

# ARROWSIC MAINE



ANNUAL REPORT

2014



**2013-2014 Preliminary Report**

**of the Municipal Officers of the**

**Town of**

**ARROWSIC  
MAINE**



**WARRANT for 2014-2015**

**PRELIMINARY REPORT for 2013-2014**

**AUDITED REPORT for 2012-2013**



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**ARROWSIC by  
the NUMBERS**

**427** Population  
according to  
2010 census

**147** Population  
according to  
1910 census

**167,613**  
Visitors to the Patten Free  
Library

**12,613**  
Cost, in dollars,  
per pupil in RSU 1

**32** Recycling rate  
according to  
curbside pickup

**1,370**  
Dollars raised in  
2013 for Arrowsic's  
Scholarship Fund



**5**

Births in town

**0**

Deaths in town



# TOWN INFO



Town of Arrowsic  
340 Arrowsic Road  
Arrowsic, Maine 04530  
207-443-4609  
Fax: 207-442-9082

## Town Office Hours

Wednesdays, 3:00-5:30 p.m.

Fridays, 8:30-11:00 a.m.

## Committee Meeting Dates and Times

| <b>Committee</b>                    | <b>Date</b>        | <b>Time</b> |
|-------------------------------------|--------------------|-------------|
| Board of Selectmen                  | 2nd and 4th Monday | 6 pm        |
| Planning Board                      | 1st Monday         | 7 pm        |
| Road Commission                     | 1st Tuesday        | 7 pm        |
| Conservation Commission             | 3rd Monday         | 7 pm        |
| Shellfish Conservation<br>Committee | 2nd Monday         | 4:30 pm     |
| Zoning Board of Appeals             | As needed          |             |
| Recycling/Solid Waste               | As needed          |             |
| Town Properties                     | As needed          |             |
| RSU 1 Board                         | 3rd Monday         | 6 pm        |

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

Paul Kalkstein, webmaster: [news@arrowsic.org](mailto:news@arrowsic.org)

# **ELECTED OFFICIALS**

## **Selectmen, Assessors and Overseers of the Poor, Surveyors of Wood, Lumber, and Bark, Fence Viewers**

|                  |          |                      |
|------------------|----------|----------------------|
| Suzannah Heard   | 443-6768 | sukeyheard@gmail.com |
| Michele Gaillard | 442-7443 | mgaillar@bowdoin.edu |
| William Savedoff | 443-2331 | savedoff@gmail.com   |

### **Treasurer**

Mary McDonald

### **Tax Collector**

Elizabeth Rollins

### **Town Clerk and Deputy Registrar**

Linda Warner  
arrowsicclerk@gmail.com

### **RSU 1 Representatives**

Alan Walton  
Tim Harkins



# APPOINTED OFFICIALS

## **Election Clerks**

Mary Louise Blanchard, Election Warden

Harold M. Blanchard

Marty Hill

Nancy Brown Stump

Fred Hill

Janice Rogers

Marnie Kalkstein

## **Road Commission**

James Stump, chair 442-7527

Brian Elwell

John Wood

Richard Elwell

## **Shellfish Conservation Committee**

William Blaiklock, chair

443-3725

Gretchen MacLeod

Lois Hewlett

Phil Packard

Paul Burgess

## **Scholarship Fund Advisory Committee**

Jeremy Blaiklock, chair

443-4630

Maria Grill

Roger Heard

Jennifer Hall

Kathryn Beveridge

Lisa Holley

Janice Rogers

Eileen Harkins

## **Conservation Commission**

Josephine Ewing, chair

443-9795

Noreen Blaiklock

Nancy Sferra

Mildred Stafford

Ralph Pope

Karen Robbins

## **Shellfish Warden**

Jon Hentz

371-2732

**Code Enforcement  
Officer**  
Michael Kreindler  
442-7443

**State Fire Warden**  
Dale Carlton  
442-8343

**Town Constable**  
Chris Cummings  
443-4609

**Registrar of Voters**  
Amy Smith  
443-4609

**Health Officer**  
Pauline McLuer  
449-8894

**Director of Local  
Emergency Management  
Agency**  
Pauline McLuer  
449-8894

**Animal Control Officer**  
Jeremy Blaiklock  
443-4630 (home)  
232-0055 (cell)

**Planning Board**  
Will Neilson, chair 442-8163  
Chris Brett  
Roger Heard  
Geoffrey Cartmell  
Jennifer Geiger  
Donald Kornrumpf (alt.)  
Matt Caras (alt.)

**Board of Appeals**  
Mark Geiger, chair 443-1072  
Wendy Briggs  
Lois Hewlett  
Bob Kalish  
Barbara Boyce

**Recycling/Solid Waste Committee**  
Paul Schlein, [pschlein@gmail.com](mailto:pschlein@gmail.com)  
John Hinds  
Roz MacLean  
Damian Sokol  
Rosalie Arienti

**Fire Department**  
Chris Cummings, chief 443-4609  
Dale Carlton, deputy fire chief  
Michael Kreindler, captain

**Town Historian**  
Mildred Stafford 443-5832





# STATE OFFICIALS

## **Representative to the Legislature**

W. Bruce MacDonald

bmacdon@adelphia.net

656 Back River Road

Boothbay Harbor, Maine 04537

home: 663-0570

cell: 350-1368

State House email: [Bruce.MacDonald@legislature.maine.gov](mailto:Bruce.MacDonald@legislature.maine.gov)

Legislative website: [www.mainehouse.dems.org/bmacdonald](http://www.mainehouse.dems.org/bmacdonald)

State House Message: 1-800-423-2900

State House TTY Line: 207-287-4469

## **State Senator**

Eloise Vitelli

[Eloise.Vitelli@gmail.com](mailto:Eloise.Vitelli@gmail.com)

State House Address: 3 State House Station

Augusta, ME 04333-0003

*(207) 287-1515*

## **Sagadahoc County Board of Commissioners**

Lawrence “Max” Dawson, District 3

Phone: 443-8200

# OFFICIALS' LETTERS



Paul R. LePage  
GOVERNOR

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

February 24, 2014

Town of Arrowsic  
340 Arrowsic Rd  
Arrowsic, ME 04530-9403

Dear citizens of Arrowsic:

As a state, we have taken great strides over the course of the past years.

Growing our economy, decreasing our energy costs, and improving our educational system are the priorities of my administration. Maine needs to create a pro-growth environment that encourages our businesses to create jobs. It is critical that we focus on promoting policies which support and attract new investment. To achieve this, we need to keep taxes low on our families and businesses, and find ways to increase efficiency in government while protecting our most vulnerable citizens.

We have made great progress toward these endeavors. We passed **the largest tax cut in Maine's history**. Two-thirds of Maine taxpayers will get income tax relief, and 70,000 low-income Mainers will no longer pay income tax. My goal is to continue to drive down Maine's income tax.

We are striving to also cut the cost of electricity through our spearheading of a regional effort with Massachusetts, Connecticut and Rhode Island to expand the use of hydropower in Maine. Additionally, Maine is currently one of the fastest states in natural gas expansion.

We have passed legislation that will decrease the cost of health insurance for school districts, allowing more money to be spent in the classroom. Putting students first is important to me. Education is what saved my life, and I want every child in Maine to have the same opportunity I had. With the passage of charter school legislation, hundreds of families now have options for their children.

There's still a lot to do. The recent decision by the legislature to take money from our state's rainy day fund in order to pay revenue sharing in 2015 is fiscally irresponsible. We need government decision makers to act responsibly.

Maine has a great tradition of civic involvement and citizen participation in the decision making process. Thank you for taking the time to become informed and for working with your neighbors to hold government accountable.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or 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

PHONE: (207) 287-3531 (Voice)



PRINTED ON RECYCLED PAPER  
TTY USERS CALL 711  
[www.maine.gov](http://www.maine.gov)

FAX: (207) 287-1034



## HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002  
(207) 287-1400  
TTY: (207) 287-4469

### W. Bruce MacDonald

656 Back River Road  
Boothbay, ME 04537  
Residence: (207) 633-0570

Dear Friends and Neighbors:

It is an honor and privilege to represent Arrowsic in the Maine House of Representatives. The 126<sup>th</sup> Legislature recently completed its work and was able to accomplish several important goals, despite a divided government. More than 80 percent of the bills submitted passed through bipartisan work.

We balanced Maine's budget through 2015 while still taking steps to improve life for both working families and some of Maine's most vulnerable citizens. We also kept the Legislature's promise to restore \$40 million in state revenue sharing aid to cities and towns, which will help pay for essential services and prevent larger property tax increases.

The budget protects funding for Head Start and Efficiency Maine, improves Maine's mental health facilities, helps nursing homes and greatly reduces waiting lists for elderly and disabled services.

We also strengthened the Property Tax Fairness Credit so that seniors and low-income families receive needed property tax relief.

Additionally, the Legislature took steps to invest in small businesses, the marine economy and critical research and development projects by sending a number of bond proposals to voters in November.

I have enjoyed serving as House Chair of Education and Cultural Affairs Committee. Providing today's young people with the best education ensures that we will have bright leaders tomorrow. Our committee has worked hard to make sure that Maine classrooms are the best learning environments they can be.

As I complete my fourth and final term, I am proud of the accomplishments we have made by working across the aisle. Through cooperation, we can do what's best for Maine.

Please do not hesitate to get in touch with me with any questions or concerns or if you need assistance navigating state government. I can be reached by email at [bmacdon@roadrunner.com](mailto:bmacdon@roadrunner.com), by phone at 633-0570 or on the legislative message line at 1-800-423-2900.

Sincerely,

A handwritten signature in black ink that reads "W. Bruce MacDonald".

W. Bruce MacDonald  
State Representative



**Senator Eloise Vitelli**  
3 State House Station  
Augusta, ME 04333-0003  
(207) 287-1515

Dear Residents of Arrowsic,

It is an honor and privilege to serve as your Senator in the Maine State Legislature. This year is the second year of the 126<sup>th</sup> Legislature and we are constitutionally limited to considering carried over legislation from the previous session, emergency matters, and legislation submitted by the Governor.

Even with these limitations we have over 300 pieces of legislation to consider before the statutory deadline in April. The legislature will consider four bills I sponsored to expand the Maine Apprenticeship program, increase access to dental care for children eligible for MaineCare, and promote solar energy in Maine. I know the citizens of Arrowsic have invested heavily in the education of your children and your school which is why I am proud to sponsor a bill developed by my predecessor, Seth Goodall, to establish universal voluntary pre-Kindergarten in Maine.

This session I will serve as the Senate Chair of the Agriculture, Conservation, and Forestry Committee, as well as on the Joint Select Committee on Maine's Workforce and Economic Future. In these roles and as your voice in the Legislature, I continue to advocate for government that serves Maine people well and meets the needs of our region. Though we face substantive challenges, we live in a place with great natural resources, a highly regarded work ethic, and a strong sense of community. If we all work together, I am confident about a better future for our children and grandchildren.

If I can be of assistance, please do not hesitate to contact me with questions, comments, concerns. You can reach me through email at [Eloise.Vitelli@gmail.com](mailto:Eloise.Vitelli@gmail.com) or at my office at 287-1515.

Best regards,

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

Senator Eloise Vitelli





# COUNTY OF SAGADAHOC

COMMISSIONER MAX DAWSON

District 3 – Arrowsic, Bath and West Bath

Citizens of Arrowsic,

It has been my honor to continue serving the citizens of Arrowsic as a Sagadahoc County Commissioner. After completing seven years on the Board, I remain totally committed to insuring that the services provided by the County are delivered in the most cost effective and professional way possible.

As we move forward in this challenging economic climate the Commissioners remain acutely aware of the impact the County tax assessment has on Sagadahoc municipalities and remain committed to minimizing increases as we enter into the FY 2014-15 budget process. Unfortunately, however, our reserves cannot continue to subsidize the increases in operating and capital costs that we have experienced over the past several years and we must try to find other savings to reduce the impact on our citizens.

