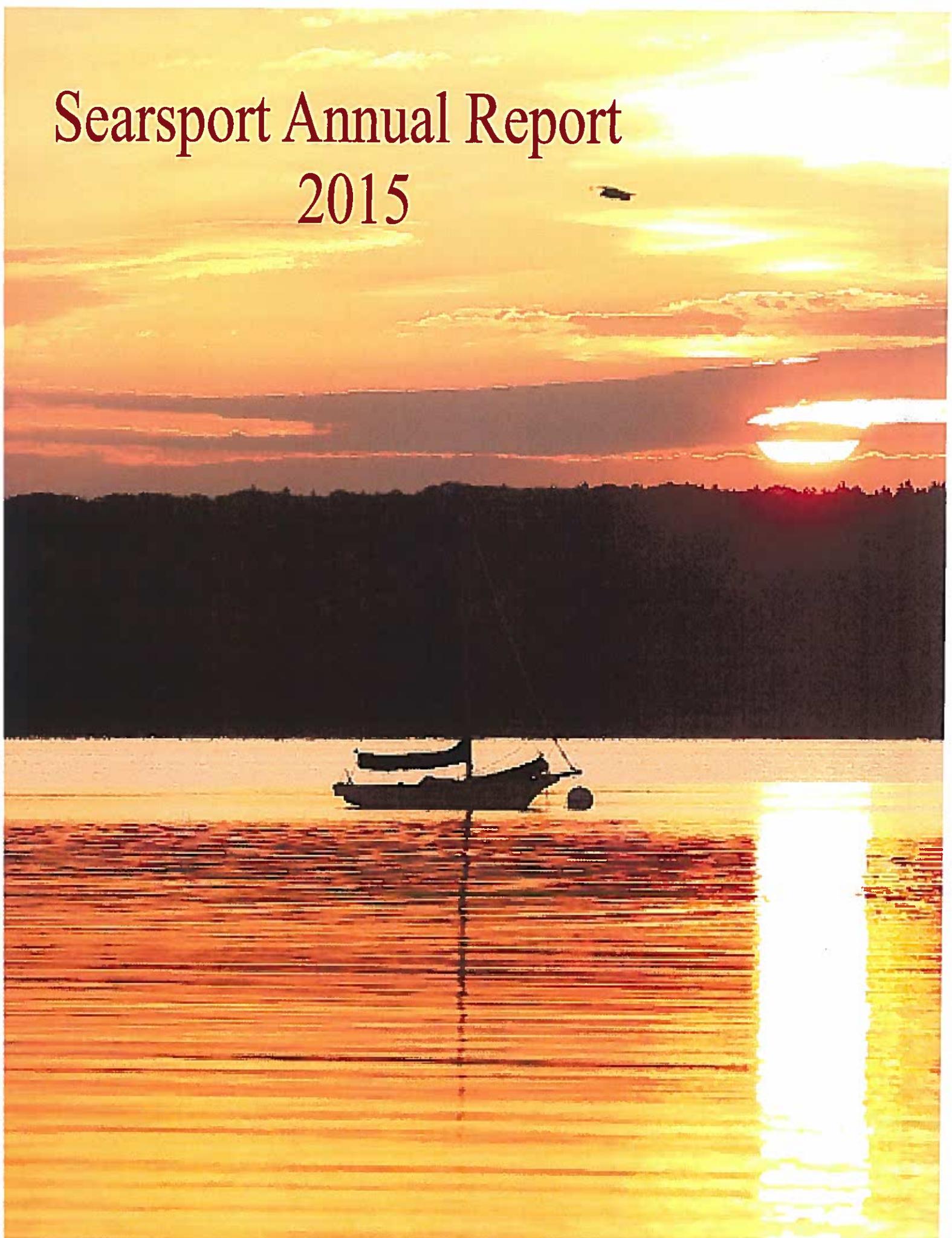


# Searsport Annual Report 2015



*Cover photo © Wayne Hamilton*

Wayne Hamilton is a lifelong resident of Searsport. He owns and operates Hamilton Marine. Wayne has also served as the Town of Searsport's Harbormaster for thirty-two years.

**[www.whelton@hamiltonmarine.com](mailto:www.whelton@hamiltonmarine.com)**

## Town Report Dedication



**Loraine Hamilton**

Loraine S. Hamilton passed away peacefully at her home on January 8, 2015. Loraine was born February 26, 1948 in Belfast to Clifford M. Hall and Velma M. (Grey) Hall. Loraine graduated from Belfast Area High School in 1966. During high school, Loraine worked summers at Jordan's Dairy Bar in Searsport where she met the love of her life, Wayne. After high school, she worked at Merrill Trust Bank in Belfast as assistant branch manager until she came on board as Vice President and chief cook and bottle washer at Hamilton Marine. From 1973-1983 Loraine also partnered with Wayne and helped with wedding photography and also made stunning wedding cakes. She belonged to 4-H, Girl Scouts USA, Eastern Maine Camera Club, Searsport Bucksport Propeller Club, US Power Squadron. She was a lifetime member of The Penobscot Marine Museum and the Searsport Historical Society. She was a member of The Searsport First Congregational Church, serving as a trustee 2012-2014. Loraine was a great supporter of our youth and education. In 2014, Loraine and Wayne donated the former Hamilton Marine Seine Loft on Route One in Searsport to the Penobscot Marine Museum as a home for the museum's new education center. The Hamilton Learning Center opened its doors to host intensive eighteen-week boat building classes for Searsport District High School students. Her cheerful smile and positive attitude as well as her many contributions to Searsport will be greatly missed.

**ONE HUNDRED SEVENTY FIRST**

**ANNUAL REPORT**

**of the**

**MUNICIPAL OFFICERS**

**of the**

**Town of**

**Searsport, Maine**

**FISCAL YEAR 2015**



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### **Special Thanks & Credits**

Report Layout and Design – Harriet Clark; Deborah Plourde; James Gillway  
Editing – Harriet Clark, Deborah Plourde, Kari Cross, George Kerper, Linda Mae Patterson



## Maine Congressional Delegation

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E-mail: [senator@collins.senate.gov](mailto:senator@collins.senate.gov)

### **Susan Collins**

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(207) 990-4604 (FAX)

### United States Senator:

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188 Russell Senate Office Building  
Washington, D.C. 20510  
(202) 224-5344  
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### **Angus King**

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### Representative to Congress:

*Second District  
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### **Bruce Poliquin**

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(207) 942-7101 (FAX)

### Legislative Representatives:

Maine Legislative Website: <http://janus.state.me.us/legis>

### State Senator:

District 11  
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### **Michael Thibodeau**

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E-mail: [SenMichael.Thibodeau@legislature.maine.gov](mailto:SenMichael.Thibodeau@legislature.maine.gov)  
(207) 287-1527 (FAX)

### State Representative:

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### **James S. Gillway**

*Capitol Address:*  
House of Representatives  
2 State House Station  
Augusta, ME 04333-0002  
(207) 287-1400 / (207) 287-4469 (TTY)

E-mail: [RepJames.Gillway@legislature.maine.gov](mailto:RepJames.Gillway@legislature.maine.gov) 1-800-423-2900 Msg Cntr.

SUSAN M. COLLINS  
NAME

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-3520  
(202) 224-2600 (FAX)

**United States Senate**  
WASHINGTON, DC 20510-1904

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from 2015.

Growing the economy by encouraging job creation was and remains my top priority. The tax-relief bill signed into law at the close of last year contains three key provisions I authored to help foster job creation and provide small businesses with the certainty they need to invest, grow, and, most important, hire new workers. Another provision I authored that became law last year gives a boost to both Maine's economy and traffic safety. This provision permanently changed the federal law that previously had forced the heaviest trucks onto our country roads and downtown streets, rather than allowing them to use Maine's federal Interstates. In addition, I was glad to help secure another significant award for the University of Maine's deepwater offshore wind initiative, which has the potential to advance an emerging industry and create thousands of good jobs in our state.

Maine's historic contributions to our nation's defense must continue. In 2015, I secured funding toward a much-needed additional Navy destroyer, likely to be built at Bath Iron Works. Modernization projects at the Portsmouth Naval Shipyard that I have long advocated for were also completed, as were projects for the Maine National Guard.

I was also deeply involved in crafting the new education reform law to better empower states and communities in setting educational policy for their students. The law also extends a program I co-authored that provides additional assistance to rural schools, which has greatly benefitted our state. A \$250 tax deduction I authored in 2002 for teachers who spend their own money on classroom supplies was also made permanent last year.

As a result of a scientific evaluation of the nutritional value of potatoes required by a law that I wrote, the wholesome fresh potato finally was included in the federal WIC nutrition program. I also worked on other issues important to Maine's farmers and growers, including research on wild blueberries and pollinating bees.

As Chairman of the Housing Appropriations Subcommittee, I have made combating veterans' homelessness a priority. This year's housing funding law includes \$60 million for 8,000 new supportive housing vouchers for homeless veterans. Since this program began in 2008, the number of homeless veterans nationwide has dropped by one third. Maine has received nearly 200 vouchers to support homeless veterans.

Last year, I became Chairman of the Senate Aging Committee. My top three priorities for the committee are retirement security, investing more in biomedical research, and fighting fraud and financial abuses targeting our nation's seniors. I advocated for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. The Senate also unanimously passed my bill to support family caregivers. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance and has already received more than 1,000 calls.

A Maine value that always guides me is our unsurpassed work ethic. As 2015 ended, I cast my 6,072<sup>nd</sup> consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve the County of Waldo and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Bangor state office at 207 945-0417, or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2016 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator

ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
(202) 224-6344  
Website: <http://www.King.Senate.gov>

## United States Senate

WASHINGTON, DC 20510

COMMITTEES  
ARMED SERVICES  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
INTELLIGENCE  
RULES AND ADMINISTRATION

Dear Friends of Searsport:

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate.

Much of my time in Washington this past year has been devoted to the Senate Armed Services Committee and the Select Committee on Intelligence. Protecting our homeland and the people of Maine from terrorism and violence remains one of my top priorities. Through my work on the Armed Services Committee, I was able to secure several provisions in the 2016 National Defense Authorization Act that benefit Maine. The legislation authorizes the construction of an additional DDG-51 Arleigh Burke Class Destroyer that could be built at Bath Iron Works and expands the HUBZone program to stimulate economic growth at former military installations like the former Brunswick Naval Air Station.

Returning control to teachers, school districts, and states has also been a primary concern of mine. I am encouraged that the Every Student Succeeds Act has become law. It eliminates the burdensome requirements of the No Child Left Behind Act and ensures access to a quality education for all students. A provision I helped author in the bill will give states the opportunity to pilot the use of their own proficiency-based assessments in lieu of federally-mandated standardized tests. Also included in the bill are several measures I secured to promote local input, fund education technology initiatives, and explore new strategies to increase student access to the internet outside of school.

Communities across Maine have taken bold action to improve their broadband connectivity, and I have been proud to foster federal support for these types of projects. My amendments to the Every Student Succeeds Act will promote the type of work already occurring in Washington County, where students who lack broadband access are able to check out mobile hotspots from their local libraries. Additionally, a bill I co-sponsored, the Community Broadband Act, helped pave the way for the FCC to enact rules protecting the ability of municipalities to invest in better broadband. I am excited by Maine's leadership on this important economic development issue and will continue to support local efforts in this area.

After extensive negotiations, the Senate passed a five-year transportation bill that will increase highway and transit funding in Maine and provide stability to improve our transportation infrastructure. The legislation contains provisions I cosponsored to cut red tape and improve predictability and timeliness by streamlining the federal permitting process for large infrastructure projects. Also incorporated in this bill are my provisions to relieve financial regulations on Maine's community banks and credit unions and to reauthorize the Export-Import Bank, a critical tool that supports communities and small business across the state.

Following my inquiries in the Energy and Natural Resources Committee, the National Park Service has announced they will begin exploring strategies to allow park visitors to purchase electronic passes online and will pilot the program at Acadia National Park. These passes would improve access to our nation's most treasured landscapes and would generate resources for years to come. I remain deeply engaged in preserving Maine's natural beauty and strengthening our outdoor recreation economy.

It is with solemn responsibility that I have focused my energy addressing the opioid epidemic in Maine. This work includes convening roundtables with a wide-range of health care and law enforcement professionals to combat addiction; introducing a proposal to safely dispose of excess prescription drugs; cosponsoring a

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Augusta, ME 04330  
(207) 622-8292

PRESQUE ISLE  
169 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 784-6174

SCARBOROUGH  
383 US Route 1, Suite 1C  
Scarborough, ME 04074  
(207) 883-1688

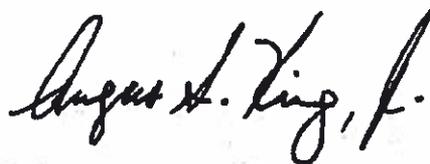
In Maine call toll-free 1-800-432-1389  
Printed on Recycled Paper

Senate-passed bill that addresses mothers struggling with addiction and the alarming effect it has on newborns; cosponsoring the TREAT Act, which expands the ability of medical specialists to provide life-saving medication-assisted therapies for patients battling heroin and prescription drug addiction; and calling on the Commander of U.S. Southern Command to increase efforts to stop the flow of heroin at our southern border.

I like to think of Maine as a big small town – and in a small town, the leaders are accessible and eager to listen. In that spirit, I've made it a priority to stay connected with people from all over Maine who e-mail, write, and call with suggestions or questions. If I can ever assist in your interaction with a federal agency, or you have thoughts, concerns, or personal input on a matter that is currently before Congress I hope you will contact me, let me know where you stand, and engage in this critical part of democracy. Please call my toll-free line at 1-800-432-1599 or one of my offices: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, or Washington, D.C. (202) 224-5344. You can also write me on our website at [www.king.senate.gov/contact](http://www.king.senate.gov/contact).

As always, I am honored to represent the people of Maine and look forward to working with you for the betterment of our great state.

Sincerely,



Angus S. King, Jr.  
United States Senator

**BRUCE POLIQUIN**  
2ND DISTRICT, MAINE

**COMMITTEE ON  
FINANCIAL SERVICES**

425 CANNON HOUSE OFFICE BUILDING  
WASHINGTON, DC 20615  
(202) 225-6306

**Congress of the United States**  
**House of Representatives**  
**Washington, DC 20515-1902**

Dear Friends,

This past year—my first as your Congressman in the U.S. House of Representatives—I am proud to have supported Maine families, local businesses and communities by working hard with Republicans and Democrats to promote policies that will preserve and create jobs and lower energy costs. I have worked to ensure our Veterans and active military members have the services they have earned and deserve, protected the individual rights and liberties they have fought for, and strengthened our national security to keep Americans safe and free.

I have fought tooth and nail to protect and create jobs for Maine. I stood up against the Washington political establishment, including Congressional leadership, to oppose granting fast-track authority to the President, a policy that allows him to facilitate massive international trade agreements that are unfair to American businesses, especially those in Maine. I am also extremely proud to have led the charge in successfully ending unfair and job-killing Canadian subsidies and to win a major victory for Maine by pushing into law a provision that will continue the FDA's use of paper inserts, efforts that combined to preserve hundreds of traditional Maine papermaking jobs.

As a proud member of the Military Veterans Caucus, I have been fighting for our Veterans by supporting several bills to increase funding for Veterans' health programs and hold the VA accountable. I also am proud to have introduced my own bill—the Helping Our Rural Veterans Receive Health Care Act—to give our rural Veterans easier access to their earned health care services by letting local hospitals care for them instead of VA centers far from home. I extend my thanks to all who have served.

In this first year, I also had one of my own bills signed into law. My critical and bipartisan Child Support Assistance Act will help children and their families receive legally due support in a timelier manner from delinquent parents. My District offices also helped hundreds of Maine families resolve issues with federal agencies and get the answers, benefits and services they deserved.

There is much more work to be done. Our Great State and Nation face many critical challenges. Please know that I am working hard, every day, to serve you and that I will continue to work here at home and in Washington for our families, local businesses and communities.

If you ever have any concerns or if I can provide assistance, please contact my Congressional Offices in Bangor (942-0583), Lewiston (784-0768), Presque Isle (764-1968) and Washington, DC (202-225-6306), or visit my website at [poliquin.house.gov](http://poliquin.house.gov). It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,



**Bruce Poliquin**  
Member of Congress



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

Paul R. LePage  
GOVERNOR

Dear Citizens of Searsport:

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

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Some are pushing to raise the minimum wage, but I want Mainers to earn a maximum wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here in Maine. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Another of my priorities is to lower the cost of student debt in Maine. If young people are struggling with too much student debt, they are unable to afford homes or vehicles. We are now offering programs to help them lower their debt, stay in Maine, begin their careers and start families.

To provide good-paying jobs for our young people, we must also work hard to reduce our energy costs. High energy costs are a major factor in driving out manufacturers, mills and other businesses that need low-cost electricity. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to heat and power their homes affordably and effectively.

And finally, we are making progress to address the drug pandemic in our state. It is my most important duty to keep the Maine people safe. While education, treatment and prevention efforts are important, we must get the dealers off the streets. I am pleased the Legislature has finally agreed to fund my proposal for more drug agents to stem the supply of deadly opiates flowing into our communities, but our law enforcement agencies are still understaffed. We must do more.

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

Sincerely,

Paul R. LePage  
Governor



PRINTED ON RECYCLED PAPER



**Annual Report to the Town of Searsport  
A Message from Senate President Michael Thibodeau**

**Dear Friends and Neighbors:**

It is an honor to represent you in the Legislature and to serve as the Maine Senate President. I am grateful for the trust and confidence you have placed in me. We are now in the Second Regular Session of the 127th Legislature. We are scheduled to adjourn in mid-April. The first session is the longer of the two and ended last June. During the first session, the Legislature approved a two-year budget which is now in effect and took up about 1500 other pieces of proposed legislation. The second session is typically reserved for emergency bills. This year we have about 300 of them in front of us.

I am proud to say that one of them has already been signed into law. It is an emergency measure to address the escalating drug crisis in Maine. Law enforcement and public health officials have reported a troubling spike in the number of heroin-related overdoses and deaths in recent months. Shortly after the Legislature began work this year, we signed into law a measure that will put 10 new drug agents on the streets and make funding available for drug treatment and prevention efforts. The bill passed unanimously in the Maine Senate and House of Representatives and was quickly signed into law by Governor Paul LePage. This is, by no means, the only steps the Legislature will be taking to combat illegal drugs in Maine, but it is a promising start.

The economic reforms passed by a Republican-led Legislature continue to pay dividends. Maine's unemployment rate is down to 4 percent, statewide. The state reported a surplus of nearly \$60 million at the end of the previous fiscal year, and the quarterly economic reports since have been encouraging, as well.

But there are still enormous challenges ahead of us.

This past year, for example Maine has seen a number of paper mills either declare bankruptcy or close their doors altogether, laying off hundreds of employees. The paper mill owners have identified electricity costs as one of the reasons for their economic woes. I remain committed to lowering energy costs for both businesses and all Maine residents. I believe that Maine can be a leader in paper and pulp production because we have abundant resources and the best-trained, most qualified workers in the nation. But we must do everything in our power to make Maine more attractive to businesses.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I would be happy to help in any way that I can. I can be reached in Augusta at 287-1500.

Sincerely,

Michael Thibodeau  
Maine Senate President



# HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

## James S. Gillway

79 Bowen Road

Searsport, ME 04974

Residence: (207) 548-6429

Cell Phone: (207) 323-3250

James.Gillway@legislature.maine.gov

February 2016

Dear Neighbors and Friends,

We have now begun the Second Session of the 127<sup>th</sup> Legislature. I am honored for the opportunity to continue serving the people of District 98 in the House of Representatives as Maine citizens continue to face many challenges. I look forward to resume working with fellow legislators, along with the Governor, to find solutions to the long-term problems that our state and our citizen's 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, fighting the scourge of illegal drugs and continuing to create an economic climate where jobs are created and businesses thrive. I will also continue to be an advocate for our senior citizens and our states most vulnerable population, those friends and neighbors who have severe developmental disabilities or mental illnesses and struggle to find support and services.

Upon returning to the Second Session of the 127<sup>th</sup> Maine Legislature, I will continue to serve on the Joint Committee on Transportation. This panel faces many decisions that will affect residents of our district and across the State of Maine. I look forward to continuing the work of this committee.

I am also very dedicated to continue my work to bring a Marine related Magnet School to our area. The legislation, LD 1277, that enables us to start the planning for this Magnet School was passed during the first session of the 127<sup>th</sup> Legislature. There is a lot more work to be done to finish this process.

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 [RepJames.Gillway@legislature.maine.gov](mailto:RepJames.Gillway@legislature.maine.gov). If you have any concerns about your State Government do not hesitate to share them with me.

Sincerely,

James S. Gillway  
State Representative

SUSAN W. LONGLEY, Judge  
SHARON W. PEAVEY, Register  
JUDITH M. NEALLEY, Deputy



P.O. BOX 323 - 39A SPRING STREET  
BELFAST, MAINE 04915-0323

TELEPHONE (207) 338-2780  
or (207) 338-2863  
FAX (207) 338-2380

**STATE OF MAINE**  
PROBATE COURT—WALDO COUNTY  
BELFAST

**WALDO COUNTY PROBATE COURT  
ANNUAL REPORT**

To the Citizens of Waldo County:

Thank you for this opportunity to report about Waldo County Probate Court.

In the Waldo County Probate Court, we address family matters such as guardianships (for both minors and adults), adoptions, name changes and wills and trusts.

As for this year's probate court news, we are happy to report that in the many contested family matters in this court. We continue to offer and find that our mediation program helps families develop their own skills at solving family problems. We also believe that these mediation opportunities serve to reduce disputes within families.

As a reminder, each fall, I also continue offer free probate basics workshops in town halls, adult education centers and libraries. At these, I provide free legal forms for medical and financial powers of attorney and wills. By then explaining the various legal provisions on these legal document forms, I try to help all understand how we use these documents to state our wishes. I truly believe that in documenting our wishes, in turn, we also greatly help our loved ones know what our wishes are. As for workshop times and places for my next series of these free probate basics workshops, come fall, simply watch for the times, dates and places posted in our local newspapers. Come one. Come all!

Finally, Waldo County Probate Court is located at 39A Spring Street in Belfast (on the floor below District Court). We stand ready to serve you Monday through Friday from 8:00 a.m. to 4:00 p.m., with additional hours as emergencies require.

Thank you for your ongoing interest and support. I deeply value serving you and all our fellow citizens of Waldo County.

Respectfully,

Susan W. Longley  
Waldo County Judge of Probate

# **WALDO COUNTY SHERIFF'S OFFICE**

*6 Public Safety Way  
Belfast, ME 04915*

**SHERIFF**  
*Jeffrey C. Trafton*

*Administrative Offices  
207-338-6786  
Fax  
207-338-6784*

**CHIEF DEPUTY**  
*Jason W. Trundy*

Honorable Commissioners,  
Citizens of Waldo County,

I am honored to provide you with the annual report of the Waldo County Sheriff's Office. 2015 was an exciting year at the Sheriff's Office. Along with me being sworn in as Sheriff, several promotions were made among the ranks. Jason Trundy was promoted to Chief Deputy. Chief Trundy is a twenty-two year veteran of the Sheriff's Office where he has served as a Corrections Officer, Patrol Deputy, Detective, Jail Administrator, and Patrol/Detective Division Lieutenant. Matthew Curtis was promoted to Lieutenant where he will oversee the Patrol and Detective Divisions. Matt is a twenty year veteran of the Sheriff's Office also with a wide range of experience. He has served as a Patrol Deputy, Detective and Patrol Sergeant. Nicholas Oettinger was promoted to Patrol Sergeant. Nick most recently served as the School Resource Officer at the Mt. View School Complex in Thorndike. In 2015, Sergeant Oettinger received the honor of being named Deputy of the Year by the Maine Sheriff's Association. This leadership team will assist me in taking the Sheriff's Office to even greater levels of service and professionalism.

The patrol division had another very busy year in 2015, handling 7,652 calls for service from the public. These calls include all manner of incidents to include domestic violence, burglaries, thefts, child abuse, sexual abuse, motor vehicle crashes and more. The epidemic of drug dependence continues to ravage the citizens of Waldo County generating much of the crime experienced in our county.

The Maine Coastal Regional Re-entry Center served 52 residents in 2015. These residents were men who were nearing the end of their term of incarceration. Our many programs assist them with their integration back into society as productive and contributing citizens. The re-entry residents provided 6,587 hours of free community service all over Waldo County. If this labor was paid at minimum wage, it would translate to \$48,403 in free labor to Waldo County Communities. The re-entry residents also provided 63,000 pounds of fresh produce to local food pantries from the County's Garden Project overseen by Waldo County Commissioner William Shorey. The residents also paid \$23,992 dollars in room and board payments to the County during the year.

The 72 hour holding and booking facility processed 1,023 persons who were arrested in Waldo County by all the law enforcement agencies serving our County. If a person who has been arrested cannot make bail within 72 hours, he or she has to be transported to the Two Bridges Regional Jail in Wiscasset by our Transport

**Division. This, along with bringing prisoners to court and medical appointments, generated 390 transports traveling approximately 70,000 miles in 2015.**

**Our Civil Service Division served 1,536 sets of legal paperwork all over Waldo County.**

**The members of the Waldo County Sheriff's Office Team are proud to serve the citizens of this great county and we look forward to providing professional law enforcement and corrections services to our County in 2016.**

**Sincerely,**

**Sheriff Jeffrey C. Trafton**

# **REGIONAL SCHOOL UNIT #20**

**Searsport • Stockton Springs**

**Office of the Superintendent  
6 Mortland Road  
Searsport ME 04974**

**Telephone: 207/548-6643**

**Fax: 207/548-2310**

**February 11, 2016**

**Dear Citizens of Searsport and Stockton Springs,**

**First and foremost, as we conclude our first year as the new Regional School Unit # 20, the Board of Directors, administration and staff want to express our sincere gratitude for your support and the support of our children's educational programs.**

**We will soon be preparing our 2016 - 2017 budget. We will adhere to the team approach: RSU # 20 (Searsport and Stockton Springs) will work together to provide an education that provides the best for all students.**

**We will be faced with challenges: (a) limited state funding, (b) increased financial commitments, (c) budgetary constraints, and (d) assessments to towns and in turn, taxpayers. We will need to face and answer the challenges in order to provide the education our students deserve. Together, we will maintain our focus and make decisions within the framework of the budget process based foremost on education.**

**RSU # 20 will provide information to the citizens of Searsport and Stockton Springs in order for you to make informed decisions. Information from local, state, and federal resources will also be available from the RSU # 20 Board, administration and staff.**

**Thank you for your continued support for the students of Searsport and Stockton Springs.**

**Sincerely,**

**Chris Downing  
Superintendent of Schools, RSU # 20**

# Town of Searsport

## **Spirit of America Award**

2016

George Kerper

### Searsport Spirit of America Honor Roll

- 2011 – Searsport Animal Endowment (SAFE)
- 2012 – Searsport Beautification Committee
- 2013 – William Terry
- 2014 – Bob Ramsdell
- 2015 – Don and Faith Garrold

Spirit of America Foundation is a 501(c)(3) public charity established in Augusta, ME in 1990 to honor volunteerism.

The Spirit of America Foundation Tribute is presented in the name of Maine municipalities to local individuals, organizations and projects for commendable community service.

Since Alma Jones received the first Spirit of America award from Augusta Mayor William Burney on Nov. 26, 1991, the tribute has been presented at 400+ ceremonies!

Searsport has participated in the Spirit of America Award Recognitions since 2011 in an effort to recognize the many people and organizations that give so much of themselves back to our community.

## 2016 HOLIDAY & CLOSURE SCHEDULE

|                                    |                                     |
|------------------------------------|-------------------------------------|
| Friday January 1st                 | New Years Day                       |
| Monday January 18th                | Dr. Martin Luther King Jrs Birthday |
| Monday February 15th               | President's Day                     |
| Monday April 18th                  | Patriot's Day                       |
| Monday May 30th                    | Memorial Day                        |
| Monday July 4                      | Independence Day                    |
| Monday September 5th               | Labor Day                           |
| Monday October 10th                | Columbus Day                        |
| Friday November 11th               | Veteran's Day                       |
| Thursday November 24th             | Thanksgiving                        |
| Friday November 25th               | Thanksgiving                        |
| Monday December 25th<br>(observed) | Christmas Day                       |

**EMERGENCY & STORM CLOSURES WILL BE POSTED ON CABLE ACCESS  
CHANNEL 7  
AS WELL AS MAJOR NEWS NETWORKS.**



### **TRANSFER STATION:**

**The Transfer Station is closed during the above Holidays.**

#### **Hours of Operation:**

**Sunday, Tuesday & Thursday  
9 a.m. to 5 p.m.**

**You will need a Transfer Station Permit for each vehicle entering the Transfer Station. There is no charge for vehicle permits and they can be picked up at the Town Office during regular business hours.**

**Please see the Recycling and Trash Disposal Pamphlet (available at the Town Office) for current regulations and costs. Each 30 gallon bag must have a trash sticker. These stickers cost one dollar each and are available at the Town Office and Steamboat Market.**

**THERE WILL BE NO DEPOSITING OF REFUSE AT THE TRANSFER STATION AT ANY TIME OTHER THAN THOSE HOURS LISTED ABOVE.**

**2016 IMPORTANT DATES TO REMEMBER:**

- January 1<sup>st</sup>**      **Fiscal Year Begins.**
- February 1<sup>st</sup>**      **Late Fees Begin For Dog Licenses.**
- March 1st**      **Annual Municipal Elections**  
                    **@ The Public Safety Building 8a.m. to 8p.m.**
- March 5th**      **Annual Town Meeting**  
                    **@ Searsport High School /Middle School.**  
                            **9 a.m.**
- April 1<sup>st</sup>**      **All property, both Real and Personal, assessed to owner of record as of April 1<sup>st</sup>: Owners must bring in a list of property to the Assessor to be eligible to make a claim for abatement. (This form can be found in the back of this report or at the Town Office)**
- June 30<sup>th</sup>**      **Re-register Snowmobiles and ATV's.**
- July 28<sup>th</sup> - 31<sup>st</sup>**      **Tax Bills mailed out, at the end of July.**
- September 1st**      **Taxes are due and payable.**
- October 7th**      **Interest begins to accrue on all unpaid Real Estate and Personal Property Taxes.**
- October 15<sup>th</sup>**      **New tags available for upcoming year Dog Licenses.**
- December 1<sup>st</sup>**      **New Hunting Fishing Licenses available for upcoming year.**
- December 31<sup>st</sup>**      **Fiscal Year ends.**

**Town Staff**

**James S. Gillway.....Town Manager**  
**Deborah Plourde.....Town Clerk**  
**Harriet Clark.....Assessing/Deputy Clerk**  
**Patsy Wood.....Deputy Clerk**  
**Linda Mae Patterson.....Bookkeeper**  
**William Terry.....Tax Assessor**  
**Richard LaHaye, Jr. ....Chief of Police**  
**Dennis Remillard.....Patrol Officer**  
**David Mushrall.....Patrol Officer**  
**Andrew Webster.....Fire Chief**  
**Almon Rivers.....Emergency Management Director**  
**Adrian Stone.....Ambulance Director**  
**Robert Seekins.....Public Works Director**  
**Mike Kinney, Rick Lanphier.....Public Works Crew**  
**Jerald Chaples.....Transfer Station Operator**  
**Adam Lockhart.....Building/Grounds Maintenance**  
**Kate Hessler.....Library Director**  
**William Pollari.....Assistant Librarian**  
**Howard Clark.....Wastewater Chief Operator**  
**Robert Bouchard.....Wastewater Operator**  
**Randolph Hall.....Plumbing Inspector**  
**Randolph Hall.....Code Enforcement Officer**  
**Wayne Hamilton.....Harbormaster**  
**Adrian Stone/Suesan Packer.....Health Officer**  
**Arthur Koch Jr..... Animal Control Officer**  
**Kari Cross.....Office/Recreation Director**

**Board of Selectmen**

**Aaron Fethke, Chair.....Term Expires 2018**  
**Richard Desmarais.....Term Expires 2017**  
**Douglas Norman.....Term Expires 2018**  
**Meredith Ares.....Term Expires 2016**  
**Jack Merrithew.....Term Expires 2017**

**TOWN TELEPHONE NUMBERS**

**EMERGENCY(Police/Fire/Ambulance).....911**

**PLEASE DO NOT CALL THE TOWN OFFICE FOR EMERGENCY DISPATCH.**

**North Fire Station.....548-6262**

**Public Safety Building:**

**Ambulance/Fire NON Emergency.....548-2302**

**Police NON Emergency.....548-2304**

**Waldo County Communications Center (Waldo Com)**

**Public Safety NON Emergency.....338-2040**

**Town Garage.....548-2301**

**Carver Memorial Library.....548-2303**

**Wastewater Treatment Plant.....548-6320**

**Town Office.....548-6372**

**Town Manager..... Ext. 106**

**Town Clerk..... Ext. 100**

**Deputy Clerk.....Ext. 101**

**Bookkeeper.....Ext. 102**

**Code Enforcement.....Ext. 104**

**Assessor.....Ext. 103**

**Town Office Fax.....548-2305**

**Town Address and Wastewater Billing:**

**1 Union Street**

**P.O. Box 499**

**Searsport, ME 04974-0499**

**Town Office Hours:**

**Monday through Friday.....8:30 a.m. to 4 p.m.**

**TOWN E-MAIL ADDRESSES:**

**Town Manager (James Gillway)**

**manager@searsport.maine.gov**

**Deputy Clerk (Harriet Clark)**

**searsportdeputy@roadrunner.com**

**Bookkeeper (Linda Mae Patterson)**

**searsportfinance@roadrunner.com**

**Town Clerk (Deborah Plourde)**

**searsportclerk@roadrunner.com**

**Tax Assessor (William Terry)**

**searsportassessor@roadrunner.com**

**Code Enforcement (Randolph Hall)**

**enforcementofficer@roadrunner.com**

The Town has a website at **searsport.maine.gov**.

This site holds important town information such as: ordinances, directions, event and meeting information, and contact information. Please log in and see all the web site has to offer.

