

2014

# Town of Waldoboro 2014 Annual Report

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# Town of Waldoboro 2014 Annual Report



# **Annual Report for the Town of Waldoboro, Maine**



**The 241st Year of Incorporation**

**The 64th Year Under the  
Selectmen / Town Manager  
Form of Government**

***July 1, 2013 - June 30, 2014***

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|---------------------------------|---|
| On the cover:                   | Winter Pine Tree at the Town Office by Liam Ducharme  |
| Layout, Design, and Production: | Liam D. Ducharme,<br>I.T. Coordinator, Executive Assistant<br>E-mail: <a href="mailto:admin@waldoboromaine.org">admin@waldoboromaine.org</a>  |
| Printed by:                     | Lincoln County Publishing Co.<br>116 Mills Rd., P.O. Box 510, Newcastle, ME 04553<br>TEL: (207) 563-3171      FAX: (207) 563-3127<br>Website: <a href="http://lincolncountynewsonline.com/">http://lincolncountynewsonline.com/</a><br>E-mail: <a href="mailto:lcnad@lincoln.midcoast.com">lcnad@lincoln.midcoast.com</a> |

# DEDICATION

## RANDY RAYMOND & JOHN MURRAY

BY: STEVE CARTWRIGHT



This year we're remembering two outstanding sports boosters, Randy Raymond and John Murray.

Although neither of them lived in Waldoboro, both men owned and operated popular Waldoboro businesses. Randy was locally famous for his tasty pizza and film rentals at the downtown Movie Pizza Shoppe, which included a seasonal ice cream stand. Randy died at work, January 3, 2015.

John took the helm at Hillside Collision Center decades ago. It's where many of us bring our cars, sooner or later, for expert repairs. John kept at it until his death December 2, 2014.

Hardworking businessmen both, Randy and John were passionate sports enthusiasts, and found time to support local teams year after year. For some 20 years, Randy sponsored the Panthers Little League baseball team. Some may recall his men's softball team, the Movie Shoppe Pirates. Randy also supported the Waldoboro Fire Department. Who can forget his laugh,

his friendly, teasing manner? He liked people. People liked Randy.

John, who moved to Maine from New Jersey, was a major supporter and board member of the Medomak Valley Community Foundation, which is working to create a recreation center in Waldoboro. Like Randy, he supported local sports teams, giving Waldoboro youth some opportunities that helped shape their lives.

A good-natured guy, John didn't brag about his community service. He just did it. He loved to help, he saw himself as a provider not just to his family, but to the town as well. If someone came into his office with a good cause, sports or something else, he'd write a check.

So we say thank you, gentlemen. Our community has lost a couple of very good sports.

# ELECTED OFFICIALS (2013-2014)

## Selectmen, Assessors, and Overseers of the Poor

Ronald L. Miller ..... (2016)  
Carl W. Cuningham ..... (2015)  
Theodore M. Wooster ..... (2015)  
Craig E. Cooley ..... (2014)  
James Bodman ..... (2014)

## Budget Committee

Valdemar Skov ..... (2016)  
Rebecca B. Maxwell ..... (2016)  
C. William Pacy ..... (2016)  
William Blodgett ..... (2015)  
Craig M. Lewis ..... (2015)  
John W. Higgins ..... (2015)  
Ellen A. Winchenbach ..... (2014)  
Ted Mohlie ..... (2014)  
Duncan B. Morrell ..... (2014)

## RSU (MSAD) #40 Board of Directors

Danny Jackson ..... (2016)  
Sandy O'Farrell ..... (2015)  
Lynda Lettney ..... (2015)  
Darryl F. Goldrup ..... (2014)  
Christopher Duffy ..... (2013)  
Michael Cormier ..... Superintendent

## Waldoboro Utility District

Carl Waterman ..... (2016)  
Jeff McNelly ..... (2015)  
Gordon Webster ..... (2015)  
Frederick Bess ..... (2014)  
Samuel R. Chapman ..... (2014)  
John Fancy ..... Superintendent

# BOARDS & COMMITTEES (2013-2014)

## Planning Board

Edward Karkow ..... (2015)  
Jonathan "Jody" Perry ..... (2015)  
Charles Flint ..... (2014)  
Charles Campbell ..... (2014)  
Barbara Boardman ..... (2013)  
Susan Alexander ..... Secretary

## Shellfish Conservation Committee

Abden Simmons ..... (2016)  
Arthur L. "Bay" Creamer ..... (2016)  
Wayne Harvey II ..... (2016)  
April Simmons ..... (2015)  
Gerald McPhee ..... (2015)  
John Gatcombe ..... (2015)  
Charles F. Reed ..... (2014)  
Clinton Collamore ..... (2014)  
Glen Melvin ..... (2014)

## Board of Appeals

Leroy Jones ..... (2018)  
C. Russell Hansen Jr., Esq. .... (2017)  
Arthur Emanuelson ..... (2016)  
Edward R. Rengle ..... (2015)

## Conservation Commission

William R. Bragg ..... (2016)  
John Gatcombe ..... (2016)

## Economic Development Committee

Theodore M. Wooster, George Seaver, William "Bo"  
Yerxa, Elaine Abel, John Lawrence, Jennifer L. Merritt,  
William J. Labombarde, Robert H. Kanewske.

# CURRENT TOWN DIRECTORY

## **Administration - Mon. thru Fri. - 8:30 a.m. to 4:30 p.m. ....832-5369**

Linda-Jean Briggs.....townmgr@waldoboromaine.org  
*Town Manager, Treasurer, Agent of the Overseer of the Poor*

Eileen F. Dondlinger..... finance@waldoboromaine.org  
*Deputy Treasurer, Alternate Agent of the Overseer of the poor, Deputy Town Clerk, Deputy Tax Collector*

Allene (Rose) Roy.....taxcollector@waldoboromaine.org  
*Tax Collector, Deputy Town Clerk*

Darryl L. McKenney .....assessor@waldoboromaine.org  
*Assessors' Agent, Alternate Agent of the Overseer of the poor*

Emily Reinholt ..... planning@waldoboromaine.org  
*Planning & Development Director, Code Enforcement Officer*

Kyle A. Santheson .....rec@waldoboromaine.org OR ema@waldoboromaine.org  
*Recreation Director, Emergency Management Director*

Linda E. Perry..... townclerk@waldoboromaine.org  
*Town Clerk, Registrar of Voters*

Liam D. Ducharme ..... admin@waldoboromaine.org  
*Administrative Assistant, Webmaster, I.T. Coordinator, Assessors' Clerk*

Melody S. Tracy .....police@waldoboromaine.org  
*Administrative Assistant, Receptionist, Police Secretary*

Stanley Waltz.....ceo@waldoboromaine.org  
*Code Enforcement Officer, Licensed Plumbing Inspector*

Robert Wiggin..... Sealer of Weights and Measure

## **EMS - Mon. thru Fri. - 8:30 a.m. to 4:30 p.m. ....832-2160**

Richard D. Lash .....ems@waldoboromaine.org  
*EMS Director*

Michael B. Poli..... emsinfo@waldoboromaine.org  
*Deputy EMS Director, Q.A. Officer*

Andrew Santheson, Derek Booker..... Supervisors

Jeffrey Blake ..... Training Officer

Michael Monck.....Maintenance Officer

Derek Booker..... Supply Manager

## **Fire Department - Mon. thru Fri. - 8:30 a.m. to 4:30 p.m.....832-4500**

Paul Smeltzer..... firechief@waldoboromaine.org  
*Fire Chief*

Dale Smith ..... fire@waldoboromaine.org  
*Deputy Fire Chief*

William Maxwell..... fire@waldoboromaine.org  
*Assistant Fire Chief*

Robert McNally, Mark Gifford, John Blodgett.....  
*Fire Captains*

Roy Hatch, Andrew Santheson, William Bragg .....  
*Fire Lieutenants*

# CURRENT TOWN DIRECTORY, CONT.

## **Police Department - Mon. thru Fri. - 8:30 a.m. to 5:00 p.m. ....832-4500**

William J. Labombarde .....policechief@waldoboromaine.org  
*Police Chief*

Jamie J. Wilson ..... wilson@waldoboromaine.org  
*Police Sergeant*

Jeffrey H. Fuller..... fuller@waldoboromaine.org  
*Patrolman*

Thomas M. Bartunek .....bartunek@waldoboromaine.org  
*Patrolman*

John F. Lash..... lash@waldoboromaine.org  
*Patrolman*

Lawrence W. Hesseltine..... hesseltine@waldoboromaine.org  
*Patrolman*

Christopher P. Spear ..... spear@waldoboromaine.org  
*School Resource Officer*

William R. Bragg ..... bragg@waldoboromaine.org  
*Shellfish Warden, Harbormaster, Reserve Patrolman*

Andrew R. Santheson ..... santheson@waldoboromaine.org  
*Patrolman*

Jason L. Benefield..... benefield@waldoboromaine.org  
*Patrolman*

Thomas F. Hoepner.....hoepner@waldoboromaine.org  
*School Resource Officer*

## **Public Works - Mon. thru Fri. - 7:00 a.m. to 3:30 p.m. ....832-4255**

John R. Daigle ..... publicworks@waldoboromaine.org  
*Public Works / Transfer Station Director, Road Commissioner, Tree Warden*

## **Transfer Station - Tue. thru Sat. - 10:00 a.m. to 4:00 p.m.....832-7850**

Alfred T. McKay, Sr. .... Transfer Station Operator

### **Other Numbers of Interest:**

Friendship Street Head Start .....832-5323  
Medomak Middle School .....832-5028  
Medomak Valley High School .....832-5389  
Miller School.....832-2103  
Superintendent of Schools .....785-2277

Lincoln County Sheriff's Department .....832-4000  
County Commissioners.....882-6311  
Lincoln County Registry of Deeds .....882-7431  
Maine State Highway Garage .....832-5202  
Waldoboro Public Library .....832-4484  
Utility District (Sewer) .....832-0422  
Water Department (Maine Water)..... 1-800-287-1643



# TOWN MANAGER'S REPORT

## Residents and Select Board of the Town of Waldoboro.

Residents and Select Board of the Town of Waldoboro.

I would like to thank you all for the warm welcome many of you have given me as I transitioned to Waldoboro over the past year. As I said in the 2014 address, you will frequently hear me say, "Don't look back, we're not going that way." I have great respect for history, but, we are moving into FY2016 and it presents many challenges we have never faced before.

We saw many changes over the past year. Some changes were made deliberately and others were beyond our control. The most important change was the replacement of the outgoing Planner. As you are aware, the Planner position seems to be similar to a revolving door. In reviewing the Planner CEO position, it became obvious that not all Planners want to also work on code enforcement. They really are two very different approaches to providing service to the people. Therefore, I reached out again to our former CEO/LPI, Stan Waltz and asked if he would come back on a part-time basis, he agreed. I then offered, the Planner position, to Emily Reinholdt and recreated it as part-time. While, I believe we continue to need a full-time position, the part-time hours fit Emily's schedule. Both have settled in and strides are being made in the Planning department. I am pleased to inform you we have re-established the Economic Development Committee. This group of dedicated volunteers is working hard to establish their mission and create objectives.



Additionally, we are working and creating a new Comprehensive Plan committee. You will hear about opportunities to express the direction you would like to see Waldoboro focus on for the next decade and beyond. I urge you to participate in the open forums as we address this significantly outdated plan.

The proposed municipal budget summary for the Town of Waldoboro for FY 2016, which encompasses the period July 1, 2015 to June 30, 2016 is contained in this report. The proposed non property tax revenues are budgeted at \$2,124,260, an increase of \$113,640 or +5.35%, from FY 15. We see this as another sign of the turn in the economy. The majority of this increase is due to an increase in excise tax receipts. The total proposed expenditures are budgeted at \$4,048,002, an increase of \$184,999 or 4.78%. Joint budget review meetings with the Board of Selectmen and the Budget Committee were conducted in March. All articles passed those boards with many of them coming to you with a unanimous vote.

A few general highlights of the proposed budget are as follows:

- Expenditure amounts are proposed at a level that attempts to provide programs and services that are generally consistent with current levels.

- Salaries or wages for regular employees are budgeted at an average 3% increase, which is consistent with the wage increase in the negotiated collective bargaining agreement with police and public works employees. This resulted in an approximate \$32,541 increase to the budget.
- All employees who subscribe to dependent coverage under the town sponsored health insurance plan are required to pay 15% of the cost of the dependent coverage premium.
- The town sponsored health insurance continues use of a high deductible plan, complimented with a Health Reimbursement Account which is funded at \$25,000.
- The town contribution rates to the employee retirement plan, Maine Public Employees Retirement System (Maine PERS), increased from 11.0% to 11.4% for police officers and from 7.8% to 8.9% for all other eligible employees. This resulted in an approximate \$11,077 increase to the budget.
- The contribution to the Capital Budget, which provides funding to reserves for major equipment and vehicle purchases as well as other capital projects, is increased by \$65,900 from FY15.
- The Town's General Fund Unassigned Fund Balance at June 30, 2014 was \$1,056,612. This was an increase of \$347,918 from the June 30, 2013 amount of \$708,694.
- As of this writing the RSU/MSAD 40 and Lincoln County FY 16 tax assessment amounts for Waldoboro have not been finalized.

Over the past year we celebrated many occasions and gathered to remember those who are no longer with us. Some memorable days include Waldoboro Day, the Fire Department Haunted House and Easter Egg Hunt, and Volunteer Recognition Day to name a few. We also lost a number of long-time and dedicated folks including, but not limited to, Randy Raymond and John Murray for whom this report is dedicated.

I am pleased to have created a less formal way to engage me in a conversation. A number of folks told me, they felt an office appointment was overly formal. So twice a week, weather and schedule permitting, you have an opportunity to join me for the "Waldoboro Walk and Talk" program. Join me for a lap or two around the perimeter of the Town Office and talk about anything you think I should be made aware. Eight trips around the building equal one mile. Check the website calendar for schedule and updates.

If you have any questions, or ideas that you would like to discuss, please feel free to contact me at the Town Office or by email at [townmgr@waldoboromaine.org](mailto:townmgr@waldoboromaine.org). In closing, I would like to thank the dedication of all the municipal employees who work very hard to satisfy your need for municipal services. I would also like to thank the Board of Selectmen and the various other volunteer boards for their efforts.

I continue to attend as many community events as possible, so feel free to call the town office, if you would like me to attend one or more of your events. I am available to speak to your organization or just be in attendance. I am thrilled with the high level of professionalism and knowledge the long-term employees bring to the community. We will continue to provide the service that you all have come to expect.

Respectfully submitted:

Linda-Jean Briggs  
Waldoboro Town Manager

# ASSESSING DEPARTMENT

## Refundable Property Tax Fairness Credit

...can be claimed on the Maine Individual Income Tax Form 1040ME

If you paid property tax or rent, go to [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms)

The Maine Revenue Service, Property Tax Division, completes a study each year to certify the ratio of assessed value to sales price. Provided that Waldoboro's ratio is within 10% of market value, the Town will receive full reimbursement of State funds. The 2 year study, based on sales between January 2012 and December 2013, resulted in a ratio of 114% on average for residential properties.

The 2014 tax commitment was made on November 6, 2013 with a tax rate set at \$13.60 per \$1,000 valuation. The Board of Assessors conducted 35 abatement requests and granted 27 of those requests. The Board approved: 1 farmland classification, 2 open space classifications, 50 homesteads and 9 veteran exemptions.

### One New Law of Interest Passed Relating to Property Tax:

- Tax Acquired Property. Because property acquired by a municipality for unpaid taxes may be challenged, a purchaser cannot obtain a marketable title to the property until the period for challenge has expired. The law reduces the period for challenge from 15 years to 5 years. Applies to tax

liens recorded after October 13, 2014. 36 M.R.S.A. §§946-A & 946-B; LD 1389, PL 2013, c.521 Pt.D.

**Fairness Credit or Rent Refund** - Maine adjusted gross income of no more than \$40,000 and your home property tax was more than 10% of Maine adjusted gross income, or rent was more than 40% of Maine adjusted gross income.

**Property Tax Exemptions and Requirements** - Applications for property tax current use classification or exemptions must be furnished to the Assessors' Office by April 1 for first time applicants.

Additional information concerning requirements and qualifications for current use classification or exemptions are available at the Town Office or online at [www.waldoboromaine.org](http://www.waldoboromaine.org).

Current use classifications or exemptions are Farmland, Homestead, Open Space, Tree Growth, Blindness, Veterans, Working Waterfront, Benevolent & Charitable, Literary & Scientific, and Animal Waste Storage exemptions.

## PROPERTY TAX COMMITMENT

|                                | FY2011        | FY2012        | FY2013        | FY2014        |
|--------------------------------|---------------|---------------|---------------|---------------|
| Land                           | \$239,175,100 | \$239,611,900 | \$240,100,700 | \$239,619,500 |
| Building                       | 297,000,100   | 301,340,700   | 302,177,200   | 303,194,900   |
| Personal                       | 6,940,900     | 6,513,700     | 6,248,500     | 6,767,700     |
| Blind Exemption                | -35,200       | -35,200       | -39,600       | -35,200       |
| Farmland Current Use           | -3,379,000    | -3,932,300    | -3,986,900    | -3,880,100    |
| Homestead Exemption            | -17,370,600   | -17,126,600   | -17,116,200   | -16,954,200   |
| Open Space Current Use         | -2,992,100    | -2,889,000    | -3,143,500    | -3,144,500    |
| Tree Growth Current Use        | -7,526,000    | -7,415,200    | -7,421,100    | -7,405,700    |
| Veterans Exemption             | -1,346,400    | -1,353,000    | -1,376,600    | -1,293,600    |
| Working Waterfront Current Use | -66,000       | -66,000       | -66,000       | -66,000       |
| Taxable Value                  | 510,400,800   | 514,649,000   | 515,376,500   | 516,802,800   |
| Tax Rate                       | 0.01210       | 0.01310       | 0.01350       | 0.01360       |
| Tax Raised                     | 6,175,849.68  | 6,741,901.90  | 6,957,582.75  | 7,028,518.08  |

# ASSESSING DEPARTMENT CONT.

## PROPERTY TAX ABATEMENTS

| TAX PAYER          | TAX YEAR 2014     | TAX YEAR 2013     | TAX YEAR 2012   | TAX YEAR 2011   |
|--------------------|-------------------|-------------------|-----------------|-----------------|
| Wistma Milling     |                   |                   |                 | \$233.01        |
| Evergreen Nursery  |                   |                   | \$662.86        | \$318.83        |
| Lewis/Robert       |                   |                   | \$23.58         |                 |
| Palmer/Rundellette |                   |                   | \$144.10        |                 |
| Annie O'Rourke     |                   | \$135.00          | \$65.50         |                 |
| Evergreen Nursery  |                   | \$653.40          |                 |                 |
| Poverty #1         |                   | \$1,471.50        |                 |                 |
| Mom & Squawk Shop  |                   | \$20.25           |                 |                 |
| Village Bakery     | \$146.88          | \$84.61           |                 |                 |
| Clinton/Carol      | \$1,128.80        |                   |                 |                 |
| Dever/Marilyn      | \$979.20          |                   |                 |                 |
| Farley/Alexander   | \$2,108.00        |                   |                 |                 |
| Higgins/Barbara    | \$149.60          |                   |                 |                 |
| Hilton/Michael     | \$285.60          |                   |                 |                 |
| Lupien/Thomas      | \$108.00          |                   |                 |                 |
| Konecny/Lubomir    | \$136.00          |                   |                 |                 |
| Parlin/Ricky       | \$95.20           |                   |                 |                 |
| Pluecker/William   | \$95.20           |                   |                 |                 |
| Springer/Myron     | \$13.60           |                   |                 |                 |
| Mom & Squawk Shop  | \$17.68           |                   |                 |                 |
| Thomas/Lawrence    | \$448.00          |                   |                 |                 |
| Walton/Wallace     | \$176.80          |                   |                 |                 |
| <b>TOTALS</b>      | <b>\$5,888.56</b> | <b>\$2,364.76</b> | <b>\$896.04</b> | <b>\$551.84</b> |

## WHAT ARE PROPERTY TAX ABATEMENTS?

Abatements are reductions in one's assessed value. They are granted when an error in valuation is discovered or a taxpayer proves that the assessed value placed on their property is overvalued, unfair, or wrong. A taxpayer seeking to challenge a property tax assessment has the burden of proving that:

1. The judgement of the Assessors' Agent was irrational or so unreasonable that the property is substantially overvalued and an injustice results;
2. There was unjust discrimination; or
3. The assessment was fraudulent, dishonest, or illegal.

To prove this, they may take the following steps:

- Review the property record card (available in the assessor's office) to assure the accuracy of its data.
- Check sale prices of similar properties, and review their ratio to assessed value.
- Request a valuation review by the assessors' agent.

- Make a formal abatement request if not satisfied by the assessors' agent to the Board of Assessors.
- Provide evidence to the Board of Assessors that the property assessment is manifestly wrong based on unjust discrimination or substantial over-valuation.

The property owner has 185 days from the commitment date to file a formal abatement request (which was March 30, 2015 for the FY2015 tax year). The Board of Assessors may go back one year in granting an abatement to correct an error in valuation. According to Maine's courts, any misclassification of property resulting in an assessment that is too high, is an error in valuation. The Board of Selectmen may go back three years, but only to correct an illegality, error, or irregularity in assessment. Over-valuation abatements are limited to one year only.



# FINANCIAL SERVICES

|                              |                       |
|------------------------------|-----------------------|
| <b>Tax Commitment</b>        | <b>2014</b>           |
| Appropriations.....          | \$3,710,002.00        |
| MSAD 40.....                 | \$4,620,898.49        |
| County Tax.....              | \$565,468.09          |
| Overlay .....                | \$129,949.58          |
| <b>Total Commitment.....</b> | <b>\$9,026,318.16</b> |

## Less Revenues & Transfers

|  |                       |
|--|-----------------------|
| Transfer from Fund Balance .....           | \$25,000.00           |
| State Municipal Revenue Sharing.....       | \$204,000.00          |
| 2014 Excise Taxes .....                    | \$767,384.00          |
| 2014 Revenues .....                        | \$878,910.00          |
| Homestead & BETE Exemption.....            | \$122,506.08          |
| <b>Total Revenues &amp; Transfers.....</b> | <b>\$1,997,800.08</b> |

Total Charged to Tax Collector ..... \$7,028,518.08

|                                |                       |
|--------------------------------|-----------------------|
| Cash Collections .....         | \$6,511,577.40        |
| Abatements .....               | \$5,888.56            |
| Post Marked 06/30/2014 .....   | \$5,377.85            |
| <b>Total Collections .....</b> | <b>\$6,522,843.81</b> |

**Taxes Receivable 06/30/2014 ..... \$505,674.27**

## TAX RATE:

The property tax rate for fiscal year 2013-2014, per one thousand dollars valuation was..... \$13.60

## FUND BALANCE:

As of June 30, 2014, the Town's unassigned fund balance was \$1,056,612. This represents \$347,918 over the previous year and is 90% of the suggested balance of two months expenditures.

The Finance Department is responsible for:

- Recording and managing all financial transactions, revenue and disbursements of the Town, including processing accounts payable warrants and payrolls, managing cash, investments, and debt service.

- Administering the Town's insurance programs, general liability, property & casualty, employee benefits and debt service.
- Assisting management in developing an annual budget.
- Completion of a Comprehensive Annual Financial Audit.
- Collection of \$6.5 million in property taxes for FY 2014.
- Collection of \$770 thousand in excise taxes in FY 2014.