During 2013, the County's many activities and accomplishments included the following: **Administration/Maintenance** oversaw renovations to the County buildings, including the conversion to propane heating, which will result in significant energy savings. In addition, the County transitioned to TRIO financial software, which provides much more flexibility in terms of training and future staffing. **Probate Court** processed 217 new filings and 314 passport requests and continued to back-scan its records into an electronic database; **Deeds** continued its efforts to make all deeds, plans and surveys available for viewing at [sagadahocdeedsme.com](http://sagadahocdeedsme.com); **Emergency Management Agency** planned and implemented regional training, assisted local EMA Directors and community officials in meeting federal emergency preparedness requirements, obtained a number of public safety grants, and worked closely with area emergency responders and public health agencies including the **Sagadahoc County Board of Health**; the **Communications Center** filled all departmental vacancies during the past year and also made upgrades to improve communications between towers.

In 2013, the **Sheriff's Office** saw a slight decrease of approximately 0.5% in the number of calls when compared with 2012, from 5,576 to 5,547. The **District Attorney's Office** continued to handle a high volume of court cases. The **Patrol Division** and **Detective Divisions** were brought up to full staffing levels, which The S.O. continues to work collaboratively with various task forces to solve our most serious crimes. The **Transport Division** handled 876 transports last year and continued to monitor inmates on home release. The community public works program

resulted in the performance of 2,500 hours of labor in Sagadahoc County. The **Civil Division** continues to serve orders and writs in a consistently professional manner.

Sheriff Merry and I were named by the legislature to serve on a special task force that was established to make recommendations concerning the funding crisis within the unified jail system. The legislature is currently drafting a bill that will reflect many of those elements. In addition, we worked closely with Lincoln County to seek legislation to address debt service inequities and to educate our legislative delegations on this matter.

In order that I may represent constituents effectively, it is important that I am aware of your questions and concerns. Please do not hesitate to contact me at 443-8202 and leave a message with the County Administrator. And I encourage interested persons to attend Board of Commissioners' meetings, which are held at 3:00 p.m. on the second Tuesday of each month and 5:00 p.m. on the fourth Tuesday (if needed), in the Commissioners' Meeting Room of the County Courthouse, 752 High Street, Bath, Me. (For details, call 443-8202.)

Respectfully,

Lawrence M. "Max" Dawson

Sagadahoc County Board of Commissioners

ANGUS S. KING, JR.  
MAINE

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

United States Senate  
WASHINGTON, DC 20510

COMMITTEES:  
ARMED SERVICES  
BUDGET  
INTELLIGENCE  
RULES AND ADMINISTRATION

March 28, 2014

Town of Arrowsic  
340 Arrowsic Road  
Arrowsic, Maine 04530

Dear Friends,

Since arriving to the U.S. Senate last January, I have been looking for ways to provide Mainers with improved access to federal services through the use of digital technology and on the ground outreach initiatives. Maine is a rural state and I know that traveling to our offices can present both logistical and financial challenges.

To help overcome those obstacles, I launched our signature **Your Government Your Neighborhood** outreach program in June 2013. Every other week members of my staff in Maine travel to different towns – ensuring that all 16 counties are served each month - to hold constituent office hours for local residents.

Over the past eleven months my work in Washington has been largely shaped by the four committees that I serve on: Armed Services, Intelligence, Budget, and Rules. These appointments allow me to engage on issues important to Maine and help craft legislation before it comes to the Senate floor. On the Armed Services Committee I work with my colleagues to honor our obligations to members of our armed forces both past and present, as well as ensure the continued strength, efficiency, and sustainability of our military. On the Intelligence Committee I work to effectively mitigate security threats facing our country while also establishing measures to guarantee that the privacy rights of U.S. citizens are protected. On the Budget Committee, I am working to ensure that necessary spending is tempered with fiscal responsibility, and my position on the Rules Committee allows me to push for procedural reforms that remove institutional inefficiencies and help move the country forward.

I am tremendously grateful for the opportunity to serve you and determined to keep you informed of my activities in Maine and Washington. As always, I welcome any thoughts, questions, or concerns that you may have. You can visit my website at <http://www.king.senate.gov> and provide your input there, or call our toll free in state line at 1-800-432-1599. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, and Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344.

Sincerely,



ANGUS S. KING, JR.  
UNITED STATES SENATOR

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

PRESQUE ISLE  
169 Academy Street, Suite A  
Presque Isle, ME 04789  
(207) 764-5124

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

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

Dear Friends:

It is a privilege to represent Maine in the U.S. Senate, and I welcome this opportunity to share some of my work from the past year.

Encouraging the creation of more jobs remains my top priority. I have developed a Seven Point Plan for Jobs in Maine, which includes proposals to spur small business investment, ensure robust workforce education and training, reduce regulatory red tape that stifles job creation, support Maine agriculture and manufacturing, and invest in the infrastructure needed to expand our economy. Traditional industries and small businesses remain the backbone of Maine's economy, and innovation will be important for future jobs as well. I have supported Maine's effort to lead the world in deepwater wind technology and was proud when the University of Maine and its private sector partners launched the first prototype this year. This emerging industry has the potential to create thousands of good jobs here in Maine.

BIW remains a major Maine employer and is critical to our national security. I have worked hard to support the Navy's request for a 10<sup>th</sup> DDG-51 and to continue construction on the DDG-1000s at the shipyard. This year's annual defense policy bill also contains more than 30 provisions to eliminate sexual assault from our military, including several provisions that I authored.

Partisan divisiveness in Washington continues to prevent us from addressing some of our nation's most serious challenges. Gridlock reached a peak in October with the federal government shutdown that pushed our country to the brink of defaulting on its financial obligations and damaged our economy. As the shutdown continued with no end in sight, I presented a proposal I believed both sides could support. Within days, I was leading a bipartisan coalition of 14 Senators that worked night and day to craft a plan to reopen government, avert default, and restart negotiations on a long-term plan to deal with our



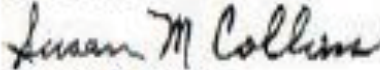
nation's unsustainable debt of more than \$17 trillion. Known as the "Common Sense Caucus," we will continue to work to develop solutions and bridge the partisan divide.

Earlier this year, across-the-board federal spending cuts known as "sequestration" took effect. These indiscriminate cuts jeopardized priorities from national security to medical research and stand in stark contrast to the thoughtful and thoroughly debated spending priorities set at town meetings throughout Maine. To bring some Maine common sense to this process, I authored bipartisan legislation to allow federal agencies to set priorities in administering the required cuts and wrote a new law to ensure that sequestration would not disrupt air travel, which plays such an important role in fueling Maine's tourism economy.

I have also enjoyed my work as the ranking member of the Senate Special Committee on Aging where, with Senator Bill Nelson of Florida, we work on issues of critical importance to Maine seniors. The committee has created a toll free hotline (1-855-303-9470) to make it easier for senior citizens to report fraud and scams and to receive assistance. I also serve as the Senate Co-Chair of the task force on Alzheimer's, a devastating disease that takes a tremendous personal and economic toll on more than five million Americans. Better treatment for Alzheimer's and ultimately finding a cure should be an urgent national priority.

Finally, I am proud to reflect our famous Maine work ethic by completing another year of service without missing a single roll call vote. I have not missed a vote since I was elected – a streak that stands at more than 5,300 in a row.

May 2014 be a good year for you, your community, and our great State of Maine.

Sincerely,  
  
Susan M. Collins  
United States Senator

# SELECTMEN'S REPORT

We have had a very busy year and continue to be grateful for all the time put in by the many committee members and volunteers who keep our Town humming along. Even as we've been dealing with big issues like a lawsuit, education policy, and revaluations, the Town Hall itself has been getting better organized and more functional. The propane furnace that was put in service last year continues to keep the Town Hall warm, our new Town Clerk has been clearing and organizing files, we've been upgrading some of our electronic equipment (modem, telephones, laptop), and Michael Kreindler and John Starbird have fixed up our "back office" to be more pleasant and functional. The following summarizes some of the main issues the Select Board addressed this year.

## **West Bath Lawsuit**

The lawsuit initiated by the Town of West Bath seeking reimbursement for alleged overcharges by RSU 1 continues to be a major concern this year. After a hearing last June, the Superior Court denied motions to dismiss the suit, which opened the way for much legal back and forth including discovery, depositions, stipulations of fact, motions, memoranda, and rebuttals.

In December, Arrowsic and other defendants submitted a request for "Summary Judgment," arguing that the evidence did not support West Bath's claim for compensation. The hearing in Sagadahoc Superior Court was held on May 6. Attorneys for RSU1, Bath, Arrowsic, Woolwich, and plaintiff West Bath made their cases before the judge. A ruling is expected in several weeks which may allow Arrowsic to leave the case.

At a Special Town Meeting held in March 2013, the Town authorized the allocation of up to \$15,000 from surplus for legal expenses in connection with the lawsuit. To date that amount has been spent in addition to the balance of our regular budget for annual legal expenses. Another Special Town Meeting was held on March 16, 2014 during which voters authorized an additional \$15,000 for legal expenses associated with the case. At the meeting, residents discussed their concerns regarding the lack of information about the case, ways to limit legal expenses, and options for the Town in the event the summary judgment is either denied, or approved and appealed.

## **Education**

The Selectmen moved forward towards the creation of an education committee that would provide oversight, accountability and vision for matters relating to

the education of Arrowsic children. Bill Savedoff worked with a group of residents including Karen Robbins, Janet Kehl, Damian Sokol, Camille Kauffunger, Lisa Holley and David Howe to determine the role of the committee and prepare a warrant article authorizing its formation for this year's Town Meeting.

### **Town Communications**

Prior to this year, the Town did not have a communications strategy to inform, notify or alert residents. The Selectmen reviewed the ways that information was being communicated and decided to let the content of the communications determine the method of communication. The Annual Report will be hand delivered as usual. Property tax bills and other official notices will be mailed to property owners' address of record to ensure our legal obligations are met. Official announcements from the Town and the Arrow will be emailed to those property owners/residents who have provided an email address and US mailed to those who have indicated that they prefer them to be mailed. Town messages, which represent information that is of substantial interest to Arrowsic residents but not sufficient import to justify the cost of mailing, will be emailed to our new Town email list.

### **Town Properties**

The Selectmen convened a work session to discuss the various repair, maintenance and capital improvement projects that are needed to keep our municipal properties in shape. We have struggled in the past to keep a committee together to deal with day to day issues like replacing light bulbs, keeping the buildings cleaned, handling simple repairs, as well as making decisions about larger projects like replacing the roof, updating the electrical service, painting, and landscaping. The Selectmen came up with a prioritized list of projects, associated cost estimates, and a timeline for completion.

### **Personnel**

The Selectmen are delighted to welcome Linda Warner as our new Town Clerk, replacing Jennifer Hall who resigned in September. Linda is a fairly new Arrowsic resident, who recently returned to Maine after living many years in Utah. She has enthusiastically embraced the job, attending several training sessions to get up to speed with her new duties. Linda is also going to help out at elections as deputy registrar with Amy Smith, who has agreed to be Town Registrar.

Matt Caras from Mill Island has attended practically every Planning Board meeting since he and his wife, Sally, bought property here. Now that he is a resident, he has joined the Planning Board as an alternate. Although the Zoning Board of Appeals has thankfully been very quiet for the past few years, Mark Geiger has attracted two new members, Bob Kalish and Barbara Boyce. The Recycling and Solid Waste Committee is presently short-handed and looking for new members. Please consider helping Arrowsic fulfill our responsibilities.

### **Town Revaluation**

It has been many years since there has been a complete revaluation of Town properties. Properties information is updated annually based on information from transfer documents and building permits but we continue to fall below the value attributed to the Town by the State. Doing so affects the degree to which the State supports certain programs like the Homestead exemption. We also believe it is important to reexamine how we allocate value between waterfront and non-waterfront properties to ensure that we are correctly reflecting the local real estate environment. To that end we will be asking the Town to support an appropriation from surplus towards the cost of a complete revaluation by a licensed assessor which we hope to do in 2016.

### **Arrowsic Alewife Restoration Project**

No wonder Arrowsic alewives can't wait to come home! They must understand how eagerly awaited is their trip from ocean to river to Sewall Pond to the mighty band of alewife aficionados who are working to restore their stocks to historic levels. Since 2006, the group, under the auspices of the Conservation Commission, and with the special attention of Karen Robbins, have woven together a thick mat of federal, State and non-profit funding. They have encouraged a strong group of volunteers to count in-coming and out-going fish. They have lobbied and worked with numerous State agencies to design a replacement culvert/fish passage that will increase fish viability passing under Route 127 which is slated to be built this summer. We can all be proud of this spectacularly successful undertaking associated with our Town.