**R.S.U.#20 Board of Directors**

**Percy King.....Term Expires 2016**  
**Dustin Nadeau.....Term Expires 2017**  
**Tony Bagley.....Term Expires 2018**

**Regional School Unit #20:**

**P.O. Box 363**  
**Belfast, ME 04915**  
**(207) 338-1790**

**RSU#20 Searsport area school telephone numbers:**

**Searsport High School.....548-2313**  
**Searsport Middle School.....548-2311**  
**Searsport Elementary School.....548-2317**  
**Stockton Springs Elementary.....567-3264**

**Searsport Water District:**

**Trustees**

**William Shorey, Chairman**  
**Bruce Mills, Treasurer**  
**Larry Clark, Clerk**

**Phone: (207) 548-2910**

**Employees**

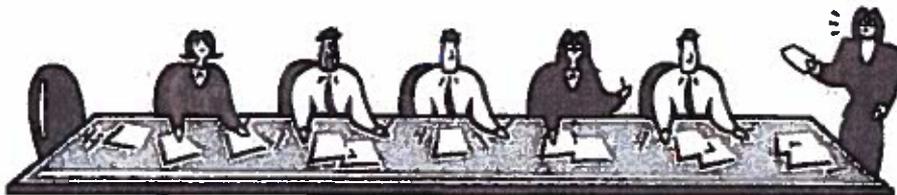
**Brenda Corbin, Office Mgr.**  
**Timothy Wilson, Service Tech.**  
**Adam Clark, Service Tech**  
**Kyle Benson, Office Assistant**

**Fax: (207) 548-6719**

**e-mail: [info@searsportwater.org](mailto:info@searsportwater.org)**

**Business hours are Monday – Friday 7:30 a.m. to 3:30 p.m.**

**In case of an emergency during non business hours please call the  
Waldo County Dispatch Center @ 1-800-660-3398**



**Boards & Committee Chairs**

**Planning Board**

**George Kerper.....Term Expires 2019**

**Board of Appeals**

**John Moran.....Term Expires 2018**

**Board of Assessment Review**

**Assessor William Terry.....Contact Person**

**Comprehensive Planning Committee**

**George Kerper.....Term Expires 2017**

**Economic Development Committee**

**Ralph Harvey.....Term Expires 2018**

**Historic Preservation Committee**

**Marie Underwood.....Term Expires 2016**

**Shellfish Management Committee**

**Robert Ramsdell.....Term Expires 2017**

**Budget Advisory Committee**

**Faith Garrold.....Term Expires 2017**

**Cable Television Committee**

**George Kerper.....Term Expires 2016**

**Cemetery Committee**

**Donald Garrold.....Volunteer Since 2004**

**Recycling/Conservation Committee**

**James S. Gillway.....Contact Person**

**Ordinance Review Committee**

**David Italiaander.....Term Expires 2016**

## 2015 Managers Report

This year has been a relatively quiet year as far as personnel matters go. In July we hired Katie Hessler to be our new Library Director. Katie has been a great addition to our team. At the end of the year, Bob Bouchard retired from the Wastewater Department. We were prepared for a long search for a certified applicant. We fortunately found a young man from Winterport with the proper credentials. In late January we hired Dan Smith as a wastewater operator.

Our auditors visited in mid-January. They were able to complete the site visit in four days and we had the printed audit at the end of the next week. This is the first time that has ever happened. I believe this is due to a greatly improved record keeping process on our part. The auditors report that we earned \$24,082.98 in interest on our investments last year. This is up \$2,127.07 from the previous year. As of December 31<sup>st</sup>, we were at 90% of taxes collected. This is one percent better than the previous year. Our auditors report that our unappropriated surplus is \$827,768. This is \$63,557 more than the end of last year. At last year's town meeting, we did not approve using any surplus to offset property taxes and that helped our bottom line. We are recommending the use of a small amount of this to offset 2016 taxes.

The State Budget changes made, after our annual town meeting, provided us with \$20,000 of additional revenue sharing that was not anticipated in our budget. Revenue sharing is secure for the coming year. This additional revenue coupled with the small surplus amount mentioned above will provide us with virtually no budget increase for 2016.

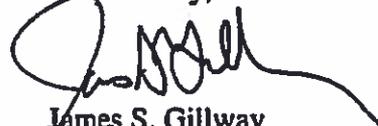
We were able to acquire several items of equipment last year. We received four large trucks from surplus to be used for road repair and snow removal. We invested in our infrastructure and paved the Resh Road, and Portions of Old County Road. We did our best to repair many other roads in town. We did replace another large section of under drain on Prospect Street. With State and Federal grants, we completed the wharf rebuild. We had a new front counter built and installed at the Town Office and replaced the phone system and internet to a high-speed fiber optic provider. We also received a grant and replaced the old florescent lighting at the Town Office with energy efficient LED lighting.

We will be hosting a Maritime Homecoming Weekend on August 5<sup>th</sup> and 6<sup>th</sup> this year. We hope that we can highlight the past, present and future of our maritime heritage. We are in the planning phase and certainly welcome any input and need volunteers to make this a great success.

I am in the second session of my third term representing Searsport in House District 98 in Augusta. I am truly grateful for the opportunity to do this job for you. Last year, I was successful in getting LD 1277 passed. This legislation creates a marine related magnet school in Searsport. There is more work to be done to bring this plan to completion and I am committed to the effort. Because of this commitment, I am not always physically in the office; however, I am in constant contact via e-mail and cell phone. Our capable staff is always able to reach me.

I want to thank the citizens of Searsport for your support. I thank the Board of Selectmen and all of the Committees and Boards for their efforts and continued support. I especially want to extend my sincerest thank you to the incredible employees that work for our town. I am constantly communicating with my peers and talking about the various problems and issues that our neighbor communities in Maine face. Employees created many of their issues. It is obvious that our personnel work hard and keep us out of similar troubles. We should all be very proud of our staff.

Respectfully,



James S. Gillway  
Town Manager

**TOWN of SEARSPORT  
ASSESSOR'S NOTICE  
2016**

In accordance with Title 36, MRSA Section 706, the Assessor of the Municipality of Searsport, Maine hereby gives notice to all persons liable to taxation in said municipality, that the Assessor's Office is open daily Monday through Friday and will be open the evening of **Tuesday, April 5, 2016** from **5:00 PM to 7:00 PM** for the purpose of revising lists of estates taxable in the Town of Searsport.

All inhabitants of the Municipality of Searsport, Maine and all Administrators, Executors, Trustees, non-residents, etc., all estates taxable in said municipality or such persons hereby notified to **MAKE AND BRING INTO THE ASSESSOR TRUE AND PERFECT LISTS OF ALL THEIR ESTATES, REAL AND PERSONAL**, not by law exempt from taxation, of which they were possessed on the **FIRST DAY of APRIL 2016** and be prepared to make oath to the truth of the same and to answer all proper inquiries in writing as to the nature, situation and value of their property liable to be taxed.

**ESTATES DISTRIBUTED**

And when estates of persons deceased have been distributed during the past year, or have changed from any cause, the Executor, Administrator, or other persons interested, are hereby warned to give notice of such change, and in default of such notice will be held under the law the tax assessed although such estate has been wholly distributed and paid over.

And any person who neglects to comply with this notice is thereby banned to his right to make application to the Assessor for any abatement of his taxes, unless he offers such lists with his application and satisfies the assessor that he was unable to offer it at the time appointed.

**BLANK SCHEDULES ARE AVAILABLE AT THE SEARSPORT TOWN OFFICE**

William P. Terry  
Searsport Assessor

**2015 Searsport Assessor's Report**

I have been honored to serve as the Searsport Assessor, Thank You. The 2015 mill rate is \$23.70 per 1,000 dollars of valuation. The mill rate breaks as follows \$1.85 (7.8%) to the county, \$7.70(32.4%) to the Town and \$14.15(59.8%) for education. The rate was up about 4.4% from 2014. The State of Maine in order to balance the State budget will be making adjustments to the state revenue sharing. Even if the town budget expenditure stays the same the mill rate will go up. This also applies to the school and county taxes for the Town of Searsport. The amount of new construction in the Town of Searsport both in the residential and commercial areas has shown some improvement but is still slow. These things will likely cause a mill rate and property tax increase for the 2016 tax year. Property sale prices are still above the assessed values. The sales of distressed properties are usually below assessed values.

Looking to the future the Town should do a revaluation of all real and personal property for the purpose of reestablishing equity of assessments. I think 2017-2018 would be the year to do this.

The resident Searsport taxpayers are reminded of the **Homestead Exemption, Veterans Exemption, Blind Exemption**. To find out about the exemptions program contact the Searsport assessor at the Town Office. The Maine Property Tax Refund is still available through the Maine Revenue Services Offices in Augusta if you qualify, if you have questions regarding it they can be reached at 626-8475.

Respectfully,

William P. Terry  
Searsport Assessor

**2015 ASSESSOR ABATEMENTS**

| <b>Name</b> | <b>RE/PP</b> | <b>Tax year</b> | <b>Amount</b> |
|-------------|--------------|-----------------|---------------|
| C. Murphy   | RE           | 2015            | 225.15        |
| K. Flood    | RE           | 2015            | 81.72         |
| B. Pollard  | RE           | 2015            | 1900.74       |
| K. Stilger  | RE           | 2015            | 37.92         |
| H. Blake    | RE           | 2015            | 1784.61       |
| G. Kerper   | RE           | 2015            | 132.25        |
| B. Pollard  | RE           | 2015            | 71.10         |
| V. Sweet    | RE           | 2015            | 47.40         |
| K. Mallett  | RE           | 2015            | 84.14         |
| C. Francis  | RE           | 2015            | 199.08        |
| N. Choate   | RE           | 2015            | 132.25        |

William P. Terry  
Searsport Assessor

**Certificate of Assessment**  
Title 36 MRSA 712

State of Maine

County of Waldo, ss.

I, hereby certify, that I have assessed a tax on the estate, real and personal liable to be taxed in the Municipality of Searsport for the fiscal year 01/01/2015 to 12/31/2015, at .02370 mils on the dollar, on a total taxable valuation of \$209,072,240.

**Assessments**

|   |                |
|---|----------------|
| 1. County Tax                                   | \$ 403,337.75  |
| 2. Municipal Appropriation                      | 1,672,232.00   |
| 3. TIF Financing Plan Amount                    | 91,192.86      |
| 4. School/Education Appropriation               | 3,090,626.14   |
| 5. Overlay (Not to exceed 5% of Net Assessment) | 18,735.26      |
| 6. Total Assessments                            | \$5,276,124.01 |

**Deductions**

|                                    |                |
|------------------------------------|----------------|
| 7. State Municipal Revenue Sharing | \$ 140,000.00  |
| 8. Homestead Reimbursement         | 89,597.85      |
| 9. BETE Reimbursement              | 91,514.07      |
| 10. Other revenue                  | -0-            |
| 11. Total Deductions               | \$ 321,111.92  |
| 12. Net Assessment for Commitment  | \$4,955,012.09 |

Lists of all the same I have committed to James Gillway, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to James Gillway, Municipal Treasurer of said Municipality, or the successor in office, on or before such date, or dates, as provided by legal vote on the Municipality and warrants received pursuant to the laws of the State of Maine.

Given under my hand this July 21, 2015.

**William P. Terry, CMA**  
Searsport Assessor

## 2015 General Assistance Town Report

2015 has brought many changes to General Assistance. One of the things that has not changed is that it is General Assistance is a state mandated, municipality administered financial assistance program. Applicants must provide verification of their income and expenses, residence, and if unable to work, medical documentation substantiating their work limitations. Applicants are required to seek work if physically able and/or to apply for assistance from any other programs that may be available to them. A determination of eligibility is made for a thirty-day period based on anticipated earnings.

I was able to assist many residents either in the office or by phone. A lot of calls for assistance are referred to us by 211 or DHHS. Some calls are asking for any resources that would be needed for their situation. Where are the subsidized apartments in Searsport? How do I go about applying for HEAP (heating assistance) or I might get a call telling me that they have very little food left and how do they get in touch with the food pantry? I was able to help a resident that needed furniture for their apartment and another one with blankets to keep their children warm.

In April 2015 I became President of the Maine Welfare Directors Association. I was invited to attend the Affordable Housing Workshop Study Group that Gov. Lepage had placed in budget June 2015. The state budget included a provision – Part QQQQ that created an affordable housing working group. We met from July through December in Augusta discussing all the different aspects of affordable housing. The working group then reported their findings back to the Labor, Commerce, Research and Development Committee and the Appropriations Committee. We then had a public hearing and heard from many different people and organizations regarding this from the different towns.

I, along with the other board members of the MWDA have been teaching different levels of GA classes throughout the year. These classes are very informative and something new is learned at each class. We discuss all aspects of General Assistance (rents/housing needs, food stamps, heating, prescriptions, burials, Household/personal items along with fraud issues etc.) There have been many new rules to follow.

Along with my GA responsibilities I also helped a few residents with the 504 Repair and Rehabilitation Grant and/or the 502 Direct Loan Program through the USDA.

We had a newer (used) trailer donated to The Town of Searsport. We were able to help one of our residents with removing their old trailer and putting the newer one in. I was also able to secure wood from the Woodshed to help another resident. I was able to ask several residents from the Re-entry center in Belfast with helping a person from another town move their belongings into an apartment here in Searsport.

This past Christmas I was able to find 5 families to enjoy the gifts donated from the VFW and The Searsport Fire Dept along with gift certificates from Toziers. Thanks to all that donated to gifts to help these families!

You may reach me at the following numbers: 323-2396 or 930-8173. Leave a message on either number or email me at [searsportassistance@gmail.com](mailto:searsportassistance@gmail.com) with any concerns and/or questions.

Respectfully Submitted,

  
Suesan M Packer

## Searsport Police Department ANNUAL REPORT 2015

*Mission: To lead the citizens of the Town of Searsport in a partnership dedicated to the protection of life, property, the advancement of peace, prosperity, and community. The genesis of our efforts is the values of respect, fairness, and integrity.*

### Staff

|                                     |                                   |
|-------------------------------------|-----------------------------------|
| Chief Richard LaHaye Jr.            | Reserve Officer Arthur Smith      |
| Officer David Mushrall              | Reserve Officer Darrin Moody      |
| Officer Dennis Remillard            | Reserve Officer Michael Boucher   |
| Reserve Officer Brian Lunt          | Reserve Officer Ryan Nickerson    |
| Reserve Officer Merl Reed           | Reserve Officer Michael Larrivee  |
| Reserve Officer James Porter        | Reserve Officer Eric Marcel       |
| Reserve Officer Cliff Littlefield   |                                   |
| Animal Control A. J. Koch           | Animal Control Almon "Bud" Rivers |
| Shellfish Warden Richard LaHaye Jr. |                                   |

| <u>Activity Type</u>   | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>%Change</u> |
|------------------------|-------------|-------------|-------------|-------------|----------------|
| <b>Total Incidents</b> | <b>2470</b> | <b>2668</b> | <b>3204</b> | <b>2728</b> | <b>-15%</b>    |
| Animal Complaint       | 121         | 151         | 14          | 149         | +.03%          |
| Arrests                | 78          | 101         | 109         | 134         | +19%           |
| Assaults               | 17          | 7           | 11          | 47          | +327%          |
| Burglaries             | 10          | 19          | 13          | 23          | +77%           |
| Criminal Mischief      | 29          | 25          | 29          | 22          | -25%           |
| Disturbance            | 242         | 198         | 202         | 334         | +65%           |
| Harassment             | 64          | 39          | 46          | 50          | +.09%          |
| Motor Vehicle Accident | 72          | 87          | 107         | 84          | -21%           |
| Thefts                 | 57          | 55          | 30          | 11          | -63%           |
| Threatening            | 22          | 13          | 14          | 15          | +.07%          |
| Traffic Stops ***      | 1056        | 826         | 806         | 774         | -.04%          |
| Trespassing            | 14          | 14          | 11          | 12          | +.09%          |
| Radar Details          | 134         | 55          | 36          | 60          | +67%           |
| Suspicious             | 130         | 119         | 160         | 95          | -41%           |

\*\*\*Not included in Total Incidents

Dear Citizens of Searsport,

The past year was a very busy one for the Searsport Police Department. Calls for service (2728) were down by 15% over the previous year. While most crimes against property and people were up in 2015, motor vehicle stops were down by more than .04% from 2014. Motor vehicle accidents trended down

from the previous year although over a 5 year period they continue to decrease. Much of this is related to increased speed enforcement around radar details and specific enforcement within the School Zone. There was an increase in harassment calls and Domestic Violence calls (47) increased from the previous year. Once again, drug and alcohol abuse was a factor in many complaints ranging from traffic enforcement, assaults, and motor vehicle accidents. A sampling of other calls provides an overview to your police department---82 Alarms, 111 Citizen Assists, 364 other Agency Assists (Belfast PD, State Police, Waldo S.O., Stockton PD and Town of Searsport), 23 Fraud, 45 Juvenile Problems and 193 Motor Vehicle complaints.

Once again, a focus for the Police Department was maintaining and strengthening the relationships within the Community. Reserve Officer Eric Bonney left the Department in April after working as a Reserve Officer for the past 20 years. The remainder of the department provided a steady consistent approach to problems within the Community. In December, the Police Department participated in the "Wreaths across America" parade as they traveled through Searsport. The criminal cases became more complex and some of the investigations involved people well outside the Town of Searsport.

All officers were re-certified in Firearms Training as well as the use of the TASER. Other training topics included the MCJA mandatory training that is required of each officer during the present calendar year. These topics included, Haz-Mat, Fire Extinguisher, Blood borne pathogens, New Law updates (Maine, 1<sup>st</sup> U. S. District and U.S. Supreme Court), Juveniles-Adolescent Development, Delinquency and Developmental Disorders, Juvenile Law and Procedures, Emotional Wellness-Understanding Stress, Trauma and PTSD, Tactical Patrol Response to High Risk Incidents-Initial Actions and Tactical Patrol Response to High Risk Incidents-Tactical Team Activation. Officer Mushrall put his training from the year before to work as two reserve officers were hired and trained by him. Officer Remillard attended training and became certified in TASER.

The 2010 Ford Crown Victoria was sold during the year. The 2015 Ford Interceptor Police vehicle has 14,900 miles on it as the year ends. The 2009 Ford Crown Victoria cruiser has 88,600 miles on it and the 2013 Ford SUV cruiser has 48,900 miles on it. These vehicles are up to date on service. During the year, through a Homeland Security grant Tablets were purchased and installed into the cruisers to replace 8 year old technology.

In closing, as I begin my ninth year as your Police Chief, I am pleased and honored to continue to serve you. The Department will continue to take a proactive approach to serving the needs of the community in 2016. I will strive to make the Searsport Police Department one the Citizens of Searsport can be proud of.

Respectfully Submitted,

*Richard H. Lattaye Jr.*

Chief of Police



## **SEARSPORT FIRE DEPARTMENT**

*P.O. Box 489*

*Searsport, ME 04874*

*South Station - 548-2302*

*North Station - 548-8282*

### **Greetings to All**

The Twenty Five year has been a funny year weather wise. Which in turn makes a difference in the calls we get called to. We responded to 152 calls that coincided of structure fires, motor vehicle accidents, out of control brush fires, flooded basements, false alarms, public assistance, and some road flooding, with that we managed to do training too. Let's put out a big thank you to the Barney Hose Co. for their donations and support of the Fire Dept. They are in the process of putting marker signs up at properties in town this will help with all emergency services in being able to service you better. We have received the old snowmobile club house for storage of the antique fire equipment. We also received a new forestry truck that will better serve with brush fires. Just a reminder change those batteries in your smoke detectors, we have plenty of batteries and smoke detectors if you need any. With that said thank you all for your support of the fire department. Be safe out there.

**Thank You**

**Chief Andy Webster**

# Searsport Ambulance Service

P. O. Box 499  
Searsport, Maine 04974

Office Tel: 548-2302

24 Hr. Emergency: 911  
338-2040

Searsport Ambulance was busy in 2015. The ambulance responded to 520 calls for service. This included calls in Searsport, mutual aid calls to neighboring towns, inter-facility transfers, and Paramedic back-up to neighboring services. The service was also busy providing Community Paramedicine services the residents of Searsport.

The Ambulance Service did have to replace one of the cardiac monitors on the trucks. It is an essential, although expensive, piece of equipment. It is used on every call by every level of provider and is a required piece of equipment for our license level. We were able to finance this replacement, and with the help of the Searsport EMS Association and Carver Memorial Library put it on the truck and in service this past summer.

The three year pilot project for Community Paramedicine in the state has concluded and the Muskie School in USM has compiled the data to present to the government entities and insurance agencies for possible reimbursement for these services. As one of the original 12 pilot sites we are guaranteed licensure as a permanent Community Paramedicine site once it is approved at the state level.

The service continues to improve our capabilities through additional training and new, state of the art equipment. We have been working to advance the training and licensure of our current EMT's and Drivers. We have also been recruiting new EMTs and Drivers to the service to ensure we provide 24/7 Emergency Medical coverage to Searsport. We continue to work with neighboring towns to ensure adequate back-up and mutual aid for large events.

The Searsport Ambulance Service strives to continue to provide top-notch care to our friends and neighbors in their time of need. We are here for all residents of and visitors to the town of Searsport. We would also like to remind you that if you need transfer from the hospital to another hospital or nursing facility you may ask for Searsport Ambulance to do the transfer.

Thank you,



Adrian Stone  
NR-Paramedic, CP, Chief  
Searsport Ambulance Service

*Serving the People of Searsport Since 1969*

## SEARSPORT OFFICE OF EMERGENCY MANAGEMENT

Many thanks to our volunteer staff:

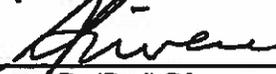
- George Kerper, PIO;
- Sandra Otis-Anderson, Mass care Coordinator;
- Mark Stanley, Volunteer Coordinator;
- Lisa Watson, Dispatcher/Communications Coordinator;
- Twyler Webster, School Outreach Coordinator; and
- Gayle McKeige, Deputy Director

The Searsport EMA organization accomplished the following work during 2014:

1. **PLANNING/RESPONSE: (about 308 hours)**
  - ❖ Updated the Municipal Emergency Operations Plan (EOP) Resource and contact data.
  - ❖ Participated in the LEPC process for the Waldo County Hazard Mitigation Plan.
  - ❖ Performed Hazard Assessments for new Hazards and VRAP program at GAC and proposed new businesses.
  - ❖ Responded with the IMAT team to a wildfire in Searsmont
  - ❖ EOC minimum response to 2 Storms
  - ❖ Supported the Maine Task Force and DMAT at 3 State and one national event
2. **TRAINING/EXERCISES: (about 500 hours)**
  - ❖ EMA Staff completed over 420 hours of training in incident command and emergency response functions.
  - ❖ We participated in 6 municipal public safety, 7 county exercises, and 2 state exercises.
  - ❖ Requalified and exercised the Mid-Coast Confined Space Rescue Team
3. **EDUCATION AND AWARENESS PROGRAM: (165 hours)**
  - ❖ Participated in Senior Safety Day with emergency preparedness information.
  - ❖ Provided emergency assessment and response capability information to citizens in response to questions raised at public meetings.
  - ❖ Conducted emergency awareness and response programs in the Searsport Head Start and Belfast Stevens School kindergarten (by invitation)
4. **FINANCE AND ADMINISTRATION: (260 hours)**
  - ❖ Obtained \$13,673 for federal FY 201 through the Local Emergency Management Preparedness Grant (EMPG) process.
  - ❖ Prepared application and received MOU for FY 2016 EMPG grant.
5. **FACILITIES AND EQUIPMENT: (82 hours)**
  - ❖ Maintained a location for the municipal Emergency Operations Center (EOC).
  - ❖ Purchased 14 Portable Emergency Detour signs for use in emergency and scheduled road closures, and an enclosed trailer for the 15kw portable generator at the North Station
  - ❖ Maintained the Nixle emergency warning system

We welcome additional volunteers to help perform the EOC functions through multiple shift emergencies. Volunteers can contact me through the town office, at 338-1887, or at [ema@searsport.maine.gov](mailto:ema@searsport.maine.gov).

Please notify us of activities or materials that could present a hazard to emergency responders or other people in town.

  
Almon D. (Bud) Rivers  
Emergency Management Director

## **CODE ENFORCEMENT OFFICE REPORT**

**2015**

The past year has been a busy year in the Code Enforcement Office, we have issued a total of 44 permits over this time breaking down as follows; 2 single family dwellings, 3 modular homes, 1 double wide home, 3 mobile homes, 9 additions to existing structures, 10 accessory structures, 7 garages, 2 decks, 1 remodel and 2 commercial structures as well as 4 demolition projects. It should not have to be said yet I must, the Town of Searsport requires a Building Permit for any new building or addition that is going to be erected, as well as a permit for remodeling an existing residence or other structure, and if one is going to take down an existing building there is a Demolition Permit needed. I bring this to your attention once again this year because over the past year I have had five buildings that were constructed or remodeled without the proper permitting process being followed. If this happens and an after the fact permit is issued the fee is doubled, so I urge you to apply for the proper permits and if you see a neighbor building remind them that there is a permit needed. I have also issued several plumbing permits both for septic systems and internal plumbing. Again please remember that the State of Maine requires a permit for any plumbing work that is to be done both new and remodeling; again if these permits are not issued prior to the commencement of the project there will be an after the fact fee charged. For the most part it has been a productive year and the cooperation between the applicants and this office has been excellent. I work hard to help those desiring to build whether it's their dream home or any project that they have to see come to fruit. If you are planning a project residential or commercial please call me to set up an appointment so as to discuss your project to get it going in the right direction and hopefully cover any roadblocks prior to construction. There will be some code changes this coming year one will be the National Electric Code, this will be updated. When planning your project always check with the State Fire Marshalls Office web site to know what is required to meet the Life Safety Codes. This year has brought more of a challenge with my office or more so the Code Enforcement Officer receiving the responsibilities of reviewing Projects that need to be approved by the Searsport Planning Board prior to their meeting. This had been done in the past by Chair Bruce Probert who always ran these applications by me to see if all the required materials were there. There has been and continues to be a great working relationship between these two offices and for that I am grateful. I have worked very diligently throughout the towns that I work to keep things from having to go to the Appeals Boards. Once in a while this cannot be helped and this year we had to do an appeal. For those that don't know what an appeal is or how it works it is simply mechanism that is in place to allow the applicant or an aggrieved party to question a decision before the Appeals Board. Again this year it is with great appreciation I want to thank the girls in the office for helping me to keep this office running smoothly, this town has a truly great office staff. Thank you to George Kerper and the rest of the Planning Board for a great working relationship; also thanks to the members of the Searsport Appeals Board. And as they say last but not least thanks to the Town Manager James Gillway for his support and trust in me to do the job which I am responsible for; the Selectman's Board for their confidence in me to continue to do the job that is expected of me and finally to Chief LaHaye and his Officers in their cooperation when needed to make this all work together as a well-oiled machine.

**Respectfully Submitted**

**Randolph B. Hall Code Enforcement Officer & Plumbing Inspector**

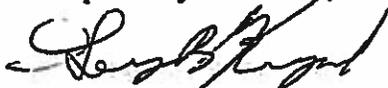
# 2015 Planning Board Annual Report

2015 was below average for the volume of applications. The Planning Board heard 6 Site Plan Review Applications, 2 Shoreland Applications, and 1 Subdivision Application. All applications were approved as presented. The one subdivision application was approved with the condition a performance guarantee would be received by the town prior to filing the Subdivision Plat Plan with the Waldo County Registry of Deeds.

After many work sessions and hours of discussion the Board revised and amended the Land Use Ordinance, Site Plan Review Ordinance, Shoreland Zoning Ordinance, The Ordinance for the Establishment, Organization, and Administration of the Planning Board, and the Subdivision Ordinance. Copies of the revisions and amendments are available for your review on the Town Website [www.Searsport.Maine.gov](http://www.Searsport.Maine.gov) or at the Town Office. They will be voted on at the Annual Town Meeting on March 5, 2016.

The regular meetings of the Planning Board are held on the second Monday of each month in Union Hall at 6:30 PM. If the Town Office is closed that day the meeting will be held on the next business day. The agenda for our meetings are available prior to the meeting on the Town Website. Public Hearings, for applications, take place during the same regular meeting the application is reviewed and the hearing is advertised in the local paper the week before the hearing. Planning Board meetings are streamed live on the internet at [sctv7.viebit.com](http://sctv7.viebit.com) and also on Searsport Cable Channel 7. Videos of meetings for the prior 12 months are available on the Town Website.

Respectfully Submitted,



George B. Kerper

Planning Board Chairman

# Recreation Department

Our most successful part of Searsport Recreation continues to be our youth sports programs and collaboration with Searsport Elementary School and RSU 20.

The administration within the school district has been amazing in supporting our programs by allowing us the use of their facilities, providing chaperones on trips or during activities, and their willingness to team up on events whenever possible to provide a bigger and better experience for our youth of Searsport and surrounding towns.

Our biggest opportunity for the Recreation Department is most definitely volunteers. Although our youth sports are extremely well attended (80 plus kids in soccer, 50 plus kids in basketball, and enough kids for 2 softball teams, and 2 baseball teams), the teams often fall short due to the lack of volunteers to lead them. Our kids are playing on overcrowded teams and not able to get the full experience of a good feeder program. The opportunity for volunteers slips into all aspects of the department not just during our youth sports, but, throughout the year.

January wrapped up regular season basketball, and into February and March saw the department sponsor their first basketball travel team. In collaboration with the high school basketball teams, we ran a successful tournament fundraiser. A fun field trip to All Play was also run in collaboration with RSU 20 After School.

Unfortunately, the 2nd Annual Daddy Daughter Dance in February had to be canceled. This was a huge success in 2014, making the cancelation extremely discouraging. We have taken this event out of our offerings for the future.

Our determination and hard work to establish a girls softball feeder program paid off in March / April when we had 18 girls, ages 8 - 12 turn out for our very first league softball team registration. Our decision to partner with Cal Ripken was just what we needed to get this program off the ground. I am excited to see this program grow. April also brought another successful turn out for our Waldo County Little League baseball program.

Poor weather defeated both of our attempts to hold an Annual Easter Egg Hunt last year. The hunt was going to be a lot smaller than the previous year due to the lack of volunteers for this event. Again, another event that was extremely well attended the year before, with just not enough volunteers to keep up the momentum for 2015.

Springtime is always fun when I get to attend the RSU 20 Spring Into Health Fair. This year Recreation hosted a jumping jack contest and awarded prizes to the winners.

In May, our Memorial Day Parade was a great success with a wonderful ceremony and many in attendance. Baseball and softball teams continued to run through May as well.

June brought a successful bottle drive for our baseball / softball teams and a very well attended coach's appreciation dinner to wrap up our youth sports programs for the school year.

# Recreation Department

Our July 4th parade and fireworks brought an amazing turn out for 2015!

For July and August of 2015, the RSU 20 After School Program extended their programs and introduced the Summer Literacy Program. By partnering with this program, it allowed area children that were not involved in the full program through school to choose camps that they would like to attend. A very fun and successful trip to Portland to watch the Sea Dogs play was a part of the camps in August. This was a wonderful experimental collaboration and I hope to see this program run again for 2016.

September is always a busy month with the start up of our soccer programs and the preparation for Fling Into Fall.

For 2015, Fling Into Fall was mainly run by the Recreation Director. This was due to the stepping down of the Chair, Ralph Harvey, along with some other members of the committee finding themselves with less time to commit to the event. With the lack of volunteers, the event was a huge task to take on. Overall, Fling Into Fall was a great success, even seeing some new events such as Touch A Truck, a rock band joining in the parade, and wood carving artist Pasco Grove. With the announcement of some committee members unable to participate for 2016, this event is in desperate need of volunteers to be sure to continue as a town tradition. We also ran the Halloween Parade a couple of days before Halloween. This was well attended with about 30 kids. The local businesses are always wonderful and welcome the kids into their business so they can show off their costumes. Thank you businesses and Searsport Public Safety for your involvement.

November brought the start up of our youth basketball season, as well as another year being involved in the Veteran's Day Celebration at Searsport Elementary School.

December wrapped up with our annual Tree Lighting.

Thank you to all who supported Searsport Recreation in 2015!

Kari J Cross

# **2015 Comprehensive Plan Committee Annual Report**

The latest Searsport Comprehensive Plan was drafted in 2002 and enacted at the annual town meeting in March of 2009. The purpose of the Searsport Comprehensive Plan is to provide the factual basis and policy framework for future planning, regulatory, and community development decision-making, in both the public and private sectors of the town. The plan is a valuable working instrument for the future growth and development of Searsport.

The plan must include a vision statement that summarizes the community's desired future community character in terms of economic development, natural and cultural resource conservation, transportation systems, land use patterns and its role in the region. To accomplish this the Comprehensive Plan Committee enlisted the expertise of Eastern Maine Development Corporation. A joint effort between the Committee and EMDC produced a survey that was sent to every home in Searsport and returned to EMDC for compilation. In the spring of 2016 the Committee is planning 4 community visioning meetings with the goal of gathering more resident input. The Committee would like input from our future residents, the high school students, so we scheduled one meeting to take place at the Searsport District High School during school hours.

In order to be found consistent with the Growth Management Act, the plan must contain the state goal, analyses, condition and trend data, policies, and implementation strategies for each of the following topics Historic and Archaeological Resources, Water Resources, Natural Resources, Agricultural and Forest Resources, Marine Resources, Population and Demographics, Economy, Housing, Recreation, Transportation, Public Facilities and Services, Fiscal Capacity and Capital Investment Plan, and Existing Land Use.

To encourage orderly growth and development in appropriate areas of Searsport, while protecting the state's rural character, making efficient use of public services, and preventing development sprawl the plan will include a Future Land Use Plan that is consistent with Searsport's vision and other policies in the plan.

The committee's goal this year is complete the 4 community visioning meetings and the 13 topics.

Respectfully Submitted,



George Kerper

Comprehensive Plan Committee Chairman

## **2015 Shellfish Management Committee Report**

**Members: David Bond, Jay Economy, Harlan McLaughlin, Chris Olsson, Phyllis Rackliffe, Bob Ramsdell, Steve Tanguay, Frank Whiting, Carlton Wiggin, Stan Wood**

**Shellfish Warden: Searsport Police Department**

**This year 5,000 juvenile clams were purchased for \$105.00 from the Downeast Institute, for a seeding project on the northeast side of Sears Island on May 13. During the summer this site was checked. On November 15, the netting was removed and samples were taken at the site to determine clam growth.**

**During the season 87 recreational licenses were issued: 67 were to residents and 20 were to non-residents. In addition, 113 72-hour licenses were sold.**

**As a result of our clam survey, the committee chose not to sell any commercial licenses. As in the past, the Shellfish Committee ran a monitor program, checking the flats at low tides to gather data for our State Annual Report.**

**Respectfully submitted,**

**Bob Ramsdell  
Searsport Shellfish Management Committee Chair**

## **Annual Harbormaster's Report 2015**

2015 in Searsport will be remembered for its extreme storms, with winter storm Juno closing down most of the northeast in late January to Hurricane Joaquin in October bringing massive rainfall and flooding.

Travis Otis joined me as the Assistant Harbor Master in the early spring. Welcome aboard Travis.

On March 18<sup>th</sup>, 19<sup>th</sup> & 20<sup>th</sup>, Travis and I attended the Maine Harbormaster's Association Training held at Maine Maritime Academy in Castine. Travis attended the basic course and I attended the advanced course. Travis and I plan to attend the advanced course in 2016. The conference is sponsored each year by the Maine Harbormaster Association and the Maine Criminal Justice Academy.

