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Annual Report of the Municipal Officers for the Town of Palmyra, Maine Municipal Year 2014

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2014 Town Report



Palmyra, Maine

In Memoriam

2013 2014 Jason Cunningham Michel Tuttle Edith Albin Nancy Derosier Alfred Washburn Nickk Ayala Roland Dubey Edward Baker David Flood Harvey Boen Robert Foote Lawrence Bois Darren Greene Jenny Bowman Ann Howe Leland Brooks Arthur McAllian Brian Brooks Justine Mencl Malcolm Burren Robert Mencl **Raymond Fletcher** Louis Motuzick Harold Flood Joyce Patten Ronald Greenwood Brad Patten Harland Harris Carlie Pelletier Raymond Hersey Olivia Pelletier Nola LaBree **Bevley Rines** Devin Megalaitis Blanch Shukis David Pratt Verna Southard **Janice** Priest Charlotte Temple Jack Randall Joyce Treadwell Pearl Scott Peter Turcic Ernest Waltman

Greta Turner

ANNUAL REPORT

Of the

MUNICIPAL OFFICERS

For the Town of

PALMYRA, MAINE

MUNICIPAL YEAR

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2015 Selectman's Letter to Palmyra Citizens

The Board of Selectmen was saddened by the resignation of Selectman Brent Hale due to his employment relocation. He will be greatly missed. We look forward to working with two new selectmen the next couple years.

We are vigilant at being good stewards of the taxpayer's money and continually look for improvements in efficiencies in our local government. We hope many will assist by volunteering their time and expertise to the various groups and committees that help make Palmyra the wonderful place that it is.

2014 was witness to many improvements. It is enlightening to list them as it reflects hard work and determination of a great group of people.

The trash compactor was installed and is used at a higher rate than anticipated. There were numerous Community Center improvements that include new energy efficient lighting, new flooring in rental area and the meeting room. We believe Dragonfly Academy will begin using the building wing sometime in March.

The office area has a new server for Trio (the software that municipalities use for accounting, etc.). The office staff and public works staff continue to attend training to become better acquainted with office processes and systems (as do the selectmen). The office network was secured with an enterprise level firewall and computers continue to be updated to run effectively.

Looking forward, we hope to make the following improvements: Community Center bathroom repairs and roof repairs, trash compactor dog house, continued training, road repairs, Town Hall repairs.

The town purchased three "new to the town" trucks and they have had quite a workout this year. Snowfalls have certainly surpassed previous years and the crews work hard to keep traffic flowing. The Square Road, Michaud Road, Gray Road saw improvements this year as well.

Assessing: This year's quarterly review will be for properties on Map 5 through Map 7. We are obtaining quotes to get our Tax maps updated. We anticipate the cost will be approximately \$2500. We are expecting more Commercial growth this year. Our tax records are being properly maintained in a very cost effective manner. We ask once again for support of the requested budget so this work may continue.

2015 Dedication

Winthrop (Winkie) Perkins



Winthrop Perkins, affectionately known as Winkie, was born in Hartland and graduated from the Hartland Academy. Known for his work ethic he worked for local shoe shops and was a woodsman. Winkie and his with wife Donna have been residents of Palmyra for over 50 years. They raised three of their own children and also have been Foster parents for several years.

Many would recognize Winkie from his years of volunteering with the Palmyra Park Boosters. When Donna decided to take on the project of raising funds to develop a Town Park Winkie was right there to help out. Whether it was building a Burger Booth, flipping Burgers, hauling Christmas Trees, or building a Playground you never heard him complain. Not about the work anyway, other things maybe, but he was a hard worker for his family and for his community. Winkie was instrumental in raising thousands of dollars for our Town Park. For this we will be forever grateful.

2014-2015 TOWN OFFICIALS

Selectmen, Assessors & Overseers of the Poor

Chair – Brian Barrows-2016 Vice Chair – Priscilla Jones - 2017 Brent Hale-2017-vacant Vondell Dunphy-2016 J. Patrick White-2015

Administrative Assistant Susan Morton

Town Clerk & Tax Collector

Valerie Sprague Susan Morton, Deputy Judy Wadlington, Deputy

Treasurer

Susan Morton Valerie Sprague, Deputy

Registrar of Voters

Valerie Sprague Susan Morton, Deputy Judy Wadlington, Deputy

Road Commissioner Paul Gatcomb

Directors, RSU # 19 Darren Briggs – 2017 Donald Mendell-2016

Animal Control Officer Karen Baker Code Enforcement Officer Kenneth Hogate Plumbing Inspector Kenneth Hogate

Fire Chief Donald Chute Emergency Management Director Donald Chute Health Officer Donald Chute

Sealer of Weights & Measures

Timothy Briggs Sexton David Kimball

Planning Board

Chair – Gary Beem – 2015 Vice Chair - Roxanne Brooks– 2017 Maurice Thibodeau-2015 Virgina Turner-2017 Diana Nicholas -2016

Board of Appeals

Chair – Barbara Bell-2017 Vice Chair- Sanborn Quimby – 2016 Secretary - Sharon Shaughnessy - 2015 Billy Wheeler-2017 Harold Towle-2016 Associate Member-Camille Derosier-2016 Associate Member-Constance Millett-2015

Cemetery Committee

Vondell Dunphy Ann Foss Nate Foss

Recreation Committee

Chair – Darren Dyer–2015 Robert Kreider-2015 Steven Bell-2015 Jen Hanson-2015

Ballot Clerks - All expire 2015

Gail Jones- Warden Karen Parker-Deputy Warden Debra Fletcher Constance Millett Esther Temple Exerene Young Barbara Bell & Louis Bell

Budget Committee

Jack Dyer Cynthia Preble Loujean Reheuser Herb Brindley Phyllis White

DATES TO REMEMBER

January	1st Interest starts on unpaid taxes Dog licenses due
February	1st Unlicensed dogs subject to a \$25.00 fine per dog.
March	Annual Town Meeting, second Saturday in March
April June	 1st Deadline for the following: Declaration of real and/or personal property to be filed with the Assessors New applications for the Homestead and Veteran's exemption to be filed with the Town Office New applications for the Tree Growth, Farm Land and Open Space Programs to be filed with the Town Office Moose hunting application deadline White Goods Day , April 25, 2015 White Goods day, June 27, 2015
August	Any deer hunting application deadline White Goods day, August 29, 2015
October	White Goods day, October 31, 2015
December	31st End of fiscal year & Taxes unpaid on this date will be printed in the Annual Town Report

TOWN WARRANT

TOWN OF PALMYRA

State of Maine County of Somerset

To Judith Wadlington, resident of Palmyra in said county,

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of Palmyra, qualified to vote in town affairs, to assemble at the Palmyra Community Center in Palmyra on Friday the 13th day of March, A.D. 2015 at 9:45 a.m., then and there to act on Articles One and Two, to then adjourn and reassemble at the Palmyra Community Center on Saturday the 14th day of March, A.D. 2015 at en o'clock in the forenoon then and there to act on the remaining articles to wit: Note: Election of Moderator will be at 9:45 a.m., and voting will be from 10:00 a.m. to 7:00 p.m. on Friday March 13, 2014.

Art. l	To elect a moderator by secret ballot to preside at said meeting.
Art. 2	To elect the following by secret ballot: Selectman, Assessor and Overscer of the Poor - one member for a three-year term Selectman, Assessor and Overscer of the Poor - one member to finish the remaining two years of a three year term to expire March of 2017
Art. 3	To see if the Town will vote to raise and appropriate \$8,100 for Selectmen's compensation.

Budget Committee Recommends the Same

- To see if the town will vote to raise and appropriate \$59,679 for insurances, estimated Art. 4 breakdown as follows: 27,540.00 Health Income Protection Plan (Short Term Disability) 2.000.00 18,639.00 Liability Workers comp 8.500.00 Unemployment 3,000.00 Total \$ 59.679.00 Budget Committee Recommends the Same
- Art. 5 To see if the Town will vote to raise and appropriate \$165,000 (raise \$135,000 and take \$30,000 from surplus) for the Town Charge account, with funds received for rental of the Community Center and 768 Main Street, modular building as well as Town services, including lien fees, agent fees, returned check fees, notary and copy fees, to be credited to this account.

Estimated expenditures as follows:

Town Office and Community Center:

A. Salaries	\$ 87,672.00
B. FICA	7,012.00
C. Utilities	22,814.00
D. Supplies, equip, maint.	24,784.00
E. Advertising	3,700.00
F. Postage/petty cash	3,717.00
G. Mileage, dues, training	3,572.00
H. Contracted services	11,729.00

	Total \$165,000 Budget Committee recommends the \$115,500			
Art. 6	To sec if the Town will vote to raise and appropriate \$5,000 for utilities and maintenance to the Town Hall. Funds received for Town Hall rental fees will be credited to this account. Budget Committee Recommends the Same			
Art. 7	To see if the Town will vote to raise and appropriate \$10,000 (raise \$5,000 and take \$5,000 from investment account) for assessing work. Any funds remaining at the end of the year will be placed in the investment account, which was set up previously for future assessing work. Budget Committee Recommends raise and appropriate \$5,000, nothing from investments.			
Art. 8	To see if the Town will vote to raise and appropriate \$6500 for Code Enforcement. Budget Committee Recommends the Same			
Art. 9	To see if the Town will vote to raise and appropriate \$47,500 for the fourth payment of funds borrowed for construction of a building to be used as a town garage. Note: this is the fourth of five annual payments due under a note executed by the Selectmen on behalf of the Town and authorized by vote of Town Meeting on March 12, 2011. Budget Committee Recommends the Same			
Лп. 10	To see if the Town will vote to borrow up to \$406,000 (At an estimated interest rate of 2.5%) and appropriate \$60,000 from State funds received from the Urban-Rural Initiative Program (URIP) for the purpose of repairing and improving Lang Hill, Raymond and Wyman Roads. Also to authorize the selectmen to expend any funds necessary to execute the loan documents, said funds to be from the amount borrowed pursuant to this Article's passage or from the town charge account.			
	NOTE: The total estimated debt service for this borrowing will be \$442,950.00. Principal \$406,000 Interest \$ 36,950			
	Financial Statement			
	Town of Palmyra Total Town Indebtedness A. Bonds outstanding and unpaid: \$_247,500 B. Bonds authorized and unissued: \$0 C. Bonds to be issued if this question is approved: \$0 TOTAL: \$053,500 Costs \$053,500 At an estimated maximum interest rate of 2.50 % the estimated costs of this bond issue will be: (5) Years Principal \$406,000 Interest \$36,950 Total Debt Service \$442,950			
	2			

Validity

	Validity The validity of the bonds and of the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance. Treasurer, Town of Palmyra Budget Committee no recommendation.
Art. 11	To see if the Town will vote to raise and appropriate \$50,000 for anticipated gravel roadwork. Roadwork to be done will be decided by the Board of Selectmen. <i>Budget Committee Recommends the Same</i>
Ап. 12	To see if the Town will vote to raise and appropriate \$210,000 for the Public Works account. Estimated amounts in each category as follows: . Summer Roads \$ 27,000 . Winter Roads \$ 3,000 . Capital Road Improvements \$55,000 . Equipment/Garage <u>75,000</u> Total \$210,000 Budget Committee Recommends\$200,000
Art. 13	To see if the Town will vote to raise and appropriate \$11,000 for a sexton and maintenance to the town cemeteries. Interest earned from the Cemetery Investment account in 2014 to be credited to this account. Also to authorize the Selectmen to enter into or continue contracts for cemetery maintenance and sexton. Any amount remaining at the end of the year will be rolled over to the next fiscal year. <i>Budget Committee Recommends the Same</i>
Art. 14	To see if the Town will vote to raise and appropriate \$2,000 for cleaning and repair to cemetery stones. Budget Committee Recommends the Same
Art. 15	To see if the Town will vote to raise and appropriate \$5,500 for General Assistance and to accept funds reimbursed from the State of Maine. Budget Committee Recommends \$5,000.
Art. 16	To see if the town will vote to raise and appropriate \$2,459 for Maine Municipal Association dues. Budget Committee Recommends the Same
Art. 17	To see if the Town will vote to raise and appropriate \$46,600 for the first of 4 payments for three trucks purchased for the Public Works Dept. under a note executed by the Selectmen on behalf of the town and authorized by vote of Town Meeting on March 8, 2014. Budget Committee-recommends- same
Art. 18	To see if the town will vote to raise and appropriate \$58,000 for Fire Protection and to authorize the Selectmen to continue/enter into contracts for this purpose. Budget Committee Recommends \$55,000

Art. 19	To see if the Town will vote to raise and appropriate \$108,000 for Solid Waste Disposal. Reimbursements from Penobscot Energy Recovery Company (PERC) to be credited to this account. Budget Committee Recommends \$105,000.
Art. 20	To see if the Town will vote to raise and appropriate \$8,000 for the recycling program. Budget Committee recommends \$6,000.
Art. 21	To see if the town will vote to raise and appropriate \$3,000 for legal expenses. This would include expenses associated with the sale of tax-acquired property, land-use violations and other legal expenses. Any fines and reimbursements will be credited to this account. Budget Committee Recommends the Same
Art. 22	To see if the town will vote to appropriate \$500 for the Planning Board and Board of Appeals. Any fees collected will be credited to their respective accounts. <i>Budget Committee Recommends \$250 each</i>
Art. 23	To see if the Town will vote to raise and appropriate \$9000 for the Animal Control account. Funds received for income (dog licenses, fines, etc.) will be credited to this account. Budget Committee recommends \$7500.
Art. 24	To see if the Town will vote to raise and appropriate \$1,000 for mileage and expenses for the Emergency Management Director and the Health Officer. Budget Committee Recommends the Same
Ап. 25	To see if the Town will vote to raise and appropriate \$5,500 for the Recreation Program. Budget Committee Recommends the Same
Art. 26	To see if the Town will vote to raise and appropriate \$4,500 for maintenance of the Town Park and to authorize Board of Selectmen to continue/enter into contracts for this purpose. Budget Committee recommends \$3000
Art. 27	To see if the Town will vote to raise and appropriate the following: Tri-Town Food Bank – \$500 Palmyra Soup Kitchen – \$1000 Newport Food Bank – \$1000 KVCAP Transportation Program - \$200 Hospice of Somerset County - \$300 Family Violence Project - \$500 Senior Spectrum - \$1,609 Irving Tannery Community Center - \$1,000 Somerset Economic Development Committee - \$100 Mid-Maine Homeless Shelter - \$200 Kennebce Behavioral Health -\$500 Total - \$6,909

	E-			Food Bank, \$900 for umbers to stay the sa	
Art. 28		for paymen	t of residents using	e \$2800 for library so the Pittsfield, Newp	
Art. 29	To see what the Tow & Wildlife for snow			enue received from In	land Fisheries
	Selectmen recommen		Palmyra Snowmol the Recreation Ac		
Art. 30	To see if the Town w Sebasticook Valley C Budget Committee R	Chamber of (Commerce.	e \$200 for membersh	ip in the
Art. 31	To see if the Town w Valley Council of Go Budget Committee R	overnments (KVCOG).	e \$2,552 for dues for	Kennebec
Art. 32	To see if the Town will vote to take \$5,000 from surplus for a contingency fund to be used on any account(s) that is in danger of running short before the end of the year. <i>Budget Committee Recommends cut to \$0.</i>				
Art. 33	To see if the Town v for future Capital Imp remaining from the T investment account. Budget Committee Ho	provements f 'own Charge	for Town Owned F Account at the en		ies. Any funds
Art. 34	To see if the Town w year 2014. Solid waste Garage Loan EMD/health officer Rec/culture Town insurances The total has already Budget Committee read	\$1271.64 \$2188.15 \$ 967.00 \$ 458.09 \$1879.54 been reduced	d by \$5000 conting	surplus to ratify ove gency funds	rdrafts in fiscal
Art. 35	To see if the Town wi lots and for perpetual				
	Name Curthia Broton		Amount	Cemetery Willogo 4	Lot #
	Cynthia Breton Everett & Joanne Hol	t	\$400 \$200	Village 4 Village 4	269 & 270 287 & 289
	McDougal, Stone & V		\$100	Village 4	207 60 207
Art. 36	To see if the Town w Town shall determine				

	Selectmen recommend 5 percent to start January 1, 2016 Budget Committee Recommends the Same
Art. 37	To see if the Town will vote to give a discount on real estate and personal property taxes and to set the rate and deadline; also to decide funding for same. Selectmen recommended – 2% if paid in full within 60 days of commitment and to take \$16,000 from surplus to fund same. Budget Committee Recommends the Same
Art. 38	To see if the town will vote to authorize the tax collector or treasurer to accept prepayments for taxes not yet committed, pursuant to 36 M.R.S.A. §506.
Art. 39	To see if the Town will vote to have the Selectmen choose all necessary Town Officials for the ensuing year and fix compensation for same.
Ап. 40	To see if the Town will vote to authorize the Selectmen to spend an amount not to exceed three-twelfths (1/4) of the budgeted amount in each budget category of the 2015 annual budget during the period from January 1, 2016 to the Annual Town Meeting.
Art. 41	To see if the Town will vote to authorize the Selectmen to obtain loan(s) in anticipation of taxes not to exceed fifty percent (50%) of the total commitment, such loans to be paid during the current fiscal year.
Art. 42	To see if the Town will vote to authorize the Selectmen to sell and dispose of any real estate acquired by the Town for non-payment of taxes, in such terms as they deem advisable, and to execute quit-claim deeds for such property. And if they should choose to employ a bid process, the Selectmen have the right to accept or reject any or all bids. Notices of tax acquired property sales will be posted in a newspaper that covers the local area.
Ап. 43	To see if the Town will vote to authorize the Selectmen to sell excess Town equipment and property. Any funds realized from such sales will be credited to the appropriate account.
Art. 44	To see if the Town will vote to rollover the balance of the Veterans' Memorial account to this fiscal year and to authorize the Town to accept funds from individuals for the purchase of paving stones. These stones will be placed near the Veterans' Memorial to honor individuals chosen by the purchaser.
Art. 45	To see if the Town will vote to continue the fund for the purpose of accepting donations for Palmyra's Christmas program known as the Giving Tree with any funds remaining in the account at the end of the year to be carried over to the next fiscal year. <i>Budget committee recommends the same.</i>
Art. 46	Shall the Town of Palmyra vote to authorize the Board of Selectmen to accept or reject grants, donations, and or gifts of money to the various accounts of the Town of Palmyra for FY2015 and to expend monies donated for specific purposes.
Art. 47	To see what sum the Town will vote to authorize the Selectmen to take from surplus to lower the 2015 Tax Commitment. Selectmen recommend \$300,000.