Respectfully submitted,

Michele Gailard  
Sukey Heard  
Bill Savedoff

# Town of Arrowsic Annual Report 2014

Pages 19-33 of the Annual Report contain the Taxpayer List which is available for consultation at the Town Hall, 340 Arrowsic Road, Arrowsic, ME 04530. A copy can be obtained (for a processing fee) by calling 207-443-4609.

# TREASURER'S REPORT

## Balance Sheet - Government Funds

June 30, 2013

### ASSETS

#### Cash in Banks

|                                |                  |
|--------------------------------|------------------|
| Cash - FFS - Checking          | \$35,644.82      |
| Cash - Northeast Bank          | 208,421.64       |
| Cash-BOA Scholarship Checking  | 5,133.85         |
| Cash - Bath Savings - CD       | 150,795.39       |
| NE Bank - Scholarships         | 39,091.57        |
| S.B. of ME CD-4 - Water Access | <u>66,809.47</u> |
| Total Cash in Banks            | 505,896.74       |

#### Taxes, Liens, & Accounts Receivable

|                                  |                          |
|----------------------------------|--------------------------|
| Accounts Receivable              | 2,225.00                 |
| FY 12-13 Taxes Receivable        | 30,652.13                |
| FY 10-11 Tax Liens Receivable    | 405.25                   |
| FY 11-12 Tax Liens Receivable    | <u>6,312.35</u>          |
| Total Taxes and Liens Receivable | <u>39,594.73</u>         |
| <b><u>Total Assets</u></b>       | <b><u>545,491.47</u></b> |

### LIABILITIES AND FUNDS BALANCES

#### Current Payables

|   |                         |
|---|-------------------------|
| Deferred Tax Revenue                    | 30,000.00               |
| Payroll Liabilities                     | 1,540.30                |
| Accounts Payable                        | 26,421.27               |
| Legal Services Carry Forward            | <u>7,181.50</u>         |
| Total Current Payables                  | <u>65,143.07</u>        |
| <b><u>Total Current Liabilities</u></b> | <b><u>65,143.07</u></b> |

**Balance Sheet - Government Funds**  
**June 30, 2013**

**Special Revenue Funds**

|                                |                 |
|--------------------------------|-----------------|
| Due To Alewives Project        | 11,019.79       |
| Due To Capital Improvements    | 20,589.93       |
| Due To Fire Dept. Capital Imp. | 24,494.55       |
| Due To Water Access            | 68,680.97       |
| Due To Scholarships            | 44,225.42       |
| Due To Shellfish Conservation  | <u>2,349.69</u> |
| Total Special Revenue Funds    | 171,360.35      |

**Total Liabilities and Fund Balances** **236,503.42**

**Surplus (Deficit)**

|                              |                    |
|------------------------------|--------------------|
| Undesignated Funds - Surplus | 350,218.98         |
| Net Revenues (Expenditures)  | <u>(41,230.93)</u> |

Total Surplus (Deficit) 308,988.05

**Total Liabilities and Funds Balances** **545,491.47**

**Statement of Revenues and Expenditures**  
**Summary of Warrant Articles To Be Raised**  
**June 30, 2013**

|                                | <b>Actual</b>     | <b>Warrant/<br/>Projections</b> | <b>Variance</b>    |
|--------------------------------|-------------------|---------------------------------|--------------------|
| <b>Revenues</b>                |                   |                                 |                    |
| Property Tax                   | 788,894.69        | 784,554.00                      | 4,340.69           |
| The Nature Conservancy         | 700.00            | 0.00                            | 700.00             |
| Shellfish Licenses & Fines     | 407.00            | 0.00                            | 407.00             |
| Animal Ordinance Fines         | 25.00             | 0.00                            | 25.00              |
| Animal Control Income          | 162.00            | 0.00                            | 162.00             |
| Copies - Lists - Discharges    | 286.17            | 0.00                            | 286.17             |
| Town C.E.O. Fees               | 4,497.05          | 0.00                            | 4,497.05           |
| Town Clerk Fees                | 420.25            | 0.00                            | 420.25             |
| Town Tax Agent Fees            | 1,752.00          | 0.00                            | 1,752.00           |
| Auto Excise Tax                | 89,594.80         | 75,000.00                       | 14,594.80          |
| Miscellaneous Fees             | 597.00            | 0.00                            | 597.00             |
| M.D.O.T. Block Grant           | 12,372.00         | 12,000.00                       | 372.00             |
| ME. Municipal Revenue Sharing  | 15,007.66         | 14,177.00                       | 830.66             |
| Homestead/ Veteran Exemptions  | 7,880.00          | 0.00                            | 7,880.00           |
| Tree Growth                    | 1,144.73          | 0.00                            | 1,144.73           |
| Interest Income - F.F.Savings  | 126.75            | 0.00                            | 126.75             |
| Interest Income - BOA /NE      | 829.00            | 0.00                            | 829.00             |
| Interest Income - Bath Savings | 336.69            | 0.00                            | 336.69             |
| Interest Income-Property Tax   | 1,577.54          | 0.00                            | 1,577.54           |
| Fire Dept. Training & Grants   | 333.58            | 0.00                            | 333.58             |
| Snowmobile Refunds             | 99.30             | 0.00                            | 99.30              |
| Insurance Refunds              | 121.00            | 0.00                            | 121.00             |
| Alewives Project Grant         | 11,340.00         | 0.00                            | 11,340.00          |
| Small Income                   | 3.92              | 0.00                            | 3.92               |
| Transfer From UFB              | 0.00              | 85,000.00                       | (85,000.00)        |
| <b>Total Revenues</b>          | <b>938,508.13</b> | <b>970,731.00</b>               | <b>(32,222.87)</b> |

**Expenditures**

|                               |           |           |            |
|-------------------------------|-----------|-----------|------------|
| Animal Control Expenses       | 320.25    | 320.00    | 0.25       |
| Payments - Election Workers   | 1,660.00  | 3,000.00  | (1,340.00) |
| Salaries-Officers & Employees | 33,633.06 | 34,426.00 | (792.94)   |
| Town C.E.O. Payments          | 4,497.05  | 0.00      | 4,497.05   |



|                                    | <b>Actual</b>      | <b>Warrants/<br/>Projections</b> | <b>Variance</b>    |
|------------------------------------|--------------------|----------------------------------|--------------------|
| Town Clerk Payments                | 420.25             | 0.00                             | 420.25             |
| Town Tax Agent Payments            | 1,752.00           | 0.00                             | 1,752.00           |
| Payroll Taxes                      | 3,083.19           | 3,000.00                         | 83.19              |
| Contingency                        | 0.00               | 2,000.00                         | (2,000.00)         |
| Administration                     | 7,753.52           | 8,500.00                         | (746.48)           |
| Annual Report                      | 2,537.49           | 3,000.00                         | (462.51)           |
| Insurances                         | 8,666.00           | 9,000.00                         | (334.00)           |
| Assessor Fees/Assessing Costs      | 1,500.00           | 3,000.00                         | (1,500.00)         |
| Auditors' Report                   | 7,300.00           | 7,500.00                         | (200.00)           |
| Municipal Utilities                | 3,403.17           | 4,500.00                         | (1,096.83)         |
| Local Emergency Management         | 0.00               | 100.00                           | (100.00)           |
| Planning Board                     | 396.92             | 2,500.00                         | (2,103.08)         |
| Zoning Board of Appeals            | 0.00               | 100.00                           | (100.00)           |
| Shellfish Conservation             | 219.83             | 0.00                             | 219.83             |
| Conservation Commission            | 325.32             | 450.00                           | (124.68)           |
| Alewives/Sewell Creek Project      | 11,340.00          | 0.00                             | 11,340.00          |
| Town Property Maintenance          | 3,111.07           | 5,500.00                         | (2,388.93)         |
| General Assistance                 | 2,483.43           | 0.00                             | 2,483.43           |
| Legal Services                     | 9,818.50           | 2,000.00                         | 7,818.50           |
| County Taxes                       | 155,969.00         | 155,969.00                       | 0.00               |
| School Account                     | 494,006.00         | 494,006.00                       | 0.00               |
| Road Maintenance                   | 152,248.92         | 172,260.00                       | (20,011.08)        |
| Septage                            | 2,953.75           | 2,000.00                         | 953.75             |
| Solid Waste                        | 26,712.56          | 28,900.00                        | (2,187.44)         |
| Recycling                          | 6,222.11           | 7,150.00                         | (927.89)           |
| Fire Department                    | 12,365.84          | 12,000.00                        | 365.84             |
| Ambulance Services                 | 2,942.88           | 7,500.00                         | (4,557.12)         |
| Organizations                      | 13,151.00          | 0.00                             | 13,151.00          |
| Arrowsic Arrow                     | 454.67             | 0.00                             | 454.67             |
| M.M.A. Dues                        | 1,269.00           | 1,250.00                         | 19.00              |
| Abatements                         | 222.28             | 0.00                             | 222.28             |
| Town Tax Maps                      | 1,000.00           | 800.00                           | 200.00             |
| Transfer To Scholarships Fund      | 1,000.00           | 0.00                             | 1,000.00           |
| Transfer To Fire Dept. Fund        | 5,000.00           | 0.00                             | 5,000.00           |
| <b>Total Expenditures</b>          | <b>979,739.06</b>  | <b>970,731.00</b>                | <b>9,008.06</b>    |
| <b>Net Revenues (Expenditures)</b> | <b>(41,230.93)</b> | <b>0.00</b>                      | <b>(41,230.93)</b> |

**Balance Sheet - Government Funds  
March 31, 2014 (Partial)**

**ASSETS**

**Cash in Banks**

|                                |                  |
|--------------------------------|------------------|
| Cash - FFS - Checking          | 201,653.64       |
| Cash - Northeast Bank          | 87,909.02        |
| Cash-BOA Scholarship Checking  | 3,502.64         |
| Cash - Bath Savings - CD       | 230,885.96       |
| NE Bank - Scholarships         | 40,258.00        |
| S.B. of ME CD-4 - Water Access | <u>68,956.58</u> |
| Total Cash in Banks            | 633,165.84       |

**Taxes, Liens, & Accounts Receivable**

|                                  |                 |
|----------------------------------|-----------------|
| FY 13-14 Taxes Receivable        | 36,891.32       |
| FY 11-12 Tax Liens Receivable    | 3,467.72        |
| FY 12-13 Tax Liens Receivable    | <u>6,007.76</u> |
| Total Taxes and Liens Receivable | 46,366.80       |

**Total Assets**                      **679,532.64**

**LIABILITIES AND FUNDS BALANCES**

**Current Payables**

|   |                         |
|---|-------------------------|
| Fisheries & Wildlife Payable            | 126.75                  |
| State Sales Taxes Payable               | 27.50                   |
| State Permits & Fees Payable            | 442.50                  |
| State Dog Registration Payable          | 9.00                    |
| State Vitals Fees Payable               | 9.20                    |
| Deferred Tax Revenue                    | 30,000.00               |
| Legal Services Carry Forward            | <u>7,181.50</u>         |
| Total Current Payables                  | 37,796.45               |
| <b><u>Total Current Liabilities</u></b> | <b><u>37,796.45</u></b> |

**Special Revenue Funds**

|                                |                  |
|--------------------------------|------------------|
| Due To Alewives Project        | 11,247.79        |
| Due To Capital Improvements    | 30,589.93        |
| Due To Fire Dept. Capital Imp. | 29,494.55        |
| Due To Water Access            | 69,430.88        |
| Due To Scholarships            | 43,760.64        |
| Due To Shellfish Conservation  | 2,349.69         |
| Due To Assessing Reserve       | <u>10,000.00</u> |
| Total Special Revenue Funds    | 196,873.48       |

**Total Liabilities and Fund Balances** **234,669.93**

**Surplus (Deficit)**

|                              |                   |
|------------------------------|-------------------|
| Undesignated Funds - Surplus | 288,988.05        |
| Net Revenues (Expenditures)  | <u>155,874.66</u> |
| Total Surplus (Deficit)      | 444,862.71        |