As the weather warmed up, we put out the floats and moorings for the season. There were 16 resident and 7 non-resident mooring owners who paid \$1950.00 in mooring fees, \$800 in dinghy fees and \$3356.30 in boat excise tax money. People generously donated \$552.56 for repairs. We added more security cameras, which have reduced the amount of vandalism to our docks. Most important though for 2015, we saw the completion of the wharf repair. This put our outer end back in service which everyone missed after it had to be shut down. I want to gratefully acknowledge Jim Gillway's time and effort spent working with me finishing up this project.

With only two rescues and seven incidents we had a quiet year. We did have a few major storms that either brought multiple feet of snow or buckets of rain, luckily, most boats were out of the water for each storm.

I would like to thank the Searsport Ambulance Service, Fire Department, Police Department and Public Works Departments for all their continued support and assistance. I would also like to express my appreciation to all who assisted me at various times throughout the year.

Respectfully submitted,

  
Wayne C. Hamilton  
Harbormaster

## **Carver Memorial Library**

**Carver Memorial Library is a succesful collaboration between the Town of Searsport and the CML Association, a registered non-profit. The Town owns and maintains the building and employs the staff while the Association is reponsible for operating the library, paying for all the books, computers and other materials and has fiduciary responsibilities for our funds and assets. We are grateful to the Town for its continued support. (since 1871!)**

**In 2015 we were pleased to welcome our new Library Director, Katherine Hessler, who hails from Maine. Katie has a B.A. In History, Philosophy and Social Studies of Science and Medicine and a Masters of Library and Information Science. She has been working tirelessly to promote the library as a valuable resource and to make it responsive to the changing needs of our community. Please stop in and meet her and see all that the library has to offer.**

**We'd also like to express our appreciation for their long service to trustees whose terms expired this year, Phyllis Sommer and Marietta Ramsdell.**

**Our circulation numbers continue to increase in all categories, showing that even though many of our patrons download ebooks and audio books there is still a place for traditional books and periodicals!**

**We couldn't provide the service we do without the generous support we receive from residents in the form of volunteer hours and financial contributions. Also we want to recognize previous patrons who remembered the library in their wills. We use the investment income from their thoughtful gifts to provide free library services to our residents.**

**More details of library services are available on our website: [www.carver.lib.me.us](http://www.carver.lib.me.us).**

**Respectfully submitted,  
The Carver Library Association**

**Marjorie Knuuti, President  
Anna Kessler, Vice President  
Brian Callahan  
Anne Crimauo  
Jill Kulbe  
Thomas McKeon  
Joanne McNally**

**CARVER MEMORIAL LIBRARY ASSOCIATION**  
**Balance Sheet 12/31/15**

|                     |                    |                                      |                     |
|---------------------|--------------------|--------------------------------------|---------------------|
| <b>ASSETS</b>       | <b>Cash</b>        | <b>Checking</b>                      | <b>\$18,821.20</b>  |
|                     |                    | <b>Inventory</b>                     | <b>\$632.32</b>     |
|                     | <b>Investments</b> | <b>Maine Community Foundation</b>    | <b>\$285,045.27</b> |
|                     |                    | <b>Joshua Curtis Fund</b>            | <b>\$3,753.00</b>   |
|                     |                    | <b>Richard W. Beglin Literature</b>  | <b>\$5,517.57</b>   |
|                     | <b>Trust</b>       | <b>James Nichols Fund</b>            | <b>\$140,801.24</b> |
|                     |                    | <b>Robert &amp; Murial List Fund</b> | <b>\$202,748.42</b> |
| <b>TOTAL ASSETS</b> |                    |                                      | <b>\$657,319.02</b> |
| <b>LIABILITIES</b>  |                    |                                      | <b>\$3,361.44</b>   |

**Income Statement 12/31/15**

|                                |   |                    |                    |
|--------------------------------|---|--------------------|--------------------|
| <b>DONATIONS</b>               | <b>General</b>  |                    | <b>\$18,515.51</b> |
|                                |   |                    |                    |
| <b>INVESTMENTS</b>             | <b>Dividends &amp; Income</b>                         | <b>\$5,374.86</b>  |                    |
|                                | <b>Fund Distribution</b>                              | <b>\$22,065.20</b> | <b>\$27,440.06</b> |
| <b>TOTAL INVESTMENT INCOME</b> |   |                    |                    |
|                                |   |                    |                    |
| <b>FUNDRAISING</b>             | <b>Fundraising</b>                                    |                    | <b>\$3,151.51</b>  |
|                                |   |                    |                    |
| <b>OPERATIONS</b>              | <b>Operations (Fees, Fines, Printing, Membership)</b> |                    | <b>\$1,656.30</b>  |
|                                |   |                    |                    |
| <b>TOTAL INCOME</b>            |   |                    | <b>\$50,763.38</b> |
|                                |   |                    |                    |
| <b>EXPENSES</b>                | <b>Facilities, Equipment, Depreciation</b>            | <b>\$1,471.09</b>  |                    |
|                                | <b>Investment</b>                                     | <b>\$6,282.51</b>  |                    |
|                                | <b>Insurance/Professional Services/Business</b>       | <b>\$2,471.19</b>  |                    |
|                                | <b>Occupancy</b>                                      | <b>\$2,008.25</b>  |                    |
|                                | <b>Operations</b>                                     | <b>\$15,253.19</b> |                    |
|                                | <b>Program</b>  | <b>\$390.96</b>    |                    |
|                                | <b>Technology</b>                                     | <b>\$3,278.49</b>  |                    |
|                                | <b>Staff Expense</b>                                  | <b>\$680.55</b>    |                    |
|                                | <b>Board Development</b>                              | <b>\$718.00</b>    |                    |
|                                |   |                    |                    |
| <b>Total Expenses</b>          |   |                    | <b>\$32,554.23</b> |
| <b>Surplus/(Deficit)</b>       |   |                    | <b>\$18,209.15</b> |

**Historic Preservation Committee  
Town of Searsport  
2015 Annual Report**

**This year has been an interesting and rewarding one for the committee which involved research, writing and program planning. Town committees were assigned responsibilities for updating the Town Comprehensive Plan. Our task was to update the Town Comprehensive Plan in the areas of Town Historical and Archeological Resources. Our charge was to document changes in those areas since the last plan was prepared. There was to be an update on protective measures for historic and archeological resources and a discussion of threats to these resources. Any significant historic resources that have fallen into disrepair were to be identified. Key historical and pre-historical sites and buildings were to be identified and finally we were to state goals, analyze the research and to develop policies to implement the goals. It will be important to develop strategies to reach the goals because without implementation the goals are useless and our historic and archeological sites will not be protected.**

**The other major project this year was the commemoration of a local hero not previously honored. Air Force Major Kenneth G. Smith, a WW II flying ace stationed at Dow Airfield, was engaged in maneuvers over Searsport on October 20, 1947 when his plane developed engine problems. Rather than saving himself by jumping, he deliberately stayed with the plane until he had made certain it would avoid residents and the plane crashed near the Mill Pond killing him. Jack Merrithew brought the idea to the committee and he and Charlene Knox Farris were very helpful in developing the program and participating in it. Many other community members participated in the program on October 18<sup>th</sup> and it was well received. A commemorative plaque will be placed near the site of the crash and brochures in the manner of The Museum in the Streets will be available.**

**The Historic Preservation Committee meets the third Thursday of the month at 6:30 PM in Union Hall and we welcome new members and guests.**

**Respectfully submitted**

**Marie Underwood**

# 2015 Mass Communications Committee Annual Report

During 2015 we continued the filming of all committee and board meetings that were held in the Searsport Town Office. These meetings are then broadcast live on Searsport Time Warner Cable channel 7, recorded to be repeated at various times during the month on channel 7, and placed on the town web site [www.searsport.maine.gov](http://www.searsport.maine.gov). If you are out of town or don't have access to Time Warner Cable, the committee and board meetings are being streamed live at [sctv7.viebit.com](http://sctv7.viebit.com). We are now streaming channel 7 live 24/7/365 on the web at [sctv7.viebit.com](http://sctv7.viebit.com).

This year, by popular demand, we are filming the RSU #20 Board of Directors meetings. The Directors meet at 6:30 PM on the 2<sup>nd</sup> Tuesday of the month at the Searsport Town Office and 6:30 PM on the 4<sup>th</sup> Tuesday at the Stockton Springs Town Office. The Searsport meetings are televised live and streamed live on the web. The Stockton Springs meetings are recorded to be replayed during the month on cable channel 7 and available as Video On Demand at [sctv7.viebit.com](http://sctv7.viebit.com). As with most of the Searsport committee meetings, you can find the RSU #20 meeting videos on the Searsport Town web site [Searsport.maine.gov](http://Searsport.maine.gov) under Services.

Our Public Access channel 2 continues to have over 100 shows available each week. The show episodes normally rotate on a monthly basis. This past year we have added "Ragtime and All That Jazz", "Painting with Picassos Grapevine", "Planetary Calendar", "The Yoga Show", "Intuition Nutrition", and a number of other shows. Channel 2 Schedules are available at the town office and on the station's Bulletin Board which plays between shows.

During 2015 we have upgraded some of the equipment we use to bring you channel 2 and 7 programming. With the upgrade comes the capability of adding these new features, up to the minute local weather forecasting, headline news, sports news, trivia, and financial & business news. You will see these intermingled with our bulletin board announcements. We have also added better graphics to our bulletin announcements.

If you are interested or know someone interested in hosting, recording, or helping us continue to bring community TV to Searsport please call me at the Searsport Town Office 548.6372.

We wish to thank the Selectmen, Town Manager and Staff, Town Committees, volunteers and residents for their support of the Mass Communications Committee, Video System, and Town Web Site.

Respectfully submitted,



George B. Kerper Jr.

## 2015 CEMETERY COMMITTEE REPORT

The Committee Members placed over 400 flags at veteran's graves for Memorial Day. These flags remain until Labor Day and are then removed by the town crew. The flags that are still useable are stored at the Town Office and are available to local people and organizations for reuse.

The Committee also maintains the cemetery records at the town office and provides information to those who request it. There is a full alphabetic listing of the cemeteries along with individual cemetery listings and maps. Copies of this information are available upon request and are also listed on the town web site. The web site data and maps are printable using Adobe Reader on a computer.

We also work with the town crew by walking over the cemeteries periodically and reporting their conditions as found.

Help is provided to the Sexton (Town Manager) in locating old gravesites and marking new gravesites.

Each Cemetery has two or more committee members assigned to it and they are listed below.

Wreathes Across America held a memorial ceremony in Village Cemetery on December 6, 2015.

Bowditch – Mary Brann, Colleen York, Sandra and Norman Labonte.

Elmwood – Faith Garrold, Don Garrold.

Evergreen – Faith Garrold, Don Garrold.

Gordon - Alberta Ames, Sandra Anderson.

Merithew – Jackie Howard, Cindy Gibbs.

Mount Hope – Deloris Merithew, Lois Jackson.

Village – Noreen Fernands, Ray Smith.

Private Family Sights – Larry Reynolds

Resource Persons – John Long, Skeet Smith

Respectfully submitted

Don Garrold, Chair

## **2015 GEOGRAPHIC INFORMATION SYSTEM REPORT**

**The GIS Office is open Tuesday, Wednesday, Thursday and by appointment.**

**The function of this office is to draw, build and maintain maps of our town along with creating and maintaining critical town databases.**

**Cemetery maps and listings are updated continually.**

**Road records are collected and maintained.**

**Town roads are reconnoitered with the town road foreman and the road conditions are collected. This information is then evaluated and reported for future care and construction.**

**Regulatory maps are updated and maintained.**

**Annually the tax maps are revised to date and published for viewing.**

**Mapping and data services are also provided to:**

- Ambulance Service**
- Fire Department**
- Planning Board**
- Police Department**
- Public Works**
- Historic Preservation**
- Economic Development**
- Town Manager – special needs**

**Starting in 1984 the Town Administration has supported equipping, building and maintaining a first class land information system. This system provides important data for the management of the town infrastructure.**

**Respectfully submitted**

**Don Garrold, GIS Provider**

**P.O. Box 265  
Searsport, Maine 04974**

**January 2016**

**To the Citizens of Searsport:**

**More and more people continue to discover what a treasure Mosman Memorial Park is— one of the few places offering a modern playground, beautiful picnic area, a beach, and no entrance fee.**

**Mosman Park has been the site of many fun events throughout the year, from an Easter egg hunt, to the Fling Into Fall Auto Show, to the Fourth of July fireworks. Groups can make reservations to use the park for their events by contacting Don Garrold. Regular daily activities include baseball, soccer, pick-up basketball, and recreation department functions.**

**The town crew continues to do an excellent job keeping up the grounds; the Searsport Water District maintains the fountain for all to use; Kinney's maintains the port-a-potties in excellent condition; Charlie Nolan performed needed maintenance on tables, grills, the backstop and steps; Mike Lloyd and crew trimmed trees, and cleaned out and mulched flower beds; the Searsport Beautification Committee planted flowers in the Spring; and Don Wiggin makes sure the U.S. flag is properly displayed daily.**

**Since 1963, the Association and the Town of Searsport have worked cooperatively to make the park a facility that all can enjoy. The Town Meeting annually appropriates funds to help maintain the park, and the Mosman Memorial Park Association is grateful for all the support the town provides.**

**Respectfully submitted,**



**Bob McGee, President**

## **Searsport Water District 2015**

The year started off with a significant amount of snow fall and temperatures that were well below normal for a longer period of time than we normally experience. This led to deeper than normal frost conditions which resulted in several frozen water service lines extending from our water mains to customer homes. As a result of the significant snow fall we also had to repair a few hydrants that were hit by plow trucks and one that was hit during an automobile accident. We also had to clear snow from the top of our #3 Reservoir in order to reduce the weight load and prevent any potential damage from weight overloading should we have received an early spring rain event.

At the beginning of the year we sold two of our utility trucks, one of which was over 12 years old, and purchased a new 4-wheel drive dump truck with a plow as well as a new utility truck. We were able to sell our older vehicles for a total price of \$42,025.00 thus significantly offsetting the costs of the new trucks. We attribute the high resale price of the old trucks to the excellent maintenance and care performed by our utility crew.

During the year we replaced the 19 year old flow control valve at our pump station with two new VFD (Variable Frequency Drive) units. The old valve was causing significant problems with pumping and needed constant attention. The new VFD units work excellent and have reduced energy costs at our pump station. The total price of the new VFD's was just over \$16,000.00 for the complete purchase and installation. We also replaced, due to a malfunction, the level control indicator unit in our clearwell. The old unit was approximately 19 years old and had provided great service throughout those years.

2015 was also the year of inspections. The Maine Drinking Water Program conducted their Sanitary Survey inspection, which they do every three years. Our system was given an outstanding grade and was in compliance with all requirements. It was noted that all of our stations looked as if they were brand new and extremely well maintained. The Maine Department of Labor and Maine Municipal Association also performed safety inspections and found minor deficiencies which were quickly resolved and brought back into compliance.

All required water quality samples were taken throughout the year and passed including lead and copper samples, which is required every three years as part of our reduced monitoring requirement. Our low lead and copper results indicate that the investment we made in our new deep bubble aeration unit back in 2014 is now paying off. This new aeration system has resulted in eliminating the need for Sodium Silicate, which results in a savings of approximately \$6,000.00 per year.

Throughout the system we also performed the following repairs: Installed four new water services and one new fire protection service and replaced a couple of water service lines. Made 23 repairs to water service shut off valves and/or gate valves. Installed and/or repaired 43 water meters and repaired two water leaks in our distribution system.

In 2015, the District pumped a total of 112,192,000 gallons of water. This amount is an increase of 9,802,000 gallons over 2014. Our daily average was 307,375 gallons per day or 213 gallons per minute. This amount is 48.29% of the total daily safe yield based on a calculated safe yield of 636,500 gallons per day. Total water sold to metered customers during 2015 was 60,667,984 gallons. This amount is a decrease of 285,332 gallons over 2014.

In closing, I would like to thank all of our customers for their continued support. Our entire staff works hard to assure that you, our customer, receive what we believe is some of the best water in the State of Maine. Providing you with safe, reliable drinking water 24 hours a day is our number one priority.

We are always ready to serve 24 hours a day 7 days a week. Should you need emergency assistance after hours please call the emergency number listed below. You can also find us on the web at [www.searsportwater.org](http://www.searsportwater.org). Should you have any other questions or concerns please call us at our office using the number listed below between the hours of 7:30 a.m. to 3:30 p.m. or email us at [info@searsportwater.org](mailto:info@searsportwater.org). Thanks again for your support.

Sincerely,

*Herb Kronholm*

Herb Kronholm, Superintendent  
Searsport Water District

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#### Trustees

William Shorey, Chairman  
Bruce Mills, Treasurer  
Larry Clark, Clerk

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#### Employees

Herbert Kronholm, Superintendent  
Brenda Corbin, Office Manager  
Kyle Anne Benson, Office Assistant  
Timothy Wilson, Foreman  
Adam Clark, Service Technician

Phone: (207) 548-2910 Fax: (207) 548-6719 email: [info@searsportwater.org](mailto:info@searsportwater.org)

Business hours are Monday – Friday 7:30 a.m. to 3:30 p.m.

In case of an emergency during non business hours please call the  
Waldo County Dispatch Center @ 1-800-660-3398

## WASTEWATER 2015 Annual Report

The beginning of 2015 featured snowstorm after snowstorm. We spent most of our days either plowing or snowblowing. There were a series of repairs done at the Trundy Road pump station as well, as we lost a mechanical seal to one of the pumps in late January. The service truck broke down in February and went into the garage for repair. We also began looking into the annual budget, which indicated that a rate increase was looming in the near future. This was discussed by the Board of Selectpersons, and partly acted upon later in the year. The MDEP inspected the plant in March, and we were instructed to develop an operations and maintenance manual for the collection system, which I completed on behalf of the town before their deadline. The month of April brought an increase of flow due to the melting of the snow pack, and we were busy marking lines for prospective home builders. We removed the old bubbler system at the plant ending decades of flow control using obsolete equipment. The whole effluent toxicity testing was performed in May in accordance with the discharge permit issued to the facility. We had a mechanical seal leakage detector failure to a pump on Main Street, which we finally replaced after a couple of electrical alterations. One of the submersible pumps at the Summer Street pump station quit in June, and we replaced it with a new pump. We have a total of 18 pumps that are pumping each day throughout our town, pumping over 25 million gallons of wastewater annually. The summer was quite dry in 2015. We saw a noticeable decrease in flow for these months, which increased odors at the plant. We paid close attention to our sludge management and hung deodorant blocks around the aerated tanks in an effort to mask the sulfates given off by the solids. This worked as well as could be expected.

In August, we replaced a motor to the polymer mixer as well as removing some of the floating grease at some of our various pump station pits. This was in preparation of the annual vacuuming of our pump stations that Moore's Septic does for our department. September was the month that we received over 6 inches of rain in one afternoon, prompting a call to MDEP reporting our only overboard discharge of 2015. The town had Route 1 closed for part of that afternoon with many streets, lawns, and sidewalks underwater. It was a record rainfall in our area of the state. We spent October doing a bunch of dye work in the area of Nichols and Warren Street. We had another pump failure toward the end of the month, that caused us to pull a pump on Mt. Ephraim Road and replace the impeller and wear ring. I went back to class in November to qualify for recertification, and that is done for the next two years. The rotophase generator at the pump station on Cottage Street started ailing, so we replaced it with our old spare unit. The decision was then made to upgrade the station with variable frequency drives, which should serve us well in the immediate future. The rotophase generator was outdated equipment from the late 1980s. The last month of the year involved dewatering of sludge at the plant, and finding a replacement for our assistant operator, Bob Bouchard. He is retiring after more than 12 years of working for the town, and will be greatly missed by the entire staff. The new year will be one of change and challenge. We have still yet to completely revamp and finalize our current rate structure, as well as determining how we will afford to continue to update and improve our existing aging collection and infrastructure system.

I want to thank the public works crew, as well as Linda Patterson, the billing clerk, for all of their help this past year. If any citizen has a billing question, please give Linda a call at (207) -548 – 6372. If you have any questions concerning operations here at the plant, please give me a call at (207)- 548 – 6320. I will be glad to answer any question that you might have.

Respectfully Submitted,  
Howard M. Clark  
Chief Operator  
January 29, 2016

2015 UNCOLLECTED REAL ESTATE TAXES

|                                 |          |                                    |          |
|---------------------------------|----------|------------------------------------|----------|
| ADAMS, KENNETH & DOROTHY        | 433.71   | BROWN, DOUGLAS                     | 1,414.89 |
| ADAMS, MARY JANE, RICHARD E.    | 812.91   | BUCKLIN, PAMELA & STEVEN           | 386.31   |
| ADAMS,                          |          | CALLAWAY, JENNY D.                 | 2,052.42 |
| ALLEN, ROBERT                   | 1,398.30 | CAMERON FRED JR                    | 4,104.84 |
| ANNIS, GARY & MARY              | 1,538.13 | CARCHIDE, APRIL A.                 | 298.62   |
| * ANNIS, LEON & ALLYSON PLACE   | 798.69   | CARKNER, SELMA LIVING TRUST        | 3,884.43 |
| ARSENAULT, ALLEN                | 573.54   | CARROLL, DOROTHY A., ROSS          | 796.32   |
| * ASHEY, CAROLYN                | 99.15    | PHILLIP (JOINT)                    |          |
| ASHEY, LELAND & LINDA           | 2,272.83 | CARTER FARM REALTY TRUST           | 1,002.51 |
| ASHEY, SUMMER ROSE              | 1,303.50 | CARTER FARM REALTY TRUST           | 763.14   |
| ASHEY, VICKIE                   | 73.47    | CARTER FARM REALTY TRUST           | 1,341.42 |
| BAGLEY, ANGELA L.               | 1,360.38 | CATALDO, BARBARA R.                | 1,739.58 |
| BAILEY, WILLIAM H. & MARLENE F. | 594.87   | CHAPLES, GREGORY & KIMBERLY        | 322.32   |
| BALDUS, DR. LOREN               | 4,787.40 | (JOINT)                            |          |
| BEAN, LEROY(DEVISEES)           | 1,412.52 | CIOFOLO, CATHERINE A. & THOMAS     | 2,262.26 |
| BEAN, RALPH L. & JOLANA L.      | 68.73    | A.                                 |          |
| BEARDSWORTH, JEFFREY &          | 573.54   | CIOFOLO, THOMAS A. & CATHERINE     | 1,666.58 |
| GERTRUDE A. ALLEN               |          | A.                                 |          |
| BEARDSWORTH, JEFFREY &          | 573.54   | CLAPPER, JOSEPH & TRACEY           | 322.32   |
| GERTRUDE A. ALLEN               |          | * CLARK, PATRICIA                  | 1,533.82 |
| BECKELHEIMER, JOHN JAY & MARY   | 355.75   | CLARK, SHANNON                     | 554.58   |
| BELFAST AREA APARTMENTS LLC     | 1,808.31 | CLEMENTS, APRIL DAWN               | 670.71   |
| * BERGERON, JESSICA &           | 746.55   | * COASTAL MAINE LLC                | 239.37   |
| BILODEAU, RODNEY                | 165.90   | CONNER, STEVEN D.                  | 756.03   |
| BIRGFELD, DOUGLAS & BRENDA      | 5,297.87 | CONNOR, CAROLINE M.                | 1,540.50 |
| BLETHEN, AARON & EVA            | 173.01   | CONNOR, HERBERT R. & CATHY         | 303.36   |
| BLETHEN, EVA RIVERS & AARON K.  | 1,180.26 | CONNOR, HERBERT R., JR. & KATHY J. | 173.01   |
| BORMET, DOROTHY                 | 165.90   | CONNOR, ROBERT & LAURA             | 319.95   |
| * BORRUSO, ROBERT A. &          | 838.98   | CONNORS, DAVID E. & LINDA J.       | 2,005.02 |
| BOUCHARD, INC.                  | 2,670.99 | COOK, RONALD A. & BARBARA J.       | 1,137.60 |
| BRADSTREET, CALVIN              | 7.11     | COOK, TERRY & VERONICA             | 94.80    |
| BRADSTREET, DELVIN              | 286.77   | COOKSON, CASSANDRA & SEAN          | 30.81    |
| * BRAGDON, DALE                 | 689.67   | CORMIER, JONATHAN & DAWN MARIE     | 1,071.24 |
| BRAGDON, MARIE                  | 421.86   | COTTRELL, DALE C. & LYNN M.        | 2,045.31 |
| BRAGDON, STEPHEN E.             | 831.87   | CROSBY, ROBERT &                   | 1,881.78 |
| BRAZIER, JEFFREY                | 1,410.15 | CROSSMAN, ATHENA                   | 2,396.07 |
| BRAZIER, JEFFREY & LOURDES      | 1,230.03 | CURTIS, ANN L.                     | 1,822.53 |
| BROWER, HOWARD S., TRUSTEE      | 243.32   | CURTIS, KENNETH & NANETTE          | 388.23   |
| BROWER, HOWARD S., TRUSTEE      | 346.02   | CURTIS, LARRY                      | 573.54   |
| BROWER, HOWARD S., TRUSTEE      | 343.65   | CURTIS, RAINER T.                  | 433.85   |
| BROWER, HOWARD S., TRUSTEE      | 336.54   | * DAKIN, SHEILA J.                 | 97.17    |
| BROWER, HOWARD S., TRUSTEE      | 341.28   | DAKIN, SHEILA J. & JASON A.        | 2,583.30 |
| BROWER, HOWARD S., TRUSTEE      | 348.39   | DAKIN, WILLIAM                     | 888.75   |
| BROWER, HOWARD S., TRUSTEE      | 334.17   | DALEGIP AMERICA INC                | 1,277.43 |
| BROWER, HOWARD S., TRUSTEE      | 338.91   | DECESERE, JOHN                     | 157.60   |

2015 UNCOLLECTED REAL ESTATE TAXES

|                                  |          |                                   |           |
|----------------------------------|----------|-----------------------------------|-----------|
| DICKEY, JEFFERY                  | 124.65   | GROVE, HAROLD BRIAN               | 267.81    |
| DICKEY, JEFFREY A.               | 350.76   | GROVE, HAROLD BRIAN               | 1,580.79  |
| DICKEY, MARY LOU                 | 390.45   | GROVE, HAROLD BRIAN               | 1,047.54  |
| DOWN EAST CREDIT I               | 348.39   | GROVE, PASCO RYAN                 | 2,125.89  |
| DYER, CATHY                      | 521.4    | HANSON, MICHELLE L                | 2,469.54  |
| EADS, GREG F. & MAF              | 5,538.69 | HARRIMAN, AMANDA                  | 350.76    |
| EASTMAN, SHELDON                 | 104.28   | HARRIMAN, BYRON &                 | 127.98    |
| EDMAN IRREVOCABLE TRUST          | 2,675.73 | * HARRIMAN, GERALD                | 5,839.41  |
| ELLIS, EDWARD R. & BRENDA J.     | 313.31   | HARRIMAN, SANDRA K.               | 1,163.67  |
| ELLIS, MICHAEL A.(HEIRS)         | 1,298.76 | HARRIMAN, TODD & BRANDYJO         | 241.74    |
| ELWELL, GARY                     | 594.87   | HARVEY, JAMES & ELIZABETH         | 528.51    |
| ENTRUST FREEDOM, LLC             | 4,190.16 | HARVEY, MARILYN                   | 658.86    |
| ESTES, CATHERINE A.              | 2,791.86 | HASHEM, TIMOTHY                   | 1,080.72  |
| EVANS, CHARLES G. & DIANA G.     | 1,410.15 | HECHT, KATHERINE C.               | 971.70    |
| EVANS, CHARLES G. & DIANA G.     | 703.89   | * HERSOM, DAVID G. II &           | 1,163.67  |
| EVANS, JOHN & CYNTHIA            | 331.80   | HERSOM, HEATHER                   | 502.44    |
| FAULSTICK , CAROL A              | 1,509.69 | HIGGINS, DONNA L. & SHANON L. &   | 1,353.27  |
| FAWCETT, FREDERICK JOHN, 3RD     | 2,884.29 | HIGGINS, DONNA L. & SHANON L. &   | 592.50    |
| FEENER, LAURIE                   | 244.11   | HMC HOSPITALITY, LLC              | 14,253.18 |
| FLOOD, KERI E. &                 | 1,317.72 | HOOLEY, PAUL                      | 6,135.93  |
| FOWLER, DALE L.                  | 934.02   | HOPKINS, SCOTT & SARAH            | 2,495.61  |
| FRASER, ANTHONY & DOROTHY        | 1,881.24 | HUSTUS, DALE, JR. (HEIRS)         | 1,021.47  |
| FRENCH, DANIEL C.                | 497.70   | * HUSTUS, DAWNA                   | 1,166.02  |
| FRENCH, GERALD M., JR. & BETH L  | 2,182.77 | HUSTUS, JEFFREY                   | 1,770.39  |
| GAREY, STATIRA LYNNE             | 277.29   | * HUSTUS, NATHAN                  | 399.42    |
| GARTON, JEAN H.(HEIRS)           | 2,391.33 | HUSTUS, PAUL                      | 461.23    |
| GARTON, JEAN H.(HEIRS)           | 222.29   | ITALIAANDER, DAVID & JEANNE S.    | 8,937.27  |
| GILMORE, DIANE & HILLARD         | 1,865.19 | JAMESON, JERRY & JOANNE           | 473.22    |
| GILMORE, DIANE & HILLARD         | 820.02   | JEPSON, KURT & LYNN               | 838.98    |
| GOGUEN, MICHAEL                  | 324.69   | JEPSON, KURT & LYNN               | 831.87    |
| GOLDBERG, ALAN E                 | 1,191.33 | JOHNSON, KARL R.                  | 359.13    |
| * GOULD, ELIZABETH MAY &         | 965.77   | * KADO, INC.                      | 3,415.17  |
| GRANT, KENNETH H. & JANET A.     | 474.00   | KENDALL, BENJAMN, JR. & ELIZABETH | 1,438.59  |
| GRANT, KENNETH H. & JANET A.     | 2,180.40 | KENDALL, PATRICIA                 | 501.84    |
| GRANT, KIRK & KRISTIE            | 1,208.70 | KENISTON, JESSE                   | 820.49    |
| GRAY, AARON WYATT & TAMMY        | 3,000.00 | KILBY, LAURA K.                   | 1,071.24  |
| GRAY, FRANCES L.                 | 100.00   | KIMERY, TRUMAN A                  | 1,640.04  |
| GRAY, SHELLY A.                  | 1,356.37 | KIMMERLY, GEORGE & HELEN          | 2,557.51  |
| GRENDALL, WILFRED                | 146.94   | KING, CHRISTOPHER & AMANDA        | 1,682.70  |
| GRENDALL, WILFRED V., JR. & ELLI | 850.72   | KINNEY, MAX R.                    | 412.38    |
| L.                               |          | KIRBY, NORMAN                     | 848.23    |
| GRINNELL, ARTHUR E., JR. &       | 1,919.70 | KNOWLES, PAULINE M.WING           | 210.93    |
| KIMBERLY S.                      |          | KRIENKE, NAIOME E.                | 1,104.42  |
| GROSS, GRANVILLE(DEVISEES)       | 284.40   | LANE, SUSAN BOWEN                 | 3,149.73  |

2015 UNCOLLECTED REAL ESTATE TAXES

|                                      |          |                                  |          |
|--------------------------------------|----------|----------------------------------|----------|
| LANPHER, ROYCE &                     | 1,350.90 | MERRY, DENNIS W.                 | 820.02   |
| LANPHER, RICKY E. &                  | 1,651.89 | MERRY, DENNIS W.                 | 433.71   |
| LARRABEE, BRIAN                      | 402.90   | MERRY, TINA L.                   | 592.50   |
| LARRABEE, CHARLES & NANCY            | 1,540.50 | MICKALOWSKI, SUSAN               | 846.09   |
| LARRABEE, DOROTHY & LESLIE           | 445.56   | MILIANO, MICHAEL E.              | 2,545.38 |
| LEALI, ROBERT(HEIRS)                 | 537.99   | MILIANO, MICHAEL E.              | 2,125.89 |
| LEAVITT, GRAHAM                      | 568.80   | *MILLER, BLAINE N. &             | 265.44   |
| LEEMAN, JEROME                       | 440.82   | MILLER, MARY                     | 23.34    |
| LENTINI, TOD                         | 1,059.39 | MILLER, PHYLLIS V.               | 756.03   |
| * LESLIE, MICHAEL ET AL              | 2,716.40 | MILLER, PHYLLIS V.               | 817.65   |
| LITTLEFIELD, SHARON E. & NATHA<br>E. | 687.30   | MILLETTE, PHILIP J., JR.         | 1,317.72 |
| LLOYD, MICHAEL                       | 1,914.96 | MILLIKEN, MICHELLE L. &          | 739.44   |
| LOCKE, ROBIN                         | 331.80   | MOODY, ANDREA                    | 583.02   |
| LOCKE, ROBIN G. & RICHARD H.         | 80.36    | *MOODY, DANA & DOROTHEA S.       | 3,872.58 |
| LOUNDER, ERIC C. & RUTH I.           | 819.14   | MORAN, JOHN & VANESSA            | 703.89   |
| LOVELY PROPERTIES, LLC               | 2,196.99 | *MOREAU, SAXON L.A.              | 1,405.33 |
| LUCAS, MICHELLE ANN                  | 537.99   | MORIN, STEPHEN C.& KATHY D.      | 692.04   |
| LUCAS, WAYNE                         | 4,424.79 | MOULTON, DARREN                  | 208.56   |
| MAHONEY, SHAWN T. & ELLEN            | 2,391.33 | MOULTON, KEVIN                   | 810.54   |
| MALOON, BRIAN S.                     | 104.28   | MOULTON, MICHAEL SCOTT           | 215.67   |
| MARRINER, DARRIN T.                  | 1,961.55 | MOULTON, RONALD I., JR.          | 407.64   |
| MARTIN, BEVERLY B.                   | 2,256.24 | MOULTON, STEPHEN K., JR.         | 604.35   |
| MATTHEWS, DANIEL                     | 1,590.27 | MUNRO, RICHARD & PRISCILLA       | 125.61   |
| MATTHEWS, RANDY(HEIRS)               | 459.78   | *MUNSTER, REBECCA                | 2,744.46 |
| * MCAVOY, ROSE                       | 611.88   | NICHOLSON, MICHAEL J             | 16.71    |
| MCGLAUFNIN, DANIEL J. &              | 3,844.14 | NICKERSON, ANNA                  | 974.07   |
| MCGOWAN, JOHN F LIVING TRUST         | 2,313.12 | NICKERSON, FRANCIS J.            | 1,651.89 |
| MCGRATH, JOHN F., TRUSTEE            | 284.40   | NICKERSON, MARK E.               | 322.32   |
| MCINTIRE, REBECCA                    | 3,017.01 | NICKERSON, PHILIP                | 35.55    |
| MCINTIRE, REBECCA                    | 3,429.39 | NICKERSON, RUTH ANN              | 1,519.17 |
| MCKEIGE, GAYLE K.                    | 2,372.37 | NICKERSON, SARAH                 | 419.49   |
| MCKINNEY, LAWRENCE A. & RUTH         | 851.30   | NICKERSON, SARAH                 | 2,201.73 |
| MCLAUGHLIN, JACK, JR. &              | 150.75   | NICKERSON, SARAH R.              | 867.42   |
| MCLELLAN, EDWARD C                   | 2,943.54 | NIELSEN, CHRISTIAN J.            | 843.72   |
| * MECHANICS SAVINGS BANK             | 1,099.68 | NIELSEN, RICHARD & DONNA         | 1,478.88 |
| MEHUREN, JERRY & RENEE               | 931.41   | NIELSEN, RICHARD D.              | 237.00   |
| MEIGS, E. KELLEY                     | 2,393.70 | *NOWELL, PETER &                 | 1,105.68 |
| * MELLITZ, EDWARD B. &               | 1,303.14 | NOYES, LOIS M.                   | 1,030.95 |
| MERITHEW, ANTHONY & DELORES          | 431.34   | NOYES, SCOTT                     | 182.49   |
| MERITHEW, ANTHONY & DELORES          | 1,038.06 | O'DONNELL, JEWEL E. & TIMOTHY D. | 2,069.01 |
| MERITHEW, ANTHONY & DELORES          | 3,138.42 | OEDER, ELAINE (HEIRS)            | 1,819.47 |
| MERITHEW, MELISSA A.                 | 943.26   | O'KEEFE, HEATHER                 | 1,613.97 |
| MERRY, BRITTANY L.                   | 983.55   | OXTON, JEAN                      | 1,329.57 |
|                                      |          | PEASLEY, BRANDY M. &             | 2,144.85 |

