ANNUAL REPORT
MERCER 2014

PHOTO TAKEN 1860

PHOTO TAKEN APPROX. 1902

PHOTOS TAKEN 2015

FOR FISCAL YEAR ENDING 12-31-2014
Dedication

Mercer Methodist Church

In 2014 the Mercer Methodist Church began raising funds and donating to the town of Mercer to help those in need of heating assistance. With heating assistance funds hard to come by and the weather being what it has been the last two seasons this help has been invaluable. They have graciously donated nearly $2000 for the selectmen to distribute to families in need of heating assistance. This helps defray costs usually absorbed by the general assistance fund as well as allows for a less intrusive and time consuming process allowing selectmen to quickly & efficiently help those in need. On behalf of the selectmen and those who have been helped by their efforts we would like to dedicate the 2014 Town report to the Mercer Methodist Church. Thank you very much for your efforts this past year. Your dedication to the people of our community has not gone unnoticed.
Annual Report
for the
Municipality of
Mercer, Maine

Incorporated in 1804

For the Fiscal Year Ending
December 31, 2014
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<td>85-87</td>
</tr>
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<td>Back of Cover</td>
</tr>
</tbody>
</table>
Town Election Schedule 2015

Town Election will be held on Friday March 6, 2015

10:00 a.m.                        Election of Moderator
                                 at Mercer Town Office/
                                 Community Center

10:00 a.m. - 8:00 p.m.            Polls Open for Election of
                                 Town Officials at Mercer Town
                                 Office/Community Center
                                 * See Sample Ballot on Page 77
                                 Registrar of Voters on Duty

Town Meeting Schedule 2015

Town Meeting will be held on Saturday March 7, 2015

5:00 p.m.                         1 hour Public Dinner
                                 Dinner is put on by Mercer Methodist
                                 Church
                                 in the Solarium of the Mercer
                                 Community Center

6:00 p.m.                         Business Meeting begins
                                 at Mercer Community Center in
                                 Gymnasium

Remember to bring your
Annual Report
with you to Town Meeting
~~ Mercer Town Office Hours ~~

Mon., Tues, Wed. & Thurs 9:00 a.m. - 3:00 p.m.
Tues. & Wed. Evening 6:00 - 8:00 p.m.
2nd Sat. of Month 7:30 a.m. – 1:00 p.m.

Phone #: 207-587-2911
Fax #: 207-587-2912
Email: townofmercer@tds.net
Website: www.mercerme.us

Mailing/Physical Address
Town of Mercer
1015 Beech Hill Road, Suite A
Mercer, Maine 04957

~~ Mercer Town Office ~~

2015 Holiday Schedule

January 1, 2015 Thursday
January 19, 2015 Monday
February 16, 2015 Monday
April 20, 2015 Monday
May 25, 2015 Monday
September 7, 2015 Monday
October 12, 2015 Monday
November 11, 2015 Wednesday - Daytime & Evening
November 25, 2015 Closing at 1 pm & Evening Hours Wednesday
November 26, 2015 Thursday
December 24, 2015 Closing at 12 pm Thursday
December 31, 2015 Thursday

~~ Mercer Transfer Station ~~

2015 Holiday Schedule

Sunday April 5th Closed, will be Open Sat. April 4th
**Dates to Remember**

**January 1, 2015** – Fiscal Year Commences  
- Dog Licenses Due  
**31, 2015** – Last day to pay Dog License Fees without Late Fee

**February 1, 2015** – Late Fees ($25.00) begin for Dog Licensing  
- Excise Only Payments may now be made.

**March 6, 2015** – Town Election of Municipal Officers 10 am-8 pm  
**7, 2015** – Annual Town Meeting 3 pm, Dinner at 5:00 pm

**April 1, 2015** – Notification to Assessors forms,  
Homestead/Veterans Exemptions Applications &  
Personal/Business Property Declarations Due  
**13, 2015** – Projected date for 30 day notice to be sent out  
(by certified Mail) for 2014 Lien process

**May 1, 2015** - Date to start Registering ATV’s for 2015 year.  
**21, 2015** – Projected date for Recording of 2014 Tax Liens.

**Mid August** – Projected time for 2015 Tax Bills to be sent out.

**October 15, 2015** – Date you may start licensing your Dogs for 2016. *Must bring Current Rabies Certificate  
**19, 2015** – Projected date for Foreclosure Notices to be sent out for the 2013 Lien Taxes.

**November 1, 2015** – Projected date you may start registering Snowmobiles for the 2016 Season.  
**30, 2015** – 2013 unpaid Liened property will be Foreclosed on.

**December 1, 2015** – Date you may start purchasing Hunting/Fishing Licenses for 2016  
**31, 2015** - Any unpaid 2015 Real Property Taxes will be listed in the Town Annual Report.

**31, 2015** – Fiscal Year Ends
List of Contacts 2014

Selectmen, Assessors & Overseers of the Poor
1st Vernon Worthen II
2nd Chris Tibbetts
3rd Robert Gardner

Town Clerk, Tax Collector & Treasurer
Yolanda Violette

Office Assistant (Part Time)
Jane Wallace

Deputy Clerk/Tax Collector/Treasurer
Sherry Dellarma

Directors Of SAD # 54
Norman Redlevske – Term Expires ’15
Maryellen Charles – Term Expires ’16

CEO - Code Enforcement Officer
Norman Redlevske

LPI - Local Plumbing Inspector
Robert Dunphy

Constable
Dave Welch

Fire Warden
Dennis Obert

Deputy Wardens
Chris Holt
Jesse Crandall

Animal Control Officer
Kathleen Ross
Addressing Officer
   Dennis Obert

Planning Board
   Terry Warren – Term Expires ’15
   Chris Dutil – Term Expires ’15
   Jason Juskewitch – Term Expires ’16
   Jesse Crandall – Term Expires ’16, Chair
   Joan Nunnally – Term Expires ’17

   Denis Culley- Alternate
   – Alternate

Budget Committee
   Joel Hooper – Chair
      Eda Benttinen
      Raymond Charles
      Jesse Crandall
      Jason Juskewitch

Trustees of Shaw Library
   Marlene Redlevske – Term Expires ’15
   Becky Redlevske – Term Expires ’16
   Francis Fenton – Term Expires ’16
   Jane Wallace – Term Expires ’17
   Chris “John” Beeuwkes – Term Expires ’19

Librarians
   Cherie Sadler
   Mary Harris
   Library # 779-3977
Report of Town Clerk

Vital Statistics Records

Births - 7
Marriages - 4
Deaths - 6

Dogs Licensed

<table>
<thead>
<tr>
<th>2014 Lic. Year</th>
<th>2015 Lic. Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>44 - Males</td>
<td>50 - Males</td>
</tr>
<tr>
<td>50 - Females</td>
<td>54 - Females</td>
</tr>
<tr>
<td>94 - Total Dogs</td>
<td>104 - Total Dogs</td>
</tr>
<tr>
<td>73 were Spayed/Neutered</td>
<td>85 were Spayed/Neutered</td>
</tr>
</tbody>
</table>

Total Dogs in Fiscal Year 198

What to bring to license a dog:
Current Rabies Vaccination Cert. &
Spaying or Neutering Cert. if applicable

Inland Fisheries & Wildlife Licenses

Hunting Licenses 36
Fishing Licenses 41
Combination Licenses 47
Total for the Year 124

Recreational Vehicle Registrations

Boat Registrations 77
Snowmobile Registrations 58
ATV Registrations 74

Motor Vehicle Division

Motor Vehicle Registrations 862

What to bring to register a vehicle:
Re-registration: Old Registration, Current Insurance Card & Mileage.
New Registration (dealer sale): Green Sales Tax Form, Blue Title application Form, Window sticker (brand new only), current Insurance Card and Mileage
New Registration (private sale): Bill of Sale, Title (on all cars 95 & newer), Insurance Card and Mileage.
New Registration (transfer): Same as above, plus the registration of previous vehicle you had.
What to bring to register Boat, Snowmobile or ATV:
Re-registration: Old Registration form
New Registration (dealer sale): Green Sales Tax form
New Registration (private sale): Bill of Sale, ME assigned numbers, previous owner and serial numbers.
For Boats make sure to have Horsepower and Boat Length as well.

All Bill of Sales should have:
Name and Address of Seller and Buyer, Year, Make, Model of Vehicle,
VIN #, Date of Sale and needs to be signed by both parties
In Loving Memory

Ruth A. (Bubier) Stratton  
84  
2-1-2014

Mary Elizabeth (Beth) Landry  
56  
2-6-2014

Brent L. Redlevske  
57  
3-27-2014

Lt. Col. Robert “Bob” Paul Crowley  
51  
4-13-2014

Jeanne Louise (Merola) Mukai  
66  
4-30-2014

Edward Savage  
74  
9-19-2014

Curtis Linwood Gifford  
79  
7-12-2014
2014 Selectman’s Report

I find myself writing a Selectman’s report once again. We have just finished compiling the tentative budget for 2015 and are waiting to meet with the budget committee. The budget discussion always brings ideas and topics to the forefront of my cluttered mind.

May I start by thanking Yolanda Violette and Fran Varney. Their efforts for the Town of Mercer often go unrecognized. They go above and beyond almost every day for Mercer. Chris, Bob, and I are extremely appreciative for your efforts. They make our jobs easier and are terrific assets for our town. I want to ask every tax payer in Town to pass on a “Thank You” to these ladies, when in the office, to help show that we recognize their value.

After 12 years of the same pay scale, the selectmen have requested an increase. I hope our efforts in keeping taxes as flat as possible and our efforts to run the Town for the benefit of all tax payers has met your expectations. We stress fiscal responsibility and common sense when making decisions concerning our Town. We are committed to Mercer and its residents and thank you for the opportunity to represent your families and ours.

The summer road budget is remaining fairly flat with a slight shuffling of where funds come from. This topic alone garners more debate than any other by our constituents. My plan has been, and will continue to be, to rebuild and improve all our roads. Crack sealing is adding to the longevity of our paved roads. In addition, the crack sealing binds pavement together so when it is repaved the cracks will be less likely to work their way up through the new paving. We continue to rebuild dirt roads with fabric and gravel. We have addressed problem areas on Elm Street and Bacon Road/Ladd Road in 2014. Ladd Road has presented us with some new issues this fall and winter. We will have to address these issues in 2015. Roads that deteriorate to the point of being impassable have and will continue to receive precedence. Therefore, as of print time, making Ladd Road passable will move to the top of my project list. (This list seems to expand exponentially like my “honey do” list.) My paving plan for 2015 is to shim and repave Beech Hill Road from the salt shed to Route #2. This section is becoming increasingly rough and I would like to address it before it gets any worse. (I also try to spread road improvements out over the Town.) Last year at this time, I hoped to pave the last section of our Old Route #2/Main Street ongoing project. I would now like to push that paving back one year to address the more pressing area of Beech Hill. I hope the residents of Sandy River Road can withstand one more year of dirt between themselves and the Shaw Library. There is finally finished pavement between Sandy River Road and Route #2 headed toward Farmington and paving the triangle should
improve stopping performance in inclement weather as well as remedy the constant washboard condition of this intersection.

2014 saw the establishment of a Food Cupboard at the Community Center started with donations from the Mercer Methodist Church. Residents may see Yolanda during business hours should they require a helping hand.

I would like to thank those residents who have donated to this terrific cause, and encourage others to offer some generosity as well. A huge donation of food was made by a union working at SAPPI in Skowhegan. Ray Charles, the one that can see, (Humor from last town meeting) has presented Mercer with donations of food for years through his work for this union and thankfully he resides here in town.

After this sizable donation, the selectmen are in hopes to house a more elaborate food cupboard. Norridgewock’s cupboard is scaling back. We are seeking an extra thousand dollars in the charity article to help make this happen. By having a few dollars to spend, we could supplement items that are popular among the families in need. These popular items may not be continually donated to the food cupboard by our generous residents. For those gardeners out there, please donate any surplus from your gardens. I know I have wasted produce in the past, let us all put this waste to good use and help the families who take advantage of our cupboard in their times of need.