**Total Liabilities and Funds Balances** **679,532.64**

-----

**Statement of Revenues and Expenditures**  
**Summary of Warrant Articles To Be Raised**  
**March 31, 2014 (Partial)**

|                             | <b>FY to</b> | <b>FY</b>                        | <b>FY</b>       |
|-----------------------------|--------------|----------------------------------|-----------------|
|                             | <b>Date</b>  | <b>Warrants/<br/>Projections</b> | <b>Variance</b> |
| <b>Revenues</b>             |              |                                  |                 |
| Property Tax                | 846,547.15   | 842,537.00                       | 4,010.15        |
| The Nature Conservancy      | 750.00       | 0.00                             | 750.00          |
| Shellfish Licenses & Fines  | 1,610.00     | 0.00                             | 1,610.00        |
| Animal Control Income       | 156.00       | 0.00                             | 156.00          |
| Copies - Lists - Discharges | 312.38       | 0.00                             | 312.38          |
| Town C.E.O. Fees            | 3,764.10     | 0.00                             | 3,764.10        |

|                                | <b>FY to<br/>Date</b> | <b>FY<br/>Warrants/<br/>Projections</b> | <b>FY<br/>Variance</b> |
|--------------------------------|-----------------------|---|------------------------|
| <b>Revenues...cont.</b>        |                       |   |                        |
| Town Clerk Fees                | 387.10                | 0.00                                    | 387.10                 |
| Town Tax Agent Fees            | 1,176.00              | 0.00                                    | 1,176.00               |
| Auto Excise Tax                | 63,161.68             | 80,000.00                               | (16,838.32)            |
| M.D.O.T. Block Grant           | 8,628.00              | 12,000.00                               | (3,372.00)             |
| ME. Municipal Revenue Sharing  | 7,858.32              | 10,400.00                               | (2,541.68)             |
| Homestead/ Veteran Exemptions  | 6,432.00              | 0.00                                    | 6,432.00               |
| Tree Growth                    | 1,139.04              | 0.00                                    | 1,139.04               |
| Interest Income - F.F.Savings  | 129.52                | 0.00                                    | 129.52                 |
| Interest Income - BOA /NE      | 487.38                | 0.00                                    | 487.38                 |
| Interest Income - Bath Savings | 90.57                 | 0.00                                    | 90.57                  |
| Interest Income-Property Tax   | 1,208.78              | 0.00                                    | 1,208.78               |
| Fire Dept. Training & Grants   | 1,364.09              | 0.00                                    | 1,364.09               |
| Snowmobile Refunds             | 105.92                | 0.00                                    | 105.92                 |
| Sales of Town Items            | 237.16                | 0.00                                    | 237.16                 |
| Insurance Refunds              | 555.00                | 0.00                                    | 555.00                 |
| Small Income                   | 87.99                 | 0.00                                    | 87.99                  |
| <b>Total Revenues</b>          | <b>946,188.18</b>     | <b>944,937.00</b>                       | <b>1,251.18</b>        |

### **Expenditures**

|                               |           |           |            |
|-------------------------------|-----------|-----------|------------|
| Animal Control Expenses       | 160.00    | 320.00    | (160.00)   |
| Payments - Election Workers   | 1,150.00  | 3,150.00  | (2,000.00) |
| Salaries-Officers & Employees | 37,550.00 | 38,292.00 | (742.00)   |
| Town C.E.O. Payments          | 2,818.60  | 0.00      | 2,818.60   |
| Town Clerk Payments           | 238.05    | 0.00      | 238.05     |
| Town Tax Agent Payments       | 714.00    | 0.00      | 714.00     |
| Payroll Taxes                 | 3,161.02  | 3,172.00  | (10.98)    |
| Contingency                   | 0.00      | 2,000.00  | (2,000.00) |
| Administration                | 7,489.77  | 8,500.00  | (1,010.23) |
| Annual Report                 | 0.00      | 3,000.00  | (3,000.00) |

|                               | FY to<br>Date     | FY<br>Warrants/<br>Projections | FY<br>Variance      |
|-------------------------------|-------------------|--------------------------------|---------------------|
| <b>Expenditures...cont.</b>   |                   |                                |                     |
| Insurances                    | 8,797.00          | 9,000.00                       | (203.00)            |
| Assessor Fees/Assessing Costs | 1,500.00          | 2,000.00                       | (500.00)            |
| Auditors' Report              | 4,800.00          | 7,500.00                       | (2,700.00)          |
| Municipal Utilities           | 3,091.88          | 4,000.00                       | (908.12)            |
| Local Emergency Management    | 0.00              | 100.00                         | (100.00)            |
| Planning Board                | 445.93            | 2,500.00                       | (2,054.07)          |
| Zoning Board of Appeals       | 0.00              | 100.00                         | (100.00)            |
| Shellfish Conservation        | 419.96            | 0.00                           | 419.96              |
| Conservation Commission       | 236.64            | 450.00                         | (213.36)            |
| Alewives/Sewell Creek Project | 25.00             | 0.00                           | 25.00               |
| Town Property Maintenance     | 1,299.61          | 5,000.00                       | (3,700.39)          |
| General Assistance            | 1,182.70          | 0.00                           | 1,182.70            |
| Legal Services                | 7,849.45          | 4,000.00                       | 3,849.45            |
| County Taxes                  | 149,784.00        | 149,786.00                     | (2.00)              |
| School Account                | 355,954.06        | 474,407.00                     | (118,452.94)        |
| Education Review Committee    | 92.50             | 100.00                         | (7.50)              |
| Road Maintenance              | 149,266.52        | 171,500.00                     | (22,233.48)         |
| Septage                       | 486.00            | 2,500.00                       | (2,014.00)          |
| Solid Waste                   | 19,967.82         | 27,000.00                      | (7,032.18)          |
| Recycling                     | 4,462.07          | 6,750.00                       | (2,287.93)          |
| Fire Department               | 4,265.88          | 12,000.00                      | (7,734.12)          |
| Ambulance Services            | 3,485.00          | 6,500.00                       | (3,015.00)          |
| Organizations                 | 11,793.00         | 0.00                           | 11,793.00           |
| Arrowsic Arrow                | 307.70            | 0.00                           | 307.70              |
| M.M.A. Dues                   | 1,298.00          | 1,310.00                       | (12.00)             |
| Abatements                    | 221.36            | 0.00                           | 221.36              |
| Transfer To Scholarships Fund | 1,000.00          | 0.00                           | 1,000.00            |
| Transfer To Fire Dept. Fund   | 5,000.00          | 0.00                           | 5,000.00            |
| <b>Total Expenditures</b>     | <b>790,313.52</b> | <b>944,937.00</b>              | <b>(154,623.48)</b> |

**Net Revenues (Expenditures) 155,874.66 0.00 155,874.66**

Respectfully submitted,  
Mary McDonald, Treasurer



# AUDITOR'S REPORT



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To the Selectboard  
Town of Arrowsic  
Arrowsic, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Arrowsic, Maine, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Town's 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, each major fund and the aggregate remaining fund information of the Town of Arrowsic, Maine as of June 30, 2013, and the respective changes in financial position for the year then ended, in conformity with the United States generally accepted accounting principles.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on page 3 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, and 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 Town's financial statements as a whole. The supplementary information on page 20 is presented for purpose of additional analysis and is not a required part of the financial statements.

This supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted



in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Purdy Powers + Company

**Portland, Maine**

**January 27, 2014**

### **Selectmen Financial Analysis**

This discussion and analysis of the Town of Arrowsic's financial performance provides an overview of the Town's financial activities for the year ended June 30, 2013 and is a requirement of the audit process. Prepared annually and included with the Auditor's Report, it presents the highlights of the town's financial position in comparison and over time rather than only in terms of revenues and expenses. It is intended to answer the question: "Has there been a change in Arrowsic's financial position as a result of this fiscal year's activities?" It will be most meaningful if read in conjunction with the Town's financial statements.

#### **Using the Independent Auditor's Report**

This annual auditor's report consists of a series of financial statements:

The **Statement of Net Assets** presents the relationship between Arrowsic assets and liabilities at the end of the fiscal year.

The **Statement of Activities** provides information about the annual financial activities of the Town and adds the context of the previous year.

**Fund Financial Statements** tell how Arrowsic's expenditures were financed for this year's operation as well as what remains for future spending. Fund financial statements also report the town's operations in more detail by providing information about Town funds.

#### **The Statement of Net Assets and the Statement of Activities**

These statements include all assets and liabilities using the modified accrual basis of accounting, which is similar to the accounting used by many 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 Arrowsic's net assets and changes in them. Over time, an increase or decrease in net assets is one indicator of whether our financial health is improving or deteriorating.

Because Arrowsic does not carry debt, preferring to finance operations out of tax revenues or the undesignated fund, it is the value of our assets that is most important. Our assets include cash (tax payments, undesignated funds, and designated funds), taxes unpaid but expected, tax liens expected, and our capital assets like town properties, buildings and equipment. Tax payments are all earmarked for specific annual expenses so they flow in as revenues and out as we pay our bills. Each year, we use undesignated funds to pay for certain expenditures. If we spend less than approved and money is left over at the end of the year, it is added to the undesignated funds. The designated funds (fire department capital improvement, water access, scholarship, capital improvement) increase or decrease as voted at Town Meeting. *Our net assets as of June 30, 2013 was \$1,069,417. This is \$69,381 less than last year.*

The following schedule is a summary of net assets for the years ended June 30, 2013 and 2012:

|                            | <b><u>Governmental Activities</u></b> |                         |                        |
|----------------------------|---------------------------------------|-------------------------|------------------------|
|                            | <b><u>2013</u></b>                    | <b><u>2012</u></b>      | <b><u>Change</u></b>   |
| Current and other assets   | \$545,492                             | \$556,073               | \$(10,581)             |
| Capital assets             | <u>551,887</u>                        | <u>585,812</u>          | <u>(33,925)</u>        |
| <b>Total Assets</b>        | 1,097,379                             | 1,141,885               | (44,506)               |
| Accounts payable           | <u>27,962</u>                         | <u>3,087</u>            | <u>24,875</u>          |
| <b>Total Liabilities</b>   | 27,962                                | 3,087                   | 24,875                 |
| Net Position:              |                                       |                         |                        |
| Invested in capital assets | 551,887                               | 585,812                 | (33,925)               |
| Unrestricted               | <u>517,530</u>                        | <u>552,986</u>          | <u>(35,456)</u>        |
| <b>Net Position:</b>       | <b><u>1,069,417</u></b>               | <b><u>1,138,798</u></b> | <b><u>(69,381)</u></b> |

The following schedule is a summary of the Statement of Activities for the years ended June 30, 2012 and 2011:

|                                | <b><u>Governmental Activities</u></b> |                        |                         |
|--------------------------------|---------------------------------------|------------------------|-------------------------|
| Revenues:                      | <b><u>2013</u></b>                    | <b><u>2012</u></b>     | <b><u>Change</u></b>    |
| General revenues               |                                       |                        |                         |
| Taxes                          | \$880,361                             | \$860,563              | 19,798                  |
| Intergovernmental              | 26,267                                | 26,510                 | (243)                   |
| Unrestricted interest income   | 3,140                                 | 3,469                  | (329)                   |
| Gain on disposal of assets     | -                                     | 3,500                  | (3,500)                 |
| Miscellaneous                  | 2,919                                 | 6,587                  | (3,668)                 |
| <b>Total Revenues</b>          | <b>912,687</b>                        | <b>900,629</b>         | <b>12,058</b>           |
| Expenses:                      |                                       |                        |                         |
| Town administration            | 83,221                                | 65,602                 | 17,619                  |
| Public safety                  | 41,117                                | 47,498                 | (6,381)                 |
| Public works                   | 183,548                               | 144,190                | 39,358                  |
| County tax                     | 155,969                               | 153,323                | 2,646                   |
| Education                      | 494,006                               | 425,988                | 68,018                  |
| Dues and support               | 14,875                                | 15,374                 | (499)                   |
| Capital outlays                | 3,111                                 | 5,609                  | (2,498)                 |
| Unclassified                   | <u>6,221</u>                          | <u>10,367</u>          | <u>(4,146)</u>          |
| <b>Total Expenses</b>          | <b><u>982,068</u></b>                 | <b><u>867,951</u></b>  | <b><u>114,117</u></b>   |
| <b>Change in Net Position:</b> | <b><u>(69,381)</u></b>                | <b><u>\$32,678</u></b> | <b><u>(102,059)</u></b> |

Other indications of fiscal health are non-financial factors, such as the condition of the Town's roads and buildings, and the likelihood of an unexpected large expense that would affect tax rates.