## FY 2014 Collections for State programs and Town's Agent Fees:

|                               |              |
|-------------------------------|--------------|
| Bureau of Motor Vehicles..... | \$289,804.93 |
| Town Agent Fees .....         | \$17,375.00  |

## Maine Inland Fisheries & Wildlife Fees:

|  |             |
|--|-------------|
| Boats, ATV, Snowmobile Registrations ..... | \$36,450.07 |
| • Town Agent Fees.....                     | \$940.00    |
| Hunting / Fishing Licenses .....           | \$20,850.75 |
| • Town Agent Fees.....                     | \$1,450.75  |

## Tax Rate Distribution (\$13.60):

|                     |     |
|---------------------|-----|
| Town .....          | 26% |
| RSU #40 .....       | 66% |
| Lincoln County..... | 8%  |

Respectfully Submitted,

Eileen F. Dondlinger, Finance Director  
Allene "Rose" Roy, Tax Collector

# DELINQUENT REAL ESTATE TAXES

## As of 06/30/2014

| NAME   | 2014 OUTSTANDING | 2013 TAX LIENS | TAX ACQUIRED |
|--|------------------|----------------|--------------|
| ACHORN, GERALD B   | 1,632.00         | 1,620.00       |              |
| ACHORN, RANDALL H  | 1,441.60         | 1,431.00       |              |
| ACHORN, REGINALD D   | 68.00            |                |              |
| ACHORN, ROBERT C   | 353.60           |                |              |
| ACHORN, ROBERT C   | 571.20           |                |              |
| AHLHOLM, LUCINDA S 1/5   | 5.44             |                |              |
| AHLHOLM, TRACY B 3/5   | 13.60            |                |              |
| ALEXANDER, ALEXANDER M   | 965.60           | 958.50         |              |
| ALLEN, LAWRENCE F & AILEEN M   | 2,006.00         |                |              |
| AMES, FREDERICK L JR   | 1,183.20         | 1,174.50       |              |
| AMES, FREDERICK L JR & TAMMY L   | 81.60            | 81.00          |              |
| ANDERSON, CHRISTOPHER 1/2 & ED JR TRU 1/2 EDWARD<br>S. ANDERSON JR TRUSTEE | 523.99           |                |              |
| ANDERSON, ERIC I & LORI J  | 2,420.80         | 2,317.84       |              |
| ANDERSON, ERIC I & LORI J  | 2,624.80         | 2,605.50       |              |
| APPLIN, PHILLIP A  | 251.18           |                |              |
| AVERILL, MARJORIE  | 2,026.40         | 322.49         |              |
| BAKER, CHRISTINE R & KELLY R FISCHER                                       | 6.68             |                |              |
| BALD, DOUGLASS R JR  | 666.40           |                |              |
| BARBOUR, GLENN A   | 539.60           |                |              |
| BARBOUR, MELISSA M   | 2,108.00         |                |              |
| BARNES, PATRICIA   | 233.18           |                |              |
| BARRON, GEORGETTE M LE   | 394.40           | 195.75         |              |
| BARSTOW, GERTRUDE E  | 1,372.07         |                |              |
| BECHLER, AUDREY L & CHRISTOPHER D  | 239.11           |                |              |
| BEDARD, ALARICE  | 1,373.60         | 1,363.50       |              |
| BEINECKE, MARY ANN   | 6,310.40         | 3,111.05       |              |
| BELL, GERALD V   | 1,931.20         |                |              |
| BENNER, NANCY E & NATHAN W & TERRY A                                       | 1,047.20         | 1,039.50       |              |
| BENNER, NATHAN W & TERRY A   | 2,098.69         |                |              |
| BENNER, NATHAN W & TERRY A & ADKINS, ROSS B &<br>SUSAN M                   | 1,183.20         |                |              |
| BENNER, RALPH HEIRS (PHYLLIS)  | 2.72             |                |              |
| BENNER, RALPH HEIRS (PHYLLIS)  | 4.08             |                |              |
| BENNER, TERRY A  | 380.80           |                |              |
| BENNER, VIOLA HEIRS (PHYLLIS)  | 2.72             |                |              |
| BENNER, VIOLA HEIRS (PHYLLIS)  | 13.60            |                |              |
| BENSON FAMILY INVESTMENT TRUST   | 1,319.20         |                |              |
| BIRD, J STEVEN   | 1,584.40         |                |              |
| BISSETT, GERTRUDE  | 163.20           |                |              |
| BISSETT, RICHARD J & NICOLE L  | 1,373.60         | 638.03         |              |
| BLACHET, MICHAEL & THERESA   | 402.57           |                |              |
| BLACK, BLAKE A & BELLE M   | 117.64           |                |              |
| BLACK, BLAKE A & BELLE M   | 183.60           |                |              |

# DELINQUENT REAL ESTATE TAXES (CONT.)

| NAME  | 2014 OUTSTANDING | 2013 TAX LIENS | TAX ACQUIRED |
|---|------------------|----------------|--------------|
| BLACKINGTON, ALAN L & SARAH C   | 1,132.18         |                |              |
| BONNING, MARGARET A   | 1,754.64         |                |              |
| BOWMAN, DAVID E JR  | 1,713.60         | 1,701.00       |              |
| BOWMAN, DAVID E   | 938.40           |                |              |
| BOWMAN, DAVID E   | 95.20            |                |              |
| BOWMAN, TRACIE A  | 408.00           | 359.37         |              |
| BOYINGTON, PHOEBE A   | 720.80           | 540.00         |              |
| BOYINGTON, VERONICA B & WILBUR, WALTER E                                    | 1,632.00         |                |              |
| BOYKO, WALTER V III   | 204.00           | 59.59          |              |
| BOYNTON, DAVID N JR & MARTHA S  | 1,972.00         |                |              |
| BRAGDON, MABEL A  | 5,638.56         |                |              |
| BRAGG, JEFFREY A & LYNNE A  | 326.40           |                |              |
| BRANAGAN, BETSY E   | 680.00           |                |              |
| BREWER, WALTER T JR & MARY A  | 1,142.40         | 1,134.00       |              |
| BROCK, CHARLES E III  | 435.20           |                |              |
| BROOKSIDE MHP REALTY TRUST  | 7,915.20         | 6,199.40       |              |
| BROWER, HOWARD S  | 666.14           |                |              |
| BROWER, HOWARD S  | 679.73           |                |              |
| BROWN, MARGARET   | 1,659.20         | 1,674.00       |              |
| BURNHAM, JEAN & STEPHEN P JR  | 27.20            | 54.00          |              |
| BUSHEY, TIMOTHY W   | 1,400.80         | 1,390.50       |              |
| BUTLER, DREW W & SUSAN A  | 736.79           |                |              |
| CALERWOOD, DANIEL 1/3 WILLIAM 1/3 ALICE BENNER 1/3                          | 40.80            |                |              |
| CALLERY, TERENCE V & BONNIE L   | 1,530.00         |                |              |
| CAMBER, DARRYL JR 2014 TAXES/ROBBINS, ELISA &<br>BENNER, ERIC 2013 TAX LIEN | 149.60           | 111.17         |              |
| CAREY, JOSEPH E & ROSANNE C   | 40.80            |                |              |
| CARLSON, PHILLIP C & AUDRA E  | 1,115.33         |                |              |
| CARTER, EUGENE & MONOLA   | 476.00           | 472.50         |              |
| CARTER, FERNALD E HEIRS   | 707.20           | 518.45         |              |
| CARTER, NORMA   | 68.00            |                |              |
| CARTER, NORMAN E & RAMONA A   | 1,863.20         | 1,849.50       |              |
| CARTER, RAYMOND E   | 292.40           |                |              |
| CARTER, RAYMOND E   | 843.20           |                |              |
| CARTER, RAYMOND E & NANCY   | 2,318.80         |                |              |
| CARTER, RAYMOND E & SCOTT   | 176.80           |                |              |
| CARTER, SCOTT R   | 1,975.63         |                |              |
| CARTER, TONY M  | 1,237.60         | 1,080.00       | 1,048.00     |
| CARTER, TONY M & TRISHA   | 584.80           | 21.60          |              |
| CARTER, TRAVIS E & FALISHA M  | 1,713.60         | 1,701.00       |              |
| CHAMBERLAIN, JAMES E & CARTER, SINDA  | 1,580.47         |                |              |
| CHAPLES, ROLAND W HEIRS   | 911.20           |                |              |
| CHAPMAN, ROBERT   | 561.60           |                |              |
| CHARBONNEAU, LEONARD G & ROBIN  | 1,060.80         |                |              |
| CHRIST, ROBERT J - PAMELA CHRIST 2013 TAX LIEN ONLY                         | 2,135.20         | 1,971.00       |              |
| CHRISTY, JEAN P   | 2,205.92         |                |              |
| CIDER HILL FARM LLC   | 217.60           |                |              |

# DELINQUENT REAL ESTATE TAXES (CONT.)

| NAME                                    | 2014 OUTSTANDING | 2013 TAX LIENS | TAX ACQUIRED |
|---|------------------|----------------|--------------|
| CITIMORTGAGE INC                        | 1,013.20         |                |              |
| CLARK, LYNNETTE E                       | 1,659.20         |                |              |
| CLINE, RALPH E                          | 1,074.40         |                |              |
| CLINE, RALPH E                          | 27.20            |                |              |
| CLINTON, CAROL S                        | 1,713.60         | 697.29         |              |
| COCCO, THEODORE N                       | 777.92           |                |              |
| COCCO, THEODORE N                       | 312.80           |                |              |
| COCCO, THEODORE N                       | 142.80           |                |              |
| COCHRAN, HARLAND E & ALICE C            | 1,917.60         | 1,045.48       |              |
| COCHRANE, SHANNON                       | 272.00           |                |              |
| COHEN, ROBIN A                          | 911.20           | 904.50         |              |
| COLE, DAVID G & SUSAN J                 | 1,128.80         | 988.39         |              |
| COLE, DAVID G & SUSAN J                 | 2,257.60         | 2,241.00       |              |
| COLE, DAVID G & SUSAN J                 | 3,345.60         |                |              |
| COLLINS, DOUGLAS E                      | 856.80           |                |              |
| COLLYER, MICHAEL N                      |                  | 405.00         | 756.00       |
| CORWIN, SUSANNAH                        | 1,948.94         |                |              |
| COSTIGAN, ROBERT A & DEE                | 2,325.60         |                |              |
| CREAMER, DENICE M                       | 707.20           | 702.00         |              |
| CROWELL, ANN                            | 249.15           |                |              |
| CROWLEY, MARK D & MARY C                | 1,849.60         | 1,836.00       |              |
| CURTIS, JERRY                           | 27.20            |                |              |
| CUSHMAN, ALBERT & LAURINDA              | 272.00           |                |              |
| DAGGETT, THOMAS H & BARBARA M           | 238.00           |                |              |
| DAIL, WILLIAM A & NANCY W               | 3,317.64         |                |              |
| DAVENHILL, CHARLOTTE & LAING, MICHAEL P | 1,482.40         |                |              |
| DAVIS, MURRAY B & LINDA M               | 3,590.40         |                |              |
| DAY, DUSTIN & RALPH L BOYINGTON         | 1,115.20         |                |              |
| DE LIMA, BERNARD M                      | 1,591.20         | 1,579.50       |              |
| DEANGELIS, DOUGLAS J                    | 911.20           |                |              |
| DELANO, JAMES C & DEBORAH A             | 1,754.40         | 1,741.50       |              |
| DEMICHAEL, ALEISA D & CORY L DANIELLO   | 88.40            |                |              |
| DEPATSY, DOMINIC & NICHOLAS P           | 40.80            |                |              |
| DEPATSY, DOMINIC & NICHOLAS P           | 414.80           |                |              |
| DESCHESNE, JUNE C                       | 1,033.60         | 393.63         |              |
| DIXON, CHARLOTTE G                      | 21.12            |                |              |
| DIXON, MATTHEW P & KATHLEEN S COLLAMORE | 244.80           |                |              |
| DOBLE, JAMES H                          | 2,414.00         |                |              |
| DONEGAL HOLDINGS LLC                    | 6,324.00         |                |              |
| DORLAND, JULIET E                       | 952.00           |                |              |
| DOWNEAST HEALTH SPA FACILITIES LLC      | 2,140.87         |                |              |
| DOYLE, EILEEN                           | 1,020.00         |                |              |
| DOYLE, EILEEN                           | 319.60           |                |              |
| DRYSDALE, CYNTHIA A                     | 1,240.50         |                |              |
| DUDLEY, HENRY O JR & EVANGELINE S       | 1,836.00         | 1,822.50       |              |
| DUDLEY, RANDY                           | 571.20           |                |              |
| DUDLEY, STEPHANIE                       | 95.20            | 94.50          |              |



# DELINQUENT REAL ESTATE TAXES (CONT.)

| NAME                                | 2014 OUTSTANDING | 2013 TAX LIENS | TAX ACQUIRED |
|-------------------------------------|------------------|----------------|--------------|
| DUQUETTE, EDWIN A & ANNA C          | 2,467.54         |                |              |
| EARTHSTAR LLC                       | 683.16           |                |              |
| EATON, RICHARD SR                   | 272.00           |                |              |
| EMERSON, DAVID W                    | 353.60           | 351.00         |              |
| EMERSON, DAVID W                    | 2,353.65         |                |              |
| ENNAMORATI, AUDREY L                | 1,577.20         |                |              |
| EVANS, WILLIAM F                    | 509.90           |                |              |
| EWART, DOUGLAS T                    | 3,590.40         |                |              |
| FAIRHURST, THOMAS R & TERRY S       | 380.65           |                |              |
| FELTIS, ANTHONY M & BROWN MARGARET  | 1,264.80         | 1,255.50       |              |
| FELTIS, TIFFANY J                   | 231.20           |                |              |
| FESSENDEN, LEE J                    | 1,509.60         | 1,498.50       |              |
| FLAHERTY, WAYNE A                   | 1,727.20         |                |              |
| FLETCHER, SEUMAS                    | 285.60           |                |              |
| FOGG, DANA G & COLLYER, REBECCA A   | 1,033.60         |                |              |
| FOGLEMAN, SALLY V                   | 1,651.04         | 1,638.90       |              |
| FOREMAN, CYNTHIA J                  | 1,101.60         |                |              |
| GALLAGHER, BEN & AMANDA EMERSON     | 258.40           | 256.50         |              |
| GARAN, MICHAEL W JR                 | 551.44           |                |              |
| GARAN, MICHAEL W JR & JESSICA A     | 986.00           |                |              |
| GARLAND, WANDA R                    | 829.60           |                |              |
| GATCOMBE, JOHN W                    | 1,020.00         |                |              |
| GENTHNER, RACHEL G                  | 566.19           |                |              |
| GENTHNER, RONALD A JR & CARRIE M    | 1,315.36         |                |              |
| GILBERT, JOHN A & L SUSAN           | 1,618.40         | 1,606.50       |              |
| GLAUDE, RICHARD T                   | 1,360.00         | 1,350.00       |              |
| GLAUDE, RICHARD T                   | 13.60            | 13.50          |              |
| GLAUDE, RICHARD T                   | 40.80            | 40.50          |              |
| GLENDINNING, TOR E & AMY R WINKLE   | 992.80           |                |              |
| GLOVER, CRAIG A                     | 1,074.40         | 1,039.50       |              |
| GOLDRUP, DARRELL F & STACEY L       | 3,848.80         |                |              |
| GOULD, TONIA D                      | 5,562.40         | 3,666.58       |              |
| GRADY, DONALD JR & PENLEY, SANDRA L | 1,734.74         |                |              |
| GREEN, PAUL R                       | 344.56           |                |              |
| GREENE, SCOTT D & JESSICA A         | 197.99           |                |              |
| GRIFFIN, GAYLE M HEIRS              | 707.20           | 255.91         |              |
| GRIFFIN, JOSEPH W & LISETTE G       | 2,516.00         |                |              |
| GRIFFIN, PHILLIP L                  | 548.08           | 173.99         |              |
| GRINDLE, AARON W                    | 618.80           |                |              |
| GRINDLE, AARON W                    | 1,088.00         |                |              |
| GROTH, MARIANNE                     | 476.00           |                |              |
| GRUBB, JOSEPH E SR & CAROLE L       | 2,692.80         | 2,673.00       |              |
| HACHMEISTER, GEORGE                 | 4,447.20         |                |              |
| HAHN, DALE M                        | 1,101.60         | 1,093.50       |              |
| HAHN, DALE M                        | 149.60           | 148.50         |              |
| HAHN, DALE M                        | 3,060.00         | 3,037.50       |              |
| HANNON, CHRISTEN J & MICHAEL A      | 13.60            | 13.50          |              |

# DELINQUENT REAL ESTATE TAXES (CONT.)

| NAME  | 2014 OUTSTANDING | 2013 TAX LIENS | TAX ACQUIRED |
|---|------------------|----------------|--------------|
| HARDY, DINAH F & LEO G AUBIN  | 1,863.20         |                |              |
| HARKINS, GALEN R  | 1,977.44         |                |              |
| HARRIS, CARMALETA A   |                  | 202.50         |              |
| HARVEY LAND TRUST   | 809.20           |                |              |
| HARVEY, JOHN  |                  | 54.00          | 174.00       |
| HARVEY, JOSH  | 204.00           |                |              |
| HARVEY, MINNIE  | 1,273.50         |                |              |
| HARVEY, SHANNON L   | 801.99           |                |              |
| HARVEY, SHELDON R & RACHEL  | 197.20           |                |              |
| HARVEY, WAYNE II  | 489.60           |                |              |
| HARVEY, WAYNE R   | 1,128.80         | 1,120.50       |              |
| HASTINGS, JUDITH B  | 843.20           |                |              |
| HEAL, DANA E & CHARLENE J   | 707.20           |                |              |
| HENDRICKSON, BRIAN & BRUCE M & STORMIE G                                | 503.20           |                |              |
| HENDRICKSON, BRIAN & LEANA F  | 707.20           |                |              |
| HERMISTON, GEORGE J 1/2 INTEREST  | 95.20            |                |              |
| HEYER, BEVERLY L HEIRS  | 856.80           | 850.10         |              |
| HILDINGS, LOWELL & JEAN   | 95.20            |                |              |
| HILL, FREELAND II   | 598.40           | 594.00         |              |
| HILLS, RICHARD C  | 367.20           | 364.50         |              |
| HILTON, JEFFREY   | 95.20            |                |              |
| HISLER, WARREN E & JANIE L SAUNDERS                                     | 560.26           |                |              |
| HOFFMAN, JENNIE M 2014 TAXES/SCHUMACHER, JOHN F<br>ESTATE 2013 TAX LIEN | 1,604.80         | 796.50         |              |
| HOFFMAN, JENNIE M 2014 TAXES/SCHUMACHER, JOHN F<br>ESTATE 2013 TAX LIEN | 2,148.80         | 1,066.50       |              |
| HOFFSES, ANGELA J   | 911.20           | 904.50         |              |
| HOFFSES, GINA M & FOLEY, ELIZABETH F                                    | 1,441.60         | 1,431.00       |              |
| HOFFSES, RUTH B   | 1,264.80         |                |              |
| HOLMES, GARY R & LISA M   | 1,614.68         |                |              |
| HOOPER, STAN  | 176.80           | 175.50         |              |
| HORNIDGE, HENRY T LIFE ESTATE   | 707.20           |                |              |
| HOWELL, JOSHUA D & MARIA  | 1,693.20         |                |              |
| HUTCHINSON, HAROLD E JR & IRENE E                                       | 3,255.84         |                |              |
| JACKSON, BRADFORD ERIC HEIRS  | 136.00           |                |              |
| JACKSON, DANA L   | 1,360.00         | 1,350.00       |              |
| JACKSON, DANIEL-LAYNE M   | 13.60            |                |              |
| JENSEN, ALLEN C HEIRS   | 1,101.60         | 1,242.00       |              |
| JERAN, LISA   | 40.80            | 40.50          |              |
| JIMENEZ, JOSE G   | 897.60           |                |              |
| JOHNSON, ANGELA   | 163.20           | 162.00         |              |
| JOHNSON, JESSIE & DENISE  | 1,598.39         |                |              |
| JONES, JASON  | 176.80           |                |              |
| JORDAN, SCOTT M   | 1,387.20         |                |              |
| JOURDET, BURTON M   | 1,108.40         |                |              |
| KENNEDY, ANDREA J   | 4,542.40         | 4,509.00       |              |
| KENNEDY, RICHARD A  | 707.43           |                |              |

# DELINQUENT REAL ESTATE TAXES (CONT.)

| NAME   | 2014 OUTSTANDING | 2013 TAX LIENS | TAX ACQUIRED |
|--|------------------|----------------|--------------|
| KEYES, BRENDA C  | 1,088.00         | 158.21         |              |
| KINNEY, FRANCES K  | 4,093.60         | 20.92          |              |
| KINNEY, PETER, CHARLES, MAAS, GWENDOLYN                  | 802.40           | 52.09          |              |
| KINNEY, PETER, CHARLES, MAAS, GWENDOLYN                  | 1,319.20         | 661.63         |              |
| KNIGHT, SHARON L   | 911.20           | 904.50         |              |
| KONECNY, ARNOLD  | 1,795.20         | 163.64         |              |
| KRASKEWICZ, ANDREW 17.5%, LISA 17.5% PAMELA<br>65% TRUST | 3,087.20         |                |              |
| KREPNER, MICHAEL G & LIBBY, ELLEN B                      | 1,080.54         |                |              |
| KRISTIANSEN, NANCY S                                     | 448.80           |                |              |
| LABBE, KEITH G & TINA J                                  | 523.60           |                |              |
| LASH, MYRON R & REBECCA J                                | 1,836.00         |                |              |
| LASH, TIMOTHY B  | 1,659.20         | 1,232.74       |              |
| LAUKKA, KEVIN J  | 1,944.80         |                |              |
| LEA, RICHARD P & PAMELA A                                | 289.57           |                |              |
| LEBELLE, JOSEPH  | 1,115.20         |                |              |
| LEMIEUX, ROBERT  | 775.20           |                |              |
| LENZ, MARGARET F   | 1,591.20         |                |              |
| LEONARD, HELEN E   | 1,496.00         |                |              |
| LETTENEY FAMILY TRUST                                    | 462.00           |                |              |
| LIBBY, ELEANOR & IRAUSQUIN, ROELOF A & KRISTEN K         | 2,679.20         |                |              |
| LINDSEY, COREY J   | 163.20           |                |              |
| LOVLEY PROPERTIES LLC                                    | 1.82             |                |              |
| LUCE, RUSSELL III  | 27.20            |                |              |
| LUCE, RUSSELL S JR                                       | 1,727.20         |                |              |
| LUEDDECKE, ROBERT & CHRISTINE                            | 852.72           |                |              |
| LYNCH, SARAH & WIGGINS, MADALYNN                         | 40.80            |                |              |
| MACDOUGALL, DAVID J & HANNAN, DON S                      | 938.40           | 931.50         |              |
| MADORE, MICHAEL L  | 595.87           |                |              |
| MAGUIRE, RICHARD W & LISA J                              | 757.03           |                |              |
| MAIN, RANDALL & JUANITA                                  | 95.20            |                |              |
| MAINE MODULAR & MANU HOMES INC                           | 1,999.20         |                |              |
| MANK, CHARLES W  | 1,387.20         |                |              |
| MARTIN, HELEN C  | 27.40            |                |              |
| MARTIN, HELEN C  | 1,233.40         |                |              |
| MATHEWS, EDEN A & HUTCHINS, CANDANCE J                   | 33.96            |                |              |
| MATSON, EDWARD W JR & CHRISTINA M                        | 2,244.00         |                |              |
| MCCLINTICK, AARON S                                      | 2,094.40         | 2,079.00       |              |
| MCKAY, ALFRED JR & BONITA                                | 802.40           | 796.50         |              |
| MCLEOD, RUSSELL E  | 748.00           | 742.50         |              |
| MCMAHAN, DONALD E & JUDITH A                             | 584.80           |                |              |
| MERRITT, MARY LOU H HEIRS                                | 936.39           |                |              |
| MERRY, CHARLES & ELEANOR                                 | 81.60            | 81.00          |              |
| MERRY, GORDON A & NEOTA L & CHARLES R                    | 324.89           |                |              |
| MESERVE, PAMELA M & RAYMOND 1/2 INT                      | 95.20            |                |              |
| MILLER, BRUCE C & ELSIE C                                | 618.24           |                |              |
| MOLE, CATHERINE J  | 1,604.80         | 1,593.00       |              |

# DELINQUENT REAL ESTATE TAXES (CONT)

| NAME   | 2014 OUTSTANDING | 2013 TAX LIENS | TAX ACQUIRED |
|--|------------------|----------------|--------------|
| MONTGOMERY, GAIL   | 7,058.40         | 7,006.50       |              |
| MOODY, PETER D & SUSAN J   | 2,924.00         | 2,901.69       |              |
| MOORE, TAMMY L   | 1,064.24         |                |              |
| MOORE, MASON E & SUZANNE E   | 2,271.20         | 1,477.32       |              |
| MORIN, ROBERT L  | 2,480.64         |                |              |
| MORSE, DANIEL E & JODY A   | 3,155.20         | 1,888.45       |              |
| MURPHY, THERESA R  | 1,441.60         |                |              |
| MYERS, CATHY S   | 2,244.00         | 2,227.50       |              |
| NADEAU, DONALD & CLAUDETTE G                                       | 1,319.20         |                |              |
| NATIONAL PROPANE L.P.  | 2.60             |                |              |
| NEW ENGLAND 800 FACILITIES CO 2014 TAXES/<br>TATION 2013 TAX LIEN  | 14,307.20        | 14,202.00      |              |
| NEWCOMB, FREDERICK   | 353.60           | 351.00         |              |
| NEWCOMB, VALARIE E & RODNEY  | 1,428.00         | 1,417.50       |              |
| NICHOLLS, STEFAN J & KATIE L                                       | 2,162.40         | 366.95         |              |
| NICHOLS, APRIL L   | 1,536.80         |                |              |
| NICHOLS, KELLY J   | 625.60           | 769.50         |              |
| NORTHERN N E TEL OPERATIONS LLC -- BANKRUPTCY --<br>NO FORECLOSURE |                  |                | 2,129.15     |
| O'LEARY, RICHARD   | 394.40           | 136.83         |              |
| OLSON, GREGORY S & MARY E  | 610.48           |                |              |
| OLSON, MARY ANN  | 1,795.20         |                |              |
| ORFF, DANIEL J & DEBORAH L   | 1,251.20         | 1,242.00       |              |
| ORMSBY, MICHAEL & SUSAN  | 2,283.92         |                |              |
| OSIER, JOHN W & MARION G   | 1,489.05         |                |              |
| OSIER, JOHN W & MARION G   | 884.00           |                |              |
| OSIER, JOHN WILLIAM & LISA JEAN                                    | 27.20            | 27.00          |              |
| OVERLOCK, MYRON C SR   | 707.20           | 351.00         |              |
| P.H. PROPERTIES LLC  | 2,053.60         |                |              |
| PACKARD, NATHAN E  | 1,768.00         |                |              |
| PANARELLI, JAMES E   | 1,081.20         |                |              |
| PARKER, KARENA, LEROY H JR, & BRIDGETTE                            | 1,428.00         | 1,417.50       |              |
| PARLIN, DANIAL J   | 40.80            |                |              |
| PEABODY, ALVIN   | 829.60           |                |              |
| PELKEY, RICHARD D  | 1,428.00         | 1,417.50       |              |
| PERRY-WEISS, ALEXANDRA   | 189.40           |                |              |
| PESCHOCK, VICTORIA J & PROVERB, KATHLEEN V                         | 1,604.80         | 1,593.00       |              |
| PHIFER, DANIEL H, DAVID P & HILARY L                               | 1,169.60         | 1,160.00       |              |
| PICKETT, JODY  | 190.40           |                |              |
| PITCHER, JOHN F  | 924.80           | 522.36         |              |
| PITCHER, KARL W  | 1,931.20         |                |              |
| PLUMMER, WAYNE W ESTATE  | 81.48            |                |              |
| POLAND, TERRY L & CHERYL A JOHNSON                                 | 152.28           |                |              |
| POOKY LLC  | 3,196.00         |                |              |
| POOLER, ROBERT E   | 1,455.20         |                |              |
| POST, WILLIAM S & JENNIFER L                                       | 2,624.80         | 2,605.50       |              |
| POZERYCKI, KEVIN & MELISSA SIMMONS                                 | 183.60           |                |              |