Finally as you peruse the Mercer Town Report you will see the final article requesting $25,000.00 to surface and ditch the Decker Road. This article was submitted by a resident just before our meeting to hammer out our budget. And though I sympathize with his sentiment, and his attempt to follow the proper channels to implement his request, I cannot endorse the article with my support. In fairness, the Decker Road has not seen a significant amount of expenditures for improvement. However, the reason for this lack of funding is due to the fact that it holds up well during mud season and receives limited traffic when compared to other town roads. This road has been on my radar, for some expenditure, for a couple years. Every year some other dilemma presents itself and draws our spending dollars elsewhere. Decker Road is again on my radar this year but we will see how far our budget dollars will take us in 2015.

Thanks for listening. Hope to see you at the meeting in March.

Respectfully Submitted
Vernon E Worthen II
First Selectmen
Assessors Report

Every year new construction and additions to existing structures are visited and assessed, as well as properties which are reported or known to have had structural damage or structure removal. In addition, approximately one quarter of the 471 residential and seasonal properties in Mercer are visited each year. The purpose of the visits for previously assessed properties is to verify the accuracy of property records against the physical facts. For the most part this did not involve entering the buildings, as the primary focus is on the size and number of structures, and secondarily the existence of utilities such as electricity, wells and septic systems. Some properties were found to have additional structures or notable improvement; some structures were found to have degraded; a few had deteriorated seriously. This verification process should continue annually, with approximately 25% of Mercer properties being visited each year, to satisfy the State Law requiring all properties to be visited every 4 years.

The State valuation for Mercer in 2014 was $58,450,000 and the projected state valuation for 2015 is $59,300,000. Our town real estate 2014 valuation was $57,771,383 which is very close to the state valuation and close enough that our 2014 reimbursements from the state are the maximum allowed.

All property is assessed based on its condition on April 1st. If you purchase or sell property after April 1st, the owner of the property on April 1st will receive the tax bill per state law.

All non-exempt personal property located on your land (including travel trailers not registered/excised) on April 1st are taxed to the land owner unless claimed by another Mercer resident. Everyone is required by state law to list their personal property with the assessors by April 1st of each year. Personal Property forms are available at the town office. If you have paid excise tax on a piece of equipment please mark your list accordingly so it isn't taxed twice.

The conversion input into the Trio Assessing module was completed in 2014.

Board of Assessors
From the Municipal Valuation Return for Mercer Maine for 2014:

<table>
<thead>
<tr>
<th>Valuations:</th>
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<tbody>
<tr>
<td>Local taxable Real Estate Valuation</td>
<td>$56,331,438</td>
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<tr>
<td>Local taxable Personal Property Valuation</td>
<td>$311,528</td>
</tr>
<tr>
<td>One half of Homestead Valuation</td>
<td>$1,128,417</td>
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<tr>
<td>Total Valuation base</td>
<td>$57,771,383</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Appropriations:</th>
<th></th>
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<tbody>
<tr>
<td>Somerset County</td>
<td>$126,619.66</td>
</tr>
<tr>
<td>SAD #54</td>
<td>$503,662.52</td>
</tr>
<tr>
<td>Town of Mercer</td>
<td>$479,842.00</td>
</tr>
<tr>
<td>Total Appropriations</td>
<td>$1,110,124.18</td>
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</table>

<table>
<thead>
<tr>
<th>Allowable deductions:</th>
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<tbody>
<tr>
<td>State Municipal Revenue Sharing</td>
<td>$26,000.00</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>$229,280.00</td>
</tr>
<tr>
<td>Total deductions</td>
<td>$255,280.00</td>
</tr>
</tbody>
</table>

| Net to be raised by local property tax rate | $854,844.18                  |
| Overlay                             | $25,591.70                    |
| Minus ½ Homestead                   | -$17,197.08                   |
| Tax to be Collected                 | $863,238.80                   |

2014 Tax Rate: $15.24 per $1000 of valuation
**ASSESSORS’ NOTIFICATION TO TAXPAYERS**

Information on all properties in Mercer are available for inspection or review by taxpayers and the public during regular office hours. Requests related to property taxes, tax policy or law, tax exemptions, etc. are processed as quickly as possible.

In order for the Town of Mercer to maintain fair and equitable assessments and accurate information for the allocation of municipal property taxes, taxpayers are asked to provide up to date information about their property. Please contact the Town of Mercer Assessors (587-2911) located at 1015 Beech Hill Road, Suite A, Mercer, Maine 04957.

1 - if you have constructed, altered or removed any buildings since April 1, 2014 and on or before April 1, 2015

2 - if you have started a new business, to obtain forms for filing a list of your business furniture and equipment

3 - if you have taxable* personal property items (*individual item with value greater than $1000)

In accordance with Title 36, Section 706 of the Maine Revised Statutes, failure to furnish lists of taxable property or any of the aforementioned changes on or before the dates requested will bar one’s right of an abatement of taxes.

** See Notification to Assessors Form on Page 14

4 - if you think your property should have an exemption, and you are not already receiving it

All notifications and applications for exemption must be made no later than April 1, 2015, for the 2015 tax year. In the case of property owned by individuals, there are possible exemptions for certain veterans, blind persons, and homestead owners as described below.

**Veterans** who will be 62 years of age on or before April 1, 2015, or any widow or minor children of veterans who would have been 62 years of age as of April 1, 2015 may be eligible for a tax exemption. Veterans receiving a 100% disability pension from the Veterans Administration may be eligible for an exemption. Applications for veteran’s exemption must be made with this office on or before April 1, 2015. If you are currently receiving a veteran’s exemption, you do not need to reapply.

**Any person who is declared blind** by a Licensed Doctor should notify Assessors on or before April 1, 2015 to see if he or she is eligible for a tax exemption. If you are already receiving such an exemption, you do not need to reapply.

**Homestead**
A person who owns his or her own home and has owned a home in Maine for at least 12 months prior to April 1, 2015 can apply for a Homestead Exemption. The application needs to be received by April 1, 2015. One can only receive this exemption on the home that is his or her residence. If you are currently receiving this exemption, and you still reside in the same home, you do not need to reapply.
NOTIFICATION OF ASSESSORS FORM

Date of Notification: ____________________   Received: ____________________

Property Owner’s Name and Address:

________________________________________________________________________
________________________________________________________________________

Real Estate ( ) or Personal Property ( )

Method of Notification: _________________________________________________
(Examples: mailed in, dropped off at office in person, gave to assessor)

Previous Owner (if recently purchased): ____________________________________

Location of Property: ____________________________________________________

Map ______ Lot ______ Parcel # ______
(May ask Clerk if you are not sure or look on your tax bill)

Brief description of new property:
( New building?, Expansion of existing building?, Mobile home?, Damaged/Removals?
 Provide dimensions, accurate or approximate, if possible. Briefly describe structure.)

________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

Date of Placement or Time Period of Construction:

________________________________________

Was a Shoreland Zoning Permit Required? ( ) Yes ( ) No

Construction is: ( ) Finished or ( ) Still in progress.

Signature_______________________________________________________________

The Assessors thank you for your cooperation  Revised 11/16/2011
### 2014 Selectman’s Financial Report

**MSAD #54**

<table>
<thead>
<tr>
<th>Assessment</th>
<th>$ 503,662.52</th>
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</thead>
<tbody>
<tr>
<td>Expenditures</td>
<td>$ 503,662.52</td>
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**Somerset County Tax**

<table>
<thead>
<tr>
<th>Assessment</th>
<th>$ 126,619.66</th>
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<tbody>
<tr>
<td>Expenditures</td>
<td>$ 126,619.66</td>
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**Salaries**

<table>
<thead>
<tr>
<th></th>
<th>Appropriated</th>
<th>Expended</th>
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<tbody>
<tr>
<td>1st Selectperson</td>
<td>$ 4,100.00</td>
<td>$ 4,100.00</td>
</tr>
<tr>
<td>2nd Selectperson</td>
<td>$ 3,600.00</td>
<td>$ 3,600.00</td>
</tr>
<tr>
<td>3rd Selectperson</td>
<td>$ 3,600.00</td>
<td>$ 3,600.00</td>
</tr>
<tr>
<td>Town Clerk</td>
<td>$ 6,424.00</td>
<td>$ 6,424.00</td>
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<tr>
<td>Treasurer</td>
<td>$ 10,858.00</td>
<td>$ 10,858.00</td>
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<tr>
<td>Tax Collector</td>
<td>$ 12,119.00</td>
<td>$ 12,199.00</td>
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<tr>
<td>Deputy Clerk</td>
<td>$ 3,641.00</td>
<td>$ 3,641.00</td>
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<tr>
<td>Registrar</td>
<td>$ 500.00</td>
<td>$ 500.00</td>
</tr>
<tr>
<td>Selectman’s Secretary</td>
<td>$ 2,040.00</td>
<td>$ 1,367.50</td>
</tr>
<tr>
<td>Office Assistant</td>
<td>$ 500.00</td>
<td>$ 500.00</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>$ 47,382.00</td>
<td>$ 46,709.50</td>
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**FICA/Medicare**

<table>
<thead>
<tr>
<th>Appropriated</th>
<th>$ 5,300.00 (0.0765% of Salaries)</th>
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<tbody>
<tr>
<td>Expended</td>
<td>$ 4,340.78</td>
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**Contingency Fund**

<table>
<thead>
<tr>
<th>Appropriated</th>
<th>$ 10,000.00</th>
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<tbody>
<tr>
<td>Expended</td>
<td>$ 1,050.00 (Town Forester)</td>
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**Maine Municipal Association**

<table>
<thead>
<tr>
<th>Appropriated</th>
<th>$ 1,490.00</th>
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<tbody>
<tr>
<td>Expended</td>
<td>$ 1,490.00</td>
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</table>

**Liability/Property/Bond**

<table>
<thead>
<tr>
<th>Appropriated</th>
<th>$ 9,988.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expended</td>
<td>$ 9,674.00</td>
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</table>

**Liability Public Officials**

<table>
<thead>
<tr>
<th>Appropriated</th>
<th>$ 1,224.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expended</td>
<td>$ 1,224.00</td>
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**Workers Comp/Unemployment**

<table>
<thead>
<tr>
<th>Appropriated</th>
<th>$ 1,800.00</th>
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</thead>
<tbody>
<tr>
<td>Expended</td>
<td>$ 1,750.00</td>
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**Municipal Building Expense**