In the Statement of Net Assets and the Statement of Activities, our 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 that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash.

## Fund Financial Statements

The Governmental Fund Statements provide a detailed short-term view of our general municipal operations and the basic services we provide. Governmental fund information helps us determine whether there are more or fewer financial resources that can be spent in the near future to finance town programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in the reconciliation at the bottom of the fund financial statements.

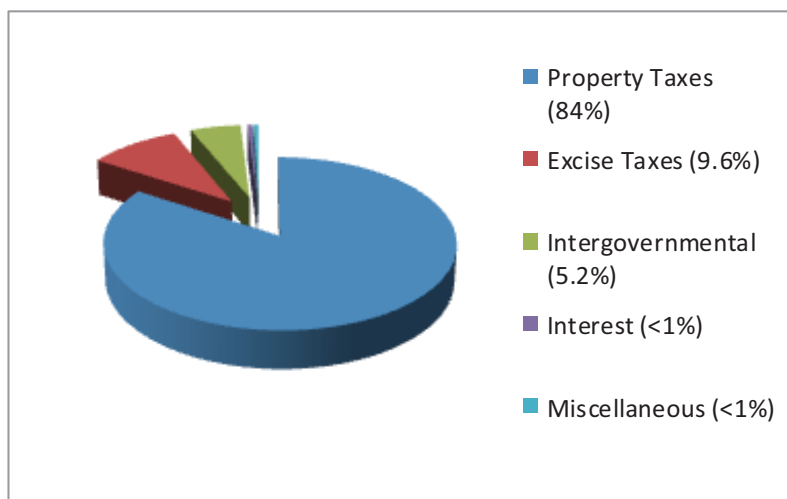
## How is the Town's Financial Health?

### General Fund-Town Revenues and Expenses-Budgetary Basis

The Town of Arrowsic took in *revenues of \$932,508* from property taxes, excise taxes, intergovernmental revenues, and interest. Revenues exceeded expectations by \$28,059.

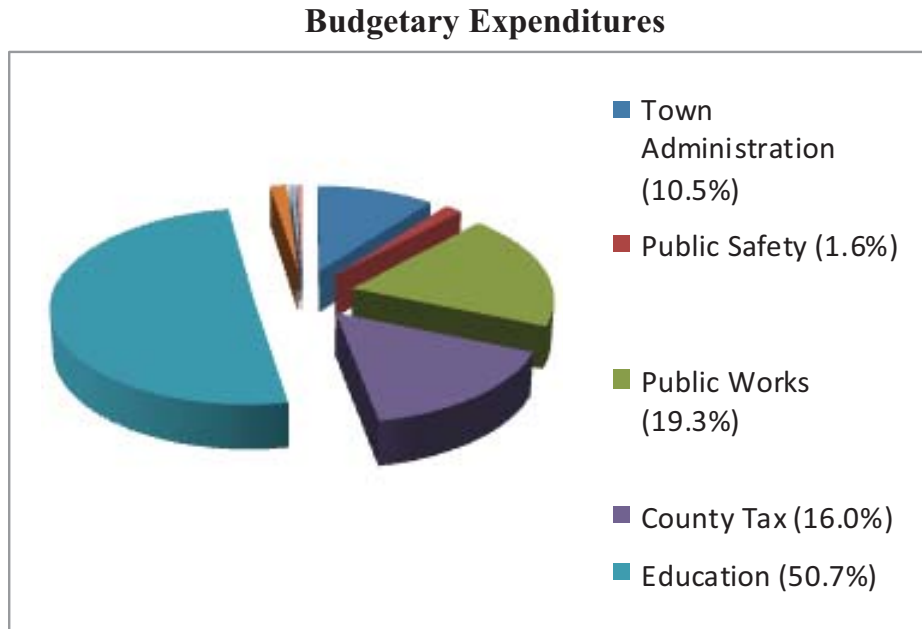
The Town's General Fund operating fund revenues on a budgetary basis were as follows:

### Budgetary Revenues



*Total expenses were \$973,740.* Education expenses accounted for approximately 50.7% of total expenses, followed by taxes paid to Sagadahoc County at 16.0%, public works (roads, septage, solid waste, recycling) at 19.3%, town administration (salaries, insurance, utilities, legal, auditing, assessing, and contingency expenses) at 10.5%, public safety (fire and ambulance) at 1.6%, dues and support at 1.5%, and capital outlays and other at 1.0%. Total departmental expenditures were \$59,281 below budget.

The Town's General Fund operating fund expenditures on a budgetary basis were as follows:



**State Support**

In FY 2013, we received \$48,078 in intergovernmental revenues compared to \$43,070 in 2012. This is an *increase of \$5,008*. Our state support has eroded from a peak of \$198,120 in 2002.

**Unassigned Funds**

Unassigned funds were to be used this year to defray certain town expenses, according to the wishes of the Town as expressed at Town Meeting. *We started the year with an unassigned fund balance of \$363,589 and ended with \$308,988 (with adjustments). The net negative effect on the fund was \$55,601.*

**Assigned Funds**

We have six assigned funds. As of June 30, 2013:

*Legal carry-forward for unspent appropriation of \$7,181.*

*Shellfish Conservation Fund increased by \$188 to \$2,350.*

*Fire Department Capital Fund increased by \$4,912 to \$24,494.*

*Water Access Fund increased by \$1,916 to \$68,681.*

*Capital Improvement Fund decreased by \$4,910 to \$20,590.*

*School Scholarship Fund increased by \$1,623 to \$44,226*

*Alewives Project Fund increased by 2,235 to \$11,020.*

The total of these assigned funds is \$178,542.

### **Town Debt**

Arrowsic continues to fund town needs from annual revenues, designated and undesignated funds. In the event that the town incurs a financial judgment in the West Bath lawsuit, the Selectmen will carefully review all options, including borrowing, to meet our obligations.

### **Assessed Value and Mil Rate**

Each year the Selectmen determine the amount needed to fund the warrant articles voted at Town Meeting and divide that amount by the aggregate assessed value of the town to determine the mil rate. *For the year ending June 30, 2013, \$788,895 was voted to be raised from property taxes for payment of town expenses and the total assessed value of the town was \$65,036,660 making the actual mil rate \$12.13 per thousand dollars of valuation.*

### **What's on the Horizon?**

The Selectmen have been carefully watching the progression of a suit filed by the Town of West Bath against RSU1, Bath, Arrowsic and Woolwich regarding the funding formula used to assess cost-sharing among the five towns in the regional school unit. The West Bath suit claims that their town is owed \$1.9 million plus interest, overpaid during the past four years based on what they consider was an "illegal" funding formula. West Bath is seeking \$183,526 from Arrowsic as compensation though the exact amount, if West Bath were to win their suit, would depend on the details of the judgment.

### **Contacting the Town's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact one of the Selectmen.

**Statement of Net Position**  
**As of June 30, 2013**

|   | <u>Governmental<br/>Activities</u> |
|---|------------------------------------|
| <b>Assets</b>                                   |                                    |
| Cash  | \$505,897                          |
| Taxes receivable                                | 30,652                             |
| Tax liens receivable                            | 6,718                              |
| Due from other governments                      | 2,225                              |
| Capital assets, net of accumulated depreciation | <u>551,887</u>                     |
| <b>Total Assets</b>                             | <b>1,097,379</b>                   |
| <b>Liabilities</b>                              |                                    |
| Accounts payable                                | <u>27,962</u>                      |
| <b>Total Liabilities</b>                        | <b>27,962</b>                      |
| <b>Net Position</b>                             |                                    |
| Invested in capital assets                      | 551,887                            |
| Unrestricted                                    | <u>517,530</u>                     |
| <b>Total Net Position</b>                       | <b><u>1,069,417</u></b>            |

**Statement of Activities**  
**As of June 30, 2013**

|  |           | <u>Program Revenues</u> |                         | <u>Net<br/>(Expense) Revenue<br/>and Changes in<br/>Net Position</u> |
|--|-----------|-------------------------|-------------------------|--|
|  |           | Charges<br>for          | Operating<br>Grants and | Governmental<br>Activities   |
| <b>Governmental Activities:</b>        |           |                         |                         |  |
| Town Administration                    | \$102,110 | \$7,549                 | \$11,340                | \$(83,221)   |
| Public Safety                          | 41,451    | -                       | 334                     | (41,117)   |
| Public Works                           | 195,920   | -                       | 12,372                  | (183,548)  |
| County Tax                             | 155,969   | -                       | -                       | (155,969)  |
| Education                              | 494,006   | -                       | -                       | (494,006)  |
| Dues and Support                       | 14,875    | -                       | -                       | (14,875)   |
| Capital Outlay                         | 3,111     | -                       | -                       | (3,111)  |
| Unclassified                           | 6,221     | -                       | -                       | (6,221)  |
| <b>Total Government<br/>Activities</b> | 1,013,663 | 7,549                   | 24,046                  | (982,068)  |

General revenues:

Taxes:

|                                    |             |
|------------------------------------|-------------|
| Property taxes                     | 788,895     |
| Excise taxes                       | 91,466      |
| Intergovernmental                  | 26,267      |
| Unrestricted interest income       | 3,140       |
| Miscellaneous                      | 2,919       |
| <b>Total General Revenues</b>      | 912,687     |
| <b>Change in Net Position</b>      | (69,381)    |
| Net position at beginning of year  | 1,138,798   |
| <b>Net Position at End of Year</b> | \$1,069,417 |



**Balance Sheet - Governmental Funds  
As of June 30, 2013**

| <b>Assets</b>                              | <u>General Fund</u> |
|--|---------------------|
| Cash                                       | \$505,897           |
| Taxes receivable                           | 30,652              |
| Tax liens receivable                       | 6,718               |
| Due from other governments                 | <u>2,225</u>        |
| <b>Total Assets</b>                        | <u>\$545,492</u>    |
| <br>                                       |                     |
| <b>Liabilities and Fund Balances</b>       |                     |
| <b>Liabilities</b>                         |                     |
| Accounts payable                           | \$27,962            |
| Deferred property tax revenues             | <u>30,000</u>       |
| <b>Total Liabilities</b>                   | 57,962              |
| <br>                                       |                     |
| <b>Fund Balances</b>                       |                     |
| Assigned                                   | 178,542             |
| Unassigned                                 | <u>308,988</u>      |
| <b>Total Fund Balances</b>                 | <u>487,530</u>      |
| <b>Total Liabilities and Fund Balances</b> | <u>\$545,492</u>    |

**Reconciliation of Governmental Funds Balance  
Sheet to the Statement of Net Position  
As of June 30, 2013**

**Total Fund Balances - Governmental Funds** \$487,530

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

Capital assets used in governmental activities are not financial  
resources and therefore are not reported as assets in governmental  
funds. The cost of capital assets, net of accumulated depreciation is: 551,887

Property tax revenues are presented on the modified accrual basis  
of accounting in the governmental funds but in the Statement of  
Activities, property tax revenue is reported under the accrual method.