# DELINQUENT REAL ESTATE TAXES (CONT.)

| NAME   | 2014 OUTSTANDING | 2013 TAX LIENS | TAX ACQUIRED |
|--|------------------|----------------|--------------|
| PRANES, NICHOLE  | 102.00           |                |              |
| PRICE, SUSAN E   | 2,461.60         | 1,524.74       |              |
| PRICE, SUSAN E   | 3,835.20         | 3,807.00       |              |
| RACKLIFF, STEVEN D   | 117.42           |                |              |
| REED, GERALD C JR  | 147.11           |                |              |
| REED, WENDI L - WENDI DEVER 2013 TAX LIEN                      | 557.60           | 553.50         |              |
| REIBEL, MICHAEL R JR & LISA M                                  | 50.00            |                |              |
| REYNOLDS, ALTON S  | 1,400.80         | 1,390.50       |              |
| REYNOLDS, JEREMY C & COLLEEN S                                 | 2,964.80         |                |              |
| RICHARD, JILL A  | 2,042.07         |                |              |
| RICHARD, JILL A  | 655.41           |                |              |
| RILEY, MARGOT JANE   | 2,203.20         |                |              |
| RIPLEY, DANA L   | 238.00           |                |              |
| ROBBINS, DENNIS J & LAURIE A                                   | 1,700.00         |                |              |
| ROBBINS, RANAE L   | 408.00           |                |              |
| ROBBINS, RAYMOND E & MELISSA A                                 | 1,328.54         |                |              |
| ROBERTS, LAURA J   | 1,618.40         | 1,606.50       |              |
| ROBINSON, CHRISTOPHER J  | 1,060.80         | 1,053.00       |              |
| ROBISHAW, RONALD C   | 462.40           |                |              |
| ROBITAILLE, MICHAEL G  | 914.63           |                |              |
| ROCKETT, SHAUN K   | 7,126.40         |                |              |
| ROGERS, MICHAEL D 2014 TAXES/<br>WITHROW, MARTHA 2013 TAX LIEN | 639.20           | 486.00         |              |
| ROGERS, STEPHANIE L  | 13.60            |                |              |
| ROLFE, CYNTHIA   | 802.40           | 796.50         |              |
| ROLFE, MICHAEL   | 163.20           | 162.00         |              |
| ROSS, MARCIA I   | 1,060.80         |                |              |
| ROSS, MITCHELL P   | 1,292.00         | 1,282.50       |              |
| ROSS, MITCHELL P   | 2,475.20         | 2,457.00       |              |
| ROTONDO, VINCENZO J & NAOMI S                                  | 1,441.60         | 1,207.92       |              |
| RUSSELL, PETER J & HEATHER E                                   | 1,604.80         | 1,593.00       |              |
| RYAN, LEON L   | 2,230.40         |                |              |
| SALEWSKI, RICHARD W  | 2,420.80         | 2,403.00       |              |
| SANBORN, FREDERICK JR & VALERIE                                | 1,001.53         | 165.99         |              |
| SAWYER, COLLEEN  | 204.00           |                |              |
| SCHOFIELD, RUSSELL & KATHLEEN                                  | 1,156.00         |                |              |
| SEVERSON, HOWARD A & DEBORAH K                                 | 350.35           |                |              |
| SHAY, MATTHEW E  | 163.20           |                |              |
| SIMMONS, ABDEN & APRIL T                                       | 1,754.40         |                |              |
| SIMMONS, ABDEN S & APRIL T                                     | 1,115.20         |                |              |
| SIMMONS, ABDEN S & APRIL T                                     | 1,795.20         |                |              |
| SIMMONS, ABDEN S & APRIL T                                     | 435.20           |                |              |
| SIMMONS, DWIGHT & KAREN  | 231.20           | 189.00         |              |
| SKYVIEW RIDGE LLC  | 88.40            |                |              |
| SKYVIEW RIDGE LLC  | 61.20            |                |              |
| SLAWSON, EDWARD M & VIRGINIA M                                 | 5,119.04         | 5,081.40       |              |
| SLOCOMB, WILLIAM C & HELEN E                                   | 697.60           |                |              |

# DELINQUENT REAL ESTATE TAXES (CONT.)

| NAME                                      | 2014 OUTSTANDING | 2013 TAX LIENS | TAX ACQUIRED |
|---|------------------|----------------|--------------|
| SMITH, ALAN A JR & VERONICA K             | 1,204.72         |                |              |
| SMITH, DOUGLAS, DAVID, GREGORY, & CLAUDIA | 938.40           |                |              |
| SMITH, IRVING & EVA                       | 238.00           |                |              |
| SMITH, SHAWN K                            | 1,169.60         | 1,161.00       |              |
| SMOKINANNIE INC                           | 408.00           |                |              |
| SPAGNOLO, KEVIN R                         | 761.60           | 756.00         |              |
| SPAULDING, ANDREA C                       | 446.89           |                |              |
| SPECK, PATRICIA K                         | 1,033.60         |                |              |
| SPOFFORD, DANA L                          | 1,353.20         |                |              |
| STAPLES, GEORGE J                         | 1,058.70         |                |              |
| STETSON, MARILYN L                        | 816.00           |                |              |
| STEWART, JASON M & DANIELLE M             | 714.00           |                |              |
| STEWART, PETER H                          | 122.40           |                |              |
| STORER, SUSAN A                           | 204.00           |                |              |
| STOVER, MARIE                             | 13.60            | 13.50          |              |
| STOVER, MICHAEL                           | 244.80           |                |              |
| SWEENEY, BERNARD G & VERONICA H           | 433.05           |                |              |
| TARR, JONATHAN A                          | 2,012.80         | 1,998.00       |              |
| TEMPLE, CECILE                            | 149.60           | 148.50         |              |
| THERIAULT, RAYMOND W & PHYLLIS            | 1,025.44         | 755.33         |              |
| THIBODEAU, ANGELA J                       | 924.80           | 918.00         |              |
| THOMAS, JUANITA L & FRED E                | 163.20           |                |              |
| THOMSON, GEORGE G III 1/3 INT             | 32.93            |                |              |
| THOMSON, SANDRA T 1/3 INT                 | 6,691.20         | 3,785.93       |              |
| TOLMAN, DAVID E SR & DOLORES J            | 1,795.20         | 1,633.58       |              |
| TOTH, L JUDY                              | 1,482.40         |                |              |
| TRAVERS, JEAN T                           | 2,543.20         |                |              |
| WALDOBORO STORAGE COMPANY LLC             | 938.40           | 931.50         |              |
| WALES, CHAD M                             | 3,168.80         | 3,145.50       |              |
| WALSH, DENIS M & DIANE A                  | 1,509.60         |                |              |
| WALTON, WALLACE L                         | 1,387.20         | 1,377.00       |              |
| WALTON, WALLACE L                         | 176.80           |                |              |
| WALTZ, EMILY A                            | 2,026.40         | 1,005.75       |              |
| WALTZ, STANLEY R & LYNN E                 | 210.80           |                |              |
| WAREHEIM, ROBERT P & PAULA B              | 3,780.80         | 2,583.43       |              |
| WAREHEIM, SARAH J                         | 312.80           |                |              |
| WEAVER, CATHERINE ESTATE                  | 312.80           | 310.50         |              |
| WEBBER, WANDA F ESTATE                    | 625.60           |                |              |
| WEEKS, JAMES K                            | 170.00           |                |              |
| WEEKS, NANCY J                            | 720.80           | 715.50         |              |
| WEEKS, NANCY J                            | 1,088.00         | 1,080.00       |              |
| WELLMAN, DAVID D                          | 707.20           | 702.00         |              |
| WELLMAN, GARY                             | 652.80           | 265.50         |              |
| WELLMAN, LARRY JR & ANGELA                | 163.20           |                |              |
| WELLS, JOHN D L.E.                        | 1,237.60         | 1,228.50       |              |
| WHITE, BRIAN J                            | 448.80           |                |              |
| WILE, MARK A & JESSIE M                   | 965.60           | 958.50         |              |

# DELINQUENT REAL ESTATE TAXES (CONT.)

| NAME   | 2014 OUTSTANDING | 2013 TAX LIENS | TAX ACQUIRED |
|--|------------------|----------------|--------------|
| WILE, MARK JR  | 612.00           | 607.50         |              |
| WINCHENBACH, DALE R  | 353.60           |                |              |
| WINCHENBACH, DANA L 1/2 INTEREST   | 1,060.80         |                |              |
| WINCHENBACH, MARY A 1/2 INTEREST   | 1,478.71         |                |              |
| WINCHENBACH, SAMUEL H & MICHELLE L &<br>BISSETT, WILLIAM T JR & VICTORIA J | 788.80           | 783.00         |              |
| WITHAM, DALE B   | 13.60            |                |              |
| WITHAM, DAVID & PAULINE  | 992.80           | 985.50         |              |
| WOODBURY, ARNEZ & LINDA NORWOOD  | 13.60            | 13.50          |              |
| WRIGHT, ERIC 2014 TAXES/<br>TAMMAC HOLDINGS CORP. 2013 TAX LIEN            | 1,428.00         | 1,417.50       |              |
| WYMAN, JOEL & CASANDRA   | 285.60           |                |              |
| ZELINSKI, ALEXANDER  | 81.60            | 81.00          |              |
| TOTALS   | 497,975.89       | 194,742.41     | 4,107.15     |

## DELINQUENT PERSONAL PROPERTY TAXES As of 06/30/2014

| NAME                              | 2014 - 2008 | NAME                              | 2014 - 2008      |
|-----------------------------------|-------------|-----------------------------------|------------------|
| AGREN APPLIANCE                   | 209.44      | MAXWELL, LEONARD W & FRANCES C    | 40.80            |
| AT & T MOBILITY LLC               | 108.80      | MCKEAN & CHARLES WINE MERCHANTS   | 53.04            |
| B & J AUTO                        | 784.67      | MELISS'S DOG GROOMING             | 28.56            |
| BAR HARBOR INTERIORS              | 29.92       | MIKE'S SEAFOOD                    | 68.10            |
| BARBER, SCOTT                     | 46.24       | MOODY, PETER D & SUSAN J          | 110.16           |
| BARRELL MILL FARM                 | 6.80        | MORAN, SARAH J                    | 112.88           |
| CARTER, RAYMOND                   | 24.48       | NEW ENGLAND 800 CO - TACTION      | 10,640.10        |
| CHEN'S VILLAGE CHINESE RESTAURANT | 272.00      | NOR'EAST FLAGPOLE INC             | 81.60            |
| COLE CARE                         | 2.72        | POST, HENRY W                     | 9.52             |
| DIRECTV, LLC                      | 942.48      | REED, GERALD C JR                 | 27.20            |
| EXCELLENT PRODUCTION IS CRAFT INC | 40.12       | SCOTT, WARREN I                   | 184.96           |
| FRAZIER, RONNIE R                 | 5.44        | SHADES OF JADE                    | 84.32            |
| GRINDLE, AARON W                  | 408.00      | STETSON, JR GEORGE P              | 88.40            |
| HAHN, DALE                        | 214.20      | STONE COMPANY                     | 65.28            |
| JACKSON, DANA L                   | 5.44        | THE LOOK                          | 27.20            |
| JADE EXPRESS                      | 52.36       | VILLAGE FARM ALPACAS AND SHOP     | 17.68            |
| JAMESONS INC                      | 204.00      | WALLACE, COREY                    | 31.28            |
| LASH, MYRON R & REBECCA J         | 38.08       | WEASEL'S REST B & B AND BARN      | 17.68            |
| LUND, NILES L                     | 5.44        | WELLS FARGO FINANCIAL LEASING INC | 61.20            |
| MAINE MOD & MANU HOMES            | 73.44       | <b>TOTAL:</b>                     | <b>15,224.03</b> |

# **Town of Waldoboro**

## ***Financial Report***

***June 30, 2014***

***Prepared by: RHR Smith & Co.***

***The complete audit report is available***

***at the Town Office***

## TOWN OF WALDOBORO, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2014

|   | General<br>Fund     | Capital<br>Reserve  | Nonmajor<br>Funds | Totals<br>Governmental<br>Funds |
|---|---------------------|---------------------|-------------------|---------------------------------|
| <b>ASSETS</b>   |                     |                     |                   |                                 |
| Cash and cash equivalents   | \$ 1,472,932        | \$ 847,734          | \$ -              | \$ 2,320,666                    |
| Receivables (net of allowance for uncollectibles):                            |                     |                     |                   |                                 |
| Taxes receivable  | 518,630             | -                   | -                 | 518,630                         |
| Accounts receivable   | 272,917             | -                   | -                 | 272,917                         |
| Tax liens   | 196,595             | -                   | -                 | 196,595                         |
| Due from other governments  | 47,287              | -                   | -                 | 47,287                          |
| Tax acquired property   | 2,202               | -                   | -                 | 2,202                           |
| Due from other funds  | 8,286               | 341,892             | 339,529           | 689,707                         |
| Restricted cash   | 44,034              | -                   | -                 | 44,034                          |
| <b>TOTAL ASSETS</b>   | <b>\$ 2,562,883</b> | <b>\$ 1,189,626</b> | <b>\$ 339,529</b> | <b>\$ 4,092,038</b>             |
| <b>Liabilities:</b>   |                     |                     |                   |                                 |
| Accounts payable  | \$ 174,320          | \$ -                | \$ -              | \$ 174,320                      |
| Due to other governments  | 11,872              | -                   | -                 | 11,872                          |
| Other liabilities   | 7,302               | -                   | -                 | 7,302                           |
| Due to other funds  | 681,421             | -                   | 8,286             | 689,707                         |
| <b>TOTAL LIABILITIES</b>  | <b>874,915</b>      | <b>-</b>            | <b>8,286</b>      | <b>883,201</b>                  |
| <b>Deferred inflows of resources:</b>   |                     |                     |                   |                                 |
| Prepaid taxes   | 28,432              | -                   | -                 | 28,432                          |
| Deferred tax revenues   | 475,938             | -                   | -                 | 475,938                         |
| Deferred ambulance revenue  | 80,750              | -                   | -                 | 80,750                          |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                    | <b>585,120</b>      | <b>-</b>            | <b>-</b>          | <b>585,120</b>                  |
| <b>Fund Balances:</b>   |                     |                     |                   |                                 |
| Nonspendable  | 2,202               | -                   | -                 | 2,202                           |
| Restricted  | 44,034              | -                   | -                 | 44,034                          |
| Committed   | -                   | 1,189,626           | -                 | 1,189,626                       |
| Assigned  | -                   | -                   | 339,529           | 339,529                         |
| Unassigned  | 1,056,612           | -                   | (8,286)           | 1,048,326                       |
| <b>TOTAL FUND BALANCES</b>  | <b>1,102,848</b>    | <b>1,189,626</b>    | <b>331,243</b>    | <b>2,623,717</b>                |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b> | <b>\$ 2,562,883</b> | <b>\$ 1,189,626</b> | <b>\$ 339,529</b> | <b>\$ 4,092,038</b>             |

See accompanying independent auditors' report and notes to financial statements.



## TOWN OF WALDOBORO, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2014

|  | Total<br>Governmental<br>Funds |
|--|--------------------------------|
| Total Fund Balances  | \$ 2,623,717                   |
| Amounts reported for governmental activities in the Statement of Net Position<br>are different because:  |                                |
| Capital assets used in governmental activities are not financial resources and<br>therefore are not reported in the funds, net of accumulated depreciation | 7,372,012                      |
| Other long-term assets are not available to pay for current-period expenditures<br>and therefore are deferred in the funds shown above:                    |                                |
| Taxes and liens receivable   | 475,938                        |
| Long-term liabilities are not due and payable in the current period and<br>therefore are not reported in the funds:  |                                |
| Bonds payable  | (502,375)                      |
| Capital leases payable   | (197,853)                      |
| Accrued landfill expenses  | (267,800)                      |
| Accrued compensated absences   | (81,090)                       |
| Net position of governmental activities  | <u>\$ 9,422,549</u>            |

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF WALDOBORO, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

|  | General<br>Fund     | Capital<br>Reserve  | Nonmajor<br>Funds | Totals<br>Governmental<br>Funds |
|--|---------------------|---------------------|-------------------|---------------------------------|
| REVENUES   |                     |                     |                   |                                 |
| Taxes  | \$ 7,899,389        | \$ -                | \$ -              | \$ 7,899,389                    |
| Licenses and permits   | 57,207              | -                   | -                 | 57,207                          |
| Intergovernmental  | 377,177             | 27,574              | 250,702           | 655,453                         |
| Charges for services   | 685,023             | -                   | 101,067           | 786,090                         |
| Fees and fines   | 2,706               | -                   | -                 | 2,706                           |
| Unclassified   | 57,475              | 152,881             | 49,969            | 260,325                         |
| Investment income  | 2,299               | 3,368               | -                 | 5,667                           |
| TOTAL REVENUES   | <u>9,081,276</u>    | <u>183,823</u>      | <u>401,738</u>    | <u>9,666,837</u>                |
| EXPENDITURES   |                     |                     |                   |                                 |
| Current:   |                     |                     |                   |                                 |
| General government   | 524,944             | -                   | 12,196            | 537,140                         |
| Town services and public safety  | 1,438,362           | 195                 | -                 | 1,438,557                       |
| Public works   | 694,497             | 75,098              | -                 | 769,595                         |
| Health and welfare   | 44,744              | -                   | -                 | 44,744                          |
| Community services   | 139,853             | 2,741               | 23,373            | 165,967                         |
| Planning and development   | 52,015              | -                   | -                 | 52,015                          |
| Insurance and employee benefits  | 44,560              | -                   | -                 | 44,560                          |
| County tax   | 565,468             | -                   | -                 | 565,468                         |
| Education  | 4,620,898           | -                   | -                 | 4,620,898                       |
| Waste management   | -                   | -                   | 492,100           | 492,100                         |
| Overlay / abatements   | 9,779               | -                   | -                 | 9,779                           |
| Capital outlay   | -                   | 711,390             | -                 | 711,390                         |
| Debt service   | 113,372             | -                   | -                 | 113,372                         |
| TOTAL EXPENDITURES   | <u>8,248,492</u>    | <u>789,424</u>      | <u>527,669</u>    | <u>9,565,585</u>                |
| EXCESS REVENUES OVER<br>(UNDER) EXPENDITURES   | <u>832,784</u>      | <u>(605,601)</u>    | <u>(125,931)</u>  | <u>101,252</u>                  |
| OTHER FINANCING SOURCES  |                     |                     |                   |                                 |
| Operating transfers in   | 89,436              | 334,187             | 247,328           | 670,951                         |
| Operating transfers (out)  | <u>(581,515)</u>    | <u>(13,764)</u>     | <u>(75,672)</u>   | <u>(670,951)</u>                |
| TOTAL OTHER FINANCING<br>SOURCES (USES)  | <u>(492,079)</u>    | <u>320,423</u>      | <u>171,656</u>    | <u>-</u>                        |
| EXCESS OF REVENUES AND<br>OTHER SOURCES OVER<br>(UNDER) EXPENDITURES AND<br>OTHER (USES) | <u>340,705</u>      | <u>(285,178)</u>    | <u>45,725</u>     | <u>101,252</u>                  |
| FUND BALANCES - JULY 1   | <u>762,143</u>      | <u>1,474,804</u>    | <u>285,518</u>    | <u>2,522,465</u>                |
| FUND BALANCES - JUNE 30  | <u>\$ 1,102,848</u> | <u>\$ 1,189,626</u> | <u>\$ 331,243</u> | <u>\$ 2,623,717</u>             |

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF WALDOBORO, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS  
 BUDGET AND ACTUAL – GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2014

|  | Budgeted Amounts |             | Actual       | Variance               |
|--|------------------|-------------|--------------|------------------------|
|  | Original         | Final       | Amounts      | Positive<br>(Negative) |
| Budgetary Fund Balance, July 1         | \$ -             | \$ -        | \$ 762,143   | \$ 762,143             |
| Resources (Inflows):                   |                  |             |              |                        |
| Taxes                                  | 7,795,900        | 7,795,900   | 7,899,389    | 103,489                |
| Licenses and permits                   | 52,854           | 52,854      | 57,207       | 4,353                  |
| Intergovernmental                      | 355,719          | 355,719     | 377,177      | 21,458                 |
| Charges for services                   | 622,726          | 622,726     | 685,023      | 62,297                 |
| Fees and fines                         | -                | -           | 2,706        | 2,706                  |
| Unclassified                           | 51,859           | 51,859      | 57,475       | 5,616                  |
| Interest earned                        | 2,500            | 2,500       | 2,299        | (201)                  |
| Transfers from other funds             | 119,760          | 119,760     | 89,436       | (30,324)               |
| Amounts Available for Appropriation    | 9,001,318        | 9,001,318   | 9,932,855    | 931,537                |
| Charges to Appropriation (Outflows):   |                  |             |              |                        |
| General government                     | 540,802          | 540,802     | 524,944      | 15,858                 |
| Town services and public safety        | 1,467,843        | 1,467,843   | 1,438,362    | 29,481                 |
| Public works                           | 695,038          | 695,038     | 694,497      | 541                    |
| Health and welfare                     | 48,323           | 48,323      | 44,744       | 3,579                  |
| Community services                     | 149,635          | 149,635     | 139,853      | 9,782                  |
| Planning and development               | 65,501           | 65,501      | 52,015       | 13,486                 |
| Insurance and employee benefits        | 47,973           | 47,973      | 44,560       | 3,413                  |
| County tax                             | 565,468          | 565,468     | 565,468      | -                      |
| Education                              | 4,620,898        | 4,620,898   | 4,620,898    | -                      |
| Overlay / abatements                   | 129,950          | 129,950     | 9,779        | 120,171                |
| Debt service                           | 113,372          | 113,372     | 113,372      | -                      |
| Transfers out                          | 581,515          | 581,515     | 581,515      | -                      |
| Total Charges to Appropriations        | 9,026,318        | 9,026,318   | 8,830,007    | 196,311                |
| Budgetary Fund Balance, June 30        | \$ (25,000)      | \$ (25,000) | \$ 1,102,848 | \$ 1,127,848           |
| Utilization of assigned fund balance   | \$ -             | \$ -        | \$ -         | \$ -                   |
| Utilization of unassigned fund balance | 25,000           | 25,000      | -            | (25,000)               |
|  | \$ 25,000        | \$ 25,000   | \$ -         | \$ (25,000)            |

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF WALDOBORO, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
CAPITAL PROJECT FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

|   | Municipal<br>Building | Public<br>Works<br>Building | Friendship<br>Street<br>School | AD Gray<br>Property | EMS<br>Equipment | Fire<br>Equipment |
|---|-----------------------|-----------------------------|--------------------------------|---------------------|------------------|-------------------|
| REVENUES  |                       |                             |                                |                     |                  |                   |
| Intergovernmental revenue                       | \$ -                  | \$ -                        | \$ -                           | \$ -                | \$ 12,000        | \$ -              |
| Other income                                    | 40,033                | -                           | -                              | -                   | 18,780           | 5,811             |
| Investment income                               | 15                    | 34                          | 78                             | -                   | 108              | 37                |
| Total revenue                                   | <u>40,048</u>         | <u>34</u>                   | <u>78</u>                      | <u>-</u>            | <u>30,888</u>    | <u>5,848</u>      |
| EXPENDITURES                                    |                       |                             |                                |                     |                  |                   |
| Current:  |                       |                             |                                |                     |                  |                   |
| Administration                                  | -                     | -                           | -                              | -                   | -                | -                 |
| Public safety                                   | -                     | -                           | -                              | -                   | -                | -                 |
| Public works                                    | -                     | -                           | -                              | -                   | -                | -                 |
| Community services                              | -                     | -                           | -                              | -                   | -                | -                 |
| Capital outlay                                  | 56,803                | 7,652                       | 3,775                          | -                   | 40,893           | 16,415            |
| Total expenditures                              | <u>56,803</u>         | <u>7,652</u>                | <u>3,775</u>                   | <u>-</u>            | <u>40,893</u>    | <u>16,415</u>     |
| EXCESS OF REVENUES OVER (UNDER)<br>EXPENDITURES | (16,755)              | (7,618)                     | (3,697)                        | -                   | (10,005)         | (10,567)          |
| OTHER FINANCING SOURCES (USES)                  |                       |                             |                                |                     |                  |                   |
| Proceeds from debt                              | -                     | -                           | -                              | -                   | -                | -                 |
| Operating Transfers In                          | 51,000                | -                           | 2,500                          | -                   | 19,500           | 10,000            |
| Operating Transfers (Out)                       | -                     | -                           | -                              | (13,764)            | -                | -                 |
| TOTAL OTHER FINANCING SOURCES (USES)            | <u>51,000</u>         | <u>-</u>                    | <u>2,500</u>                   | <u>(13,764)</u>     | <u>19,500</u>    | <u>10,000</u>     |
| NET CHANGE IN FUND BALANCES                     | 34,245                | (7,618)                     | (1,197)                        | (13,764)            | 9,495            | (567)             |
| FUND BALANCES, JULY 1                           | <u>5,804</u>          | <u>13,275</u>               | <u>30,990</u>                  | <u>13,764</u>       | <u>42,643</u>    | <u>14,479</u>     |
| FUND BALANCES, JUNE 30                          | <u>\$ 40,049</u>      | <u>\$ 5,657</u>             | <u>\$ 29,793</u>               | <u>\$ -</u>         | <u>\$ 52,138</u> | <u>\$ 13,912</u>  |

SCHEDULE E (CONTINUED)

TOWN OF WALDOBORO, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - CAPITAL PROJECT FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

|                                      | Police<br>Equipment | PW-Highway<br>Equipment | EMA<br>Equipment | Administrative<br>Equipment | Transfer<br>Station<br>Equipment | Police<br>Eradication<br>Fund |
|--------------------------------------|---------------------|-------------------------|------------------|-----------------------------|----------------------------------|-------------------------------|
| REVENUES                             |                     |                         |                  |                             |                                  |                               |
| Intergovernmental revenue            | \$ -                | \$ -                    | \$ -             | \$ -                        | \$ -                             | \$ -                          |
| Other income                         | 26,769              | 15,739                  | -                | -                           | -                                | 250                           |
| Investment income                    | 107                 | 1,030                   | 4                | 37                          | 32                               | 8                             |
| Total revenue                        | <u>26,876</u>       | <u>16,769</u>           | <u>4</u>         | <u>37</u>                   | <u>32</u>                        | <u>258</u>                    |
| EXPENDITURES                         |                     |                         |                  |                             |                                  |                               |
| Current:                             |                     |                         |                  |                             |                                  |                               |
| Administration                       | -                   | -                       | -                | -                           | -                                | -                             |
| Public safety                        | -                   | -                       | -                | -                           | -                                | 195                           |
| Public works                         | -                   | -                       | -                | -                           | -                                | -                             |
| Community services                   | -                   | -                       | -                | -                           | -                                | -                             |
| Capital outlay                       | 29,602              | 126,847                 | -                | 8,376                       | -                                | -                             |
| Total expenditures                   | <u>29,602</u>       | <u>126,847</u>          | <u>-</u>         | <u>8,376</u>                | <u>-</u>                         | <u>195</u>                    |
| EXCESS OF REVENUES OVER (UNDER)      | (2,726)             | (110,078)               | 4                | (8,339)                     | 32                               | 63                            |
| EXPENDITURES                         |                     |                         |                  |                             |                                  |                               |
| OTHER FINANCING SOURCES (USES)       |                     |                         |                  |                             |                                  |                               |
| Proceeds from debt                   | -                   | -                       | -                | -                           | -                                | -                             |
| Operating Transfers In               | 10,934              | 7,341                   | -                | 5,770                       | 5,000                            | -                             |
| Operating Transfers (Out)            | -                   | -                       | -                | -                           | -                                | -                             |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>10,934</u>       | <u>7,341</u>            | <u>-</u>         | <u>5,770</u>                | <u>5,000</u>                     | <u>-</u>                      |
| NET CHANGE IN FUND BALANCES          | 8,208               | (102,737)               | 4                | (2,569)                     | 5,032                            | 63                            |
| FUND BALANCES, JULY 1                | 41,667              | 402,066                 | 1,526            | 14,555                      | 12,588                           | 2,948                         |
| FUND BALANCES, JUNE 30               | <u>\$ 49,875</u>    | <u>\$ 299,329</u>       | <u>\$ 1,530</u>  | <u>\$ 11,986</u>            | <u>\$ 17,620</u>                 | <u>\$ 3,011</u>               |



SCHEDULE E (CONTINUED)