<table>
<thead>
<tr>
<th>Appropriated</th>
<th>$ 29,300.00 + Revenues</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electricity (MCC/Old TO/Shaw)</td>
<td>$ 7,386.40</td>
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<tr>
<td>Telephone</td>
<td>$ 1,665.21</td>
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<tr>
<td>Heating-MCC</td>
<td>$ 6,131.34</td>
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<tr>
<td>(Pellets $3,936.69, 14.78 ton @ $169.50/ton + trucking &amp; 5 ton @ 239.00/ton)</td>
<td></td>
</tr>
<tr>
<td>Oil $2,194.65, 686.9 gal @ $3.195/gal)</td>
<td>$ 2,835.30</td>
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<tr>
<td>Office Supplies</td>
<td>$ 3,020.15</td>
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<tr>
<td>Postage</td>
<td>$ 566.05</td>
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<tr>
<td>Annual Report</td>
<td>$ 987.70</td>
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<tr>
<td>Registry of Deeds</td>
<td>$ 51.50</td>
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<table>
<thead>
<tr>
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<td>Elections</td>
<td>$ 1,337.50</td>
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<td>Mowing</td>
<td>$ 1,170.00</td>
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<td>Plowing</td>
<td>$ 2,150.00</td>
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<td>Internet/Web</td>
<td>$ 124.70</td>
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<td>Legal</td>
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<td>Training/Mileage</td>
<td>$ 1,359.50</td>
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<td>MCC Miscellaneous</td>
<td>$ 0.00</td>
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<td>Town Office Miscellaneous</td>
<td>$ 36.00</td>
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<td>Janitorial</td>
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<td>MCC Supplies</td>
<td>$ 814.67</td>
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<tr>
<td>Expended (before Revenue)</td>
<td>$ 36,679.38</td>
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<td>Revenues</td>
<td>$ 5,203.50</td>
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<td>Reimburse Heat (CERT)</td>
<td>$ 1,562.57</td>
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<tr>
<td>Expended (after Revenue &amp; Transfer)</td>
<td>$ 29,913.31</td>
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<tr>
<td>Trio (Harris)</td>
<td>$ 4,400.00</td>
<td>$ 4,310.56</td>
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<td>$ 7,000.00</td>
<td>$ 6,700.50</td>
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<td>$ 24,000.00</td>
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<tr>
<td>Attendant</td>
<td>$ 5,200.00</td>
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<td>Central Maine Septic</td>
<td>$ 1,044.00</td>
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<tr>
<td>Sandy River Recycling</td>
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<td>Waste Manage Recycle</td>
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<td>EWaste</td>
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<td>Waste Manage Trash</td>
<td>$ 20,528.42</td>
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<td>Blue Bags</td>
<td>$ 3,901.50</td>
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<td>Expended (before Revenue)</td>
<td>$ 32,625.21</td>
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<td>$ 10,681.00</td>
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<td>Credit from SRRA</td>
<td>$ 3,998.90</td>
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<td>Expended (after Revenue)</td>
<td>$ 21,945.31</td>
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<td>Planning Board</td>
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<td>$ 744.74</td>
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<td>Animal Control</td>
<td>$ 3,000.00 + Dog Revenue</td>
<td>$ 1,200.00</td>
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<td>ACO Salary</td>
<td>$ 487.63</td>
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<td>Mileage/Service Calls</td>
<td>$ 942.88</td>
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<tr>
<td>Humane Society</td>
<td>$ 2,630.51</td>
<td>$ 805.00</td>
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<tr>
<td>Expended (before Revenue)</td>
<td>$ 805.00</td>
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<tr>
<td>Revenue</td>
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<tr>
<th>Cemetery Care</th>
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<tr>
<td>Appropriated</td>
<td>$ 2,800.00 + Fund Interest</td>
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<tr>
<td>Stone Repair</td>
<td>$ 800.00</td>
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<td>$ 1,980.00</td>
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<td>Flags</td>
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<td>Fund Interest</td>
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<td>$ 1,000.00</td>
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<td>Miscellaneous</td>
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<th>Annual Audit 2013</th>
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<tbody>
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<td>Expended</td>
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<table>
<thead>
<tr>
<th>Public Safety &amp; Fire Protection</th>
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<tbody>
<tr>
<td>Appropriated</td>
<td>$ 19,259.00</td>
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<tr>
<td>Norridgewock Fire Dept.</td>
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<td>Street Lights</td>
<td>$ 237.15</td>
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<td>Traffic Light</td>
<td>$ 197.80</td>
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<td>$ 19,248.85</td>
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<tr>
<th>Shaw Library</th>
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<tbody>
<tr>
<td>Appropriated</td>
<td>$ 8,525.00</td>
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<td>$ 8,525.00</td>
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<table>
<thead>
<tr>
<th>Summer Roads</th>
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<tbody>
<tr>
<td>Appropriated</td>
<td>$ 85,000.00</td>
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<tr>
<td>Asphalt Hot/Cold patch</td>
<td>$ 322.62</td>
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<tr>
<td>Grading</td>
<td>$ 13,850.00</td>
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<tr>
<td>Road Maint. Labor</td>
<td>$ 38,605.61</td>
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<tr>
<td>Roadside Mowing</td>
<td>$ 1,050.00</td>
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<tr>
<td>Road Maint. Material</td>
<td>$ 27,617.00</td>
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<td>Culverts</td>
<td>$ 3,439.70</td>
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<tr>
<td>Misc</td>
<td>$ 114.99</td>
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<thead>
<tr>
<th>U.R.I.P</th>
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<tr>
<td>Appropriated</td>
<td>$ 31,254.00</td>
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<tr>
<td>Expended Paving</td>
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<table>
<thead>
<tr>
<th>Winter Roads</th>
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<tbody>
<tr>
<td>Appropriated Taxes</td>
<td>$ 34,000.00</td>
</tr>
<tr>
<td>Appropriated Excise</td>
<td>$ 98,000.00</td>
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<tr>
<td>Winter Road Contract</td>
<td>$100,024.00</td>
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<tr>
<td>Sand Purchase</td>
<td>$ 21,183.24 (2988 yds @ $5.00/yd &amp; 594 yds @ $4.00/yd.) plus trucking</td>
</tr>
<tr>
<td>Salt Purchase</td>
<td>$ 14,075.32 (224.63 tons) (449,260 lbs @ $.03133/lb)</td>
</tr>
<tr>
<td>Sand/Salt Mix</td>
<td>$ 5,201.00 (2,972 yds @ 1.75/yd)</td>
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<tr>
<td>Salt Shed Electric</td>
<td>$ 287.79</td>
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<tr>
<td>Miscellaneous</td>
<td>$ 100.00</td>
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<td>$141,471.35</td>
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<tr>
<td>Actual Excise</td>
<td>$130,359.73 (BMV- $129,242.13/IF&amp;W- $ 1,117.60)</td>
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<tr>
<td>Expended from Taxes</td>
<td>$ 11,111.62</td>
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<table>
<thead>
<tr>
<th>Category</th>
<th>Appropriated</th>
<th>Disbursed</th>
<th>State Reimbursements</th>
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<tr>
<td>General Assistance</td>
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<tr>
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<td>$16,995.00</td>
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<td>$3,958.73</td>
<td>$2,087.24</td>
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<tr>
<td>Charity</td>
<td></td>
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<tr>
<td>Appropriated</td>
<td>$1,000.00</td>
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<td>Christmas Baskets</td>
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<td>Resident Assistance</td>
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<td>$1,001.76</td>
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<tr>
<td>Mercer Old Home Days</td>
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<tr>
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<tr>
<td>Expended</td>
<td>$350.00</td>
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<tr>
<td>Youth Leagues</td>
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<tr>
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<tr>
<td>Scholarship Awards</td>
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<td>$425.00 + Interest</td>
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<tr>
<td>Interest</td>
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<tr>
<td>CEO/ LPI Training</td>
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<td></td>
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</tr>
<tr>
<td>Appropriated</td>
<td>$400.00</td>
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<tr>
<td>Expended</td>
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</tr>
<tr>
<td>CEO Compensation</td>
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<tr>
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<td>$1,500.00 ($15.00/hr)</td>
<td>$135.00</td>
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<tr>
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<tr>
<td>North Pond Association</td>
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<tr>
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<td>$1,000.00</td>
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<tr>
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<tr>
<td>Road Emergency Fund</td>
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<td>$5,000.00 (Transferred to Road Main Fund)</td>
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<tr>
<td>Capital Road Improvements</td>
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### 2014 Treasurers Report

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<td>RP Taxes - 2015</td>
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<tr>
<td>RP Taxes - 2014</td>
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<td>Interest</td>
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<td>RP Taxes - 2013</td>
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<td>Interest</td>
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<td>RP Taxes – 2012</td>
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<td>RP Taxes – 2011</td>
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<td>Interest</td>
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<td>PP Taxes – 2015</td>
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<td>PP Taxes - 2014</td>
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<td>PP Taxes – 2013</td>
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<td>PP Taxes – 2012</td>
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<td>PP Taxes Interest</td>
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<tr>
<td>MV Excise Tax</td>
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<td>Boat Excise Tax</td>
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<td>MV Agent Fee</td>
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<td>IF&amp;W Agent Fee</td>
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<td>AWP Late Fee</td>
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<td>Dog Ordinance Fines</td>
<td>$73.00</td>
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<td>TS &amp; TO Blue Bags</td>
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<td>TS Debris</td>
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<td>Copy Fees</td>
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<td>Fax Fees</td>
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<td>Birth Copies</td>
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<td>Death Copies</td>
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<td>Marriage Copies</td>
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<td>Death Marr Town</td>
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<td>PB Fees</td>
<td>$825.00</td>
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<td>MCC Rentals</td>
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<td>MCC Donations</td>
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<td>Totals Yearly</td>
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<td>Sum of Revenues</td>
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<tr>
<td>Reimb CERT elec/oil</td>
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<tr>
<td>Tree Growth Penalty</td>
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<td>Tranfr from MCC Acct</td>
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<tr>
<td>Tranfr frm Scholar Act</td>
<td>$13.44</td>
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<tr>
<td>Tranfr frm Cemet Acct</td>
<td>$14.85</td>
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<td>Memic Dividend</td>
<td>$145.59</td>
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<tr>
<td>Misc. Revenue</td>
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<tr>
<td>Filing Fees</td>
<td>$60.00</td>
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<tr>
<td>Bounced Check Fees</td>
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<tr>
<td>Maine Rev. Sharing</td>
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<td>URIP</td>
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<td>Tree Grwth Reimburs</td>
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<tr>
<td>Veterans Reimburs</td>
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<td>Homestead Reimburs</td>
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<td>MV Regs</td>
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<tr>
<td>Dogs</td>
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<td>Vitals</td>
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### General Fund Revenues Cont.

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<tr>
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### General Fund Expenses

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### Expenses

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**Expenses Cont.**

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<tr>
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**Total Expenses Yearly** $1,134,289.33

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**Summary of Checkbook**

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<td>GF Revenues</td>
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<td>Discounts</td>
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<td>Checkbk Bal. w/ Rev</td>
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<td>Checkbook Balance 12/31/14</td>
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**Credit Cards**

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**2014 Sub Accounts**

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<th>March</th>
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**Withdrawals 2014 Sub Accounts**

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<p>| Total                            | $50,134.28 |          |          |            | $78,788.94  |</p>
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<th>September</th>
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<td>$1.28</td>
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# Tax Collectors Report 2014

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2014 Real Estate Tax Abatements $ 0.00
2014 Personal Property Tax Commitment $ 4,747.69
2014 Personal Property Tax Abatements $ 0.00

Total RE/ PP Tax Commitment $ 863,238.80

2014 Real Estate Taxes Collected $ 769,219.65
2014 Personal Property Taxes Collected $ 4,433.01

Total RE/ PP Taxes Collected $ 773,652.66

2014 RE/ PP Tax Discounts $ 12,322.90

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### Unpaid Real Estate Taxes 2014

**Tax Year: 2014-1**

**As of 12/31/2014**

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### Mercer Unpaid Real Estate Taxes 2014 Cont.

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**Total for 105 Accounts:**

|        | 105,830.65 | 16,890.41 | 88,940.24 |

**Payment Summary**

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* Paid a Partial Payment after December 31, 2014 and before end of Business day on February 17, 2015.

** Paid in Full after Books Closed on December 31, 2014

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### Mercer Unpaid Personal Property 2014

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**As of: 12/31/2014**

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**Total for 3 Accounts:**

|        | 309.37 | 0.04 | 309.33 |

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# Unpaid Real Estate Taxes 2013

**Page 1**

**Tax Year: 2013-1**  
**As of: 12/31/2014**

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**Total for 26 Accounts:** 27,873.64, 1,627.05, 26,246.59

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# Unpaid Real Estate Taxes 2012

**Page 1**

**Tax Year: 2012-1**  
**As of: 12/31/2014**

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**Total for 1 Accounts:** 1,346.56, 968.71, 377.85

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<td>120</td>
<td>Zimmer, Randolph &amp; Carolyn</td>
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</table>
TOWN OF MERCER, MAINE

ANNUAL FINANCIAL REPORT
with Independent Auditors Report

For the Year Ending December 31, 2014
KEEL J. HOOD  
Certified Public Accountant  
PO Box 302 - Fairfield, Maine 04937 - (207)453-2013

INDEPENDENT AUDITORS REPORT

Board of Selectmen  
Town of Mercer  
Mercer, Maine

Report on the Financial Statements
I have audited the accompanying financial statements of the governmental activities and the major fund of Town of Mercer, Maine, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to 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 opinions on these financial statements based on my audit. I conducted my audit in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 opinions.