The balance in deferred property tax revenue in the governmental  
funds as a liability is: 30,000

**Total Net Assets - Governmental Activities** \$1,069,417

**Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds  
As of June 30, 2013**

| <b>Revenues</b>                           | <u>General Fund</u>                                 |
|---|---|
| Property taxes                            | \$782,895   |
| Excise taxes                              | 91,466  |
| Intergovernmental revenues                | 50,313  |
| Miscellaneous revenues                    | 13,608  |
| <b>Total Revenues</b>                     | <hr style="border-top: 1px solid black;"/> 938,282  |
| <br><b>Expenditures</b>                   |   |
| Current                                   |   |
| Town administration                       | 102,110   |
| Public safety                             | 15,309  |
| Public works                              | 188,137   |
| County tax                                | 155,969   |
| Education                                 | 494,006   |
| Dues and support                          | 14,875  |
| Unclassified                              | 6,221   |
| Capital outlay                            | 3,111   |
| <b>Total Expenditures</b>                 | <hr style="border-top: 1px solid black;"/> 979,738  |
| <b>Revenues Over (Under) Expenditures</b> | <hr style="border-top: 1px solid black;"/> (41,456) |
| Fund balances at beginning of year        | 528,986   |
| <b>Fund Balances at End of Year</b>       | <hr style="border-top: 1px solid black;"/> 487,530  |



**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - General Fund (Budgetary Basis)**  
**As of June 30, 2013**

|   | <u>Budgeted Amounts</u> |                  | <u>Actual</u>              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|-------------------------|------------------|----------------------------|---|
|   | <u>Original</u>         | <u>Final</u>     | <u>Budgetary<br/>Basis</u> |   |
| <b>Revenues</b>   |                         |                  |                            |   |
| Property taxes  | 788,895                 | 788,895          | 782,895                    | (6,000)   |
| Excise taxes  | 75,000                  | 75,000           | 89,594                     | 14,594  |
| Intergovernmental   | 33,885                  | 33,885           | 48,078                     | 14,193  |
| Interest  | -                       | -                | 2,870                      | 2,870   |
| Miscellaneous   | 6,669                   | 6,669            | 9,071                      | 2,402   |
| <b>Total Revenues</b>   | <b>904,449</b>          | <b>904,449</b>   | <b>932,508</b>             | <b>28,059</b>   |
| <b>Expenditures</b>   |                         |                  |                            |   |
| <b>Current</b>  |                         |                  |                            |   |
| Town administration   | 108,527                 | 123,527          | 102,110                    | 21,417  |
| Public safety   | 19,500                  | 19,500           | 15,309                     | 4,191   |
| Public works  | 210,310                 | 210,310          | 188,137                    | 22,173  |
| County tax  | 155,969                 | 155,969          | 155,969                    | -   |
| Education   | 494,006                 | 494,006          | 494,006                    | 2   |
| Dues and support  | 14,401                  | 14,401           | 14,875                     | (474)   |
| Unclassified  | -                       | -                | 223                        | (223)   |
| Capital Outlay  | 10,500                  | 10,500           | 3,111                      | 7,389   |
| <b>Total Expenditures</b>   | <b>1,013,213</b>        | <b>1,028,213</b> | <b>973,740</b>             | <b>54,532</b>   |
| <b>Revenues Over (Under)<br/>Expenditures</b>   | <b>(108,764)</b>        | <b>(123,764)</b> | <b>(41,232)</b>            | <b>82,532</b>   |
| <b>Other Financing Sources (Uses)</b>   |                         |                  |                            |   |
| Transfers to assigned fund balances   | (6,000)                 | (6,000)          | (6,000)                    | -   |
| Utilization of assigned fund balance  | 2,162                   | 2,162            | -                          | (2,162)   |
| Utilization of unassigned fund<br>balance   | 124,651                 | 139,651          | -                          | (139,651)   |
| <b>Total Other Financing Sources<br/>(Uses)</b>   | <b>120,813</b>          | <b>135,813</b>   | <b>(6,000)</b>             | <b>(141,813)</b>  |
| <b>Revenues and Other Sources Over<br/>(Under) Expenditures and Other<br/>Uses on the Budgetary Basis</b> | <b>12,049</b>           | <b>12,049</b>    | <b>(47,232)</b>            | <b>(59,281)</b>   |
| Budgetary fund balance at beginning<br>of year  |                         |                  | 365,750                    |   |
| <b>Budgetary Fund Balance at End of<br/>Year</b>  |                         |                  | <b>318,518</b>             |   |

## **Notes to Financial Statements**

### **Note A - Summary of Significant Accounting Policies**

The Town of Arrowsic, Maine (the “Town”) was incorporated under the laws of the State of Maine and operates under a Selectboard form of government. The accounting policies of the Town of Arrowsic conform to generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. The more significant accounting policies established in GAAP and used by the Town are discussed below.

### **Principles Determining Scope of Reporting Entity**

The basic financial statements include the accounts of all Town operations. The criteria for including organizations as component units within the Town’s reporting entity, as set forth in GAAP include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the Town holds the corporate powers of the organization
- the Town appoints a voting majority of the organization’s board
- the Town is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the Town
- there is fiscal dependency by the organization on the Town

Based on the aforementioned criteria, the Town of Arrowsic has no component units.

### **Basis of Presentation**

#### Government-wide Financial Statements

The statement of net assets and statement of activities report information about the reporting government as a whole. Governmental activities are normally supported by taxes and intergovernmental revenues.

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

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

### **Fund Financial Statements**

Fund financial statements of the reporting entity are organized into funds, each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, fund equity, revenues, and expenditures.

#### *Governmental Activities*

Governmental funds are those funds through which the governmental functions of the Town are reported. The acquisition, use and balances of the Town's expendable financial resources and related liabilities are accounted for through governmental funds.

The Town's *General Fund* is the only governmental fund. It is the operating fund of the Town and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

### **Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting is related to the timing of the measurements made, regardless of the measurement focus applied.

### Accrual

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

### Modified Accrual

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 is recognized when due.

### **Cash and Cash Equivalents**

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

### **Inventories**

Inventories of supplies are considered to be expenditures at the time of purchase.

### **Capital Assets**

In the government-wide financial statements, capital assets purchased or acquired with an original cost of \$10,000 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 method. Estimated useful lives are as follows: land improvements, 20 years; buildings and improvements, 20 to 50 years; infrastructure, 40 to 50 years; and vehicles and equipment, 10 to 15 years.

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.

### **Vacation and Sick Leave**

Under the terms of the personnel policies of the Town, paid vacation and sick leave is not available. As such, no liability for accrued compensated absences exists.

### **Budget**

The Town's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

- Early in the second half of the last fiscal year the Town prepared a budget for this fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
- A vote of the inhabitants of the Town of Arrowsic was then taken for the purpose of adopting the proposed budget after public notice of the vote was given.
- The budget was adopted subsequent to passage by the inhabitants of the Town.

### **Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### **Revenue Recognition - Property Taxes**

The Town's property tax for the current year was levied October 22, 2012, on the assessed value listed as of April 1, 2012, for all real and personal property located in the Town. Taxes were due December 21, 2012. Interest on unpaid taxes commenced on December 22, 2012 at 4.0% per annum.



Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. The remaining receivables have been recorded as deferred revenues.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$12,049 for the year ended June 30, 2013.

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

### **Government-wide Fund Net Assets**

Government-wide net assets are divided into three components:

*Invested in capital assets, net of related debt* - consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.

*Restricted net assets* - consist of net assets that are restricted by the Town's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.

*Unrestricted* - All other net assets are reported in this category.

### **Governmental Fund Balances**

In the fund financial statements, government fund balance is presented in five possible categories:

*Nonspendable* – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.

*Restricted* – resources with constraints placed on use of resources are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

*Committed* – resources which are subject to limitations the government imposes upon itself at its highest level of design making, and that remain binding unless removed in the same manner.

*Assigned* – resources neither restricted or committed for which a government has a stated intended use as established by Town Selectboard or a body or official to which the Town Selectboard has delegated authority to assign amounts for specific purposes.

*Unassigned* – resources which cannot be properly classified in one of the other four categories. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

### **Use of Restricted Resources**

The Town has no formal fund balance policy. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance.

### **New Accounting Pronouncement**

During the year ended June 30, 2013, the Town implemented Governmental Accounting Standards Board Statement (GASBS) No. 63 *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Asset Position*. The balance reported in net asset position was not changed with the implementation of the new standard.

## Note B - Cash

The Town conducts all its banking transactions with its depository banks.

### Custodial Credit Risk - Deposits

At June 30, 2013 the carrying amount of the Town's deposits was \$505,897 and the bank balance was \$559,005. The difference between these balances relates to deposits in transit, outstanding checks, and cash on hand at year-end.

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy on custodial credit risk. At June 30, 2013, none the Town's bank balance of \$559,005 was exposed to credit risk.

### Certificate of Deposit

A certificate of deposit totaling \$67,085 is included in cash in the accompanying financial statements. The certificate bears interest at .45 percent and has a one year maturity, with a penalty for early withdrawal. Any penalty for early withdrawal would not have a material effect on the financial statements.

## Note C - Capital Assets

A summary of capital assets transactions for the year ended June 30, 2013, follows:

| <b>Governmental Activities:</b> | Beginning<br>Balance | Additions | Retire-<br>ments | Ending<br>Balance |
|---------------------------------|----------------------|-----------|------------------|-------------------|
| Non-Depreciable Assets:         |                      |           |                  |                   |
| Land                            | \$74,001             | \$-       | \$-              | \$74,001          |
| Depreciable Assets:             |                      |           |                  |                   |
| Land improvements               | 1,414,319            | -         | -                | 1,414,319         |
| Buildings and improvements      | 168,185              | -         | -                | 168,185           |
| Vehicles and equipment          | <u>260,144</u>       | -         | -                | <u>260,144</u>    |
| Totals at historical cost       | 1,916,649            | -         | -                | 1,916,649         |

| <b>Governmental Activities:</b>       | Beginning<br>Balance | Additions         | Retire-<br>ments | Ending<br>Balance |
|---------------------------------------|----------------------|-------------------|------------------|-------------------|
| Non-Depreciable Assets:               |                      |                   |                  |                   |
| Land                                  | \$74,001             | \$-               | \$-              | \$74,001          |
| Depreciable Assets:                   |                      |                   |                  |                   |
| Land improvements                     | 1,414,319            | -                 | -                | 1,414,319         |
| Buildings and improvements            | 168,185              | -                 | -                | 168,185           |
| Vehicles and equipment                | <u>260,144</u>       | -                 | -                | <u>260,144</u>    |
| <b>Totals at historical cost</b>      | 1,916,649            | -                 | -                | 1,916,649         |
| Less accumulated depreciation:        |                      |                   |                  |                   |
| Land improvements                     | 1,234,982            | 7,783             | -                | 1,242,765         |
| Buildings and improvements            | 9,591                | 4,202             | -                | 13,793            |
| Vehicles and equipment                | 86,264               | 21,940            | -                | 108,204           |
| <b>Total accumulated depreciation</b> | <u>1,330,837</u>     | <u>33,925</u>     | -                | <u>1,364,762</u>  |
| Capital Assets, Net                   | <u>\$585,812</u>     | <u>\$(33,925)</u> | \$-              | <u>\$551,887</u>  |

Depreciation expense was charged to the following functions:

**Governmental activities:**

|  |               |
|--|---------------|
| Public safety                                      | 26,142        |
| Public works                                       | <u>7,783</u>  |
| Total governmental activities depreciation expense | <u>33,925</u> |

**Note D - Commitment**

The Town has entered into a contract for the plowing and sanding of Town roads. Future required payments under the contract are as follows:

|                            |                 |
|----------------------------|-----------------|
| <u>Year ending June 30</u> |                 |
| 2014                       | <u>\$76,500</u> |

**Note E - Contingency**

The Town of West bath entered into a lawsuit against the Town of Arrowsic, RSU #1, and the other participating towns in RSU #1 in an attempt to recover alleged overpayments. The potential exposure to the Town of Arrowsic is approximately \$184,00, however the outcome of the case is uncertain at this time.

## Note F - 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; and natural disasters for which the Town either carries commercial insurance or is effectively self-insured. Currently, the Town carries commercial insurance for any risks of loss to which it may be exposed.

Based on the coverage provided by commercial insurance, the Town is not aware of any material actual or potential claim liabilities, which should be recorded at June 30, 2013.

