRY LINDA	2018	4,260.01	2,130.01	2,130.00
2627 R	PICKERING JUNE	2018	3,553.33	1,776.67	1,776.66
1000 R	PIERCE ERIC T	2018	6,157.18	0.00	6,157.18
4698 R	PROULX ANDREW J	2018	6,706.21	3,353.11	3,353.10
4702 R	PROULX ANDREW J	2018	76.10	0.00	76.10
185 R	PUSHARD PATSY L	2018	2,237.82	202.61	2,035.21
460 R	RANCOURT BRIAN A	2018	3,897.61	1,948.81	1,948.80
456 R	REED BETTY	2018	364.21	382.11	-17.90
3094 R	REVELS BETH E	2018	2,080.18	9.38	2,070.80
1133 R	REYNOLDS PAMELA	2018	2,279.50	1,139.75	1,139.75
803 R	ROBBINS IRENE C	2018	2,377.34	94.73	2,282.61
2251 R	ROBERTS PROPERTIES LLC	2018	4,517.32	2,258.66	2,258.66

Non Zero Balance on All Accounts

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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
188 R	ROBINSON MARK M & ELLIOT H	2018	262.74	131.62	131.12
2604 R	ROBINSON MARK M & ELLIOT H	2018	521.86	261.31	260.55
4021 R	ROBLETO PETER J	2018	1,020.16	0.00	1,020.16
637 R	ROEHRIG GLEN A	2018	1,261.15	0.00	1,261.15
4071 R	ROSSIGNOL PAUL L	2018	2,265.00	1,089.71	1,175.29
1132 R	RUTH LARRY A	2018	6,425.35	0.00	6,425.35
4074 R	SARGENT GEORGE W JR	2018	159.46	0.00	159.46
1544 R	SCHOFIELD KATHLEEN	2018	19.93	0.00	19.93
94 R	SCZYMECKI JOHN W	2018	138.36	69.18	69.18
4689 R	SCZYMECKI JOHN W	2018	115.97	57.99	57.98
4682 R	SHERLOCK JESSICA RIENDEAU	2018	882.44	475.21	407.23
2768 R	SMART GARY	2018	3,270.66	0.00	3,270.66
638 R	SMITH MICHAEL D	2018	3,498.97	3,506.35	-7.38
300 R	SMITH THARRYN D	2018	5,069.98	5,027.21	42.77
1910 R	SPENCE MELISSA	2018	134.09	0.00	134.09
3974 R	SPRINT SPECTRUM LP	2018	217.44	0.00	217.44
2637 R	STERLING-GOLDEN MARTHA	2018	3,504.41	0.00	3,504.41
3860 R	STEVENS PRISCILLA A	2018	594.34	0.00	594.34
2694 R	TAYLOR STEPHEN D JR	2018	1,860.92	1,479.96	380.96
3653 R	THIBOUTOT LIONEL	2018	2,832.16	136.85	2,695.31
1422 R	TIBBITTS BARBARA A	2018	3,540.65	1,770.33	1,770.32
3967 R	TOP LLC	2018	3,897.61	5,846.42	-1,948.81
3693 R	TOWN OF TOPSHAM - TA	2018	0.00	0.22	-0.22
3891 R	TREBILCOCK SANDRA F/K/A	2018	210.19	212.86	-2.67
2615 R	VERMETTE JEFFREY W	2018	3,814.26	1,907.13	1,907.13
1918 R	VIGLIOTTA HELEN H	2018	1,070.89	0.00	1,070.89
2337 R	VIGUE TIMOTHY J	2018	4,787.30	2,389.52	2,397.78
4026 R	VINING BRADFORD E	2018	1,384.37	0.00	1,384.37
3953 R	VOGEL ERIC M	2018	3,460.92	0.00	3,460.92
381 R	VOGEL RUTH M	2018	4,265.45	0.00	4,265.45
2190 R	WAITE WILLIAM	2018	1,397.05	697.99	699.06
1670 R	WARD JUDY H	2018	3,267.04	1,633.52	1,633.52
3255 R	WARD RICHARD A	2018	3,506.22	0.59	3,505.63
3062 R	WELLS FARGO BANK N A	2018	1,156.06	0.00	1,156.06
508 R	WHALON KYLE	2018	126.84	63.42	63.42
2227 R	WHG COMPANY LLC	2018	6,628.30	3,314.15	3,314.15
589 R	WHITE RICHARD P	2018	3,352.20	534.96	2,817.24
3762 R	WHYTE ACQUISITIONS LLC	2018	857.08	0.61	856.47
3398 R	WILLIAMS LARRY D SR & PATRICIA AS TTEES	2018	1,063.64	531.82	531.82
1626 R	WILLIAMS MICHAEL R	2018	840.77	0.00	840.77
95 R	WILLIAMS RALPH A	2018	1,087.20	0.00	1,087.20
1736 R	WILLIAMS SHELIA QUINLAN	2018	2,919.13	0.00	2,919.13
827 R	WILLIS PAUL A TRUSTEE	2018	14,972.56	7,486.28	7,486.28
2715 R	WINTER STREET ASSOCIATES	2018	23,644.79	0.00	23,644.79
1533 R	WOLVERTON ANTHONY W	2018	3,821.51	3,821.52	-0.01
3808 R	WYMAN ROSE MARIE	2018	3,009.73	1,973.18	1,036.55
4587 R	YOUNG LUCILLE	2018	268.18	0.00	268.18