Budget Committee Recommends-same

Art. 48 Shall the Ordinance entitled "Zoning Ordinance for Palmyra Maine" be amended as follows:
 Article 111 Section 3-6 Agricultural/Residential District.

Agricultural/Residential add the following:

- Allowed without a permit: Shed/building 10'x 10' or 100 square feet, one story, non-permanent
 - Structure 10' from the property line.
- C. <u>Setback Measurements</u>: Accessory structures up to 200 square feet, one story, non-permanent can be 10 feet from property line.
- F. <u>Structure Separation</u>: Accessory buildings do not require a 50 foot set-back. *"see insert in the town report" <u>changes are in italics</u>*

Given under our hand this 25 day of February 2015

Palmyra Board of Selectmen

RETURN OF THE WARRANT Palmyra, Maine

Pursuant to the within warrant to me directed, I have notified and warned the inhabitants of said town, qualified as herein expressed, to meet at said time and place, and for purposes therein named, by posting an attested copy of said warrant at the Town Office, Post Office, and Palmyra Variety, in said town on February 26, 2015 being at least seven days before the meeting.

dith Hadlenston

Judith Wadlington, Resident of Palmyra

Administrative Assistant Report

Greetings Palmyra Citizens,

Recycling

Recycle, Recycle, Recycle. Please take the opportunity to use the new recycling compactor. Recycling is still single stream, but recycling materials only. It is not meant for household trash or items for white goods. If you are not sure what can go into the compactor for recycling, please call the Town Office at 938-4871 or the Town Garage 938-3643. Please feel free to stop at the Town Office to pick up a recycling pamphlet. The compactor is located at the Town Garage.

Giving Tree

Palmyra Giving Tree Program wants to thank our secret Santa's that provided gifts, money or shopping/wrapping time for 14 children.

White Goods Day

Spring will be here soon and that means the first White Goods Day will be the last Saturday in April!!

We've been listening to you

Two goals of the Town Office this year: to have the town's web site current this year and a debit/credit card machine for taking payments.

Sincerely,

Susan Morton

ROAD COMMISSIONER REPORT

Dear Friends and Neighbors,

We had another busy year. We resurfaced the Dog Town Road, the rest of the Square Road and the Smith Road. We also pave the Michaud Road and a section of the Gray Road. We replaced a cross culvert on the Michaud Road and ditched a section. We also replaced culverts on the Gray Road and Wyman Road.

This year we are planning to gravel the Davis Road, Weeks Road, sections of the Shy Road and Badgerboro Road. We are going to try to pave the rest of Lang Hill from Chadbourne's Corner to Libby Hill intersection, the Raymond Road and Wyman Road, if voted in.

DON'T FORGET TO RECYCLE!

Sincerely,

Paul Gatcomb

TOWN CLERK'S REPORT FOR 2014

Elections and Town Meetings

In 2014 we held our annual town meeting in March. In June, referendum elections and RSU# 19 school referendum and in November was the 2014 Governors Election and Referendum Election.

A Reminder concerning the In Memoriam section at the beginning of our Town Reportthis only included death certificates that are filed in Palmyra or some that we might have personal knowledge of. Please let us know if any are left out and we will add them on for next year.

Dog Licenses Issued

Male/Female 52 Neuter/Spay 140

The number of dogs licensed increased from last year. Please remember that you do have to license your dog in the town in which you live. Dog licenses are due by January 1st of each year. A current rabies certificate is required.

TAX COLLECTOR'S REPORT FOR 2014

Real Estate Taxes

Please remember that taxes aren't required to be paid in one lump sum. Taxpayers may pay a portion at a time in advance or after the bills have been issued. The only requirement is that the oldest must be paid first. If you have any questions about taxes or the tax lien process, please contact the Town Office.

Respectfully submitted, Val Sprague, Tax Collector

HOLDER OF THE BOSTON POST CANE

MRS. JESSIE (PORTER) BRANN-HERING

UNPAID REAL ESTATE TAXES foreclosed property

		Original	Payment /	Amount
Name	Year	Tax	Adjustments	Due
BROOKS, ROXANNE	2011	620.29	531.04	89.25
HUBEL, MICHAEL & ROBERTA	2011	515.42	256.91	258.51
LAWLER, CHARLES	2011	199.22	-25.49	224.71
LAWLER, CHARLES	2011	728.34	-25.49	753.83
SAVAGEAU, STEPHEN & DENISE	2011	873.92	-25.49	899.41
SCOTT, SIDNEY	2011	354.94	-25.49	380.43
STAFFORD, HEIDI & SHANE	2011	667.36	-25.49	692.85
TARR, ANDREW & HILARY	2011	859.59	-25.49	885.08
WALSH, DARLENE	2011	404.20	358.56	45.64
	Total			4229.71

Tax Year 2012

	Tux I cui mor	-		
		Original	Payment /	Amount
Name	Year	Tax	Adjustments	Due
BARNARD, JACK A	2012	415.62	0.00	415.62
BOONE, MICHAEL & MICHELLE	2012	664.07	0.00	664.07
BURRILL, CHARLES	2012	425.67	197.94	227.73
CAMPBELL, FREDERICK & KAREN	2012	437.00	328.69	108.31
CARSON, COREY A	2012	268.66	0.00	268.66
CARSON, COREY A.	2012	1,158.34	0.00	1,158.34
CARSON, COREY A.	2012	670.25	0.00	670.25
CHADBOURNE, AARON	2012	999.25	646.56	352.69
CHADBOURNE, AARON & DARLENE	2012	1,022.40	0.00	1,022.40
COLLAMORE, TERRY	2012	225.41	0.00	225.41
COWAN, MERNAL	2012	503.42	197.68	305.74
CUNNINGHAM, JASON	2012	321.18	0.00	321.18
CURTIS, CHADWICK E.	2012	2,597.87	0.00	2,597.87
CYR, EMILY HEIRS	2012	680.21	0.00	680.21
DOMONSKI, JOSEPH	2012	945.19	19.63	925.56
DUPLISEA, KENNETH	2012	373.67	82.97	290.70
DUPLISEA, KENNETH D	2012	1,027.03	278.42	748.61
FALL, BRENT JON	2012	1,167.59	174.32	993.27
FLICKINGER, TIMOTHY	2012	191.43	0.00	191.43
FLICKINGER, TIMOTHY J	2012	656.33	-30.64	686.97
FLOOD, DAVID & ANITA	2012	1,196.92	549.94	646.98
HART, ROBERT L.	2012	472.53	0.00	472.53
HEWINS, MELLANEY	2012	908.12	0.00	908.12
HOWE, DAVID	2012	437.02	0.00	437.02
HUBEL, MICHAEL & ROBERTA	2012	525.06	-9.16	534.22
KIMBALL, LARRY	2012	540.51	0.00	540.51
LAWLER, CHARLES	2012	256.30	-9.16	265.46
LAWLER, CHARLES	2012	738.21	-9.16	747.37
LEBLANC, JOSEPH R.	2012	433.91	0.00	433.91
MACLAGGAN, KAREN W. HEIRS	2012	594.55	0.00	594.55
MAILMAN, MIKE C	2012	191.42	89.25	102.17

MCCARTHY, HSIU	2012	268.66	17.77	250.89
PALMYRA ASSOCIATES, THOMAS	2012	347.43	0.00	347.43
PHELPS, RAYMOND	2012	477.16	36.81	440.35
PIO, JACQUELINE	2012	764.45	0.00	764.45
PIPER, MARY	2012	259.39	0.00	259.39
PIPER, MARY	2012	84.86	0.00	84.86
PLOURDE, RANDY & SHARON	2012	364.42	0.00	364.42
REEVES, AMY L	2012	91.02	0.00	91.02
REEVES, AMY L.	2012	423.10	0.00	423.10
RICHARDS, COBURN E	2012	220.76	0.00	220.76
RICHARDS, JAMES & BONNIE	2012	118.84	-9.16	128.00
RICHARDS, MARGARET	2012	336.44	200.96	135.48
SAVAGEAU, STEPHEN & DENISE	2012	864.85	-15.32	880.17
SCOTT, SIDNEY	2012	369.06	-9.16	378.22
SHAW, CARMEN & RODNEY	2012	188.34	0.00	188.34
SHAW, CARMEN J.	2012	288.74	39.17	249.57
SMITH, THEODORE D.	2012	1,845.66	0.00	1,845.66
SMITH, THEODORE D.	2012	211.49	20.19	191.30
SMITH, THEODORE D.	2012	84.84	0.00	84.84
SMITH, THEODORE D.	2012	104.92	0.00	104.92
SMITH, THEODORE D.	2012	75.57	0.00	75.57
SMITH, THEODORE D.	2012	75.57	0.00	75.57
SMITH, THEODORE D.	2012	75.57	0.00	75.57
SMITH, THEODORE D.	2012	75.57	0.00	75.57
SPENCER, GALEN HEIRS	2012	288.74	26.25	262.49
STAFFORD, HEIDI & SHANE	2012	665.60	-15.32	680.92
STICKNEY, ROBERT A, JR.	2012	96.00	0.00	96.00
TARR, ANDREW & HILARY	2012	972.99	-9.16	982.15
TOZIER, BLAINE & ESTELLE	2012	245.49	0.00	245.49
TURNER, TREVOR I. & CARISSA J	2012	1,488.84	992.58	496.26
WALSH, DARLENE	2012	413.85	-9.16	423.01
WATSON, MICHAEL & JENNIFER	2012	1,325.16	377.01	948.15
	Total			30407.78

Tax Year 2013

		Original	Payment /	Amount
Name	Year	Tax	Adjustments	Due
ATWATER, JOSHUA E. & KRISTAL C.	2013	554.03	0	554.03
BARNARD, JACK A	2013	409.24	71.95	337.29
BOONE, MICHAEL & MICHELLE	2013	525.67	0	525.67
BOULIER, CLARENCE	2013	1,024.23	0	1,024.23
BROOKS, ROXANNE	2013	654.04	0	654.04
BURRELL, REAGAN E.	2013	854.58	393.14	461.44
CALLAHAN, JAMES	2013	145.03	0	145.03
CAMPBELL, FREDERICK & KAREN	2013	397.82	0	397.82
CARSON, COREY A	2013	249,52	0	249.52
CARSON, COREY A.	2013	1,109.32	0	1,109.32
CARSON, COREY A.	2013	725.69	0	725.69
CATE, HARRY & MINDY	2013	761.52	0	761.52
CHADBOURNE, AARON	2013	955.57	0	955.57

CHADBOURNE, AARON & DARLENE	2013	963.55	0	963.55
CHAMNESS, MARK A.	2013	1,345.68	0	1,345.68
COHEN, DAVID & CLAIRINA	2013	1,248.14	0	1,248.14
COLLAMORE, TERRY	2013	207.73	0	207.73
COLLINS, ANTHONY W. & KATHRYN	2013	2,096.51	0	2,096.51
CONNELLY, JAMES & SALLY	2013	296.3	0	296.3
COWAN, MERNA L	2013	468,49	30.97	437.52
CUNNINGHAM, JASON	2013	300.27	0	300.27
CYR, EMILY HEIRS	2013	649.57	0	649.57
DAVIS, JOYCE	2013	2,198.01	0	2,198.01
DAVIS, JOYCE	2013	604.78	0	604.78
DAVIS, JOYCE	2013	233.1	0	233.1
DAVIS, SUDIE	2013	725.69	0	725.69
DOMONSKI, JOSEPH	2013	943.63	0	943.63
DUPLISEA, ALANDA	2013	431.63	0	431.63
DUPLISEA, ALLEN	2013	974.97	0	974.97
DUPLISEA, KENNETH	2013	351.55	195.17	156.38
DUPLISEA, KENNETH D	2013	968.03	0	968.03
ESTES, BRANNON R	2013	993.4	480.74	512.66
ESTEY, MIKE	2013	864.06	0	864.06
FALL, BRENT JON	2013	1,103.86	973.42	130.44
FLOOD, DAVID & ANITA	2013	1,126.25	0	1,126.25
GILBERT, DAVID & NANCY	2013	1,163.05	0	1,163.05
GOULD, KEITH	2013	70.4	0	70.4
GOULD, KEITH R	2013	136.08	0	136.08
HAM, PHILLIP A	2013	608.68	0	608.68
HEWINS, MELLANEY	2013	890.41	0	890.41
HOLT, LINDA	2013	457.01	0	457.01
HOWE, DAVID	2013	412.23	0	412.23
HSBC BANK USA, NATIONAL ASSOC.	2013	1,189.47	0	1,189.47
IRISH, VIRA L	2013	261.46	0	261.46
JENNESS, MAURICE	2013	328.23	0	328.23
KILLAM, LOTTIE GAIL	2013	241.14	D	241.14
KIMBALL, LARRY	2013	512.24	31.45	480.79
KIMBALL, SHARON B.	2013	443.48	0	443.48
LAWLER, CHARLES	2013	237.58	0	237.58
LAWLER, CHARLES	2013	703.3	0	703.3
LAWLER, LEE	2013	519.7	0	519.7
LEBLANC, JOSEPH R.	2013	394.83	0	394.83
MAILMAN, MIKE C	2013	465.96	0	465.96
MARTIN FAMILY FARM	2013	471.22	0	471.22
MARTIN FAMILY FARM	2013	471.22	0	471.22
MARTIN, TINA	2013	242.06	0	242.06
MARTIN, TINALYNN	2013	1,225.95	0	1,225.95
MCCARTHY, HSIU	2013	249.52	0	249.52
MILLETT, SALLY J.	2013	363.06	0	363.06
NELSON, CATHERINE	2013	1,323.96	675.23	648.73
NELSON, CATHERINE	2013	246.12	240.35	5.77
NELSON, KAREN	2013	185.34	123.91	61.43
NICHOLS, PAUL	2013	783.91	0	783.91
NICKERSON, DIANA	2013	902.35	857.86	44.49
OLIVER, DAVID	2013	165.93	0	165.93
PALMER, CARL, SR.	2013	515.74	ő	515.74
PALMYRA ASSOCIATES, THOMAS	2013	325.65	ő	325.65
PHELPS, RAYMOND	2013	620.23	ő	620.23
PIO, JACQUELINE	2013	714.27	ő	714.27
PIPER, MARY	2013	240.57	0	240.57
PIPER, MARY	2013	71.89	ő	71.89

PLOURDE, RANDY & SHARON	2013	342.07	0	342.07
POMEROY, ARLENE	2013	657.03	0	657.03
PREVATT, JENNIFER	2013	518.73	0	518.73
REEVES, AMY I.	2013	78.38	0	78.38
REEVES, AMY L.	2013	399.31	365.48	33.83
RICHARDS, COBURN E	2013	197.28	0	197.28
RICHARDS, JAMES & BONNIE	2013	165.93	33.91	132.02
RICHARDS, MARGARET	2013	429.17	0	429.17
RINES, WAYNE & PATRICIA	2013	246.08	0	246.08
ROBINSON, DESI & IVA	2013	417.77	93.75	324.02
SAVAGEAU, STEPHEN & DENISE	2013	788.9	0	788.9
SHAW, CARMEN & RODNEY	2013	171.9	0	171.9
SHAW, CARMEN J.	2013	254	0	254
SHAW, WILLIAM	2013	343.16	0	343.16
SHAW, WILLIAM	2013	453.63	0	453.63
SMITH, THEODORE D.	2013	1,759.16	0	1,759.16
SMITH, THEODORE D.	2013	212.72	0	212.72
SMITH, THEODORE D.	2013	73.9	0	73.9
SMITH, THEODORE D.	2013	96.29	0	96.29
SNOWMAN, MARK & AUDREY	2013	609.78	0	609.78
SPENCER, GALEN HEIRS	2013	268.93	0	268.93
SPRAGUE, FORESTER JR	2013	691.36	342.38	348.98
stafford, heidi & shane	2013	618.74	0	618.74
STICKNEY, ROBERT A, JR.	2013	83.83	0	83.83
TOZIER, BLAINE & ESTELLE	2013	227.13	0	227.13
TURNER, CLARENCE, JR.	2013	897.87	523.56	374.31
TURNER, FRANK, JR.	2013	44.5	0	44.5
TURNER, MICHAEL	2013	919.74	581.47	338.27
TURNER, TREVOR L & CARISSA J	2013	1,408.37	0	1,408.37
VEACH, DENNIS S.	2013	773.98	0	773.98
WALSH, DARLENE	2013	374.91	0	374.91
WATSON, MICHAEL & JENNIFER	2013	1,257.09	0	1,257.09
WATSON, MICHAEL & JENNIFER	2013	245.04	0	245.04
WOODBURY, MICHAEL J	2013	327.66	0	327.66
YOUNG, LEONARD L & ROSEMARY	2013	489.85	0	489.85
	Total			56445.15