2015 UNCOLLECTED REAL ESTATE TAXES

|                                |          |                                  |          |
|--------------------------------|----------|----------------------------------|----------|
| PENNEY, JOHN R. &              | 1,282.17 | ROBERTS, LINDA                   | 2,173.29 |
| PERDRIZET, ROBERT TRUST        | 4,500.61 | ROBERTSON, ROGER & KAREN         | 680.19   |
| PERRY, JOSEPH E., JR.          | 2,085.60 | ROMAN, EVELYN                    | 611.46   |
| PICONE, RICHARD & SHERYL       | 995.40   | ROUTE 1 ROADHOUSE, LLC           | 7,453.65 |
| PIERCE-KALIN, KAY              | 417.12   | RUSSELL, GILMAN R.               | 1,462.29 |
| * PIKE, FREDERICK E.           | 1,386.45 | RUSSELL, GILMAN R.               | 206.19   |
| PLANTATION III                 | 884.01   | RUSSELL, GILMAN R.               | 983.55   |
| PLANTATION III                 | 838.98   | RYAN, KENNETH W., JR.            | 1,234.77 |
| PLANTATION III                 | 220.41   | RYAN, WAYNE & PATRICIA           | 2,988.57 |
| PLUMMER, JANIE A. & JOSEPH H.  | 6,188.07 | RYDER, PATRICIA                  | 132.72   |
| POLYCOMP TRUST COMPANY         | 1,182.63 | * SAIDAK, MICHELLE               | 1,541.08 |
| CUSTODIAN                      |          | SANBORN-GRAY, LISA C. &          | 5,448.63 |
| POLYCOMP TRUST COMPANY         | 113.76   | SANTOS, NESTOR & ERLINDA A.      | 715.74   |
| CUSTODIAN                      |          | SANTOS, TANYA                    | 80.58    |
| POMEROY, AUDREY S.             | 528.51   | SAWYER, IRENE                    | 187.23   |
| POMEROY, AUDREY S.             | 305.73   | SCHWEIKERT, DAVID L.             | 255.96   |
| POMEROY, LINDA                 | 301.98   | SEAMANS, LUANN ET AL             | 2,306.01 |
| POMEROY, SHERYL                | 1,990.80 | SEARSPORT BANK BUILDING LLC      | 3,332.22 |
| POMEROY, VICKY L.              | 97.17    | SEEKINS, BONNIE                  | 957.48   |
| PRISCO, SUSAN                  | 9,771.79 | * SEEKINS, EARL                  | 331.80   |
| PYLE, CYRIL B., SR. & LINDA A. | 192.44   | SEEKINS, EDITH                   | 772.62   |
| RAINEY, JOHN P.                | 800.00   | SEEKINS, EDITH                   | 751.29   |
| REED, WENDY                    | 793.95   | SEEKINS, LEROY, JR.              | 23.70    |
| REMILLARD, CHERYL              | 3,002.79 | SEEKINS, VICKI                   | 208.56   |
| REMILLARD, CHERYL              | 2,102.19 | SEM & SINA, LLC                  | 1,980.10 |
| RESH, DONALD H., JR.           | 687.30   | SHAW, DONALD & CONSTANCE         | 94.80    |
| RHODES, RANDY                  | 848.46   | SHUTE, KEVIN & ASHLEY            | 49.77    |
| RICHARDS, DONALD M. & PATRICIA | 1,166.04 | SIMMONS, LISA J. &               | 1,679.61 |
| RICHARDSON TARA CRONIN         | 855.45   | SMITH, BARBARA                   | 56.88    |
| RICHMOND, ALAN L.              | 1,971.84 | SMITH, BARBARA                   | 2,016.87 |
| RINES, BARBARA                 | 1,675.59 | SMITH, BARBARA                   | 132.72   |
| RIPLEY, TERRY & LISA           | 1,075.98 | SMITH, DAVID(HEIRS)              | 1,507.32 |
| RIVERS, FRANK & REBECCA        | 2,069.01 | * SMITH, DOUGLAS & GLORIA        | 957.48   |
| TRUSTEES                       |          | * SMITH, GLORIA B. & DOUGLAS C.  | 2,915.10 |
| RIVERS, JOSHUA JAMES & DANIEL  | 1,514.43 | SMITH, MERRILL                   | 1,053.90 |
| RIZZO, DIANE L. &              | 673.08   | SMITH, RICHARD & IRENE           | 1,132.86 |
| ROBBINS & POMEROY LAND         | 474.00   | SMITH, SHELDON A. & GERALDINE L. | 1,599.75 |
| DEVELOPMENT, INC.              |          | SNODGRASS, SCOTT                 | 663.60   |
| ROBBINS & POMEROY LAND         | 438.45   | SPALLA, LOUIS P. & ELIZABETH M.  | 4,870.35 |
| DEVELOPMENT, INC.              |          | SPAULDING, BRUCE & LOANNE        | 3,232.68 |
| ROBBINS, BRENDA                | 2,310.75 | SPRAGUE, ROBERT S. &             | 1,528.65 |
| ROBBINS, CINDY VIRGINIA        | 760.77   | STEMP, SHAWN F. & ANGIE S.       | 3,775.41 |
| ROBBINS, NICHOLAS              | 893.49   | STONE, DONALD                    | 227.52   |
| ROBBINS, SHANNON LYNN          | 405.27   | SYLVESTER, JOSHUA D. & CINDY A.  | 867.42   |
| ROBERTS, GARY & MARY           | 1,030.95 | TABER, PETER                     | 2,550.12 |

2015 UNCOLLECTED REAL ESTATE TAXES

|                                |          |                                  |              |
|--------------------------------|----------|----------------------------------|--------------|
| TAGUE, JANIS C.                | 533.25   | YORK, WINSTON                    | 630.42       |
| TAHA, PAULA                    | 853.20   | YOUNG, ROBERT (HEIRS)            | 213.30       |
| TALGO, AARON                   | 28.44    | YOUNG, ROBERT (HEIRS)            | 5.80         |
| TALGO, GREG                    | 431.34   | YOUNG, ROBERT (HEIRS)            | 1,429.11     |
| TAMMEN, MARK                   | 130.35   |                                  |              |
| TAMMEN, MARK C.                | 70.39    | TOTAL                            | \$506,782.94 |
| TAUNGATUA, SIONE               | 575.91   |                                  |              |
| TAYLOR, LESLIE M.              | 7,351.74 |                                  |              |
| * THOMAS, LORI A.              | 3,128.40 | *DENOTES FULL OR PARTIAL PAYMENT |              |
| THOMAS, TAMMY L.               | 2,211.21 | RECEIVED AFTER DECEMBER 31, 2015 |              |
| THOMPSON, MARCIA & RETHEL M.   | 1,881.78 |                                  |              |
| THOMPSON, RICHARD & ROBERTA    | 1,997.91 |                                  |              |
| THOMPSON, TERRY L.             | 1,149.45 |                                  |              |
| TODD, JAMES L. & LAURIE A.     | 208.56   |                                  |              |
| * TRACY, CATHY P.              | 948.00   |                                  |              |
| TRIPP, LARRY                   | 9.48     |                                  |              |
| TRISCH, GENE A. & HARRIET J.   | 530.88   |                                  |              |
| TUFTS, THOMAS                  | 450.30   |                                  |              |
| UPHAM, EDWARD D. & JUDIE P.    | 5,460.48 |                                  |              |
| VAN DYKE, ROBERT & KATHREEN    | 56.88    |                                  |              |
| VARNEY, SCOTT C.               | 1,258.00 |                                  |              |
| VILES, LAURIE A.               | 632.79   |                                  |              |
| WALDRON, ALLEN R.              | 663.60   |                                  |              |
| WALDRON, ALLEN R.              | 97.17    |                                  |              |
| WALLACE, DEBRA                 | 1,320.09 |                                  |              |
| * WANCUS, ALAN                 | 812.91   |                                  |              |
| WARD, CLARENCE, III & JAMIE    | 1,483.62 |                                  |              |
| WARDWELL, DANA M., JR.         | 329.71   |                                  |              |
| WARMAN, PHILIP A.              | 1,123.38 |                                  |              |
| WARREN, GLORIA                 | 478.74   |                                  |              |
| * WARREN, JOSEPH C.            | 641.55   |                                  |              |
| WEAVER, ELSIE S.(DEVISEES)     | 3,958.16 |                                  |              |
| WEAVER, RICKY A. &             | 1,308.24 |                                  |              |
| WELLS, MELISSA                 | 1,571.31 |                                  |              |
| WENZ, WILLIAM & JENNIFER       | 1,490.73 |                                  |              |
| WHITCOMB, RODNEY M. & LISA J.  | 2,360.52 |                                  |              |
| WIGGIN, KRISTIN M.             | 580.65   |                                  |              |
| WILBUR, TERRY A. & MICHELLE L. | 1,753.80 |                                  |              |
| WILEY, CHARLES, JR. & PAULINE  | 469.26   |                                  |              |
| WILLIAMS, ROSE                 | 322.32   |                                  |              |
| WILSON, TIMOTHY C.             | 1,822.53 |                                  |              |
| WING, PETER                    | 2,137.74 |                                  |              |
| WORKMAN, LAWRENCE & JUANITA    | 1,033.32 |                                  |              |
| * WRIGHT, HUGH K.,JR. & PEGGY  | 715.75   |                                  |              |
| BREWER                         |          |                                  |              |

2014 UNCOLLECTED REAL ESTATE TAXES

|                                 |          |                                   |           |
|---------------------------------|----------|-----------------------------------|-----------|
| ADAMS, KENNETH & DOROTHY        | 477.77   | HECHT, KATHERINE C.               | 1,026.57  |
| ADAMS, MARY JANE, RICHARD E. AI | 568.74   | * HERSOM, DAVID G. II &           | 18.93     |
| ARSENAULT, ALLEN                | 629.59   | HERSOM, HEATHER                   | 565.44    |
| ASHEY, LELAND & LINDA           | 2,323.86 | HIGGINS, DONNA L. & SHANON L. &   | 1,407.02  |
| ASHEY, SUMMER ROSE              | 1,370.87 | HIGGINS, DONNA L. & SHANON L. &   | 648.49    |
| BAILEY, WILLIAM H. & MARLENE F. | 650.85   | HILL, ERIC                        | 1,748.95  |
| * BEAN, LEROY(DEVISEES)         | 785.47   | HMC HOSPITALITY, LLC              | 14,275.60 |
| BORMET, DOROTHY                 | 215.99   | HUSTUS, DALE, JR.                 | 863.18    |
| BOUCHARD, INC.                  | 2,727.59 | HUSTUS, JEFFREY                   | 1,822.91  |
| BRADSTREET, DELVIN              | 357.14   | * KADO, INC.                      | 3,469.57  |
| CALLAWAY, JENNY D.              | 2,104.10 | KENDALL, BENJAMN, JR. & ELIZABETI | 960.36    |
| CARTER FARM REALTY TRUST        | 1,057.29 | KENISTON, JESSE                   | 882.55    |
| CARTER FARM REALTY TRUST        | 818.63   | KILBY, LAURA K.                   | 1,125.82  |
| CARTER FARM REALTY TRUST        | 1,331.05 | KNOWLES, PAULINE M.WING           | 268.05    |
| CATALDO, BARBARA R.             | 1,792.19 | LARRABEE, DOROTHY & LESLIE        | 515.47    |
| CLARK, SHANNON                  | 610.68   | LITTLEFIELD,SHARON& NATHAN        | 743.01    |
| CLEMENTS, APRIL DAWN            | 733.21   | LOCKE, ROBIN                      | 395.30    |
| CONNOR, HERBERT R. & CATHY      | 147.19   | LUCAS, WAYNE                      | 4,476.21  |
| CONNOR, ROBERT & LAURA          | 376.75   | MATTHEWS, DANIEL                  | 1,643.32  |
| CONNORS, DAVID E. & LINDA J.    | 2,056.84 | MCGLAUFLIN, DANIEL J. &           | 3,897.28  |
| COTTRELL, DALE C. & LYNN M.     | 2,103.76 | MCGRATH, JOHN F., TRUSTEE         | 341.30    |
| * CROSBY, ROBERT &              | 1,940.71 | MCINTIRE, REBECCA                 | 3,477.01  |
| CROSSMAN, ATHENA                | 1,976.09 | MERRY, BRITTANY L.                | 1,038.39  |
| CURTIS, LARRY                   | 629.59   | MERRY, DENNIS W.                  | 875.34    |
| DEPT OF VETERANS AFFAIRS        | 1,789.48 | MERRY, DENNIS W.                  | 490.17    |
| * DIRIGO WOODLANDS LLC          | 256.33   | MERRY, TINA L.                    | 661.97    |
| DOWN EAST CREDIT UNION          | 405.1    | MILLER, PHYLLIS V.                | 818.28    |
| DYER, CATHY                     | 500.65   | MILLER, PHYLLIS V.                | 879.72    |
| EDMAN IRREVOCABLE TRUST         | 2,725.57 | MILLETTE, PHILIP J., JR.          | 1,378.31  |
| * ELWELL, GARY                  | 671.07   | * MILLIKEN, MICHELLE L. &         | 631.44    |
| ESTES, CATHERINE A.             | 2,841.36 | MOODY, ANDREA                     | 639.04    |
| EVANS, CHARLES G. & DIANA G.    | 1,470.47 | * MOULTON, KEVIN                  | 1,064.38  |
| FRENCH, DANIEL C.               | 603.59   | MOULTON, MICHAEL SCOTT            | 272.77    |
| GOGUEN, MICHAEL                 | 381.47   | MOULTON, RONALD I., JR.           | 464.18    |
| GOLDBERG, NATHAN                | 3,072.59 | MOULTON, STEPHEN K., JR.          | 660.31    |
| GRANT, KENNETH H. & JANET A.    | 537.08   | NADEAU, BONNIE                    | 188.17    |
| GRANT, KENNETH H. & JANET A.    | 2,231.71 | NICKERSON, FRANCIS J.             | 1,679.00  |
| GRANT, KIRK & KRISTIE           | 1,262.87 | NICKERSON, SARAH                  | 1,899.08  |
| GROVE, HAROLD BRIAN             | 1,108.93 | PICONE, RICHARD & SHERYL          | 57.81     |
| GROVE, HAROLD BRIAN             | 331.50   | PLANTATION III                    | 939.14    |
| GROVE, HAROLD BRIAN             | 1,640.61 | PLANTATION III                    | 894.24    |
| HA, LY T.                       | 303.49   | PLANTATION III                    | 277.50    |
| HARVEY, JAMES & ELIZABETH       | 584.69   | POLYCOMP TRUST COMPANY            | 1,243.62  |
| * HARVEY, MARILYN               | 714.66   | POLYCOMP TRUST COMPANY            | 171.16    |
| * HASHEM, TIMOTHY               | 76.59    | POMEROY, SHERYL                   | 2,049.41  |

**2014 UNCOLLECTED REAL ESTATE TAXES**

|                                 |                  |
|---------------------------------|------------------|
| PYLE, CYRIL B., SR. & LINDA A.  | 126.28           |
| REMILLARD, CHERYL               | 3,051.67         |
| REMILLARD, CHERYL               | 1,587.34         |
| RESH, DONALD H., JR.            | 743.01           |
| RICHMOND, ALAN L.               | 2,023.76         |
| RIPLEY, TERRY & LISA            | 1,137.29         |
| ROBBINS & POMEROY LAND          | 527.37           |
| ROBBINS & POMEROY LAND          | 60.10            |
| ROBBINS, CINDY VIRGINIA         | 823.01           |
| ROBBINS, NICHOLAS               | 948.59           |
| ROBBINS, SHANNON LYNN           | 468.55           |
| ROBERTS, GARY & MARY            | 1,092.39         |
| ROBERTS, LINDA                  | 2,224.62         |
| ROBERTSON, ROGER & KAREN        | 735.92           |
| RUSSELL, GILMAN R.              | 1,515.72         |
| RYDER, PATRICIA                 | 190.07           |
| SAWYER, IRENE                   | 244.42           |
| * SEAMANS, LUANN ET AL          | 2,356.95         |
| SEEKINS, EDITH                  | 974.59           |
| SEEKINS, EDITH                  | 806.81           |
| SEEKINS, VICKI                  | 265.68           |
| SHUTE, KEVIN & ASHLEY           | 107.36           |
| SMITH, RICHARD & IRENE          | 1,194.00         |
| STEMP, SHAWN F. & ANGIE S.      | 3,822.01         |
| SYLVESTER, JOSHUA D. & CINDY A. | 894.98           |
| TAGUE, JANIS C.                 | 295.51           |
| * TAHA, PAULA                   | 908.42           |
| * TALGO, AARON                  | 251.51           |
| TALGO, GREG                     | 487.81           |
| THOMPSON, MARCIA & RETHEL M.,   | 1,940.71         |
| TRIPP, LARRY                    | 67.19            |
| TRISCH, GENE A. & HARRIET J.    | 587.05           |
| VILES, LAURIE A.                | 688.66           |
| WARREN, GLORIA                  | 541.81           |
| WELLS, MELISSA                  | 1,624.41         |
| WENZ, WILLIAM & JENNIFER        | 1,550.81         |
| WILBUR, TERRY A. & MICHELLE L.  | 1,602.26         |
| WING, PETER                     | 2,187.17         |
| WORKMAN, LAWRENCE & JUANITA     | 1,095.81         |
| YOUNG, ROBERT (HEIRS)           | 1,482.63         |
| <br>TOTAL                       | <br>\$158,377.68 |

**2015 UNCOLLECTED PERSONAL  
PROPERTY TAXES**

|                      |                   |
|----------------------|-------------------|
| DR. LOREN BALDUS     | 763.14            |
| GALLANT, CYNTHIA     | 71.10             |
| HERETAKIS, JOHN      | 125.61            |
| HMS HOSPITALITY, LLC | 255.96            |
| LLOYD, MICHAEL       | 71.10             |
| MERITHEW, ANTHONY R. | 241.74            |
| SEEKINS, ROBERT      | 71.10             |
| SMITH, MERRILL       | 149.31            |
| SOMMER, TIMOTHY      | 54.51             |
| <b>TOTAL</b>         | <b>\$1,803.57</b> |

**2014 UNCOLLECTED PERSONAL  
PROPERTY TAXES**

|                                       |                   |
|---------------------------------------|-------------------|
| AUSTIN, GREG & ANGELA                 | 64.69             |
| BANKS, WILLIAM & RAYLENE              | 35.81             |
| CARKNER, SELMA                        | 15.89             |
| DR. MICHAEL A. HOUSMAN                | 315.53            |
| GALLANT, CYNTHIA                      | 68.10             |
| HERETAKIS, JOHN                       | 143.01            |
| HMC HOSPITALITY, LLC                  | 306.45            |
| MERITHEW, ANTHONY R.                  | 231.54            |
| MODULAR SPACE CORP.                   | 338.23            |
| MUZAK                                 | 11.27             |
| PERRY, JOSEPH &<br>MARYBETH, MCGINLEY | 34.05             |
| SEEKINS, ROBERT                       | 72.64             |
| SMITH, MERRILL                        | 147.55            |
| SOMMER, TIMOTHY                       | 72.64             |
| TAYLOR, LESLIE M.                     | 38.59             |
| WALDO COUNTY CRAFT CO-OP              | 27.24             |
| WILCZAK, JUDITH A.                    | 34.05             |
| <b>TOTAL</b>                          | <b>\$1,957.28</b> |

## 2015 Motor Vehicle Transactions

|                                     |      |
|-------------------------------------|------|
| Agriculture                         | 27   |
| Antique Vehicles                    | 46   |
| Animal Welfare                      | 28   |
| Black Bear Plates                   | 23   |
| Breast Cancer                       | 40   |
| Combination Plates                  | 2    |
| Commercial Vehicles                 | 159  |
| Custom Vehicle                      | 1    |
| Conservation Plates                 | 60   |
| Disabled Veteran Plates             | 4    |
| Farm                                | 2    |
| Firefighter Plates                  | 8    |
| Handicapped Plates                  | 28   |
| Lobster Plates                      | 37   |
| Medal of Honor                      | 2    |
| Motor Homes (Recreational Vehicles) | 9    |
| Motorcycles                         | 106  |
| Municipal                           | 1    |
| Passenger Plates (Chickadee)        | 1643 |
| Special Equipment                   | 3    |
| Support Wildlife                    | 29   |
| Tractor/Special Mobile Equipment    | 2    |
| Trailers                            | 267  |
| Troop Support                       | 12   |
| University of Maine Plates          | 5    |
| Veteran Plates                      | 49   |

|                   |                     |
|-------------------|---------------------|
| Registration fees | \$103,039.50        |
| Sales Tax         | \$58,831.99         |
| Title Fees        | 8831.00             |
| Excise Tax        | \$386,004.36        |
| Agent Fees        | \$10343.76          |
| <b>Total</b>      | <b>\$567,050.61</b> |

## DOG LICENSING 2015

|  |           |
|--|-----------|
| Males/Females (Capable of Reproducing) | 66        |
| Spayed/Neutered                        | 369       |
| State Fee Collected                    | \$1818.00 |

**2015 Hunting/Fishing Licenses:  
Resident**

|   |    |
|---|----|
| Apprentice                              | 1  |
| Archery                                 | 7  |
| Bear                                    | 4  |
| Complimentary                           | 2  |
| Coyote Night Hunt                       | 8  |
| Expanded Archery, Antlered & Antlerless | 4  |
| Hunt/Fish or Combo                      | 55 |
| Junior                                  | 13 |
| Migratory Waterfowl                     | 3  |
| Muzzleloading                           | 7  |
| Saltwater Registry                      | 20 |
| Spring Turkey                           | 11 |
| 3 Day Fishing                           | 6  |
| Crossbow                                | 0  |
| Small Game                              | 1  |
| 1 Day                                   | 2  |
| Fish                                    | 96 |
| Hunt                                    | 46 |
| Serviceman Resident Hunt/Fish           | 0  |
| Superpack                               | 2  |

**2015 Hunting/Fishing Licenses:**

**Non Resident**

|                |            |
|----------------|------------|
| Season Fishing | 3          |
| 7 Day Fishing  | 0          |
| 15 Day         | 2          |
| Big Game Hunt  | 0          |
| <b>Total:</b>  | <b>293</b> |

**Registered Voters:**

|                   |             |
|-------------------|-------------|
| Republican        | 679         |
| Democrat          | 552         |
| Unenrolled        | 895         |
| Green/Independent | 87          |
| <b>Total</b>      | <b>2213</b> |

**Shellfish Licenses:**

There were 100 Shellfish Licenses allowed last year, beginning June 1st. They are a first come, first serve basis. Included in this total were

**15 non-resident licenses.**

There are an unlimited amount of 72 Hour

Licenses. Fees are as follows:

|                               |         |
|-------------------------------|---------|
| Resident (over 10 & under 65) | \$20.00 |
| Non Resident (any age)        | \$30.00 |
| 72 Hour (any age)             | \$15.00 |

## MARRIAGES

|           |    |  |
|-----------|----|--|
| January   | 30 | Richard Allen Olsen<br>To Joy Dee Seaver               |
| June      | 5  | Robert Gordon Stanley<br>To Lora Lee Stanley           |
| June      | 20 | Kristin Lyn Scranton-Chaney<br>To Andrew Scott Knight  |
| June      | 27 | Terry Don Cook<br>To Dawn S. Armstrong                 |
| July      | 25 | Ricky Eric Lanphier<br>To Kathleen Margaret Merrifield |
| July      | 25 | Harold Gordon Merithew<br>To Caitlin Blaine Whalen     |
| August    | 8  | Randall Alston Fish<br>To Patricia Libby Tibbetts      |
| August    | 15 | Zachary Michael Baldwin<br>To Sarah Marie Pelkey       |
| August    | 22 | Danielle Lee Robar<br>To Glen Raymond Smith            |
| August    | 29 | Kane Matheu Skillings<br>To Katina Marie Harvey        |
| September | 19 | Bruce Eugene Riley<br>To Jayme Nicole Bailey           |
| October   | 17 | Victoria Lee Lufkin<br>To Matthew Charles Bagley       |
| December  | 13 | Rose Marie Viehweger<br>To Amos Ross Grant             |

BIRTHS      2015      TOTAL BIRTHS 24

DEATHS

|        |    |                          |    |
|--------|----|--------------------------|----|
| Jan    | 7  | Lloyd Melvin Stover      | 75 |
|        | 8  | Loraine S. Hamilton      | 66 |
|        | 11 | James R. Slatcher        | 78 |
|        | 12 | Mildred E. Richardson    | 90 |
|        | 25 | Elaine M. Oeder          | 66 |
| Feb    | 4  | Arlene J. Clements       | 88 |
|        | 15 | Fulton C. Gross, Jr      | 63 |
| March  | 9  | Jean E. Garton           | 76 |
|        | 9  | Deloris M. Clark         | 81 |
|        | 18 | Dorothy P. Collins       | 91 |
|        | 26 | Eugene Allen Carter      | 61 |
|        | 31 | Marion I. Carter         | 79 |
| April  | 14 | Martha Joan Pratt        | 89 |
| May    | 15 | Barbara Ann Stawasz      | 69 |
|        | 18 | Gerald Nathaniel Bubar   | 69 |
| June   | 4  | Philip Raymond Sanborn   | 74 |
|        | 7  | Madeline Grace Schaafsma | <1 |
|        | 10 | Daniel Alva Matthews     | 68 |
|        | 16 | Charles E. Hartford      | 76 |
|        | 24 | Rickl Kevin Pomeroy Sr.  | 53 |
| July   | 11 | Arthur Leo Ward, Jr.     | 89 |
|        | 16 | Kenneth A. Ward          | 70 |
|        | 19 | Winston Leon Matthews    | 73 |
|        | 20 | Michael Harold Cogswell  | 57 |
|        | 22 | Rick A. Glidden          | 62 |
|        | 28 | Earl Richard Seekins     | 51 |
|        | 30 | Leona A. Herrick         | 87 |
|        | 30 | Crystal M. Chisholm      | 28 |
| August | 19 | John R. Penney           | 66 |

**DEATHS 2015 (continued)**

|                  |           |                                      |           |
|------------------|-----------|--------------------------------------|-----------|
| <b>August</b>    | <b>27</b> | <b>Kenneth Max Kinney</b>            | <b>63</b> |
| <b>September</b> | <b>8</b>  | <b>Sandra Katherine Harriman</b>     | <b>59</b> |
|                  | <b>29</b> | <b>Richard Lee Breau Jr.</b>         | <b>37</b> |
| <b>October</b>   | <b>7</b>  | <b>Victoria I. Wilson</b>            | <b>69</b> |
|                  | <b>19</b> | <b>Cynthia Lynn Stover</b>           | <b>63</b> |
| <b>December</b>  | <b>4</b>  | <b>Jonathan E. Grinstein-Camacho</b> | <b>28</b> |
|                  | <b>8</b>  | <b>Daniel M. Krajack</b>             | <b>68</b> |
|                  | <b>11</b> | <b>Jacqueline L. Manuel</b>          | <b>77</b> |
|                  | <b>13</b> | <b>Charlotte Helen Brackett</b>      | <b>88</b> |

**WILLIAM H. BREWER**  
*Certified Public Accountant*  
858 Washington Street  
P.O. Box 306  
Bath, Maine 04530

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(207) 443-9759  
(207) 563-5495

## INDEPENDENT AUDITORS' REPORT

Board of Selectmen  
Town of Searsport  
1 Union Street  
P.O. Box 499  
Searsport, Maine 04974

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Searsport, as of and for the years ended December 31, 2015 and 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

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Searsport as of December 31, 2015 and 2014, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Searsport's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

January 29, 2016

Bath, Maine

**WILLIAM H. BREWER**  
*Certified Public Accountant*  
858 Washington Street  
P.O. Box 306  
Bath, Maine 04530

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Selectmen  
Town of Searsport  
1 Union Street  
P.O. Box 499  
Searsport, Maine 04974

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Searsport as of and for the years ended December 31, 2015 and 2014, which collectively comprise the Town of Searsport's basic financial statements and have issued our report thereon dated January 29, 2016. We conducted our audit in accordance with 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.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the Town of Searsport's internal control over financial reporting of the financial statements audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Searsport's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Searsport's internal control.

*A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.*

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town of Searsport's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

January 29, 2016

Bath, Maine

**TOWN OF SEARSPORT**  
**Management's Discussion and Analysis**  
**Year Ending December 31, 2015**

As management of the Town of Searsport, we offer readers of the Town of Searsport's financial statements this narrative overview and analysis of the financial statements of the Town of Searsport for the year ending December 31, 2015. We encourage readers to consider the information presented in conjunction with additional information that we have furnished in our letter of transmittal, the basic financial statements and the accompanying notes to those financial statements.

**THE FINANCIAL STATEMENT**

The financial statements presented herein include all of the activities of the Town of Searsport (the Town) using the integrated approach as prescribed by General Accounting Standards Board (GASB) Statement No. 34.

The Government-Wide Financial Statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the Town, including infrastructure, as well as all liabilities, including long-term debt.

The Fund Financial Statements include statements for the governmental and fiduciary fund types. The governmental fund is the main operating fund of the Town. Fiduciary funds are used to report assets held in a trustee or agency capacity for others.

**REPORTING THE TOWN AS A WHOLE**

The Statement of Net Position and the Statement of Activities report information about the Town as a whole and about its activities. These statements include all assets and liabilities of the Town using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net position and changes in it. Net position is the difference between assets and liabilities, which is one way to measure the Town's financial health or financial position. Over time, increases and decreases in the Town's net position is one indicator of whether its financial health is improving or deteriorating. Other factors to consider are changes to the Town's property tax base and the condition of the Town's infrastructure.

In the Statement of Net Position and Statement of Activities, normally the Town's activities would be separated into Governmental Activities and Business-Type Activities. Governmental activities include the Town's basic services including General Administration, Ambulance, Fire and Police Service, Public Works, and Planning and Development. Property tax, user fees, interest income, and state and federal grants finance these activities. Business-Type Activities include services that are financed by fees to the customer to cover all or most of the service provided. The Town has a Wastewater System.

## REPORTING THE TOWN'S MOST SIGNIFICANT FUNDS

### Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds, not the Town as a whole. Management establishes many funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, or other money.

**Governmental Funds** – All of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end. The governmental fund statements provide a detailed shorter-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent on the near future to finance the Town's programs. The differences of results in the Governmental Fund Financial Statements to those in the Government-Wide financial statements are explained in reconciliation statements.

### THE TOWN AS A WHOLE (GOVERNMENT-WIDE FINANCIAL ANALYSIS)

As noted earlier, net position may serve over time as a useful indicator of a Town's financial position. In the case of the Town of Searsport, assets exceeded liabilities by \$10,710,229.18 at the close of the year 2015. Exhibit A of the audit report has a detailed breakdown of the numbers listed below.

|                                | Governmental<br>Activities | Business-Type<br>Activities |
|--------------------------------|----------------------------|-----------------------------|
| Current and other assets       | \$ 2,716,512.95            | \$ 163,406.25               |
| Capital Assets                 | 5,459,897.44               | 3,508,968.26                |
| Deferred Outflows of Resources | 28,792.37                  |                             |
| <b>Total Assets</b>            | <b>\$ 8,205,202.76</b>     | <b>\$ 3,672,374.51</b>      |
| <br>                           |                            |                             |
| Long-Term debt outstanding     | \$ 49,474.91               | \$ 533,082.54               |
| Other Liabilities              | 286,878.31                 | 240,510.33                  |
| <b>Total Liabilities</b>       | <b>\$ 336,353.22</b>       | <b>\$ 773,592.87</b>        |
| <br>                           |                            |                             |
| Deferred Inflows of Resources  | \$ 57,402.00               | \$                          |
| <br>                           |                            |                             |
| Net Position:                  |                            |                             |
| Net invested in capital assets | \$ 5,410,422.53            | \$ 2,975,885.72             |
| Restricted for:                |                            |                             |
| Capital Reserve                | 1,095,925.46               |                             |
| Other Purposes                 | 56,928.40                  |                             |
| Unrestricted                   | 1,248,171.15               | (77,104.08)                 |
| <b>Total Net Position</b>      | <b>\$ 7,811,447.54</b>     | <b>\$ 2,898,781.64</b>      |

## Governmental Activities

Governmental activities increased the Town of Searsport's net position by \$557,934.31. The cost of all Governmental Activities this year was \$5,784,335.54. The Town's programs include General Government, Public Assistance, Public Works, Education, Recreation and Cultural, County Tax Assessment, Public Safety, and Unclassified. The net cost shows the financial burden that was placed on the Town's taxpayers by each of these functions.

|  | <u>Net (Expenses)</u>          |
|--|--------------------------------|
| General Government Activities:                   |                                |
| General Government                               | \$ (447,794.54)                |
| Public Assistance                                | (16,858.06)                    |
| Public Works                                     | (398,360.46)                   |
| Education  | (3,090,555.18)                 |
| Recreation and Cultural                          | (103,633.65)                   |
| County Tax Assessment                            | (462,613.11)                   |
| Public Safety                                    | (521,075.96)                   |
| Unclassified                                     | (90,845.28)                    |
| Total General Government Activities              | <u>\$(5,131,736.24)</u>        |
| Business-Type Activities:                        |                                |
| Wastewater                                       | (208,418.38)                   |
| Total Government and<br>Business-Type Activities | <u><u>\$(5,340,154.62)</u></u> |

Education accounts for approximately 47.84% of the total expenditures within the governmental funds for the Town of Searsport. County Tax Assessment accounts for approximately 6.24% and General Government accounts for 45.92% of the total budget for 2015.