TOWN OF WALDOBORO, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - CAPITAL PROJECT FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

|                                      | Shellfish<br>Equipment | Surface<br>Paving | Sidewalk | Highway<br>Construction | CDD<br>Landfill<br>Reserve | Public<br>Landing |
|--------------------------------------|------------------------|-------------------|----------|-------------------------|----------------------------|-------------------|
| REVENUES                             |                        |                   |          |                         |                            |                   |
| Intergovernmental revenue            | \$ -                   | \$ -              | -        | \$ -                    | \$ 15,574                  | \$ -              |
| Other income                         | 4,419                  | -                 | -        | 21,080                  | -                          | 20,000            |
| Investment income                    | 45                     | 643               | 1        | 296                     | 738                        | -                 |
| Total revenue                        | 4,464                  | 643               | 1        | 21,376                  | 16,312                     | 20,000            |
| EXPENDITURES                         |                        |                   |          |                         |                            |                   |
| Current:                             |                        |                   |          |                         |                            |                   |
| Administration                       | -                      | -                 | -        | -                       | -                          | -                 |
| Public safety                        | -                      | -                 | -        | -                       | -                          | -                 |
| Public works                         | -                      | -                 | -        | 75,098                  | -                          | -                 |
| Community services                   | -                      | -                 | -        | -                       | -                          | -                 |
| Capital outlay                       | 3,901                  | 274,976           | -        | -                       | 101,200                    | 16,350            |
| Total expenditures                   | 3,901                  | 274,976           | -        | 75,098                  | 101,200                    | 16,350            |
| EXCESS OF REVENUES OVER (UNDER)      | 563                    | (274,333)         | 1        | (53,722)                | (84,888)                   | 3,650             |
| EXPENDITURES                         |                        |                   |          |                         |                            |                   |
| OTHER FINANCING SOURCES (USES)       |                        |                   |          |                         |                            |                   |
| Proceeds from debt                   | -                      | -                 | -        | -                       | -                          | -                 |
| Operating Transfers In               | -                      | 194,716           | -        | -                       | 24,426                     | -                 |
| Operating Transfers (Out)            | -                      | -                 | -        | -                       | -                          | -                 |
| TOTAL OTHER FINANCING SOURCES (USES) | -                      | 194,716           | -        | -                       | 24,426                     | -                 |
| NET CHANGE IN FUND BALANCES          | 563                    | (79,617)          | 1        | (53,722)                | (60,462)                   | 3,650             |
| FUND BALANCES, JULY 1                | 17,605                 | 251,069           | 60       | 115,569                 | 288,062                    | 11                |
| FUND BALANCES, JUNE 30               | \$ 18,168              | \$ 171,452        | \$ 61    | \$ 61,847               | \$ 227,600                 | \$ 3,661          |

## TOWN OF WALDOBORO, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - CAPITAL PROJECT FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

|   | Recreational<br>Park | Unemployment<br>Compensation | Gay Bailey<br>YMCA | Totals              |
|---|----------------------|------------------------------|--------------------|---------------------|
| <b>REVENUES</b>   |                      |                              |                    |                     |
| Intergovernmental revenue                               | \$ -                 | \$ -                         | \$ -               | \$ 27,574           |
| Other income  | -                    | -                            | -                  | 152,881             |
| Investment income                                       | 109                  | 14                           | 32                 | 3,368               |
| Total revenue   | <u>109</u>           | <u>14</u>                    | <u>32</u>          | <u>183,823</u>      |
| <b>EXPENDITURES</b>                                     |                      |                              |                    |                     |
| Current:  |                      |                              |                    |                     |
| Administration  | -                    | -                            | -                  | -                   |
| Public safety   | -                    | -                            | -                  | 195                 |
| Public works  | -                    | -                            | -                  | 75,098              |
| Community services                                      | 2,741                | -                            | -                  | 2,741               |
| Capital outlay  | -                    | -                            | 24,600             | 711,390             |
| Total expenditures                                      | <u>2,741</u>         | <u>-</u>                     | <u>24,600</u>      | <u>789,424</u>      |
| <b>EXCESS OF REVENUES OVER (UNDER)<br/>EXPENDITURES</b> | (2,632)              | 14                           | (24,568)           | (605,601)           |
| <b>OTHER FINANCING SOURCES (USES)</b>                   |                      |                              |                    |                     |
| Proceeds from debt                                      | -                    | -                            | -                  | -                   |
| Operating Transfers In                                  | -                    | 3,000                        | -                  | 334,187             |
| Operating Transfers (Out)                               | -                    | -                            | -                  | (13,764)            |
| TOTAL OTHER FINANCING SOURCES (USES)                    | <u>-</u>             | <u>3,000</u>                 | <u>-</u>           | <u>320,423</u>      |
| <b>NET CHANGE IN FUND BALANCES</b>                      | (2,632)              | 3,014                        | (24,568)           | (285,178)           |
| <b>FUND BALANCES, JULY 1</b>                            | <u>42,507</u>        | <u>5,353</u>                 | <u>158,263</u>     | <u>\$ 1,474,804</u> |
| <b>FUND BALANCES, JUNE 30</b>                           | <u>\$ 39,875</u>     | <u>\$ 8,367</u>              | <u>\$ 133,695</u>  | <u>\$ 1,189,626</u> |

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF WALDOBORO, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2014

|   | Transfer<br>Station | Highway<br>Block<br>Grant | CDBG<br>Small<br>Cities | DEP<br>Wastewater | Medomak<br>River<br>Quality |
|---|---------------------|---------------------------|-------------------------|-------------------|-----------------------------|
| <b>ASSETS</b>   |                     |                           |                         |                   |                             |
| Cash and cash equivalents                                 | \$ -                | \$ -                      | \$ -                    | \$ -              | \$ -                        |
| Accounts receivable (net of allowance for uncollectibles) | -                   | -                         | -                       | -                 | -                           |
| Due from other funds                                      | 237,541             | -                         | 609                     | -                 | 399                         |
| <b>TOTAL ASSETS</b>                                       | <u>\$ 237,541</u>   | <u>\$ -</u>               | <u>\$ 609</u>           | <u>\$ -</u>       | <u>\$ 399</u>               |
| <b>LIABILITIES AND FUND BALANCES</b>                      |                     |                           |                         |                   |                             |
| <b>LIABILITIES</b>  |                     |                           |                         |                   |                             |
| Accounts payable  | \$ -                | \$ -                      | \$ -                    | \$ -              | \$ -                        |
| Due to other funds  | -                   | -                         | -                       | 6,100             | -                           |
| <b>TOTAL LIABILITIES</b>                                  | <u>-</u>            | <u>-</u>                  | <u>-</u>                | <u>6,100</u>      | <u>-</u>                    |
| <b>FUND BALANCES</b>                                      |                     |                           |                         |                   |                             |
| Committed   | -                   | -                         | -                       | -                 | -                           |
| Assigned  | 237,541             | -                         | 609                     | -                 | 399                         |
| Unassigned  | -                   | -                         | -                       | (6,100)           | -                           |
| <b>TOTAL FUND BALANCES</b>                                | <u>237,541</u>      | <u>-</u>                  | <u>609</u>              | <u>(6,100)</u>    | <u>399</u>                  |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b>                | <u>\$ 237,541</u>   | <u>\$ -</u>               | <u>\$ 609</u>           | <u>\$ -</u>       | <u>\$ 399</u>               |

SCHEDULE C (CONTINUED)

TOWN OF WALDOBORO, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2014

|   | Community<br>Services | Comprehensive<br>Plan | Quarry Hill<br>Management | Emergency<br>Management | Totals            |
|---|-----------------------|-----------------------|---------------------------|-------------------------|-------------------|
| ASSETS  |                       |                       |                           |                         |                   |
| Cash and cash equivalents                                 | \$ -                  | \$ -                  | \$ -                      | \$ -                    | \$ -              |
| Accounts receivable (net of allowance for uncollectibles) | -                     | -                     | -                         | -                       | -                 |
| Due from other funds                                      | 12,256                | 83,823                | 4,901                     | -                       | 339,529           |
| TOTAL ASSETS  | <u>\$ 12,256</u>      | <u>\$ 83,823</u>      | <u>\$ 4,901</u>           | <u>\$ -</u>             | <u>\$ 339,529</u> |
| LIABILITIES AND FUND BALANCES                             |                       |                       |                           |                         |                   |
| LIABILITIES   |                       |                       |                           |                         |                   |
| Accounts payable  | \$ -                  | \$ -                  | \$ -                      | \$ -                    | \$ -              |
| Due to other funds  | -                     | -                     | -                         | 2,186                   | 8,286             |
| TOTAL LIABILITIES   | <u>-</u>              | <u>-</u>              | <u>-</u>                  | <u>2,186</u>            | <u>8,286</u>      |
| FUND BALANCES   |                       |                       |                           |                         |                   |
| Committed   | -                     | -                     | -                         | -                       | -                 |
| Assigned  | 12,256                | 83,823                | 4,901                     | -                       | 339,529           |
| Unassigned  | -                     | -                     | -                         | (2,186)                 | (8,286)           |
| TOTAL FUND BALANCES                                       | <u>12,256</u>         | <u>83,823</u>         | <u>4,901</u>              | <u>(2,186)</u>          | <u>331,243</u>    |
| TOTAL LIABILITIES AND FUND BALANCES                       | <u>\$ 12,256</u>      | <u>\$ 83,823</u>      | <u>\$ 4,901</u>           | <u>\$ -</u>             | <u>\$ 339,529</u> |

See accompanying independent auditors' report and notes to financial statements.

TOWN OF WALDOBORO, MAINE

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – PRIVATE-PURPOSE TRUST FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

|  | George G.<br>Genthner<br>Scholarship | Mr. and Mrs.<br>Edward E.<br>Philbrook<br>Prize Speaking | Mr. and Mrs.<br>Edward E.<br>Philbrook | Fennelly<br>Fund |
|--|--------------------------------------|--|--|------------------|
| ADDITIONS  |                                      |  |  |                  |
| Investment income                                    | \$ 19,962                            | \$ 87  | \$ 14,998                              | \$ 263           |
| Net increase/(decrease) in fair value of investments | 68,275                               | 298  | 51,300                                 | 901              |
| Principal contributions                              | -                                    | -  | -                                      | -                |
| TOTAL ADDITIONS                                      | <u>88,237</u>                        | <u>385</u>   | <u>66,298</u>                          | <u>1,164</u>     |
| DEDUCTIONS   |                                      |  |  |                  |
| Scholarships   | 11,000                               | -  | -                                      | -                |
| Charitable relief                                    | -                                    | -  | 11,196                                 | -                |
| Cemetery   | -                                    | -  | -                                      | -                |
| TOTAL DEDUCTIONS                                     | <u>11,000</u>                        | <u>-</u>   | <u>11,196</u>                          | <u>-</u>         |
| CHANGE IN NET POSITION                               | <u>77,237</u>                        | <u>385</u>   | <u>55,102</u>                          | <u>1,164</u>     |
| NET POSITION, JULY 1                                 | <u>625,547</u>                       | <u>2,716</u>   | <u>470,020</u>                         | <u>8,258</u>     |
| NET POSITION, JUNE 30                                | <u>\$ 702,784</u>                    | <u>\$ 3,101</u>  | <u>\$ 525,122</u>                      | <u>\$ 9,422</u>  |



## TOWN OF WALDOBORO, MAINE

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – PRIVATE-PURPOSE TRUST FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

|   | Jonathan<br>Matthews | Standish<br>Fund | Phillip Reed<br>Washington | Cemetery<br>Care  | Totals              |
|---|----------------------|------------------|----------------------------|-------------------|---------------------|
| ADDITIONS   |                      |                  |                            |                   |                     |
| Investment income                                       | \$ 693               | \$ 2,437         | \$ 354                     | \$ 5,732          | \$ 44,526           |
| Net increase/(decrease) in fair value of<br>investments | 2,369                | 8,335            | 1,212                      | 19,644            | 152,334             |
| Principal contributions                                 | -                    | -                | -                          | -                 | -                   |
| TOTAL ADDITIONS   | <u>3,062</u>         | <u>10,772</u>    | <u>1,566</u>               | <u>25,376</u>     | <u>196,860</u>      |
| DEDUCTIONS  |                      |                  |                            |                   |                     |
| Scholarships  | -                    | -                | -                          | -                 | 11,000              |
| Charitable relief                                       | -                    | -                | -                          | -                 | 11,196              |
| Cemetery  | -                    | -                | -                          | 4,978             | 4,978               |
| TOTAL DEDUCTIONS  | <u>-</u>             | <u>-</u>         | <u>-</u>                   | <u>4,978</u>      | <u>27,174</u>       |
| CHANGE IN NET POSITION                                  | <u>3,062</u>         | <u>10,772</u>    | <u>1,566</u>               | <u>20,398</u>     | <u>169,686</u>      |
| NET POSITION, JULY 1                                    | <u>21,707</u>        | <u>76,365</u>    | <u>11,097</u>              | <u>224,502</u>    | <u>1,440,212</u>    |
| NET POSITION, JUNE 30                                   | <u>\$ 24,769</u>     | <u>\$ 87,137</u> | <u>\$ 12,663</u>           | <u>\$ 244,900</u> | <u>\$ 1,609,898</u> |

See accompanying independent auditors' report and notes to financial statements.

# PUBLIC WORKS

Winter roads are again a major topic of discussion. We are responsible for plowing and sanding ALL roads in Waldoboro with the exception of Route One and Route 32 (North of Route One). Costs for this work have risen tremendously in the last several years. The Public Works Department is occasionally criticized for improper maintenance of the winter roads and sidewalks, but we try to find the proper combination of maintenance efforts and cost savings. Although we would certainly like to use more salt and have a dedicated sidewalk plow, but it would require more funds than are presently budgeted.

All paved roads maintained by the Town are reviewed each year to determine their condition. On average, the roads were paved every 8-10 years. Unfortunately our road improvement program has suffered over the last 7 years due to budget constraints and higher prices of materials. Because of this, some of our roads are only scheduled to be repaired every 18-20 years. This raises concern as some will need to be rebuilt.

Maintenance and repair strategies are graphically illustrated in this chart, with years represented on the horizontal axis and pavement represented on the vertical axis:

To prepare roads for paving, the Public Works Department excavated the ditches, replaces damaged culverts, removes ledge, and corrects any drainage and erosion problems that may have occurred since the last paving.

Paving accomplished last year was:

- Genthner Rd. - 2.12 miles - 2390 tons asphalt
- Ralph Wink Rd. - .73 miles - 450 tons asphalt
- Depot St. - .25 miles - 386 tons asphalt
- Parking lot at the Town Office - 28,236 sqft - 425 tons asphalt

The bid for asphalt was awarded to Lane Construction for \$79.00 per ton.

This years paving will consist of:

- Finntown Rd.
- Pine St.
- Elm St.
- Bowden Rd.
- And a section of Depot St.

Respectfully Submitted

John R. Daigle,  
Public Works Director

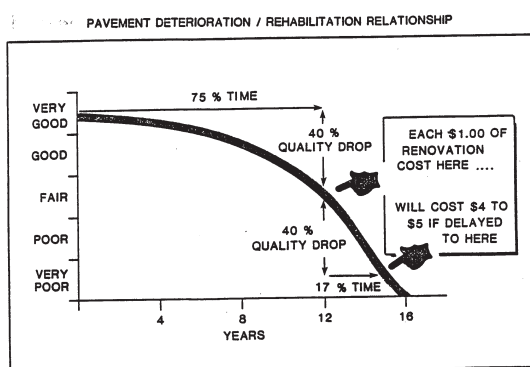
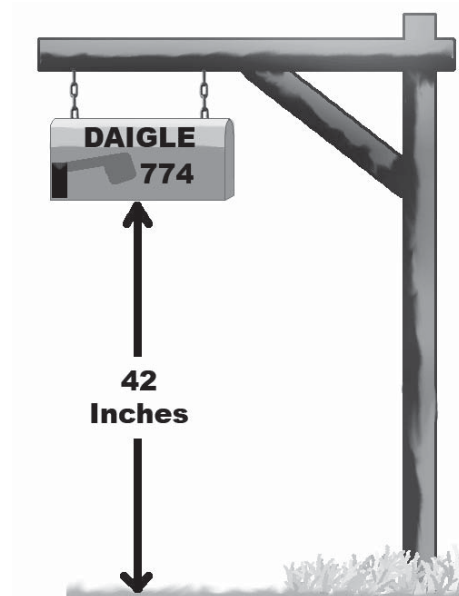


Figure 3-4



Mailboxes need to be 42 inches off the ground, and the pole needs to be 3 feet from the edge of the pavement.

# SOLID WASTE AND RECYCLING

**The Benefits of Recycling...** Recycling saves natural resources. Our finite reserves of natural resources are being depleted rapidly, particularly with the increasing use of disposable products and packaging. The rate of use and disposal takes a particularly heavy toll on irreplaceable natural resources from our forests and mines.

**Recycling saves Energy...** Energy savings are a very important benefit of recycling. By using energy, it requires the consumption of scarce fossil fuels and involves emissions of air and water pollutants. The steps in supplying recycled materials to industry typically use less energy than the steps in supplying virgin materials.

**Recycling Saves our Environment...** By reducing the amount of energy used by industry, recycling also reduces green house gas emissions. Energy used in industrial processes and transportation involves burning fossil fuels like gasoline, diesel, and coal, which are the largest sources of carbon and green house gas emissions into the environment.

**Recycling is Good Business...** By converting waste into valuable / reusable products AND reducing disposal costs from municipal solid waste.

**Recycling is a community effort...** Residents can improve the quality of our environment and reduce taxes by putting into practice Reduce, Reuse, & Recycle.

**Please consider the following when arriving at the Waldoboro Transfer Station:**

- **Please watch your children**
- **No bare feet**
- **Please be patient**
- **Please separate items into the proper areas**
- **If you would like to socialize, please do so out of the way of other customers**

We appreciate your support and cooperation with the recycling program.

Respectfully Submitted

John R. Daigle,  
Public Works Director



# RECREATION

I feel the Recreation Department's service to the community was somewhat degraded this year after budgeted hours were reduced to just 20 per week. All other Recreation Departments in the local area have Directors operating at 35-40 hours per week. During the last nine years, it has been my philosophy to maintain a high degree of personal involvement in the programming to ensure quality. Unfortunately, this year I found it difficult to strike a balance between "quality" and merely getting the job done.

In addition to developing and operating recreational programming, I am responsible for managing and maintaining the town's athletic facilities and providing support to other youth organizations such as Little League Baseball and Softball. Other duties include scheduling, field maintenance (fertilizing, aerating, weed control), assisting with mowing, preparing fields for play, and developing and carrying out facility upgrades.

The Recreation Department operates with an enterprise account that allows flexibility in the management of certain departmental funds that are obtained through user or program fees. Funds obtained under these circumstances are used to pay for programming and supplies above and beyond what is contained in the budget account. Funds expended in this account were not raised through taxes. In FY 2014, the department raised \$24,085 and expended \$23,254 from the Enterprise account.

There are numerous dedicated volunteers that serve our community. Without them, it would be impossible to deliver the Recreation Program. Other than the Summer Recreation Program, all recreation programs rely on volunteers.

The Little League Baseball & Softball program for kids 4-12 is immensely successful in the Waldoboro area with 154 kids assigned to 13 teams. In July, Waldoboro hosted the 2013 Maine State 9/10 Division Little League Baseball Championship Tournament at Clyde L. Sukeforth Memorial Field. Spectators and players from Old Town to Biddeford flocked to the Waldoboro area for the five day, six team event. An estimated 200 people visited the field each day.

Charles "Chuck" Begley Field was also bustling with activity this year as the Babe Ruth (13-15) and American Legion (16-18) baseball programs played nearly 30 games. Permission was granted to Lincoln Academy to schedule their Varsity and JV games at Begley Field after learning that a construction project would prevent them from using their own field this year. This turned into a win-win scenario for all involved as the Lincoln Academy staff prepared the field for use in the spring and assisted with field maintenance throughout the season.

Our five-week Summer Recreation program for kids continued to operate providing organized activities including indoor and outdoor group games, arts & crafts, swimming, hiking and bowling for 50+ children. Five part time employees were hired (at no cost to the taxpayer) to run the program.

The Basketball program for Kindergarten through 2nd grade held in January boasted 36 children, the most we've had since we established the program.

Unfortunately I had to cancel the annual bus trip to see the Boston Celtics in March when only 16 of an expected 55 people signed up.

The annual senior bus departed at 8am sharp on November 21st to the Fox Gate Mall in New Hampshire for a Christmas Shopping trip. The trip was free for Waldoboro seniors and \$20.00 for non-residents. 28 people signed up for the trip. 4 nonresidents participated.

Our 9th season of Co-ed Softball kicked off in August and the program is as strong as ever. 11 teams played over 75 games this season.

The youth soccer program continued to flourish with 146 children participating in the K-2, 3rd/4th and 5th/6th grade divisions. Our 5th/6th program did very well this year. The girl's team were league runner-ups and our two boy's teams ended up facing each other in the championship game.

Although the numbers for our Sideline and Competition Squad Cheerleading programs have begun to

# RECREATION CONT.

wane, there is still interest in the program. We held a 6-week tumbling class in October for cheerleaders in grades 4-12. The turnout was so overwhelming, we added two more classes. An interesting note regarding our cheering program...The Medomak Valley Cheerleaders won their 4th consecutive Western "B" Championship on Jan 25th. All 12 members of the squad previously participated in one of our pee wee cheering programs!

We hosted Major League Baseball's Pitch, Hit & Run competition in May and had 13 children who braved the elements to participate in the rain. Gabe Lash (3rd), Cassi Smeltzer (2nd), Grace White, Jordan Powell and Addie Jameson (1st) all placed in their respective divisions in the Sectional competition in Sanford. Powell and Jameson also participated in the New England

competition at Fenway Park where they each placed third.

In closing, I firmly believe there are many great things in store for Waldoboro. However, it will take personal involvement from an entire community to make things a reality. The YMCA project hit a few obstacles recently, but they have since been removed and the project is destined to enrich the quality of life of our citizens. I wholeheartedly support the YMCA initiative and I encourage you to consider getting involved.

Respectfully submitted,

Kyle Santheson,  
Recreation Director





# FIRE DEPARTMENT

It is my pleasure to report to you the activity of your fire department. During the period of July 1, 2013 through June 30, 2014, our department responded to 166 emergency calls for service.

This year our department membership is twenty-five firefighters. There are thirteen firefighters certified at the national standard of Firefighter II. With the exception of one, all members of the department are certified to the state mandated Basic Fire Firefighter level, which makes them qualified for interior firefighting. All members of the department have worked hard this year participating in our regular training program. We train monthly on the first and second Wednesdays. If the calendar provides a fifth Wednesday in a month, I offer a drill, to practice firefighting skills that we do not have scheduled time to practice. I continue to be amazed by the dedication of this organization to participate and go above and beyond what is expected of them. This year we have held joint trainings with Fire Departments from the towns of Jefferson, Pittston, Warren, Cushing, Bristol, Union and Friendship.

In fiscal year 2011 the fire department began a plan to initiate the replacement of the town's extrication equipment (Jaws-of-Life). This plan was established due to the increasing use of high tempered steel, including material such as Boron, in the manufacturing of automobiles. The current extrication system in use does not produce a cutting force significant enough to perform extrication on an automobile constructed with this newer steel technology. Due to the high cost of a complete system, and the immediate need for the equipment upgrade, the department made the decision to initiate the purchase of the equipment in phases. I am pleased to report that during the current fiscal year, the final phase of this project was completed.

Fortunately, in 2001, Fire Chief Bob Maxcy was successful in being awarded a grant to purchase new air cylinders for the Self Contained Breathing Apparatus

(SCBA) in the fire department. Unfortunately, NFPA requires that they be replaced every fifteen years. In preparation for this upcoming purchase, I have been budgeting annual allocations into the fire department capital reserve account for the replacement of these cylinders. At a total cost of \$26,000. This purchase will be made during FY16.



During this year's fire prevention week, the department visited the schools, daycares and pre-schools in our community and continued our effort in educating the children of Waldoboro in fire safety. We concluded the week by hosting our annual open house where local families came to the station and participated in the evening activities.



Last year I requested that citizens assist us with two issues that we often face when responding to emergencies in Waldoboro. It is hard to overemphasize the importance of being able to locate your residence quickly. When you need our services, seconds and minutes count, it is all about response time. Ensure that your address is clearly marked at the end of your driveway and on your residence. Help us find you. Secondly, after this record year of snowfall, the firefighters would like to request your assistance in helping them keep fire hydrants near your property clear of snow during the winter months. We have more than sixty hydrants, (pressurized water hydrants and dry pond hydrants) that we must keep clear throughout the winter. Your help in this daunting task would be greatly appreciated.

# FIRE DEPARTMENT CONT.



Fire Department. You are all invited to visit on-line the Maine Memory Network and view the Waldoboro Fire Department exhibit. Mrs. Lawrence exemplifies community service in true Solomon Orff spirit.

On behalf of the fire department membership, I wish to express our appreciation to those who support our efforts throughout the year, especially our family's and the members of the Waldoboro Fire Department Auxiliary.

It is an honor to lead this dedicated group of men and women. I look forward to facing the challenges that lie ahead as we continue to grow and build this department, to better serve our families and neighbors.

Respectfully Submitted,

Paul T. Smeltzer,  
Fire Chief

This year, the members awarded the fifth annual "Solomon Orff Community Service Award" to Jean Lawrence. Mrs. Lawrence first became involved with the fire department in preparation for the 175th celebration, in writing the fire department's history. Since then she has attended just about every fire department event supporting "her guys". Working with the Waldoboro Library, the Waldoborough Historical Society and the fire department, Mrs. Lawrence has led the collaboration of an on-line museum exhibit for the Waldoboro





# EMERGENCY MEDICAL SERVICES

It is my pleasure to present this year's annual report to the citizens of the Town of Waldoboro. The emergency medical field is constantly changing as technology, advancements in treatment and procedures, and protocols expand. Therefore constant updates in training and enhancing the skills of an emergency medical provider is on-going. I am very proud of our emergency medical service. The citizens of Waldoboro are extremely fortunate to have such a great group of caring, experienced, well-trained emergency medical providers.

Our current roster includes 35 providers which consist of 13 Paramedics, 11 Advanced EMT's, 8 Basic EMT's and 3 Drivers. Presently, we have 9 advancing their education. We have 4 in Paramedic school, 2 in Advanced EMT School and the 3 drivers are in Basic EMT School.

The leadership personnel consist of:

Director, Richard Lash

Deputy Director, Michael Poli

Supervisor, Andrew Santheson

Supervisor and Supply Coordinator, Derek Booker

Support Personnel consist of:

Training Coordinator, Jeffrey Blake

Maintenance Coordinator, Michael Monck

Quality Assurance/Quality Improvement, Michael Poli and Dr. James Li

Service Medical Director, Dr. James Li

We provide emergency service to the residents of Waldoboro, Friendship and part of Jefferson. Also, we provide paramedic intercepts to Warren, and mutual aid to Warren, Cushing, Washington, Nobleboro, Union, and Bremen. Emergency Services to this large coverage area is accomplished with four ambulances. Three ambulances are stationed in Waldoboro and one in Friendship. Jefferson has their own ambulance that they first respond with, and then we transport for them to the hospital.