Non Zero Balance on All Accounts

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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
2998 R	YOUNG MARK	2018	2,471.57	0.00	2,471.57
1076 R	ZALESKI PATRICIA M	2018	77.92	0.00	77.92
2342 R	ZEILOR JOHN D	2018	2,496.94	1,248.47	1,248.47
3617 R	ZIELINSKI TED V & ELSIE LIFE ESTATE	2018	3,234.42	1,617.21	1,617.21

Total for 236 Bills:	236 Accounts	895,629.51	448,433.60	447,195.91
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Payment Summary

Type	Principal	Interest	Costs	Total
C - Correction	-3,718.57	0.00	0.00	-3,718.57
P - Payment	442,971.50	0.00	0.00	442,971.50
Y - Prepayment	9,180.67	0.00	0.00	9,180.67
Total	448,433.60	0.00	0.00	448,433.60

Non Lien Summary

2017-1	2	-797.55
2018-1	234	447,993.46
Total	236	447,195.91

1536 L	16 MEADOW ROAD EXTENSION LLC	2017	2,459.36	0.00	2,459.36
1793 L	45 AUGUSTA ROAD LLC	2017	2,858.82	0.00	2,858.82
2873 L	ALEXANDER CAROL	2017	113.20	0.00	113.20
1489 L	ALLEN DANNIELLE	2017	2,006.32	0.00	2,006.32
1758 L	ATRIPALDI VINCENT J	2017	9,984.67	0.00	9,984.67
4690 L	AVON DRIVE HOMEOWNERS ASSOCIATION	2017	56.96	0.00	56.96
1268 L	BARTLETT DWIGHT A	2017	4,053.15	1,033.66	3,019.49
3471 L	BOWIE CLAYTON E	2017	61.33	0.00	61.33
528 L	BOWIE HOME CONSTRUCTION	2017	658.63	0.00	658.63
2646 L	BOWIE HOME CONSTRUCTION	2017	542.43	0.00	542.43
4516 L	BOWIE HOME CONSTRUCTION	2017	431.83	0.00	431.83
4517 L	BOWIE HOME CONSTRUCTION	2017	422.47	0.00	422.47
4518 L	BOWIE HOME CONSTRUCTION	2017	436.56	0.00	436.56
4519 L	BOWIE HOME CONSTRUCTION	2017	431.83	0.00	431.83
4520 L	BOWIE HOME CONSTRUCTION	2017	489.04	0.00	489.04
4521 L	BOWIE HOME CONSTRUCTION	2017	435.58	0.00	435.58
4522 L	BOWIE HOME CONSTRUCTION	2017	459.96	0.00	459.96
516 L	BRILLANT LEON C	2016	3,446.13	0.00	3,446.13
516 L	BRILLANT LEON C	2017	3,439.32	0.00	3,439.32
2204 L	BUMBY MATTHEW	2017	392.48	304.41	88.07
494 L	BURCHFIELD DOROTHY E	2017	757.08	192.42	564.66
3614 L	BURICH ANTHONY G	2017	2,022.17	0.00	2,022.17
4481 L	CAIRNS WILLIAM J	2017	55.09	0.00	55.09
1926 L	CAMPBELL VALERIE J TRUSTEE	2017	637.69	0.00	637.69
3932 L	CASTON JEFFERY	2017	546.18	0.00	546.18