Property taxes are the largest revenue source for governmental activities accounting for approximately 77.72% of total revenues. Excise Tax accounted for approximately 6.19% of total revenues and intergovernmental revenue was 5.10% of revenue.

## Changes in Unappropriated Surplus

Another indicator of a Town's financial health is its unappropriated surplus account, which is used to help reduce the amount of property tax revenue that needs to be raised each year and for unanticipated emergencies.

|  |                      |
|--|----------------------|
| Unappropriated Surplus January 1, 2015   | \$ 764,211.21        |
| Increase:                                |                      |
| Operating Account Balances Lapsed        | 126,067.91           |
|  | <u>\$ 890,279.12</u> |
| Decreases:                               |                      |
| Increase in Deferred Property Taxes      | (52,346.11)          |
| Write off of Uncollectable Accounts      | (10,164.09)          |
| Unappropriated Surplus December 31, 2015 | <u>\$ 827,768.92</u> |

The Unappropriated Surplus increased by \$63,557.71 for year 2015 or 8.32%.

### DEBT ADMINISTRATION

Debt, considered a liability of governmental activities, did decrease for the year 2015.

The Governmental Activity Debt Summary for the year 2015 is presented below:

|   |                     |
|---|---------------------|
| Debt Payable prior to December 31, 2015 | \$ 39,511.96        |
| Debt Issued                             | 22,000.00           |
| Less Debt Retired                       | (12,037.05)         |
| Remaining Debt for 2015                 | <u>\$ 49,474.91</u> |

### CAPITAL ASSETS

The capital assets of the Town are those assets that are used in the performance of the Town's functions, including infrastructure assets. At December 31, 2015, net invested in capital assets of the government activities totaled \$5,410,422.53.

Capital assets purchased or acquired with an original cost of \$2,000.00 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Depreciation on capital assets is recognized in the Government-Wide Financial Statements.

In the current year the Town paved Prospect Street. We also did repairs to wharf and pier lighting upgrades, purchased a new phone system, installed a new counter at the town office, received various large trucks, and replaced the roof on the public safety building.

The breakdown of the Town of Searsport's Capital Assets is illustrated in Note N of the Notes to the Financial Statements.

## **BUDGET ANALYSIS**

### **General Fund Budget Variances**

Overall there were no significant deviations from the approved budget through good financial management throughout the year.

The tax commitment did show a slight increase in valuation in the community and the tax rate was set by the Assessor at \$23.70 per \$1,000.00 of valuation (valuation is not quite at 100% according to the State).

### **The Budget**

The budget for fiscal year 2016 has been put together for Town Meeting to be held in March 2016. Not being passed yet there is nothing definitive to report.

As of December 31, 2015 the Town is in solid financial shape due to years of increased revenues and sound financial management by department heads and management.

## **THE FUTURE**

Currently the Town is exploring the creation of a Magnet School for Marine Sciences. The Town looks forward to the opportunity this school will provide the community.

## **CONTACTING THE TOWN'S FINANCIAL MANAGEMENT**

This financial report is designed to give our citizens, taxpayers, customers, investors, creditors and other interested parties a general overview of the Town's financial status and accountability of revenues and expenditures. If you have any questions about this report please contact the Treasurer at 1 Union Street, P.O. Box 499, Searsport, ME 04974, 207-548-6372, or email [searsportmanager@roadrunner.com](mailto:searsportmanager@roadrunner.com).

**TOWN OF SEARSPORT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

The accounting policies of the Town of Searsport conform to generally accepted accounting principles as applicable to governmental units.

**1. Financial Reporting Entity**

The Town of Searsport was incorporated in 1845. The Town operates under a town meeting form of government.

In evaluating the Town of Searsport as a reporting entity, management has addressed all potential component units. The primary criteria for including a component reporting entity are the exercise of financial accountability by the Town of Searsport's municipal officials.

The Town's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is responsible for establishing Generally Accepted Accounting Principles (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 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. The more significant accounting policies established in GAAP are used by the Town as discussed below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. The Statements include the following:

1.) The financial statements now include:

- A Management's Discussion and Analysis (MD&A) section providing an analysis of the Town's overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the Town's activities, including infrastructure (roads, bridges, etc.).

2.) A change in the fund financial statements to focus on the major funds.

**2. Basic Financial Statements - Government-Wide Statements**

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental. The Town's fire protection, recreation, public works, and general administrative services are classified as governmental activities.

**TOWN OF SEARSPORT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):**

**2. Basic Financial Statements - Government-Wide Statements (Cont'd)**

In the government-wide Statements of Net Position, the governmental column is presented on a consolidated basis by column, and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts - net invested in capital assets; restricted; and unrestricted. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statements of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (fire, public works, administrative, etc.). The functions are also supported by general government revenues (property, certain intergovernmental revenues, fines, permits, and charges, etc.). The Statements of Activities reduces gross expenses (including depreciation) by related program revenues, and operating and capital grants. Program revenues must be directly associated with the function (fire, public works, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, intergovernmental revenues, interest income, etc.).

This government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

**3. Basic Financial Statements - Fund Financial Statements**

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Town:

**a. Governmental Funds:**

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

**1. General Fund:**

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

**2. Capital Reserves:**

Capital Reserve Funds are used to account for financial resources to be used for specific projects as determined by the town's management.

**TOWN OF SEARSPORT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):**

**3. Basic Financial Statements - Fund Financial Statements (Cont'd)**

**a. Governmental Funds (cont'd):**

**3. Fiduciary Funds:**

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support town programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category) for the determination of major funds.

The Town's fiduciary funds are presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

**4. Enterprise Fund:**

The Enterprise Fund is the fund used to account for all financial resources relating to the Wastewater Department. The generally accepted accounting principles applicable are those similar to businesses in the private sector.

**4. Basis of Accounting**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied:

**a. Accrual:**

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

**b. Modified Accrual:**

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e. both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

**TOWN OF SEARSPORT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):**

**5. Financial Statement Amounts**

**a. Cash and Cash Equivalents:**

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agents. Statutes authorize the Treasurer of the Town, as directed by the municipal officers, to invest all municipal funds, including reserve and trust funds, to the extent that the terms of the instrument, order, or article creating the fund do not prohibit the investment, in financial institutions as described in Section 5706 MRSA and securities as described in Sections 5711 through 5717 MRSA.

**b. Investments:**

Investments, including deferred compensation and pension funds, are stated at fair value (quoted market price or the best available estimate).

**c. Capital Assets:**

Capital assets purchased or acquired with an original cost of \$2,000.00 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

|                         |             |
|-------------------------|-------------|
| Buildings               | 20-50 Years |
| Machinery and Equipment | 5-10 Years  |
| Improvements            | 10-20 Years |
| Infrastructure          | 10-50 Years |

**d. Deferred Inflows and Outflows of Resources:**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until that time. The deferred outflows relate to the net pension liability, which include the Town's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension liability in the subsequent year. They also include changes in assumptions, differences between expected and actual experience, and changes in proportion and differences between Town contributions and proportionate share of contributions, which are deferred and amortized over the average, expected remaining service lives of active and inactive members in the plan.

**TOWN OF SEARSPORT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):**

**5. Financial Statement Amounts (Cont'd)**

**d. Deferred Inflows and Outflows of Resources (cont'd):**

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The deferred inflows relate to the net pension liability, which include the differences between expected and actual experience and changes in proportion and differences between Town contributions and proportionate share of contributions, which is deferred and amortized over the average expected remaining service lives of active and inactive members in the plan. They also include the net difference between projected and actual earnings on pension plan investments, which is deferred and amortized over a five-year period.

**e. Revenues:**

Substantially, all governmental fund revenues are accrued. Property taxes are billed and collected within the same period in which the taxes are levied. In applying GASB No. 33 to grant revenues the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

**f. Expenditures:**

Expenditures are recognized when the related fund liability is incurred.

**g. Compensated Absences:**

The Town accrues accumulated unpaid vacation and sick leave and associated employee-related costs when earned (or estimated to be earned) by the employee. The noncurrent portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government-wide presentations.

**h. Use of Estimates:**

The presentation of financial statements in conformity with generally accepted accounting principles 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.

**TOWN OF SEARSPORT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):**

**5. Financial Statement Amounts (Cont'd)**

**i. Fund Balance:**

In accordance with GASB Statement No. 54, the Town employs terminology and classifications for fund balance items as follows:

Nonspendable fund balances include amounts that are not expected to be converted to cash, or that are legally required to be maintained intact. The fund balance of the Town's Cemetery Perpetual Care Fund is classified as nonspendable.

Restricted fund balances are amounts that can be used only for specific purposes because of legislation or restrictions imposed by donors. The school budget carryforward amount and the fund balances of the Special Revenue Funds are classified as restricted.

Committed fund balances are amounts that can be used only for specific purposes because of a formal action taken by town government. Budget carryforward amounts (other than the school budget) and the fund balances in the Capital Projects Fund and the Cemetery Maintenance Fund are in this category.

Unassigned fund balance are all amounts in the General Fund that are not assigned to another category. Only the General Fund can have an unassigned fund balance.

**NOTE B - CASH AND INVESTMENTS:**

**Cash**

The Town's cash is categorized to give an indication of the level of risk assumed by the Town at year end. These Categories are defined as follows:

Category #1 - Insured or collateralized with securities held by the Town or by its agent in the Town's name.

Category #2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the Town's name.

Category #3 - Uncollateralized (This includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the Town's name.)

| ACCOUNT TYPE     | CARRYING<br>AMOUNT   | BANK<br>BALANCE       | CATEGORY             |                      |           |
|------------------|----------------------|-----------------------|----------------------|----------------------|-----------|
|                  |                      |                       | #1                   | #2                   | #3        |
| Interest Bearing |                      |                       |                      |                      |           |
| Accounts         | \$ 25,722.89         | \$ 1,010,788.83       | \$ 150,126.79        | \$ 860,662.04        | \$        |
| Non-Interest     |                      |                       |                      |                      |           |
| Bearing Accounts | 795,360.98           | 99,873.21             | 99,873.21            |                      |           |
|                  | <u>\$ 821,083.87</u> | <u>\$1,110,662.04</u> | <u>\$ 250,000.00</u> | <u>\$ 860,662.04</u> | <u>\$</u> |

**TOWN OF SEARSPORT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE B - CASH AND INVESTMENTS (CONT'D):**

**Investments**

The Town's investments are categorized to give an indication of the level of risk assumed by the Town at year end. These categories are defined as follows:

Category #1 - Investments that are insured or registered, or securities held by the Town or its agent in the Town's name.

Category #2 - Uninsured and unregistered investments with securities held by the Counterparty's trust department or agent in the Town's name.

Category #3 - Uninsured and unregistered investments with securities held by the Counterparty, or by its trust department or agent but not in the Town's name.

| INVESTMENT<br>TYPE | CARRYING<br>AMOUNT     | FAIR<br>VALUE          | CATEGORY               |           |           |
|--------------------|------------------------|------------------------|------------------------|-----------|-----------|
|                    |                        |                        | #1                     | #2        | #3        |
| Money Market       | \$ 859,837.63          | \$ 859,837.63          | \$ 859,837.63          | \$        | \$        |
| Treasury Bonds     | 731,449.84             | 805,498.80             | 805,498.80             |           |           |
|                    | <u>\$ 1,591,287.47</u> | <u>\$ 1,665,336.43</u> | <u>\$ 1,665,336.43</u> | <u>\$</u> | <u>\$</u> |

**NOTE C - ACCOUNTS RECEIVABLE:**

Accounts Receivable consist of the following:

|  |                      |
|--|----------------------|
| State of Maine - General Assistance      | \$ 827.24            |
| State of Maine - Homestead Reimbursement | 18,424.85            |
| State of Maine - Septic Grant            | 3,262.50             |
| Ambulance Fees                           | 36,506.33            |
| Miscellaneous                            | 7,303.43             |
| Wastewater Department                    | 87,275.71            |
|  | <u>\$ 153,600.06</u> |

**TOWN OF SEARSPORT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE D - LONG-TERM DEBT:**

The following is a summary of note transactions of the Town for the year ended December 31, 2015:

|   | <u>BALANCE<br/>1/1/15</u> | <u>ADDITIONS</u>    | <u>REDUCTIONS</u>   | <u>BALANCE<br/>12/31/15</u> |
|---|---------------------------|---------------------|---------------------|-----------------------------|
| <b>General Fund:</b>                                    |                           |                     |                     |                             |
| United States Department of<br>Agriculture - Sewer Loan | \$ 145,464.79             | \$                  | \$ 4,429.74         | \$ 141,035.05               |
| United States Department of<br>Agriculture - Sewer Loan | 405,141.55                |                     | 13,094.06           | 392,047.49                  |
| Wells Fargo Equipment<br>Finance - Ambulance Loan       | 39,511.96                 |                     | 9,377.05            | 30,134.91                   |
| KS State Bank<br>Defibrillator Loan                     |                           | 22,000.00           | 2,660.00            | 19,340.00                   |
|   | <u>\$ 590,118.30</u>      | <u>\$ 22,000.00</u> | <u>\$ 29,560.85</u> | <u>\$ 582,557.45</u>        |

Long-Term Debt as of December 31, 2015 is as follows:

|  |                      |
|--|----------------------|
| United States Department of Agriculture - Sewer Loan<br>This note is for 30 years with annual payments of \$10,612.00. Interest at a rate of 4.25% is payable annually.  | \$ 141,035.05        |
| United States Department of Agriculture - Sewer Loan<br>This note is for 30 years with annual payments of \$30,819.00. Interest at a rate of 4.375% is payable annually. | 392,047.49           |
| Wells Fargo Equipment Finance - Ambulance Loan<br>This note is for 5 years with annual payment of \$10,752.07. Interest at a rate of 3.454% is payable annually.         | 30,134.91            |
| KS State Bank - Defibrillator Loan<br>This note is for 4 years with monthly payments of \$513.26. Interest at a Rate of 5.9% is paid monthly.                            | <u>19,340.00</u>     |
|  | <u>\$ 582,557.45</u> |

**TOWN OF SEARSPORT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE D - LONG-TERM DEBT (CONT'D):**

The annual requirements to amortize notes payable as of December 31, 2015 follows:

| <u>YEAR ENDING<br/>DECEMBER 31</u> | <u>PRINCIPAL</u>     | <u>INTEREST</u>      | <u>TOTAL</u>         |
|------------------------------------|----------------------|----------------------|----------------------|
| 2016                               | \$ 33,529.10         | \$ 25,226.73         | \$ 58,755.83         |
| 2017                               | 34,573.55            | 23,768.64            | 58,342.19            |
| 2018                               | 36,099.16            | 22,243.03            | 58,342.19            |
| 2019                               | 23,293.10            | 20,704.02            | 43,997.12            |
| 2020                               | 21,668.00            | 19,763.00            | 41,431.00            |
| 2021-2025                          | 123,303.00           | 83,852.00            | 207,155.00           |
| 2026-2030                          | 152,513.00           | 54,642.00            | 207,155.00           |
| 2031-2035                          | 157,578.54           | 18,516.00            | 176,094.54           |
|                                    | <u>\$ 582,557.45</u> | <u>\$ 268,715.42</u> | <u>\$ 851,272.87</u> |

**NOTE E - SHORT-TERM DEBT:**

The Town of Searsport obtained a Tax Anticipation Note on March 26, 2015 for \$1,500,000.00 due in full on December 31, 2015. Interest was at a rate of .73% based on a 365-day year. The note was paid off on December 31, 2015.

**NOTE F - GENERAL FUND BUDGET:**

The Town operates on a net budget as compared with a gross budget. All revenues are not estimated, but are credited to the particular operating account. Certain revenues are dedicated for particular purposes by vote of the townspeople at the annual town meeting or at special town meetings.

At the annual town meeting, held in March of each year, the townspeople vote on various articles on which amounts for appropriations have been recommended by the Board of Selectmen and/or the Budget Committee.

**NOTE G - ASSIGNED FOR OTHER PURPOSES:**

Historically, the townspeople vote to carry certain departmental unexpended balances forward to the following year for expenditure. This is usually in lieu of additional appropriations in any particular account.

|                    |                    |
|--------------------|--------------------|
| Cemetery Lot Sales | \$ 1,825.00        |
| Video System       | 7,308.99           |
|                    | <u>\$ 9,133.99</u> |

**TOWN OF SEARSPORT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE H - DEFERRED REVENUE:**

Deferred Revenue consists of the following:

|                                 |    |                     |
|---------------------------------|----|---------------------|
| Prepaid 2016 Taxes              | \$ | 5,337.52            |
| Excess Revenue Sharing Receipts |    | <u>20,783.92</u>    |
|                                 |    | <u>\$ 26,121.44</u> |

**NOTE I - EXPENDITURES IN EXCESS OF APPROPRIATIONS:**

During the year expenditures exceeded total revenue and appropriations in the following general fund categories:

| FUNCTION  | REVENUE AND<br>APPROPRIATION | EXPENDITURES | VARIANCE       |
|---|------------------------------|--------------|----------------|
| Miscellaneous<br>Abatements and<br>Supplemental Taxes | \$ 37,881.72                 | \$ 52,547.83 | \$ (14,666.11) |
| State Highway Funds                                   | \$ 1,995.54                  | \$ 11,994.10 | \$ (9,998.56)  |
|   | \$ 45,364.00                 | \$ 60,000.00 | \$ (14,636.00) |

Historically, the Town has not appropriated funds for the abatements, but rather funds the expenditure through other unappropriated revenues or unappropriated surplus. Miscellaneous general fund revenues and State Highway Funds were less than anticipated.

**NOTE J - REVENUE RECOGNITION - PROPERTY TAXES:**

The Town's property tax for the current year was levied July 21, 2015 on the assessed value listed as of April 1, 2015 for all taxable real and personal property located in the Town. Taxes were due on September 3, 2015 with interest at 5.0% per annum or part thereof commencing October 9, 2015. Liens are filed on any real property where taxes remain unpaid between eight and twelve months after the levy date.

The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue be recognized only to the extent it will be collected within 60 days following the year end. The deferred tax revenue shown on the balance sheet represents property taxes not expected to be collected within 60 days after the year end.

Property taxes are recognized when they become available. Available includes those taxes expected to be collected within 60 days after year end as stated above. Delinquent taxes are considered fully collectible and therefore no allowance for uncollectible taxes is provided.

**NOTE K - INTEREST COST INCURRED:**

During the current year, the Town incurred interest costs totaling \$31,017.40 which was charged as an expense to various operating accounts.

**TOWN OF SEARSPORT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE L - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM:**

***General Information about the Pension Plan***

**Plan description** - Employees of the Town are provided with pensions through the Maine Public Employees Retirement System Consolidated Plan for Local Participating Districts (PLD Plan), a cost-sharing multiple-employer defined benefit pension plan, administered by the Maine Public Employers Retirement System (MPERS). Benefit terms are established in Maine statute. MPERS issues a publicly available financial report that can be obtained at [www.maineopers.org](http://www.maineopers.org)

**Benefits provided** - The PLD Plan provides defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e. eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 (65 for new members to the PLD Plan on or after July 1, 2014). The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. MPERS also provides disability and death benefits, which are established by contract under applicable statutory provisions (PLD Plan).

**Contributions** - Employee contribution rates are defined by law or Board rule and depend on the terms of the plan under which an employee is covered. Employer contributions are determined by actuarial valuations. The contractually required contribution rates are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

**PLD Plan** - Employees are required to contribute 7.0% to 8.5% of their annual pay. The Town's contractually required contribution rate for the year ended June 30, 2015, was 7.8% of annual payroll for the regular plan and 13.4% of annual payroll for the special plan. Contributions to the pension plan from the Town were \$20,158.37 for the year ended June 30, 2015.

***Pension Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Related to Pensions***

The net pension liabilities were measured as of June 30, 2014, and the total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of that date. The Town's proportion of the net pension liabilities were based on projections of the Town's long-term share of contributions to the pension plans relative to the projected contributions of all participating local districts (PLD Plan), actuarially determined.

TOWN OF SEARSPORT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015

**NOTE L - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM (CONT'D):**

***Pension Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Related to Pensions (Cont'd)***

PLD Plan - At June 30, 2014, the Town reported a liability of \$105,807.00 for its proportionate share of the net pension liability. At June 30, 2014, the Town's proportion of the PLD Plan was .035123%.

For the year ended December 31, 2015, the Town recognized pension gain of \$9,755.19 for the PLD Plan. At June 30, 2015, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|---|-----------------------------------|----------------------------------|
| Differences between expected and actual experience  | \$ 6,787.00                       | \$                               |
| Net difference between projected and actual earnings on pension plan investments                          |                                   | 57,402.00                        |
| Changes in proportion and differences between Town contributions and proportionate share of contributions | 1,847.00                          |                                  |
| Contribution subsequent to valuation date   | 20,158.37                         |                                  |
| <b>Total</b>  | <b>\$ 28,792.37</b>               | <b>\$ 57,402.00</b>              |

\$20,158.37 is reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liabilities in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**Year ended December 31:**

|      |                |
|------|----------------|
| 2016 | \$ (11,473.00) |
| 2017 | (11,473.00)    |
| 2018 | (11,473.00)    |
| 2019 | (14,349.00)    |

**Actuarial assumptions** - The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|   | <u>PLD Plan</u> |
|---|-----------------|
| Inflation   | 3.5%            |
| Salary increases, per year                        | 3.5% to 10.5%   |
| Investment return, per annum, compounded annually | 7.25%           |
| Cost of living benefit increases, per annum       | 3.12%           |

Mortality rates were based on the RP2000 Combined Mortality Table projected forward to 2015 using Scale AA.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2005 to June 30, 2010.

**TOWN OF SEARSPORT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE L - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM (CONT'D):**

***Pension Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Related to Pensions (Cont'd)***

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2014 are summarized in the following table:

| <u>Asset Class</u> | <u>Target Allocation</u> | <u>Long-Term Expected Real Rate of Return</u> |
|--------------------|--------------------------|---|
| US equities        | 20%                      | 2.5%  |
| Non-US equities    | 20%                      | 5.5%  |
| Private equity     | 10%                      | 7.6%  |
| Real estate        | 10%                      | 3.7%  |
| Infrastructure     | 10%                      | 4.0%  |
| Hard assets        | 5%                       | 4.8%  |
| Fixed income       | 25%                      | 0.0%  |
| Total              | 100%                     |   |

**Discount rate** - The discount rate used to measure the total pension liability was 7.25% for the PLD Plan. The projection of cash flows used to determine the discount rates assumed that employee contributions will be made at the current contribution rate and that contributions from participating local districts will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liabilities.

**Sensitivity of the Town of Searsport's proportionate share of the net pension liabilities to changes in the discount rate** - The following presents the Town of Searsport's proportionate share of the net pension liability calculated using the discount rate of 7.25% for the PLD Plan as well as what the Town of Searsport's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25% for PLD Plan) or 1 percentage-point higher (8.25% for PLD Plan) than the current rate:

| <u>PLD Plan</u>   | <u>1% Decrease (6.25%)</u> | <u>Current Discount Rate (7.25%)</u> | <u>1% Increase (8.25%)</u> |
|---|----------------------------|--------------------------------------|----------------------------|
| Town's proportionate share of the net pension liability | \$168,613.00               | \$54,048.00                          | (\$41,715.00)              |

**Pension plan fiduciary net position** - Detailed information about the pension plan's fiduciary net position is available in the separately issued MPERS financial report.

**Payables to the pension plan** - None as of December 31, 2015.

**TOWN OF SEARSPORT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE L - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM (CONT'D):**

*Pension Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Related to Pensions (Cont'd)*

**Notes to Required Supplemental Information**

**Changes in benefit terms - None**

**Changes in assumptions - None**

**NOTE M - RISK MANAGEMENT:**

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. All significant losses are covered by commercial insurance. There has been no significant reduction in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

**NOTE N - PROPERTY, PLANT, AND EQUIPMENT:**

The following is a summary of changes in fixed assets at December 31, 2015:

|                                       | <u>BALANCE<br/>JANUARY 1, 2015</u> | <u>ADDITIONS</u>       | <u>DISPOSALS</u>     | <u>BALANCE<br/>DECEMBER 31, 2015</u> |
|---------------------------------------|------------------------------------|------------------------|----------------------|--------------------------------------|
| Land and Improvements                 | \$ 943,073.51                      | \$                     | \$                   | \$ 943,073.51                        |
| Buildings                             | 6,010,423.61                       | 519,379.50             |                      | 6,529,803.11                         |
| Equipment                             | 1,147,552.30                       | 63,345.25              | 41,399.00            | 1,169,498.55                         |
| Motor Vehicles                        | 1,611,404.35                       | 271,410.49             | 40,514.00            | 1,842,300.84                         |
| Infrastructure                        | 4,637,750.48                       | 179,251.90             |                      | 4,817,002.38                         |
| Wastewater Treatment                  | 4,726,060.85                       |                        |                      | 4,726,060.85                         |
|                                       | <u>\$ 19,076,265.10</u>            | <u>\$ 1,033,387.14</u> | <u>\$ 81,913.00</u>  | <u>\$ 20,027,739.24</u>              |
| Accumulated Depreciation              | (10,544,856.94)                    | (590,635.76)           | 76,619.16            | (11,058,873.54)                      |
| Net Property, Plant, and<br>Equipment | <u>\$ 8,531,408.16</u>             | <u>\$ 442,751.38</u>   | <u>\$ (5,293.84)</u> | <u>\$ 8,968,865.70</u>               |

Depreciation expense for the period totaled \$590,635.76. Of that amount, \$17,477.08 was for Administration, \$234,937.16 was for Public Works, \$132,360.65 was for Public Safety, \$4,362.83 was for the Transfer Facility, \$2,770.47 was for Recreation and Cultural, and \$198,727.57 was for Wastewater.

**NOTE O - OVERLAPPING DEBT:**

The Town of Searsport is situated in Waldo County and is therefore subject to annual assessment of its proportional share of county expenses. There is no long-term debt outstanding in Waldo County, for which the Town of Searsport would be proportionally responsible in the event the County defaulted.

**TOWN OF SEARSPORT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE O - OVERLAPPING DEBT (CONT'D):**

The Town of Searsport is a participant in Regional School Unit 20 (RSU #20) and is subject to annual assessment of its proportional share of school expenses. Long-term debt outstanding in RSU #20 for which the Town of Searsport would be proportionally responsible in the event the school defaulted is approximately \$792,138.74 at June 30, 2015. The Town of Searsport's share would be 55.33% of the debt, or approximately \$438,290.00.

**NOTE P - INTERFUND RECEIVABLES AND PAYABLES:**

As of December 31, 2015, interfund loans receivable and payable were as follows:

| FUND             | INTERFUND<br>RECEIVABLE | INTERFUND<br>PAYABLE |
|------------------|-------------------------|----------------------|
| General Fund     | \$ 242,475.47           | \$ 318,175.58        |
| Wastewater       |                         | 242,475.47           |
| Capital Reserves | 263,897.70              |                      |
| Special Revenues | 47,794.41               |                      |
| Trust Funds      | 6,483.47                |                      |
|                  | <u>\$ 560,651.05</u>    | <u>\$ 560,651.05</u> |

The purpose of interfund loans is to charge revenues and expenditures to the appropriate fund when that activity is accounted for through the centralized checking account. The balances represent each fund's portion of the centralized checking account.

**NOTE Q - NEW PRONOUNCEMENTS AND RESTATEMENT OF NET POSITION:**

For the fiscal year ended December 31, 2015, the Town has elected to implement Statement No. 68 of the Governmental Accounting Standards Board - *Accounting and Financial Reporting for Pensions*, an amendment of GASB Statement No. 27. As a result of implementing GASB Statement No. 68, the Town has restated beginning net position in the government-wide statement of net position to account for the addition of the Town's proportionate share of the net pension liability of \$105,807.00 and deferred outflows for the Town's contributions subsequent to the measurement date of \$13,394.18, which effectively decreased the Town's net position as of January 1, 2015 by \$92,412.82.

**NOTE R - SUBSEQUENT EVENTS:**

As of January 29, 2016, management has reviewed events after December 31, 2015 and there were no material subsequent events requiring disclosure.

**NOTE S - DEFICIT FUND BALANCES:**

Deficits in fund balances were reported in the following fund and is expected to be funded in future years:

|               |             |
|---------------|-------------|
| Cemetery Fund | \$ 8,793.01 |
|---------------|-------------|

**TOWN OF SEARSPORT  
STATEMENTS OF NET POSITION  
DECEMBER 31, 2015 AND 2014**

|  | <u>GOVERNMENTAL<br/>ACTIVITIES</u> | <u>BUSINESS-TYPE<br/>ACTIVITIES</u> | <u>2015<br/>TOTAL</u>   | <u>2014<br/>TOTAL</u>   |
|--|------------------------------------|-------------------------------------|-------------------------|-------------------------|
| <b>ASSETS AND DEFERRED OUTFLOWS</b>                          |                                    |                                     |                         |                         |
| <b>CURRENT ASSETS</b>  |                                    |                                     |                         |                         |
| Cash (Note B)  | \$ 795,360.98                      | \$ -                                | \$ 795,360.98           | \$ 794,598.98           |
| Accounts Receivable (Note C)                                 | 66,324.35                          | 87,275.71                           | 153,600.06              | 158,152.35              |
| Taxes Receivable   | 521,721.77                         |                                     | 521,721.77              | 523,395.64              |
| Tax Liens  | 236,684.62                         |                                     | 236,684.62              | 197,155.04              |
| Tax Acquired Property  | 2,295.00                           |                                     | 2,295.00                | 2,295.00                |
| Prepaid Expenses   | 23,983.00                          |                                     | 23,983.00               | 10,752.07               |
| Investments  | 827,667.76                         | 76,130.54                           | 903,798.30              | 1,007,945.95            |
| Due From Other Funds   | 242,475.47                         |                                     | 242,475.47              | 342,898.27              |
| <b>Total Current Assets</b>                                  | <b>\$ 2,716,512.95</b>             | <b>\$ 163,406.25</b>                | <b>\$ 2,879,919.20</b>  | <b>\$ 3,037,193.30</b>  |
| <b>PROPERTY, PLANT, AND EQUIPMENT (NOTE N)</b>               |                                    |                                     |                         |                         |
| Land and Improvements  | \$ 888,490.51                      | \$ 54,583.00                        | \$ 943,073.51           | \$ 943,073.51           |
| Buildings  | 3,228,789.84                       | 3,301,013.27                        | 6,529,803.11            | 6,010,423.61            |
| Equipment  | 1,006,673.00                       | 162,825.55                          | 1,169,498.55            | 1,147,552.30            |
| Motor Vehicles   | 1,842,300.84                       |                                     | 1,842,300.84            | 1,611,404.35            |
| Infrastructure   | 4,817,002.38                       |                                     | 4,817,002.38            | 4,637,750.48            |
| Wastewater Treatment   |                                    | 4,726,060.85                        | 4,726,060.85            | 4,726,060.85            |
| <b>Total Property, Plant, and Equipment</b>                  | <b>\$ 11,783,256.57</b>            | <b>\$ 8,244,482.67</b>              | <b>\$ 20,027,739.24</b> | <b>\$ 19,076,265.10</b> |
| Less Accumulated Depreciation                                | 6,323,359.13                       | 4,735,514.41                        | 11,058,873.54           | 10,544,856.94           |
| <b>Net Property, Plant, and Equipment</b>                    | <b>\$ 5,459,897.44</b>             | <b>\$ 3,508,968.26</b>              | <b>\$ 8,968,865.70</b>  | <b>\$ 8,531,408.16</b>  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                        |                                    |                                     |                         |                         |
| Related to Pension   | \$ 28,792.37                       | \$ -                                | \$ 28,792.37            | \$ 13,394.18            |
| <b>Total Assets and Deferred Outflows</b>                    | <b>\$ 8,205,202.76</b>             | <b>\$ 3,672,374.51</b>              | <b>\$ 11,877,577.27</b> | <b>\$ 11,581,995.64</b> |
| <b>LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>       |                                    |                                     |                         |                         |
| <b>CURRENT LIABILITIES</b>                                   |                                    |                                     |                         |                         |
| Bonds Payable (Note D)                                       | \$ -                               | \$ 18,279.00                        | \$ 18,279.00            | \$ 17,518.00            |
| Note Payable (Note D)  | 15,250.10                          |                                     | 15,250.10               | 9,377.03                |
| Accounts Payable - Trade                                     | 95,073.13                          |                                     | 95,073.13               | 41,995.51               |
| Due To Other Funds   | 6,483.47                           | 239,114.86                          | 245,598.33              | 347,090.52              |
| Accrued Interest   |                                    | 1,395.47                            | 1,395.47                | 1,442.76                |
| Accrued Wages  | 105,152.27                         |                                     | 105,152.27              | 131,576.66              |
| Deferred Revenue (Note H)                                    | 26,121.44                          |                                     | 26,121.44               | 3,720.27                |
| <b>Total Current Liabilities</b>                             | <b>\$ 248,080.41</b>               | <b>\$ 258,789.33</b>                | <b>\$ 506,869.74</b>    | <b>\$ 552,720.77</b>    |
| <b>LONG-TERM LIABILITIES</b>                                 |                                    |                                     |                         |                         |
| Pension Liability  | \$ 54,048.00                       | \$ -                                | \$ 54,048.00            | \$ 105,807.00           |
| Bonds Payable - Net of Current Portion (Note D)              |                                    | 514,803.54                          | 514,803.54              | 533,088.34              |
| Note Payable - Net of Current Portion (Note D)               | 34,224.81                          |                                     | 34,224.81               | 30,134.91               |
| <b>Total Long-Term Liabilities</b>                           | <b>\$ 88,272.81</b>                | <b>\$ 514,803.54</b>                | <b>\$ 603,076.35</b>    | <b>\$ 669,030.25</b>    |
| <b>Total Liabilities</b>                                     | <b>\$ 336,353.22</b>               | <b>\$ 773,592.87</b>                | <b>\$ 1,109,946.09</b>  | <b>\$ 1,221,751.02</b>  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                         |                                    |                                     |                         |                         |
| Related to Pension   | \$ 57,402.00                       | \$ -                                | \$ 57,402.00            | \$ -                    |
| <b>NET POSITION:</b>   |                                    |                                     |                         |                         |
| Net Invested in Capital Assets                               | \$ 5,410,422.53                    | \$ 2,975,885.72                     | \$ 8,386,308.25         | \$ 7,941,289.86         |
| Restricted for:  |                                    |                                     |                         |                         |
| Capital Reserve  | 1,095,925.46                       |                                     | 1,095,925.46            | 823,383.99              |
| Other Purposes   | 56,928.40                          |                                     | 56,928.40               | 536,317.87              |
| Unrestricted   | 1,248,171.15                       | (77,104.08)                         | 1,171,067.07            | 1,059,252.90            |
| <b>Total Net Position</b>                                    | <b>\$ 7,811,447.54</b>             | <b>\$ 2,898,781.64</b>              | <b>\$ 10,710,229.18</b> | <b>\$ 10,360,244.62</b> |
| <b>Total Liabilities, Deferred Inflows, and Net Position</b> | <b>\$ 8,205,202.76</b>             | <b>\$ 3,672,374.51</b>              | <b>\$ 11,877,577.27</b> | <b>\$ 11,581,995.64</b> |