Tax Year 2014

*** INDICATES PAID AFTER 12/31/2014		Original	Payment /	Amount		
Name	Year	Tax	Adjustments	Due		
ADAMS, JESSICA L	2014	270.81	0.00	270.81	***	
ADVANTAGEOUS, LLC	2014	2,192.49	0.00	2,192.49		
ALEXANDER KRANTZ, TRUSTEE	2014	1,132.20	0.00	1,132.20		
ALLEN, DONALD W.	2014	619.65	0.00	619.65		
ANGEL, LUKE J & DAWN E	2014	449.82	0.00	449.82		
ARMIGER, STEPHEN D	2014	99.45	0.00	99.45		
ATWATER, DAVID A & LUCILLE F	2014	287.64	87.64	200.00		
ATWATER, JOSHUA E. & KRISTAL C.	2014	514.08	0.00	514.08	***	
BALLARD, BRUCE & ROSEMARY	2014	145.35	0.00	145.35	***	
BALLARD, BRUCE B & ROSEMARY L	2014	379.44	0.00	379.44	***	
BARNARD, JACK A	2014	411.57	0.00	411.57		
BARNES, JAMES A, JR	2014	229.50	3.97	225.53		
BATCHELDER, KEITH & ARLENE	2014	232.56	0.00	232.56		
BATES, HERBERT	2014	208.08	0.00	208.08		
BATES, HERBERT	2014	295.29	0.00	295.29		
BATES, HERBERT & STEPHANIE	2014	19.89	0.00	19.89		
BATES, HERBERT & STEPHANIE	2014	16.83	0.00	16.83		
BATES, HERBERT J, II	2014	345.78	0.00	345.78		

BATES, HERBERT	2014	295.29	0.00	295.29		
BATES, HERBERT & STEPHANIE	2014	19.89	0.00	19.89		
BATES, HERBERT & STEPHANIE	2014	16.83	0.00	16.83		
BATES, HERBERT J, II	2014	345.78	0.00	345.78		
BATES, HERBERT J.	2014	622.71	0.00	622.71		
BATES, IVAN & HERBERT J JI	2014	286.11	0.00	286.11		
BELL, DANIEL E	2014	385.56	0.00	385.56		
BELL, STEVEN R & MICHELLE M	2014	2,764.71	2,452.40	312.31		
BISSELL, VICTOR JR, DANIEL, & JOHN	2014	4,187.61	1,250.00	2,937.61		
BISSELL, VICTOR JR, DANIEL, & JOHN	2014	895.05	358.02	537.03		
BISSELL, VICTOR JR, JOHN, & DANIEL	2014	459.00	183.60	275.40		
BOONE, MICHAEL & MICHELLE	2014	503.37	0.00	503.37		
BOOTH, JOHN & TAWNYA	2014	1,069.47	0.00	1,069.47		
BOULEY, NICHOLAS A.	2014	723.69	0.00	723.69		
BOULIER, CLARENCE	2014	994.50	0.00	994.50		
BOWLEY, LAWRENCE, JR	2014	472.77	389.80	82.97		
BOWMAN, JENNY	2014	705.33	0.00	705.33		
BRAGG, DENNIS W	2014	125.46	0.00	125.46		
BRESNAHAN, DANIEL & CAROLYN	2014	587.52	0.00	587.52		
BRESNAHAN, DANIEL & CAROLYN	2014	512.55	0.00	512.55	***	
BROOKS, ROXANNE	2014	612.00	0.00	612.00		
BROWN, GLENN C & JO-ANN L	2014	1,352.52	0.00	1,352.52		
BUNKER NANCY J	2014	452.88	0.00	452.88		
BUONATO, ALTHEA	2014	287.64	5.45	282.19		
BURNHAM, ARTHUR JR.	2014	227.97	0.00	227.97		
BURNS, RICHARD C.	2014	260.10	0.00	260.10		
BURRELL, CYNTHIA L	2014	852.21	0.00	852.21	***	
BURRELL, REAGAN E.	2014	813.96	0,00	813.96		
BURRILL, CHARLES	2014	385.56	0.00	385.56		
CALLAHAN, JAMES	2014	93.33	0.00	93.33		
CARMICHAEL, LEWIS C & HELEN	2014	1,297.44	400.00	897.44		
CARR, JEFFERY A. JR., JUDY CARR	2014	820.08	0.00	820.08		
CARRIER, MICHEL & JEAN	2014	2,795.31	0.00	2,795.31		
CARSLEY, DOUGLAS & JODEAN	2014	685.44	0.00	685.44		
CASSIDY, TAMMY	2014	592.11	0.00	592.11		
CATE, HARRY & MINDY	2014	725.22	0.00	725.22		
CHADBOURNE, AARON	2014	924.12	0.00	924.12		
CHADBOURNE, AARON & DARLENE	2014	925.65	0.00	925.65		
CHAMBERS, JASON	2014	1,043.46	0.00	1,043.46		
CHAMNESS, MARK A.	2014	1,317.33	0.00	1,317.33		
CHARRIER, KENNETH & MELINDA	2014	1,119.96	0.00	1,119.96		
CHASE, DEAN ADAMS	2014	42.84	0.00	42.84		
CHASE, MICHAEL E & ROBIN L	2014	1,956.87	0.00	1,956.87	***	
CHURCHILL, MARRIOTT	2014	1,139.85	0.00	1,139.85		
CLOUTIER, LINDA L	2014	1,346.40	0.00	1,346.40		
OHEN, DAVID & CLAIRINA	2014	1,265.31	0.00	1,265.31	***	
COLBY, JERRY N	2014	2,004.30	1,200.00	804.30		
COLBY, JERRY N.	2014	299,88	0.00	299.88		
COLLAMORE, CARY V.	2014	391.68	24.47	367.21		
COLLAMORE, TERRY	2014	177.48	0.00	177,48		
COLLINS, ANTHONY W. & KATHRYN A	2014	1,987.47	0.00	1,987.47		
CONNELLY, JAMES	2014	134.64	0.00	134.64		
CONNELLY, JAMES & SALLY	2014	318.24	0.00	318.24		
COOKSON, CHRISTIAN	2014	9,441.63	0.00	9,441.63		
COSMO, JOSEPH A	2014	134.64	0.00	134.64		
COWAN, MERNA L	2014	379.44	0.00	379.44		
CRAFT, RONALD & KIMBERLY A	2014	351.90	0.00	351.90		
CRAY, JACOB G.	2014	867.51	0.00	867.51		
and a spin state state		0.07.01	5.00	007.01		
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CRAY, JACOB G.	2014	371.79	0.00	371.79		
CRAY, TONYA L.	2014	1,184.22	322.85	861.37		
CROSBY, GEORGE & BAMBI	2014	306.00	0.00	306.00	***	
CROSS, CARL	2014	125.46	0.00	125.46	***	
CUNNINGHAM, JASON	2014	177.48	0.00	177.48		
CURTIS ENTERPRISES, LLC	2014	183.60	0.00	183.60		
CURTIS ENTERPRISES, LLC.	2014	206.55	0.00	206.55		
CURTIS ENTERPRISES, LLC.	2014	224.91	0.00	224.91		
CURTIS ENTERPRISES, LLC.	2014	185.13	0.00	185.13		
CURTIS ENTERPRISES, LLC.	2014	188.19	0.00	188.19		
CURTIS, CHADWICK E.	2014	1,943.10	0.00	1,943.10		
CURTIS, JOHN J.	2014	1,923.21	0.00	1,923.21		
CYR, EMILY HEIRS	2014	610.47	0.00	610.47		
DAVIS, JOYCE	2014	2,190.96	0.00	2,190.96		
DAVIS, JOYCE	2014	564.57	0.00	564.57		
DAVIS, JOYCE	2014	183.60	0.00	183.60		
DAVIS, SUDIE	2014	688.50	0.00	688.50		
DERAPS, APRIL	2014	50.49	0.00	50.49		
DOMONSKI, DARREN	2014	1,476.45	0.00	1,476.45		
DOMONSKI, DARREN A	2014	332.01	0.00	332.01		
DOMONSKI, JOSEPH	2014	911.88	0.00	911.88		
DONALDSON, STACEY & RICHARD JR	2014	125.46	0.00	125.46		
DONALDSON, STACEY & RICHARD R	2014	781.83	0,00	781.83		
DREAM BUILDERS	2014	801.72	0.00	801.72		
DUBEY, ROLAND	2014	757.35	128.88	628.47		
DUPLISEA, ALANDA	2014	387.09	0.00	387.09		
DUPLISEA, ALLEN	2014	921.06	0.00	921.06		
DUPLISEA, KENNETH D	2014	930.24	0.00	930.24		
DUPLISEA, LEROY & THEODORA	2014	302.94	0.00	302.94		
DYER, SHERRIE	2014	227.97	0.00	227.97		
ESTABROOK, BARRY	2014	116.28	0.00	116.28		
ESTES, BRANNON R	2014	956.25	0.00	956.25		
ESTES, IVAN	2014	1,424.43	443.70	980.73		
ESTES, IVAN	2014	70.38	0.00	70.38		
ESTEY, MIKE	2014	817.02	0.00	817.02		
FALL, BRENT JON	2014	1,069.47	0.00	1,069.47		
FARREN, TERRY H & MAUREEN L	2014	313.65	0.00	313.65		
FISKE, LILLIAN & CHARLES J JR	2014	1,855.89	0.00	1,855.89		
FLICKINGER, TIMOTHY	2014	123.93	0.00	123.93	***	
FLICKINGER, TIMOTHY J	2014	563.04	0.00	563.04	***	
FLOOD, DAVID & ANITA	2014	1,092.42	0.00	1,092.42		
FLOOD, DEMARIS	2014	1,113.84	0.00	1,113.84		
FLYNN, PAUL	2014	302.94	D.00	302.94		
FLYNN, PAUL	2014	289.17	0.00	289.17		
FLYNN, PAUL & GARY SHERER	2014	107.10	0.00	107.10		
FLYNN, PAUL & GARY SHERER	2014	344.25	0.00	344.25		
FOSS, RYAN M.	2014	191.25	50.00	141.25		
FRAPPIER, ROBERT R	2014	335.07	0.00	335.07		
GATCOMB, PAUL D	2014	595.17	0.00	595.17		
GENDRON, GUY R & MICHELE D	2014	454.41	4.97	449.44		
GILBERT, DAVID & NANCY	2014	1,136.79	0.00	1,136.79		
GOODWIN, DIANNE M.	2014	638.01	300.00	338.01		
GOULD, KEITH	2014	16.83	0.00	16.83		
GOULD, KEITH R	2014	84.15	0.00	84.15		
GRANDMAISON, BEVERLY & LORI	2014	621.18	0.00	621.18		
GRANT, WILLIAM & DEBORAH	2014	175.95	0.00	175.95		
GREENWOOD, BONNIE	2014	477.36	0.00	477.36		
GRIGNON, EDWARD W	2014	399.33	0.00	399.33		

GRIGNON, GERHARD & MIRIAM	2014	116.28	0.00	116.28		
GRIGNON, GERHARD & MIRIAM	2014	380.97	0.00	380.97		
GRIGNON, MIRIAM EVE	2014	576.81	0.00	576.81		
GUILFORD, SUSANNE L	2014	422.28	8.29	413.99	***	
HAM, PHILLIP A	2014	774.18	0.00	774.18		
Hamilton, Susan	2014	599.76	577.05	22.71	***	
HANSCOM, ANDREW K & HEIDI	2014	1,357.11	0.00	1,357.11	***	
HANSCOM, KELLY L	2014	729.81	5.48	724.33	***	
HANSON, DANIEL	2014	491.13	0.00	491.13	***	
HART, DOUGLAS J.	2014	177.48	0.00	177.48	***	
HART, ROBERT L.	2014	396.27	0.00	396.27	***	
HARVEY, CLIFFORD & CHERYL	2014	541.62	0.00	541.62		
HERSEY, DALE F. & RAEJEAN E.	2014	10.71	0.00	10.71		
HEWINS, MELLANEY	2014	850.68	0.00	850.68		
HIGGINS, ROBERT	2014	10.71	0.00	10.71		
HOLMBOM, JOSHUA D. & LAURIE A.	2014	171.36	0.00	171.36		
HOLT, LINDA	2014	413.10	0.00	413.10		
HOWE, ANN L, TRUSTEE	2014	1,444.32	0.00	1,444.32		
HOWE, ANN L, TRUSTEE	2014	206.55	0.00	206.55		
HOWE, DAVID	2014	367.20	0.00	367.20		
HSBC BANK USA, NATIONAL ASSOC.	2014	1,150.56	0.00	1,150.56		
HUBBARD, CHESTER W.	2014	240.21	0.00	240.21		
HUBEL, MICHAEL & ROBERTA	2014	172.89	0.00	172.89		
HUGAL, MATTHEW and BROWN,	2014	279.99	0.00	279.99		
HUMPHREY, DANA & BARBARA	2014	2,698.92	0.00	2,698.92		
HURD, KELLI G	2014	385.56	0.00	385,56		
IRISH, VIRA L	2014	212.67	0.00	212.67		
JENNESS, MAURICE	2014	289.17	0.00	289.17		
JOHNSTON, IVAN M JR	2014	165.24	0.00	165.24		
KASPRZAK, MARGARET B	2014	1,138.32	0.00	1,138.32		
KEMP, FRANCES	2014	809.37	0.00	809.37		
KENNEDY, MARK & MARTHA	2014	255.51	0.00	255.51		
KERN, GLADYS V	2014	610.47	0.00	610.47		
KILLAM, LOTTIE GAIL	2014	243.27	0.00	243.27		
KIMBALL, LARRY	2014	469.71	0.00	469.71		
KIMBALL, SHARON B.	2014	423.81	0.00	423.81		
KNIGHT, DEBORAH L	2014	1,297.44	0.00	1,297.44		
KNIGHT, GALEN & TERRY	2014	855.27	16.79	838.48		
KNOWLES, RAMON & SHARON	2014	676.26	0.00	676.26		
KREIDER, ROBERT J & MYLA J	2014	2,746.35	0.00	2,746.35	***	
KURRO, ELMOTH	2014	93.33	0.00	93.33	***	
KURRO, ELMOTH A.	2014	1,736.55	0.00	1,736.55		
LABREE, ROBERT & LYDIA LAGROSS, JEFFREY & LISA	2014 2014	220.32 1,317.33	0.00 123.10	220.32 1,194.23		
	2014	465.12	0.00	465.12		
LAGROSS, JEFFREY L	2014	1,335.69	248,08	1,087.61		
LAGROSS, JEFFREY L & LISA J LANDRY, STACEY A	2014	1,109.25	0.00	1,109.25		
LANDRY, WILLIAM & PRISCILLA	2014	780.30	500.00	280.30		
LANDRY, WILLIAM & FRISCHLA LANE, THELMA I & RICHARD N.	2014	735.93	0.00	735.93		
LARY, DAVID & MARGARET	2014	957.78	0.00	957.78		
LARY, DAVID & MARGARET	2014	520.20	0,00	520.20		
LAWLER, LEE	2014	477.36	0.00	477.36		
		253.98	0.00	253.98		
LEAVITT,THEROLIN & EARL LF LEAVITT,THEROLIN & EARL LF	2014 2014	253.98 581.40	300.00	253.98		
LEBLANC, JOSEPH R.	2014	342.72	0,00	342.72		
LIDLANC, JOSETTI K. LINDE, STEPHEN & PATRICIA	2014	1,228.59	0.00	1,228.59		
LUM, NORMAN & DONNA	2014	449.82	0.00	449.82		
LUM, NORMAN & DONNA	2014	91.80	0.00	91.80		
Domy replanate or point and	20/19	· (7)	10.000	21.00		