Opinions
In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Town of Mercer, Maine as of December 31, 2014 and the respective changes in financial position, and where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.
Other Matters

Required Supplementary Information

Management has omitted Management's Discussion & Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. My opinion of the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge I obtain during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, I have also issued my report dated January 15, 2015, on my consideration of Town of Mercer, Maine's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of my audit.
## TOWN OF MERCER, MAINE

Statement of Net Position  
December 31, 2014

### ASSETS

<table>
<thead>
<tr>
<th>Governmental Activities</th>
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<tr>
<td><strong>Current Assets:</strong></td>
<td><strong>Activities</strong></td>
<td><strong>Governmental</strong></td>
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<tr>
<td>Cash</td>
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<td>$ 352,385</td>
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<tr>
<td>Receivables</td>
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<tr>
<td>Taxes</td>
<td>25,466</td>
<td></td>
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<tr>
<td>Liens</td>
<td></td>
<td>Due from other governments</td>
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<tr>
<td>Total Current Assets</td>
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<tr>
<td>Noncurrent Assets:</td>
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<td></td>
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<tr>
<td>Capital assets net</td>
<td>454,485</td>
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<tr>
<td>Total Assets</td>
<td>923,317</td>
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### LIABILITIES

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<thead>
<tr>
<th>Current Liabilities:</th>
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<tr>
<td>Accounts payable</td>
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<td>1,230</td>
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<tr>
<td>Short term loan payable</td>
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<td></td>
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<tr>
<td>Total Current Liabilities</td>
<td>1,230</td>
<td>1,230</td>
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<tr>
<td>Total Liabilities</td>
<td>1,230</td>
<td>1,230</td>
</tr>
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</table>

### NET POSITION

| Invested in capital assets, | 454,485 | 454,485 |
| net of related debt        | 69,067  | 69,067  |
| Unrestricted               | 988,535 | 988,535 |
| Total net position         | $ 922,087 | $ 922,087 |

The accompanying notes to the financial statements are an integral part of this statement.
TOWN OF MERCER, MAINE
Statement of Activities
For the Year Ended December 31, 2014

<table>
<thead>
<tr>
<th>Function/Programs</th>
<th>Expenses</th>
<th>Charges for Services</th>
<th>Operating grants and contributions</th>
<th>Capital grants and contributions</th>
<th>Net (Expense) Revenues</th>
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<td>General government</td>
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<td>$12,542</td>
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<td>Public safety</td>
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<td>$548</td>
<td>$4,360</td>
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<td>Public works</td>
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<td>$29,092</td>
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<td>Education</td>
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<td>Cemeteries</td>
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<td>Unclassified</td>
<td>$23,342</td>
<td>$3,959</td>
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<td>$(19,383)</td>
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</table>

Total governmental activities  $1,082,494  $27,790  $37,411  $0  $(1,017,293)

Net (expense) / revenue

General revenues:
- Property taxes $850,916
- Excise taxes $130,360
- Interest and costs on taxes $6,495

Intergovernmental:
- State revenue sharing $28,780
- Homestead exemption $13,233
- Tree growth $12,759
- Restricted interest $146
- Veterans reimbursement $911
- Unrestricted interest $74
- Sale of assets $29,456
- Miscellaneous $2,518
- Snowmobile reimbursement $4,002

Total general revenues $1,086,408

Change in Net Position $63,115

Net Position - beginning $856,971
Net Position - ending $920,086

The accompanying notes to the financial statements are an integral part of this statement.
## TOWN OF MERCER, MAINE

### Balance Sheet

**Governmental Funds**

#### December 31, 2014

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<thead>
<tr>
<th>Assets</th>
<th>General Fund</th>
<th>Governmental Fund</th>
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<tbody>
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<td>Cash</td>
<td>$352,385</td>
<td>$352,385</td>
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<tr>
<td>Receivables</td>
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<tr>
<td>Taxes</td>
<td>90,981</td>
<td>90,981</td>
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<tr>
<td>Liens</td>
<td>25,466</td>
<td>25,466</td>
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<td>Due from other governments</td>
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<table>
<thead>
<tr>
<th>Liabilities</th>
<th>General Fund</th>
<th>Governmental Fund</th>
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<td>Accounts payable</td>
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<td>Short term loan payable</td>
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<table>
<thead>
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<th>Total Liabilities</th>
<th>General Fund</th>
<th>Governmental Fund</th>
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<td>1,260</td>
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<table>
<thead>
<tr>
<th>Unearned Revenue</th>
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<td>103,000</td>
<td>103,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund Balances</th>
<th>General Fund</th>
<th>Governmental Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted endowments</td>
<td>10,754</td>
<td>10,754</td>
</tr>
<tr>
<td>Committed</td>
<td>69,067</td>
<td>69,067</td>
</tr>
<tr>
<td>Assigned revenues</td>
<td>26,780</td>
<td>26,780</td>
</tr>
<tr>
<td>Unassigned</td>
<td>258,001</td>
<td>258,001</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total Fund Equity</th>
<th>General Fund</th>
<th>Governmental Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>364,602</td>
<td>364,602</td>
<td></td>
</tr>
</tbody>
</table>

Amounts reported for governmental activities in the statement of net position are different because:

- Capital assets used in governmental activities are financial resources and, therefore, are not in the funds. **$454,485**
- Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds. **$103,000**

**Net position of governmental activities** $922,087

The accompanying notes to the financial statements are an integral part of this statement.
TOWN OF MERCER, MAINE

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2014

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$ 988,170</td>
<td>$ 988,170</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>97,136</td>
<td>97,136</td>
</tr>
<tr>
<td>Interest</td>
<td>220</td>
<td>220</td>
</tr>
<tr>
<td>Charges for services</td>
<td>27,790</td>
<td>27,790</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>32,292</td>
<td>32,292</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>1,145,608</td>
<td>1,145,608</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditures:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>116,326</td>
<td>116,326</td>
</tr>
<tr>
<td>Public safety</td>
<td>30,491</td>
<td>30,491</td>
</tr>
<tr>
<td>Public works</td>
<td>287,125</td>
<td>287,125</td>
</tr>
<tr>
<td>Health and sanitation</td>
<td>36,625</td>
<td>36,625</td>
</tr>
<tr>
<td>Education</td>
<td>503,663</td>
<td>503,663</td>
</tr>
<tr>
<td>Special assessments</td>
<td>126,620</td>
<td>126,620</td>
</tr>
<tr>
<td>Cemeteries</td>
<td>2,916</td>
<td>2,916</td>
</tr>
<tr>
<td>Unclassified</td>
<td>23,342</td>
<td>23,342</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>1,127,108</td>
<td>1,127,108</td>
</tr>
</tbody>
</table>

| Excess of Revenues Over (Under) Expenditures | 18,500 | 18,500 |

| Net Change in fund balances | 18,500 | 18,500 |

| Fund Balances - Beginning | $346,101 | $346,101 |
| Fund Balances - Ending   | $364,601 | $364,601 |

The accompanying notes to the financial statements are an integral part of this statement.
TOWN OF MERCER, MAINE
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Fiscal Year Ended December 31, 2014

Net change in fund balances - total governmental funds $ 18,501

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. While governmental activities report depreciation expense to allocate those expenditures over the life of the assets:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital asset purchases capitalized</td>
<td>$9,170</td>
</tr>
<tr>
<td>Depreciation expense</td>
<td>(24,556)</td>
</tr>
</tbody>
</table>

Change in Net position of Governmental Activities $ 63,115

The accompanying notes to the financial statements are an integral part of this statement.
TOWN OF MERCER, MAINE
Notes to Combined Financial Statements
December 31, 2014

1. Summary of Significant Accounting Policies

The Town of Mercer was incorporated in 1804. The Town operates under the Board of Selectmen/Town Meeting form of government.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November, 1989, when applicable, that do not conflict with or contradict GASB pronouncements. Although the Town has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Town has chosen not to do so. The more significant accounting policies established in GAAP and used by the Town are discussed below.

A. Reporting Entity

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit is made by applying the criteria set forth in GAAP which defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, there were no potential component units required to be included in this report.

B. Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the non fiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.
Summary of Significant Accounting Policies, continued

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter is excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Licenses, permits, fees, excise taxes and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Interest income and charges for services are recorded as revenues when earned, since they are measurable and available.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time.
Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

When both restricted and unrestricted resources are available for use, it is the Town’s policy to use restricted resources first, then unrestricted resources as needed.

The Town reports the following major governmental fund:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Additionally, the Town reports the following fund types:

Fiduciary Funds

Fiduciary funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Private-purpose trust funds are used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

D. Capital Assets

Capital assets, which include property, plant, and equipment are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical costs or estimated historical cost if purchased or constructed. Donated capital assets are
Summary of Significant Accounting Policies, continued

recorded at estimated fair market value at the date of
donation.

The costs of normal maintenance and repairs that do not add
to the value of the asset or materially extend assets lives
are not capitalized. Major outlays for capital assets and
improvements are capitalized as projects are constructed.
Property, plant, and equipment of the primary government is
depreciated using the straight line method over the following
estimated useful lives ranging from 3 to 50 years.

E. Fund Equity
Restricted fund balance indicates that a portion of the fund
balance is restricted in use by donors. Committed fund
balance indicates that a portion of the fund balance is
constrained for a specific future use, and is indicated by
the title of each purpose listed in the balance sheet.
Committed fund balances are voted on at Town Meetings.
Assigned fund balances indicate amounts which either are
intended to be carried forward by law or contractual
agreement, or which the Board of Selectmen has voted to carry
forward.

F. Use of Estimates
The preparation of financial statements in conformity with
accounting principles generally accepted in the United States
of America requires management to make estimates and
assumptions that affect the reported amounts of assets and
liabilities and disclosure of contingent assets and
liabilities at the date of the financial statements and the
reported amounts of revenues and expenses during the
reporting period. Actual results could differ from those
estimates.

Budgetary Accounting
A budget is formally adopted for the General Fund, only, through the
passage of a Town warrant, and is prepared on a basis consistent with
generally accepted accounting principles.

In the General Fund, the level of control (level at which expenditures
may not exceed budget and applied revenues) is the accounts within
each department. Unexpended appropriations and unexpended revenues
are lapsed at the close of the year. Once adopted, the budget can
only be amended by the townspeople at a special Town meeting.

Deposits
At year end, the Town's carrying amount of deposits was $352,385. The
bank balances for all funds totaled $410,263. Custodial credit risk
is the risk that, in the event of a bank failure the Town's deposits
might not be recovered. As of December 31, 2014, all of the Town's
deposits were insured or collateralized.

Property Tax
Property taxes for the year were committed on July 31, 2014, on the
assessed value listed as of April 1, 2014, for all taxable real and
personal property located in the Town. Payment of taxes was due at the
date of commitment with interest at 7.00% on all tax bills unpaid as of October 2, 2014.

Assessed values are periodically established by the Town's Assessor at 100% of assumed market value. The assessed value for the list of April 1, 2014 upon which the levy for the year ended December 31, 2014, was based, was $56,642,966. This assessed value was 100% of the estimated market value.