The accompanying notes are an integral part of the financial statements

**TOWN OF SEARSPORT  
STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

| FUNCTIONS/PROGRAMS                   | EXPENSES               | PROGRAM REVENUES     |                                    |                                  | NET (EXPENSE) REVENUE AND CHANGE IN NET POSITION |                          |                          |                          |
|--------------------------------------|------------------------|----------------------|------------------------------------|----------------------------------|--|--------------------------|--------------------------|--------------------------|
|                                      |                        | CHARGES FOR SERVICES | OPERATING GRANTS AND CONTRIBUTIONS | CAPITAL GRANTS AND CONTRIBUTIONS | GOVERNMENTAL ACTIVITIES                          | BUSINESS-TYPE ACTIVITIES | 2015 TOTAL               | 2014 TOTAL               |
| <b>Primary Government</b>            |                        |                      |                                    |                                  |  |                          |                          |                          |
| <b>Governmental Activities</b>       |                        |                      |                                    |                                  |  |                          |                          |                          |
| General Government                   | \$ 308,941 81          | \$ 61,147 27         | \$ -                               | \$ -                             | \$ (447,794 54)                                  | \$ -                     | \$ (447,794 54)          | \$ (415,017 96)          |
| Public Assistance                    | 18,630 60              |                      | 1,772 54                           |                                  | (16,858 06)                                      |                          | (16,858 06)              | (7,474 50)               |
| Public Works                         | 689,838 66             |                      | 60,750 82                          | 230,727 38                       | (398,360 46)                                     |                          | (398,360 46)             | (631,721 37)             |
| Education                            | 3,090,555 18           |                      |                                    |                                  | (3,090,555 18)                                   |                          | (3,090,555 18)           | (2,949,910 86)           |
| Recreation and Cultural              | 114,934 02             | 11,300 37            |                                    |                                  | (103,633 65)                                     |                          | (103,633 65)             | (102,836 06)             |
| Special Assessments                  | 462,613 11             |                      |                                    |                                  | (462,613 11)                                     |                          | (462,613 11)             | (541,632 96)             |
| Public Safety                        | 681,775 61             |                      | 160,699 65                         |                                  | (521,075 96)                                     |                          | (521,075 96)             | (368,301 21)             |
| Unclassified                         | 217,046 55             | 126,201 27           |                                    |                                  | (90,845 28)                                      |                          | (90,845 28)              | (105,674 78)             |
| <b>Total Governmental Activities</b> | <b>\$ 5,784,335 54</b> | <b>\$ 198,648 91</b> | <b>\$ 223,233 01</b>               | <b>\$ 230,727 38</b>             | <b>\$ (5,131,736 24)</b>                         | <b>\$ -</b>              | <b>\$ (5,131,736 24)</b> | <b>\$ (5,122,569 62)</b> |
| <b>Business-Type Activities</b>      |                        |                      |                                    |                                  |  |                          |                          |                          |
| Wastewater                           | 467,257 88             | 258,839 50           |                                    |                                  |  | (208,418 38)             | (208,418 38)             | (208,321 58)             |
| <b>Total Primary Government</b>      | <b>\$ 6,251,593 42</b> | <b>\$ 457,488 41</b> | <b>\$ 223,233 01</b>               | <b>\$ 230,727 38</b>             | <b>\$ (5,131,736 24)</b>                         | <b>\$ (208,418 38)</b>   | <b>\$ (5,340,154 62)</b> | <b>\$ (5,330,891 20)</b> |
| <b>General Revenues</b>              |                        |                      |                                    |                                  |  |                          |                          |                          |
| <b>Taxes</b>                         |                        |                      |                                    |                                  |  |                          |                          |                          |
| Property Taxes                       |                        |                      |                                    |                                  | \$ 4,945,013 53                                  | \$ -                     | \$ 4,945,013 53          | \$ 4,712,805 97          |
| Homestead Reimbursement              |                        |                      |                                    |                                  | 89,597 85  |                          | 89,597 85                | 89,594 61                |
| Excise Taxes                         |                        |                      |                                    |                                  | 389,383 06                                       |                          | 389,383 06               | 383,845 83               |
| Intergovernmental                    |                        |                      |                                    |                                  | 231,564 00                                       |                          | 231,564 00               | 218,329 99               |
| Interest and Investment Earnings     |                        |                      |                                    |                                  | 28,366 75  | 468 63                   | 28,835 38                | 29,417 03                |
| Gain on Sale of Equipment            |                        |                      |                                    |                                  | 5,745 36   |                          | 5,745 36                 |                          |
| <b>Total General Revenues</b>        |                        |                      |                                    |                                  | <b>\$ 5,689,670 55</b>                           | <b>\$ 468 63</b>         | <b>\$ 5,690,139 18</b>   | <b>\$ 5,433,993 45</b>   |
| <b>Change in Net Position</b>        |                        |                      |                                    |                                  | <b>\$ 557,934 31</b>                             | <b>\$ (207,949 75)</b>   | <b>\$ 349,984 56</b>     | <b>\$ 101,102 25</b>     |
| <b>Net Position, January 1</b>       |                        |                      |                                    |                                  | <b>7,253,513 23</b>                              | <b>3,106,731 39</b>      | <b>10,360,244 62</b>     | <b>10,257,142 37</b>     |
| <b>Net Position, December 31</b>     |                        |                      |                                    |                                  | <b>\$ 7,811,447 54</b>                           | <b>\$ 2,898,781 64</b>   | <b>\$ 10,710,229 18</b>  | <b>\$ 10,360,244 62</b>  |

The accompanying notes are an integral part of the financial statements

**TOWN OF SEARSPORT  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

|   | 2015                   | 2014                   |
|---|------------------------|------------------------|
| <b>GOVERNMENTAL FUND BALANCES:</b>  |                        |                        |
| Restricted for:   |                        |                        |
| Capital Reserve (Schedule A-13)   | \$ 1,095,925.46        | \$ 823,383.99          |
| Other Purposes (Schedule A-4)   | 9,133.99               | 490,707.00             |
| Special Revenue (Schedule A-14)   | 47,794.41              | 45,610.87              |
| Unrestricted (Schedule A-3)   | 827,768.92             | 764,211.21             |
| <b>Total Governmental Fund Balances (Exhibit E)</b>   | <b>\$ 1,980,622.78</b> | <b>\$ 2,123,913.07</b> |
| <br><b>Amounts reported for governmental activities in the<br/>Statements of Net Position are different because:</b>  |                        |                        |
| <br>Capital assets used in governmental activities are not<br>financial resources and therefore are not reported in the funds.  | 5,459,897.44           | 4,837,235.58           |
| <br>Deferred outflows are deferred as expense in the fund<br>financial statements and in the government-wide financial<br>statements as expense in the year following the year paid.  | 28,792.37              | 13,394.18              |
| <br>Pension liability is not due and payable in the current<br>period and therefore is not reported in the funds.   | (54,048.00)            | (105,807.00)           |
| <br>Notes payable are not due and payable in the current period and<br>therefore are not reported in the funds.   | (49,474.91)            | (39,511.96)            |
| <br>Compensated absences are accrued when earned not<br>when paid and are reported in the funds.  | (105,152.27)           | (131,576.66)           |
| <br>Property taxes not collected within 60 days after year end<br>are deferred as revenue in the fund financial statements.<br>In the government-wide financial statements the<br>revenue is income in the year it is assessed. | 608,212.13             | 555,866.02             |
| <br>Deferred inflows are deferred revenues related to pension expenses<br>that are amortized in the government-wide financial statements.   | (57,402.00)            |                        |
| <br><b>Net Position of Governmental Activities (Exhibit A)</b>  | <b>\$ 7,811,447.54</b> | <b>\$ 7,253,513.23</b> |

The accompanying notes are an integral part of the financial statements

**TOWN OF SEARSPORT  
RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

|   | <u>2015</u>                 | <u>2014</u>                 |
|---|-----------------------------|-----------------------------|
| <b>Net Change in Fund Balances - Total Governmental Funds (Exhibit F)</b>   | <b>\$ (143,290.29)</b>      | <b>\$ (13,038.55)</b>       |
| <b>Amounts reported for governmental activities in the Statements of Activities are different because:</b>  |                             |                             |
| <b>Governmental funds report capital outlays as expenditures. However, in the Statements of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlays (capital outlays exceeds depreciation).</b> | <b>627,955.70</b>           | <b>336,880.06</b>           |
| <b>Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statements of Net Position.</b>  | <b>12,037.05</b>            | <b>9,098.04</b>             |
| <b>The change in accrual for compensated absences is not recorded in the governmental fund statements (Exhibit A).</b>  | <b>26,424.39</b>            | <b>(9,113.98)</b>           |
| <b>Sale of assets is reported at gross in the governmental funds, however, in the Statements of Activities the cost is shown net of accumulated depreciation.</b>   | <b>(5,293.84)</b>           |                             |
| <b>Loan proceeds are recorded as revenue in the governmental funds, but the proceeds increase liabilities in the Statement of Net Position.</b>   | <b>(22,000.00)</b>          |                             |
| <b>Property taxes are deferred in the fund financial statements, but in the government-wide financial statements they are recorded as income in the year they are assessed.</b>   | <b>52,346.11</b>            | <b>(13,003.60)</b>          |
| <b>Pension expense is adjusted for changes in earnings contributions and contribution subsequent to the measurement date.</b>   | <b>9,755.19</b>             |                             |
| <b>Change in Net Position of Governmental Activities</b>  | <b><u>\$ 557,934.31</u></b> | <b><u>\$ 310,821.97</u></b> |

The accompanying notes are an integral part of the financial statements

**TOWN OF SEARSPORT  
BALANCE SHEETS - GOVERNMENTAL FUNDS  
DECEMBER 31, 2015 AND 2014**

|  | GOVERNMENTAL FUND TYPES |                        |                     | 2015<br>TOTAL          | 2014<br>TOTAL          |
|--|-------------------------|------------------------|---------------------|------------------------|------------------------|
|  | GENERAL                 | CAPITAL<br>RESERVES    | SPECIAL<br>REVENUE  |                        |                        |
| <b>ASSETS</b>                                      |                         |                        |                     |                        |                        |
| Cash   | \$ 791,000.98           | \$ 4,360.00            | \$ -                | \$ 795,360.98          | \$ 794,598.98          |
| Investments  |                         | 827,667.76             |                     | 827,667.76             | 932,284.04             |
| Prepaid Expenses                                   | 23,983.00               |                        |                     | 23,983.00              | 10,752.07              |
| Taxes Receivable                                   | 521,721.77              |                        |                     | 521,721.77             | 523,395.64             |
| Tax Liens  | 236,684.62              |                        |                     | 236,684.62             | 197,155.04             |
| Tax Acquired Property                              | 2,295.00                |                        |                     | 2,295.00               | 2,295.00               |
| Accounts Receivable                                | 66,324.35               |                        |                     | 66,324.35              | 80,819.00              |
| Due From Other Funds                               | 242,475.47              | 263,897.70             | 47,794.41           | 554,167.58             | 342,898.27             |
| Total Assets                                       | <u>\$ 1,884,485.19</u>  | <u>\$ 1,095,925.46</u> | <u>\$ 47,794.41</u> | <u>\$ 3,028,205.06</u> | <u>\$ 2,884,198.04</u> |
| <b>LIABILITIES, RESERVES, AND<br/>FUND BALANCE</b> |                         |                        |                     |                        |                        |
| <b>Liabilities</b>                                 |                         |                        |                     |                        |                        |
| Accounts Payable                                   | \$ 95,073.13            | \$ -                   | \$ -                | \$ 95,073.13           | \$ 41,995.51           |
| Due To Other Funds                                 | 318,175.58              |                        |                     | 318,175.58             | 158,703.17             |
| Total Liabilities                                  | <u>\$ 413,248.71</u>    | <u>\$ -</u>            | <u>\$ -</u>         | <u>\$ 413,248.71</u>   | <u>\$ 200,698.68</u>   |
| <b>Reserves:</b>                                   |                         |                        |                     |                        |                        |
| Deferred Revenue                                   | \$ 26,121.44            | \$ -                   | \$ -                | \$ 26,121.44           | \$ -                   |
| Deferred Tax Revenue                               | 608,212.13              |                        |                     | 608,212.13             | 559,586.29             |
| Total Reserves                                     | <u>\$ 634,333.57</u>    | <u>\$ -</u>            | <u>\$ -</u>         | <u>\$ 634,333.57</u>   | <u>\$ 559,586.29</u>   |
| <b>Fund Balance:</b>                               |                         |                        |                     |                        |                        |
| Committed for Capital Reserves                     | \$ -                    | \$ 1,095,925.46        | \$ -                | \$ 1,095,925.46        | \$ 823,383.99          |
| Assigned for Other Purposes                        | 9,133.99                |                        | 47,794.41           | 56,928.40              | 536,317.87             |
| Unassigned   | 827,768.92              |                        |                     | 827,768.92             | 764,211.21             |
| Total Fund Balance                                 | <u>\$ 836,902.91</u>    | <u>\$ 1,095,925.46</u> | <u>\$ 47,794.41</u> | <u>\$ 1,980,622.78</u> | <u>\$ 2,123,913.07</u> |
| Total Liabilities, Reserves,<br>and Fund Balance   | <u>\$ 1,884,485.19</u>  | <u>\$ 1,095,925.46</u> | <u>\$ 47,794.41</u> | <u>\$ 3,028,205.06</u> | <u>\$ 2,884,198.04</u> |

The accompanying notes are an integral part of the financial statements

**TOWN OF SEARSPORT**  
**STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - GOVERNMENTAL FUNDS**  
**FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

|  | GOVERNMENTAL FUND TYPES |                        |                      | 2015<br>TOTAL          | 2014<br>TOTAL          |
|--|-------------------------|------------------------|----------------------|------------------------|------------------------|
|  | GENERAL                 | CAPITAL<br>RESERVES    | SPECIAL<br>REVENUE   |                        |                        |
| <b>REVENUES</b>  |                         |                        |                      |                        |                        |
| Property Taxes   | \$ 4,892,667.42         | \$ -                   | \$ -                 | \$ 4,892,667.42        | \$ 4,725,809.57        |
| Excise Taxes   | 389,383.06              |                        |                      | 389,383.06             | 383,845.85             |
| Intergovernmental Revenues   | 321,161.85              |                        |                      | 321,161.85             | 307,924.60             |
| Recreation   | 7,030.37                |                        | 4,270.00             | 11,300.37              | 7,969.28               |
| General Government   | 61,147.27               |                        |                      | 61,147.27              | 41,445.23              |
| General Assistance   | 1,772.54                |                        |                      | 1,772.54               | 8,501.92               |
| Public Works   | 291,468.20              | 10.00                  |                      | 291,478.20             | 76,563.95              |
| Public Safety  | 147,026.29              | 11,039.20              | 13,673.36            | 171,738.85             | 129,883.16             |
| Miscellaneous  | 114,501.27              | 11,700.00              |                      | 126,201.27             | 109,841.34             |
| Interest   | 24,082.98               | 4,283.77               |                      | 28,366.75              | 28,815.17              |
| Homeland Security Equipment  |                         |                        |                      |                        | 358,740.00             |
| <b>Total Revenues</b>  | <b>\$ 6,250,241.25</b>  | <b>\$ 27,032.97</b>    | <b>\$ 17,943.36</b>  | <b>\$ 6,295,217.58</b> | <b>\$ 6,179,340.07</b> |
| <b>EXPENDITURES</b>  |                         |                        |                      |                        |                        |
| Education  | \$ 3,090,555.18         | \$ -                   | \$ -                 | \$ 3,090,555.18        | \$ 2,949,910.86        |
| General Government   | 532,604.49              | 18,567.76              |                      | 551,172.25             | 452,137.41             |
| Public Assistance  | 18,630.60               |                        |                      | 18,630.60              | 16,181.79              |
| Public Works   | 934,665.82              | 182,669.55             |                      | 1,117,335.37           | 715,841.51             |
| Public Safety  | 823,745.28              | 56,728.07              | 3,625.00             | 884,098.35             | 839,863.86             |
| Recreation and Cultural  | 92,429.23               | 15,744.50              | 3,989.82             | 112,163.55             | 107,268.03             |
| Special Assessments  | 462,613.11              |                        |                      | 462,613.11             | 541,632.96             |
| Miscellaneous  | 197,401.26              | 21,322.20              |                      | 218,723.46             | 203,532.96             |
| Debt Service   | 5,216.00                |                        |                      | 5,216.00               | 7,269.24               |
| Homeland Security Equipment  |                         |                        |                      |                        | 358,740.00             |
| <b>Total Expenditures</b>  | <b>\$ 6,157,860.97</b>  | <b>\$ 295,032.08</b>   | <b>\$ 7,614.82</b>   | <b>\$ 6,460,507.87</b> | <b>\$ 6,192,378.62</b> |
| <b>Excess of Revenues Over (Under) Expenditures</b>                                  | <b>\$ 92,380.28</b>     | <b>\$ (267,999.11)</b> | <b>\$ 10,328.54</b>  | <b>\$ (165,290.29)</b> | <b>\$ (13,038.55)</b>  |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                         |                        |                      |                        |                        |
| Operating Transfers - In   | \$ 8,145.00             | \$ 540,540.58          | \$ -                 | \$ 548,685.58          | \$ 766,502.22          |
| Operating Transfers - Out  | (540,540.58)            |                        | (8,145.00)           | (548,685.58)           | (766,502.22)           |
| Lease Proceeds   | 22,000.00               |                        |                      | 22,000.00              |                        |
| <b>Total Other Financing Sources (Uses)</b>  | <b>\$ (510,395.58)</b>  | <b>\$ 540,540.58</b>   | <b>\$ (8,145.00)</b> | <b>\$ 22,000.00</b>    | <b>\$ -</b>            |
| <b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b> | <b>\$ (418,015.30)</b>  | <b>\$ 272,541.47</b>   | <b>\$ 2,183.54</b>   | <b>\$ (143,290.29)</b> | <b>\$ (13,038.55)</b>  |
| Fund Balance, January 1  | 1,254,918.21            | 823,383.99             | 45,610.87            | 2,123,913.07           | 2,136,951.62           |
| <b>Fund Balance, December 31</b>   | <b>\$ 836,902.91</b>    | <b>\$ 1,095,925.46</b> | <b>\$ 47,794.41</b>  | <b>\$ 1,980,622.78</b> | <b>\$ 2,123,913.07</b> |

The accompanying notes are an integral part of the financial statements

**TOWN OF SEARSPORT  
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
WASTEWATER DEPARTMENT - ENTERPRISE  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

|   | 2015                   | 2014                   |
|---|------------------------|------------------------|
| <b>OPERATING REVENUES:</b>  |                        |                        |
| Residential and Commercial Services   | \$ 258,035.41          | \$ 237,900.86          |
| Interest on User Fees   | 804.09                 | 1,564.03               |
| <b>Total Operating Revenues</b>   | <b>\$ 258,839.50</b>   | <b>\$ 239,464.89</b>   |
| <br><b>OPERATING EXPENSES:</b>  |                        |                        |
| Salaries and Wages  | \$ 99,642.01           | \$ 93,100.84           |
| Employee Benefits   | 39,207.55              | 38,860.93              |
| Depreciation  | 198,727.57             | 197,375.25             |
| Insurance   | 10,300.00              | 1,932.25               |
| Office Expenses   | 2,739.83               | 392.12                 |
| Operating Supplies  | 21,595.69              | 21,462.15              |
| Payroll Taxes   | 7,092.43               | 6,588.77               |
| Professional Services   | 12,367.94              | 8,609.26               |
| Repairs and Maintenance   | 20,875.91              | 24,206.59              |
| Sludge  | 4,524.29               | 3,593.57               |
| Utilities   | 29,685.36              | 27,070.28              |
| <b>Total Operating Expenses</b>   | <b>\$ 446,758.58</b>   | <b>\$ 423,192.01</b>   |
| <b>Net Operating Loss</b>   | <b>\$ (187,919.08)</b> | <b>\$ (183,727.12)</b> |
| <br><b>OTHER REVENUE (EXPENSE):</b>   |                        |                        |
| Investment Income   | \$ 468.63              | \$ 601.86              |
| Interest Expense  | (23,859.91)            | (24,594.46)            |
| <b>Total Other Revenue (Expense)</b>  | <b>\$ (23,391.28)</b>  | <b>\$ (23,992.60)</b>  |
| <b>Net Loss</b>   | <b>\$ (211,310.36)</b> | <b>\$ (207,719.72)</b> |
| Add: Depreciation on Assets Acquired with<br>Contributions in Aid of Construction | 160,570.12             | 160,570.12             |
| <b>Change in Net Position</b>   | <b>\$ (50,740.24)</b>  | <b>\$ (47,149.60)</b>  |
| <b>Net Position, January 1</b>  | 234,873.79             | 282,023.39             |
| <b>Net Position, December 31</b>  | <b>\$ 184,133.55</b>   | <b>\$ 234,873.79</b>   |

The accompanying notes are an integral part of the financial statements

**TOWN OF SEARSPORT  
STATEMENTS OF CASH FLOWS  
WASTEWATER DEPARTMENT - ENTERPRISE  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

|  | 2015                | 2014                |
|--|---------------------|---------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b> |                     |                     |
| Receipts from Users                          | \$ 248,897.14       | \$ 238,834.26       |
| Payment to Employees                         | (99,642.01)         | (93,100.84)         |
| Payment to Vendors                           | (148,389.00)        | (132,715.92)        |
| Payment on Bonds                             | (41,431.00)         | (41,431.00)         |
| Cash Transfer from Town                      | 54,088.12           | 31,768.43           |
|  | <b>\$ 13,523.25</b> | <b>\$ 3,354.93</b>  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b> |                     |                     |
| Purchase of Property, Plant, and Equipment   | (13,523.25)         | (3,354.93)          |
|  | <b>\$ -</b>         | <b>\$ -</b>         |
| Increase (Decrease) in Cash                  | <b>\$ -</b>         | <b>\$ -</b>         |
| Cash Balance, January 1                      | <b>\$ -</b>         | <b>\$ -</b>         |
| Cash Balance, December 31                    | <b>\$ -</b>         | <b>\$ -</b>         |
| <br>   |                     |                     |
| <b>Cash Paid for:</b>                        |                     |                     |
| Interest                                     | <b>\$ 23,907.20</b> | <b>\$ 24,636.64</b> |

The accompanying notes are an integral part of the financial statements

**TOWN OF SEARSPORT  
STATEMENTS OF FIDUCIARY NET POSITION  
NONEXPENDABLE TRUST FUNDS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

|   | <u>WORTHY POOR<br/>FUNDS</u> | <u>CEMETERY<br/>FUNDS</u> | <u>FIRE<br/>DEPARTMENT</u> | <u>CARVER<br/>LIBRARY</u> | <u>2015<br/>TOTAL</u> | <u>2014<br/>TOTAL</u> |
|---|------------------------------|---------------------------|----------------------------|---------------------------|-----------------------|-----------------------|
| <b>ASSETS</b>                             |                              |                           |                            |                           |                       |                       |
| Cash (Note B)                             | \$ -                         | \$ 25,722 89              | \$ -                       | \$ -                      | \$ 25,722 89          | \$ 25,710 03          |
| Investments                               | 319,378 93                   | 422,490 55                | 13,946 25                  | 7,803 98                  | 763,619 71            | 763,619 72            |
| Due From General Fund                     | 4,283 47                     | 2,200 00                  |                            |                           | 6,483 47              | 8,421 86              |
| <b>Total Assets</b>                       | <b>\$ 323,662 40</b>         | <b>\$ 450,413 44</b>      | <b>\$ 13,946 25</b>        | <b>\$ 7,803 98</b>        | <b>\$ 795,826 07</b>  | <b>\$ 797,751 61</b>  |
| <b>LIABILITIES</b>                        |                              |                           |                            |                           |                       |                       |
| Due To Other Funds                        | \$ -                         | \$ -                      | \$ -                       | \$ -                      | \$ -                  | \$ 4,229 61           |
| <b>NET POSITION</b>                       |                              |                           |                            |                           |                       |                       |
| Nonexpendable Trust Funds                 | \$ 131,202 69                | \$ 230,770 56             | \$ 6,364 97                | \$ 7,172 72               | \$ 375,510 94         | \$ 378,647 83         |
| Restricted Trust Income                   | 192,459 71                   | 219,642 88                | 7,581 28                   | 631 26                    | 420,315 13            | 414,874 17            |
| <b>Total Net Position</b>                 | <b>\$ 323,662 40</b>         | <b>\$ 450,413 44</b>      | <b>\$ 13,946 25</b>        | <b>\$ 7,803 98</b>        | <b>\$ 795,826 07</b>  | <b>\$ 793,522 00</b>  |
| <b>Total Liabilities and Net Position</b> | <b>\$ 323,662 40</b>         | <b>\$ 450,413 44</b>      | <b>\$ 13,946 25</b>        | <b>\$ 7,803 98</b>        | <b>\$ 795,826 07</b>  | <b>\$ 797,751 61</b>  |

**STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION  
NONEXPENDABLE TRUST FUNDS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

|                                  | <u>WORTHY POOR<br/>FUNDS</u> | <u>CEMETERY<br/>FUNDS</u> | <u>FIRE<br/>DEPARTMENT</u> | <u>CARVER<br/>LIBRARY</u> | <u>2015<br/>TOTAL</u> | <u>2014<br/>TOTAL</u> |
|----------------------------------|------------------------------|---------------------------|----------------------------|---------------------------|-----------------------|-----------------------|
| <b>REVENUES</b>                  |                              |                           |                            |                           |                       |                       |
| Interest                         | \$ 4,738 17                  | \$ 6,215 23               | \$ 181 02                  | \$ 114 60                 | \$ 11,249 02          | \$ 12,755 97          |
| Cemetery Lot Sales               |                              | 2,200 00                  |                            |                           | 2,200 00              | 1,150 00              |
| Contributions                    | 4,776 32                     |                           |                            |                           | 4,776 32              | 2,298 60              |
| Capital Gains/Losses             | (632 52)                     | (1,401 67)                | (16 97)                    | (33 32)                   | (2,084 48)            | (2,261 80)            |
| Unrealized Appreciation          | (6,958 36)                   | (2,902 76)                | 1,883 01                   | (50 62)                   | (8,028 73)            | (411 70)              |
| <b>Total Revenues</b>            | <b>\$ 1,923 61</b>           | <b>\$ 4,110 80</b>        | <b>\$ 2,047 06</b>         | <b>\$ 30 66</b>           | <b>\$ 8,112 13</b>    | <b>\$ 13,531 07</b>   |
| <b>EXPENSES</b>                  |                              |                           |                            |                           |                       |                       |
| Fiduciary Fees                   | \$ 1,264 55                  | \$ 1,657 79               | \$ 47 06                   | \$ 30 66                  | \$ 3,000 06           | \$ 2,878 29           |
| Worthy Poor Equipment            | 492 85                       | 2,315 15                  |                            |                           | 492 85                | 1,871 61              |
| <b>Total Expenses</b>            | <b>\$ 1,757 40</b>           | <b>\$ 3,972 94</b>        | <b>\$ 47 06</b>            | <b>\$ 30 66</b>           | <b>\$ 5,808 06</b>    | <b>\$ 6,749 90</b>    |
| <b>Net Income</b>                | <b>\$ 166 21</b>             | <b>\$ 137 86</b>          | <b>\$ 2,000 00</b>         | <b>\$ -</b>               | <b>\$ 2,304 07</b>    | <b>\$ 6,781 17</b>    |
| Net Position, January 1          | 323,496 19                   | 450,275 58                | 11,946 25                  | 7,803 98                  | 793,522 00            | 786,740 83            |
| <b>Net Position, December 31</b> | <b>\$ 323,662 40</b>         | <b>\$ 450,413 44</b>      | <b>\$ 13,946 25</b>        | <b>\$ 7,803 98</b>        | <b>\$ 795,826 07</b>  | <b>\$ 793,522 00</b>  |

The accompanying notes are an integral part of the financial statements

**TOWN OF SEARSPORT  
STATEMENTS OF CASH FLOWS  
FIDUCIARY FUND TYPE - NONEXPENDABLE TRUST FUNDS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

|   | <u>2015</u>         | <u>2014</u>         |
|---|---------------------|---------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>  |                     |                     |
| Interest on Investments                       | \$ 11,249.02        | \$ 12,755.97        |
| Cash Received for Trust Funds                 | 8,421.86            |                     |
| Cash Paid for Investment Services             | (3,000.06)          | (2,878.29)          |
| Cash Paid for Worthy Poor to General Fund     | (4,229.61)          |                     |
| Cash Paid for Cemetery Funds                  | (2,315.15)          |                     |
|   | <u>\$ 10,126.06</u> | <u>\$ 9,877.68</u>  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>  |                     |                     |
| Net Purchase of Investments in Pooled Account | (10,113.20)         | (9,864.83)          |
|   | <u>\$ 12.86</u>     | <u>\$ 12.85</u>     |
| Increase in Cash                              |                     |                     |
| Cash Balance, January 1                       | <u>25,710.03</u>    | <u>25,697.18</u>    |
| Cash Balance, December 31                     | <u>\$ 25,722.89</u> | <u>\$ 25,710.03</u> |

The accompanying notes are an integral part of the financial statements

**TOWN OF SEARSPORT  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2015**

|  | <b>ORIGINAL<br/>AND FINAL<br/>BUDGET</b> | <b>ACTUAL</b>          |
|--|--|------------------------|
| <b>REVENUES:</b>   |  |                        |
| Property Taxes   | \$ 4,955,012.09                          | \$ 4,892,667.42        |
| Excise Taxes   | 338,000.00                               | 389,383.06             |
| Intergovernmental Revenues                               | 321,111.92                               | 321,161.85             |
| Recreation and Cultural                                  | 8,000.00                                 | 7,030.37               |
| General Government                                       | 49,900.00                                | 61,147.27              |
| General Assistance                                       | 5,000.00                                 | 1,772.54               |
| Public Works   | 63,000.00                                | 291,468.20             |
| Public Safety  | 134,700.00                               | 147,026.29             |
| Miscellaneous  | 108,867.00                               | 114,501.27             |
| Interest   |  | 24,082.98              |
| <b>Total Revenues</b>                                    | <b>\$ 5,983,591.01</b>                   | <b>\$ 6,250,241.25</b> |
| <b>EXPENDITURES:</b>                                     |  |                        |
| Education  | \$ 3,090,626.14                          | \$ 3,090,555.18        |
| General Government                                       | 528,660.00                               | 532,604.49             |
| Public Assistance  | 25,969.00                                | 18,630.60              |
| Public Works   | 454,157.00                               | 934,665.82             |
| Public Safety  | 800,819.00                               | 823,745.28             |
| Recreation and Cultural                                  | 100,664.00                               | 92,429.23              |
| Special Assessments                                      | 494,530.61                               | 462,613.11             |
| Miscellaneous  | 201,930.00                               | 197,401.26             |
| Debt Service   | 10,000.00                                | 5,216.00               |
| <b>Total Expenditures</b>                                | <b>\$ 5,707,355.75</b>                   | <b>\$ 6,157,860.97</b> |
| <b>Excess of Revenues Over Expenditures</b>              | <b>\$ 276,235.26</b>                     | <b>\$ 92,380.28</b>    |
| <b>OTHER FINANCING SOURCES (USES):</b>                   |  |                        |
| Loan Proceeds  | \$ -                                     | \$ 22,000.00           |
| Operating Transfers - Out                                | (257,500.00)                             | (540,540.58)           |
| Operating Transfers - In                                 | 8,000.00                                 | 8,145.00               |
| <b>Total Other Financing Sources (Uses)</b>              | <b>\$ (249,500.00)</b>                   | <b>\$ (510,395.58)</b> |
| <b>Excess of Revenues and Other Sources Over (Under)</b> |  |                        |
| Expenditures and Other Uses                              | \$ 26,735.26                             | \$ (418,015.30)        |
| Fund Balance, January 1                                  | 1,257,918.21                             | 1,254,918.21           |
| <b>Fund Balance, December 31</b>                         | <b>\$ 1,284,653.47</b>                   | <b>\$ 836,902.91</b>   |

**TOWN OF SEARSPORT  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

|                                  |                 |                        |
|----------------------------------|-----------------|------------------------|
| Cash Balance, January 1, 2015    |                 | \$ 794,598.98          |
| <b>ADD: CASH RECEIPTS:</b>       |                 |                        |
| Property Tax Collections:        |                 |                        |
| Current Year                     | \$ 4,433,344.96 |                        |
| Prior Years                      | 470,092.59      |                        |
| Prepayments                      | <u>5,337.52</u> |                        |
| Total Property Tax Collections   |                 | \$ 4,908,775.07        |
| Excise Taxes                     |                 | 389,383.06             |
| Departmental (Schedule A-4)      |                 | 655,895.35             |
| Temporary Loans                  |                 | 1,500,000.00           |
| State Revenue Sharing            |                 | 160,783.92             |
| State Highway Funds              |                 | 45,364.00              |
| Homestead Reimbursement          |                 | 98,234.00              |
| Accounts Receivable              |                 | 34,123.41              |
| State Fees                       |                 | 4,456.08               |
| Payroll Withholdings             |                 | 2,136.70               |
| Special Revenue Funds            |                 | 23,835.01              |
| Trust Fund Receipts              |                 | 13,521.08              |
| Transfer from Capital Reserves   |                 | 152,673.48             |
| Wastewater Revenue               |                 | <u>253,458.05</u>      |
| Total Cash Receipts              |                 | <u>8,242,639.21</u>    |
| Total Cash Available             |                 | <u>\$ 9,037,238.19</u> |
| <b>LESS: CASH DISBURSEMENTS:</b> |                 |                        |
| Departmental (Schedule A-4)      | \$ 6,043,108.18 |                        |
| Repayment of Temporary Loans     | 1,500,000.00    |                        |
| Prepaid Expenses                 | 23,983.00       |                        |
| Accounts Payable                 | 28,428.36       |                        |
| State Fees                       | 8,671.25        |                        |
| Payroll Withholdings             | 4,895.90        |                        |
| Special Revenue Expenses         | 7,614.82        |                        |
| Transfer to Capital Reserves     | 25,384.23       |                        |
| Capital Reserve Expenses         | 284,280.01      |                        |
| Trust Account Expenses           | 8,914.71        |                        |
| Wastewater Expense               | 307,546.17      |                        |
| Jenny Lawrence Expense           | <u>3,410.58</u> |                        |
| Total Cash Disbursements         |                 | <u>8,246,237.21</u>    |
| Cash Balance, December 31, 2015  |                 | <u>\$ 791,000.98</u>   |