We are also participating in the Community Paramedicine Program. This program is starting out slow, but is working very well and being well received by those patients participating in the program.

Our call volume for the past fiscal year (July 1, 2013 – June 30, 2014) breaks down as follows:

|                                |       |
|--------------------------------|-------|
| Emergency Responses-Waldoboro  | 598   |
| Emergency Responses-Friendship | 89    |
| Emergency Responses-Jefferson  | 135   |
| Inter-facility Transfers       | 403   |
| Mutual Aid                     | 24    |
| Paramedic Intercepts           | 25    |
| Community Paramedicine         | 3     |
| Total Responses                | 1,277 |

We offer training in CPR, AED usage and First Aid. Please feel free to call our office at 832-2160 if you would like to schedule training. There is a small fee associated with this training.

We are very fortunate to live in a community that has many "community activities". We enjoy participating in these events such as Waldoboro Day, Friendship Day, the Snowmobile Drags, MVHS Car Show, Road Races, Medomak Valley Football and other events.

For all medical emergencies call 911 immediately. If you, a family member or friend that needs to be transferred from one hospital to another, or to a nursing home; let your health care providers know that you would like Waldoboro EMS to be your transporting service. We would be happy to assist you.

Respectfully Submitted,

Richard Lash, Director



# PLANNING & DEVELOPMENT

It is with great pleasure that I present the 2014 annual report to the citizens of Waldoboro. The Planning and Development Department issues permits for buildings, plumbing, signs, entrances, subdivisions, site plans, hazardous materials, home occupations, junkyards, shoreland, and floodplain activities to ensure compliance with the Waldoboro Land Use Ordinance. The Planning and Development Department works to develop and implement both short and long term economic and community development plans, manage grant efforts, and liaison between several local, State, and Federal agencies. The Department also works closely with local business owners through regular meetings and serves as the first point of contact for firms seeking to locate or expand here in Waldoboro.

With the departure of the Director of Planning and Development in May 2014 the Planning and Development Department saw significant changes in 2014. In light of the high turnover rate within the Department the Town of Waldoboro modified the Director position by separating the role of Code Enforcement and bringing the hours down to part time (Stanley Waltz agreed to return to work part time as the Town's Code Enforcement Officer). In November, the Town hired Emily B. Reinholt, previously employed by the Lincoln County Regional Planning Commission, Emily brings a strong background in local and regional planning including work in and around the Waldoboro area.

Throughout the first half of 2014 the Director was responsible for daily code administration, permit processing, and data management. With the CEO piece removed from the position, the town hopes the Director will be able to focus more on other details of the department including the provision of support and assistance to local business owners, support to the Planning Board, Board of Appeals, Economic Development Committee, and other Committees as needed and engaging in active and proactive economic development activities.

## 2014 PLANNING & DEVELOPMENT WORK

### ***Downtown Village Working Group***

Waldoboro Planning and Development assisted in development and organization of the Downtown Village Working Group. The group met throughout the Spring and Summer of 2014 and accomplished an effective effort to spruce up Waldoboro's downtown with Banners, Window Boxes, and collaborative marketing efforts.

### ***ASK Grant – Waldoboro Promotional Video***

In collaboration with the Downtown Village Grouping, the Town of Waldoboro was successful in acquiring \$2,000 in funding for a promotional video intended to promote the Town's four seasons of recreation, rich history of boat building, fishing, agriculture, fiber/lumber mills, and other assets that add to Waldoboro's unique quality of life. The video promotes Waldoboro focus on community, with its festivals (Locavore, Waldoboro Day & the Farmers Market), its wellness opportunities with local farms, medical services, recreational fields, nature trails and boat launches and its abundance of entrepreneurial businesses.

The video was made available online and played on Lincoln County Television with promotion through the Town's Planning and Development Department, the Waldoboro Business Association, and the Downtown Village Working Group.

### ***Pine Street Landing SHIP Grant***

The department worked closely with the Public Works Department to submit a successful grant application for improvements to the Public Landing on Pine Street. Through the State's Shore and Harbor Improvement Program, the Town was granted \$126,000 for improvements and additions to Pine Street Landing. The project is set to break ground in the summer of 2015. Updates include:

- Replace Bulkhead
- Replace and Expand Boat Ramp
- Curbing and Drainage Improvements For Parking Area and Pine Street Landing

## **LOOKING FORWARD**

### ***Comprehensive Plan***

With a new Director on board, The Planning and Development Department is excited to move forward with the task of updating the Town's Comprehensive Plan. The current Plan was approved in 1998 and there have been no updates since. The Town is eager to take advantage of this opportunity as a means of engaging Waldoboro's residential and business communities and laying the groundwork for a prosperous future in Waldoboro.

### ***Brownfields Assessment***

The Waldoboro Department of Planning and Development has recently worked with the counties Brownfield Program to access funding for assessments of at least two Waldoboro Commercial properties where redevelopment opportunities are limited due to potential contamination. A Brownfields Assessment helps to expand financing opportunities for developers and property owners.

### ***Historic Downtown***

The 2010 Downtown Master Plan suggested that Waldoboro's Planning and Development move forward with designating Waldoboro's downtown as a historic district. Historic designation opens the door for Historic Tax Credits and additional financing mechanisms that come with historic designation. In 2014, Waldoboro's Downtown Village Working Group with assistance from the Director of Planning and Development, identified this a priority for 2014.



Respectfully Submitted,

Emily Reinholt,  
Planning & Development Director

# TOWN CLERK

The Town Clerk's office is responsible for recording all births, deaths, and marriages that occur within the town or if the person or persons are residents of the town. This office also preserves and maintains such records and makes any corrections to these records in accordance with the State of Maine Office of Vital Records. Certified copies of vital records can be purchased at the Town Clerk's Office. To obtain a certified copy of a vital record you can call the Clerk's office for instructions on how one can be purchased or visit our website at [www.waldboromaine.org](http://www.waldboromaine.org).



The Clerk is also responsible for issuing licenses, retaining custody of the Town Seal, maintaining official ordinance books, records and minutes of town meetings, Board of Selectmen meetings, boards and commissions meetings, as well as administering oaths.

All local, state and federal elections are administered and supervised by the Town Clerk.

## Shellfish Licenses:

### Commercial:

|                                    |     |
|------------------------------------|-----|
| Resident.....                      | 150 |
| Nonresident.....                   | 19  |
| Junior / Student Resident .....    | 9   |
| Junior / Student Nonresident ..... | 0   |

### Recreational:

|                  |    |
|------------------|----|
| Resident.....    | 50 |
| Nonresident..... | 6  |

## Dogs Licensed:

|                        |             |
|------------------------|-------------|
| Males / Females .....  | 84          |
| Spayed / Neutered..... | 506         |
| Kennels .....          | 5 (43 dogs) |
| <b>TOTAL.....</b>      | <b>633</b>  |

**Certified Copies .....517**

**Burial / Disposition Permits .....109**

## Births:

|                   |           |
|-------------------|-----------|
| Boys .....        | 23        |
| Girls .....       | 20        |
| <b>TOTAL.....</b> | <b>43</b> |

**Marriages.....35**

### Deaths - In Memory Of:

| Decedent.....             | Age.... | Date of Death |
|---------------------------|---------|---------------|
| Harry Hendrixson .....    | 74      | 7/09/2013     |
| Merle Gifford .....       | 77      | 7/14/2013     |
| Harold Walch .....        | 90      | 7/22/2013     |
| Eileen Doyle .....        | 88      | 7/28/2013     |
| Donald Saunders .....     | 76      | 7/30/2013     |
| Margaret Bonning .....    | 88      | 8/18/2013     |
| Ruth Hoffses .....        | 74      | 8/29/2013     |
| Gary Rundle .....         | 78      | 9/10/2013     |
| Richard Day .....         | 70      | 9/11/2013     |
| Virginia Light .....      | 87      | 9/17/2013     |
| Addison Winchenbach ..... | 88      | 9/18/2013     |
| Patricia Magee .....      | 96      | 9/28/2013     |
| Melinda Guptill .....     | 29      | 10/11/2013    |
| John Winslow Sr. ....     | 79      | 10/23/2013    |
| Mabel Bragdon .....       | 93      | 11/27/2013    |
| Juliet Dorland .....      | 86      | 11/29/2013    |
| Jeanette Christy .....    | 82      | 12/09/2013    |
| Valerie Jewitt .....      | 90      | 12/11/2013    |
| Ronald Barend .....       | 66      | 12/16/2013    |
| Raymond Kennedy .....     | 84      | 01/01/2014    |
| Cedric Achorn .....       | 82      | 01/19/2014    |
| Peter Hoyenski .....      | 54      | 01/19/2014    |
| Daniel Sanborn .....      | 74      | 01/25/2014    |
| Raymond Glenn .....       | 83      | 01/26/2014    |
| Jeannie Moody .....       | 59      | 02/03/2014    |
| Mary Winchenbach .....    | 96      | 02/03/2014    |
| Theodore Cocco .....      | 82      | 02/04/2014    |



# TOWN CLERK

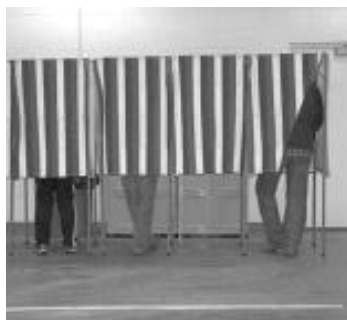
|                           |           |       |            |
|---------------------------|-----------|-------|------------|
| June Kenniston .....      | 78        | ..... | 02/19/2014 |
| Helen Tukey .....         | 91        | ..... | 03/08/2014 |
| Waite Weston .....        | 73        | ..... | 03/08/2014 |
| Madine Callan .....       | 46        | ..... | 03/15/2014 |
| Gladys Dyer .....         | 97        | ..... | 03/15/2014 |
| William Ingham .....      | 65        | ..... | 03/15/2014 |
| Lois Thomas .....         | 77        | ..... | 03/20/2014 |
| Robert Lindsey .....      | 89        | ..... | 03/23/2014 |
| Earl Oiler .....          | 78        | ..... | 03/28/2014 |
| Gail Mahan .....          | 70        | ..... | 03/29/2014 |
| Arthur Davis .....        | 79        | ..... | 04/04/2014 |
| Samuel Strout .....       | 32        | ..... | 04/07/2014 |
| Victor Garner .....       | 70        | ..... | 04/09/2014 |
| Madelene Cirella .....    | 95        | ..... | 04/10/2014 |
| Nolan Winchenbach .....   | >1        | ..... | 04/16/2014 |
| Peggy Ann Aldrich .....   | 70        | ..... | 04/18/2014 |
| Raymond P. Thompson ..... | 68        | ..... | 04/18/2014 |
| Marjorie Martin .....     | 94        | ..... | 04/20/2014 |
| Joseph Sidelinger .....   | 59        | ..... | 04/30/2014 |
| Ricky Leroy Giles .....   | 54        | ..... | 05/08/2014 |
| Annette Hollister .....   | 98        | ..... | 05/13/2014 |
| Christopher Wiest .....   | 41        | ..... | 05/16/2014 |
| Patricia Labombarde ..... | 60        | ..... | 05/18/2014 |
| Anne Morlan .....         | 95        | ..... | 05/29/2014 |
| David Bowman .....        | 70        | ..... | 06/19/2014 |
| Elizabeth Leibman .....   | 91        | ..... | 06/19/2014 |
| Stephen Carter .....      | 89        | ..... | 06/20/2014 |
| Trever Neilson .....      | 22        | ..... | 06/21/2014 |
| Richard Glaude .....      | 82        | ..... | 06/25/2014 |
| <b>TOTAL .....</b>        | <b>56</b> |       |            |

## Referendum Town Meeting

Voting on all town matters will be done at the Municipal Building on June 9, 2015, from 8 A.M. to 8 P.M.

Any registered voter may request an absentee ballot in person, by mail, or by phone request on or before June 4, 2015.

A resident can register to vote during regular office hours or by mail with the proper identification and proof of residency.



For more information about the Election / Town Meeting please call the Town Clerk's office at 832-5369.

## Voter Enrollment:

|                         |              |
|-------------------------|--------------|
| Democrats .....         | 1,010        |
| Green Independent ..... | 154          |
| Republican .....        | 1,238        |
| Un-enrolled .....       | 1,348        |
| <b>TOTAL.....</b>       | <b>3,750</b> |



## Elections:

September 10, 2013 - Special Referendum Town Meeting - 411 total votes cast

November 5, 2013 - State of Maine Referendum and Special Referendum Town Meeting - 829 total votes cast.

February 25, 2014 - Special Open Town Meeting - 23 registered voters present.

June 10, 2014 - State of Maine Primary, State Referendum, Town of Waldoboro Annual Referendum Town Meeting - 890 total votes cast.

June 18, 2014 - R.S.U. / M.S.A.D. #40 Annual Budget Validation (Referendum) - 391 total votes cast.

Respectfully Submitted,

Linda E. Perry,  
Town Clerk/Registrar

# GENERAL ASSISTANCE

This year 171 families applied for general assistance, representing 438 people and 232 interviews. A breakdown of assistance provided can be found below.

64 families, representing 212 people received a total of \$3,050 from the Salvation Army and 91 families, representing 249 people received help through the Community Energy Fund. Most of food requests have been filled by the Waldoboro Food Bank. 22 families representing 61 people received a total of \$1,100 from the Waldoboro Emergency Oil Fund. 5 families representing 7 people received a total of \$10,989 from the Philbrook Fund. Thanks to all those that donate to the Waldoboro Food Bank, Salvation Army, Waldoboro Emergency Oil Fund, and Community Energy Fund!

The goal of the General Assistance Program continues to be to foster financial self-sufficiency and end long-term dependence on the public assistance while protecting children and vulnerable adults. If you need help, you must complete an application and allow verification of your need at the town office. Please avoid a crisis situation by seeking help before the oil tank is empty, the power has been shut off, or the landlord has evicted you.

| Assistance Provided Through General Assistance |         |         |
|--|---------|---------|
| Type   | FY 2013 | FY 2014 |
| Transportation                                 | \$50    | \$122   |
| Utilities                                      | 2,645   | 1,762   |
| Funerals                                       | 1,570   | 785     |
| Hannaford                                      | 993     | 1,675   |
| Mortgage Companies                             | 631     | 0       |
| Heating Fuel                                   | 4,008   | 8,787   |
| Rent   | 8,341   | 9,696   |
| Household                                      | 1,634   | 230     |
| TOTALS:  | 18,402  | 22,457  |

Another resource for help is through the **Low Income Home Energy Assistance Program (LIHEAP)**. LIHEAP helps pay for your heating fuel, including electric, oil, propane, kerosene, and wood. If you qualify, a benefit is sent to your fuel company. If you or someone you know might qualify, please dial 2-1-1 from any touch

tone phone to find out where to make an appointment to complete an application. Apply early to get funds before the winter is over. Heating season 2014-2015 is set at 150% of Federal poverty levels for anyone or 170% of Federal poverty levels for those households at risk of hypothermia. Those at risk for hypothermia are:

1. Children under the age of two,
2. Seniors over 60, and
3. Anyone with a disability that puts them at risk.

If a person is over-income, but close to the guidelines, they should apply anyway. Deductions are made for medical bills and health/dental insurance paid during the period.

| LIHEAP Maximum Household Income to Qualify |       |       |       |       |       |       |
|--|-------|-------|-------|-------|-------|-------|
| Household Size                             | 1     | 2     | 3     | 4     | 5     | 6     |
| Monthly Income Limit 150%                  | 1,396 | 1,891 | 2,386 | 2,881 | 3,376 | 3,871 |
| Monthly Income Limit 170%                  | 1,582 | 2,143 | 2,704 | 3,265 | 3,826 | 4,387 |

Respectfully Submitted,

Darryl L. McKenney  
General Assistance Administrator

# POLICE DEPARTMENT

I'd like to thank the citizens of the Town of Waldoboro for your continued support and cooperation throughout the year. Currently the Waldoboro Police Department is made up of seven (7) fulltime police officers (including the Police Chief), two (2) reserve officers and one (1) part-time public safety secretary. We operate and maintain three (3) marked police cruisers and one (1) unmarked police cruiser. The Waldoboro Police Department provides the Town of Waldoboro with 24 hour a day police services, 7 days a week, 365 day per year. In addition to providing these police services, the Waldoboro Police Department is also responsible for animal control and shellfish enforcement.

Aside from citizen complaint(s) and regular patrol activities, our patrol staff also responds to EMS and Fire calls. In most cases, the officer's arrival on scene could simply to mark the driveway with his cruiser for the other first responders. In other cases he/she could render assistance to family members, EMS or other first responders when needed.



This year the Waldoboro Police Department will continue to have a School Resource Officer at the Middle School and High School. Over the years this program has proven to be an effective and viable resource to our schools administration, as well as our students. This year marked my 6th year teaching D.A.R.E. at the Miller School to our 5th grade students and my 21st year teaching D.A.R.E.. I take a lot of pride in teaching our young students about the harmful effects of drugs, staying safe and making healthy choices in life.

Over the years, the Waldoboro Police Department typically responded to about 5500 to 6000 total calls for service, including Animal Control and Shellfish. Last

year we saw an increase in our calls for service, responding to 7,165. This year Police Department alone responded to 6,964 calls for service, Animal Control responded to 175 calls and Shellfish responded to 244 calls for service. Cumulatively, the Waldoboro Police Department responded to a total of 7,383 calls for service throughout our community.



About half way through this fiscal year, the Waldoboro Police Department signed an agreement with the Lincoln County Sheriff's Department to regionalize our Animal Control services, with six (6) other communities throughout the county. The only difference to you at this point is that when you need animal control services you will no longer call the town office; you will simply call the 832-4500 line and the Lincoln County Communication Center will dispatch the on-call ACO. Hopefully this will help standardize Animal Control ser-

*Continued on Page 46*

vice’s provided to our citizens throughout the Lincoln County in a cost effective manner.

Finally, I’d like to take this opportunity to introduce Officer Chris Spear as our new School Resource Officer. Chris holds a Bachelor’s degree in Sociology with a minor in Criminal Science. Although Chris has no formal Law Enforcement background he worked for several years with the Department of Corrections at the Maine State Prison as a Case Worker and also as a Probation Officer. This year we have put 2 officers through the Maine Criminal Justice Academy - Officer John Lash and Officer Chris Spear. In closing, last year I failed to mention that we hired Officer Larry Hessel-tine. Larry is familiar in the law enforcement communi-ty and has over 25 years experience. Welcome aboard guys...

**Police Services**

|                                       |       |
|---------------------------------------|-------|
| 9-1-1 Check.....                      | 106   |
| Alarms/Burglary .....                 | 217   |
| Assaults .....                        | 32    |
| Burglary .....                        | 26    |
| Child Abuse.....                      | 14    |
| Criminal Mischief.....                | 63    |
| Death Investigation .....             | 3     |
| Domestic Disturbance / Violence ..... | 77    |
| Drug Investigations.....              | 18    |
| Erratic Operations.....               | 157   |
| Harassment .....                      | 118   |
| Homicide .....                        | 1     |
| Motor Vehicle Accidents .....         | 218   |
| Motor Vehicle Stops .....             | 652   |
| Property Checks .....                 | 1,920 |
| Sex Offences .....                    | 12    |
| Suicides.....                         | 8     |
| Suspicious Activity .....             | 156   |
| Theft / Forgery / Fraud .....         | 180   |
| Trespassing .....                     | 28    |
| Unwanted Subjects.....                | 45    |
| Other Complaints .....                | 2,913 |

**Shellfish Services**

|                         |     |
|-------------------------|-----|
| License Checks.....     | 188 |
| Summonses issued .....  | 12  |
| Warnings Issued .....   | 32  |
| Court Appearances ..... | 0   |
| Convictions .....       | 12  |

**Animal Control**

|                                   |    |
|-----------------------------------|----|
| Animal Abuse Investigations ..... | 3  |
| Barking Dog Complaints .....      | 9  |
| Dogs at Large Complaints .....    | 81 |
| Dog Bite Investigation .....      | 2  |
| Live Stock Complaints .....       | 3  |
| Cat Bite Investigations .....     | 1  |
| Stray Cat Complaints .....        | 70 |
| Wildlife Complaints .....         | 6  |

|   |              |
|---|--------------|
| Police Services .....                         | 6,964        |
| Shellfish .....                               | 244          |
| Animal Control .....                          | 175          |
| <b>Total combined calls for service .....</b> | <b>7,383</b> |

Respectfully submitted,  
Chief Bill Labombarde





# EMERGENCY MANAGEMENT

**100% of the Waldoboro Emergency Management Program is funded by the Federal Emergency Management Performance Grant process. There is zero impact to the property tax payers of Waldoboro.**

The National Incident Management System (NIMS) was developed in 2003 to enable emergency responders at all levels to work together effectively and efficiently to manage domestic incidents no matter the cause, size or complexity. In 2007, Waldoboro voters enacted the “Emergency Management Ordinance of the Town of Waldoboro” to formally establish the Waldoboro Office of Emergency Management, create the position of Emergency Management Director and adopt NIMS as the municipal standard for incident management.

The duties of the Waldoboro Emergency Management Director include but are not limited to: Developing emergency plans and procedures; coordinating emergency response between departments; coordinating disaster relief with outside agencies; establishing the Emergency Operations Center; Supervising the town’s communications system; Completing Hazard Risk and Vulnerability Assessments; Disseminating disaster preparedness information; Submitting applications for FEMA disaster funds and grants; Resource Management; Coordinating with local schools regarding emergency procedures; Damage assessment reporting; Attending training courses, meetings and seminars at local, state and regional levels; Conducting training and exercises maintain the local government’s emergency response capability.

Waldoboro experienced a fairly significant Ice Storm during the holidays in 2013. There were a number of trees that came down that blocked roads or caused power outages. Unfortunately, Lincoln County was one of the only coastal communities in Maine that did not receive a Disaster Declaration. Consequently, Waldoboro was unable to recover the expenses incurred responding to the event.

A backup system for emergency alerting Fire and EMS personnel was implemented in 2013. A computer program records radio traffic following pager tones and sends an audio file to an e-mail address or smart-

phone. This capability is strictly back-up in nature, but allows the tones to be monitored when out of range of the radio tower.

Emergency Responders had the unfortunate task of shutting down Route One several times during the year for horrific motor vehicle crashes. As a result several traffic jams occurred. Although unintended, they were unavoidable due to the volume of traffic. Stakeholders including EMA, Fire, Police, EMS, MDOT, and Public Works took some time to study the issue and developed plans that should help alleviate problems in the future.

Since 2007 nearly \$360,000 was recovered from seven such events including Tropical Storm Irene in August 2011, the Patriots Day Storm of 2007 and several other flooding and winter storm events

The Emergency Management Director also applies for grants to support the program and purchase equipment vital to public safety that is not covered in the annual budget. Over the last five years, the town has received over \$90,000 in federal funding via the Homeland Security and Emergency Management Performance Grant process to fund projects such as communication improvements and emergency equipment and training.

The following chart outlines federally declared disasters and the funds reimbursed to the town through the Federal Emergency Management Agency. The grants received are also included.

| Date   | Event                                  | Description                      | Amount       |
|--------|--|----------------------------------|--------------|
| Mar 07 | Rain/Flooding                          | Roads/culverts                   | \$19,785.63  |
| Apr 07 | Rain/Flooding                          | Roads/culverts                   | \$70,543.22  |
| Apr 08 | Rain/Flooding                          | Roads/culverts                   | \$87,035.41  |
| Dec 08 | Ice/Snow Storms                        | Trees/Plowing                    | \$122,022.49 |
| Jul 09 | Rain/Flooding                          | Roads/culverts                   | \$19,935.82  |
| Dec 09 | Homeland Security Grant Program (HLSG) | Narrowband conversion project    | \$15,476.50  |
| Feb 10 | Flooding/High wind                     | Roads/culverts Fallen trees      | \$28,324.96  |
| Aug 11 | Tropical Storm Irene                   | Fallen trees/ Emergency response | \$11,904.93  |

# EMERGENCY MANAGEMENT CONT.

| Date   | Event   | Description   | Amount              |
|--------|---|---|---------------------|
| Nov11  | Emergency Management Performance Grant (EMPG) | Salary/mileage admin supplies, Communications & emergency equip | \$13,817.70         |
| Jan 12 | HLSG  | Mobile Repeaters for FD & PD                                    | \$7,984.52          |
| Nov 12 | EMPG  | Salary, Supplies and Equipment                                  | \$17,832.50         |
| Nov 13 | EMPG  | Salary, Supplies and Equipment                                  | \$14,010.00         |
| Oct 14 | HLSG  | Low Angle Rescue Equipment                                      | \$1,100.00          |
| Nov 14 | EMPG  | Salary, Supplies and Equipment                                  | \$21,058.27         |
|        |   | <b>Total</b>  | <b>\$450,083.95</b> |

## HELP us *FIND YOU!*

Fire, Police and EMS personnel rely on clearly marked address numbers to locate you or your loved ones in an emergency. Unfortunately, there have been far too calls where response has been delayed while responders attempt to locate the emergency scene due to poorly marked addresses.

Please keep in mind that rescue workers are not nearly as familiar with your residence as you are. Since every precious second counts in an emergency, please take the time to consider the following:

- Are your house numbers “clearly” visible from the road?
- Are they set on a background of contrasting color to make them easy to read? Are they reflective at night??
- If your house is hidden from the road, are your numbers attached to your mailbox or on a sign at the end of your driveway AND posted on your house?
- Is your mobile home or apartment identified with a number?
- If you live on a corner, does your house number face the street named in your address?

A few minutes now, can make all the difference in the world when faced with an emergency. Take the time to make sure your house is numbered in a manner that is easy to locate.

Have you seen those nifty blue address signs popping up around town, like the one pictured to the right?

They are available for only \$12.00 from the Waldoboro Fire Department. Call the town office at 832-5369 or visit our website at [www.waldoboromaine.org](http://www.waldoboromaine.org) and click on Fire Department to order.

**DO YOU NEED MORE INFORMATION??** The web sites listed below that contain a great deal of information to help you prepare for a disaster.