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

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

5. Operating Property

Operating and nonoperating property are recorded at cost or, in the case of contributed property, at the fair market value at the date of acquisition. The Town of Mercer has elected to not retroactively record infrastructure (roads) constructed prior to 1979. Depreciation is computed on the straight line method based upon the estimated useful lives of the assets as follows:

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>Balance January 1 2014</th>
<th>Increases</th>
<th>Decreases</th>
<th>Balance December 31 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets not being depreciated</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td>$350</td>
<td>$0</td>
<td>$0</td>
<td>$350</td>
</tr>
<tr>
<td>Assets being depreciated</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>$412,988</td>
<td>$69,170</td>
<td>$321,172</td>
<td>$365,407</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>$255,970</td>
<td>$24,556</td>
<td>$0</td>
<td>$280,526</td>
</tr>
<tr>
<td>Less accumulated depreciation</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>$199,159</td>
<td>$11,500</td>
<td>$210,659</td>
<td>$187,500</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>$68,811</td>
<td>$13,056</td>
<td>$0</td>
<td>$81,867</td>
</tr>
<tr>
<td>Capital Assets, net</td>
<td>$409,370</td>
<td>$44,614</td>
<td>$0</td>
<td>$454,484</td>
</tr>
</tbody>
</table>

Depreciation Expense:
- General government: $11,500
- Public works: $13,056
- Total: $24,556

6. Assigned Revenues

The Town has set aside certain balances for accumulation until expenditure in future years. These accounts were as follows at December 31, 2014:

- State revenue sharing: $13,635
- Local road assistance: $12,302
- Total: $25,937

7. Unassigned General Fund Fund Equity
The unassigned General Fund fund equity reflected a change for the current year as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance - January 1, 2014</td>
<td>$266,499</td>
</tr>
<tr>
<td>Increase (Decrease):</td>
<td></td>
</tr>
<tr>
<td>Actual over (under) budgeted revenues</td>
<td>$27,998</td>
</tr>
<tr>
<td>Actual under budgeted expenditures</td>
<td>$21,114</td>
</tr>
<tr>
<td>Budgeted utilization of fund equity</td>
<td>($57,610)</td>
</tr>
<tr>
<td>Net Increase (Decrease)</td>
<td>($6,498)</td>
</tr>
<tr>
<td>Balance - December 31, 2014</td>
<td>$258,001</td>
</tr>
</tbody>
</table>

8. **Committed for Capital Purchases**

Historically, the townspeople vote to raise certain balances in anticipation of expenditure for capital items in future years. This is usually in lieu of additional appropriations in any particular account.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Road maintenance</td>
<td>$9,010</td>
</tr>
<tr>
<td>Village cemetery</td>
<td>$10,036</td>
</tr>
<tr>
<td>Helen &amp; William True</td>
<td>$(208)</td>
</tr>
<tr>
<td>Ethel Springer Trust</td>
<td>$4,303</td>
</tr>
<tr>
<td>Mercer community center</td>
<td>$20,295</td>
</tr>
<tr>
<td>Emergency response</td>
<td>$1,032</td>
</tr>
<tr>
<td>Town forest</td>
<td>$23,609</td>
</tr>
<tr>
<td>Charles Pressey prize</td>
<td>$990</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$69,067</td>
</tr>
</tbody>
</table>

9. **Restricted endowments**

Some donated balances are limited in use and are reserved for the purpose for which they were created. These funds include $10,754 in nonexpendable endowments.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Village cemetery</td>
<td>$980</td>
</tr>
<tr>
<td>Pressey prize fund</td>
<td>$1,970</td>
</tr>
<tr>
<td>True prize fund</td>
<td>$1,756</td>
</tr>
<tr>
<td>Ethel Springer trust</td>
<td>$6,048</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$10,754</td>
</tr>
</tbody>
</table>

10. **Risk Management**

The Town of Mercer is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains insurance coverage for part of its risk management. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered. The Town's management estimates that the amount of actual or potential claims against the Town as of December 31, 2014, will not materially affect the financial condition of the Town.
### TOWN OF MERCER, MAINE

#### Statement of Revenues, Expenditures, and Changes in Fund Balances

**Governmental Funds**

For the Year Ended December 31, 2014

<table>
<thead>
<tr>
<th>Revenues:</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance Favorable/Unfavorable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>$961,239</td>
<td>$961,239</td>
<td>$988,170</td>
<td>$26,931</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>91,751</td>
<td>91,751</td>
<td>97,136</td>
<td>5,385</td>
</tr>
<tr>
<td>Interest</td>
<td>220</td>
<td>220</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>27,790</td>
<td>27,790</td>
<td>27,790</td>
<td>(2,821)</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>25,116</td>
<td>35,116</td>
<td>32,295</td>
<td>(2,821)</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>1,078,106</strong></td>
<td><strong>1,088,106</strong></td>
<td><strong>1,145,611</strong></td>
<td><strong>57,505</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures:</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>120,334</td>
<td>120,334</td>
<td>116,326</td>
<td>4,008</td>
</tr>
<tr>
<td>Public safety</td>
<td>25,159</td>
<td>25,159</td>
<td>30,491</td>
<td>(5,332)</td>
</tr>
<tr>
<td>Public works</td>
<td>273,254</td>
<td>283,254</td>
<td>287,125</td>
<td>(3,871)</td>
</tr>
<tr>
<td>Health and sanitation</td>
<td>28,000</td>
<td>28,000</td>
<td>36,625</td>
<td>(8,625)</td>
</tr>
<tr>
<td>Education</td>
<td>503,663</td>
<td>503,663</td>
<td>503,663</td>
<td>0</td>
</tr>
<tr>
<td>Special assessments</td>
<td>152,211</td>
<td>152,211</td>
<td>126,620</td>
<td>25,591</td>
</tr>
<tr>
<td>Cemeteries</td>
<td>2,800</td>
<td>2,800</td>
<td>2,916</td>
<td>(116)</td>
</tr>
<tr>
<td>Unclassified</td>
<td>30,295</td>
<td>30,295</td>
<td>23,342</td>
<td>6,953</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>1,135,716</strong></td>
<td><strong>1,145,716</strong></td>
<td><strong>1,127,108</strong></td>
<td><strong>18,608</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Excess of Revenues Over (Under) Expenditures</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(57,610)</td>
<td>(57,610)</td>
<td>18,503</td>
<td>(96,717)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net Change in fund balances</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(57,610)</td>
<td>(57,610)</td>
<td>18,503</td>
<td>(96,717)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund Balances - Beginning</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>346,101</td>
<td>346,101</td>
<td>346,101</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund Balances - Ending</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>$288,491</td>
<td>$288,491</td>
<td>$364,604</td>
<td>(96,717)</td>
<td></td>
</tr>
</tbody>
</table>

The accompanying notes to the financial statements are an integral part of this statement.
Registrar of Voters

We held three Elections in 2014, they were as follows:
Municipal Election in March
School District Budget Meeting (held at High School)
School Budget Referendum in June
State Gubernatorial / Referendum Election in November.

We currently have 499 Registered Voters here in Mercer.
We had 43 New Voters Register in 2014
We had 26 Voters removed due to Moving or Deceased

The number of voters at each Election were:
Municipal Election : 42 voters
Town Meeting : 42 voters
District Budget Meeting : 6 voters
School Budget Referendum : 69 voters
Primary Election : 63 voters
State Gubernatorial / Referendum : 366 voters

Upcoming Elections for 2015 *** Mark Your Calendars***
March 6, 2015 - Municipal Election
May ?, 2015 - School Budget Meeting
June 9, 2015 – State Referendum /School Budget
November 3, 2015 – State Referendum

THANK YOU to all the Ballot Clerks and Counters throughout the Year for the many hours of work!

Lori Corson
Diane McNair
Marlene Redlevske
Jane Wallace
Paula Davis
Debbie Tracy

Sherry Dellarma
Joan Nunnally
Cheryl Pitcher
Jo-Ann Worthen

Respectfully Submitted

Yolanda Violette
Registrar of Voters
Transfer Station Report 2014
Located at 52 East Sandy River Road

Hours: SUNDAY ONLY 8:00 a.m. to 4:00 p.m.
Attendants: Lori and Charles (Woody) Corson
Bags Sold at Transfer Station: $7,580.00
  Town Office: $424.00
Debris discarded at Transfer Station: $2,674.00
  Total Revenue: $10,681.00
Credit back from SRRA: $3,998.00

Bags can be purchased at the Transfer Station & the Town Office $1.00/Bag.

** Transfer Station 2015 Holiday Schedule **
  Sunday April 5th Closed, will be Open Sat. April 4th

Remember to Wash, Crush, Flatten, Clean & Dry

---

Single Stream Recycling
(Reciclaje de un solo flujo)

- Flatten Cardboard
- Magazines
- Office Paper
- Paperboard
- Paper Cardboard, Dairy and Juice Containers
- Junk Mail
- Newspapers
- Plastic Bottles and Containers #1-7
- Glass Bottles and Jars
- Aluminum Cans, Aluminum Foil and Pie Tins
- Tin or Steel Cans

Do not include food waste, films, plastic bags, plastic wrap, or foam cups and containers.
(No incluya residuos de alimentos; películas; bolsas o envolturas de plástico; vasos o recipientes de unicel (poliestireno))

Waste Management
THINK GREEN!
# Recycling Chart

## What to Recycle

<table>
<thead>
<tr>
<th>Mixed paper</th>
<th>Examples:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mail and envelopes (windows are C)</td>
<td></td>
</tr>
<tr>
<td>Magazines and catalogs</td>
<td></td>
</tr>
<tr>
<td>Writing or ledger paper</td>
<td></td>
</tr>
<tr>
<td>Paperback books</td>
<td></td>
</tr>
<tr>
<td>Paper bags</td>
<td></td>
</tr>
<tr>
<td>Cake mix boxes</td>
<td></td>
</tr>
<tr>
<td>Toothpaste boxes</td>
<td></td>
</tr>
<tr>
<td>Tissue boxes</td>
<td></td>
</tr>
<tr>
<td>Paper egg cartons</td>
<td></td>
</tr>
<tr>
<td>Soda or beer packaging</td>
<td></td>
</tr>
<tr>
<td>Soap or laundry detergent boxes</td>
<td></td>
</tr>
<tr>
<td>Candy wrappers</td>
<td></td>
</tr>
<tr>
<td>Waxed or plastic-coated paper</td>
<td></td>
</tr>
<tr>
<td>Wrapping tissue paper</td>
<td></td>
</tr>
<tr>
<td>Fold wrapping paper</td>
<td></td>
</tr>
</tbody>
</table>

## Do Not Include

ANY items contaminated by food are not acceptable for recycling

<table>
<thead>
<tr>
<th>Mixed paper items not acceptable include:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paper towels, facial tissues, napkins</td>
</tr>
<tr>
<td>Computer paper</td>
</tr>
<tr>
<td>Thin cardboard</td>
</tr>
<tr>
<td>Boxes with silver or foil coatings</td>
</tr>
<tr>
<td>Anything dirty, greasy or plastic-covered</td>
</tr>
</tbody>
</table>

## Crush/Flatten

- Remove all plastic bags.
- Remove any non-acceptability items.
- Corrugated cardboard should be broken down so it fits inside the container without jamming, as the cart will empty completely.
- All containers (jars, bottles, cartons, etc.) must be closed and free of all contaminants.
- Remove and discard all lids, tops, caps, metal bottle/cup, and unusable items.
- Flatten containers whenever possible.

## Container preparation

- Remove all plastic bags.
- Remove any non-acceptability items.
- Corrugated cardboard should be broken down so it fits inside the container without jamming, as the cart will empty completely.
- All containers (jars, bottles, cartons, etc.) must be closed and free of all contaminants.
- Remove and discard all lids, tops, caps, metal bottle/cup, and unusable items.
- Flatten containers whenever possible.

---

**Crush/Flatten**

Town Of Mercer ---- Transfer Station ---- Open Sunday 8 am – 4 pm
Planning Board Report

Planning Board meetings are held at the Town Office in the meeting room every Third Tuesday of each month at 7 p.m.

This year the planning board had 2 applications submitted to the board. One was a new permit for an old permit that had expired. It was approved by the board. The other is a permit for a driveway, and that permit has not been successfully completed by the applicant for final approval yet. However the applicant has not returned to do so. So in final conclusion as of yet the permit is in limbo until final approval of the board.

Last of all the board had one inquiry from the board of a possible new construction of a camp. However the applicant has not decided to apply yet for that particular permit.

In conclusion we have a little bit of business here on the board this year. As always I would like to thank all the members of the planning board they are all vital members of our community and of the board. I would like to give also special thanks to Harriett Varney and Norman Redlevske. Harriett or better known as Fran is a vital role in the town period. She always helps when needed and does other duties that she doesn't have to be responsible for, and she never complains about doing it. Norman our code enforcement officer is another vital role for the board. He is the eyes and ears for board on matters when there is any discussion on a topic for board. So thank you both!

Respectfully Submitted,

Jason Juskewitch
Planning Board.
Local Plumbing Inspector Report  
(LPI)

Local Plumbing Inspectors Annual Report for 2014

It has been a pleasure to be your Local Plumbing Inspector.

There were (5) Plumbing Permits issued 2014.

Of these were:

Internal Plumbing Permits  (2)
Waste Water Design Permits  (2)
Alternative Toilet  (1)

It has been a pleasure to be your Local Plumbing Inspector

Respectfully submitted,

Robert A. Dunphy
Mercer- LPI # 0321
2014 REPORT OF THE NORRIDGEWOCK
FIRE DEPARTMENT

The Norridgewock Fire Department would like to thank the community, business
owners, mutual aid towns, Mercer C.E.R.T, Norridgewock Highway staff, along with
our Firefighter families for their continuous support throughout the past year. The
Department currently holds a roster of 20 volunteer Firefighters, as four of them
currently reside in the Town of Mercer, a town we contract fire service for. If you’re
interested in becoming volunteer, please contact the Town Office for more information.