**TOWN OF SEARSPORT  
STATEMENT OF CHANGES IN UNAPPROPRIATED SURPLUS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

|  |                  |                      |
|--|------------------|----------------------|
| Unappropriated Surplus, January 1, 2015                |                  | \$ 764,211.21        |
| <b>INCREASE:</b>                                       |                  |                      |
| Operating Account Balances Lapsed - Net (Schedule A-4) |                  | 126,067.91           |
| <b>Total Available</b>                                 |                  | <u>\$ 890,279.12</u> |
| <b>DECREASE:</b>                                       |                  |                      |
| Increase in Deferred Property Taxes                    | \$ 52,346.11     |                      |
| Write off of Uncollectable Accounts Receivables        | <u>10,164.09</u> |                      |
|  |                  | <u>62,510.20</u>     |
| Unappropriated Surplus, December 31, 2015              |                  | <u>\$ 827,768.92</u> |

TOWN OF SEABOARD  
STATEMENT OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2015

|                                  | BALANCE<br>FORWARD<br>1/1/15 | APPROPRIATIONS  | CASH<br>RECEIPTS | OTHER<br>CREDITS | TOTAL           | CASH<br>DISBURSED | OTHER<br>CHARGES | UNENCUMBERED<br>(CONTRACTS) | BALANCE<br>FORWARD<br>12/31/15 |
|----------------------------------|------------------------------|-----------------|------------------|------------------|-----------------|-------------------|------------------|-----------------------------|--------------------------------|
| <b>SPECIAL ASSESSMENTS</b>       |                              |                 |                  |                  |                 |                   |                  |                             |                                |
| Education                        | \$ -                         | \$ 3,982,626.14 | \$ -             | \$ -             | \$ 3,982,626.14 | \$ 3,980,359.16   | \$ -             | \$ 70.96                    | \$ -                           |
| County Tax                       |                              | 407,317.73      |                  |                  | 407,317.73      | 407,317.73        |                  |                             |                                |
| Charity                          |                              | 16,711.36       |                  |                  | 16,711.36       |                   |                  | 16,711.26                   |                                |
| TIF Financing                    |                              | 91,192.84       |                  |                  | 91,192.84       |                   | 91,192.84        |                             |                                |
|                                  | \$ -                         | \$ 4,497,848.07 | \$ -             | \$ -             | \$ 4,497,848.07 | \$ 4,487,669.73   | \$ 91,192.84     | \$ 16,711.26                | \$ -                           |
| <b>GENERAL GOVERNMENT</b>        |                              |                 |                  |                  |                 |                   |                  |                             |                                |
| Salaries                         | \$ -                         | \$ 6,829.00     | \$ -             | \$ 0.00          | \$ 6,829.00     | \$ 6,829.06       | \$ -             | \$ -                        | \$ -                           |
| Management                       |                              | 80,807.00       | 3,800.00         |                  | 84,607.00       | 83,514.48         |                  | 85.52                       |                                |
| Administration                   |                              | 210,739.00      | 102.91           | 1,299.21         | 212,141.12      | 211,341.00        | 1,870.14         |                             |                                |
| Code Enforcement                 |                              | 31,254.00       |                  |                  | 31,254.00       | 30,371.09         |                  | 882.91                      |                                |
| Physical Plant                   |                              | 20,600.00       |                  |                  | 20,600.00       | 19,513.33         | 962.51           |                             | 312.14                         |
| Insurance/Legal                  |                              | 102,798.00      | 4,810.00         |                  | 107,608.00      | 103,721.89        |                  | 6,884.11                    |                                |
| Shelfish                         |                              | 2,250.00        | 1,063.00         |                  | 3,313.00        | 1,968.01          | 2,311.64         |                             | 633.35                         |
| Animal Control                   |                              | 3,700.00        | 4,964.92         |                  | 8,664.92        | 5,779.51          | 2,880.00         |                             | 2,885.19                       |
| Town Office                      |                              | 16,060.00       |                  | 100.00           | 16,160.00       | 15,816.92         | 991.36           |                             | 1,994.57                       |
| Awards                           |                              | 34,410.00       | 173.81           |                  | 34,583.81       | 34,409.24         | 300.00           |                             |                                |
| Associations                     |                              |                 | 17,734.72        | 623.00           | 17,857.72       | 8,547.83          | 44,000.00        | (14,666.11)                 |                                |
| Homeowner                        |                              |                 |                  | 89,597.85        | 89,597.85       | 89,597.85         |                  |                             |                                |
| State Revenue Sharing            |                              |                 |                  | 140,000.00       | 140,000.00      |                   | 140,000.00       |                             |                                |
| Planning Board                   |                              | 1,300.00        | 3,261.89         |                  | 4,561.89        | 1,388.27          | 1,630.00         |                             | 5,127.34                       |
| Appraisals Board                 |                              | 100.00          |                  |                  | 100.00          |                   |                  |                             | 100.00                         |
| Abatement and Supplemental Taxes |                              |                 |                  | 1,993.54         | 1,993.54        |                   | 11,994.10        |                             | (9,998.54)                     |
| Comprehensive Plan               |                              | 12,000.00       |                  |                  | 12,000.00       | 8,701.42          |                  |                             | 3,298.58                       |
| Interest                         |                              |                 | 24,083.98        |                  | 24,083.98       |                   |                  |                             | 24,083.98                      |
| NOTE                             |                              |                 | 91,564.00        |                  | 91,564.00       |                   |                  |                             | 91,564.00                      |
|                                  | \$ -                         | \$ 520,260.00   | \$ 176,794.23    | \$ 237,378.06    | \$ 934,432.35   | \$ 910,622.10     | \$ 266,663.60    | \$ 21,562.11                | \$ -                           |
| <b>PUBLIC SAFETY</b>             |                              |                 |                  |                  |                 |                   |                  |                             |                                |
| Police                           | \$ -                         | \$ 261,366.00   | \$ 949.33        | \$ -             | \$ 262,315.33   | \$ 254,419.81     | \$ 2,309.18      | \$ 7,586.34                 | \$ -                           |
| Public Safety Building           |                              | 24,063.00       |                  | 293.10           | 24,356.10       | 23,520.99         | 1,817.11         |                             |                                |
| Fire Department                  |                              | 79,200.00       | 5,119.21         | 7,812.18         | 92,131.39       | 91,881.49         | 968.12           |                             |                                |
| Street Lights                    |                              | 24,000.00       |                  | 69.27            | 24,069.27       | 23,447.91         | 621.36           |                             |                                |
| Hydrant Rental                   |                              | 313,081.00      |                  | 3.00             | 313,084.00      | 313,084.00        |                  |                             |                                |
| Emergency Management             |                              | 18,317.00       | 4,883.00         | 2,000.00         | 25,200.00       | 14,255.42         | 10,910.10        |                             | 3,034.48                       |
| Ambulance                        |                              | 189,790.00      | 99,526.19        | 34,506.11        | 323,822.30      | 189,631.97        | 123,391.93       |                             | 8,796.99                       |
|                                  | \$ -                         | \$ 805,819.00   | \$ 110,319.96    | \$ 52,704.08     | \$ 968,843.04   | \$ 909,267.41     | \$ 141,372.82    | \$ 19,400.01                | \$ -                           |
| <b>PUBLIC WORKS</b>              |                              |                 |                  |                  |                 |                   |                  |                             |                                |
| Town Water Project               | \$ 473,000.00                | \$ -            | \$ 210,727.18    | \$ -             | \$ 683,727.18   | \$ 469,664.90     | \$ 234,066.00    | \$ -                        | \$ -                           |
| Highways and Streets             |                              | 411,132.00      | 11,736.74        | 11.00            | 422,879.74      | 415,209.42        | 9,899.82         |                             | 23.30                          |
| Harbor Master                    |                              | 16,825.00       | 3,640.00         | 106.56           | 20,571.56       | 16,372.11         | 4,239.49         |                             |                                |
| State Highway Funds              |                              |                 |                  | 41,564.00        | 41,564.00       |                   | 60,000.00        | (14,536.00)                 |                                |
| Road Bank                        |                              | 4,000.00        |                  |                  | 4,000.00        |                   | 2,481.00         |                             | 1,519.00                       |
|                                  | \$ 473,000.00                | \$ 432,157.00   | \$ 246,104.22    | \$ 41,681.56     | \$ 1,233,742.78 | \$ 927,681.67     | \$ 310,152.39    | \$ 113,691.70               | \$ -                           |

TOWN OF SEARSBURT  
 STATEMENT OF DEPARTMENTAL OPERATIONS  
 FOR THE YEAR ENDED DECEMBER 31, 2013

|                                   | BALANCE<br>FORWARD<br>12/31/12 | APPROPRIATIONS  | CASH<br>RECEIPTS | OTHER<br>CREDITS | TOTAL           | CASH<br>EXPENDITURES | OTHER<br>DEBITS | UNEXTENDED<br>(OVERDRAUGHT) | BALANCE<br>FORWARD<br>12/31/13 |
|-----------------------------------|--------------------------------|-----------------|------------------|------------------|-----------------|----------------------|-----------------|-----------------------------|--------------------------------|
| <b>PUBLIC ASSISTANCE</b>          |                                |                 |                  |                  |                 |                      |                 |                             |                                |
| General Assistance                | \$ -                           | \$ 25,000.00    | \$ 945.30        | \$ 827.24        | \$ 26,772.54    | \$ 17,046.31         | \$ 3,031.91     | \$ 4,694.32                 | \$ -                           |
| Health Officer                    |                                | 968.00          |                  |                  | 968.00          | 972.30               |                 | 16.62                       |                                |
|                                   | \$ -                           | \$ 25,968.00    | \$ 945.30        | \$ 827.24        | \$ 27,740.54    | \$ 18,018.61         | \$ 3,031.91     | \$ 4,611.94                 | \$ -                           |
| <b>RECREATION AND CULTURAL</b>    |                                |                 |                  |                  |                 |                      |                 |                             |                                |
| Recreation                        | \$ -                           | \$ 21,150.00    | \$ 4,299.62      | \$ 1,704.61      | \$ 27,154.23    | \$ 22,418.29         | \$ 8,489.94     | \$ -                        | \$ -                           |
| Library                           |                                | 76,159.00       | 230.75           |                  | 76,389.75       | 71,263.11            |                 | 7,127.64                    |                                |
| Historic Preservation             |                                | 1,180.00        |                  |                  | 1,180.00        | 1,013.90             |                 | 167.10                      |                                |
|                                   | \$ -                           | \$ 78,489.00    | \$ 4,530.37      | \$ 1,704.61      | \$ 85,724.98    | \$ 94,705.30         | \$ 8,489.94     | \$ 7,202.84                 | \$ -                           |
| <b>IN PIT SERVICE</b>             |                                |                 |                  |                  |                 |                      |                 |                             |                                |
| (Invest on Tax Anticipation Note) | \$ -                           | \$ 10,000.00    | \$ -             | \$ -             | \$ 10,000.00    | \$ 5,216.00          | \$ -            | \$ 4,784.00                 | \$ -                           |
| <b>MISCELLANEOUS</b>              |                                |                 |                  |                  |                 |                      |                 |                             |                                |
| Cemetery Lot Sales                | \$ 634.00                      | \$ -            | \$ 1,179.00      | \$ -             | \$ 1,813.00     | \$ -                 | \$ -            | \$ -                        | \$ 1,813.00                    |
| Museum Park                       |                                | 4,000.00        |                  | 1460             | 4,146.00        | 4,541.62             | 20.96           |                             |                                |
| (Polish Driveways/Treets)         |                                | 4,000.00        |                  | 411.27           | 4,411.27        | 4,441.27             |                 |                             |                                |
| Valve System                      | 13,037.00                      | 28,267.00       | 27,952.97        |                  | 79,256.97       | 19,441.96            | 45,114.00       |                             | 7,705.01                       |
| Contingency                       |                                | 20,000.00       |                  |                  | 20,000.00       |                      | 17,269.73       | 0,730.27                    |                                |
| Transfer Station                  |                                | 112,169.00      | 61,371.00        |                  | 173,540.00      | 112,116.73           | 60,148.71       | 5,274.56                    |                                |
| License Taxes                     |                                |                 |                  | 188,581.06       | 188,581.06      | 121.00               | 116,000.00      | 71,460.06                   |                                |
| Licensee Disbursement             |                                | 600.00          |                  | 58.19            | 658.19          | 630.37               |                 | 27.82                       |                                |
| Septage                           |                                | 2,000.00        |                  |                  | 2,000.00        | 2,000.00             |                 |                             |                                |
| Social Service Agencies           |                                | 24,000.00       |                  |                  | 24,000.00       | 24,000.00            |                 |                             |                                |
|                                   | \$ 18,717.00                   | \$ 246,936.00   | \$ 110,301.27    | \$ 189,611.32    | \$ 725,266.33   | \$ 171,000.99        | \$ 476,543.22   | \$ 248,722.12               | \$ 476,543.22                  |
| <b>CAPITAL RESERVS</b>            |                                |                 |                  |                  |                 |                      |                 |                             |                                |
| Ambulance                         | \$ -                           | \$ 10,000.00    | \$ -             | \$ -             | \$ 10,000.00    | \$ -                 | \$ 10,000.00    | \$ -                        | \$ -                           |
| Public Works                      |                                | 20,000.00       |                  |                  | 20,000.00       |                      | 20,000.00       |                             |                                |
| Road Maintenance                  |                                | 150,000.00      |                  |                  | 150,000.00      |                      | 150,000.00      |                             |                                |
| Fire Department                   |                                | 50,000.00       |                  |                  | 50,000.00       |                      | 50,000.00       |                             |                                |
| Police Cruisers                   |                                | 8,000.00        |                  |                  | 8,000.00        |                      | 8,000.00        |                             |                                |
| Water Repair                      |                                | 10,000.00       |                  |                  | 10,000.00       |                      | 10,000.00       |                             |                                |
| Property Revaluation              |                                | 1,000.00        |                  |                  | 1,000.00        |                      | 1,000.00        |                             |                                |
| Community Equipment               |                                | 2,000.00        |                  |                  | 2,000.00        |                      | 2,000.00        |                             |                                |
| Hauling Report                    |                                | 5,000.00        |                  |                  | 5,000.00        |                      | 5,000.00        |                             |                                |
| Compost                           |                                | 1,000.00        |                  |                  | 1,000.00        |                      | 1,000.00        |                             |                                |
| Sewer/Ls                          |                                | 1,000.00        |                  |                  | 1,000.00        |                      | 1,000.00        |                             |                                |
| Public Safety Hauling Report      |                                | 15,000.00       |                  |                  | 15,000.00       |                      | 15,000.00       |                             |                                |
| Library                           |                                | 2,000.00        |                  |                  | 2,000.00        |                      | 2,000.00        |                             |                                |
| Transfer Station                  |                                | 2,500.00        |                  |                  | 2,500.00        |                      | 2,500.00        |                             |                                |
|                                   | \$ -                           | \$ 317,500.00   | \$ -             | \$ -             | \$ 317,500.00   | \$ -                 | \$ 317,500.00   | \$ -                        | \$ -                           |
|                                   | \$ 491,707.00                  | \$ 5,986,591.00 | \$ 645,892.27    | \$ 753,088.77    | \$ 7,855,282.13 | \$ 841,108.18        | \$ 1,476,972.02 | \$ 126,087.91               | \$ 9,121.99                    |

**TOWN OF SEARSPORT  
VALUATION, ASSESSMENT, AND COLLECTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

**VALUATION:**

|                                    |                          |
|------------------------------------|--------------------------|
| Real Estate                        | \$ 207,174,743.00        |
| Personal Property                  | 9,539,350.00             |
| Less: Homestead and BETE Exemption | <u>7,641,853.00</u>      |
|                                    | <u>\$ 209,072,240.00</u> |

**ASSESSMENT:**

|  |                 |
|--|-----------------|
| Valuation x Rate (\$209,072,240.00 x .02370) | \$ 4,955,012.09 |
| Supplemental Taxes                           | <u>1,995.54</u> |

\$ 4,957,007.63

**COLLECTIONS AND CREDITS:**

|                  |                 |
|------------------|-----------------|
| Cash Collections | \$ 4,433,344.96 |
| Abatements       | 4,696.36        |
| Prepayments      | <u>3,720.27</u> |

Total Collections and Credits

4,441,761.59

2015 Taxes Receivable - December 31, 2015

\$ 515,246.04

**COMPUTATION OF ASSESSMENT**

|                              |                  |
|------------------------------|------------------|
| Tax Commitment               | \$ 4,955,012.09  |
| Excise Taxes - Auto and Boat | 338,000.00       |
| State Revenue Sharing        | 140,000.00       |
| Homestead Reimbursement      | 89,597.85        |
| General Assistance           | 5,000.00         |
| Ambulance Revenue            | 115,000.00       |
| Transfer Station             | 80,000.00        |
| Recreation                   | 8,000.00         |
| Administration               | 40,000.00        |
| BETE                         | 91,514.07        |
| Police Revenue               | 1,500.00         |
| State Road                   | 60,000.00        |
| Miscellaneous                | <u>59,967.00</u> |

\$ 5,983,591.01

**REQUIREMENTS:**

|                |                  |
|----------------|------------------|
| Appropriations | \$ 2,379,699.00  |
| Education      | 3,090,626.14     |
| County Tax     | 403,337.75       |
| TIF Financing  | <u>91,192.86</u> |

5,964,855.75

Overlay

\$ 18,735.26

**TOWN OF SEARSPORT  
RECONCILIATION OF TREASURER'S CASH BALANCE  
DECEMBER 31, 2015**

|                                 |                     |                             |
|---------------------------------|---------------------|-----------------------------|
| Cash on Hand                    |                     | <b>\$ 350.00</b>            |
| <b>GENERAL FUND CHECKING:</b>   |                     |                             |
| Bangor Savings Bank:            |                     |                             |
| Balance Per Bank Statement      | \$ 1,080,579.15     |                             |
| Add: Deposits in Transit        | 32,328.92           |                             |
| Deduct: Outstanding Checks      | <u>(322,257.09)</u> |                             |
| Balance Per Books               |                     | 790,650.98                  |
| Cash Balance, December 31, 2015 |                     | <u><u>\$ 791,000.98</u></u> |

**STATEMENT OF TAXES RECEIVABLE  
DECEMBER 31, 2015**

|      | <u>2015</u>                 | <u>2014</u>                 |
|------|-----------------------------|-----------------------------|
| 2015 | \$ 515,246.04               | \$ -                        |
| 2014 | 1,957.28                    | 510,568.83                  |
| 2013 | 2,163.98                    | 2,284.38                    |
| 2012 | 1,046.36                    | 1,046.36                    |
| 2011 | 1,045.12                    | 1,935.34                    |
| 2010 |                             | 474.77                      |
| 2009 | 262.99                      | 1,461.52                    |
| 2008 |                             | 718.20                      |
| 2007 |                             | 510.31                      |
| 2006 |                             | 355.32                      |
| 2005 |                             | 453.15                      |
| 2004 |                             | 431.10                      |
| 2003 |                             | 2,336.27                    |
| 2002 |                             | 314.93                      |
| 2001 |                             | 170.54                      |
| 2000 |                             | 144.38                      |
| 1999 |                             | 94.30                       |
| 1998 |                             | 95.94                       |
|      | <u><u>\$ 521,721.77</u></u> | <u><u>\$ 523,395.64</u></u> |

**TOWN OF SEARSPORT  
TRUST FUNDS  
DECEMBER 31, 2015**

**TRUST FUND INVESTMENTS**

**TIME DEPOSITS**

|   |                      |
|---|----------------------|
| Bangor Savings - Nichols Trust (Elmwood Cemetery) | \$ 20,811.83         |
| Bangor Savings - Lawrence Trust (Gordon Cemetery) | 4,911.06             |
| Bangor Savings Investment Account                 | 763,619.71           |
| Due From General Fund                             | 6,483.47             |
|   | <b>\$ 795,826.07</b> |

**TRUST FUND EQUITY**

|                                | <b>PRINCIPAL</b>     | <b>UNEXPENDED<br/>INCOME</b> |
|--------------------------------|----------------------|------------------------------|
| <b>WORTHY POOR FUNDS:</b>      |                      |                              |
| Trust Funds:                   |                      |                              |
| C. & I. Adams                  | \$ 2,984.44          | \$ 2,230.74                  |
| A. Gilmore                     | 1,011.30             | 1,468.10                     |
| N. Merryman                    | 2,001.66             | 1,522.15                     |
| H. Nichols                     | (497.14)             | 587.22                       |
| J. Nichols                     | 44,269.94            | 80,711.21                    |
| Heating Fuel Assistance Funds: |                      |                              |
| L. Perry                       | 81,193.54            | 104,908.62                   |
| B. & L. Colcord                | 238.95               | 1,031.67                     |
| <b>CEMETERY FUNDS:</b>         |                      |                              |
| Perpetual Care:                |                      |                              |
| Mount Hope Cemetery            | 14,194.31            | 2,270.92                     |
| Village Cemetery               | 46,423.44            | 16,671.90                    |
| Bowdich Cemetery               | 7,204.94             | 282.93                       |
| Elmwood Cemetery               | 61,534.18            | 35,714.26                    |
| Gordon Cemetery                | 29,575.12            | 13,737.01                    |
| Evergreen Cemetery             | 3,567.05             | (1,193.08)                   |
| Merithew Cemetery              | 1,409.49             | 494.01                       |
| General Care:                  |                      |                              |
| Evergreen Cemetery             | 61,635.38            | 122,204.05                   |
| Village Cemetery               | 1,085.13             | 11,466.42                    |
| Elmwood Cemetery               | 433.32               | 1,296.54                     |
| D. Nichols                     | 927.02               | 4,174.51                     |
| L. Drew                        | 1,390.58             | 6,261.71                     |
| E. Eaton                       | 1,390.60             | 6,261.70                     |
| <b>FIRE DEPARTMENT</b>         | 6,364.97             | 7,581.28                     |
| <b>CARVER MEMORIAL LIBRARY</b> | 7,172.72             | 631.26                       |
|                                | <b>\$ 375,510.94</b> | <b>\$ 420,315.13</b>         |

**TOWN OF SEARSPORT  
CAPITAL RESERVE FUNDS  
DECEMBER 31, 2015**

**AMBULANCE FUND:**

|                                 |                    |             |
|---------------------------------|--------------------|-------------|
| Fund Balance, January 1, 2015   | \$ 6,103.49        |             |
| Add: Appropriations             | 10,000.00          |             |
| Interest Earned                 | 16.10              |             |
| Less: Expenses Paid             | <u>(10,752.07)</u> |             |
| Fund Balance, December 31, 2015 |                    | \$ 5,367.52 |

**PUBLIC WORKS EQUIPMENT FUND:**

|                                 |                   |           |
|---------------------------------|-------------------|-----------|
| Fund Balance, January 1, 2015   | \$ 81,065.71      |           |
| Add: Appropriations             | 20,000.00         |           |
| Sale of Property                | 10.00             |           |
| Interest Earned                 | 405.11            |           |
| Less: Expenses Paid             | <u>(3,417.65)</u> |           |
| Fund Balance, December 31, 2015 |                   | 98,063.17 |

**ROAD MAINTENANCE FUND:**

|                                 |                     |          |
|---------------------------------|---------------------|----------|
| Fund Balance, January 1, 2015   | \$ 35,383.64        |          |
| Add: Appropriations             | 150,000.00          |          |
| Interest Earned                 | 379.80              |          |
| Less: Expenses Paid             | <u>(179,251.90)</u> |          |
| Fund Balance, December 31, 2015 |                     | 6,511.54 |

**FIRE DEPARTMENT EQUIPMENT FUND:**

|                                 |                    |           |
|---------------------------------|--------------------|-----------|
| Fund Balance, January 1, 2015   | \$ 22,208.75       |           |
| Add: Appropriations             | 30,000.00          |           |
| Interest Earned                 | 272.79             |           |
| Sale of Property                | 9,039.20           |           |
| Less: Expenses Paid             | <u>(12,156.00)</u> |           |
| Fund Balance, December 31, 2015 |                    | 49,364.74 |

**PUBLIC SAFETY BUILDING FUND:**

|                                 |                    |          |
|---------------------------------|--------------------|----------|
| Fund Balance, January 1, 2015   | \$ 21,311.55       |          |
| Add: Appropriations             | 15,000.00          |          |
| Interest Earned                 | 75.66              |          |
| Less: Expenses Paid             | <u>(33,820.00)</u> |          |
| Fund Balance, December 31, 2015 |                    | 2,567.21 |

**POLICE CRUISER FUND:**

|                                 |              |           |
|---------------------------------|--------------|-----------|
| Fund Balance, January 1, 2015   | \$ 4,980.95  |           |
| Add: Appropriations             | 8,000.00     |           |
| Sale of Property                | 2,000.00     |           |
| Interest Earned                 | <u>85.75</u> |           |
| Fund Balance, December 31, 2015 |              | 15,066.70 |

**TRANSFER FUND:**

|                                 |                   |          |
|---------------------------------|-------------------|----------|
| Fund Balance, January 1, 2015   | \$ 12,113.38      |          |
| Add: Appropriation              | 2,500.00          |          |
| Interest Earned                 | 81.72             |          |
| Less: Expenses Paid             | <u>(6,128.02)</u> |          |
| Fund Balance, December 31, 2015 |                   | 8,567.08 |

**TOWN OF SEARSPORT  
CAPITAL RESERVE FUNDS  
DECEMBER 31, 2015**

|                                 |                    |              |
|---------------------------------|--------------------|--------------|
| <b>WHARF FUND:</b>              |                    |              |
| Fund Balance, January 1, 2015   | \$ 1,324.90        |              |
| Add: Appropriations             | 10,000.00          |              |
| Interest Earned                 | <u>107.81</u>      |              |
| Fund Balance, December 31, 2015 |                    | \$ 11,432.71 |
| <b>SIDEWALK FUND:</b>           |                    |              |
| Fund Balance, January 1, 2015   | \$ 22,034.67       |              |
| Add: Appropriation              | 1,000.00           |              |
| Interest Earned                 | <u>101.19</u>      |              |
| Fund Balance, December 31, 2015 |                    | 23,135.86    |
| <b>REVALUATION FUND:</b>        |                    |              |
| Fund Balance, January 1, 2015   | \$ 25,304.74       |              |
| Add: Appropriation              | 1,000.00           |              |
| Interest Earned                 | <u>118.52</u>      |              |
| Fund Balance, December 31, 2015 |                    | 26,423.26    |
| <b>LIBRARY FUND:</b>            |                    |              |
| Fund Balance, January 1, 2015   | \$ 20,924.10       |              |
| Add: Appropriation              | 2,000.00           |              |
| Interest Earned                 | 127.46             |              |
| Miscellaneous Income            | 11,700.00          |              |
| Less: Expenses Paid             | <u>(3,259.50)</u>  |              |
| Fund Balance, December 31, 2015 |                    | 31,492.06    |
| <b>CEMETERY FUND:</b>           |                    |              |
| Fund Balance, January 1, 2015   | \$ (10,791.76)     |              |
| Add: Appropriation              | 2,000.00           |              |
| Interest Earned                 | <u>(1.25)</u>      |              |
| Fund Balance, December 31, 2015 |                    | (8,793.01)   |
| <b>BUILDING FUND:</b>           |                    |              |
| Fund Balance, January 1, 2015   | \$ 18,797.12       |              |
| Add: Appropriation              | 5,000.00           |              |
| Interest Earned                 | 84.64              |              |
| Less: Expenses Paid             | <u>(14,838.50)</u> |              |
| Fund Balance, December 31, 2015 |                    | 9,043.26     |
| <b>COMPUTER FUND:</b>           |                    |              |
| Fund Balance, January 1, 2015   | \$ 2,747.87        |              |
| Add: Appropriations             | 1,000.00           |              |
| Interest Earned                 | 20.88              |              |
| Less: Expenses Paid             | <u>(3,729.26)</u>  |              |
| Fund Balance, December 31, 2015 |                    | 39.49        |

**TOWN OF SEARSPORT  
CAPITAL RESERVE FUNDS  
DECEMBER 31, 2015**

**TIF RESERVES:**

|                                 |                    |               |
|---------------------------------|--------------------|---------------|
| Fund Balance, January 1, 2015   | \$ 330,987.86      |               |
| Add: Appropriations             | 31,917.50          |               |
| Interest Earned                 | 1,353.53           |               |
| Less: Expenses Paid             | <u>(15,194.18)</u> |               |
| Fund Balance, December 31, 2015 |                    | \$ 349,064.71 |

**DRUG FORFEITURE RESERVE ACCOUNT:**

|                                 |              |          |
|---------------------------------|--------------|----------|
| Fund Balance, January 1, 2015   | \$ 2,707.64  |          |
| Add: Interest Earned            | <u>28.08</u> |          |
| Fund Balance, December 31, 2015 |              | 2,735.72 |

**RETIREMENT RESERVE:**

|                                 |                   |            |
|---------------------------------|-------------------|------------|
| Fund Balance, January 1, 2015   | \$ 226,179.38     |            |
| Add: Interest Earned            | 1,025.98          |            |
| Transfer from General Fund      | <u>236,066.08</u> |            |
| Fund Balance, December 31, 2015 |                   | 463,271.44 |

**PEG Video Reserve**

|                                  |                    |                        |
|----------------------------------|--------------------|------------------------|
| Fund Balance January 1, 2015     | \$ -               |                        |
| Add: Transfers from General Fund | 15,057.00          |                        |
| Less: Expenses Paid              | <u>(12,485.00)</u> |                        |
| Fund Balance December 31, 2015   |                    | <u>2,572.00</u>        |
|                                  |                    | <u>\$ 1,095,925.46</u> |

# Warrant Articles

For the Annual Town Meeting to be held on March 1, and March 5, 2016

To: Richard LaHaye, a Constable of Searsport, in the County of Waldo, State of Maine.

## GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Searsport, qualified to vote in Town affairs, to meet at the Searsport Public Safety Building, 3 Union Street, at 8:00 A.M. on Tuesday the first day of March, AD 2016, the One Hundred and Seventy First Anniversary of the Town of Searsport and the Two Hundred and Fortieth Anniversary of the United States of America, there and then to act upon Articles 1 and 2, AND To notify and warn said voters to meet at the Searsport High School Gym at 9:00 A.M. on Saturday, the fifth day of March, AD 2016, there and then to act upon Articles 3 through 46 inclusive.

**ARTICLE 1.** To choose Moderator to preside at said Town Meeting.

**ARTICLE 2.** Elect one (1) Selectmen and Overseers of the Poor for three (3) year term; (1) Regional School Unit 20 Board Member for a three (3) year term and nine (9) Budget Advisory Committee Members for two (2) year terms.

**ARTICLE 3.** To see if the town will vote to increase the property tax levy limit of \$1,707,348.87 established for Searsport by State law in the event that the municipal budget approved under the following articles will result in a tax commitment that is greater than that property tax levy limit.