- o **Lincoln County Emergency Management** - [www.lincolncountyma.org](http://www.lincolncountyma.org)
- o **Maine Emergency Management Agency** - [www.maine.gov/mema/prepare](http://www.maine.gov/mema/prepare)
- o **Federal Emergency Management Agency** - [www.fema.gov](http://www.fema.gov) or [www.ready.gov](http://www.ready.gov)
- o **2-1-1 Maine** - dial 211 [www.211maine.org](http://www.211maine.org)

Respectfully Submitted,

Kyle Santheson  
Waldoboro Emergency Management Director





# **Town of Waldoboro Water Department**

***Financial Report***

***June 30, 2014***

***Prepared by: RHR Smith & Co.***

***The complete audit report is available***

***at the Town Office***

## STATEMENT G

## TOWN OF WALDOBORO, MAINE

BALANCE SHEET – PROPRIETARY FUNDS  
JUNE 30, 2014

|   | Enterprise<br>Fund         |
|---|----------------------------|
| ASSETS  |                            |
| Current assets:   |                            |
| Cash and cash equivalents                                 | \$ 122,559                 |
| Accounts receivable (net of allowance for uncollectibles) | 37,620                     |
| Total current assets                                      | <u>160,179</u>             |
| Noncurrent assets:  |                            |
| Debt issuance costs (net of amortization)                 | <u>7,462</u>               |
| Capital assets:   |                            |
| Land and other non-depreciated assets                     | 337,472                    |
| Buildings   | 779,471                    |
| Vehicles and equipment                                    | 346,411                    |
| Plant / infrastructure                                    | 3,693,959                  |
| Less: accumulated depreciation                            | <u>(878,109)</u>           |
| Net capital assets  | <u>4,279,204</u>           |
| Total noncurrent assets                                   | <u>4,286,666</u>           |
| TOTAL ASSETS  | <u><u>\$ 4,446,845</u></u> |
| LIABILITIES AND NET POSITION                              |                            |
| Current liabilities:                                      |                            |
| Accounts payable  | \$ 7,486                   |
| Accrued interest  | 4,711                      |
| Accrued rate case   | 20,651                     |
| Customer advances   | 2,500                      |
| Current portion of long-term debt                         | 84,240                     |
| Total current liabilities                                 | <u>119,588</u>             |
| Noncurrent liabilities:                                   |                            |
| Bonds payable   | <u>1,427,419</u>           |
| Total noncurrent liabilities                              | <u>1,427,419</u>           |
| TOTAL LIABILITIES   | <u>1,547,007</u>           |
| NET POSITION  |                            |
| Invested in capital assets, net of related debt           | 2,775,007                  |
| Unrestricted  | <u>124,831</u>             |
| TOTAL NET POSITION  | <u>2,899,838</u>           |
| TOTAL LIABILITIES AND NET POSITION                        | <u><u>\$ 4,446,845</u></u> |

## TOWN OF WALDOBORO, MAINE

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2014

|                                      | Enterprise<br>Fund         |
|--------------------------------------|----------------------------|
| OPERATING REVENUES                   |                            |
| Charges for services                 | \$ 228,118                 |
| Other                                | -                          |
| TOTAL OPERATING REVENUES             | <u>228,118</u>             |
| OPERATING EXPENSES                   |                            |
| Outside services                     | 90,724                     |
| Enterprise reimbursements            | 9,294                      |
| Power                                | 11,526                     |
| Supplies                             | 436                        |
| Lab expense                          | 846                        |
| Regulatory                           | 2,680                      |
| Rate case                            | 2,260                      |
| Depreciation and amortization        | 97,142                     |
| Other                                | 10,022                     |
| TOTAL OPERATING EXPENSES             | <u>224,930</u>             |
| OPERATING INCOME (LOSS)              | <u>3,188</u>               |
| NON-OPERATING INCOME (EXPENSE)       |                            |
| Transfers in                         | -                          |
| Transfers out                        | -                          |
| Investment income                    | -                          |
| Interest expense                     | (28,434)                   |
| TOTAL NON-OPERATING INCOME (EXPENSE) | <u>(28,434)</u>            |
| CHANGE IN NET POSITION               | (25,246)                   |
| NET POSITION - JULY 1                | <u>2,925,084</u>           |
| NET POSITION - JUNE 30               | <u><u>\$ 2,899,838</u></u> |

## TOWN OF WALDOBORO, MAINE

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

|   | Enterprise<br>Fund       |
|---|--------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES  |                          |
| Receipts from customers   | \$ 222,672               |
| Other receipts  | -                        |
| Payments to employees   | -                        |
| Payments to suppliers   | (125,567)                |
| Net cash provided (used) by operating activities  | <u>97,105</u>            |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES  |                          |
| Interest payments on bond payable   | (28,434)                 |
| Deferred debits   | -                        |
| Payments for purchases of fixed assets  | 1,613                    |
| Principal payments on bond payable  | (83,735)                 |
| Proceeds from new bond  | -                        |
| Net cash provided (used) by financing activities  | <u>(110,556)</u>         |
| NET INCREASE (DECREASE) IN CASH   | (13,451)                 |
| CASH AND CASH EQUIVALENTS - JULY 1  | <u>136,010</u>           |
| CASH AND CASH EQUIVALENTS - JUNE 30   | <u><u>\$ 122,559</u></u> |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH<br>PROVIDED (USED) BY OPERATING ACTIVITIES: |                          |
| Operating income (loss)   | \$ 3,188                 |
| Adjustments to reconcile operating income to net<br>cash provided (used) by operating activities: |                          |
| Depreciation and amortization expense   | 97,142                   |
| Changes in operating assets and liabilities:  |                          |
| (Increase) decrease in accounts receivable  | (5,446)                  |
| (Decrease) increase in deferred revenue   | -                        |
| (Decrease) increase in accounts payable   | 45                       |
| (Decrease) increase in accrued interest   | (84)                     |
| (Decrease) increase in other liabilities  | 2,260                    |
| NET CASH PROVIDED (USED) BY ACTIVITIES  | <u><u>\$ 97,105</u></u>  |

# WALDOBORO UTILITY DISTRICT

Work continued in 2014 on reducing pollution in the Medomak River, one of the top shellfish harvesting areas in the state. Although the Utility District does not discharge any raw or treated wastewater to the river we teamed up with several state and local agencies beginning in 2013 to sample and test the river from Medomak Pond to well below the village. By the fall of 2013 the river above the Route One bridge was considered to be free of abnormal bacterial pollution.

In 2014 efforts were concentrated on the area from the Route One Bridge to the Town Landing. One of the more interesting aspects of the project was the use of scent-trained dogs to hunt for human sources of bacteria. Two dogs were allowed to smell samples from a number of points along the edge of the river. They were next taken on a walk along the river and the streams feeding into it. Six samples or sites caught the attention of the dogs and samples from these locations were analyzed for human bacteria. Only one site, the Town Landing, tested high and the sample was taken on the high tide. This would indicate that the pollution was coming from down river of the landing and carried up river on the tide. Several sets of samples were tested in the months after the dogs and all results confirmed that there were very few human bacteria entering the river in the village area.

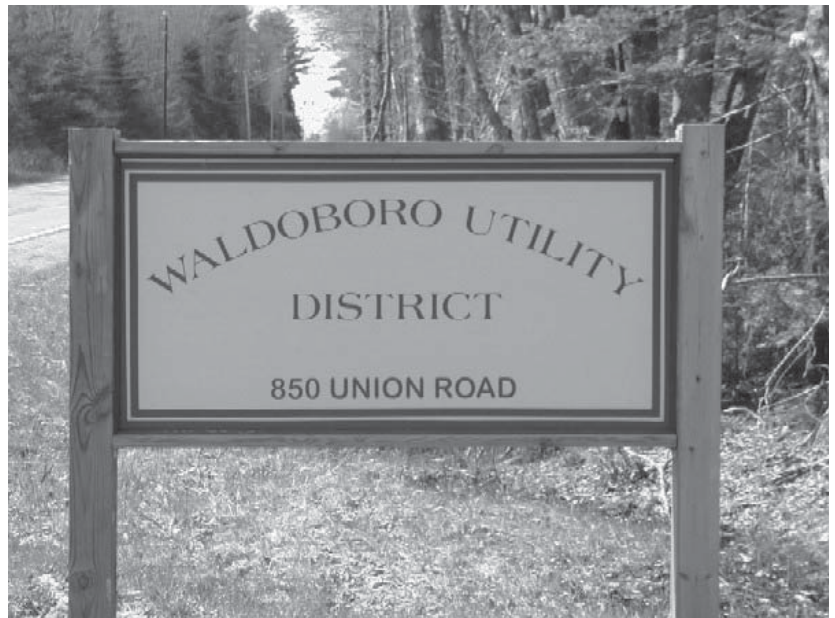
The Utility District land applies its treated wastewater during the warmer months and stores it during the winter. This disposal method has two major advantages over river discharge: it helps keep the river cleaner (this helps the clam production) and it recycles the water back to the groundwater. Land application is done by a system of spray piping with the area divided into five separate fields with each field having about 30 spray nozzles. The nozzles are connected by clearings through the woods. Over time the trees have intruded into the clearings. In two of the fields the vegetation was cut back this year.

In 2014 the planning and engineering for the upgrade of the Elm Street Pump Station was completed. This station is almost 50 years old. The project will include new pumps as well as new controls and replacement of all piping. The work is planned for the spring of 2015.

The District office is located at 850 Union Road (Route 235) and is open Wednesday and Thursday from 8:30 AM to 5:00 PM. The phone number is 832-0422. If you wish you may pay your sewer bill in person when the office is open or you may also drop payments in the mail slot to the left of the entrance to the office anytime. The District Trustees meet on the third Thursday of each month at 4:00 PM at the District office at 850 Union Road. The public is always welcome to attend.

## Trustees Term Expires

|                                 |        |
|---------------------------------|--------|
| Jeff McNelly, Chair .....       | 6/2015 |
| Frederick Bess, Treasurer ..... | 6/2017 |
| Samuel Chapman, Clerk .....     | 6/2017 |
| Carl Waterman .....             | 6/2016 |
| Gordon Webster .....            | 6/2015 |



# **Town of Waldoboro Utility District**

## **Financial Report**

**With Independent Auditors**

**For the year ending:  
December 31, 2014**



# KEEL J. HOOD

Certified Public Accountant

2 Burns Street - Fairfield, Maine 04937 - (207)453-2006

## INDEPENDENT AUDITORS REPORT

Board of Directors  
Waldoboro Utility District  
Waldoboro, Maine

I have audited the accompanying financial statements of Waldoboro Utility District, as of and for the year ended December 31, 2014, and 2013, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Waldoboro Utility District as of December 31, 2014 and 2013, and

the changes in its financial position, and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

Required Supplementary Information

Management's Discussion & Analysis is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

A handwritten signature in cursive script that reads "Ralph Hood, CPA".

March 18, 2015

WALDOBORO UTILITY DISTRICT  
Statement of Net Position  
December 31, 2014 and 2013

| ASSETS  | <u>2014</u>                | <u>2013</u>                |
|---|----------------------------|----------------------------|
| Current Assets                                  |                            |                            |
| Cash  | \$ 388,698                 | \$ 403,301                 |
| Receivables:                                    |                            |                            |
| Sewer fees                                      | 58,068                     | 55,507                     |
| Sewer liens                                     | 26,293                     | 22,163                     |
| Prepaid fuel                                    | 1,297                      | 723                        |
| Total Current Assets                            | <u>474,356</u>             | <u>481,694</u>             |
| Fixed Assets                                    |                            |                            |
| Land  | 8,957                      | 8,957                      |
| Elm street pumping station                      | 121,364                    | 121,364                    |
| Equipment                                       | 55,964                     | 55,964                     |
| Lagoon and related                              | 6,664,000                  | 6,663,999                  |
| Total Fixed Assets                              | <u>6,850,285</u>           | <u>6,850,284</u>           |
| Accumulated Depreciation                        | <u>(1,963,679)</u>         | <u>(1,839,757)</u>         |
| Net Fixed Assets                                | <u>4,886,606</u>           | <u>5,010,527</u>           |
| Total Assets                                    | <u><u>5,360,962</u></u>    | <u><u>5,492,221</u></u>    |
| <br><b>LIABILITIES AND NET POSITION</b>         |                            |                            |
| Liabilities:                                    |                            |                            |
| Current Liabilities:                            |                            |                            |
| Accounts payable                                | 593                        | 511                        |
| Accrued interest                                | 4,600                      | 5,070                      |
| Current portion of long-term debt               | 86,305                     | 84,486                     |
| Total current liabilities                       | <u>91,498</u>              | <u>90,067</u>              |
| Long-term Liabilities:                          |                            |                            |
| State revolving loan fund                       | 901,339                    | 985,825                    |
| Less current portion of long-term debt          | (86,305)                   | (84,486)                   |
| Total long-term liabilities                     | <u>815,034</u>             | <u>901,339</u>             |
| Total Liabilities                               | <u>906,532</u>             | <u>991,406</u>             |
| Net Position:                                   |                            |                            |
| Invested in capital assets, net of related debt | 3,985,266                  | 4,024,702                  |
| Unrestricted:                                   |                            |                            |
| Appropriated net position                       | 258,729                    | 266,684                    |
| Unappropriated                                  | 210,435                    | 209,429                    |
| Total Net Position                              | <u>4,454,430</u>           | <u>4,500,815</u>           |
| Total Liabilities and Net Position              | <u><u>\$ 5,360,962</u></u> | <u><u>\$ 5,492,221</u></u> |

The accompanying notes to the general purpose financial statements are an integral part of this statement.



WALDOBORO UTILITY DISTRICT  
Statement of Activities  
For the Year Ending December 31, 2014, and 2013

|  | <u>2014</u>         | <u>2013</u>         |
|--|---------------------|---------------------|
| <b>Operating Revenues:</b>                 |                     |                     |
| Sewer fees                                 | \$ 251,399          | \$ 250,691          |
| Impact fees                                | 999                 | 999                 |
| Miscellaneous                              | 15,689              | 13,050              |
| Total Operating Revenues                   | <u>268,087</u>      | <u>264,740</u>      |
| <b>Operating Expenses:</b>                 |                     |                     |
| Labor                                      | 29,392              | 24,098              |
| Labor related                              | 2,160               | 1,798               |
| General administration                     | 3,324               | 3,176               |
| Insurance                                  | 6,592               | 6,531               |
| Professional fees                          | 22,794              | 23,015              |
| Utilities                                  | 33,062              | 32,975              |
| Generator fuel                             | 15,071              | 13,070              |
| Small tools                                | 5,814               | 1,149               |
| Mileage                                    | 1,588               | 6,967               |
| Sewer line maintenance                     | 14,725              | 403                 |
| Depreciation                               | 141,778             | 138,437             |
| Miscellaneous                              | 2,516               | 1,174               |
| Plant parts and repairs                    | 21,219              | 11,202              |
| Total Expenses                             | <u>300,035</u>      | <u>263,995</u>      |
| Operating Income                           | <u>(31,948)</u>     | <u>745</u>          |
| <b>Nonoperating Revenues and Expenses:</b> |                     |                     |
| Interest on cash funds                     | 837                 | 943                 |
| Interest on sewer fees                     | 2,945               | 2,507               |
| Sale of property                           |                     |                     |
| Interest expense                           | (18,219)            | (19,544)            |
| Total Nonoperating Revenues and Expenses   | <u>(14,437)</u>     | <u>(16,094)</u>     |
| Net Income                                 | <u>(46,385)</u>     | <u>(15,349)</u>     |
| Net Position - Beginning                   | 4,500,815           | 4,516,164           |
| Net Position - Ending                      | <u>\$ 4,454,430</u> | <u>\$ 4,500,815</u> |

The accompanying notes to the general purpose financial statements are an integral part of this statement.

WALDOBORO UTILITY DISTRICT  
Statement of Cash Flows  
For the Year Ended December 31, 2014 and 2013

|  | <u>2014</u>           | <u>2013</u>           |
|--|-----------------------|-----------------------|
| <b>Cash Flows From Operating Activities:</b>                                       |                       |                       |
| Receipts from customers  | \$ 244,707            | \$ 252,352            |
| Other income   | 16,688                | 14,049                |
| Payments for services and supplies   | (127,279)             | (99,524)              |
| Payments to employees  | (31,470)              | (25,828)              |
| <b>Net Cash Provided by Operating Activities</b>                                   | <u>102,646</u>        | <u>141,049</u>        |
| <b>Cash Flows from Capital and Related Financing Activities:</b>                   |                       |                       |
| Acquisition of fixed assets  | (17,856)              | (20,908)              |
| Interest paid on long-term debt  | (84,486)              | (20,004)              |
| Principal paid on long-term debt   | (18,689)              | (82,712)              |
| <b>Net Cash Used by Capital and Related Financing Activities</b>                   | <u>(121,031)</u>      | <u>(123,624)</u>      |
| <b>Cash Flows from Investing Activities:</b>                                       |                       |                       |
| Interest on cash accounts  | 3,782                 | 3,450                 |
| <b>Net Cash Provided by Investing Activities</b>                                   | <u>3,782</u>          | <u>3,450</u>          |
| <b>Net Increase in Cash</b>  | (14,603)              | 20,875                |
| <b>Cash Balance - Beginning</b>  | <u>403,301</u>        | <u>382,426</u>        |
| <b>Cash Balance - Ending</b>   | <u><u>388,698</u></u> | <u><u>403,301</u></u> |
| <b>Cash Flows From Operating Activities:</b>                                       |                       |                       |
| Operating income (loss)  | (31,948)              | 745                   |
| Adjustments to Reconcile Operating Income to Cash Flows from Operating Activities: |                       |                       |
| Depreciation expense   | 141,778               | 138,437               |
| Increase (Decrease) in accounts payable  | (4,130)               | 69                    |
| Decrease (Increase) in prepaid fuel  | (2,561)               | 140                   |
| Decrease (Increase) in sewer fees and liens  | (575)                 | 548                   |
| Increase (Decrease) in accounts receivable   | 82                    | 1,110                 |
| <b>Net Cash Provided by Operating Activities</b>                                   | <u>\$ 102,646</u>     | <u>\$ 141,049</u>     |

The accompanying notes to the general purpose financial statements are an integral part of this statement.

# WALDOBORO TOY PROGRAM

To The People of Waldoboro:

The Holidays have come and gone and the people of Waldoboro have been amazing once again! As always, I feel very privileged to be part of such a wonderful and generous event. This year's Waldoboro Toy Program went very well, with a lot of help from many of you.

We provided toys, hats and mittens to 121 children (for 52 families) this year. This number is down from last year and I can only hope that means things are getting better for some of the families we have dealt with in the past. We started the year with \$1,830.67 (as of November 30, 2014) in the Waldoboro Toy Program account and we spent \$1,337.84 on toys, hats and mittens. We raised \$2328.41. We earned \$3.05 in interest for 2014. We will be issuing boot vouchers for children who need warm winter boots.

This year we had money donated in the name of Gordon & Dorothy Scott. Thank you to all the people who thought of the Waldoboro Toy Program in the name of their loved ones.

I would like to thank the citizens of Waldoboro who helped make this year's Waldoboro Toy Program come together successfully. I especially want to thank the

many children who donated toys so that other children could have a better Christmas. My hat's off to you all.

I would like to thank the following people and businesses for their donations of money, mittens, hats, and moral support: The United Methodist Church and the Methodist Women's Group, The Masons King Solomon's Lodge, Meenagha Grange 555, Medomak Valley Senior Citizens, Charles C. Lilly Post 149 – American Legion, American Legion Women's Auxillary, John & Susan Morris, Doris and Wallace Prock, Eleanor Smith, The Coastal Christian Students, The Medomak Middle School Students, Marcia & Maynard Prock, James Pyne, Burton & Margaret Smith, Lillian & Ronald Doll-off, Bob Rengle, Bart Seavey, Shirley Woodcock, Mary Logue, The Maine Antique Digest Employees, The Waldoboro Women's Club, John & Pam Blamey, George & Jane Enman, Robert & Donna McNally, Naomi Mcphee, Ruth Day and Larry & /Susan Jackson, Benjamin Scott, Carol Zucchi, Elaine Robbins, Ronald & Claire Ralph, Wolliker's Waldoboro Whimsies, Elaine & Douglas Williamson, Leona Farris, Sally & Robert Butler, The Waldoboro Fitness Center and members, Eleanor Durgen, and Judy Nichols. Lastly I would like to thank Pam Rengle and Joyce Beaudoin for all their valuable help and moral support. If I missed anyone in the shuffle I apologize and assure you that all the help was needed and greatly appreciated.



As always, I was greatly impressed with Waldoboro's generosity, caring and giving. Without your support this program would not be possible. Thank you.

I hope the coming year brings prosperity, happiness and health to you all.

Sincerely,

Melody Tracy  
Waldoboro Toy Program



# WALDOBORO PUBLIC LIBRARY

The Waldoboro Public Library completed its 99th year of operation in 2014. For one of such advanced years, the Library is keeping itself young by growing and adapting to new technologies such as providing wireless service, subscribing to the Overdrive Downloadable Library so patrons have free access to thousands of audiobooks and ebooks, by communicating through social media, and by being open to new ideas.



Though the Library works to keep itself relevant in the 21st century, that relevance does not mean abandoning the tried-and-true. Books are still its mainstay, and people have not abandoned them for ‘devices’, not by a long shot. The bulk of the 26,000 items available for borrowing is still print material, with roughly 14,000 items for adults, and 9,000 for youth (birth to 17 years). The remainder is divided between 2,000 movies and 1,000 audiobooks.

Total circulation (items being checked out) was up this year. For youth items, circulation was 12,885, an increase of 15% over 2013; and 29,807 adult items went out, a 45% increase. Overall circulation was 42,692, up from 31,663 in 2013, a 28% increase. There were 19,563 patron visits in 2014.

The Downloadable Library has 7,514 ebooks and 4,863 audiobooks available for borrowing. Any patron can access this from home after letting staff know of his/her interest, so the patron’s card number can be entered into the system.

The Library offers programs for all ages through the year. There is Midcoast Music Together for babies, toddlers, and preschoolers; two story hours— one for pre-

schoolers and one for elementary-aged children; and a summer reading program, Bikes for Books, and special events for kids in grades 1– 6. For adults in 2014, the Library hosted seven Maine authors, a traveler sharing his adventures in Peru, and a panel discussion on sustainable agriculture. Less entertaining but more practical were the tax-assistance sessions, information nights on enrolling in the healthcare marketplace, and an afternoon with a lawyer available to answer general legal questions. Senator Chris Johnson also holds open office hours one Saturday every month in the Library.

The Friends of the Waldoboro Public Library are the ones to credit for the Speaker Series of Maine authors. They also support the Library by raising money through annual dues, bake sales, and selling used books online. In May, the Friends lost their Book Barn and are searching for a new location in which to sell used books to benefit the Library.

In addition to the Friends, the trustees and volunteers are the Library’s other main pillars of support. The Library would not be as strong as it is without their countless hours and ongoing efforts. Of special note was the sudden loss in December of active and devoted trustee, Art Emanulson, whose cheerful help has been very much missed at the Library.

## **2014 Board of Trustees:**

Aubree Heller, President  
Arthur Emanuelson, Vice President  
Paula X, Secretary  
Ann Creamer, Treasurer  
Leroy Jones, , Bob Wieluns, Andy Zulieve, Peggy Jones (joined in September), Peggy Blackmon (joined in September)

## **Staff:**

Cathrina Skov, Director  
Barbara Bibro  
Liza Keene

Respectfully submitted,

Cathrina Skov, Library Director

# LINCOLN COUNTY TELEVISION (LCTV)

Lincoln County Television (LCTV), established in 1991, is a non-profit organization that manages Public Access Channel 7 on Time Warner Cable for 10 towns in Lincoln County; Alna, Bristol, Damariscotta, Dresden, Edgecomb, Newcastle, Nobleboro, Waldoboro, Westport Island, and Wiscasset. The cable channel currently reaches about 11,200 individuals in our community and our locally produced programs are available to untold numbers worldwide via the internet at [www.lctv.org](http://www.lctv.org).

## Highlights from 2014:

Recognizing that local organizations would like to produce video for the community, but were lacking volunteers willing to learn how to produce video, LCTV began offering production services for a fee. Some of the programs produced in 2014 were: Colonial Pemaquid: Outpost on the 17th Century Maine Frontier (produced for Friends of Colonial Pemaquid); Russia!, Bristol Consolidated School's annual diversity show; and No Place Like Home II, the second of Mid-Coast Energy System's series of shows dedicated to helping the elderly stay in their homes.

Notable productions by volunteers in 2014 included the Maine Coast Book Shop's Firehouse Forums produced by Jack Peters; Waldoboro Baseball produced by Al Dickey; a series of parenting shows from Healthy Kids produced by Athena Taylor; town events from Waldoboro produced by Caren Clark; Bristol Area Lions Speak-Out produced by Dave Kolodin, GSB Graduation and the GSB Spring Concert produced by Ann Pinkham, several annual town meetings produced by Mary Ellen Crowley; an election candidates forum produced by Scott Schott; and In Celebration of Life - Susan E. Ghoreyeb, produced by Jim Buckingham. Wuzzup News, produced by Jack Peters, is now in its 7th year and in 2014 expanded its audience by airing on Maine Coast TV, the community television station for Knox County.

LCTV also receives video from individuals and organizations who do it all on their own; Keith O'Leary developed and produced two episodes of Cowshit Corner (our own local reality show); Art Mayers continues to add to his Lincoln County Oral History series (there are now 31 of them); Chris Feltis, Rodney Waltz and Blake Griffin Dodge entertain us with the Lincoln Academy Basketball games (seen on LCTV since 1984); St. Patrick's Catholic Church, Edgecomb Congregational Church and Faith Baptist Church in Newcastle record their weekly services, and the towns of Bristol, Damariscotta, Newcastle, Waldoboro, and Wiscasset inform the voters with select board and other government meetings.

Altogether, 38 individuals and organizations produced a total of 98 one-time shows and 15 weekly or biweekly shows for a total of 509 new hours of programming, 434 hours of which are available on the LCTV Video on Demand page.

Over 200 postings were made to the LCTV Electronic Bulletin Board by 32 local organizations.

Thanks to Hagar Enterprises (an LCTV sponsor), LCTV now has a nice, big parking lot in back of the station.

None of the above would be possible without the talents of local producers and support from the towns and business sponsors (Mid-Coast Energy Systems, First Federal Savings, and Hagar Enterprises). "Video by the people, for the people" makes for a vibrant and engaged public - please consider becoming a LCTV producer or sponsor in 2015!

Respectfully,

Mary Ellen Crowley, Station Manger

# MEDOMAK VALLEY LAND TRUST

Medomak Valley Land Trust  
PO Box 180  
25 Friendship Street  
Waldoboro, Maine 04572

Medomak Valley Land Trust has been providing conservation services to Waldoboro and other communities in the Medomak River watershed for 24 years. Founded in 1991, MVLT works to promote and preserve the natural, recreational and scenic character and the traditional land uses of the Medomak River watershed for the benefit of the Medomak Valley and Muscongus Bay community. The Medomak River and estuary extend for more than 40 miles, draining portions of 13 towns including Waldoboro. The watershed stretches from the Friendship and Pemaquid peninsulas to the headwaters in Washington and Appleton and encompasses more than 140 square miles.

To date, MVLT has worked with local landowners to protect more than 3,800 acres of farms, fields, woods, ponds, streams and islands. Because of this protection more wildlife habitat is maintained, water sources are kept cleaner, public access to waterways, paths and snowmobile trails continues and our natural environment remains at its scenic best. MVLT's preserves provide public access for hiking, hunting, fishing, swimming, skiing and snowmobiling.