As you are aware, the Town voted to purchase the former Gardner residence on Upper
Main Street for the land usage of building a new Fire Station. There were a few
different locations seriously looked at but agreed that Upper Main Street would be
more ideal, still in town and away from the traffic we currently have trying to get in
and out of the current location on Main Street.

Alternate heating in Maine is second nature to most residents as well as being very
efficient and economical in our homes today. Before installing that wood or pellet stove,
be sure you have a professional install it and if not the case, be sure you abide by the
manufacture’s recommended installation instructions. For your family's safety's sake,
you should have a professional inspect your installation. And as always, when
cleaning out such stove is to dispose of the ashes appropriately. Refer to your
homeowner’s insurance company and / or the Maine Fire Marshall’s Office for
assistance on wood stove installation.

Carbon Monoxide (CO) is always on our minds with the Maine inclement weather and
lose of electrical power. So please heed to CO as you cannot see it, taste it, smell it, as
it's called the SILENT KILLER. Please, if you lose your electrical power and run a
generator, operate your vehicle, motorcycle, snowmobile, etc. PLEASE operate it
OUTSIDE and not inside your home, garage, or cellar. Be sure the generator is
properly installed by professionals. Also do your family a favor and purchase a carbon
monoxide detector for that peace of mind. It could save your life! If you think you may
have CO in your home, some of the symptoms may be nausea, fatigue, dizziness, or
headaches. EVACUATE immediately and call 911. Go to Maine.gov for more info.

Sadly, the state recorded 25 fire deaths in 2014. According to State Fire Marshal
Joseph Thomas, "Faulty smoke detectors may have played a role in all but two of the
25 deaths". Be sure you have working smoke detectors along with fresh batteries. Let’s
bring these numbers down to zero with education utilizing our Fire Safety House in our
schools to start!

As always, we want to stress the importance of dialing 911 instead of any
other non-emergency number. Our Department is not staffed at the station on
a regular basis so it is imperative for everyone to call the emergency phone
line at 911 to expeditiously start the emergency services in the quickest means
possible. Our non-emergency number is 634-2208 and you can also call the non-
emergency Somerset Communications Center phone number at 474-6386. If you wish to
speak to a Firefighter during normal business hours, please call the Town Office at
634-2252.
### RESPONSE FOR NORRIDGEWOCK FIRE DEPARTMENT IN 2014

<table>
<thead>
<tr>
<th></th>
<th>Norridgewock:</th>
<th>Mercer:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aircraft Crash</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Assist EMS</td>
<td>11</td>
<td>2</td>
</tr>
<tr>
<td>Carbon Monoxide</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Chimney Fires</td>
<td>4</td>
<td>1</td>
</tr>
<tr>
<td>Fire Alarms</td>
<td>7</td>
<td>1</td>
</tr>
<tr>
<td>Life flight</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>Mutual Aid</td>
<td>16</td>
<td>N/A</td>
</tr>
<tr>
<td>Rescues</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Smoke Investigations</td>
<td>17</td>
<td>1</td>
</tr>
<tr>
<td>Snowmobile/ATV Crash or Fire</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Structure Fires</td>
<td>4</td>
<td>1</td>
</tr>
<tr>
<td>Trees on Wires</td>
<td>6</td>
<td>3</td>
</tr>
<tr>
<td>Trees in Roadway</td>
<td>5</td>
<td>2</td>
</tr>
<tr>
<td>Motor Vehicle Accidents</td>
<td>58</td>
<td>5</td>
</tr>
<tr>
<td>Motor Vehicle Fires</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>Power Lines Down</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>Woods/Brush/Grass Fires</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Propane Leak</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total:</strong></td>
<td>149</td>
<td>18</td>
</tr>
</tbody>
</table>

Norridgewock: 149  
Mercer: 18  
Total: 167

Respectfully submitted by Fire Chief David R. Jones
2015 Mercer EMA Annual Town Report

The Emergency Management Department had to work through some maintenance and upkeep funding challenges early on, but overall, had a very busy and productive year. The Community Emergency Response Team (CERT) certified 6 new members, and, in addition to their regular monthly training meetings, provided support for two community events, participated in a multi-county emergency management exercise and attended the Maine State Preparedness Conference. The Search and Rescue Team added five new members, and, in addition to their regular CERT activities, logged over 600 hours of specialized training, provided support for three community events and participated in three state searches. The Communications Team participated in a state-wide emergency management communications exercise and a nation-wide ham radio field day, and held several specialized training classes, in addition to their regular CERT activities.

Respectfully submitted

Richard Smith
Deputy EMA Director

Somerset County Sheriff Report

There were 137 Sheriff Department responses to Mercer in 2104.

Mike
### Offense Codes that (%)

<table>
<thead>
<tr>
<th>Day of Week</th>
<th>Date</th>
<th>Offense</th>
</tr>
</thead>
<tbody>
<tr>
<td>TUESDAY</td>
<td>1/14/2014 12:51:33 PM</td>
<td>Referred to SO</td>
</tr>
<tr>
<td>TUESDAY</td>
<td>1/14/2014 1:42:37 PM</td>
<td>Threatening Harassment</td>
</tr>
<tr>
<td>WEDNESDAY</td>
<td>1/15/2014 4:30:31 PM</td>
<td>Traffic Accident-Non Reportable</td>
</tr>
<tr>
<td>SUNDAY</td>
<td>1/19/2014 5:18:27 PM</td>
<td>Stranded Motorist</td>
</tr>
<tr>
<td>WEDNESDAY</td>
<td>1/29/2014 2:17:27 PM</td>
<td>Stranded Motorist</td>
</tr>
<tr>
<td>MONDAY</td>
<td>2/3/2014 9:37:17 PM</td>
<td>Property Check Officer Initiated</td>
</tr>
<tr>
<td>SUNDAY</td>
<td>3/2/2014 2:30:26 PM</td>
<td>Civil Problem</td>
</tr>
<tr>
<td>THURSDAY</td>
<td>3/6/2014 1:09:01 PM</td>
<td>Assist Local Police Department</td>
</tr>
<tr>
<td>SATURDAY</td>
<td>3/15/2014 2:10:10 PM</td>
<td>Civil Problem</td>
</tr>
<tr>
<td>THURSDAY</td>
<td>3/20/2014 11:29:37 AM</td>
<td>Paper Service</td>
</tr>
<tr>
<td>THURSDAY</td>
<td>4/3/2014 11:03:52 PM</td>
<td>Property Check Officer Initiated</td>
</tr>
<tr>
<td>TUESDAY</td>
<td>4/8/2014 1:37:49 AM</td>
<td>MENTAL HEALTH EVALUATION</td>
</tr>
<tr>
<td>SATURDAY</td>
<td>4/12/2014 11:26:45 PM</td>
<td>PD-Traffic Accident</td>
</tr>
<tr>
<td>MONDAY</td>
<td>4/14/2014 4:28:10 PM</td>
<td>Threatening Harassment</td>
</tr>
<tr>
<td>THURSDAY</td>
<td>4/17/2014 9:01:44 PM</td>
<td>Citizen Requested Assistance</td>
</tr>
<tr>
<td>SATURDAY</td>
<td>5/10/2014 10:39:20 PM</td>
<td>PD-Traffic Accident</td>
</tr>
<tr>
<td>SUNDAY</td>
<td>5/11/2014 4:17:35 PM</td>
<td>Citizen Traffic Complaint</td>
</tr>
<tr>
<td>SATURDAY</td>
<td>5/17/2014 12:40:40 PM</td>
<td>Larceny - From Yards</td>
</tr>
<tr>
<td>WEDNESDAY</td>
<td>5/21/2014 1:57:48 PM</td>
<td>Referred to SO</td>
</tr>
<tr>
<td>FRIDAY</td>
<td>6/6/2014 5:35:55 PM</td>
<td>Assist Other Agency</td>
</tr>
<tr>
<td>SATURDAY</td>
<td>6/7/2014 6:59:52 PM</td>
<td>Traffic Accident-Non Reportable</td>
</tr>
<tr>
<td>SUNDAY</td>
<td>6/15/2014 12:08:51 AM</td>
<td>Property Check Officer Initiated</td>
</tr>
<tr>
<td>MONDAY</td>
<td>6/16/2014 11:39:25 AM</td>
<td>Family Fight</td>
</tr>
<tr>
<td>MONDAY</td>
<td>6/16/2014 12:51:29 PM</td>
<td>Residence</td>
</tr>
<tr>
<td>SATURDAY</td>
<td>7/5/2014 11:12:18 PM</td>
<td>Juvenile Runaway</td>
</tr>
<tr>
<td>SATURDAY</td>
<td>7/12/2014 10:40:45 PM</td>
<td>Assist Sheriff's Department</td>
</tr>
<tr>
<td>FRIDAY</td>
<td>7/18/2014 5:11:37 PM</td>
<td>Erratic/Reckless Driving</td>
</tr>
<tr>
<td>Day</td>
<td>Date</td>
<td>Time</td>
</tr>
<tr>
<td>--------------</td>
<td>--------------------</td>
<td>-------------------</td>
</tr>
<tr>
<td>SATURDAY</td>
<td>8/2/2014</td>
<td>2:36:12 PM</td>
</tr>
<tr>
<td>MONDAY</td>
<td>8/11/2014</td>
<td>6:59:23 PM</td>
</tr>
<tr>
<td>THURSDAY</td>
<td>8/14/2014</td>
<td>8:17:33 AM</td>
</tr>
<tr>
<td>FRIDAY</td>
<td>8/15/2014</td>
<td>3:53:53 PM</td>
</tr>
<tr>
<td>SUNDAY</td>
<td>8/24/2014</td>
<td>5:20:41 PM</td>
</tr>
<tr>
<td>MONDAY</td>
<td>9/1/2014</td>
<td>11:24:30 AM</td>
</tr>
<tr>
<td>WEDNESDAY</td>
<td>9/3/2014</td>
<td>11:32:42 AM</td>
</tr>
<tr>
<td>FRIDAY</td>
<td>9/5/2014</td>
<td>12:12:39 PM</td>
</tr>
<tr>
<td>TUESDAY</td>
<td>9/9/2014</td>
<td>8:00:04 AM</td>
</tr>
<tr>
<td>SUNDAY</td>
<td>9/14/2014</td>
<td>5:28:44 PM</td>
</tr>
<tr>
<td>MONDAY</td>
<td>9/15/2014</td>
<td>8:46:36 AM</td>
</tr>
<tr>
<td>MONDAY</td>
<td>9/15/2014</td>
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</tr>
<tr>
<td>FRIDAY</td>
<td>9/19/2014</td>
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</tr>
<tr>
<td>WEDNESDAY</td>
<td>9/24/2014</td>
<td>1:07:32 PM</td>
</tr>
<tr>
<td>SATURDAY</td>
<td>9/27/2014</td>
<td>5:06:07 PM</td>
</tr>
<tr>
<td>SATURDAY</td>
<td>9/27/2014</td>
<td>9:19:12 PM</td>
</tr>
<tr>
<td>SATURDAY</td>
<td>10/11/2014</td>
<td>12:08:31 PM</td>
</tr>
<tr>
<td>SATURDAY</td>
<td>10/11/2014</td>
<td>1:12:42 PM</td>
</tr>
<tr>
<td>TUESDAY</td>
<td>10/14/2014</td>
<td>6:32:16 PM</td>
</tr>
<tr>
<td>FRIDAY</td>
<td>10/17/2014</td>
<td>4:03:06 PM</td>
</tr>
<tr>
<td>WEDNESDAY</td>
<td>10/22/2014</td>
<td>5:28:17 AM</td>
</tr>
<tr>
<td>FRIDAY</td>
<td>10/24/2014</td>
<td>4:20:41 PM</td>
</tr>
<tr>
<td>MONDAY</td>
<td>11/17/2014</td>
<td>8:30:56 AM</td>
</tr>
<tr>
<td>THURSDAY</td>
<td>11/27/2014</td>
<td>1:48:26 PM</td>
</tr>
<tr>
<td>FRIDAY</td>
<td>12/5/2014</td>
<td>6:30:54 PM</td>
</tr>
<tr>
<td>SATURDAY</td>
<td>12/6/2014</td>
<td>8:49:58 PM</td>
</tr>
<tr>
<td>TUESDAY</td>
<td>12/9/2014</td>
<td>5:57:18 PM</td>
</tr>
<tr>
<td>TUESDAY</td>
<td>12/9/2014</td>
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</tr>
<tr>
<td>FRIDAY</td>
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<td>8:37:04 AM</td>
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<tr>
<td>SUNDAY</td>
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</tr>
<tr>
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</tr>
<tr>
<td>FRIDAY</td>
<td>12/26/2014</td>
<td>6:56:17 PM</td>
</tr>
<tr>
<td>SUNDAY</td>
<td>12/28/2014</td>
<td>7:26:29 PM</td>
</tr>
</tbody>
</table>
It's been another busy and exciting year. 1161 visits were made to the Library and nearly 800 books were checked out. We were pleased that our patrons made use of our updated computers and printer on 137 occasions.