Non Zero Balance on All Accounts

Tax Year: 2016-1 To 2018-2
As of: 06/30/2018

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
3759 L	CLARK PAULIE	2017	126.32	0.00	126.32
3922 L	CLOUTIER RENE R	2016	53.10	0.00	53.10
2992 L	COLLINS LINDA JEAN	2017	3,155.38	1,444.37	1,711.01
1802 L	DELETETSKY JEFFREY A	2017	2,976.35	0.00	2,976.35
2681 L	EASTBROOK TIMBER CO INC	2017	463.57	0.00	463.57
3735 L	EQUITY TRUST COMPANY CUSTODIAN	2016	2,124.64	-9.70	2,134.34
3735 L	EQUITY TRUST COMPANY CUSTODIAN	2017	2,188.14	0.00	2,188.14
2407 L	FOTHERGILL PAUL J	2017	668.98	0.00	668.98
1318 L	GIBERSON BRUCE A	2017	2,034.44	0.00	2,034.44
3303 L	GIBERSON BRUCE A	2017	2,034.44	0.00	2,034.44
1416 L	GORMLEY GEORGE C	2017	1,390.08	0.00	1,390.08
4713 L	GOSSELIN MARCEL C	2017	1,865.74	0.00	1,865.74
3866 L	GOULET DUSTIN	2017	497.44	0.00	497.44
4 L	GROVER MARY A HEIRS OF	2017	2,233.12	0.00	2,233.12
738 L	HAHNEL HENRY E	2017	1,472.12	0.00	1,472.12
574 L	JONES JASON E	2016	3,679.61	-23.10	3,702.71
574 L	JONES JASON E	2017	3,659.59	0.00	3,659.59
822 L	KANE JUSTIN R	2017	2,048.53	685.80	1,362.73
411 L	LEVASSEUR LISA	2016	257.43	165.13	92.30
518 L	MARIE E WILLARD LIVING TRUST 2001	2017	2,906.03	0.00	2,906.03
2158 L	NALE LINDA	2016	228.29	-16.40	244.69
2158 L	NALE LINDA	2017	228.50	0.00	228.50
2796 L	ORAM MICHELLE J	2017	5,294.96	0.00	5,294.96
2759 L	OUELLETTE RAYMOND E	2017	1,098.21	397.16	701.05
2040 L	PELLETIER STEVEN	2017	3,849.81	0.00	3,849.81
4021 L	ROBLETO PETER J	2017	747.95	0.00	747.95
637 L	ROEHRIG GLEN A	2017	1,437.26	0.00	1,437.26
4074 L	SARGENT GEORGE W JR	2017	206.55	0.00	206.55
2768 L	SMART GARY	2017	3,494.58	1,004.86	2,489.72
2637 L	STERLING-GOLDEN MARTHA	2017	3,672.66	0.00	3,672.66
4026 L	VINING BRADFORD E	2017	1,573.34	718.94	854.40
3953 L	VOGEL ERIC M	2017	3,634.25	1,802.97	1,831.28
381 L	VOGEL RUTH M	2017	133.01	0.00	133.01
1626 L	WILLIAMS MICHAEL R	2017	511.66	492.27	19.39
95 L	WILLIAMS RALPH A	2017	910.86	616.23	294.63
1736 L	WILLIAMS SHELIA QUINLAN	2017	3,108.47	35.48	3,072.99
2715 L	WINTER STREET ASSOCIATES	2017	24,513.03	0.00	24,513.03
4587 L	YOUNG LUCILLE	2017	324.99	0.00	324.99
2998 L	YOUNG MARK	2017	829.34	661.46	167.88