LYNCH, JOHN & SALLY	2014	648.72	0.00	648.72	
LYNCH, JOHN & SALLY	2014	1,459.62	0.00	1,459.62	
MACLAGGAN, KAREN W. HEIRS	2014	517.14	0.00	517.14	
MACLEMORE, VICKI L. GRANTEE	2014	227.97	0.00	227.97	
MAILMAN, MIKE C	2014	406.98	0.00	406.98	
MAINE WATER COMPANY	2014	1,517.76	0.00	1,517.76	
MAKER, FRANKLIN	2014	1,985.94	0.00	1,985.94	
MAKER, FRANKLIN & KELLEY	2014	2,050.20	0.00	2,050.20	
MAKER, FRANKLIN & KELLEY	2014	160.65	0.00	160.65	
MAKER, FRANKLIN E JR	2014	107.10	0.00	107.10	
MAKER, FRANKLIN JR. & KELLEY J.	2014	74.97	0.00	74.97	
MALCOLM, PERLEY A & KIMBERLY A	2014	991.44	18.79	972.65	
MALMQUIST, DONNA M.	2014	217.26	0.00	217.26	
MARTIN FAMILY FARM	2014	498.78	0.00	498.78	
MARTIN FAMILY FARM	2014	498.78	0.00	498.78	
MARTIN, SYLVIA	2014	90.27	0.00	90.27	
MARTIN, TINA	2014	192.78	0.00	192.78	
MARTIN, TINALYNN	2014	768.06	0.00	768.06	
MCCARTHY, HSIU	2014	200.43	0.00	200.43	
MCLELLAN, ROBERT & DIANA	2014	1,966.05	0.00	1,966.05	
MCLELLAN, ROBERT W. SR.	2014	148.41	0.00	148.41	
MICHELLER, RUDOLPH, PHYLLIS,	2014	286.11	0,00	286.11	***
MICHELLER, RUDOLPH, PHYLLIS,	2014	55.08	0.00	55.08	***
MICHELLER, RUDOLPH, STEPHEN,	2014	29.07	0.00	29.07	***
MILLETT, SALLY J.	2014	316.71	0.00	316.71	
MILLS, ROBERT W & LAURA E	2014	351.90	200.00	151.90	
MONTI, MARK	2014	50.49	0.00	50.49	
MORIN, MICHAEL	2014	824.67	0.00	824.67	
MUSZYNSKI, RICHARD	2014	180.54	169.37	11.17	
NEAL, BRENDA L	2014	849.15	0.00	849.15	
NEAL, JIMMIE	2014	882.81	0.00	882.81	
NELSON, CATHERINE	2014	1,311.21	0.00	1,311.21	
NELSON, CATHERINE	2014	206.55	0.00	206.55	
NELSON, KAREN	2014	134.64	0.00	134.64	
NICHOLS, PAUL	2014	771.12	0.00	771.12	
NICKERSON, DIANA	2014	862.92	0.00	862.92	
NOBLE, CHARLES & REBECCA	2014	153.00	29.99	123.01	
NORRIS, LORI & KEVIN	2014	839,97	0.00	839,97	
OXBOW DEVELOPMENT, LLC	2014	11,981.43	0.00	11,981.43	
PAGE, LELAND & LINDA	2014	1,043.46	0.00	1,043.46	
PAGE, LELAND JR & LINDA	2014	1,044.99	0.00	1,044.99	
PALMER, CARL, SR.	2014	466.65	0.00	466.65	
PALMYRA ASSOCIATES, THOMAS BROWER	2014	362.61	0.00	362.61	
PALMYRA GOLF LIMITED	2014	20,211.30	0.00	20,211.30	
PALMYRA GOLF LIMITED	2014	93.33	0.00	93.33	
PERKINS, DENNIS & BILLIE J	2014	1,208.70	0.00	1,208.70	
PHELPS. RAYMOND	2014	573.75	0.00	573.75	
PIO, JACQUELINE	2014	670.14	0.00	670.14	
PIPER, MARY	2014	191.25	0,00	191.25	
PIPER, MARY	2014	18.36	0.00	18.36	
PLOURDE, CASSANDRA	2014	114.75	114.80	-0.05	
PLOURDE, RANDY & SHARON	2014	175.95	0.00	175,95	
POMEROY, ARLENE	2014	618.12	0,00	618.12	
POMROY, JAMES & ANNETTE	2014	2.001.24	267.97	1,733.27	
PRATT, ELISHA & DORIS	2014	985.32	385.32	600.00	
PRESCOTT, CATHERINE E.	2014	742.05	0.00	742.05	
PREVATT, JENNIFER	2014	469.71	0.00	469.71	
QUIMBY, FRANK	2014	1,608.03	0.00	1,608.03	
Counter Counter	2017	1,000310	0.00/	* JOCK / 2007	

QUIMBY, SANBORN L	2014	792.54	0.00	792.54	
QUIMBY, SUE A	2014	942.48	0.00	942.48	
QUIMBY, SUE A	2014	188,19	0.00	188.19	
R & D BUILDERS, INC	2014	1,970.64	0.00	1,970.64	
RANCOURT, ROBERT A	2014	489.60	0.00	489.60	***
REEVES, AMY L	2014	18.36	0.00	18.36	
REEVES, AMY L.	2014	347.31	0.00	347.31	
REHEUSER, GREGORY M & LOUJEAN D	2014	1,412.19	0.00	1,412.19	
REHEUSER, GREGORY M & LOUJEAN D	2014	325.89	0.00	325.89	
REITZE, SHANE F.	2014	1,565.19	0.00	1,565.19	
RICHARDS, COBURN E	2014	146.88	0.00	146.88	
RICHARDS, MARGARET	2014	377.91	0.00	377.91	
RICHARDS, MARGARET M. & JAMES	2014	1,998.18	423.91	1,574.27	
RICHARDSON, BEVERLY	2014	567.63	0.00	567.63	
RIGGS, JAYSON	2014	1202.58	0.00	1202.58	
RINES, WAYNE & PATRICIA	2014	183.60	0.00	183.60	
ROBBINS, JAMES Z	2014	628.83	0.00	628.83	***
ROBBINS, PAMELA	2014	1,277.55	0.00	1,277.55	
ROBERTS, DAVID & DOREEN	2014	765.00	0.00	765.00	
ROBERTS, DOREEN J.	2014	235.62	0.00	235.62	
ROBINSON, DESL& IVA	2014	387.09	0.00	387.09	
ROBINSON, FRANK & PAULETTE	2014	1,043.46	0.00	1,043.46	
ROBINSON, FRANK & PAULETTE	2014	169.83	0.00	169.83	
ROBINSON, FRANK H. & PAULETTE I.	2014	751.23	0.00	751,23	
ROSSO, DANIEL & CINDI	2014	515.61	0.00	515.61	***
ROUBO, DAVID & KATHLEEN	2014	200.43	0.00	200.43	
ROUBO, DAVID V. & KATHLEEN M.	2014	217.26	0.00	217.26	***
ROWE, DENNIS & CHRISTINE	2014	667.08	0.00	667.08	
ROWE, RONALD & LORNA	2014	1,525.41	0.00	1,525.41	
ROY, NORMAND & SHONNA	2014	462.06	0.00	462.06	
RYDER, JOHN	2014	647.19	106.79	540.40	
SARGENT, MATTHEW	2014	581.40	0.00	581.40	
SCHAUMBERG, FRANK	2014	858.33	0.00	858.33	
SCHMIDT, ROBERT	2014	809.37	0.00	809.37	
SCOTT, PAULA A	2014	122.40	0.00	122.40	
SCOTT, ROBERT J III	2014	1,324.98	322.79	1,002.19	
SHAKESPEARE, STANLEY & UNA	2014	402.39	0.00	402.39	
SHAW, CARMEN & RODNEY	2014	120.87	0.00	120.87	
SHAW, CARMEN & RODINET	2014	205.02	0.00	205.02	
SHAW, WEALTHY	2014	544.68	150.00	394.68	
SHAW, WEALTH SHAW, WILLIAM	2014	306.00	0.00	306.00	
SHAW, WILLIAM SHAW, WILLIAM	2014	419.22	0.00	419.22	
SMAU, ALLEN & PATRICIA	2014	1,314.27	0.00	1,314.27	
SMALL, ALLEN & FATRICIA SMALL, DERRICK.	2014	627.30	0.00	627.30	
			0.00	96.39	
SMALL, FRED	2014	96.39		209.61	
SMITH, EVELYN W.	2014	209.61	0.00		
SMITH, THEODORE D.	2014	2,394.45	0.00	2,394.45	
SMITH, THEODORE D.	2014	183.60	0.00	183.60	
SMITH, THEODORE D.	2014	16.83	0.00	16.83	
SMITH, THEODORE D.	2014	42.84	0.00	42.84	
SMITH, THEODORE D.	2014	4.59	0.00	4.59	
SMITH, THEODORE D.	2014	4.59	0.00	4.59	
SMITH, THEODORE D.	2014	4.59	0.00	4.59	
SMITH, THEODORE D.	2014	4.59	0.00	4.59	
SNOWMAN, MARK & AUDREY	2014	563.04	0.00	563.04	
SPENCER, GALEN HEIRS	2014	220.32	0.00	220.32	
SPRAGUE, DANIEL	2014	145.35	0.00	145.35	
SPRAGUE, DANIEL & SHELIA	2014	939.42	0.00	939.42	

SPRAGUE, FORESTER JR	2014	653.31	0.00	653.31		
SPRAGUE, FORESTER JR & DANIEL	2014	289.17	0.00	289.17		
SPRAGUE, FORESTER, III & LAURA	2014	231.03	0.00	231.03		
ST PETER, ROGER & CLAIRE	2014	293.76	0.00	293.76		
ST. MICHEL, JAMES & STEPHANIE	2014	2,059.38	0.00	2,059.38		
STAFFORD, TREVOR & HEIDI	2014	945.54	0.00	945.54	***	
STICKNEY, ROBERT A, JR.	2014	30.60	0.00	30.60		
STOCKBRIDGE, JOHN	2014	1,731.96	0.00	1,731.96		
STODDARD, HAROLD, HI ETAL	2014	114.75	0.00	114.75		
TEMPLE, MAURICE	2014	2,522.97	0.00	2,522.97		
TEMPLE, MAURICE	2014	247.86	0.00	247.86		
TERRIO, DEE	2014	370.26	0.00	370.26	***	
THE PIECE, INC.	2014	1,002.15	0.00	1,002.15		
THIBODEAU, LEW E	2014	175.95	0.00	175.95	***	
THIBODEAU, LEW E	2014	116.28	0.00	116.28		
THIBODEAU, LEW E	2014	220.32	25.49	194.83	***	
TOZIER, BLAINE & ESTELLE	2014	177.48	0.00	177.48		
TRIPP, GENA M & RALPH A	2014	2,399.04	0.00	2,399.04		
TRUE, DONNA E	2014	260.10	0.00	260.10		
TURNER, CLARENCE JR.	2014	365.67	0.00	365.67		
TURNER, CLARENCE, JR.	2014	1,103.13	0.00	1,103.13		
TURNER, FRANK, JR.	2014	1,207.17	0.00	1,207.17		
TURNER, MICHAEL	2014	887.40	0.00	887.40		
TURNER, TREVOR L & CARISSA J	2014	1,683.00	0.00	1,683.00		
VEACH, DENNIS S	2014	731.34	0.00	731.34		
VREDENBURG, KYLE	2014	223.38	0.00	223.38		
WALTMAN, ERNEST B & MARIA M	2014	1,035.81	0.00	1,035.81		
WATROUS, JOSEPH E	2014	1,080.18	0.00	1,080.18		
WATROUS, JOSEPH E	2014	460.53	0.00	460,53		
WATSON, HERMAN	2014	0.00	843.03	-843.03		
WATSON, HERMAN	2014	0.00	965.43	-965.43		
WATSON, HERMAN	2014	0.00	78.00	-78.00		
WATSON, MICHAEL & JENNIFER	2014	1,233.18	0.00	1,233.18		
WATSON, MICHAEL & JENNIFER	2014	195.84	0.00	195.84		
WATSON, STEVEN A.	2014	937.89	28.38	909.51		
WEBB, REGINA	2014	463.59	0.00	463.59		
WEBSTER, FAYLENE B	2014	907.29	0.00	907.29		
WEEKS, DANIEL & SUSAN	2014	104.04	0.00	104.04	***	
WEEKS, DANIEL P & SARAH H	2014	36.72	0.00	36.72		
WEEKS, DANIEL P & SUSAN H	2014	226.44	0.00	226.44	***	
WEEKS, DANIEL P & SUSAN H	2014	261.63	0.00	261.63	***	
WINSLOW, SANDRA	2014	1,057.23	0.00	1,057.23	***	
WOODARD, PETER & PATRICIA	2014	1,086.30	0.00	1,086.30		
WOODBURY, MICHAEL J	2014	273.87	0.00	273.87		
WRIGHT, ERIC T	2014	1,813.05	0.00	1,813.05		
WYMAN, BEULAH M.	2014	2,062.44	54.72	2,007.72		
YOUNG, JUDITH	2014	145.35	42.63	102.72		
YOUNG, LEONARD L & ROSEMARY	2014	446.76	0.00	446.76		
YOUNG, LEONARD, JR & ROSEMARY	2014	980.73	0.00	980.73	***	
	Total			258922.36		
		•			-	

*** INDICATES PAID AFTER 12/31/2014

UNPAID PERSONAL PROPERTY TAX

Tax Year: 2011

		Original	Payment /	Amount
Name	Year	Tax	Adjustments	Due
DAY, ROBERT JR.	2011	34.57	0.00	34.57
DOMONSKI, DARREN A	2011	18.60	0.00	18.60
FROST, ROBIN	2011	23.25	0.00	23.25
LARY, DAVID & MARGARET	2011	54.25	0.00	54.25
LATHROP, ROGER & ALTHEA	2011	101.68	0.00	101.68
	Total	232.35	0.00	232.35

	Tax Year: 2012			
		Original	Payment /	Amount
Name	Year	Tax	Adjustments	Due
			0.00	
DAY, ROBERT JR.	2012	33.30	0.00	33.30
DOMONSKI, DARREN A	2012	18.00	0.00	18.00
FROST, ROBIN	2012	22.50	0.00	22.50
LARY, DAVID & MARGARET	2012	45.00	0.00	45.00
LATHROP, ROGER & ALTHEA	2012	90.00	0.00	90.00
RICHARDS, MARGARET M.	2012	15.00	0.00	15.00
ROLLINS, ROYCE	2012	30.00	0.00	30.00
SPRAGUE, DANIEL & SHEILA	2012	15.00	0.00	15.00
	Total	268.80	0.00	251.18

Tax Year: 2013

		Original	Payment /	Amount
Name	Үеаг	Tax	Adjustments	Due
AMES TRUE TEMPER, INC	2013	149.06	0.00	149.06
AT & T MOBILITY LLC	2013	65.25	0.00	65.25
BISSELL, VICTOR	2013	159.50	0.00	159.50
CAYER, J. A. RICHARD, JR	2013	722.68	0.00	722.68
COOKSON, CHRISTIAN	2013	397.16	0.00	397.16
COTT VENDING, INC.	2013	13.78	0.00	13.78
DAY, ROBERT JR.	2013	32.19	0.00	32.19
DOMONSKI, DARREN A	2013	17.40	0.00	17.40
FROST, ROBIN	2013	21.75	0.00	21.75
LATHROP, ROGER & ALTHEA	2013	84.10	0.00	84.10
MILLENNIUM, LLC	2013	566.66	0.00	566.66
PRATT, ELISHA	2013	21.17	0.00	21.17
RICHARDS, MARGARET M.	2013	14.50	0.00	14.50
ROLLINS, ROYCE	2013	29.00	0.00	29.00
ROWE, CAROL	2013	118.18	0.00	118.18
SPRAGUE, DANIEL & SHEILA	2013	14.50	0.00	14.50
	Total	2,426.88	0.00	2,426.88

Tax Year: 2014

		Original	Payment /	Amount
Name	Year	Tax	Adjustments	Due
AT & T MOBILITY LLC	2014	85.99	0.00	67.56
BISSELL, VICTOR	2014	168.30	0.00	168.30
CAYER, J. A. RICHARD, JR	2014	754.60	0.00	754.60
COOKSON, CHRISTIAN	2014	376.99	0.00	376.99
DAY, ROBERT JR.	2014	33.97	0.00	33.97
DOMONSKI, DARREN A	2014	18.36	0.00	18.36
FROST, ROBIN	2014	22.95	0.00	22.95
HUMPHREY, DANA & BARBARA	2014	61.20	0.00	61.20
LATHROP, ROGER & ALTHEA	2014	84.15	0.00	84.15
LAWN, ROBERT & ANNA	2014	391.99	0.00	391.99
MILLENNIUM, LLC	2014	569.31	0.00	569.31
RICHARDS, MARGARET M.	2014	15.30	0.00	15.30
SPRAGUE, DANIEL & SHEILA	2014	15.30	0.00	15.30
	Total	2,598.41	0.00	2,579.98

	Municipal	ty: PALMYR			G IN THE TAX ASSES	MENT W	ADDANT			
1	Local Taxable Real Estate			1	102,342,8					
	Local Taxable Personal Property Valuation				3.917,3		-			
	3. Total Taxable Valuation (Line 1 plus line 2)					3	106,260,116			
							100,200,110			
4.	(a) Total of all Homestead	•		4(a)						
	(b) Homestead Exempt Re	eimbursemei	nt Value	4(b)	2,963,20 (Line 4(a) multiplied by .					
5.	(a) Total of all BETE Exem	pt Valuation	1	5(a)	6,954,83	20				
	(b) Enhanced BETE Reimburs	ement Value		5(b)	3,811,34	19				
	Municipalities with significa	• •		MRS fo	r the Enhanced Tax Rate Ca	culator form	1.			
6.	Total Valuation Base (Line					6	113,034,665			
	Assessments									
7.	County Tax			7	259,738.0	00				
8.	Municipal Appropriation		•••••	8	754,837.0	00				
9.	TIF Financing Plan Amoun	t		9	6,795.0	6,795.00				
10.	Local Educational Appropr (Adjusted to Municipal Fiscal Year)	iation (Loci	al Share/Contributio	n) 10	1,032,881.0	00				
11.	Total Assessments (Add lin	nes 7 throug	jh 10)	•••••		11	2,054,251.00			
	ALLOWABLE DEDUCTI	DNS								
12.	State Municipal Revenue S	haring		12	75,000.0	00				
13.	Other Revenues: (All other in appropriated to be used to reduce the interest income, appropriated surplus	commitment su	ch as excise tax revenue, tre							
14.	Total Deductions (Line 12	plus line 13)			14	375,000.00			
15.	Net to be raised by local pr	operty tax r	ate (Line 11 minus l	line 14)	15	1,679,251.00			
16.	1,679,251.00	x	1.05	=	1,763,213.55	Maximum	Allowable Tax			
17.	1,679,251.00	1	113,034,665	=	0.014856	Minimum	Tax Rate			
18.	1,763,213.55	1	113,034,665	11	0.015598	Maximum	Tax Rate			
19.	106,260,116	x	0.015300 (Selected Rate)	11	1,625,779.77 (Enter on Page1, line 13)	Tax for Co	ommitment			
20.	1,679,251.00	x	0.05	=	83,962.55	Maximum	Overlay			
21.	2,963,200	x	0.015300	=			d Reimbursement			
22.	3,811,349	x	(Selected Rate) 0.015300	÷	(Enter on line 8, Assessment War 58.313.64		nbursement			
6- fr- 1			(Selected Rate)		(Enter on line 9, Assessment Wa	rant)				
23.	1,729,430.37	-	1,679,251.00	=	50,179.37 (Enter on line 5, Assessment War					
	(Line 19 plus lines 21 and 22)									

2014 ENHANCED BETE MUNICIPAL TAX RATE CALCULATION FORM Aunicipality: PALMYRA

(If Line 23 exceeds Line 20 select a lower tax rate.)