This year, the Trustees accepted, with regret, the resignation of respected Trustee, Becky Redlevske. Andrew Bourassa has been appointed as her replacement. Thanks for stepping in, Andrew.

The Trustees, also, voted to change the bylaws to include the position of Alternate Trustee. Christine Bourassa is currently serving in that position.

Last winter we raised nearly $700 for the Town of Mercer's Heating Assistance Fund, at the annual Indoor Flea Market.

Shaw Library continues to help with and to sponsor programs for children. This year, we once again collaborated with the After School Program, which is a free program, sponsored by the Mercer Community Club. Students who attend the program, visit the Library weekly, share reading time and participate in arts and crafts.

Families are invited to frequent the Library often. We have quite extensive children and adolescent collections.

Students are encouraged to visit the library and make use of our updated computers and printers.

We continue to rely on and appreciate the many (like new) books that are donated to the Library.

Thanks to all who continue to support our town's Shaw Library.

Respectively submitted,

Cherie Sadler, Librarian
Mary Harris, Assistant
Shaw Library Trustees
Shaw Library Treasurer's Report 2014

Income:
- Town of Mercer $8,525.00
- Donations collected for Mercer Heating Assistance Fund 690.50
**Total Income** $9,215.50

Expenses:
- Wages $7,046.00
- IRS 1,078.01
- Cushman Accounting 328.00
- Internet Phone Service 45.58
- Snow Pond Tech. 450.00
- Barnes & Noble 409.06
- Donated to Mercer Heating Fund 690.50
- Miscellaneous 19.80
**Total Operating Costs** $10,066.95

**Balance** -$ 851.45

Year End Account Balances:
- Checking $85.62
- Savings 15,231.52
- CD 12,402.27
- Oppenheimer Fund 2,768.00
**Total** $30,487.41

Expenditures:
- Printer $369.99
- Computer & Monitor 791.00
- To cover Expense Difference 851.45
**Total** $2,012.44

**Balance** $28,474.97
Afterschool Program Group

Above Pic: Library Time ~~~~~ Below Pic: Play Rehearsal Time
January 2, 2014

2014 was another busy year for our small group of volunteers as we continued to provide events that are well sought by our community members. Support from our community allows us to provide the programs in place at the Community Center including the After School Program and Young at Heart. We greatly encourage the addition of new programs at the Community Center and continue to offer physical activities such as Yoga, Martial Arts, as well as access to our fitness room and gym for walking.

During 2014, we purchased additional tables and a table cart for use in the gym. However, due to our donation during 2013 to the Town for the pellet boiler, and the timing of projects, we will use any additional 2014 funds for our 2015 projects list. Our projects for 2015 include redoing the gym floor as well as making improvements to the gym entrance, including a fresh coat of paint and display case being constructed by the Skowhegan Vocational Center students.

Our grant committee continues to work vigorously in applying for grants for much larger projects as well as additional program grants. We recently received a grant from the Maine Community Foundation to fund performances during 2015 including: The Milkweed Puppet Theater, Zemya, The Gawlers, and Martin Swinger. They are currently working on a grant seeking funds to make some much needed repairs to the parking lot of the Community Center.

We greatly appreciate those town members who volunteer their time to keep the building in shape. The Community Center is increasingly being booked by outside parties for personal or group events and we need to keep the structure in shape to encourage use by outside parties.

We welcome you to visit our website at mercercc.shutterfly.com. This site is updated for upcoming events at the Community Center as they occur. As always, we appreciate any feedback or ideas for events. And if you feel you have some free time on your hands, join us as a member!
January, 2015

2014 was a memorable, albeit busy, year for our small committee. Most notably, the committee elected to change the organization name to the Mercer Meeting House Association and has successfully received 501 c(3) Non-Profit status through the United States Government. With this status, the organization can now seek the financial aid of grants and private funding to offset the ever-increasing cost of maintaining such a historic building.

The events for 2014 included a Spiritual Message Circle in late October. The guest mediums were Rev. Beth Carter and Mike Carter of the Lakewood Spiritualist Camp. This event was a huge success and plans are in the works to host another Message Circle in the spring.

Old Home Days weekend brought lots of activity to Mercer. The Walk-A-Thon benefiting the Mercer Fuel Assistance, organized by the Methodist Church, was popular and profitable. A great crowd turned out for the Ham Dinner and Program at the Community Center and Meeting House respectively. Thank you to all who continue to make this event a success.

Our goals for 2015 include construction and installation of a new privy on the grounds of the Meeting House. As many of you are aware, the building lacks modern conveniences (heat and plumbing). We hope this new addition will be more accommodating and convenient for our guests. This along with regular maintenance and repair to our aging building will, indeed, keep us busy throughout the summer and fall months.

Mark your calendars for these upcoming events:

   **Maine Maple Sunday Breakfast: Sunday, March 22, 2015**

   **Spiritual Message Circle: Spring 2015**

   **Old Home Day: Sunday, August 2, 2015**

For more information about our events or the Mercer Meeting House, we welcome you to explore our new website at [www.meetinghouse.webs.com](http://www.meetinghouse.webs.com). You can also find us on Facebook at [www.facebook.com/mercermeetinghouse](http://www.facebook.com/mercermeetinghouse).

As always, we appreciate your continued dedication and support of the Mercer Meeting House and the history of Mercer. If you should have any questions or concerns, please feel free to contact Amy at 207-587-2225 or Linda at 207-634-2332.

Respectfully Submitted by Amy Tibbetts, V.P. Mercer Meeting House Association
Thank you for your 2014 support of our Courtesy Boat Inspections and I ask that you continue your support for 2015. Last year we increased our inspections from 1160 in 2011 to 1319 for 2014, an increase of roughly 20% in those few short years. The North Pond Association paid Courtesy Boat Inspectors $9000 for this coverage. The Mercer share was $1000.00. We were also helped by Rome @ $1000.00 and Smithfield @ $1000.00 and received a 1 time grant of $2000.00. I think you will agree that we made your $1000 go a long way. The balance of hours covered was through the generosity of people who value our lake being free of invasives and through volunteer hours. The lake is a beautiful local resource, whatever the season, and we’re working hard to keep it that way. Please support our request for 2015 for $1000.00.

Some additional projects the NPA did on and around the lake include the following. The NPA further collaborated with Colby College on their National Science Foundation work. Many residents around the lake participated including a number of Rome lake residents. The NPA maintained a kiosk at the boat launch for lake information and through co-op with the Conservation Corps, improved buffers, rip rap stone, and plants at the ramp to further reduce runoff. The NPA also paid for the porta potty again. We participated in a loon count, 16 adults counted. We supplied place mats to the Rome and Smithfield Granges for their dinners. We added a second returnables bin, the “Keep us Afloat” boat, at Sweet Dreams, proceeds to go toward funding our courtesy boat inspections. I am especially proud of the dingy/flower pot the NPA put at the Fairview Grange in the Smithfield Village, beautifying that area. We further improved the Fairview Grange property with examples of best management practices along the shoreline. Our efforts paid off, as we received the first “LakeSmart” award granted to a property on North Pond. The Grange property is open to all and has signage describing the types of practices installed. Please check it out next Summer. We are midway through our lake survey. We have the lake divided into 28 sections and have monitored each section for plants, identified plants found and will be putting the info into book format for next season. The effort is to arm lakefront property owners with a tool to identify the plants in their area. We printed and distributed 2 newsletters, the cost nearly covered by advertising from local businesses.

I hope you will agree that the NPA remains focused on our mission of maintaining and improving the health of our lake and is additionally, extremely active in our lake region community. Our goal of course, is to keep North and Little Ponds healthy for the continued enjoyment of all. Please continue to support our efforts.

Sincerely, Rick Watson, President of the North Pond Association.
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 - Mercer
    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)

Representing: District 108

Representative: John Joseph Picchiotti

Address: 6 Verdun Street
          Fairfield, ME 04937

Home Telephone: (207) 453-2137
Cell Phone: (207) 692-7226
E-Mail: John.Picchiotti@legislature.maine.gov

House website: http://www.maine.gov/legis/house/hsebios/piccjj.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
January 2015

Dear Friends and Neighbors:

Thank you for the opportunity to again serve the people of Mercer in the House of Representatives. It is truly a privilege to represent District 108, as Maine and its citizens continue to face many challenges. I look forward to working with fellow legislators, along with the Governor, to find solutions to the long-term problems that we face. My goal is to ensure we have an effective and efficient government that handles your taxpayer money responsibly. There are issues that must be addressed this legislative session, like lowering the cost of energy for businesses and homeowners, providing tax relief, and continuing to create an economic climate where jobs are created and businesses thrive.

Upon returning to the 127th Maine Legislature, I have been selected to sit on the Joint Select Committee on Insurance and Financial Services. My experience in this field will prove effective as this committee handles some very complex issues important to this district and the state as a whole. This committee oversees issues that pertain to the Bureau of Insurance, banking and financial institutions, Bureau of Consumer Protection, Office of Securities, State Employee Health Commission, workers compensation and real estate practices to name a few.

I encourage you to visit the Legislature’s website, http://www.maine.gov/legis, for up-to-date information, status of bills, public hearing dates and roll call votes on legislation. If you would like to sign up to receive my e-newsletter, please send an e-mail to jjpicchi@gmail.com. If you have any concerns about your State Government do not hesitate to share them with me.

Sincerely,

John Picchiotti
State Representative

District 108 Fairfield, Mercer and Smithfield

Printed on recycled paper
Dear Friends and Neighbors:

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

I am proud of the results of the 126th Legislature, which worked hard to increase the availability of mental health services, pay off the debt our state owed our hospitals, and improve Maine’s economic climate in a constrained fiscal environment. I am especially pleased that we were able to preserve many valuable gains made during the 125th Legislature. As a member of the Insurance and Financial Services Committee, ensuring that Mainers have access to affordable reliable healthcare has continued to be a priority for me.

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

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

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

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

Best,

Rod Whittemore
State Senator
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.

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
State of Maine
Municipal Election for the Town of Mercer
March 6, 2015
Sample Ballot

Vote for ONE Candidate in each Office

First Selectperson, Assessor
and Overseer of the Poor - 1 Year
Town Clerk - 1 Year

☐ Worthen, Vernon E II
☐ Violette, Yolanda

Second Selectperson, Assessor
and Overseer of the Poor - 1 Year
Tax Collector - 1 Year

☐ Tibbetts, Christopher M
☐ Violette, Yolanda

Third Selectperson, Assessor
and Overseer of the Poor - 1 Year
Treasurer - 1 Year

☐ Gardner, Robert E
☐ Violette, Yolanda

Trustee of Shaw Library - 5 Year
Planning Board - 3 Year

☐ Redlevske, Marlene J

Director of MSAD # 54 - 3 Year
Planning Board - 3 Year

☐ Redlevske, Norman G

To Vote for Candidate, Check the box to the left of the name.