Non Zero Balance on All Accounts

Tax Year: 2016-1 To 2018-2
As of: 06/30/2018

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
Total for 64 Bills:		60 Accounts	128,831.05	9,505.96	119,325.09

Payment Summary

Type	Principal	Interest	Costs	Total
L - Lien Costs	0.00	0.00	-49.20	-49.20
P - Payment	8,059.55	850.11	645.50	9,555.16
Total	8,059.55	850.11	596.30	9,505.96

Lien Summary

2016-1	6	9,673.27
2017-1	58	109,651.82
Total	64	119,325.09

Total for 300 Bills:	1,024,460.56	457,939.56	566,521.00
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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
534 P	ACTIVE EDGE REHAB & FITNESS	2016	21.55	0.00	21.55
17 P	AT&T MOBILITY LLC	2018	430.17	0.00	430.17
11 P	BARRON HILL APARTMENTS	2017	66.02	15.23	50.79
11 P	BARRON HILL APARTMENTS	2018	66.50	0.00	66.50
755 P	BRENT & JESS LLC	2018	499.93	249.49	250.44
682 P	BUBBAS HAIRSTYLING LLC	2016	301.19	0.00	301.19
682 P	BUBBAS HAIRSTYLING LLC	2017	272.91	0.00	272.91
682 P	BUBBAS HAIRSTYLING LLC	2018	245.71	0.00	245.71
826 P	C & T NAILS	2018	119.41	0.00	119.41
882 P	CASCO BAY WIRELESS	2016	255.93	0.00	255.93
882 P	CASCO BAY WIRELESS	2017	242.86	0.00	242.86
882 P	CASCO BAY WIRELESS	2018	231.03	0.00	231.03
55 P	CENTURY 21	2016	71.48	0.00	71.48
55 P	CENTURY 21	2017	71.60	0.00	71.60
55 P	CENTURY 21	2018	72.12	0.00	72.12
82 P	DAVIS CONSTRUCTION	2016	796.89	0.00	796.89
82 P	DAVIS CONSTRUCTION	2017	776.99	0.00	776.99
82 P	DAVIS CONSTRUCTION	2018	761.40	0.00	761.40
714 P	DOLORES BRANCATO	2016	19.04	0.00	19.04
714 P	DOLORES BRANCATO	2017	16.01	0.00	16.01
90 P	DUMONT BUILDERS	2016	31.79	0.00	31.79
90 P	DUMONT BUILDERS	2017	31.84	0.00	31.84
90 P	DUMONT BUILDERS	2018	32.07	0.00	32.07
806 P	GAME BOX VIDEO & COMICS	2017	26.09	0.00	26.09
806 P	GAME BOX VIDEO & COMICS	2018	24.28	0.00	24.28
888 P	GENTLE DENTAL PC	2018	2,265.00	2,258.70	6.30
120 P	GOODALL LANDSCAPING INC	2017	6,658.82	0.00	6,658.82
120 P	GOODALL LANDSCAPING INC	2018	6,688.82	0.00	6,688.82
656 P	GRAMPAS GARDEN INC	2017	129.71	92.11	37.60
656 P	GRAMPAS GARDEN INC	2018	130.65	0.00	130.65
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
515 P	HANCOCK GOURMET LOBSTER CO	2018	694.00	0.00	694.00
159 P	HIDEAWAY FARM	2016	172.42	0.00	172.42
159 P	HIDEAWAY FARM	2017	147.52	0.00	147.52
159 P	HIDEAWAY FARM	2018	123.22	0.00	123.22
261 P	HIGI SH LLC	2018	71.21	0.00	71.21
122 P	KOPPER KETTLE RESTAURANT	2017	301.33	52.43	248.90
122 P	KOPPER KETTLE RESTAURANT	2018	298.80	149.40	149.40
916 P	LENTZ WOODEN BOATS	2018	35.33	0.00	35.33
615 P	LIFE STORAGE LP	2018	406.61	247.22	159.39
177 P	MAINE CENTRAL RAILROAD	2018	650.51	645.31	5.20
137 P	MEINEKE CAR CARE CENTER	2018	454.99	220.51	234.48
186 P	MERRYMEETING AUTO REPAIR	2016	127.16	0.00	127.16
186 P	MERRYMEETING AUTO REPAIR	2017	127.37	0.00	127.37
186 P	MERRYMEETING AUTO REPAIR	2018	128.29	0.00	128.29
190 P	MICHAUDS MARKET	2018	68.86	34.46	34.40