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant, Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.

Greetings:

This page is meant to be a snap shot of what is spent.

The following pages will offer more detail. If you have any questions about specific spending. Please feel free to call me

Sincerely,

Susan Morton

				A	proved Bu			2014 YR End Bud			lget		
Art		-	udget		surplus	ir	vestment		Debits		Credits		Balance
3	selectmen	\$	8,100.00					\$	6,459.00	\$		\$	1,641.00
4	insurance		50,660.00					\$	57,458.54	\$	4,919.00	\$	(1,879.54)
5	town charge	\$ 13	30,000.00	\$	20,000.00			\$	186,120.62	\$	37,752.02	\$	1,631.40
6	old town hall maint	\$	9,000.00					\$	6,123.28	\$	1,395.00	\$	4,271.72
7	assessors	\$	5,000.00			\$	5,000.00	\$	5,986.17	\$		\$	4,013.83
8	ceo	\$	6,500.00		_			\$	5,095.42	\$	4	\$	1,404.58
9	Town Garage payment	\$ 4	49,260.00					\$	51,448.15	\$		\$	(2,188.15)
10	paving projects	\$ 3	30,000.00					\$	30,000.00	\$		\$	4
11	gravel roads	\$.	50,000.00			[\$	49,912.21	\$	31	\$	87.79
12	public works	\$ 20	00,000.00					\$	212,435.01	\$	12,853.73	\$	418.72
13	cemetery	\$ 1	11,000.00					\$	10,675.86	\$	-	\$	324.14
14	stone washing/repair	\$	2,000.00					\$	1,067.00	\$	1.00	\$	933.00
15	general assistance	\$	5,500.00					\$	5,185.45	\$	3,055.39	\$	3,369.94
16	mma dues	\$	2,356.00					\$	2,356.00	\$	~	\$	-
17	new trucks												
18	fire protection	\$ 5	55,000.00					\$	72,519.84	\$	17,572.50	\$	52.66
19	solid waste	\$ 10	05,000.00					\$	128,876.01	\$	22,604.37	\$	(1,271.64)
20	Recycle & Compactor	\$ 1	13,600.00	\$	-	\$	16,400.00	\$	31,311.17	\$	3,000.00	\$	1,688.83
21	legal	\$	3,000.00					\$	1,791.97	\$	-	\$	1,208.03
22	update meeting room	\$	5,000.00	-				\$	2,953.98	\$	1,200.00	\$	3,246.02
24	Board Plan Appeals			\$	500.00			\$	674.10	\$	1,235.80	\$	1,061.70
25	ACO	\$	7.500.00	-				ŝ	7,678.79	\$	1,534.00	s	1,355.21
26	EMD/Health Officer	\$	1,000.00	-				\$	1,967.00	\$		\$	(967.00)
27	recreation	\$	5,500.00					\$	10,419.10	Š	4,461.01	\$	(458.09)
28	park maint	\$	4,500.00					\$	4,160.11	\$	1.306.90	\$	1,646.79
29	Newport Food Bank	\$	700.00					\$	700.00	1		\$	
29	Palmyra Soup Kitchen	\$	1,000.00					\$	1,000.00	\$		\$	
29	Tri Town Food Bank	\$	500.00					ŝ	1,000.00	\$	500.00	\$	
29	kycap transportation	\$	200.00					\$	200.00	\$	-	\$	-
29	hospice	\$	300.00					ŝ	600.00	\$	300.00	\$	
29	family violence	\$	300.00					\$	300.00	\$		\$	
29	senior spectrum	\$	1,609.00					\$	1,609.00	\$	-	\$	
29	IT Community Center	\$	1,000.00					\$	2,000.00	\$	1,000.00	\$	<u>.</u>
29	Mid-Maine Homeless Shelte	ŝ	200.00					\$	200.00	\$	1,000.00	\$	
29	SEDC	\$	100.00					\$	200.00	\$	100.00	\$	
30	libraries	ŝ	3,000.00			-		\$	2,055.00	\$	-	\$	945.00
32	SV chamber	\$	200.00	-				ŝ	2,055.00	\$	-	\$	740.00
33	kvcog dues	\$	2,552.00					4	2,552.00	\$	-	\$	
34	contingency			\$	5,000.00	-		\$	(6,764.42)	r -	-	\$	(1,764.42)
36	computer	\$	3,700.00	*	0,000.00	-		ŝ	2,922.33	\$		\$	777.67
37	capital improvements	_	0,000.00			-		\$	10,000.00	47	-	\$	
38	from surplus to ratify overdi		0,000.00	\$	11,968,59			ŝ	11,968.59	\vdash		\$	
41	tax discount			\$	16,000.00	-		s	13,877.64	\vdash		\$	2,122.36
41	town sign repair			ф	10,000.00	s	700.00	\$	700.00	\$		э \$	L, 144.JU
49 50	Giving Tree					-	700.00		700.00	3		-9	
52				\$	300.000.00			-		-		-	
52	lower tax commitment	L		₽	500,000.00			L					

2014 Year End Expenses

Account & Expenditure Description		Budget	Debits	Credits	Unexpended Balance
Town Charges		150,000.00	186,120.62	37,752.02	1,631.4
- GENERAL GOVERNMENT #500 Art 5		110,000,00	0.00	0.00	110,000.
01 - 520+CLERK		31,077.00	32,885.39	0.00	-1,808.
05 - 540-ADMINISTRATIVE ASSIST.TREA		34,320.00	35,715.07	0.00	-1,395.
15 - 500 BALLOT CLERKS 20 - 500 TOWN HALL		2.200.00	1,662.26	0.00	537.
25 - DEPUTY CLERK/IX COLL		9.061.00	6,518.70 9,760.09	0.00	3,481.
50 - GENERAL ADMINISTRATION #500		23,342.00	38,878.61	10,788.86	-4.747.
	Department.	110,000.00	121,717.52	7,086.06	-4,631.
3 - PALMYRA COMMUNITY CENTER Art 5		40,000.00	0.00	0.00	40,000.
01 - RENTAL INCOME		0.00	3,293.06	15,118.40	11,825.
03 - BUILDING		29,000.00	33,665.71	4,258.09	-407.
04 - MISC		11,000.00	20, 180.86	5,711.08	-3,469
15 - REPAIRS/MAINT	Department	0.00 40,000.00	6,042.87 64,403.10	5,578.39 30,665.96	-164 7,483
	or parameters		04,40.7.10	. 10,00.7,70	2,403,
Public Works		200,000.00	212,435.01	12853.73	418.
- HIGHWAY DEPT - Art 12		135,000.00	0.00	0.00	135,000.
01 - ACCT, 503 SUMMER RDS		27.000.00	16,998.14	0.00	10.001
02 - ACCT, 504 WINTER RDS		53,000.00	64,433.98	0.00	-11,433
03 - ACCT. 505 CAPITAL ROAD IMPROVE		55,000,00	31,987.10	260.24	23,273
- TOWN GARAGE #581 - Art 12	Department.,	135,000.00	114,566.24	260.24	21,841
		65,000.00	0.00	0.00	65,000
01 - 581 02 - REPAIRS/MAINT:		20,362.00	54,376.12	0.00	-34,014
D2 - REPAIRSYMAINT. D3 - BACKHOE		44,638.00 0.00	8,188.76 1,708.44	12,593.49 0.00	49,042
04 - 2004 International 2014 08		0.00	6,180.89	0.00	-6,180
05 - 2005 International 2014 08		0.00	4,951.16	0.00	-4,951
06 - 04 STERLING		0.00	9,122.81	0.00	-9,122
08 - GRADER		0,00	4,115.96	0.00	-4,115
09 - Ton Truck 2014.06		0.00	2,615.25	0.00	-2,615
10 - 95 GMC Top Kick		0.00	6,089.09	0.00	-6,089
11 - 95 FORD 1900 95 - BUDGET		0.00 0.00	367.81 215.76	0.00	-367. -215.
	Department.	65,000.00	97,868.77	12,593.49	-20,338.
04 - SOLID WASTE MANAGEMENT		135,000.00	D.00	0.00	135,000.
01 - SOLID WASTE # 509 Art 15		105,000,00	128.876.01	22.604.37	-1,271.0
02 - RECYCLING #508 Art 17		30,000.00	31,311.17	3,000.00	1,688.
	Department	135,000.00	160, 187, 18	25,604.37	417.
05 - TOWN OFFICIALS		32,600.00	0.00	0.00	32,600.
01 - Selectmen #530 Art 3		8,100.00	6,459.00	0.00	1,641.
02 - CODE ENFORCEMENT #571 Art 8		6,500.00	6.377.92	0.00	122.
14 - ASSESSORS #560 - Art 7 15 - ANIMAL CONTROL #587 Art 27		10,000.00	5,986,17 8,845,93	0.00	4,013, 424.
6 - PLANNING BOARD #421 Art 26		500.00	674.10	1,235.80	424
	Department.	32,600.00	28,343.12	3,005.80	7,262
06 - CEMETERIES - Art 13		13,000.00	0.00	0.00	13,000.
1 - ACCT. 501 CEMETERY MAINT.		11,000.00	10,675.86	0.00	.324.
03 - ACCT. 546 FENCE/STONES- Art 14		2,000.00	1,067.00	0.00	933.
	Department.,	13,000.00	11,742.86	0.00	1,257.
07 - GENERAL ASSISTANCE - Art 15		5,500.00	0.00	0.00	5,500.
20 - 502		5,500.00	4,938.56	3,055.39	3,616.
25 - ACCT. 502		0.00	246.89	0.00	-246
	Department	5,500.00	5,185.45	3,055.39	3,369
08 - PROTECTION		55,000,00	0.00	0.00	55,000.
I - ACCT. 588 FIRE CHIEF		1,000.00	.39.24	0.00	960
3 - ACCT. 573		27,918.00	27,973.02	0.00	-55
4 - ACCT. 573		10,000.00	10,061.15	0,00	-61
15 - ACCT, 573 16 - ACCT, 573		0.00	5,714.00 26,765,43	0.00	-5,714 5,889
9 - ACCT. 573 9 - ACCT. 574 EMD/HEALTH OFFICER		1.000.00	1,967.00	0.00	-967
	Department.	55,000.00	72,519.84	17,572.50	52
09 - REC/CULTURE		10,000.00	0.00	0.00	10,000.
11 - ACCT, Recreation		5,500.00	10,419,10	4.461.01	-458
12 - ACCT, Park Mowing		4,500.00	4,160.11	1,306.90	1,646

2014 Year End Expenses

		Unexpended			
Account & Expenditure Description		Budget	Debits	Credits	Balance
10 HUMAN RESOURSES REQUESTS		11.461.60	0.00	0.00	11,461.00
		0.00	500.00	500.00	0.00
01 - Head Start 02 - Tri Town Food Art 29		500.00	1.000.00	500.00	0.00
03 - KVCAP Transportation		200.00	200.00	0.00	0.00
IN - IRVING TANNERY COMM CENTER		1,000.00	2.000.00	1,000.00	0.00
05 - Hospice		300.00	600.00	300.00	0.00
10 - Family Violence		300.00	300.00	0.00	0.00
25 - PALMYRA SOUP KITCHEN Art 29		1,000.00	1.000.00	0.00	0.00
50 - Newport Library Art 29		750.00	620.00	0.00	130.00
51 - Hartland Library Art 29		550.00	90.00	0.00	460.00
61 - Pittsfield Library Art 29		1,700.00	1,345.00	0.00	355.00
62 - SOMERSET ECON, DEV.CO		100.00	200.00	100.00	0.00
63 - Sebasticuok Cham Comm Art 32		0.00	200.00	0.00	-200.00
64 - KVCOG Art 33		2,552.00	2,552.00	0.00	0.00
65 NEWPORT FOOD BANK Art 29		700.00	700.00	0.00	0,00
69 - SUMMER WORKCAMP/DONATIONS 563		0.00	200.00	0.00	-200.00
70 - Senior Spectrum Art 29		1,609.00	1,609.00	0.00	0.00
72-DONATIONS		0.00	180.22	400.00	219 78
73-MID MAINE HOMELESS SHELTER		200.00	200.00	0.00	0.00
	Department	11,461.00	13,496.22	2,800.00	764.78
11 - Attorney Fees Art 21		3,000.00	0.00	0.00	3,000.00
01 - Attorney Fees		3.000.00	1,791,97	0.00	1,208.03
	Department	3,000.00	1,791.97	0.00	1,208.03
12 - REGULAR APPROPRIATIONS					
04 - ACCT. 561		2.356.00	2,356.00	0.00	0.00
06 - ACCT. 565 FIRST PARK		0.00	11,500.92	4,706.20	-6,794.72
07 ACCT. 568 CELEBRATION 2007		0.00	0.00	38.50	38,50
10 - TOWN HALL REPAIRS		700.00	700.00	0.00	0,00
	Department.	3,056.00	14,556.92	4,744.70	-6,756.22
13 - CAPITAL EXPENSE					
01 - ACCL 562 SCHOOL PAYMENT		1,032,880.62	1,032,880.62	0.00	-1,032,880.62
03 - ACCT. 576 COUNTY TAX		259,738,19	259,738.19	0 00	-259,738.19
05 - ACCT 556 - Art 10		30,000.00	30,000,00	D.00	0.00
07 - TOWN OFFICE		5,000.00	2,953.98	1,200.00	3,246.02
10 - GRAVEL ROADS - Art 11		50,000.00	49,912.21	0.00	87.79
11 - NEW GARAGE 2011 - Art 9		49,260.00	51,448.15	0.00	-2,188 15
95 - BUDGET		3,700.00	2,922.33	0.00	777.67
	Department	1,430,578.61	1,429,855.48	1,200.00	1,923.33
15 - Town Insurances - Art 4		50,660.00	0.00	0.00	50,660.00
01 - INSURANCES		\$0,660.00	57.458.54	4,919.00	-1,879.54
or moonneed	Department.	50,660.00	57,458.54	4,919.00	-1,879.54
19 - TOWN HALL - Art 6		9,000.0U	0.00	0.00	9,000.00
II - TOWN HALL RENT		9.000.00	2,604,12	1,395.00	7,790.88
02 - OTHER REVENUE		9,000,00	3.519.16	0.00	-3.519.16
02 - OTHER REVENUE	Department	9,000.00	6,123.28	1,395.00	4,271.72



December 2014

Number of Days in Statement Cyclc: 31

Annualized Int. Rate: 0.09%

					Principal								Principal
			Principal		Additions/		Total		Average				& Income
Fund Name	100 (automation) / 100	Balance/Basis		(Withdrawals)		Principal		Balance		Income		Ending Basis	
Assessing		\$	5,672.40	\$	-	\$	5,672.40	\$	5,672.40	\$	0.44	\$	5.672.84
Celebration Fund/Festival		\$	3,582.51	\$	-	\$	3,582.51	\$	3,582.51	s	0.28	S	3,582.79
Cemetery Account 1		\$	47,218.05	\$	-	\$	47,218.05	\$	47,218.05	\$	3.67	S	47,221.72
LRA		\$	26,576.38	\$	34,396.00	\$	60,972.38	S	43,774.38	\$	3.41	\$	60,975.79
Ministerial School Fund		\$	4,265.86	\$	-	\$	4,265.86	S	4,265.86	\$	0.33	S	4,266.19
Recycle		\$	16,493.65	\$	-	\$	16,493.65	S	16,493.65	\$	1.28	S	16,494.93
Soldiers Memorial Fund		\$	1,130.30	\$	-	\$	1,130.30	s	1,130.30	\$	0.09	\$	1,130.39
Surplus		\$	211,174.03	\$	-	\$	211,174.03	\$	211,174.03	\$	16.43	\$	211,190.46
Capital Improvements		\$	10,006.35	\$	-	\$	10,006.35	\$	10,006.35	\$	0.78	\$	10,007.13
		_		_		_		_		_		_	
	TOTALS	5	326,119.53	15	34,396,00	13	360,515.53	S	343,317.53	IS .	26.71	S	208,542.24

This statement is based in part on information and data provided by you for posting to specified sub-accounts. Bangor Savings Bank is not responsible for errors resulting from inaccurate or untimely data provided by you or your agents.