This year MVLT opened a new trail system around Peters Pond in Waldoboro. The new trails were created by a hearty crew of volunteers. The 2 miles of new trails traverse fields, forest and marsh and offer beautiful views of Peters Pond, a 12 acre, undeveloped pond that features steep granite cliffs.

MVLT also continued to work in partnership with the town, local clammers, and state agencies as part of the Medomak River Water Quality Task Force. The group continued sampling in the freshwater portion of the river and the estuary to identify sources of bacterial pollution that contribute to clam flat closures. Additional sampling will take place in 2015.



The land trust was also recently awarded accreditation by the national Land Trust Accreditation Commission. The accreditation seal is a mark of distinction in land conservation. It recognizes organizations for meeting national standards for excellence, upholding the public trust and ensuring that conservation efforts are permanent. The land trust is so grateful for our hard working board, staff and volunteers and the members and community that support our efforts.

Throughout the year, the land trust hosts workshops, talks and treks throughout the watershed in order to connect people to the landscape and provide information on its important resources. Residents can support conservation in Waldoboro by becoming a member, volunteering or conserving their own land. For more information about events, volunteer opportunities, conservation options or MVLT's services to landowners, contact the land trust's Waldoboro office at 832-5570, by email [atmvl@midcoast.com](mailto:atmvl@midcoast.com), or visit us on the web at [www.medomakvalley.org](http://www.medomakvalley.org).

# NEW HOPE FOR WOMEN

800-522-3304

[www.newhopeforwomen.org](http://www.newhopeforwomen.org)

New Hope for Women provides a range of services designed to support victims of domestic violence, dating violence, and stalking, and to educate community members so that they will be in the best position to assist victims and prevent abuse. Services include office hours, a 24-hour hotline, support groups, court advocacy and legal services, transitional housing, short-term emergency shelter for victims, their children, and their pets, community education, and school-based education and advocacy. We also offer a certified batterer intervention program, Time for Change.

These services are designed to offer all members of the community the tools they need to help end domestic violence, dating violence, and stalking. Victims can get the help they need to plan for their safety. Their friends and family can learn how to support them effectively. Employers can learn to recognize the signs of abuse and develop workplace policies to keep their employees safe. Schools can support children who are living with abuse at home. Children and teens can develop skills to build healthy, respectful relationships. Batterers can learn alternatives to abusive behavior. Each of these groups has an important role to play; abuse is pervasive and insidious, and will not be eradicated without the involvement of the entire community.

With the help of a small family foundation grant, New Hope for Women has placed a part-time employee in Waldoboro. This advocate provides in-depth services at every level, with the goal of engaging the community in providing a consistent and helpful response to the needs of victims. Services provided include community outreach and education, individual advocacy, assistance with Section 8 Housing applications, Protection from Abuse Orders, and referrals to other community resources.

Over the last 6 months we have provided 228 hours of service to 49 Waldoboro residents through our victim services, and 22 hours of service to 3 clients in Time for Change. We have also provided presentations to 20 adults and 55 students.

Respectfully submitted,

Kathleen Morgan,  
Executive Director



# NEW HOPE for WOMEN



ANGUS S. KING, JR.  
MAINE

359 DIRKSEN SENATE OFFICE BUILDING  
(202) 224-5344  
Website: <http://www.King.Senate.gov>

**United States Senate**  
WASHINGTON, DC 20510

COMMITTEES:  
ARMED SERVICES  
BUDGET  
INTELLIGENCE  
RULES AND ADMINISTRATION

Town of Waldoboro  
1600 Atlantic Highway, PO Box J,  
Waldoboro, ME 04572

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 [www.king.senate.gov](http://www.king.senate.gov).

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
- Easing 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,



ANGUS S. KING, JR.  
UNITED STATES SENATOR

AUGUSTA  
4 Gabriel Drive, Suite F1  
Augusta, ME 04330  
(207) 622-8292

PRESQUE ISLE  
169 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 764-5124

SCARBOROUGH  
383 US Route 1, Suite 1C  
Scarborough, ME 04074  
(207) 883-1588

In Maine call toll-free 1-800-432-1599  
Printed on Recycled Paper

## State Representative's Report to the Town of Waldoboro

A message from State Representative Jeffrey Evangelos

Dear Friends and Neighbors,

It is an honor and pleasure to serve you in the 127<sup>th</sup> Maine Legislature. The first session of the 127<sup>th</sup> began on January 7, 2015. The Speaker of the House, Mark Eves, has provided me with the honor of serving on three committees the next 2 years. I will be serving on the Judiciary Committee, the State and Local Government Committee, and the Ethics Committee.

The new budget proposed by Governor LePage calls for a radical shift in the way our state applies taxation. The proposal calls for the elimination of municipal revenue sharing, a broad application of the sales tax with the exception of groceries, and taxing non-profit properties (excluding religious properties) with the property tax, all with a goal of eventually eliminating the income tax. The plan will work in favor of large towns and cities and other communities that happen to have a large non-profit. Rockport, for instance, will see a windfall because they will receive property taxes from Pen Bay Medical Center. Non-profits with values less than \$500,000 are exempt, so a small town like Waldoboro will not benefit but will be hurt. The loss of municipal revenue sharing will result in higher property taxes for all of my District 91 towns, while none of our towns have a large non-profit tax base in which to offset this loss. Raising regressive taxes such as the property tax and the sales taxes hurt low and middle income people the hardest, while wealthy individuals get to enjoy an income tax cut. That's bad economics, and consequently, I cannot support the Governor's plan and will vote against it when it comes to the floor. I support municipal revenue sharing, a plan put in place in 1972 to help towns cope with unfunded state mandates and caring for state aid roads.

I have submitted 7 bills this session. The bills include attempts to protect municipal revenue sharing for our towns, a taxation study geared toward getting the state to honor its commitment to fund public education at 55%, and the establishment of a pension plan for new volunteer firefighters and volunteer ambulance personnel, something that should have happened a long time ago. I also resubmitted a bill to raise the minimum wage, which has been stuck at \$7.50 an hour for 6 years. No family or worker can live off that wage, it is unsustainable and unfair. It is high time that taxpayers stop subsidizing low-wage paying businesses such as Walmart, since the government has to pay for food stamps and other programs these workers need to get by. An increase in the minimum wage is a win-win. Workers will have money to spend at our local businesses, income and sales tax revenues will rise, and many of those workers will be off the welfare rolls. Welfare reform starts with a good paying job.

I have enjoyed representing Waldoboro, something I also did in the 1980's and 1990's when I served as an administrator for SAD #40. I would like to extend recognition and appreciation to Public Works Director John Daigle. Your road crew has had their hands full this winter and has done a remarkable job keeping Waldoboro's roads safe.

Thank you for the opportunity to serve you.

Jeffrey Evangelos, State Representative  
465 Waldoboro Rd.  
Friendship, Maine 04547  
1-800-423-2900 or 287-1400  
207-832-7378

Email: [caa04@roadrunner.com](mailto:caa04@roadrunner.com)

Town of Waldoboro, Maine





CHELLIE PINGREE  
CONGRESS OF THE UNITED STATES  
1<sup>ST</sup> DISTRICT, MAINE

Dear Friends,

I hope this letter finds you and your family well. It's an honor to represent you in Congress. Thank you for the chance to update you on my work there and in Maine.

Like many here at home, I find the current partisan environment in Washington and Congress to be very frustrating. Attempts to take away people's health care, weaken environmental protections, and stoke controversy have been put ahead of more meaningful work to create jobs, help people through tough times, and give our children a better future.

Still, I have tried to find opportunities to work on issues where my colleagues across the aisle and I can find agreement. As a member of the minority party, I'm very proud that these efforts have earned several legislative victories that benefit the people of our state.

One of the most significant was passage of a Farm Bill containing many reforms I introduced to help the kind of small, diversified, family farms that we have here in Maine. These included more funding to help these farms meet the growing demand for healthy local food, as well as better insurance to fit their needs and helping SNAP recipients use benefits at farmers markets.

Another bill I introduced was signed into law, initiating a study of the York River to see if it is a good candidate for the federal Wild and Scenic Rivers program. The classification would help protect this important natural resource while potentially bringing more visitors to the area and an increased amount of federal investment for its conservation. As a member of the House Appropriations Committee, I've worked to secure other investments for the state as well, including \$20 million to replace a crumbling, unhealthy and outdated tribal school in Washington County.

But not all the work I do is from Washington. My offices in Portland and Waterville assist hundreds of constituents every year who have issues with federal agencies and programs—veterans benefits, Social Security, and passports among them. If you have a problem where I might be of assistance, I encourage you to call (207) 774-5019. My staff and I welcome the opportunity to serve you.

Again, it's a pleasure to represent you in Congress. Please keep in touch.

Best wishes,

Chellie Pingree  
Member of Congress

Washington  
2162 Rayburn HOB  
Washington, D.C. 20515  
(202) 225-6116

Portland  
2 Portland Fish Pier  
Portland, ME 04101  
(207) 774-5019

Waterville  
1 Silver Street  
Waterville, ME 04901  
(207) 873-5713



Paul R. LePage  
GOVERNOR

STATE OF MAINE  
OFFICE OF THE GOVERNOR  
1 STATE HOUSE STATION  
AUGUSTA, MAINE  
04333-0001

March 30, 2015

Town of Waldoboro  
PO Box J  
Waldoboro, ME 04572-0911

Dear Citizens of Waldoboro,

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Not only does an income tax cut put more money back in your pockets, but it will attract businesses that can offer good paying careers to keep our young people here in Maine. Further, this tax cut maximizes one of our existing resources — tourism — and ensures the millions of visitors who come to Vacationland each year contribute their small part to our economy.

Simply put, this proposal results in an immediate pay raise for all of you hard-working Mainers. It creates stronger and even more vibrant communities as we show people that we are serious about wanting people and businesses to come — and stay — in Maine.

If we are to make Maine prosperous, we must also work hard to reduce our heating and energy costs. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to affordably and effectively heat and power their homes.

And finally, it is of utmost importance that we begin to address the growing drug problem in our state. Maine's people are its most precious commodity, and our safety is being threatened by the drugs that are entering our state each and every day. My goal is to face the problem head on by employing more drug agents, prosecutors and judges before the epidemic destroys our communities.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at [www.maine.gov/governor](http://www.maine.gov/governor).

Sincerely,

Paul R. LePage  
Governor



PRINTED ON RECYCLED PAPER

PHONE: (207) 287-3531 (Voice)

888-577-6690 (TTY)

FAX: (207) 287-1034

[www.maine.gov](http://www.maine.gov)






**STATE OF MAINE**  
HOUSE OF REPRESENTATIVES  
CLERK'S OFFICE  
2 State House Station  
Augusta, Maine 04333-0002

**Robert B. Hunt**  
*Clerk of the House*

TO: Municipal Officers - Waldoboro  
Editor, Annual Report

FROM: Robert B. Hunt   
Clerk of the House

DATE: January, 2015

Many municipal annual reports include the category of "Representative to Legislature" at the conclusion of the listing of Municipal Officers.

In the belief you may want to aid your residents to more readily contact their Representative, we are hopeful that you will include the following information in the Municipal Officers section of your Annual Report:

Representative to the Legislature  
(Term expires December 7, 2016)

Representative: Jeffrey Evangelos

Address: 465 Waldoboro Road  
Friendship, ME 04547

Home Telephone: (207) 832-7378

Business Telephone: (207) 832-7378

E-Mail: Jeffrey.Evangelos@legislature.maine.gov

House website: <http://www.maine.gov/legis/house/hsebios/evanjp.htm>

Capitol Address: House of Representatives  
2 State House Station  
Augusta, ME 04333-0002

State House Telephone: (207) 287-1400 (Voice)  
State House Message Phone: 1-800-423-2900  
State House TTY Line: (207) 287-4469

# 2014 BUDGET VS. ACTUAL

## GENERAL FUND REVENUES AND EXPENSES

| Revenue Detail Report                   | 2014 Budget  | 2014 Actual  | Balance      |
|---|--------------|--------------|--------------|
| <b>100 - OFFICE OF THE SELECTMEN</b>    | 34,023.00    | 0.00         | 34,023.00    |
| 3351 - FRIENDSHIP REIM CNTY TAX         | 1,221.00     | 1,221.00     | 0.00         |
| 3352 - CUSHING REIM COUNTY TAX          | 1,626.00     | 1,626.00     | 0.00         |
| 3411 - LEGISLATIVE                      | 26,337.00    | 25,949.66    | 387.34       |
| 3641 - MISCELLANEOUS                    | 4,839.00     | 14,801.10    | -9,962.10    |
| Department..                            | 34,023.00    | 43,597.76    | -9,574.76    |
| <b>120 - OFFICE OF THE TOWN MANAGER</b> | 3,254.00     | 0.00         | 3,254.00     |
| 3412 - TOWN MANAGER REVENUE             | 3,254.00     | 3,098.00     | 156.00       |
| Department..                            | 3,254.00     | 3,098.00     | 156.00       |
| <b>150 - ASSESSMENT SERVICES</b>        | 190.00       | 0.00         | 190.00       |
| 3413 - ASSESSMENT REVENUE               | 190.00       | 217.55       | -27.55       |
| 3513 - TREE GROWTH VIOLATIONS           | 0.00         | 1,810.90     | -1,810.90    |
| Department..                            | 190.00       | 2,028.45     | -1,838.45    |
| <b>200 - FINANCE/CUSTOMER SERVICE</b>   | 8,183,466.00 | 0.00         | 8,183,466.00 |
| 3111 - REAL ESTATE TAXES                | 6,936,477.36 | 6,936,477.36 | 0.00         |
| 3112 - PERSONAL PROPERTY TAXES          | 92,040.72    | 92,040.72    | 0.00         |
| 3121 - AUTOMOBILE EXCISE TAXES          | 701,000.00   | 759,506.11   | -58,506.11   |
| 3122 - WATERCRAFT EXCISE TAXES          | 10,393.00    | 10,888.60    | -495.60      |
| 3131 - INTEREST TAXES& TAX LIENS        | 41,000.00    | 45,303.27    | -4,303.27    |
| 3132 - TAX LIENS COSTS                  | 14,989.00    | 16,881.95    | -1,892.95    |
| 3211 - AMUSEMENT PERMITS                | 30.00        | 30.00        | 0.00         |
| 3212 - BOWLING ALLEY & POOL HALL        | 20.00        | 30.00        | -10.00       |
| 3213 - DEVELOPMENT PERMITS              | 11,950.00    | 15,933.89    | -3,983.89    |
| 3217 - PAWN BROKER LICENSES             | 10.00        | 10.00        | 0.00         |
| 3218 - SIGN PERMITS                     | 400.00       | 440.00       | -40.00       |
| 3222 - BIRTH CERTIFICATES               | 1,969.00     | 1,987.60     | -18.60       |
| 3224 - DEATH/ BURIAL PERMITS            | 2,350.00     | 3,489.60     | -1,139.60    |
| 3225 - DOG LICENSES                     | 2,271.00     | 2,512.00     | -241.00      |
| 3226 - HUNTING & FISHING LICENSES       | 1,660.00     | 1,450.75     | 209.25       |
| 3227 - MARRIAGE LICENSES & CERT         | 1,994.00     | 2,062.40     | -68.40       |
| 3321 - MUNICIPAL REVENUE SHARING        | 204,000.00   | 224,150.10   | -20,150.10   |
| 3322 - HOMESTEAD/BETE EXEMPTION         | 122,506.08   | 122,633.00   | -126.92      |
| 3324 - VETERANS EXEMPTIONS              | 5,640.00     | 5,446.00     | 194.00       |
| 3325 - SNOWMOBILE REG REIM              | 1,110.00     | 1,006.24     | 103.76       |
| 3327 - TREE GRWOTH EXEMPTIONS           | 7,068.00     | 8,017.65     | -949.65      |
| 3331 - ANIMAL WASTE REIM                | 0.00         | 1,278.00     | -1,278.00    |
| 3414 - FINANCE REVENUE                  | 4,319.00     | 4,426.90     | -107.90      |
| 3416 - TOWN CLERK REVENUE               | 0.00         | 1,182.78     | -1,182.78    |
| 3611 - INVESTMENT INCOME                | 2,500.00     | 2,298.56     | 201.44       |
| 3622 - BMV REGISTRATION FEES            | 16,925.00    | 17,375.00    | -450.00      |
| 3624 - BOAT REGISTRATION FEES           | 600.00       | 607.00       | -7.00        |
| 3626 - ATV/SNOWMOBILE REGISTRATIONS     | 245.00       | 333.00       | -88.00       |
| Department..                            | 8,183,467.16 | 8,277,798.48 | -94,331.32   |
| <b>300 - EMERGENCY MEDICAL SERVICE</b>  | 539,373.00   | 0.00         | 539,373.00   |
| 3421 - EMS REVENUE                      | 539,373.00   | 541,994.41   | -2,621.41    |
| Department..                            | 539,373.00   | 541,994.41   | -2,621.41    |
| <b>340 - POLICE SERVICES</b>            | 44,828.00    | 0.00         | 44,828.00    |
| 3223 - CONCEALED WEAPONS PERMITS        | 325.00       | 371.00       | -46.00       |

# 2014 BUDGET VS. ACTUAL

## GENERAL FUND REVENUES AND EXPENSES

|   | 2014 Budget         | 2014 Actual         | Balance           |
|---|---------------------|---------------------|-------------------|
| 3323 - COURT FEES & FINES               | 1,250.00            | 920.00              | 330.00            |
| 3423 - POLICE REVENUE                   | 43,203.00           | 39,119.57           | 4,083.43          |
| 3511 - PARKING VIOLATIONS               | 50.00               | 0.00                | 50.00             |
| Department..                            | 44,828.00           | 40,410.57           | 4,417.43          |
| <b>350 - SHELLFISH MANAGEMENT</b>       | 30,200.00           | 0.00                | 30,200.00         |
| 3231 - SHELLFISH LICENSES               | 30,200.00           | 29,271.00           | 929.00            |
| Department..                            | 30,200.00           | 29,271.00           | 929.00            |
| <b>500 - PUBLIC WORKS</b>               | 0.00                | 0.00                | 0.00              |
| 3431 - PUBLIC WORKS REVENUE             | 0.00                | 895.00              | -895.00           |
| Department..                            | 0.00                | 895.00              | -895.00           |
| <b>600 - GENERAL ASSISTANCE PROGRAM</b> | 12,548.00           | 0.00                | 12,548.00         |
| 3329 - GENERAL ASSISTANCE REIM          | 12,548.00           | 10,821.85           | 1,726.15          |
| Department..                            | 12,548.00           | 10,821.85           | 1,726.15          |
| <b>630 - FRIENDSHIP STREET SCHOOL</b>   | 29,250.00           | 0.00                | 29,250.00         |
| 3632 - FSS REVENUES                     | 29,250.00           | 29,250.00           | 0.00              |
| Department..                            | 29,250.00           | 29,250.00           | 0.00              |
| <b>700 - PLANNING &amp; DEVELOPMENT</b> | 4,425.00            | 0.00                | 4,425.00          |
| 3228 - PLUMBING FEES                    | 4,425.00            | 2,827.50            | 1,597.50          |
| 3461 - PLANNING/CODE REVENUE            | 0.00                | 225.00              | -225.00           |
| 3512 - LAND USE VIOLATIONS              | 0.00                | 171.04              | -171.04           |
| Department..                            | 4,425.00            | 3,223.54            | 1,201.46          |
| <b>910 - OTHER FINANCING USES</b>       | 144,760.00          | 0.00                | 144,760.00        |
| 3914 - TRANSFER IN GENERAL FUND         | 119,760.00          | 89,436.00           | 30,324.00         |
| 3999 - UTILIZATION FUND BALANCE         | 25,000.00           | 0.00                | 25,000.00         |
| Department..                            | 144,760.00          | 89,436.00           | 55,324.00         |
| <b>TOTAL GENERAL FUND REVENUES</b>      | <b>9,026,318.16</b> | <b>9,071,825.06</b> | <b>-45,506.90</b> |

| General Fund Expenses                   | 2014 Budget | 2014 Actual | Balance   |
|---|-------------|-------------|-----------|
| <b>100 - SELECTMEN</b>                  | 30,254.00   | 25,764.55   | 4,489.45  |
| <b>120 - TOWN MANAGER</b>               | 112,651.00  | 112,739.86  | -88.86    |
| <b>150 - ASSESSMENT</b>                 | 97,322.00   | 94,933.51   | 2,388.49  |
| <b>200 - FINANCE/CUSTOMER SERVICE</b>   | 176,575.00  | 175,412.84  | 1,162.16  |
| <b>205 - TOWN CLERK</b>                 | 69,873.00   | 65,726.25   | 4,146.75  |
| <b>250 - MUNICIPAL BUILDING</b>         | 54,127.00   | 50,366.24   | 3,760.76  |
| <b>300 - EMERGENCY MEDICAL SERVICES</b> | 593,514.00  | 588,287.42  | 5,226.58  |
| <b>320 - FIRE</b>                       | 144,586.00  | 143,651.24  | 934.76    |
| <b>340 - POLICE</b>                     | 586,885.00  | 570,761.10  | 16,123.90 |
| <b>350 - SHELLFISH</b>                  | 30,231.00   | 22,142.22   | 8,088.78  |
| <b>360 - ANIMAL CONTROL</b>             | 15,192.00   | 15,728.15   | -536.15   |
| <b>400 - FIRE HYDRANT</b>               | 80,160.00   | 80,160.00   | 0.00      |
| <b>450 - STREET LIGHT</b>               | 17,275.00   | 17,483.35   | -208.35   |
| <b>500 - PUBLIC WORKS</b>               | 695,038.00  | 694,497.24  | 540.76    |
| <b>510 - PARKS &amp; CEMETERIES</b>     | 3,430.00    | 762.94      | 2,667.06  |
| <b>600 - GENERAL ASSISTANCE</b>         | 30,986.00   | 27,406.89   | 3,579.11  |
| <b>610 - SOCIAL SERVICE AGENCIES</b>    | 17,337.00   | 17,337.00   | 0.00      |
| <b>620 - RECREATION</b>                 | 34,666.00   | 27,745.77   | 6,920.23  |
| <b>630 - FRIENDSHIP STREET SCHOOL</b>   | 21,681.00   | 21,486.20   | 194.80    |
| <b>640 - COMMUNITY SERVICE AGENCIES</b> | 89,858.00   | 89,858.00   | 0.00      |
| <b>700 - PLANNING &amp; DEVELOPMENT</b> | 65,501.00   | 52,015.65   | 13,485.35 |

|   | 2014 Budget         | 2014 Actual         | Balance           |
|---|---------------------|---------------------|-------------------|
| <b>850 - PROPERTY &amp; LIABILITY INSURANCE</b> | 47,973.00           | 44,559.90           | 3,413.10          |
| <b>860 - COUNTY TAX</b>                         | 565,468.09          | 565,468.09          | 0.00              |
| <b>865 - RSU 40</b>                             | 4,620,898.49        | 4,620,898.49        | 0.00              |
| <b>870 - OVERLAY/ABATEMENTS</b>                 | 129,949.58          | 9,779.40            | 120,170.18        |
| <b>900 - DEBT SERVICE</b>                       | 113,372.00          | 113,372.90          | -0.90             |
| <b>910 - OTHER FINANCING USES</b>               | 581,515.00          | 581,515.00          | 0.00              |
| <b>Final Totals</b>                             | <b>9,026,318.16</b> | <b>8,829,860.20</b> | <b>196,457.96</b> |

| <b>Transfer Station Fund Revenues</b> | <b>2014 Budget</b> | <b>2014 Actual</b> | <b>Balance</b>   |
|---------------------------------------|--------------------|--------------------|------------------|
| <b>940 - TRANSFER STATION</b>         |                    |                    |                  |
| 3216 - WASTE HAULER LICENSES          | 225.00             | 350.00             | -125.00          |
| 3351 - TOWN OF FRIENDSHIP             | 69,157.00          | 69,157.00          | 0.00             |
| 3352 - TOWN OF CUSHING                | 92,090.00          | 92,089.00          | 1.00             |
| 3434 - DISPOSAL FEES                  | 58,360.00          | 76,661.09          | -18,259.09       |
| 3641 - PERFORMANCE CREDITS            | 57,337.00          | 49,968.65          | 7,368.35         |
| 3911 - TRANSFER IN - GENERAL FUND     | 247,328.00         | 247,328.00         | 0.00             |
| 3999 - UTILIZATION OF FUND BALANCE    | 41,000.00          | 0.00               | 41,000.00        |
| <b>Final Totals</b>                   | <b>565,497.00</b>  | <b>535,553.74</b>  | <b>29,985.26</b> |

| <b>Transfer Station Fund Expenses</b> | <b>2014 Budget</b> | <b>2014 Actual</b> | <b>Balance</b>   |
|---------------------------------------|--------------------|--------------------|------------------|
| <b>940 - TRANSFER STATION</b>         |                    |                    |                  |
| 10 - Payroll Compensation             | 94,781.00          | 94,397.68          | 383.32           |
| 15 - Employee Benefits                | 46,612.00          | 36,860.65          | 9,751.35         |
| 20 - Operating Expense                | 5,936.00           | 9,412.18           | -3,476.18        |
| 30 - Property & Liability Insurance   | 5,331.00           | 4,951.10           | 379.90           |
| 40 - Professional Services            | 10,097.00          | 12,081.04          | -1,984.04        |
| 50 - Utilities                        | 2,807.00           | 4,084.68           | -1,277.68        |
| 60 - Equipment Repair & Maintenance   | 10,921.00          | 1,978.08           | 8,942.92         |
| 63 - Building & Grounds Maintenance   | 17,764.00          | 15,287.36          | 2,476.64         |
| 85 - Other Expenses                   | 371,248.00         | 313,047.31         | 58,200.69        |
| <b>Final Totals</b>                   | <b>565,497.00</b>  | <b>492,100.08</b>  | <b>73,396.92</b> |