**ARTICLE 4.** To see what sum the Town shall vote to raise and appropriate from 2016 taxes and/or appropriate from general revenues; state or federal grants or subsidies; fund balances; and/or excise taxes for the following municipal accounts for fiscal year 2016.

| 2016<br>Appropriate<br>Request | Raised<br>By<br>Taxes | REVENUE                                   | EXCISE<br>TAX | 2015<br>Appropriated |
|--------------------------------|-----------------------|---|---------------|----------------------|
| <b>SELECTMEN</b>               |                       |   |               |                      |
| \$ 6,708                       | \$ 6,708              |   |               | \$ 6,829             |
|                                |                       | Raise and Appropriate \$6,708             |               |                      |
|                                |                       | Selectmen: 5-0-0                          | BAC 14-0-0    |                      |
| <b>TOWN MANAGER</b>            |                       |   |               |                      |
| \$79,562                       | \$79,562              |   |               | \$80,600             |
|                                |                       | Raise and Appropriate \$79,562            |               |                      |
|                                |                       | Selectmen: 5-0-0                          | BAC: 14-0-0   |                      |
| <b>ADMINISTRATION</b>          |                       |   |               |                      |
| \$194,930                      | \$124,930             | \$40,000                                  | \$30,000      | \$ 210,739           |
|                                |                       | Raise \$124,930 and Appropriate \$194,930 |               |                      |
|                                |                       | Selectmen: 5-0-0                          | BAC: 14-0-0   |                      |

| 2016<br>Appropriate<br>Request        | Raised<br>By<br>Taxes | REVENUE                                   | EXCISE<br>TAX | 2015<br>Appropriated |
|---------------------------------------|-----------------------|---|---------------|----------------------|
| <b>ASSESSOR</b>                       |                       |   |               |                      |
| \$58,440                              | \$58,440              |   |               | \$36,430             |
|                                       |                       | Raise and Appropriate \$58,440            |               |                      |
|                                       |                       | Selectmen: 5-0-0                          | BAC: 14-0-0   |                      |
| <b>TAX ANTICIPATION NOTE INTEREST</b> |                       |   |               |                      |
| \$10,000                              | \$10,000              |   |               | \$10,000             |
|                                       |                       | Raise and Appropriate \$10,000            |               |                      |
|                                       |                       | Selectmen: 5-0-0                          | BAC: 14-0-0   |                      |
| <b>SELECTMEN'S CONTINGENCY</b>        |                       |   |               |                      |
| \$30,000                              | \$30,000              |   |               | \$20,000             |
|                                       |                       | Raise and Appropriate \$30,000            |               |                      |
|                                       |                       | Selectmen: 5-0-0                          | BAC: 12-2-0   |                      |
| <b>INSURANCE/LEGAL</b>                |                       |   |               |                      |
| \$109,000                             | \$109,000             |   |               | \$102,798            |
|                                       |                       | Raise and Appropriate \$109,000           |               |                      |
|                                       |                       | Selectmen: 5-0-0                          | BAC: 14-0-0   |                      |
| <b>TOWN OFFICE</b>                    |                       |   |               |                      |
| \$14,060                              | \$14,060              |   |               | \$16,060             |
|                                       |                       | Raise and Appropriate \$14,060            |               |                      |
|                                       |                       | Selectmen: 5-0-0                          | BAC: 14-0-0   |                      |
| <b>POLICE DEPARTMENT</b>              |                       |   |               |                      |
| \$269,725                             | \$268,225             | \$1,500                                   |               | \$263,386            |
|                                       |                       | Raise \$268,225 and Appropriate \$269,725 |               |                      |
|                                       |                       | Selectmen: 5-0-0                          | BAC: 14-0-0   |                      |
| <b>ANIMAL CONTROL</b>                 |                       |   |               |                      |
| \$5,700                               | \$2,700               | \$3,000                                   |               | \$5,700              |
|                                       |                       | Raise \$2,700 and Appropriate \$5,700     |               |                      |
|                                       |                       | Selectmen: 5-0-0                          | BAC: 14-0-0   |                      |
| <b>SHELLFISH WARDEN</b>               |                       |   |               |                      |
| \$2,850                               | \$0                   | \$2,850                                   |               | \$2,250              |
|                                       |                       | Raise \$0 and Appropriate \$2,850         |               |                      |
|                                       |                       | Selectmen: 5-0-0                          | BAC: 14-0-0   |                      |
| <b>AMBULANCE DEPARTMENT</b>           |                       |   |               |                      |
| \$199,047                             | \$79,047              | \$120,000                                 |               | \$181,770            |
|                                       |                       | Raise \$79,047 and Appropriate \$199,047  |               |                      |
|                                       |                       | Selectmen: 5-0-0                          | BAC: 14-0-0   |                      |

| <b>2016<br/>Appropriate<br/>Request</b>       | <b>Raised<br/>By<br/>Taxes</b>            | <b>REVENUE</b> | <b>EXCISE<br/>TAX</b> | <b>2015<br/>Appropriated</b> |
|---|---|----------------|-----------------------|------------------------------|
| <b><i>FIRE DEPARTMENT</i></b>                 |   |                |                       |                              |
| \$84,072                                      | \$83,872                                  | \$200          |                       | \$79,200                     |
|   | Raise \$83,872 and Appropriate \$84,072   |                |                       |                              |
|   | Selectmen: 5-0-0                          |                | BAC: 14-0-0           |                              |
| <b><i>PUBLIC SAFETY BUILDINGS</i></b>         |   |                |                       |                              |
| \$22,340                                      | \$22,340                                  |                |                       | \$24,065                     |
|   | Raise and Appropriate \$22,340            |                |                       |                              |
|   | Selectmen: 5-0-0                          |                | BAC: 14-0-0           |                              |
| <b><i>EMERGENCY MANAGEMENT</i></b>            |   |                |                       |                              |
| \$12,259                                      | \$4,259                                   | \$8000         |                       | \$15,317                     |
|   | Raise \$4,259 and Appropriate \$12,259    |                |                       |                              |
|   | Selectmen: 5-0-0                          |                | BAC: 14-0-0           |                              |
| <b><i>STREET LIGHTS</i></b>                   |   |                |                       |                              |
| \$24,000                                      | \$24,000                                  |                |                       | \$24,000                     |
|   | Raise and Appropriate \$24,000            |                |                       |                              |
|   | Selectmen: 5-0-0                          |                | BAC: 14-0-0           |                              |
| <b><i>FIRE PROTECTION/HYDRANTS</i></b>        |   |                |                       |                              |
| \$213,081                                     | \$213,081                                 |                |                       | \$213,081                    |
|   | Raise and Appropriate \$213,081           |                |                       |                              |
|   | Selectmen: 5-0-0                          |                | BAC: 11-3-0           |                              |
| <b><i>PUBLIC WORKS HIGHWAY DEPARTMENT</i></b> |   |                |                       |                              |
| \$428,508                                     | \$ 168,508                                |                | \$260,000             | \$433,332                    |
|   | Raise \$168,508 and Appropriate \$428,508 |                |                       |                              |
|   | Selectmen: 5-0-0                          |                | BAC: 14-0-0           |                              |
| <b><i>HARBORMASTER</i></b>                    |   |                |                       |                              |
| \$16,650                                      | \$10,650                                  | \$3,000        | \$3,000               | \$16,825                     |
|   | Raise \$10,650 and Appropriate \$16,650   |                |                       |                              |
|   | Selectmen: 5-0-0                          |                | BAC: 13-0-0           |                              |
| <b><i>TRANSFER STATION</i></b>                |   |                |                       |                              |
| \$111,163                                     | \$31,163                                  | \$80,000       |                       | \$112,163                    |
|   | Raise \$31,163 and Appropriate \$111,163  |                |                       |                              |
|   | Selectmen: 5-0-0                          |                | BAC: 13-0-0           |                              |
| <b><i>PHYSICAL PLANT</i></b>                  |   |                |                       |                              |
| \$20,100                                      | \$20,100                                  |                |                       | \$20,600                     |
|   | Raise and Appropriate \$20,100            |                |                       |                              |
|   | Selectmen: 5-0-0                          |                | BAC: 13-0-0           |                              |

| <b>2016<br/>Appropriate<br/>Request</b> | <b>Raised<br/>By<br/>Taxes</b> | <b>REVENUE</b>                                 | <b>EXCISE<br/>TAX</b> | <b>2015<br/>Appropriated</b> |
|---|--------------------------------|--|-----------------------|------------------------------|
| <b><i>SEPTAGE DISPOSAL</i></b>          |                                |  |                       |                              |
| \$2,000                                 | \$2,000                        |  |                       | \$2,000                      |
|   |                                | <b>Raise and Appropriate \$2,000</b>           |                       |                              |
|   |                                | Selectmen: 5-0-0                               | BAC: 13-0-0           |                              |
| <b><i>GENERAL ASSISTANCE</i></b>        |                                |  |                       |                              |
| \$20,000                                | \$15,000                       | \$5,000  |                       | \$25,000                     |
|   |                                | <b>Raise \$15,000 and Appropriate \$20,000</b> |                       |                              |
|   |                                | Selectmen: 5-0-0                               | BAC: 13-0-0           |                              |
| <b><i>RECREATION</i></b>                |                                |  |                       |                              |
| \$21,355                                | \$13,355                       | \$8,000  |                       | \$21,355                     |
|   |                                | <b>Raise \$13,355 and Appropriate \$21,355</b> |                       |                              |
|   |                                | Selectmen: 5-0-0                               | BAC: 13-0-0           |                              |
| <b><i>CARVER MEMORIAL LIBRARY</i></b>   |                                |  |                       |                              |
| \$79,029                                | \$79,029                       |  |                       | \$78,159                     |
|   |                                | <b>Raise and Appropriate \$79,029</b>          |                       |                              |
|   |                                | Selectmen: 5-0-0                               | BAC: 13-0-0           |                              |
| <b><i>PLANNING BOARD</i></b>            |                                |  |                       |                              |
| \$3,300                                 | \$1,650                        | \$1,650  |                       | \$3,300                      |
|   |                                | <b>Raise \$1,650 and Appropriate \$3,300</b>   |                       |                              |
|   |                                | Selectmen: 5-0-0                               | BAC: 11-0-2           |                              |
| <b><i>ECONOMIC DEVELOPMENT</i></b>      |                                |  |                       |                              |
| \$600                                   | \$600                          |  |                       | \$600                        |
|   |                                | <b>Raise and Appropriate \$600</b>             |                       |                              |
|   |                                | Selectmen: 5-0-0                               | BAC: 13-0-0           |                              |
| <b><i>CODE ENFORCEMENT OFFICER</i></b>  |                                |  |                       |                              |
| \$31,254                                | \$27,254                       | \$4000   |                       | \$31,254                     |
|   |                                | <b>Raise \$27,254 and Appropriate \$31,254</b> |                       |                              |
|   |                                | Selectmen: 5-0-0                               | BAC: 11-0-2           |                              |
| <b><i>BOARD OF APPEALS</i></b>          |                                |  |                       |                              |
| \$100                                   | \$100                          |  |                       | \$100                        |
|   |                                | <b>Raise and Appropriate \$100</b>             |                       |                              |
|   |                                | Selectmen: 5-0-0                               | BAC: 11-0-2           |                              |
| <b><i>COMMUNITY HEALTH OFFICER</i></b>  |                                |  |                       |                              |
| \$969                                   | \$969                          |  |                       | \$969                        |
|   |                                | <b>Raise and Appropriate \$969</b>             |                       |                              |
|   |                                | Selectmen: 5-0-0                               | BAC: 13-0-0           |                              |

| 2016<br>Appropriate<br>Request                          | Raised<br>By<br>Taxes | REVENUE                             | EXCISE<br>TAX | 2015<br>Appropriated |
|---|-----------------------|-------------------------------------|---------------|----------------------|
| <b>MOSMAN PARK</b>                                      |                       |                                     |               |                      |
| \$4,500   | \$4,500               |                                     |               | \$4,500              |
|   |                       | Raise and Appropriate \$4,500       |               |                      |
|   |                       | Selectmen: 5-0-0                    | BAC: 13-0-0   |                      |
| <b>HOLIDAY/SPECIAL EVENTS</b>                           |                       |                                     |               |                      |
| \$4,000   | \$4,000               |                                     |               | \$3,700              |
|   |                       | Raise and Appropriate \$4,000       |               |                      |
|   |                       | Selectmen: 5-0-0                    | BAC: 12-1-0   |                      |
| <b>HOLIDAY DECORATIONS</b>                              |                       |                                     |               |                      |
| \$300   | \$300                 |                                     |               | \$300                |
|   |                       | Raise and Appropriate \$300         |               |                      |
|   |                       | Selectmen: 5-0-0                    | BAC: 12-1-0   |                      |
| <b>HISTORIC PRESERVATION</b>                            |                       |                                     |               |                      |
| \$1,150   | \$1,150               |                                     |               | \$1,150              |
|   |                       | Raise and Appropriate \$1,150       |               |                      |
|   |                       | Selectmen: 5-0-0                    | BAC: 12-1-0   |                      |
| <b>COMPREHENSIVE PLAN</b>                               |                       |                                     |               |                      |
| \$5,000   | \$5,000               |                                     |               | \$12,000             |
|   |                       | Raise and Appropriate \$5,000       |               |                      |
|   |                       | Selectmen: 5-0-0                    | BAC: 11-1-1   |                      |
| <b>VIDEO SYSTEM</b>                                     |                       |                                     |               |                      |
| \$28,867  |                       | \$28,867                            |               | \$29,867             |
|   |                       | Raise \$0 and Appropriate \$28,867  |               |                      |
|   |                       | Selectmen: 5-0-0                    | BAC: 12-0-1   |                      |
| <b>CAPITAL &amp; SPECIAL PROJECTS- ROAD BOOK/G.I.S.</b> |                       |                                     |               |                      |
| \$4,000   | \$4,000               |                                     |               | \$4,000              |
|   |                       | Raise and Appropriate \$4,000       |               |                      |
|   |                       | Selectmen: 5-0-0                    | BAC: 13-0-0   |                      |
| <b>AMBULANCE RESERVE</b>                                |                       |                                     |               |                      |
| \$10,000  | \$ 0                  | \$10,000                            |               | \$10,000             |
|   |                       | Raise \$ 0 and Appropriate \$10,000 |               |                      |
|   |                       | Selectmen: 5-0-0                    | BAC: 13-0-0   |                      |
| <b>PUBLIC WORKS EQUIPMENT RESERVE</b>                   |                       |                                     |               |                      |
| \$20,000  | \$20,000              |                                     |               | \$20,000             |
|   |                       | Raise and Appropriate \$20,000      |               |                      |
|   |                       | Selectmen: 5-0-0                    | BAC: 13-0-0   |                      |

| <b>2016<br/>Appropriate<br/>Request</b>         | <b>Raised<br/>By<br/>Taxes</b>           | <b>REVENUE</b> | <b>EXCISE<br/>TAX</b> | <b>2015<br/>Appropriated</b> |
|---|--|----------------|-----------------------|------------------------------|
| <b><i>ROAD MAINTENANCE RESERVE</i></b>          |  |                |                       |                              |
| \$175,000                                       | \$80,000                                 | \$50,000       | \$45,000              | \$150,000                    |
|   | Raise \$80,000 and Appropriate \$175,000 |                |                       |                              |
|   | Selectmen: 5-0-0                         |                | BAC: 13-0-0           |                              |
| <b><i>FIRE DEPARTMENT EQUIPMENT RESERVE</i></b> |  |                |                       |                              |
| \$30,000  | \$30,000                                 |                |                       | \$30,000                     |
|   | Raise and Appropriate \$30,000           |                |                       |                              |
|   | Selectmen: 5-0-0                         |                | BAC: 13-0-0           |                              |
| <b><i>PUBLIC SAFETY BUILDING REPAIR</i></b>     |  |                |                       |                              |
| \$10,000  | \$10,000                                 |                |                       | \$15,000                     |
|   | Raise and Appropriate \$10,000           |                |                       |                              |
|   | Selectmen: 5-0-0                         |                | BAC: 13-0-0           |                              |
| <b><i>POLICE CRUISER RESERVE</i></b>            |  |                |                       |                              |
| \$8,000   | \$8,000                                  |                |                       | \$8,000                      |
|   | Raise and Appropriate \$8,000            |                |                       |                              |
|   | Selectmen: 5-0-0                         |                | BAC: 13-0-0           |                              |
| <b><i>WHARF REPAIR RESERVE</i></b>              |  |                |                       |                              |
| \$2,500   | \$2,500                                  |                |                       | \$10,000                     |
|   | Raise and Appropriate \$2,500            |                |                       |                              |
|   | Selectmen: 5-0-0                         |                | BAC: 13-0-0           |                              |
| <b><i>SIDEWALK REPAIR RESERVE</i></b>           |  |                |                       |                              |
| \$1,000   | \$ 1,000                                 |                |                       | \$1,000                      |
|   | Raise and Appropriate \$1,000            |                |                       |                              |
|   | Selectmen: 5-0-0                         |                | BAC: 13-0-0           |                              |
| <b><i>PROPERTY REVALUATION RESERVE</i></b>      |  |                |                       |                              |
| \$1,000   | \$1,000                                  |                |                       | \$1,000                      |
|   | Raise and Appropriate \$1,000            |                |                       |                              |
|   | Selectmen: 5-0-0                         |                | BAC: 13-0-0           |                              |
| <b><i>LIBRARY CAPITAL RESERVE</i></b>           |  |                |                       |                              |
| \$ 2,000  | \$2,000                                  |                |                       | \$ 2,000                     |
|   | Raise and Appropriate \$ 2,000           |                |                       |                              |
|   | Selectmen: 5-0-0                         |                | BAC: 13-0-0           |                              |
| <b><i>CEMETERY EQUIPMENT RESERVE</i></b>        |  |                |                       |                              |
| \$500   | \$500                                    |                |                       | \$500                        |
|   | Raise and Appropriate \$500              |                |                       |                              |
|   | Selectmen: 5-0-0                         |                | BAC: 13-0-0           |                              |

| 2016<br>Appropriate<br>Request           | Raised<br>By<br>Taxes | REVENUE                       | EXCISE<br>TAX | 2015<br>Appropriated |
|--|-----------------------|-------------------------------|---------------|----------------------|
| <b><i>BUILDING REPAIR RESERVE</i></b>    |                       |                               |               |                      |
| \$5,000                                  | \$5,000               |                               |               | \$5,000              |
|  |                       | Raise and Appropriate \$5,000 |               |                      |
|  |                       | Selectmen: 5-0-0              | BAC: 13-0-0   |                      |
| <b><i>TOWN HALL COMPUTER RESERVE</i></b> |                       |                               |               |                      |
| \$500                                    | \$500                 |                               |               | \$1,000              |
|  |                       | Raise and Appropriate \$500   |               |                      |
|  |                       | Selectmen: 5-0-0              | BAC: 13-0-0   |                      |
| <b><i>TRANSFER STATION RESERVE</i></b>   |                       |                               |               |                      |
| \$1,000                                  | \$1,000               |                               |               | \$ 2,500             |
|  |                       | Raise and Appropriate \$1,000 |               |                      |
|  |                       | Selectmen: 5-0-0              | BAC: 13-0-0   |                      |

**ARTICLE 5.** To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 3/12 of the 2016 annual budget during the period from January 1, 2017 to the completion of the 2017 Town Meeting, except those costs associated with the Public Works winter road maintenance program may, if necessary, exceed this amount.

**ARTICLE 6.** To see if the Town will vote to authorize the Tax Collector to accept and pay no interest on prepaid taxes not yet due or assessed.

**ARTICLE 7.** To see if the Town will vote to determine when the 2016 taxes shall be due and payable.  
**RECOMMENDED DUE DATE: September 1, 2016**

**ARTICLE 8.** To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at 5% for the fiscal year 2016. The maximum State rate is 7% and we are recommending the minimum rate allowable at 5%.

**ARTICLE 9.** To see if the Town will vote to charge interest on the 2016 taxes remaining unpaid after a certain date. If so, what rate of interest and what due date?

**RECOMMENDED: 5% Annual (.417 Monthly) interest starting  
October 7, 2016.**

**ARTICLE 10.** To see if the Town will vote to authorize the Selectmen to expend funds from any Town Reserve account for the following purposes: (NOTE: "major" is defined as any cost not included in a corresponding operating budget).

*Ambulance Reserve* – purchase of a vehicle or major repairs to existing vehicles.

*Public Works Equipment Reserve* – purchase of vehicles or equipment, or major repairs to existing vehicles or equipment.

*Road Maintenance Reserve* – costs associated with the rebuilding, resurfacing and major repair of Town Roads and shoulders.

***Fire Department Equipment Reserve*** – purchase of vehicles or equipment, or major repairs to existing vehicles or equipment.

***Public Safety Buildings Reserve*** – major repair/renovation of or upgrade to the Town Public Safety Building and North Fire Station.

***Police Cruiser Reserve*** – purchase of vehicle or major repairs to existing vehicle(s).

***Wastewater System Reserve*** – addition to or repair/replacement of the wastewater system structures, equipment, sewer lines, or anything appurtenant thereto.

***Dredging Reserve*** – dredging of Searsport Harbor or harbor related projects.

***Transfer Station Reserve*** – purchase or repair of disposal related vehicles, equipment, or structures; costs associated with any reconfiguration of the Transfer Station site, or relocation to a different site if required; and any other costs associated with bringing the site into compliance with Town/State/Federal regulations.

***Wharf Repair Reserve*** – major repairs/replacement of the Town Wharf, floats, or portions thereof.

***Sidewalk Repair Reserve*** – major rebuilding/extension or resurfacing of Town sidewalks.

***Property Revaluation Reserve*** – costs associated with the revaluation of real and personal property within the Town.

***Library Capital Repair Reserve*** – major repairs/renovation of the Carver Memorial Library.

***Cemetery Equipment Reserve*** – purchase of capital equipment or major repairs to existing equipment.

***Building Repair Reserve*** – major repair/renovation of Town Buildings.

***Computer Capital Reserve*** – purchase or upgrade of Town computer equipment, peripherals and software necessary to Town operation.

***Economic Development Reserve*** – for Economic Development projects and to print a business and visitors guide as needed.

***TIF Revenue Reserve*** – Tax Increment Financing revenue to be used on approved Economic Development projects for the town.

***Police Personnel Reserve*** – for purpose of depositing funds refunded to the town when a trained officer leaves Searsport to take a position with another department. These funds are only to be used for the purpose of training and equipping replacement officers as needed.

**ARTICLE 11.** To see if the Town will vote to authorize the Selectmen to dispose of surplus equipment or vehicles, crediting the respective department reserve with any proceeds.

**ARTICLE 12.** To see if the Town will vote to authorize the Selectmen to dispose of town-owned personal property not otherwise addressed in Article 11, with a sale value of \$3,000 or less, upon such terms and conditions, as the Selectmen shall deem advisable.

**ARTICLE 13.** To see if the Town will vote to authorize the Selectmen to contract for necessary services, as appropriated, under such terms and conditions as they deem advisable.

**ARTICLE 14.** To see if the Town will vote to authorize the Selectmen to expend funds from the Selectmen's Contingency account to meet unbudgeted, necessary expenses, or to meet an unexpected need for additional money to fund an expenditure previously authorized.

**ARTICLE 15.** To see if the Town of Searsport will appropriate up to \$ 95,780.00 from the 2016 Imery's Clay (formerly PPSA-OV) tax revenue to fulfill the year eleven (11) requirement of the Town of Searsport's Credit Enhancement Contract with Imery's Clay (formerly PPSA-OV) for Tax Increment Financing to the following: Sixty-five percent of the amount will be returned to Imery's Clay formerly PPSA-OV and thirty-five percent will be placed in the Town of Searsport TIF Reserve Account.

**ARTICLE 16.** To see if the Town of Searsport will approve a new reserve account named "Ambulance Equipment" established for the purpose of depositing funds from annual revenue and the sale of surplus equipment. The fund would be used to purchase necessary ambulance equipment not normally budgeted

through the operating budget, when authorized by the Board of Selectmen. This Article also asks that \$6500 be deposited into the account from Ambulance Revenue for 2016.

Selectmen: 5-0-0

BAC: 13-0-0

**ARTICLE 17.** To see if the Town of Searsport will approve a new reserve account named "175<sup>th</sup> Anniversary Reserve" established for the purpose of depositing funds from donations and fund raising activities relating to the 175<sup>th</sup> anniversary of the Town of Searsport's incorporation in 1845. This Article also asks that \$1,500 dollars be raised by taxes and deposited into the account.

Selectmen: 5-0-0

BAC: 12-1-0

**ARTICLE 18.** To see if the Town will vote to accept the following sums to be paid in trust, for cemeteries, the investment income is to be used toward the perpetual care cost of the cemetery lots designated to the following:

| 2015               |        |           |                 |
|--------------------|--------|-----------|-----------------|
| DONOR              | AMOUNT | CEMETERY  | LOTS            |
| Wayne Hamilton     | \$650  | Bowditch  | Lot 83-B & C    |
| Alicia Parker      | \$550  | Bowditch  | Lot 86- 1-4     |
| Mallory Schaafsnia | \$225  | Elmwood   | Lot 296-4       |
| Peter Seekins      | \$550  | Evergreen | Lot 163-1,2,7,8 |
| Ramona Sawyer      | \$350  | Bowditch  | Lot 84-1&2      |
| John S. Merrithew  | \$425  | Bowditch  | Lot 91-1,2,3    |

**ARTICLE 19.** To see if the Town will approve transferring the proceeds from cemetery lot sales to the Cemetery Reserve accounts. The total transfer is \$2,750.00.

**ARTICLE 20.** To see what sum the voters will raise and appropriate, up to the requested amount, to help support the Searsport Historical Society for the continued restoration and maintenance of the Crary/Carlin/Coleman house.

2015 Appropriation: **\$500**

2016 Request: **\$5000**

Selectmen recommend: **\$5,000** vote: 3-1-1

BAC recommend: **\$5000** vote: 10-4-1

**ARTICLE 21.** To see what sum the voters will raise and appropriate, up to the requested amount, to help support the Waldo Community Action Partners.

2015 Appropriation: **\$16,325**

2016 Request: **\$12,335**

Selectmen recommend: **\$12,335** vote: 4-0-1

BAC recommend: **\$12,335** vote: 14-1-0

**ARTICLE 22.** To see what sum the voters will raise and appropriate, up to the requested amount, to help support New Hope for Women.

2015 Appropriation: **\$1,325**

2016 Request: **\$1,325**

Selectmen recommend: **\$1,325** vote: 4-0-1

BAC recommend: **\$1,325** vote: 14-1-0

**ARTICLE 23.** To see what sum the voters will raise and appropriate, up to the requested amount, to help support the Sexual Assault Support Service.

2015 Appropriation: **\$1000**

2016 Request: **\$1,000**

Selectmen recommend: **\$1,000** vote: 4-0-1

BAC recommend: **\$ 1,000** vote: 14-1-0

**ARTICLE 24.** To see what sum the voters will raise and appropriate, up to the requested amount, to help support the Waldo County YMCA.

2015 Appropriation: **\$1,500**

Selectmen recommend: **\$1,500** vote: 4-0-1

2016 Request: **\$1,500**

BAC recommend: **\$1,500** vote: 13-2-0

**ARTICLE 25.** To see what sum the voters will raise and appropriate, up to the recommended amount, to help support the Pine Tree Chapter of the American Red Cross.

2015 Appropriation: **\$600**

Selectmen recommend: **\$ 0** vote: 3-1-0

\*No one attended the informational meeting

2016 Request: **\$600**

BAC recommend: **\$ 0** vote: 14-1-0

**ARTICLE 26.** To see what sum the voters will raise and appropriate, up to the requested amount, to help support Spectrum Generation.

2015 Appropriation: **\$800**

Selectmen recommend: **\$800** vote: 4-0-1

2016 Request: **\$800**

BAC recommend: **\$ 800** vote: 13-1-1

**ARTICLE 27.** To see what sum the voters will raise and appropriate, up to the requested amount, to help support the Hospice Volunteers of Waldo County.

2015 Appropriation: **\$1,500**

Selectmen recommend: **\$1,500** vote: 4-0-1

2016 Request: **\$1,500**

BAC recommend: **\$1,500** vote: 14-1-0

**ARTICLE 28.** To see what sum the voters will raise and appropriate, up to the requested amount, to help support Searsport Beautification

2015 Appropriation: **\$500**

Selectmen recommend: **\$500** vote: 3-0-2

2016 Request: **\$500**

BAC recommend: **\$ 500** vote: 15-0-0

**ARTICLE 29.** To see what sum the voters will raise and appropriate, up to the requested amount, to help support Swan Lake Association

2015 Appropriation: **\$750**

Selectmen recommend: **\$750** vote: 4-0-1

2016 Request: **\$1,000**

BAC recommend: **\$1,000** vote: 8-6-1

**ARTICLE 30.** To see what sum the voters will raise and appropriate, up to the requested amount, to help support Midcoast Maine Community Action

2015 Appropriation: **\$500**

Selectmen recommend: **\$500** vote: 4-0-1

2016 Request: **\$1,000**

BAC recommend: **\$1,000** vote: 13-2-0

**ARTICLE 31.** To see what sum the voters will raise and appropriate, up to the requested amount, to help support Maine Youth Alliance (New Strategies for Youth) (Game Loft)

2015 Appropriation: **\$500**

Selectmen recommend: **\$500** vote: 4-0-1

2016 Request: **\$1000**

BAC recommend: **\$500** vote: 10-5-0

**ARTICLE 32.** To see what sum the voters will raise and appropriate, up to the requested amount, to help support Broadreach

2015 Appropriation: **\$1000**

Selectmen recommend: **\$1000** vote: 4-0-1

2016 Request: **\$2,000**

BAC recommend: **\$ 1,000** vote: 14-1-0

**ARTICLE 33.** To see what sum the voters will raise and appropriate, up to the requested amount, to help support Friends of Sears Island

2015 Appropriation: **\$1,500**

Selectmen recommend: **\$1,500** vote: 4-0-1

2016 Request: **\$1,500**

BAC recommend: **\$1,500** vote: 13-2-0

**ARTICLE 34.** To see what sum the voters will raise and appropriate, up to the requested amount, to help support Habitat for Humanity

2015 Appropriation: **\$ 500**

Selectmen recommend: **\$500** vote: 3-1-1

2016 Request: **\$1,000**

BAC recommend: **\$1,000** vote: 13-2-0

**ARTICLE 35.** To see what sum the voters will raise and appropriate, up to the requested amount, to help support the Waldo County Woodshed

2015 Appropriation: **\$0 – No request made**

Selectmen recommend: **\$0** vote: 4-0-1

2016 Request: **\$500**

BAC recommend: **\$ 0** vote: 15-0-0

\*No one attended the informational meeting.

**ARTICLE 36.** To see if the Town will authorize the Board of Selectmen to appropriate up to \$50,000.00 dollars from surplus and \$20,000.00 from 2015 Unexpected Revenue Sharing funds to fund items within the 2016 municipal budget that would otherwise be raised by taxes.

Selectmen recommend: \$20,000 from Unexpected Revenue Sharing and \$30,000 from Surplus Vote: 5-0-0

BAC recommend: \$20,000 from Unexpected Revenue Sharing and \$30,000 from Surplus Vote: 15-0-0

**ARTICLE 37.** To see if the residents of the Town of Searsport will accept ownership of Spruce Knoll Lane and Trout Brook Lane and begin maintenance and plowing.

**ARTICLE 38.** To see if the Town will Amend An Ordinance for the Establishment, Organization, and Administration of the Planning Board for the Town of Searsport. Adding one line to authorize the board to work under current statutes. The changes are as follows:

Establishment; Reestablishment. Pursuant to Art. VIII, Pt. 2, Sec. 1 of the Maine Constitution and 30-A M.R.S.A. § 3001, the Town of Searsport hereby establishes a planning board. The board which has been acting as a planning board is hereby reestablished as the legal planning board. The members currently serving may continue to do so until the end of the term for which they were appointed without the need to be reappointed or to take a new oath of office. The actions which that board took prior to the adoption of this ordinance are hereby declared to be the acts of the legally constituted planning board of the Town of Searsport.

**ARTICLE 39.** To see if the Town will vote to amend the Site Plan Review Ordinance for the Town of Searsport. The Changes are as follows:

Page 4 r. request an architectural rendering of all proposed buildings for clarity

Page 5 B.1. Eliminate School Superintendent, Water District Superintendent if not serviced by public water and Waste Water Superintendent if not serviced by public sewer. Change Sewer District to Waste Water.

Page 6 B.3. Change public hearing notice back to one published notice with additional information included and to be posted at Town Office and Post Office with an agenda.

Page 7 B. 9. Allow the CEO to approve same use usage that has been discontinued for 1 to 3 continuous years.

A copy of the ordinance is available at the town office, on line at [www.searsport.maine.gov](http://www.searsport.maine.gov) and at the Town Meeting.

**ARTICLE 40.** To see if the Town will vote to amend the Subdivision Ordinance for the Town of Searsport. The changes are as follows:

**Page 49, 50 Article 11 Performance Guarantees 11.6. Conditional Agreement**

The conditional approval allows the developer to raise money by selling no more than four lots. Typically the lots which are allowed to be sold are those which front on an existing street and do not require the construction of any new streets or other improvements to gain access. Under these restrictions no additional lots could be sold until the improvements are completed or another guarantee has been filed with the municipality.

A copy of the ordinance is available at the town office, on line at [www.searsport.maine.gov](http://www.searsport.maine.gov) and at the Town Meeting.

**ARTICLE 41.** To see if the Town will vote to amend the Shoreland Zoning Ordinance for the Town of Searsport. The changes are as follows:

The Mandatory Shoreland Zoning Act, 38 M.R.S.A. sections 435-449, requires all municipalities to adopt, administer, and enforce ordinances which regulate land use activities within 250 feet of great ponds, rivers, freshwater and coastal wetlands, including all tidal waters; and within 75 feet of streams as defined. The Act also requires the Board of Environmental Protection to establish minimum guidelines for such ordinances. The Act requires that municipalities adopt shoreland zoning ordinances consistent with, or no less stringent than, those minimum guidelines.

In addition to many clarifications and corrections throughout, the ordinance changes primarily affect the following sections:

- Nonconforming structures
- Timber harvesting
- Vegetation
- Nonvegetated surfaces
- Disability variances
- Definitions
- Shoreline stabilization
- Structures and uses extending over, or located below, the shoreline
- Elimination of the Limited Commercial II District to conform with the state guideline

A copy of the ordinance is available at the town office, on line at [www.searsport.maine.gov](http://www.searsport.maine.gov) and at the Town Meeting.

**ARTICLE 42.** To see if the Town will vote to amend the Land Use Ordinance for the Town of Searsport. The changes are as follows:

1. Pages 10, 12, 14, 19, 21, 23, 24, and 25 limits the number of days and number of Yard Sales a business or resident may have by district. These parameters are based on vehicle traffic, speed, line of site, and parking in a specific land use district. The review and permit will be issued by the Searsport Police Department.

2. Pages 16 and 20 Changes the Automobile junk/ salvage yard to coincide with the Maine State Statutes.  
Page 29 Reference to the Maine State Statutes rather than the Searsport Junkyards, Automobile Graveyards and Automobile Recycling Businesses Ordinance.  
Pages 37, 38, and 42 Defines Automobile Graveyard, Automobile recycling business, and Junkyard.
3. Pages 12, 14, 19, 21, 23, and 25 Deletes existing language inconsistencies with Maine State Statutes.
4. Pages 12,14 Add Fireworks Store to C2 and C3 Districts, Commercial, Planning Board Review.

A copy of the ordinance is available at the town office, on line at [www.searsport.maine.gov](http://www.searsport.maine.gov) and at the Town Meeting.

**ARTICLE 43.** To see if the Town will vote to amend Animal Control Ordinance for the Town of Searsport. The changes are as follows:

**SECTION I**

**B:** Owners or keepers shall be required to keep any dog on a leash in any Town, State park or, area designated by the Board of Selectmen.

**SECTION VII CANINE WASTE**

**B:** Sears Island, in order to promote a healthy environment any area of beach exposed below low tide shall be treated the same as normally exposed areas above the high tide mark under this section.

**SECTION IX STRAY ANIMALS**

**B:** Any resident of the Town of Searsport who finds an animal roaming at large who provides sustenance and shelter for such animal for three (3) or more consecutive days will be considered the owner of such animal for the purposes of this Ordinance.

**SECTION XI – PENALTY**

Change the penalty to not less that \$50 or more than \$500.00

A copy of the ordinance is available at the town office, on line at [www.searsport.maine.gov](http://www.searsport.maine.gov) and at the Town Meeting

**ARTICLE 44.** To see if the Town of Searsport will vote to repeal the Junkyard Ordinance for the Town of Searsport in favor of the State Statutes found in Title 30A that deal with Junkyards and Automobile Graveyards.

**ARTICLE 45.** To see if the Town will vote to retain ownership of a parcel of land at 619 Mount Ephraim Road, Map 5 Lot 74A purchased in June of 2011.

**ARTICLE 46.** To see if the Town will vote to accept the following street names as changes and or additions to the Town of Searsport Name List.

Private lane off Monroe Road – **Eagles Landing Lane**

Private lane off Sanborn Valley Road – **Egore Drive**

Private lane off Savery Road – **Sykes Lane**

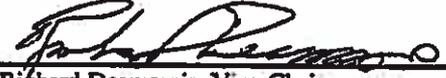
Private lane off West Main Street from Longford Strand Lane to **West Ocean Drive**

The Polls for voting on Articles 1 and 2 will be open at 8:00 A.M. in the forenoon and will close at 8:00 P.M. in the evening of March 1<sup>st</sup>, 2016 at the Public Safety Building at 3 Union Street, Searsport, ME.

The Registrar of Voters will be in session on Tuesday, March 1<sup>st</sup>, 2016, for the purpose of revising and correcting the list of voters.

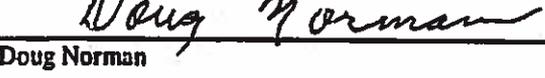
Given under our hands at Searsport, Maine, the 16th day of February, 2016.

  
\_\_\_\_\_  
Aaron Fethke, Chairman

  
\_\_\_\_\_  
Richard Desmarais, Vice Chair

  
\_\_\_\_\_  
John Mermehew

  
\_\_\_\_\_  
Meredith Arés

  
\_\_\_\_\_  
Doug Norman