34

The following classifications of uses and activities have been set forth to delineate which uses and activities are not permitted and which ones are allowed with a Planning Board Permit in each district.

AGRICULTURAL/RESIDENTIAL DISTRICT

ALLOWED WITH PLANNING BOARD PERMIT

- Farming
- Single-Family Dwellings
- Additions to existing buildings
- Outbuildings in excess of 100 square feet
- Veterinary Hospitals
- Mining-Gravel Pits
- Commercial activity in the form of home occupation, retail sales and service establishments (including
 professional offices and banks) provided the gross floor area devoted to such use on a single lot is not more
 than 5,000 square feet
- Schools
- Government Offices
- Churches
- Playgrounds
- Fire Stations
- Parking Lots
- Multiple-Family Dwellings
- Mobile Home Parks

ALLOWED WITHOUT A PERMIT

 Shed/building 10' x 10' or 100 square feet, one story, non-permanent structure, 10 ft. From the property line.

NOT PERMITTED

- Manufacturing
- Warehousing and Wholesaling
- Motels and Hotels

COMMERCIAL DISTRICT (additional on next page)

ALLOWED WITH PLANNING BOARD PERMIT

All uses allowed in the Agricultural/Residential District, and in addition:

- · Warehousing and Wholesaling
- Auto Salvage Operations
- Hotels and Motels
- Funeral Homes
- · Retail Sales and Service Establishment without restriction as to floor size
- Eating and Drinking Establishments including places offering dancing and entertainment
- Repair Shops
- Manufacture of products where the manufacture does not require on-site waste disposal facilities other than
 on-site sewage disposal facilities for sewage generated by employees and which is not injurious or noxious
 by reason of noise, smoke, vibration, electronic radiation, gas, fumes, odor, dust, fire, or explosion hazard,
 and which meet State and Federal Pollution Standards.

Section 3-6 Dimensional Requirements

A) The following dimensional standards shall apply throughout the entire Town of Palmyra

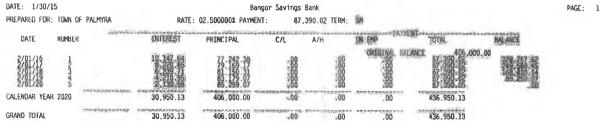
District	Commercial	Agricultural Residential	Industrial
1. Minimum Lot Size			
(a) 1 & 2 Family Residential Use	1 Acre	1 Acre	1 Acre
(b) Commercial Use	1 Acre	2 Acre	2 Acre
2. Minimum Lot Frontage			
(a) 1 & 2 Family Residential Use	200 feet	200 feet	200 feet
(b) Commercial Use	100 feet	200 feet	200 feet
3. Minimum Structure Setbacks			
(a) 1 & 2 Family Residential Use			
Front Setback	75 feet	75 feet	75 feet
Side Setback	25 feet	25 feet	50 feet
Rear Setback	25 feet	25 feet	50 feet
Principal Structure Separation	50 feet	50 feet	50 feet
(b) Commercial Use			
Front Setback	50 feet	75 feet	75 feet
Side Setback	25 feet	50 feet	50 feet
Rear Setback	25 feet	50 feet	50 feet
Structure Separation	25 feet	50 feet	50 feet
4. Minimum Land Area Per Structure			
(a) 1 & 2 Family Residential Use	0.5Acre	0.5 Acre	1 Acre
(b) Commercial Use	0.5 Acre	0.5 Acre	0.5 Acre
5. Maximum Structure Height			
(a) 1 & 2 Family Residential Use			
(b) Commercial Use*	3 Story	2 Story	3 Story
*Except Communication Towers			
6. Sheds 100 sq. ft200 sq. ft		10 jeet	

B) The following definitions shall apply to the dimensional standards found in section 3-6.A.

- A. <u>Required Frontage</u> All lots hereinafter created after the effective date of this Ordinance shall possess a minimum frontage (1) on a road as defined in this Ordinance, or (2) on a deeded private right-of-way, which meets the specifications for road construction contained in the Town's Subdivision Review Standards, provided, however, that for backlots not part of a subdivision, this road frontage requirement shall not apply if a minimum 25-foot wide access from a road to the backlot is provided by a deeded private right-of-way.
- B. <u>Cul-de-Sac Frontage</u> New building lots located at the end of cul-de-sacs shall be designed so that they have a minimum of 100 feet of street frontage along the front lot line in the rural district or a minimum of 50 feet of street frontage in all other districts; and all other dimensional requirements shall apply.
- C. Setback Measurements All setbacks shall be measured from the property line to the nearest part of the structure. Accessory structures up to 200 square feet, one story. non-permanent, can be 10 ft. from groperty line.
- D. <u>Front Setback</u> The front setback shall be measured from the center of the town road, right-of-way, or applicable subdivision road.
- E. <u>Driveways</u>, <u>Parking Areas</u> Driveways and parking areas may be located within any required setback area but shall not be located within six (6) feet of the side or rear lot lines.
- F. <u>Structure Separations</u> All structures shall be separated according to the above requirements. Separation distances shall be measured from the nearest part of each principal structure. *Accessory buildings do not require a 50 foot separation*.

Section 3-7 Application Procedures for Planning Board Permits - Application for Planning Board Permits shall be submitted in writing to the Code Enforcement Officer, to the Town Office, or to the Planning Board at its regular meeting. The Code Enforcement Officer/Planning Board shall notify the applicant in writing when he/she may submit verbal testimony, written information, or other pertinent information before the full Planning Board.

Name of client: TOWN OF PALMYRA	Repayment Sched	lule	13:52:46
Loan type: COMM MUNICIPAL Principal amount: Interest rate: Interest base: Payment code: Origination date: Date of first payment: Number of payments: Payment frequency: Semi-monthly days of the month: Payment amount:	40600000 002 500000 0 020115 020116 005 012 M 00 00 8739002	APR Value:	2.5000
Last payment amount:	87,390.05		
Miscellaneous Fees: Print results: Total interest: Total principal: Total payments:	30,950.13 406,000.00 436,950.13	Insurance calcu balance only	lated on current
F3=Exit F12=Previous	HELP-Help	F13=Codes	



Art 10 – Repairing & Improving Roads

Location	Item Description	Estimated Unit	Unit Price	Total Price
Lang Hill Road	Hot Mix Asphalt 19.0 MM HMA	1,221.00 TON	\$77.00	\$94,017.00
	Reclaim & Fine Grade	11,100.00 SY	\$1.75	\$19,425.00
Total Lang Hill Road				\$113,442.00
Raymond Road	Hot Mix Asphalt 9.5 MM HMA Shim/Surface	2,100.00 TON	\$86.00	\$180,600.00
Total Raymond Road				\$180,600.00
Wyman Road	Hot Mix Asphalt 19.0 MM HMA	1,834.00 TON	\$77.00	\$141,218.00
	Reclaim & Fine Grade	16,650.00 SY	\$1.75	\$29,137.50
Total Wyman Road				\$170,355.50
		TOTAL		\$464,397.50

THE PLANNING BOARD

The Planning Board issued a total of forty three (43) land use permits this year. Two (2) were new homes, seven (7) were new manufactured homes and the rest were accessory structures and four (4) business permits.

The Planning Board meets the first and third Tuesday of each month at 6:00p at the Palmyra Community Center. The Board has been working on various changes to the Ordinances. All meetings are open to the public and your input is always appreciated.

The Board is also looking for new members to join the Planning Board.

Gary Beem/Chairman

Annual Report 2015 Animal Control Town of Palmyra

For the year 2014 in the town of Palmyra, Animal control has handled approximately 146 calls, nature of calls broken down as follows:

Stray Cat		29
Stray Dog	-	38
Missing Animal	-	17
Livestock @ Lg.	-	12
Welfare Ck.		22
Dog Bite	-	3
Other	-	14
Assist Other Agency	-	11

The ACO would like to advise any resident that loses and animal to contact the ACO via dispatch at 487-3101 so that ACO can be aware of the situation and be on the lookout for your animal to return it to you promptly. The ACO would like to remind residents that it is very important to keep your contact information up to date with the town office; this is the only way ACO has to contact you should your pet be found. Additionally, it is extremely important to vaccinate your pets, and be sure that they are wearing their tags for the vaccinations and licensing. This is sometimes the only means of identification that the ACO has to reunite a pet with their owner.

Please feel free to contact ACO via dispatch at the number listed above should you have any questions or concerns regarding animals in the Town of Palmyra.

Thank you

Karen Baker Animal Control Officer Local Sealer of Weights and Measures Palmyra 2014 Starting in early January, the test weights and Fuel pump test cans were taken to Augusta for Their yearly calibrations tests, in the middle of January, I picked up the equipment and Attended a meeting with a State Sealer for updates on new devices. In May I was sworn in at the town office. In September through November 30 scales were tested and found to be in good working order and within the state tolerances. Respectfully submitted Local Sealer, Tim Briggs Phone 942-7562

Timothy Briggs 39 Crawford Road Dexter, ME 04930 207-942-7562 <u>tbriggs@myfairpoint.net</u> Cell 717-7295

Cemetery Committee

We would like to add Nat and Ann Foss to the committee. They have been a tremendous help the past few years. Thibodeau's Lawn Care Service has done a great job. Dave Kimball, our Sexton, has been repairing old headstones, severely damaged by fallen trees in a past wind storm. We'll be doing more repairing in the future. Nat Foss has made signs for the cemetery, which will be put up in the spring.

Respectfully Submitted

Vondell Dunphy Ann Foss Nat Foss

Remembrance

Please take a few moments to remember all our service men and service women serving our country here and abroad. These men and women have paid the ultimate sacrifice. We are deeply indebted to their service.

Cemetery Committee

Vondell Dunphy Ann Foss Nat Foss Palmyra Historical Society P O Box 280 Palmyra, Maine 04965-0280



January 2015

To the Citizens of Palmyra & Surrounding Historians,

The Historical Society has had a busy year and we hope that new interest will be forth coming to provide us with more history of Palmyra along with pictures and documentation.

Nat Foss is back working on the Cemetery signs so they will be more visible from the roadways. Ann Foss has digitized the town maps of the cemeteries and they are located at the town hall.

Annual Town Reports have been digitized from 1921 to date and have been delivered to the Fogler's Library at the University of Maine in Orono. This link will take you directly to the Palmyra "grid" on our web site: <u>http://www.library.umaine.edu/townreport/holdings2.htm#p</u> In addition to their web site, the link above has been added to URSUS (their online catalog). Please see:

http://ursus.maine.edu/record=b2819767.

Please know that we are just sitting up a Facebook page and anyone one that wants to see what we are working on or asking for information can add their knowledge. We are here to promote Palmyra and area with their histories. Please join us and share your comments at https://www.facebook.com/groups/601158696628516/ Palmyra Historical Society, we are also linked to the Town web site with Palmyra history.

Officers of the Palmyra Historical Society are as follows:

Ann L Foss	President	naafrr@tds.net
Jack W Dyer	Vice President	jwdpa@tds.net
Nat C Foss Jr	Secretary	natfoss@tds.net
Connie Millett	Treasurer	cmillett2@roadrunner.com

We have suspended meetings, but you can call anytime on how to contribute to or find the history of Palmyra at 938-2947 and talk to Ann or Nat Foss.

Respectfully Submitted

ann L. For

Ann L Foss

PALMYRA LENDING ROOM

We have had a very productive year. On June 12, we had an open house. In spite of the weather, we had about 22 people.

We want to thank the people who not only helped us with refreshments but also staying to share the afternoon with us.

It pleases us that more people are making use of the Lending Room. We were happy to have many students come in on a regular basis during the summer.

People continue to donate books and when we have duplicates we put them on a free rack for people to take. That has been very popular with people in the building.

It is our hope to get more people in to enjoy the Lending Room in the coming year.

Submitted by, Esther, Connie, Nancy and Gail The Town Office Staff just spent its first year in their new and current location, the Community Center.

In addition to the Town Office, The Community Center is home to: A Yoga, Dance and Balance Studio, Weekly Weight Watcher Meetings', Weekly Girl Scouts, Country Jams, Snowmobile Club Meetings and opening <u>very soon</u> : Dragonfly Academy a pre-school for children with autism.

The Office Staff has scheduled more than 150 events.

More than 50 family events, such as birthday, anniversary, graduation and life celebration parties.

Some of the birthday parties were great fun for all involved, such as the ones that had bouncy houses, Nerf Gun Wars and a laser tag themed birthday with a mobile company from Caribou setting up for the day's festivities.

There were 3 beautiful weddings during the year 2014.

More than 100 sporting activities, such as basketball, walking, lacrosse and trapper auctions

One of the favorite events was the Tsothohrha Tree Festival. This was a spectacular holiday celebration complete with jolly happy elves, twirling ballerinas dreaming of dancing the Nutcracker Ballet and an area school band playing favorite holiday songs. There were holiday presents and themed trees waiting to be auctioned off.

An event you do not want to miss next year. This fund raiser was sponsored by Mid Maine Thunder Lacrosse Team.

Three Community Center Facts:

Rent Paid: \$15118.40 - Money Spent on # 2 Fuel \$22,286.43 - Money Spent on Electricity \$3717.09

Palmyra Community Center Boosters 2014 Treasurers Statement

			Concessior			Credit Union	Cash
	Date	Event	Gross	Expenses	Profit	Account	On Hand
	Date	Event	Gross	Expenses	Pront	Account	On Hand
	2/8/14	Middle School Dance	219.03	21.52	197.51		
	3/3/14	Trappers Auction	143.19	106.35	36.84		
	3/23/14	Middle School Dance	142.95	28.1	114.85		
	3/23/14	Maple Sunday	729.6	228.57	501.03	150.00	
		Open Bank Account				862.00	153.5
	3/31/14	Interest				0.01	
	4/4/14	Bottle Return				19.05	
	4/10/14	Middle School Dance	86.00		86	128.00	(42.00)
	6/24/14	Coin Drop				656.70	
	7/3/14	Coin Drop			667.20	10.50	
		Interest				0.30	
	7/11/14	Walmart (Picnic)		66.04		(66.04)	
	7/12/14	Buds (Picnic)		76.08		(76.08)	
	7/17/14	Picnic	94.00		(48.12)	94.00	
	9/30/14	Interest				0.45	
	10/27/14	Thunder (Supper Ad)		32.68		(32.68)	
	11/1/14	Supplies for Supper		22.69			
	11/1/14	Hunters Supper	646.50				
	11/1/14	Raffle/Auction	527.19				1.00
	11/17/14	Thank-You Ad		94.22		(94.22)	
		Supper Totals	1,173.69	149.59	1,024.10	1,150.00	
	10/31/14	Interest				0.15	
	12/13/14	Home Depot (Auction)		9.30			
	12/13/14	Bears (Auction)		78.12			
	12/13/14	Walmart (Auction)		168.69		(256.11)	
	12/14/14	Trappers Auction	335.11	256.11	79.00	373.11	38.20
	12/31/15	Interest (Nov & Dec)				0.45	
Account E	Balance	2,919.59				2,919.59	
Cash on F	land	74.30					74.30
Total		2,993.89					
Priscilla Jo	ones						
Treasurer							



REGIONAL SCHOOL UNIT 19

Corinna Dixmont Etna Hartland Newport Palmyra Plymouth St. Albans

PO Box 40 (182 Moosehead Trail) Newport, ME 04953-0040

Gregory G. Potter, Superintendent

Telephone(207) 368-5091Fax(207) 368-2192

Janet J. Morse, Asst. Supt./Dir. of Instruction

December 22, 2014

Greetings! The RSU #19 Board of Director's, administration, faculty and staff fully appreciate the support of each and every one of our communities, as we strive to provide the best opportunities possible to our students. We continue to work with the Maine Schools for Excellence, via the federally supported "Teacher Incentive Fund 4" grant; the third year of a five-year pilot that focuses on teacher and principal professional practice and district wide performance improvement. The TIF 4 grant has allowed RSU#19 two full years to pilot a new evaluation and professional development system, and the district will be well prepared to submil its system plan for state approval this spring. State law also requires public school units to re-examine teacher compensation methods. The grant is enabling the RSU to experiment with some different kinds of 'incentives and rewards'. No permanent changes go into place without Board and Association, argreement through collective bargaining; however, it has been agreed that any teacher who is rated "ineffective" on their annual evaluation, may not move up on the negotiated salary scale, until the teacher brings their rating up. Retention and recruitment of top quality leaders and teachers is a critical part of our work. To tearn more about the TIF 4/Maine Schools for Excellence initiative, please wisit the district's web site, or contact me personally all any time.