Non Zero Balance on All Accounts

Tax Year: 2016-1 To 2018-2
As of: 06/30/2018

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
847 P	MUZAK LLC	2016	42.57	0.00	42.57
847 P	MUZAK LLC	2017	37.60	0.00	37.60
847 P	MUZAK LLC	2018	32.62	0.00	32.62
789 P	N E MOBILE HEALTH SERVICE	2017	51.45	0.00	51.45
134 P	NEILS HEATING SERVICE	2016	18.68	0.00	18.68
134 P	NEILS HEATING SERVICE	2017	18.71	0.00	18.71
134 P	NEILS HEATING SERVICE	2018	18.84	0.00	18.84
202 P	NEW ENGLAND MEDICAL FITNESS	2018	486.70	243.35	243.35
218 P	PEJEPSCOT DAY SCHOOL INC	2018	30.80	0.00	30.80
868 P	R A CUMMINGS INC	2017	469.18	444.30	24.88
618 P	RSR LLC	2016	1,513.85	0.00	1,513.85
340 P	STANTEC CONSULTING SERV INC	2018	5,085.20	4,978.76	106.44
237 P	STAR NAILS	2018	111.08	54.23	56.85
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
726 P	STC NEW ENGLAND LLC	2018	983.37	0.00	983.37
278 P	SUNSHINE WORKS	2016	25.14	0.00	25.14
278 P	SUNSHINE WORKS	2017	25.19	0.00	25.19
278 P	SUNSHINE WORKS	2018	25.37	0.00	25.37
142 P	SUSC TOPSHAM REALTY TRUST	2018	3,259.79	1,613.66	1,646.13
529 P	TIM DUNHAM REALTY	2018	95.49	95.04	0.45
191 P	TIMS TREE REMOVAL &	2018	190.26	0.00	190.26
840 P	TOMRA MAINE	2017	933.14	652.18	280.96
840 P	TOMRA MAINE	2018	822.29	0.00	822.29
623 P	TOPSHAM HAIR CARE	2016	53.70	0.00	53.70
623 P	TOPSHAM HAIR CARE	2017	53.79	0.00	53.79
139 P	TOPSUBS LLC	2017	145.36	30.65	114.71
139 P	TOPSUBS LLC	2018	134.81	0.00	134.81
666 P	TRA WIRELESS LLC	2016	654.46	0.00	654.46
666 P	TRA WIRELESS LLC	2017	579.28	0.00	579.28
666 P	TRA WIRELESS LLC	2018	505.91	0.00	505.91
581 P	URBAN GARDEN CENTER	2018	330.33	0.00	330.33
20 P	WHISPERING PINES APARTMENTS	2016	38.61	0.00	38.61
20 P	WHISPERING PINES APARTMENTS	2017	38.68	0.00	38.68
20 P	WHISPERING PINES APARTMENTS	2018	38.96	0.00	38.96
801 P	WINDWARD FARM INC	2017	94.45	0.00	94.45
801 P	WINDWARD FARM INC	2018	80.27	0.00	80.27
846 P	WINTHROP RESOURCES CORP	2018	155.65	155.66	-0.01

Non Zero Balance on All Accounts

Tax Year: 2016-1 To 2018-2
As of: 06/30/2018

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
Total for 85 Bills:		47 Accounts	46,540.85	12,848.26	33,692.59

Payment Summary

Type	Principal	Interest	Costs	Total
C - Correction	-35.95	0.00	0.00	-35.95
P - Payment	12,884.21	0.00	0.00	12,884.21
Total	12,848.26	0.00	0.00	12,848.26

Non Lien Summary

2016-1	18	5,782.87
2017-1	26	11,968.86
2018-1	41	15,940.86
Total	85	33,692.59

No Bills	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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Total for 85 Bills:	46,540.85	12,848.26	33,692.59
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