## Note G - Change in General Fund Assigned Fund Balance

The following summarizes the change in assigned fund balance for the year ended June 30, 2013:

|                                      | Beginning<br>Balance | Budgeted<br>Appropriation | Revenues     | Expendi-<br>tures | Ending<br>Balance |
|--------------------------------------|----------------------|---------------------------|--------------|-------------------|-------------------|
| <i>Carryforwards:</i>                |                      |                           |              |                   |                   |
| Shellfish Conservation<br>Commission | \$2,162              | \$-                       | \$407        | \$(219)           | \$2,350           |
| Legal Appropriation                  | -                    | 17,000                    | -            | (9,819)           | 7,181             |
| <i>Other reserves:</i>               |                      |                           |              |                   |                   |
| Fire Dept. Capital<br>Improvement    | 19,582               | 5,000                     | -            | (88)              | 24,494            |
| Water Access Fund                    | 66,765               | -                         | 1,916        | -                 | 68,681            |
| School Scholarship                   | 42,603               | 1,000                     | 1,623        | (1,000)           | 44,226            |
| Capital Improve-<br>ment Fund        | 25,500               | -                         | -            | (4,910)           | 20,590            |
| Alewives Project                     | 8,785                | -                         | 2,235        | -                 | 11,020            |
| <b>Totals</b>                        | <b>165,397</b>       | <b>23,000</b>             | <b>6,181</b> | <b>(16,036)</b>   | <b>178,542</b>    |

## Note H - Budget to Actual Reconciliation

An explanation of the differences between budgetary inflows and outflows and revenues and expenditures determined in accordance with general accepted accounting principles follows:

### Budgetary Basis:

|  |            |
|--|------------|
| Revenues and Other Sources Over (Under) Expenditures<br>and Other Uses | \$(47,232) |
|--|------------|

### *Sources/inflows of resources - reconciling items*

The Town does not budget for revenues received in assigned fund balance accounts:

|                           |       |
|---------------------------|-------|
| Interest income           | 270   |
| Excise taxes              | 1,872 |
| Intergovernmental revenue | 2,235 |
| Miscellaneous revenue     | 1,397 |

### *Uses/outflows of resources - reconciling items*

|   |         |
|---|---------|
| The Town does not budget to use assigned fund balance amounts | (4,998) |
| School Scholarship  | (1,000) |

|   |              |
|---|--------------|
| Transfers to assigned fund balances are outflows of budgetary resources but are not expenditures for financial reporting purposes | <u>6,000</u> |
|---|--------------|

### Generally Accepted Accounting Principles Basis:

|  |                   |
|--|-------------------|
| Revenues and Other Sources Over (Under) Expenditures<br>and Other Uses | <u>\$(41,456)</u> |
|--|-------------------|

## Note I - Related Party Transaction

The Town conducts business with Richard Elwell, a construction contractor, who is also a member of the Town's Road Commission. During the fiscal year ended June 30, 2013, the Town paid Mr. Elwell approximately \$17,500 for road maintenance services. Approximately \$6,700 of the balance is included in accounts payable as of June 30, 2013.

**Schedule of Valuation, Assessment and Collection of Taxes  
For the Year Ended June 30, 2013**

**Valuation**

|                        |  |                            |
|------------------------|--|----------------------------|
| Real estate            |  | \$65,036,660               |
| Personal property      |  | <u>                  -</u> |
| <b>Total Valuation</b> |  | <b>\$65,036,660</b>        |

**Assessment**

|  |  |                            |
|--|--|----------------------------|
| Valuation x rate - \$65,036,660 x 0.01213    |  | \$788,895                  |
| Supplementals                                |  | <u>                  -</u> |
| <b>Total Assessment Charged to Collector</b> |  | <b>\$788,895</b>           |

**Collection and Credits**

|  |  |                          |
|--|--|--------------------------|
| Cash collections                             |  | 758,030                  |
| Tax abatements                               |  | <u>          213</u>     |
| <b>Total Collection and Credits</b>          |  | <u>          758,243</u> |
| <b>2013 Taxes Receivable - June 30, 2013</b> |  | <u><b>\$ 30,652</b></u>  |



# TAX COLLECTOR'S REPORT



July 1, 2012 - June 30, 2013

## 2011-2012 Taxes

|  |           |                  |
|--|-----------|------------------|
| Uncollected as of June 30, 2012              | 27,473.29 |                  |
| Overpayment                                  | 36.04     |                  |
| Interest                                     | 252.81    |                  |
|  |           | <b>27,762.14</b> |
| Principal collected                          | 11,462.17 |                  |
| Overpayment                                  | 36.04     |                  |
| Interest                                     | 252.81    |                  |
| Tax liens deposited with Treasurer, Arrowsic | 16,011.12 |                  |
|  |           | <b>27,762.14</b> |

## 2011-2012 Abatements (Refunded)

|                 |      |             |
|-----------------|------|-------------|
| Elwell, Richard | 9.60 |             |
|                 |      | <b>9.60</b> |

## 2012-2013 Taxes

|                                 |            |                   |
|---------------------------------|------------|-------------------|
| Commitment                      | 788,894.69 |                   |
| Interest                        | 414.93     |                   |
| Overpayments                    | 212.12     |                   |
|                                 |            | <b>789,521.74</b> |
| Principal Collected             | 758,029.88 |                   |
| Abatements                      | 212.68     |                   |
| Interest                        | 414.93     |                   |
| Overpayments                    | 212.12     |                   |
| Uncollected as of June 30, 2013 | 30,652.13  |                   |
|                                 |            | <b>789,521.74</b> |



**2012-2013 Abatements**

|                      |        |
|----------------------|--------|
| Elwell, Richard      | 9.70   |
| Kornrumpf, Donald M. | 122.51 |
| Warner, John W. III  | 80.47  |

**212.68****2012-2013 Uncollected Taxes as of June 30, 2013**

|                                  |          |
|----------------------------------|----------|
| Arsenault, M.A. & P.J.           | 923.22   |
| Bassett, Kenneth L.              | 2,581.26 |
| *Bertschy, Melane                | 908.18   |
| *Brown, Michael & Louise         | 2,254.97 |
| *Elwell, Ronald                  | 1,778.26 |
| *Elwell, Ronald C. & Susan D.    | 2,609.16 |
| *Harrington, Edwin Jr.           | 516.74   |
| *Howe, David S.                  | 2,060.89 |
| Kicken, Rudolf H.                | 5,889.12 |
| Kicken, Rudolf H.                | 1,988.11 |
| *Levesque, Rebecca               | 1,267.59 |
| *MacMahan, Joseph V. & Norma J.  | 1,552.64 |
| Martin, M.T. & A.J.              | 3,032.50 |
| Pinette, Jeffery                 | 680.49   |
| *Simmons, Connie L.              | 326.55   |
| *Stone, John F. Jr & Patricia M. | 602.86   |
| Warner, John W. III & Linda M.   | 812.71   |
| Warner, John W. III & Linda M.   | 866.88   |

\* Paid in full before going to lien

**30,652.13**

|   |           |                  |
|---|-----------|------------------|
| <b>Fees Collected</b>                   |           |                  |
| Certified Mail Fees                     | 34.50     |                  |
| Lien fees                               | 33.00     |                  |
|   |           | <b>67.50</b>     |
| Retained by Tax Collector               | 33.00     |                  |
| Paid to Treasurer                       | 34.50     |                  |
|   |           | <b>67.50</b>     |
| <b>2012-2013 Excise Taxes Collected</b> |           |                  |
| Boat Excise Taxes                       | 1,871.50  |                  |
| Vehicle Excise Taxes                    | 89,594.80 |                  |
|   |           | <b>91,466.30</b> |
| Paid to Treasurer                       |           | <b>91,466.30</b> |
| <b>Registration Fees Collected</b>      |           |                  |
| Boat Registration Fees                  | 99.00     |                  |
| Vehicle Registration Fees               | 1,752.00  |                  |
|   |           | <b>1,851.00</b>  |
| Retained by IFW & Motor Vehicle agent   |           | <b>1,851.00</b>  |

**July 1, 2013 - June 30, 2014 (Partial)**

|  |           |                  |
|--|-----------|------------------|
| <b>2012-2013 Taxes</b>                       | 30,652.13 |                  |
| Uncollected as of June 30, 2013              | 414.22    |                  |
| Interest                                     | 259.33    | <b>31,325.68</b> |
| Overpayment                                  |           |                  |
|  | 14,679.03 |                  |
| Principal Collected                          | 414.22    |                  |
| Interest                                     | 259.33    |                  |
| Overpayment                                  | 15,973.10 |                  |
| Tax liens deposited with Treasurer, Arrowsic |           | <b>31,325.68</b> |

**2013-2014 Taxes**

|                                 |            |                   |
|---------------------------------|------------|-------------------|
| Commitment                      | 846,547.08 |                   |
| Interest                        | 89.45      |                   |
| Overpayments                    | 21.43      |                   |
|                                 |            | <b>846,657.96</b> |
| Principal Collected             | 809,453.30 |                   |
| Abatements                      | 202.53     |                   |
| Interest                        | 89.45      |                   |
| Overpayments                    | 21.43      |                   |
|                                 | 36,891.25  |                   |
| Uncollected as of April 1, 2014 |            | <b>846,657.96</b> |

**2013-2014 Abatements**

|                 |        |  |
|-----------------|--------|--|
| Jenkins, Joseph | 202.53 |  |
|-----------------|--------|--|

**Fees Collected**

|                     |       |              |
|---------------------|-------|--------------|
| Certified Mail Fees | 54.99 |              |
| Lien fees           | 39.00 |              |
|                     |       | <b>93.99</b> |

|                           |       |  |
|---------------------------|-------|--|
| Retained by Tax Collector | 39.00 |  |
| Paid to Treasurer         | 54.99 |  |

**93.99****2013-2014 Excise Taxes Collected**

|                             |           |                  |
|-----------------------------|-----------|------------------|
| Boat Excise Taxes           | 474.30    |                  |
| Vehicle Excise Taxes        | 63,136.68 |                  |
|                             |           | <b>63,610.98</b> |
| Paid to Treasurer, Arrowsic |           | <b>63,610.98</b> |

**Registration Fees Collected**

|                           |          |                 |
|---------------------------|----------|-----------------|
| Boat Registration Fees    | 29.00    |                 |
| Vehicle Registration Fees | 1,176.00 |                 |
|                           |          | <b>1,205.00</b> |
| Retained by IFW and Motor |          | <b>1,205.00</b> |

Respectfully submitted,  
Elizabeth Rollins,  
Tax Collector



# TOWN CLERK'S REPORT



## Vital Statistics

January 2013- December 2013

### Births:

5 births to report for 2013

### Deaths:

No deaths to report for 2013

### Marriages:

|   |          |
|---|----------|
| Rodriguez, Marc E & Welsh, Kendray E            | 05/24/13 |
| Theriault, Cole L & Gentile, Megan E            | 07/16/13 |
| Barros Fontannaz, Pablo J. & Robinson, Emily H. | 10/12/13 |
| Quant, Stephan R. & Heyer, Thomas B.            | 11/02/13 |

## Boat, ATV, Snowmobile, & IF&W Registrations

July 2012 - June 2013

|                             |              |
|-----------------------------|--------------|
| Boat Registration           | \$ 1,969.00  |
| FWS/Milfoil                 | 440.00       |
| Agent                       | 99.00        |
| ATV                         | 561.00       |
| Agent                       | 21.00        |
| Snowmobiles                 | 320.00       |
| Agent                       | 10.00        |
| IF&W Licenses               | 863.00       |
| Migratory water fowl stamps | 36.25        |
| Agent                       | <u>45.25</u> |
| Total fees to state         | \$ 4,189.25  |
| Total Agent fees            | \$ 175.25    |

### **Shellfish License 2013 Season**

|                              |           |
|------------------------------|-----------|
| Non-residential Commercial   | \$ 995.00 |
| Residential Recreational     | 9.00      |
| Non-residential recreational | 18.00     |
| Clerk fee                    | 8.00      |

### **Dog Licenses**

July 2012 - June 2013

|                  |           |
|------------------|-----------|
| Town Share       | \$ 162.00 |
| State Fee        | 293.00    |
| Late fee         | 25.00     |
| Clerk fee        | 90.00     |
| Service dogs (1) | no fee    |

Respectfully submitted,  
Linda Warner  
Town Clerk



# COMMITTEE REPORTS



## Code Enforcement Officer

IN THE YEAR from April 6, 2013 through April 7, 2014, Code Enforcement included review and approval of:

- 9 Conditional Use Permits -
  - 3 Structures in Shoreland
  - 2 Cutting in Shoreland
  - 3 Driveways
  - 1 Earthmoving
  
- 6 Septic System Permits –
  - including 1 composting toilet
  
- 12 Building Permits –
  - 1 New House
  - 4 NC Rebuild/Expansions
  - 1 Accessory Structure
  - 3 Garages
  - 2 Temporary Docks
  - 1 Deck
  
- 7 Internal Plumbing Permits

Enforcement activity included actions to restore vegetation removed in Resource Protection, working with landowners regarding Shoreland cutting, limitations on the number of dwelling units based on property size and septic capacity, and non-conforming (NC) structure issues.