RSU #19 sincerely thanks the communities for their continued fiscal support this year. The financial picture is very much improved, and the district finished two annual cycles with small carry-overs remaining (FY 2013 and FY 2014). My goal is to continue to work with the Finance Committee and the School Board to ensure that financial management practice is strong, effective and as efficient as possible.

The facilities in RSU #19 are open and used constantly by our citizens to support the needs of the communities. We have continued to maintain facilities to the best of our ability: however, challenges with respect to maintenance and capital improvements are mounling. RSU #19 has been approved by the Department of Education to receive state funding for up to two projects. We were ranked number three to reptace the Newport-Plymouth Elementary School and number six to renovate, or reptace Nokomis Regional High. The district hired Oak Point Associates of Biddeford to conduct initial pre-concept activities, including a construction vs. renovation analysis of Nokomis Regional High, an analysis of the 200+ acre Williams Rd site in Newport (owned by the RSU), and a district-wide analysis of how we use our available facilities and what major maintenance and upkeep requirements exist. We also collected "pre-concept ideas and input from the entire community through a series of public forums, and conducted a non-binding "straw pol" to gauge support for using the Williams Rd property as the eventual site for any new construction Those in attendance at the straw poll voted 70 in favor to sopposed to (eventually) use this site. At present, the district is analyzing a shorter list of possible project concepts, and the Board will be acting soon on a direction to take for State Board and RSU #19 community approval (via referendum), soon. My plan is to recommend solutions that improve the financial and educational conditions of the district. Please "stay luned" to this important discussion through late winter and spring. Much is riding on this work!

RSU #19's October student enrollment count has again dropped slightly (by 18 students), from 2171 to 2153 in Pre K to Grade 12. An aging population demographic, combined with lower birth rates, continues to affect these numbers. We are working to keep our student counts as high as possible, wie accellent programs and opportunities, a focus on nutruing students and customizing our approach. Despite these efforts, citizens should expect to see fewer and fewer students enrolled over the next ten years, and a (serious) corresponding drop in state subsidy support. This means that locals would be expected to fund a larger share of the overall budget, because the state calculates local minimum town contributions based on state valuation of property in the towns AND expects less to be spent on fewer students. If the school's operational budget is not reduced, locals would need to increase contributions on an annual basis.

Despite the many challenges over the past 2.5 years of my superintendence in RSU#19, I have come to know that it is the wonderful people and the "family" atmosphere that makes the district a special place to be! I am confident that together, we will continue to move forward positively to support students in meaningful and effective ways. Thank you for the opportunity to serve as Superintendent!

Please visit our web site at: <u>www.rsu19.org</u> We are always expanding public access to important information regarding student programs and services, budget management, auditing and the like. An "Ask the Superintendent" link is available for public use there, as well. Tan always glad to answer any question, or receive input/deas from members of the public.

Respectfully, Gregory G. Potler, CAS, M.Ed., RSU #19 Superintendent of Schools



Kennebec Regional Development Authority First Park Annual Report: 2013-2014

The Staff, General Assembly, and the 24 member communities of the Kennebec Regional Development Authority are pleased to present this annual report for the fiscal year ending June 30, 2014.

Financial Overview

KRDA/FirstPark ended the fiscal year within our planned operating budget showing \$84,472 of revenue over expenditures. Annual revenue distributions to member communities totaled \$241,560. We reduced our long term debt principal by \$242,581. This amount includes the additional principal payments being made on our note held by Camden National Bank. These additional payments will continue to reduce the term of the note. At this point, we are still on target to completely pay off our long term debt in approximately seven years. The total long-term debt for the organization stands at approximately \$1,834,369. For investments, we have five CD's and a money market account at the Maine State Credit Union totaling \$202,326; a savings account with TD Bank totaling \$244,609 and; a CD with Skowhegan National Bank totaling \$187,658. These cash allocations represent designated funds toward a small operating reserve and a growing infrastructure reserve which will be utilized to help pay the costs of future infrastructure development when the work is needed within FirstPark and help minimize future borrowing for that purpose. We project adequate cash flow for operations and debt service through the coming fiscal year without additional borrowing.

Operations Overview

During FY 2013-2014, the organization effectively operated under the previous year's administrative changes. The marketing and planning committees were decisively engaged in the policy development and strategic planning for the project - FirstPark. The marketing committee, chaired by Kathyrn Ruth, Town of Pittsfield, adopted a networking approach to reach targeted firms in the industry segments that make sense for the state and the region. Through CBRE we are using a similar network approach to identify interested developers who would be required to provide building solutions for are intended leads. KRDA assisted the state (Maine International Trade Center) with securing federal funds for foreign direct investment with the intent that we will be able to access a portion of these funds to augment our travel budget. This promising goodwill should provide substantial upside in the coming years. The planning committee, chaired by Mike Roy, City of Waterville, reviewed the capital/facility plan and costs for building out the balance of the park and discussed the telephony status with Fairpoint. The effort going forward will slowly gravitate to a regional posture which will be overseen by the planning committee. In view of this we financially assisted the Central Maine Growth Council's efforts to apply for the Foreign Trade Zone Alternative Site framework. The organization will be actively exploring identifying and securing additional forms of revenue to place the organization in a position to compete with other regions in the US and beyond.

Governor

Paul Lepage Capitol Address #1 State House Station Augusta, Maine 04333-0001 (207)287-3531 Fax-(207)287-1034 <u>http://www.maine.gov/governor/lepage/</u>

Representative

Joel Stetkis Po Box336 Canaan, Maine 04924 Cell phone 399-7801

Capital address

Joel,Stetkis(ælegislature.maine.gov 2 State House Station Augusta, Maine 04333-0002 (207) 287-1440 TTY(207) 287-4469

State Senator

Paul Davis (207)287-1505 (207)287-1540 sendavis@myottmail.com

Capital Address

3 State House Station Augusta, Maine 04333

U.S. Representative

Bruce Poliquin (202)225-6306 Fax-(202)225-2943 <u>https://www.countable</u> us/legislatures/



Joel Stetkis PO Box 336 Canaan, ME 04924 Cell Phone: (207) 399-7801 Joel.Stetkis@legislature.maine.gov

January 5, 2015

Town of Palmyra

Dear Friends and Neighbors,

First, I would like to thank the residents of Palmyra for placing your faith and trust in electing me as your State Representative. It is a responsibility to be taken very seriously and I look forward to the challenging session in Augusta.

Legislative leadership has appointed me to serve on the Labor, Commerce, Rescarch, and Economic Development Committee. On this panel, the other members and I will oversee many of the facets that involve working to provide a positive business environment here in Maine. Whether it's serious reform of job killing regulations or of overextended state government programs, these issues and many others are paramount to create jobs and opportunities for Central Maine as well as the rest of our state.

J was elected to the Maine Legislature on the promise to represent you, the people of District 105. To do this, I will be seeking your input regularly and want to hear from you with your comments and concerns. Please call me anytime at **399-7801** or email at <u>Joel.Stetkis@legislature.maine.gov</u> to keep me updated on those concerns. If you would like to be added to my email update list, you can do so by emailing me directly with your request.

Thank you again, for the honor to serve our families in Augusta!

Sincerely,

Joil R Stithis

Jocl Stetkis State Representative

HOUSE OF REPRESENTATIVES 2 STATE HOUSE STATION AUGUSTA, MAINE 04333-0002 (207) 287 1440 TTY: (207) 287-4469 ANGUS S. KING, JR.

359 Dausen Stanti finn Billion (202) 224 6344

United States Senate

WASHINGTON, DC 20510

CDNM/TELS ARMED SERVICES BUDGET INTELLIGENCE PULIES AND ADMINISTRATION

Town of Palmyra PO Box 6, Palmyra, ME 04965

Dear Friends,

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

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

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

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

My projects have included:

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

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

Sincerely,

Augus A. Ting, f.

ANGUS S. KING, JR UNITED STATES SENATOR

AUG #STA 4 Gebriel Drive Suite F1 Auguste, ME 04330 (207) 622-6282 PRESQUE ISLE 189 Academy Street, Suite A menuw Isle, MF 04789 (2071764–6124 SCAREDROUGH 383 US Route 1, Sune 1C Scarborough, ME 04074 (207) 883 1688

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Annual Report to the Town of Palmyra A Message from Senator Paul T. Davis

Dear Friends and Neighbors:

I am honored to represent you in the Maine Senate. I am so grateful for the trust you have placed in me and I will work tirelessly for the betterment of you and your neighbors, as well as for the great state of Maine.

My fellow legislators and I have a great deal to accomplish in the 127th Legislature. The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so it is our responsibility and my promise to work to expand economic opportunity for all Mainers. Growing our cconomy and increasing the number of jobs available to Mainers will be a challenge, but I am confident that our ongoing commitment to addressing our outrageous energy costs and the needs of our aging population will continue to move our state in the right direction.

Private sector gains remain the best vehicle to spur robust economic growth, and I am focused on ensuring that traditional industries and small businesses have their needs met so Maine will continue to create jobs. In the same sense, innovation is critical to providing a path forward for Maine's economy – and my colleagues and I are excited to encourage the ideas of entrepreneurial minds young and old.

Another essential component of a robust economy is efficiency in allocating the state government's scarce resources, and I was elected because I will be an attentive steward of your tax dollars. Unfortunately, Maine's current distribution of benefits from our welfare system is not helping the folks who need these benefits most. In order to help our truly needy survive and get back on their feet. I will work with my fellow legislators to protect our state's vulnerable citizens while fighting fraud, waste, and abuse in Maine's welfare system. In short, we must reform welfare.

You have my humble and sincere thanks for allowing me to represent you in Augusta. I stand ready to work with you over the next two years, so please feel free to contact me at 207-287-1505 and <u>sendavis@myottmail.com</u> if you would like assistance in navigating our state's bureaucracy. I will be gratified to help you.

Best,

Paul T. Davis State Senator

TOWN OF PALMYRA, MAINE

INDEPENDENT AUDITORS' REPORT AND FINANCIAL STATEMENTS

DECEMBER 31, 2014

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Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Board of Selectmen Town of Palmyra Palmyra, Maine

We have audited the accompanying general-purpose financial statements of the Town of Palmyra, Maine, as of and for the year ended December 31, 2014, 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 preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITOR'S 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 from material misstatement.

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

OPINION

Management has not presented government-wide financial statements to display the financial position and the changes in financial position of its governmental activities. Accounting principles generally accepted in the United States of America require the presentation of government-wide financial statements. The amounts that would be reported in government-wide financial statements for the Town's governmental activities are not reasonably determinable.

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PO Box 313, Levant, Maine 04456 Phone: (207) 884-6408 Email: maineauduts@gmail.com In our opinion, because of the effects of the matter disclosed in the preceding paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with the accounting principles of the United States of America, the financial position of the Town of Palmyra, Maine, as of December 31, 2014, and the respective change in financial position thereof.

Our audit was conducted for the purpose of forming opinions on the financial statements referred to above. The supplementary information in Schedules 1 through 3 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements.

Maine Municipal Audit Services, PA

Levant, Maine February 15, 2015

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Town of Palmyra, Maine Combined Balance Sheet - All Fund Types and Account Groups December 31, 2014

		Governmental				Fiduciary		Account		
		Fund 1	ype			Fund Type		Groups		Total
				Copital				General	(1	Memorandum
		General	_	Projects	_	Trust Fund	lo	ng-Term Debt		Only)
ASSETS										
Cash	\$	351,101.72	\$		\$	-	\$	-	\$	351,101.72
Investments		211,190.46		96,733.48		52,618.30		-		360,542.24
Taxes receivable		266,856.91		-						266,856.91
Tax liens receivable		88,282.81				-				88,282.81
Amount to be provided for retirement										
of general long-term debt				-			_	226,168.84		226,168.84
TOTAL ASSETS	\$	917,431.90	<u>\$</u>	96,733.48	<u>\$</u>	52,618.30	\$	226,168.84	<u>\$</u>	1,292,952.52
LIABILITIES										
Accounts payable	\$	24,566.38	\$	•	\$	-	\$	~	\$	24,566.38
Other current liabilities		-				-		-		-
Prepaid taxes		1,007.46		-				-		1,007.46
Due to other governments				-		-		-		
Deferred property taxes		284,112.00		-				-		284,112.00
Accrued compensated absences				-		~		1,663.84		1,663.84
General obligation bonds payable			_		_			224,505.00		224,505.00
Total liabilities		309,685.84		-	_	-		226,168.84	_	535,854.68
FUND BALANCE										
Fund balances:										
Restricted				-		52,618.30				52,618.30
Assigned		6,257.89		96,733.48				P-1		102,991.37
Unassigned		601,488.17		-	_			-		601,488.17
Total fund balance		607,746.06		96,733.48		52,618.30		-	_	757,097.84
TOTAL LIABILITIES AND FUND BALANCE	5	917,431.90	\$	96,733.48	<u>\$</u>	52,618.30	\$	226,168.84	\$	1,292,952.52

The accompanying notes are an integral part of this statement.

Town of Palmyra, Maine Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - All Governmental Fund Types For the Year Ended December 31, 2014

	Governmental					
	Fund Types					
	General	Capital Projects	Total (Memorandum Only)			
REVENUES:						
Property taxes	\$ 1,635,179.90	\$	\$ 1,635,179.90			
Excise taxes	265,207.50	-	265,207.50			
Intergovernmental revenue:						
State revenue sharing	71,154.37	-	71,154.37			
Homestead exemption	42,245.00		42,245.00			
Local road assistance	34,396.00	-	34,396.00			
General assistance	3,055.39		3,055.39			
Other intergovernmental revenue	61,647.58		61,647.58			
Interest on taxes	15,125,97		15,125.97			
Insurance refunds	2,043.00		2,043.00			
Charges for services	10,234.05		10,234.05			
Other revenues	93,624.23	68.97	93,693.20			
Total revenues	2,233,912.99	68.97	2,233,981.96			
EXPENDITURES:						
General government	292,380.11		292,380.11			
Protection	68,401.19		68,401.19			
Health and sanitation	160,244.76		160,244.76			
Recreation	8,811.30		8,811.30			
Cemeteries	11,742.86	-	11,742.86			
Public works	467,347.22	-	467,347.22			
Education	1.037,880.62		1,032,880.62			
County tax	259,738.19		259,738.19			
Welfare	11,294.45		11,294.45			
Debt service	51,448.15		51.448.15			
Unclassified	11,681.14		11,681.14			
Total expenditures	2,375,969.99		2,375,969.99			
Excess of revenues over (under) expenditures	(142,057.00)	68.97	(141,988.03)			
OTHER FINANCING SOURCES (USES):						
Proceeds from long-term debt	175,000.00		175,000.00			
Operating transfers in	30,000.00	48,534.35	78,534.35			
Operating transfers (out)	(48,534.35)	(30,000.00)	(78,534.35)			
Total other financing sources (uses)	156,465.65	18,534.35	175,000.00			
Excess of revenues and other sources over (under) expenditures			12 011 01			
and other uses	14,408.65	18,603.37	33,011.97			
FUND BALANCE - BEGINNING OF YEAR	593,337.41	78,130.16	671,467.57			
FUND BALANCE - END OF YEAR	\$ 607,746.06	\$ 96,733.48	\$ 704,479.54			

The accompanying notes are an integral part of this statement.