# FY 2016 MUNICIPAL BUDGET SUMMARY

## GENERAL FUND REVENUES

### TOWN OF WALDOBORO, MAINE FY2016 MUNICIPAL BUDGET SUMMARY

|   | Final               | Department          |                     | Variance           |               |                |
|---|---------------------|---------------------|---------------------|--------------------|---------------|----------------|
|   | Budget              | Proposed            | Selectmen           | FY 16 Adjusted     | Variance      | Percent        |
|   | FY2015              | FY2016              | Proposed            | to Selectmen       | Percent       | Budget         |
| <b>GENERAL FUND</b>                       |                     |                     |                     |                    |               |                |
| <b>TOTAL REVENUE/SOURCES</b>              | <b>\$ 2,010,621</b> | <b>\$ 2,124,710</b> | <b>\$ 2,124,260</b> | <b>\$ 113,640</b>  | <b>5.35%</b>  | <b>100.00%</b> |
| <b>Increase(Decrease) Previous Year</b>   | <b>\$ 140,926</b>   | <b>\$ 114,089</b>   | <b>\$ 113,639</b>   |                    |               |                |
| <b>Increase(Decrease) Previous Year %</b> | <b>7.54%</b>        | <b>6.10%</b>        | <b>5.65%</b>        |                    |               |                |
| <b>Taxes</b>                              | <b>\$ 796,153</b>   | <b>\$ 811,568</b>   | <b>\$ 811,568</b>   | <b>\$ 15,415</b>   | <b>1.94%</b>  | <b>38.20%</b>  |
| Excise Taxes                              | \$ 727,900          | \$ 741,300          | \$ 741,300          | \$ 13,400          | 1.84%         | 34.90%         |
| Watercraft Excise Taxes                   | \$ 10,500           | \$ 10,500           | \$ 10,500           | \$ -               | 0.00%         | 0.49%          |
| Interest Taxes & Tax Liens                | \$ 41,000           | \$ 42,500           | \$ 42,500           | \$ 1,500           | 3.66%         | 2.00%          |
| Tax Lien Costs                            | \$ 16,753           | \$ 17,268           | \$ 17,268           | \$ 515             | 3.07%         | 0.81%          |
| <b>Licenses &amp; Permits</b>             | <b>\$ 56,180</b>    | <b>\$ 54,655</b>    | <b>\$ 54,655</b>    | <b>\$ (1,525)</b>  | <b>-2.71%</b> | <b>2.57%</b>   |
| <b>Intergovernmental Revenues</b>         | <b>\$ 354,328</b>   | <b>\$ 356,226</b>   | <b>\$ 355,776</b>   | <b>\$ 1,448</b>    | <b>0.41%</b>  | <b>16.75%</b>  |
| Municipal Revenue Sharing                 | \$ 204,000          | \$ 204,000          | \$ 204,000          | \$ -               | 0.00%         | 9.60%          |
| Other State Assistance                    | \$ 24,523           | \$ 23,798           | \$ 23,348           | \$ (1,175)         | -4.79%        | 1.10%          |
| Local Governments                         | \$ 3,298            | \$ 5,921            | \$ 5,921            | \$ 2,623           | 79.53%        | 0.28%          |
| Homestead & BETE                          | \$ 122,507          | \$ 122,507          | \$ 122,507          |                    |               |                |
| <b>Charges for Service</b>                | <b>\$ 614,919</b>   | <b>\$ 584,930</b>   | <b>\$ 584,930</b>   | <b>\$ (29,989)</b> | <b>-4.88%</b> | <b>27.54%</b>  |
| General Government                        | \$ 31,059           | \$ 34,751           | \$ 34,751           | \$ 3,692           | 11.89%        | 1.64%          |
| Public Safety                             | \$ 583,860          | \$ 550,179          | \$ 550,179          | \$ (33,681)        | -5.77%        | 25.90%         |
| Community Development                     | \$ -                | \$ -                | \$ -                | \$ -               | #DIV/0!       | 0.00%          |
| <b>Fines &amp; Fees</b>                   | <b>\$ 50</b>        | <b>\$ 50</b>        | <b>\$ 50</b>        | <b>\$ -</b>        | <b>0.00%</b>  | <b>0.00%</b>   |
| <b>Other Revenues</b>                     | <b>\$ 54,952</b>    | <b>\$ 54,534</b>    | <b>\$ 54,534</b>    | <b>\$ (418)</b>    | <b>-0.76%</b> | <b>2.57%</b>   |
| Interest earnings                         | \$ 3,000            | \$ 2,500            | \$ 2,500            | \$ (500)           | -16.67%       | 0.12%          |
| Registration fees                         | \$ 18,400           | \$ 18,415           | \$ 18,415           | \$ 15              | 0.08%         | 0.87%          |
| Rentals                                   | \$ 29,250           | \$ 29,250           | \$ 29,250           | \$ -               | 0.00%         | 1.38%          |
| Miscellaneous                             | \$ 4,302            | \$ 4,369            | \$ 4,369            | \$ 67              | 1.56%         | 0.21%          |
| <b>Other Financing Sources</b>            | <b>\$ 134,038</b>   | <b>\$ 262,747</b>   | <b>\$ 262,747</b>   | <b>\$ 128,709</b>  | <b>96.02%</b> | <b>12.37%</b>  |
| Highway Block Grant                       | \$ 75,672           | \$ 69,400           | \$ 69,400           | \$ (6,272)         | -8.29%        | 3.27%          |
| Comprehensive Plan Reserve                | \$ 14,866           | \$ 8,736            | \$ 8,736            | \$ (6,130)         | -41.24%       | 0.41%          |
| Recreation Facility Reserve Fund          | \$ 3,500            | \$ -                | \$ -                | \$ (3,500)         | -100.00%      | 0.00%          |
| Shellfish Reserve Fund                    | \$ 5,000            | \$ 5,161            | \$ 5,161            | \$ 161             | 3.22%         | 0.24%          |
| Transfer Station                          | \$ -                |                     |                     | \$ -               | #DIV/0!       | 0.00%          |
| A. D. Gray Reserve                        | \$ -                | \$ -                | \$ -                | \$ -               | #DIV/0!       | 0.00%          |
| Utilization of Fund Balance               | \$ 35,000           | \$ 179,450          | \$ 179,450          | \$ 144,450         | 412.71%       | 8.45%          |

# FY 2016 MUNICIPAL BUDGET SUMMARY

## GENERAL FUND EXPENDITURES

### TOWN OF WALDOBORO, MAINE FY2016 MUNICIPAL BUDGET SUMMARY

|   | Final               | Department          |                     | Variance          |                |                |
|---|---------------------|---------------------|---------------------|-------------------|----------------|----------------|
|   | Budget              | Proposed            | Selectmen           | FY 16 Adjusted    | Variance       | Percent        |
|   | FY2015              | FY2016              | Proposed            | to Selectmen      | Percent        | Budget         |
| <b>GENERAL FUND</b>                     |                     |                     |                     |                   |                |                |
| <b>TOTAL EXPENDITURES/USES</b>          | <b>\$ 3,868,332</b> | <b>\$ 4,046,166</b> | <b>\$ 4,053,332</b> | <b>\$ 184,999</b> | <b>4.78%</b>   | <b>100.00%</b> |
| Increase(Decrease) Previous Year        | \$ 168,330          | \$ 177,834          | \$ 185,000          |                   |                |                |
| Increase(Decrease) Previous Year %      | 4.55%               | 4.81%               | 4.78%               |                   |                |                |
|   |                     |                     |                     |                   |                |                |
| <b>General Government</b>               | <b>\$ 556,326</b>   | <b>\$ 578,565</b>   | <b>\$ 578,566</b>   | <b>\$ 22,240</b>  | <b>4.00%</b>   | <b>27.24%</b>  |
| Office of the Selectmen                 | \$ 29,163           | \$ 29,555           | \$ 29,555           | \$ 392            | 1.34%          | 1.39%          |
| Office of the Town Manager              | \$ 131,086          | \$ 136,794          | \$ 136,794          | \$ 5,708          | 4.35%          | 6.44%          |
| Assessing Department                    | \$ 99,132           | \$ 105,775          | \$ 105,775          | \$ 6,643          | 6.70%          | 4.98%          |
| Finance Dept/Customer Service           | \$ 175,574          | \$ 181,310          | \$ 181,310          | \$ 5,736          | 3.27%          | 8.54%          |
| Town Clerk                              | \$ 70,588           | \$ 76,540           | \$ 76,541           | \$ 5,953          | 8.43%          | 3.60%          |
| Municipal Building                      | \$ 50,783           | \$ 48,591           | \$ 48,591           | \$ (2,192)        | -4.32%         | 2.29%          |
|   |                     |                     |                     |                   |                |                |
| <b>Public Safety</b>                    | <b>\$ 1,485,263</b> | <b>\$ 1,531,318</b> | <b>\$ 1,531,318</b> | <b>\$ 46,054</b>  | <b>3.10%</b>   | <b>72.09%</b>  |
| Emergency Medical Services              | \$ 599,564          | \$ 623,560          | \$ 623,560          | \$ 23,996         | 4.00%          | 29.35%         |
| Fire Department                         | \$ 155,323          | \$ 154,170          | \$ 154,170          | \$ (1,153)        | -0.74%         | 7.26%          |
| Police Department                       | \$ 585,077          | \$ 605,111          | \$ 605,111          | \$ 20,034         | 3.42%          | 28.49%         |
| Shellfish Conservation Program          | \$ 31,096           | \$ 32,027           | \$ 32,027           | \$ 931            | 2.99%          | 1.51%          |
| Animal Control                          | \$ 16,656           | \$ 16,964           | \$ 16,964           | \$ 308            | 1.85%          | 0.80%          |
| Fire Hydrants                           | \$ 80,160           | \$ 80,160           | \$ 80,160           | \$ -              | 0.00%          | 3.77%          |
| Street Lights                           | \$ 17,387           | \$ 19,327           | \$ 19,327           | \$ 1,940          | 11.15%         | 0.91%          |
|   |                     |                     |                     |                   |                |                |
| <b>Public Works</b>                     | <b>\$ 707,817</b>   | <b>\$ 740,555</b>   | <b>\$ 740,555</b>   | <b>\$ 32,738</b>  | <b>4.63%</b>   | <b>34.86%</b>  |
| Public Works                            | \$ 703,217          | \$ 732,055          | \$ 732,055          | \$ 28,838         | 4.10%          | 34.46%         |
| Parks/Cemeteries                        | \$ 4,600            | \$ 8,500            | \$ 8,500            | \$ 3,900          | 84.78%         | 0.40%          |
|   |                     |                     |                     |                   |                |                |
| <b>Human Services</b>                   | <b>\$ 45,150</b>    | <b>\$ 47,541</b>    | <b>\$ 47,541</b>    | <b>\$ 2,391</b>   | <b>5.30%</b>   | <b>2.24%</b>   |
| General Assistance                      | \$ 27,813           | \$ 30,204           | \$ 30,204           | \$ 2,391          | 8.60%          | 1.42%          |
| Social Service Agencies                 | \$ 17,337           | \$ 17,337           | \$ 17,337           | \$ (0)            | 0.00%          | 0.82%          |
|   |                     |                     |                     |                   |                |                |
| <b>Community Services</b>               | <b>\$ 144,405</b>   | <b>\$ 143,740</b>   | <b>\$ 142,467</b>   | <b>\$ (1,938)</b> | <b>-1.34%</b>  | <b>6.71%</b>   |
| Recreation Department                   | \$ 33,299           | \$ 34,844           | \$ 34,844           | \$ 1,545          | 4.64%          | 1.64%          |
| Friendship Street School                | \$ 21,455           | \$ 17,972           | \$ 17,972           | \$ (3,483)        | -16.23%        | 0.85%          |
| Waldoboro Public Library                | \$ 73,150           | \$ 73,150           | \$ 73,150           | \$ -              | 0.00%          | 3.44%          |
| Community Service Agencies              | \$ 16,501           | \$ 17,774           | \$ 16,501           | \$ -              | 0.00%          | 0.78%          |
|   |                     |                     |                     |                   |                |                |
| <b>Community Development</b>            | <b>\$ 67,993</b>    | <b>\$ 60,916</b>    | <b>\$ 60,916</b>    | <b>\$ (7,077)</b> | <b>-10.41%</b> | <b>2.87%</b>   |
| Planning & Development                  | \$ 67,993           | \$ 60,916           | \$ 60,916           | \$ (7,077)        | -10.41%        | 2.87%          |
|   |                     |                     |                     |                   |                |                |
| <b>Property and Liability Insurance</b> | <b>\$ 47,251</b>    | <b>\$ 49,520</b>    | <b>\$ 49,520</b>    | <b>\$ 2,269</b>   | <b>4.80%</b>   | <b>2.33%</b>   |
|   |                     |                     |                     |                   |                |                |
| <b>Debt Service</b>                     | <b>\$ 113,987</b>   | <b>\$ 124,003</b>   | <b>\$ 124,003</b>   | <b>\$ 10,016</b>  | <b>8.79%</b>   | <b>5.84%</b>   |
|   |                     |                     |                     |                   |                |                |
| <b>Other Financing Uses</b>             | <b>\$ 700,141</b>   | <b>\$ 770,009</b>   | <b>\$ 778,447</b>   | <b>\$ 78,306</b>  | <b>11.18%</b>  | <b>36.65%</b>  |
| Transfer Station (Waldoboro Share)      | \$ 266,232          | \$ 280,200          | \$ 295,177          | \$ 28,945         | 10.87%         | 13.90%         |
| Capital Reserve Funds                   | \$ 423,909          | \$ 489,809          | \$ 483,270          | \$ 59,361         | 14.00%         | 22.75%         |
| Insurance Service Org. Project          | \$ 10,000           | \$ -                | \$ -                | \$ (10,000)       | -100.00%       | 0.00%          |
| <b>PROPERTY TAXES</b>                   | <b>\$ 1,857,711</b> | <b>\$ 1,921,456</b> | <b>\$ 1,929,072</b> | <b>\$ 71,360</b>  | <b>3.84%</b>   |                |
| Property Tax Levy Limit                 | \$ 1,860,597        | \$ 1,923,756        | \$ 1,923,756        |                   |                |                |

# WARRANT FOR TOWN MEETING

## Town of Waldoboro, Maine Annual Town Meeting Warrant Tuesday, June 9, 2015

Lincoln, ss State of Maine

TO: William Labombarde, a Constable for the Town of Waldoboro, in the County of Lincoln, State of Maine

GREETINGS: In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Waldoboro, in said County qualified by law to vote in Town Affairs, to meet at the Waldoboro Municipal Building in said Town, on Tuesday, the Ninth day of June, A.D. 2015 at 8 o'clock in the morning, then and there to act on the following articles.

The polls for voting on all articles will be opened at 8 o'clock in the morning, and will close at 8 o'clock in the evening.

Article 1. To choose a moderator to preside at said meeting.

Article 2. To elect all necessary town officers by secret ballot.

Two (2) - Selectmen, Assessor and Overseer of the Poor for three year terms.

Two (2) - Directors of Maine Regional School Unit #40 for three year terms.

Two (2) - Trustees of the Waldoboro Utility District for three year terms.

Three (3) - Budget Committee Members for three year terms.

### MUNICIPAL BUDGET QUESTIONS

Article 3. Should any municipal budget question fail to pass, shall the Town authorize the Selectmen to expend an amount not to exceed 3/12 of the previous year's appropriation?

### GENERAL GOVERNMENT ARTICLES

Article 4. Shall the Town raise and appropriate the sum of \$29,555 for the Office of the Selectmen?

Board of Selectmen recommends. Vote: In Favor 5, Opposed 0

Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1

Article 5. Shall the Town raise and appropriate the sum of \$ 136,794 for the Office of the Town Manager?

Board of Selectmen recommends. Vote: In Favor 3, Opposed 2

Budget Committee recommends. Vote: In Favor 5, Opposed 3, Absent 1

Article 6. Shall the Town raise and appropriate the sum of \$ 105,775 for the Assessing Department?

Board of Selectmen recommends. Vote: In Favor 5, Opposed 0

Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1

# WARRANT FOR TOWN MEETING

Article 7. Shall the Town raise and appropriate the sum of \$ 181,310 for the Finance and Customer Service Department?

Board of Selectmen recommends. Vote: In Favor 5, Opposed 0

Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1

Article 8. Shall the Town raise and appropriate the sum of \$76,540 for the Office of The Town Clerk?

Board of Selectmen recommends. Vote: In Favor 5, Opposed 0

Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1

Article 9. Shall the Town raise and appropriate the sum of \$48,591 for the Municipal Building?

Board of Selectmen recommends. Vote: In Favor 5, Opposed 0

Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1

## PUBLIC SAFETY ARTICLES

Article 10. Shall the Town raise and appropriate the sum of \$623,560 for Emergency Medical Services?

Board of Selectmen recommends. Vote: In Favor 5, Opposed 0

Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1

Article 11. Shall the Town raise and appropriate the sum of \$154,170 for the Fire Department?

Board of Selectmen recommends. Vote: In Favor 5, Opposed 0

Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1

Article 12. Shall the Town raise and appropriate the sum of \$605,111 for the Police Department?

Board of Selectmen recommends. Vote: In Favor 5, Opposed 0

Budget Committee recommends. Vote: In Favor 7, Opposed 1, Absent 1

Article 13. Shall the Town raise and appropriate the sum of \$32,027 for the Shellfish Management Program?

Board of Selectmen recommends. Vote: In Favor 5, Opposed 0

Budget Committee recommends. Vote: In Favor 7, Opposed 0, Absent 1, Abstained 1

Article 14. Shall the Town raise and appropriate the sum of \$ 16,964 for Animal Control?

Board of Selectmen recommends. Vote: In Favor 5, Opposed 0

Budget Committee recommends. Vote: In Favor 7, Opposed 1, Absent 1

Article 15. Shall the Town raise and appropriate \$ 80,160 for Fire Hydrants?

Board of Selectmen recommends. Vote: In Favor 5, Opposed 0

Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1

Article 16. Shall the Town raise and appropriate the sum of \$19,327 for Street Lights?

Board of Selectmen recommends. Vote: In Favor 5, Opposed 0

Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1

# WARRANT FOR TOWN MEETING

## PUBLIC WORKS ARTICLES

- Article 17. Shall the Town raise and appropriate the sum of \$732,055 for Public Works?  
Board of Selectmen recommends. Vote: In Favor 3, Opposed 2  
Budget Committee recommends. Vote: In Favor 5, Opposed 3, Absent 1
- Article 18. Shall the Town raise and appropriate the sum of \$8,500 for Parks and Cemeteries?  
Board of Selectmen recommends. Vote: In Favor 5, Opposed 0  
Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1

## HUMAN SERVICES ARTICLES

- Article 19. Shall the Town raise and appropriate the sum of \$30,204 for General Assistance?  
Board of Selectmen recommends. Vote: In Favor 5, Opposed 0  
Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1
- Article 20. Shall the Town raise and appropriate the sum of \$17,337 for Social Service Agencies?
- |  |         |
|--|---------|
| A. American Red Cross of Eastern Maine | \$2,375 |
| B. Coastal Trans                       | \$1,188 |
| C. Mobius                              | \$855   |
| D. New Hope for Women, Inc.            | \$1,572 |
| E. Spectrum Generations                | \$4,222 |
| F. Eldercare Network of Lincoln County | \$1,900 |
| G. Midcoast Maine Community Action     | \$1,900 |
| H. Healthy Kids                        | \$2,375 |
| I. Youth Promise                       | \$950   |
- Board of Selectmen recommends. Vote: In Favor 5, Opposed 0  
Budget Committee recommends. Vote: In Favor 5, Opposed 3, Absent 1
- Article 21. Shall the Town raise and appropriate the sum of \$1,500 for Lincoln County Dental Inc.? Article submitted by petition.  
Board of Selectmen recommends. Vote: In Favor 5, Opposed 0  
Budget Committee recommends. Vote: In Favor 5, Opposed 3, Absent 1

## COMMUNITY SERVICES ARTICLES

- Article 22. Shall the Town raise and appropriate the sum of \$34,844 for the Recreation Department?  
Board of Selectmen recommends. Vote: In Favor 5, Opposed 0  
Budget Committee recommends. Vote: In Favor 5, Opposed 3, Absent 1
- Article 23. Shall the Town raise and appropriate the sum of \$17,972 for the Friendship Street School?  
Board of Selectmen recommends. Vote: In Favor 5, Opposed 0  
Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1

# WARRANT FOR TOWN MEETING

Article 24. Shall the Town raise and appropriate the sum of \$90,924 for Community Service Agencies?

A. Local Access Cable Television (Lincoln County TV) \$11,845

B. Memorial Day \$1,000

C. Waldoboro Day Committee \$1,000

D. Waldoboro Public Library \$73,150

E. Waldoboro Sno-Crawler \$604

F. Waldoborough Historical Society 3,325

Board of Selectmen recommends. Vote: In Favor 5, Opposed 0

Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1

## PLANNING & DEVELOPMENT ARTICLES

Article 25. Shall the Town raise and appropriate the sum of \$60,916 for Planning & Development?

Board of Selectmen recommends. Vote: In Favor 5, Opposed 0

Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1

## INSURANCE ARTICLES

Article 26. Shall the Town raise and appropriate the sum of \$49,520 for the Property & Liability Risk Pool?

Board of Selectmen recommends. Vote: In Favor 5, Opposed 0

Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1

## DEBT SERVICE ARTICLES

Article 27. Shall the Town raise and appropriate the sum of \$124,003 for Debt Service?

Board of Selectmen recommends. Vote: In Favor 5, Opposed 0

Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1

## OTHER FINANCING USES ARTICLES

Article 28. Shall the Town raise and appropriate the sum of \$280,200 and transfer such funds to the Transfer Station Fund to fund Waldoboro's share of the transfer station budget?

Board of Selectmen recommends. Vote: In Favor 5, Opposed 0

Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1

Article 29. Shall the Town raise and appropriate the sum of \$489,809 and transfer to the Capital Reserve Fund for capital improvements?

### Land & Buildings

A. Municipal Building \$25,000

B. Public Works Garage \$10,000

C. Friendship Street School Reserve \$2,500

### Fleet & Equipment

D. EMS Equipment Reserve \$72,500

E. Fire Equipment Reserve \$13,000

F. Police Equipment Reserve \$20,500

G. Public Works Equipment Reserve \$50,000



# WARRANT FOR TOWN MEETING

|  |                                   |                  |
|--|-----------------------------------|------------------|
| Transportation Improvements  |                                   |                  |
| H.   | Surface Paving Program            | \$243,000        |
| I.   | Highway Construction Reserve      | \$50,000         |
| Administrative Equipment Reserve                                   |                                   |                  |
| J.   | Computer Resources Reserve        | \$5,770          |
| Solid Waste Management   |                                   |                  |
| K.   | Trailer Reserve                   | \$10,000         |
| Other Capital Reserves   |                                   |                  |
| L.   | Unemployment Compensation Reserve | <u>\$3,000</u>   |
|  |                                   | \$505,270        |
| Less transfers from other sources                                  |                                   | <u>-\$15,461</u> |
| Total  |                                   | \$489,809        |
| Board of Selectmen recommends. Vote: In Favor 5, Opposed 0         |                                   |                  |
| Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1 |                                   |                  |

## REVENUE ARTICLES

Article 30. Shall the Town appropriate the sum of \$1,932,803 from the Estimated Revenues Account to be applied to reduce the 2016 tax rate?

|  |   |           |
|--|---|-----------|
| A.   | Local Taxes (other than property taxes) | \$811,568 |
| Board of Selectmen recommends. Vote: In Favor 5, Opposed 0         |   |           |
| Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1 |   |           |
| B.   | Licenses and Permits                    | \$54,655  |
| Board of Selectmen recommends. Vote: In Favor 5, Opposed 0         |   |           |
| Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1 |   |           |
| C.   | Intergovernmental Revenues              | \$233,719 |
| Board of Selectmen recommends. Vote: In Favor 5, Opposed 0         |   |           |
| Budget Committee recommends. Vote: In Favor 5, Opposed 3, Absent 1 |   |           |
| D.   | Charges for Services                    | \$584,930 |
| Board of Selectmen recommends. Vote: In Favor 5, Opposed 0         |   |           |
| Budget Committee recommends. Vote: In Favor 7, Opposed 1, Absent 1 |   |           |
| E.   | Fines and Forfeitures                   | \$50      |
| Board of Selectmen recommends. Vote: In Favor 5, Opposed 0         |   |           |
| Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1 |   |           |
| F.   | Other Revenues                          | \$54,534  |
| Board of Selectmen recommends. Vote: In Favor 5, Opposed 0         |   |           |
| Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1 |   |           |

# WARRANT FOR TOWN MEETING

G. Other Financing Sources \$193,347  
Board of Selectmen recommends. Vote: In Favor 3, Opposed 2  
Budget Committee recommends. Vote: In Favor 5, Opposed 3, Absent 1

Article 31. Shall the Town transfer the sum of \$69,400 from the Local Road Assistance Program Block Grant Fund to the General Fund to be applied toward the Transportation Program?  
Board of Selectmen recommends. Vote: In Favor 5, Opposed 0  
Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1

## ORDINANCE ARTICLES

Article 32. Shall an ordinance entitled "An Ordinance Amending the Shellfish Conservation Ordinance" be enacted? A copy of the proposed ordinance is on file at the Office of Town Clerk for public inspection.

Article 33. Shall an ordinance entitled "Floodplain Management Ordinance for the Town of Waldoboro, Maine" be enacted? A copy of the proposed ordinance is on file at the Office of Town Clerk for public inspection.

## OTHER WARRANT ARTICLES

Article 34. Shall the Town vote to fix the fifteenth day of November 2015 and the fifteenth day of May 2016 when all 2016 taxes shall be due and payable in (semi-annual installments) and to instruct the Tax Collector to charge interest at 7.00% per annum on all taxes unpaid after said date(s)?

Article 35. Shall the Town vote to pay interest at 3.00% per annum on any amount overpaid on property taxes as noted in M.R.S.A. Title 36, §506-A?

Article 36. Shall the Town vote to authorize the Tax Collector to offer a 2016 Tax Club Plan to taxpayers who enroll no later than July 31, 2015, who pay the total amount of 2016 taxes by monthly payments from July 2015 to June 30, 2016; who abide by the requirements of said plan; who shall receive from the Town, in return for such payments, full credit for such taxes paid without incurring any charge of interest?

Article 37. Shall the Town vote to authorize the Board of Selectmen, on behalf of the Town, to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as it may deem advisable, and to execute quit claim deeds for such property? Property which, in the opinion of the Selectmen, best serves the interest of the Town by remaining Town-owned property need not be sold.

Article 38. Shall the Town authorize the transfer of all unexpended balances to fund balance and to authorize the overdrafts that may occur in the Town operations in the 2015 budget to be taken from fund balance?

# WARRANT FOR TOWN MEETING

- Article 39. Shall the Town authorize the Board of Selectmen and Treasurer, on behalf of the Town, to accept gifts, real estate, and certain funds, including trust funds that may be given or left to the Town?
- Article 40. Shall the Town authorize the Treasurer to waive the foreclosure of tax lien mortgages pursuant to 36 M.R.S.A. §944 upon a finding by the Board of Selectmen that ownership of the property subject to the lien would be contrary to the Town's best interest?
- Article 41. Shall the Town authorize the Board of Selectmen to enter into boundary line agreements with abutting property owners to establish the boundary line of any property of the Town, including the boundary lines of the rights-of-ways?
- Article 42. Shall the Town authorize the Board of Selectmen to make final determinations regarding the closing or opening of roads to winter maintenance pursuant to 23 M.R.S.A., §2953?
- Article 43. Shall the Town authorize the Board of Selectmen to spend funds from various reserve funds as it deems necessary in accordance with a Capital Improvement Program?
- Article 44. Shall the Town authorize the Board of Selectmen to notify the Commissioner of the Department of Marine Resources that it wishes to exercise its rights to alewives in the Medomak River for the year 2016?