For a Write In, write the Last name, First name
and Check the box to the left of the name.
2015 Annual Warrant
To David Welch, Constable
of the Town of Mercer
in the County of Somerset,

GREETINGS:
In the name of the State of Maine you are hereby required to notify
and warn the inhabitants of the Town of Mercer qualified to vote in
town affairs to meet at the Mercer Community Center in said Town
of Mercer on Friday, the 6th day of March, 2015, at 10 o’clock a.m.,
to elect all Town Officials. The polls will open immediately after the
election of a Moderator and will remain open until 8 o’clock p.m. The
business meeting will be held in the gym of the Mercer Community
Center on Saturday the 7th day of March, 2015 beginning at 6 o’
clock pm, immediately following a 5 o’clock Public Dinner, that will be
served in the Solarium.

ARTICLE 1: To elect a Moderator to preside at said meeting.

ARTICLE 2: To elect a Town Clerk, three Selectmen, Assessors, and
Overseers of the Poor, a Tax Collector, and a Treasurer all for one year
terms, a Trustee of Shaw Library for a five year term, two persons to
serve on the Planning Board each for a three year term and a MSAD
#54 Director for a 3 year term.

ARTICLE 3: To see if the Town will vote to increase the property tax
levy limit of $231,295 established for Mercer by state law, in the event
that the municipal budget approved under the following articles
results in a tax commitment greater than that limit.
Budget Committee recommends.
ARTICLE 4: To see what sum of money the Town will vote to raise and appropriate for the salaries of Town Officers.

1st Selectman 4,500.00
2nd Selectman 4,000.00
3rd Selectman 4,000.00
Town Clerk 6,424.00
Treasurer 10,858.00
Tax Collector 12,119.00
Selectmen’s Sec 2,040.00
Dep. Clerk/Collector 3,641.00
Registrar 500.00
Office Assistant/Deputy 500.00

$48,582.00

Budget Committee recommends.

ARTICLE 5: To see what sum the Town will vote to raise and appropriate to cover the Town’s share of F.I.C.A. and Medicare costs of town salaries.

Budget Committee recommends .0765% from Taxes (Est. $4,800) as required by law based on the total Town Payroll.

ARTICLE 6: To see what sum of money the Town will vote to appropriate for selectpersons’ emergency contingencies. Any and all use of the funds will be fully and explicitly reported to the 2015 annual report.

Budget Committee recommends $10,000 from Surplus.

ARTICLE 7: To see what sum of money the Town will vote to appropriate for annual dues of the Maine Municipal Association.

Budget Committee recommends $1,557 from Surplus.

ARTICLE 8: To see what sum of money the Town will vote to raise and appropriate for Liability and Property Insurance.

Budget Committee recommends $9,824 from Taxes.

ARTICLE 9: To see what sum of money the Town will vote to raise and appropriate for Liability Insurance for Public Officials plus Bonds.

Budget Committee recommends $1,974 from Taxes.
ARTICLE 10: To see what sum of money the Town will vote to raise and appropriate for worker’s comp insurance & unemployment for town employees.

**Budget Committee recommends $1,400 from Taxes.**

ARTICLE 11: To see what sum of money the Town will vote to raise and appropriate for Town Office, Shaw Library, Municipal Center, and Town Expense.

**Budget Committee recommends $31,000 from Taxes plus any revenues or donations generated by the center. Any remaining balance will be placed in municipal center capital reserve fund.**

ARTICLE 12: To see what sum of money the Town will vote to raise and appropriate for annual maintenance of the TRIO accounting & assessing program.

**Budget Committee recommends $4,800 from Taxes.**

ARTICLE 13: To see if the Town will vote to appropriate $10,000 from surplus to purchase the Bureau of Motor Vehicle module from TRIO.

**Budget Committee does not recommend.**

ARTICLE 14: To see what sum of money the Town will vote to raise and appropriate for Assessing.

**Budget Committee recommends $7000 from Taxes.**

ARTICLE 15: To see what sum of money the Town will vote to raise and appropriate for Solid Waste Disposal, Recycling and Blue Bag purchase.

**Budget Committee recommends $24,000 from Taxes plus all Transfer Station revenue.**

ARTICLE 16: To see what sum of money the Town will vote to appropriate for the Planning Board.

**Budget Committee recommends $1,000 from Surplus.**

ARTICLE 17: To see what sum of money the Town will vote to appropriate for Animal Control.

**Budget Committee recommends all dog account revenue plus $3,000 from Surplus.**
ARTICLE 18: To see what sum of money the Town will vote to appropriate for Cemetery Care.  
**Budget Committee recommends $3,400 from Surplus, plus fund interest.**

ARTICLE 19: To see what sum the Town will vote to raise and appropriate for the Town of Mercer office of Emergency Management.  
**Budget Committee recommends $1,000 from Taxes.**

ARTICLE 20: To see what sum of money the Town will vote to raise and appropriate for the 2014 Town Audit.  
**Budget Committee recommends $2,625 from Taxes.**

ARTICLE 21: To see what sum of money the Town will vote to raise and appropriate for public safety. This will include fire protection provided by the Town of Norridgewock and traffic & street lights.  
**Budget Committee recommends $19,690 from Taxes.**

ARTICLE 22: To see what percentage the Town will vote to deduct on all taxes assessed in 2015 that are paid in full on or before the 30th day after the date of the mailing of the tax bills.  
**Budget Committee recommends 2%.**

ARTICLE 23: To see what rate the Town will vote to charge and collect interest on all taxes assessed in 2015 that are unpaid 60 days after the date of the mailing of the tax bills.  
**Budget Committee recommends the 7% allowed by state law per annum.**

ARTICLE 24: To see if the Town will vote to raise and appropriate $9,325 for Shaw Library.  
**Budget Committee does not recommend.**

ARTICLE 25: To see what sum of money the Town will vote to raise and appropriate for Summer Road maintenance.  
**Budget Committee recommends $85,000 from Taxes.**

ARTICLE 26: To see what sum of money the Town will vote to appropriate for the paving of a section of the Beech Hill Rd.  
**Budget Committee recommends all funds to come from 2015 LRAP and up to $10,000 from the Summer Roads account, $5,000 from the Town Forest Revenue Fund, and $10,000 from Surplus.**
ARTICLE 27: To see what sum of money the Town will vote to raise and appropriate for Winter Road maintenance, including plowing, sanding and stockpiling sand and salt.  
**Budget Committee recommends $136,000. $110,000 will come from Excise Tax, $26,000 from Taxes plus any short fall to come from Surplus.**

ARTICLE 28: To see what sum of money the Town will vote to appropriate for General Assistance.  
**Budget Committee recommends $17,500 from Surplus, plus all State reimbursements.**

ARTICLE 29: To see what sum of money the Town will vote to raise and appropriate for charity. A minimum of 50% of this will be spent in the town of Mercer.  
**Budget Committee recommends $2,000 from Taxes.**

ARTICLE 30: To see what sum of money the Town will vote to raise and appropriate for Mercer Old Home Days.  
**Budget Committee recommends $500 from Taxes.**

ARTICLE 31: To see what sum of money the Town will vote to raise and appropriate for various Youth Leagues.  
**Budget Committee recommends $1000 from Taxes.**

ARTICLE 32: To see what sum of money the Town will vote to appropriate to supplement the three town scholarship awards.  
**Budget Committee recommends $425 from Surplus – $200 for each high school award and $25 for the elementary award.**

ARTICLE 33: To see if the Town will vote to elect from the floor at this meeting, five individuals to serve as a Budget Committee. The committee will meet with the selectmen within 60 days for the purpose of electing a Chairperson.

ARTICLE 34: To see what sum of money the Town will vote to appropriate for training costs of CEO and LPI.  
**Budget Committee recommends $400 from Surplus.**

ARTICLE 35: To see what sum of money the Town will vote to appropriate for CEO compensation.  
**Budget Committee recommends up to $1,500 from surplus, plus all application fees.**
ARTICLE 36: To see if the Town will vote to raise and appropriate $1,000 from taxes for North Pond Association.

**Budget Committee does not recommend**

ARTICLE 37: To see what sum of money the Town will vote to raise and appropriate to continue to fund the Mercer Road Emergency Fund.

**Budget Committee recommends $2,000 from Taxes.**

ARTICLE 38: [Background: The building known as The Shaw Library, owned by the Town and currently used to store items of the Mercer Historical Society (and some Town documents), is in need of significant repairs (painting, window sashes, a new 2nd floor door, and repairs to the rear access stairway and the handicapped access ramp at the front). The Mercer Historical Society would like to have the use of this building where coats for Civil War soldiers were once made, on a more permanent basis, and submits this article for your consideration.]

To see if the Town will donate this building and lot to the Mercer Historical Society, which will hereafter be responsible for its upkeep. The electricity expense, if essential to the needs of CERT, will be a negotiated agreement between the two organizations and CERT will continue to pay its share. In the event that the Town should vote in the future to sell the building occupied by CERT and the remaining lot, options for the division of any water and waste systems currently shared by both buildings, and any necessary adjustments to the property boundaries, will be brought before a Town Meeting for approval.

ARTICLE 39: To see what sum of money the Town will vote to appropriate for capital road improvements.

**Budget Committee recommends $10,000 from surplus.**

ARTICLE 40: To see if the Town will vote to raise and appropriate $25,000 for ditching & resurfacing of the Decker Rd.

**Budget Committee does not recommend.**
The Selectmen of Mercer hereby give notice that the Registrar of Voters will be on duty at the Town Office on Friday March 6, 2015, the said day of voting, from 10 o’clock a.m. until the polls are closed and on Saturday March 7, 2015, the said day of business meeting, from 5 o’clock until 6:30 p.m. for the purpose of correcting the list of eligible voters.

Given under our hands this 12th day of February 2015.

________________________________________
Vernon E. Worthen II

________________________________________
Christopher M. Tibbetts

________________________________________
Robert E. Gardner

Citizens Return:

I certify that I have notified the voters of the Town of Mercer of the time and place of the town meeting by posting an attested copy of the within warrant at Mercer Town Office & Community Center, Christy’s Country Store, Mercer Shaw Library, all being conspicuous public places within the Town of Mercer, on February ___, 2015, which is at least 7 days prior to the day of said meeting.

Dated at Mercer, Maine this __th day of February ___, 2015.

________________________________________
David Welch, Constable
Flowers in bloom summer of 2014 at Mercer Community Center.

Thank you to Dorothy Beeuwkes for the upkeep of the flower beds!

Thank You to Skowhegan Press for the printing of the Annual Reports!!
Important Numbers

Ambulance............................................................... 911
Norr ridgegowk Fire.................................................. 911 or 634-2208
State Police............................................................. 911 or 474-3350
Somerset Sherriff Dept............................................. 911 or 474-9591

Mercer Town Office................................................. 587-2911
Shaw Library............................................................ 779-3977
Code Enforcement Officer................................. 587-4281 Norman R
Local Plumbing Inspector.......................... 474-4515 Robert

Fire Warden.......................................................... 587-4331 Dennis O.
Deputy Fire Warden................................................ 587-2569 Jesse C.

Animal Control Officer................................. 441-7121 Kathleen R.
Constable............................................................ 587-4581 Dave W.

Mill Stream Elementary School.............................. 634-3121
Skowhegan Area Middle School.......................... 474-3339
Skowhegan Area High School............................. 474-5511
Superintendents Office........................................... 474-9508

Redington Fairview General Hospital......................... 474-5121
MaineGeneral Medical Center, Thayer Center for Health... 872-1000
MaineGeneral Medical Center, Alfond Center for Health.... 626-1000
       1-855-464-4463

Harold Alfond Center for Cancer Care................. 621-6100
Franklin Memorial Hospital..................................... 778-6031
       1-800-398-6031

District Court......................................................... 474-9518
Superior Court......................................................... 474-5161
District Attorneys Office................................. 474-7404

Somerset County Commissioners Office........... 474-9861
Somerset Registry of Deeds.......................... 474-3421
Somerset Registry of Probate............................. 474-3322

E911 Notice

Houses in Mercer have been notified of the new numbering according the E911 standards since January of 2008. If your home is not displayed with a visible number, get it numbered. Fire and Rescue need these numbers to be visible from the road so they can identify your home quickly.

* The Life You Save, Could Be Your Own *