Town of Palmyra, Maine Statement of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual General Fund For the Year Ended December 31, 2014

	For the Year Ended Decen	10er 31, 2024			
	Sudget	Actual	Variance Favorable (Unfavorable)		
EVENUES:	\$ 1,625,779,77	\$ 1.635.179.90	5 9,400.13		
Property taxes	\$ 1,623,773.77	265.207.50	265,207.50		
Excise taxes					
Intergovernmental revenues:	75.000.00	71,154.37	(3,845.63)		
State revenue sharing	45,336.96	42,245.00	(3,091.96)		
Homestead exemption	43,330.30	34,396.00	34,396.00		
Local road assistance		3.055.39	3,055.39		
General assistance refund	58.313.64	61,647.58	3,333.94		
Other state revenue	30,313,04	15,125.97	15,125 97		
Interest on laxes		2.043.00	2,043.00		
insurance refunds	500.00	10,234.05	9,734.05		
Charges for services	5.000.00	93,624.23	88,624.23		
Other revenue	3,000.00				
Total revenues	1,809,930.37	2,233,912.99	423,982.62		
XPENDITURES:					
General government	313,867.76	292,380.11	21,487.65		
Protection	70,000.00	68,401 19	1,598.81		
Health and sanitation	160,604.37	160,244.76	359.61		
Recreation	10,000.00	8,811.30	1,188.70 6,341.09		
Cemetery	18,083.95	11,742.85	6,341.09		
Public works	467,853.73	467,347.22	0.38		
Education	1,032,881.00	1,032,880.62			
County tax	259,738.00	259,738.19	(0.19)		
Welfare	14,464 39	11,294.45	3,169.94		
Debt service	49,260.00	51,448.15	(2,188.15)		
Unclassified	11,901.20	11,681.14	220.06		
Total expenditures	2,408,654.40	2,375,969.99	32,684.41		
xcess of revenues over (under) expenditures	(598,724.03)	(142,057.00)	456,667 03		
OTHER FINANCING SOURCES (USES):					
Proceeds from long-term debt	1/5.000.00	175,000.00			
-	46,400.00	30,000.00	(16,400.00)		
Operating transfers in		(48,534 35)			
Operating transfers (out)	(10,000.00)	(40,554 55)			
Total other financing sources (uses)	211,400.00	156,465.65	(16,400.00)		
xcess of revenues and other sources over (under)					
expenditures and other uses	\$ (387,324.03)	14,408.65	\$ 440.267.03		
UND BALANCE - BEGINNING		593,337.41			
UND BALANCE - ENDING		\$ 607,746.06			

The accompanying notes are an integral part of this statement.

Town of Palmyra, Maine Statement of Revenues, Expenditures, and Changes in Fund Balances - All Yrust Funds For the Year Ended December 31, 2014

		iduciary und Type
		Trust
REVENUES: Investment income	<u>\$</u>	48.22
Total operating revenues		48.22
Excess of revenues and other sources over (under) other uses		48.22
FUND BALANCE - BEGINNING		52,570.08
FUND BALANCE - ENDING	\$	52,618.30

The accompanying notes are an integral part of this statement.

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Town of Palmyra, Maine Statement of Cash Flows For the Year Ended December 31, 2014

	Fiduciary Fund Types	
		xpendable ist Fund
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income (loss)	\$	48.22
Net cash provided by operating activities		48.22
CASH FLOWS FROM INVESTING ACTIVITIES Purchase of investments		(48.22)
		(
Net cash (used by) investing activities		(48.22)
Net change in cash and cash equivalents		-
CASH AND CASH EQUIVALENTS - BEGINNING		-
CASH AND CASH EQUIVALENTS - ENDING	\$	-

The accompanying notes are an integral part of this statement.

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Palmyra, Maine (the Town) was incorporated on June 20, 1807. The Town of Palmyra, Maine operates under a selectmen form of government and is incorporated under the laws of the State of Maine.

The accounting policies of the Town conform to U.S. generally accepted accounting principles (GAAP) as applicable to government units, except for the failure to adopt Governmental Accounting Standards Board Statement No. 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

In evaluating how to define the Town for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GASB Statement No. 14 *The Financial Reporting Entity* as amended by GASB Statement No. 39. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. Based on the criteria, it was determined that no other entities should be included in the Town's financial statements.

B. Basis of Presentation

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balances, revenues and expenditures or expenses as appropriate. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the Town:

Governmental Fund Types

General Fund – The general fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Projects Fund – Capital projects funds are used to account for financial resources to be used for the acquisitions or construction of major capital facilities (other than those financed by proprietary funds).

Fiduciary Fund Types

Trust Funds – Trust funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Account Groups

Account groups are used to establish accounting control and accountability for the Town's general long-term debt.

C. Measurement Focus and Basis of Accounting

Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis concept, revenues are recognized when they become measurable (estimable as to the net amount to be collected) and available as current assets. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

When both restricted and unrestricted resources are available, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Budgets and Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the selectmen level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses

Cash and Cash Equivalents

Cash and cash equivalents include currency on hand, demand deposits with financial institutions, and other accounts with an original maturity of three months or less when purchased. Investments are recorded at fair value.

Interfund Receivables and Pavables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.

Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue arises when resources are received by the Town before it has legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes

Property taxes for the current year were committed on July 30, 2014, on the assessed value listed as of April 1, 2014, for all real and personal property located in the Town. Payment of taxes was due December 31, 2014, with interest at 5% on all tax bills unpaid as of the due date.

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 \$ 50,179.37 for the year ended December 31, 2014.

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.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are used to determine depreciation expense. Actual results could differ from those estimates.

Risk Management

The Town pays insurance premiums to certain agencies to cover risks that may occur in normal operations. The Town purchases employee fidelity bond coverage. There have been no significant reductions in insurance coverage from the prior year. No settlements of claims have exceeded insurance coverage in the current year.

The Town is a member of the Maine Municipal Association – Worker Compensation Trust Fund ("Fund"). The fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for worker compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the fund for its workers compensation coverage. The Town's agreement with the Fund provides that the fund will be self-sustaining through member premiums and will provide, through commercial companies reinsurance contracts, individual stop loss coverage for member Towns' claims in excess of \$400,000, with an excess limit of \$2,000,000.

The Town is a member of the Maine Municipal Association – Property Casualty Pool ("Pool"). The Pool was created to obtain lower rates for its members. The Town pays an annual premium for its property and liability coverage. Under the property coverage portion of the Pool, coverage is provided, after the deductible is met, to \$200,000,000. Under the liability portion of the Pool, coverage is provided, after the deductible is met, to \$1,000,000.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

Vacation benefits are awarded to regular full-time and regular part-time employees annually. Employees are allowed to carry up to thirty days per year. At December 31, 2014, accrued compensated absences were \$1,663.84 and were accounted for in the long-term debt account group.

Fund Balances

Governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. These designations are categorized as follows:

Non-spendable – Funds that are not in spendable form, such as funds that are legally required to be maintained in tact (corpus of a permanent fund).

 $\ensuremath{\textit{Assigned}}\xspace - Funds intended to be used for specific purposes set by the Board of Selectmen.$

Unassigned - Funds available for any purpose.

2. DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk of deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. GASB Statement No. 40 directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are either uncollateralized or collateralized by securities held by the pledging financial institution's trust department but not in the Town's name. At December 31, 2014, cash deposits totaled \$472,147.96 and had a carrying value of \$351,101.72. Of the deposited amounts, \$250,000 per bank was protected by depository insurance with an additional letter of credit with Federal Home Loan Bank of Pittsburgh (FHLB). Accordingly, the Town was not exposed to custodial credit risk at December 31, 2014. The Town had \$420.00 of cash on hand at December 31, 2014.

Investments

The Town has not adopted a formal investment policy, they follow state statutes which authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, certificates of deposit, mutual funds, and repurchase agreements. These investment policies apply to all Town funds. At December 31, 2014, the Town had \$360,542.24 invested in a certificate of deposit account with Bangor Savings Bank. This account was covered up to \$250,000 by federal depository insurance with an additional letter of credit with FHLB; accordingly, the Town was not exposed to custodial credit risk.

3. ASSIGNED BALANCES

The Board of Selectmen has the authority to assign amounts for specific future purposes. Approved assigned balances in the general fund at December 31, 2014, consist of:

Housing grant	\$ 1,173.94
Veteran's monument	<u>5,083.95</u>
Total	\$ 6.257.89

Approved assigned balances in the capital projects fund at December 31, 2014 consist of:

Assessors	\$ 5,672.84
Road projects	60,975.79
Recycling	16,494.93
Capital improvements	10,007.13
Annual celebration	3.582.79
Total	\$ 96,733.48

4. PENDING LITIGATION

According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town through the date of the audit report.

5. SUBSEQUENT EVENTS

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

6. DEPARTURE FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

The Town has chosen not to adopt GASB Statement No. 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." The decision not to adopt the statement materially affects the financial statements of the Town of Palmyra, Maine.

7. LONG-TERM DEBT

Long-term liability activity for the year ended December 31, 2014, was as follows:

Description	Balance 1/1/14	Additions	(Reductions)	Balance 12/31/14
Governmental activities:				
Bangor Savings Bank Note Payable Dated 9/30/2011, due 2016, 1.99%	\$ 118,005.00	\$ -	\$ (46,000.00)	\$ 72,005.00
Bangor Savings Bank Note Payable Dated 6/1/2014, due 2018, 2.5%	21	175,000.00	(22.500.00)	152,500.00
Total	\$ 118,005.00	\$175,000.00	<u>\$ (68,500.00)</u>	\$ 224,505.00

The annual future principal payment requirement for bonds payable outstanding as of December 31, 2014, is as follows:

Year ending December 31,	Governmental Activities
2015	\$ 92,518.58
2016	72,523.58
2017	46,518.58
2018	12,944.26
Total	\$ <u>224,505.00</u>

Schedule 1

Town of Palmyra, Maine Schedule of Property Valuation, Assessment and Appropriations General Fund For the Year Ended December 31, 2014

Assessed valuation: Real estate Personal property	\$ 102,342,800.00 3,917,316.00
Total assessed valuation	106,260,116.00
Tax commitment: Total assessment at \$15.30 per thousand	1,625,779.77
Reconciliation of commitment with appropriations: Current year tax commitment from above Estimated revenues Budgeted transfers in (out) - net From fund balance	1,625,779.77 359,150.60 36,400.00 341,000.00
	2,362,330.37
Overlay	(50,179.37)
Total appropriations per original budget	\$ 2,312,151.00

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Town of Palmyra, Maine Schedule of Taxes and Tax Liens Receivable General Fund December 31, 2014

Taxes receivable: Real estate Personal property		\$ 262,148.36 <u>4,708.55</u>	
	Total taxes receivable		\$ 266,856.91
Tax liens receivable:			
2013		57,462.23	
2012		26,323.09	
2011		3,689.14	
2010		808.35	
	Total tax liens receivable		 88,282.81
TOTAL TAXES AND TA	X LIENS RECEIVABLE		\$ 355,139.72

	Balance 1/1/2014			Appropriations	
GENERAL GOVERNMENT					
Town charges	5		s	150.000.00	3
Insurance				50,660.00	0
Selectmen's compensation				8,100.00	
Town hall utilities and maintenance		-		9,000.00	
Assessor				10,000.00	
MMA dues		-		2,356.00	
Libraries				3,000.00	
Legai		-		3,000.00	
Discounts on taxes				16,000.00	
SVCC membership				200.00	
KVCOG				2,552.00	
Town office repairs				5,000.00	
Computer				3,700.00	
Planning board		-		500.00	
Contingency		-		5,000.00	
CDBG housing rehab grant		1,173.94			-
Total	_	1,173.94	_	269,068.00	-
PROTECTION					
Code enforcement office				6,500.00	
Fire protection				\$5,000.00	
EMD/Health officer				1,000.00	
Animal control	_	-	_	7.500.00	ŀ
Total	_	-	_	70,000.00	1
HEALTH AND SANITATION					
Recycling				30,000.00	
Solid waste	_			105,000.00	-
Total	_		_	135,000.00	
RECREATION					
Recreation		•		5,500.00	
Park maintenance	_	-	-	4,500.00	
Tata!		1		10,000.00	

Town of Palmyra, Maine Schedule of Departmental Operations For the Year Ended December 31, 2014

	Additional Tot		Total				Balance	15	
Transfers	Appropriations		Available	6	xpenditures		Lapsed	c	arried
	37,752.02	\$	187,752.02	\$	186,120.62	\$	1,631.40	s	
	2,043.00		52,703.00		54,582.54		(1,879.54)		
			8,100.00		6,459.00		1,641.00		*
	1.395.00		10,395-00		6,123.28		4,271.72		
	~		10,000.00		5,986.17		4.013.83		-
-	(H)		2,356.00		2.356.00				
,	. to 1		3,000.00		2,055.00		945.00		
	(*)		3,000.00		1,791.97		1,208.03		-
			16,000.00		16,903.12		(903.12)		
	1.81		200.00		200.00		~		
	1.2		2.552.00		2,552.00				
	1,200.00		6,200.00		3,653.98		2,546.02		
•			3,700.00		2,922.33		777 67		
	1,235.80		1,735.80		674.10		1,061.70		
-			5,000.00				5,000 00		
<u> </u>			1,173.94	_		_	0		2,173.
	43,625.82		313,867.76	_	292,380.11	-	20,313.71		1,173.
	4		6,500.00		6.377.92		122.08		
			\$5,000.00		54,947.34		52.66		
			1,000.00				1,000.00		
			7,500.00	_	7,075.93	_	424.07		
<u></u>	A		70,000.00	_	58.401.19	_	1,598 81		
	3,000.00		33,000.00		28,311.17		4,688.83		
5	22,604.37	_	127,604.37	_	131,933.59	_	[4,329.22]		-
	25,604.37		160,604.37		160,244 76	_	359.61		
			5.500.00		5,958.09		(458.09)		
(14)	<u> </u>	_	4,500.00	_	2,853.21		1.646.79		
			10.000.00		8.811.30		1.188.70		

Schedule 3

	Balance 1/1/2014	Appropriations
CEMETERIES		
Cemeteries	2	11,000.00
Cemetery improvements		2,000.00
Veterans monument	5,083.95	
Totol	5,083.95	13,000.00
PUBLIC WORKS		
Capital improvements	1.1	55,000.00
Summer roads		27,000.00
Winter roads		\$3,000.0C
Equipment	1	65,000.0C
Gravel roadwork	-	50,000.00
New truck	-	175,000.00
Paving	-	30,000.00
Debt service - Truck		
Total		455,000.00
EDUCATION		1,032,881 00
COUNTY TAX	-	259,738.00
WELFARE		
General assistance		\$,500.00
Donations	· · ·	5,909.00
Total	6	11,409.00
DEBT SERVICE		
Town garage	*	49,260.00
UNCLASSIFIED		
Giving tree		τ.
First Park		6,795.00
Total		6,795.00
TOTAL EXPENDITURES	\$ 6,257.89	\$ 2,312,151.0

Schedule 3 Page 2

Town of Palmyra, Maine Schedule of Departmental Operations For the Year Ended December 31, 2014

	Additional	Total		Balanc	es .
Transfers	Appropriations	Avaliable	Expenditures	Lapsed	Carried
		11,000.00	10,675.85	324.14	
11	10.	2,000.00	1,067.00	933.00	
.1./	1	5,083.95			5,083.9
+	÷.	18,083.95	11,742.86	1,257.14	5,083.9
	260.24	55,260.24	33,134.12	22.126 12	
	200.44	27,000.00	16,998.14	10,001.86	
		\$3,000.00	64,433.98	(11,433.98)	
	12,593.49	77,593.49	97,868.77	(20.275.28)	
		50,000.00	49,912.21	87 79	
(22,500.00)		152,500.00	152,500.00		
	-	30,000.00	30,000.00	-	
22,500.00		22,500.00	22,500.00		
	12,853.73	467,853.73	467,347.22	506.51	
141	2	1,032,881.00	1.032.880.62	0.38	
	<u>i</u>	259,738.00	259,738.19	(0.19)	
	3.055.39	8.555.39	5,185.45	3,369.94	
14	5,055.57	5,909.00	6,109.00	(200.00)	
1	3,055.39	14,464.39	11,294.45	3.169.94	-
		49,260.00	51.448.15	(2,188.15)	
	400.00	400.00	180.22	219.78	
	4.706.20	11,501.20	11,500.92	0.28	
	5,106.20	11,901.20	11,681.14	220.06	
	5 90,245.51	5 2,408,654.40	\$ 2,375,969 99	5 26,426.52	\$ 6.257

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TOWN OFFICE HOLIDAYS

Listed below are the days that the Town Office will usually be closed for observance of holidays. Any change to this will be published in the Rolling Thunder Express

New Years Day Presidents Day Patriots Day Memorial Day Independence Day Labor Day Veterans Day Thanksgiving and the day after Christmas Day Martin Luther King Columbus Day

Informational Numbers

EMERGENCIES	911
Town Office	938-4871
Town Office Fax	938-4404
Public Works	938-3643
Superintendent's Office	368-5091
Animal Control Officer	474-6386
Code Enforcement Officer	474-8865
Fire Chief	416-8998
Sexton	938-2481
Sealer of Weights & Measures	924-7562
Palmyra Post Office	938-4288
Palmyra Soup Kitchen	938-4527
Tri-Town Food Cupboard	938-3283
Newport Food Bank	368-5292
Central Maine Power	800-696-1000
Department of Human Service	800-442-6003
KVCAP	800-542-8227
County Commissioners Office	474-9861
Somerset County Sheriff's	800-452-1933
State Police - Augusta	800-452-4664
Game Warden Service	800-292-7436
Bureau of Motor Vehicles	624-9000
Newport Town Office	368-4410
Hartland Town Office	938-4401
St Albans Town Office	938-4568
Pittsfield Town Office	487-3136
Burning Permits	416-8998 Donald Chute
	938-2604 Daniel Sprague
	399-9947 Ramon Knowles

Town Office E-mail Town of Palmyra Website palmyratown@roadrunner.com www.palmyratown.org

Please remember trash goes every Thursday (even on holidays).