Under the Arrowsic Floodplain Management Ordinance, the CEO is also the Flood Plain Administrator for the town. Certain areas are subject to periodic flooding that can cause damage to properties within these areas. In recognition of these hazards the Town

participates in the National Flood Insurance Program by regulating land use in these areas. The rules require additional permits and specific standards for work on structures in the flood plain and new buildings are prohibited. Therefore, it is important for landowners to know the location of the flood plain when planning land use. Maps can be viewed at town hall.

The Federal Government is in the process of updating the program. I have been working with FEMA and the State to have the Arrowsic maps be as accurate as possible. Although there have not been dramatic changes to the predicted flood plain elevation, the new maps are much improved and will make it easier to determine the flood plain status of a property.

Michael Kreindler  
Code Enforcement Officer

### **General Assistance**

In the fiscal year 2013-2014 the town spent \$1,182.70 for General Assistance.

Respectfully submitted,  
Michele Gaillard  
Selectman and General Assistance Director

### **Animal Control Officer**

The past year has had a low number of animal control calls. These included assisting an owner with his dog that had been hit by a car, and assisting a Sagadahoc Sheriff's deputy in Georgetown, as their ACO was on vacation. Of course, there was the usual lost cats, escaped dogs, and wandering ducks. Thanks to all the dog owners for licensing promptly this year, and to Town Clerk Linda Warner for sending out reminders.

Respectfully submitted  
Jeremy Blaiklock, ACO



## **Arrowsic Scholarship Fund Advisory Committee**

It has been a great year of fundraising for the Committee. Our yard sale last summer raised \$519. The donations from the citizens of Arrowsic continue; around \$1370 this year. Their generosity, coupled with demographic changes, have allowed us to keep the scholarship at \$1000. We are of course planning another yard sale in late June, so please clean out your attics and garages and donate treasures for us to sell. We have a great group of seniors as always, who are very appreciative for the scholarships they will receive, and we on the Committee gratefully thank all who have helped grow the fund.

Respectfully submitted,  
Jeremy Blaiklock, Chairman

## **Recycle and Solid Waste Committee**

Arrowsic's total amounts collected through town run systems from January 1, 2013 through December 31, 2013 are listed below.

Curbside trash +/- 115 tons

Curbside recycling +/- 53 tons

Household hazardous waste 10 units ( 1 unit = 5 gallons or 10 lbs.)

Recycled from roadsides 6 tires

Recycled from fire dept. 134 lbs brass/ aluminum

Collected and recycled from town shed:

assorted electronics +/- 210 lbs

CD/DVD/ CD-R +/- 60 discs

rechargeable and alkaline batteries 348 lbs.

scrap metal amount not recorded

(We remove items mistakenly placed in the town shed on a regular basis. We did not list these items here.)

The statistics listed above do reflect a degree of responsible waste management in Arrowsic. However, specific steps on several fronts could be planned and pursued for the improvement of

waste management in Arrowsic. Any new steps would require significant dedication of volunteer hours in addition to the hours required to maintain our ongoing efforts on existing procedures. Currently, we need more volunteers simply to maintain the status quo. We need volunteers and a chair. Our requests for volunteers have yielded no new assistance. For information on volunteering please contact the select board.

Please compost and reduce, reuse, recycle and repair

Respectfully submitted,  
John Hinds , Roz McLean, Damian Sokol  
(chair position is open)

### **Zoning Board of Appeals**

The Zoning Board of Appeals received no appeals this past year. We have two newly appointed members who have stepped forward to fill vacancies, Bob Kalish and Barbara Boyce. Many thanks from the town to them and the other members for agreeing to serve.

Respectfully submitted,  
Mark Geiger (Chair), Lois Hewlett, Wendy Briggs, Bob Kalish,  
Barbara Boyce

### **Conservation Commission**

The alewife trap was installed on April 15 and volunteers once again led the effort to monitor alewives returning to Sewall Pond, contributing over 200 hours of time. Alewife numbers were considerably lower than 2012 due to low water levels in the culvert which prohibited fish from reaching the pond; only 3,800 fish made it to the pond during the season, including 718 fish that were caught in the pool at the culvert outlet and carted across Rt. 127 in buckets.

*Continued...*

NOAA funding was used to hire Gartley and Dorsky to do the bid-ready engineering work for the Sewall Pond culvert. They designed a concrete box culvert with a series of pools and weirs that will allow both fish and animal passage to move between Sewall Pond and the stream. US Fish and Wildlife Service has reviewed and approved the design. We worked with Kennebec Estuary Land Trust on a proposal to the Maine Natural Resources Conservation Program to fund the replacement of the culvert and provided a letter of support for the project.

Annual water quality monitoring at Sewall Pond was conducted every two weeks starting on April 5. In addition to testing for phosphorus and chlorophyll A, a sample was collected near the swimming area and sent in for E. coli. testing. The results showed 49.9 E. coli/100ml which is within the safe range for swimming.

The November field trip was held at The Nature Conservancy's Mill Pond Preserve. Twenty people joined the hike from the preserve entrance on Old Stage Road across the marsh on the old road to the shore of the Back River. The group visited the Spencer graveyard and the former house site near the old mill dam.

The town roadside cleanup was held on Saturday, April 27. Twenty-nine people helped with the cleanup and John Hinds and Damian Sokol sorted the recyclables out of the trash.

Ten volunteers helped spread wood chips on the trail at the Sewall Pond Conservation Area concentrating on the area nearest the pond.

Respectfully submitted,  
Josephine Ewing, Noreen Blaiklock, Ralph Pope,  
Mildred Stafford, Karen Robbins, and Nancy Sferra

## **Planning Board**

During 2013 the Planning Board approved eight conditional use permits for activity in the Shoreland Zone, of which one was for the construction of a temporary dock, three were for driveway construction, and four were for expansion of non-conforming structures. The Planning Board also declined to review a proposed change in property lines within an existing subdivision under the Subdivision Ordinance because the existing subdivision was more than five years old.

The only changes that the Board recommends to the Zoning Ordinance for 2014 Town Meeting are the insertion of notes cross-referencing two definitions pertaining to dwellings which should be read together to fully understand their import.

The Board welcomed Matt Caras officially to its ranks in 2013, bringing the Board to full strength. Matt has been a welcome and regular presence at Planning Board meetings for six years as he has been building his new home in Arrowsic, and we are delighted to have him formally aboard!

Planning Board meetings are held on the first Monday of the month except when that day is a holiday, in which case the regular monthly meeting is moved to the first Wednesday. The public is always welcome to attend.

Respectfully submitted,  
Will Neilson, Chairman  
Chris Brett, Secretary  
Matt Caras, Geoff Cartmell, Jennifer Geiger,  
Roger Heard, Donald Kornrumpf

## **Fire Department**

I can't say enough good things about the officers and firefighters of the Arrowsic Fire Department. They have once again given 110% at each and every training and emergency incident. We have spent many hours in 2013 training to better ourselves as firefighters. Some examples of the things we have trained on in 2013 are basic firefighting, forestry, chimney fires and classes in First Aid and CPR. We have also been updating equipment and making things safer for our firefighters.

We have submitted a plan to the selectmen regarding the replacement of our current fire engine. The fire engine was purchased in 1989 and is now twenty five years old. This fire engine is a very important part of our response plan and is crucial when responding to smaller driveways in town. This is the last piece of fire apparatus of the three that needs to be replaced.

This is our tenth year that we are holding the operating budget at \$12,000. We are able to keep it at \$12,000 due to great success in obtaining grants and donations along with utilizing many cost saving measures. We have been successful with grants and donations from various community sources over the past few years. We continue to apply for every grant for which we are eligible and pursue every avenue of alternative funding available.

Please take a moment to think about this scenario. In the event of an emergency at your home, would public service -police, fire, and EMS personnel be able to easily and quickly locate you? Living in a rural town with many roads some with the same name divided into sections, it is important that your house number is clearly marked and easily viewed from the street that you live on.

Your driveway should be marked with reflective numbers no less than 4'' tall and that they are visible from both sides of travel. If you share your driveway with another homeowner please make sure that a reflective arrow points in the direction to your house.

It is important to remember we work with out-of-town agencies that come to our town to help us from time to time. They might not be familiar with the area, and finding your home at night with no visible numbers available can be deadly when minutes count. Please put the proper markers at the end of your driveway and your house.

We are still in need of volunteer firefighters; if you are interested or know anyone who is interested, please contact any member of the Arrowsic Fire Department. In closing I really want to thank every member for keeping the Arrowsic Fire Department a very special place. In particular I would like to extend special thanks to Nancy Sferra for her many years of service to the Arrowsic Fire Department.

Respectfully submitted,  
Christopher M. Cummings  
Fire Chief

### **Road Commission**

This year was the third year of Evan Holbrook's three-year snowplow contract. This winter proved to be a particularly difficult one with significant snow and cold. After a somewhat shaky start, Evan and his crew responded well. Prior to this winter, the Commission had decided to solicit proposals for the upcoming three-year period. While putting the contract out to bid has not proved to be particularly successful in prior attempts, we thought a check on what quotations we would receive, and from whom, would be useful. It is our intent to have that process complete by the time of the June Town Meeting.

The major portion of the Roads budget for this year, with the exception of the snowplow contract, was expended in the last few months of 2013.

*Continued...*

Re-engaging in significant paving, the Commission contracted with H.C. Crooker, as usual, to pave a portion of the north end of the Old Stage Road. Dick Elwell again did an admirable job of shimming the sides of the paved areas. The Commission continues to fail to convince Crooker that this shimming should be included in their work. It has been explained to us that the shimming work is a totally different work crew and it is not practical for them to bring that crew here for such a small project. And Dick likely does a better job anyway, so it is probably for the best.

This coming year our proposed budget includes another significant paving effort. At the time of this writing, it seems likely we will do another section of the Old Stage Road. But that is currently open to discussion and we will update the Town at the Town Meeting.

The Commission embarked on a renewed effort to keep our E911 list current and coordinated with the State. We have received a copy of the State list for Arrowsic and will check for editing needs. As a reminder, road names and addresses must be assigned by the Commission so that they are accurately entered into the State E911 database. New residents should contact the Commission if an address is needed.

The regular maintenance work this past year has, as usual, included downed tree removal, shoulder and ditching work, grading, and selected fill on the Bald Head Road, and sign installation. Thanks to John McLuer for again providing road signs.

In the next year, we will also continue to focus on building and maintaining the Bald Head Road surface. Some emergency work was required this year, but, in general, the road held up well.

For the Road Commission,  
Jim Stump



## **Shellfish Conservation Committee**

The Arrowsic Shellfish Conservation Committee is charged with management of the Town's soft shell clam (*Mya Arenaria*) resource, including enforcement of the Town shellfish conservation ordinance and applicable State regulations. This work includes several areas: license allocation and issuance, enforcement, shellfish conservation and administration. In addition to the Committee members, we rely heavily on Town Clerk Jennifer Hall, Shellfish Warden Jon Hentz and Peter Thayer, DMR Regional Biologist and Ruth Indrick of KELT.

This year the widely-reported Green Crab invasion has provided a new challenge to shellfish management. A major objective for 2014 is to determine the extent of the problem in Arrowsic. To this end, Paul Burgess is organizing a Green Crab survey to take place in June. Please contact the Committee if you are interested in joining this effort.

Last year the Town issued four commercial shell fish licenses and five recreational licenses. For the 2014 season we have allocated four commercial licenses and (as usual) unlimited recreational licenses. We encourage residents to buy a recreational license and give clamming a try.

The Committee would like to encourage all residents to take an interest in our clam resource. The Committee will meet quarterly in 2014. In addition to the Green Crab survey, we expect to conduct a shell fish survey in August, subject to the availability of a boat and enough able bodied volunteers. If you would like more information please call the Town Office, or acting ASCC Chair William Blaiklock 443-3725.

Respectfully submitted,  
William C. Blaiklock, Acting Chair  
Philip Packard, Secretary  
Lois Hewlett, Gretchen MacLeod, Paul Burgess

## **Shellfish Conservation Warden**

Our coastal ecosystem is maintained by a delicate balance of warm summers and cold winters, with the past winters being slightly warmer, thus allowing the population of green crabs along our coast to thrive. Their increasing numbers pose a significant problem to our soft-shell clam industry where the green crab holds soft-shell clams high on their diet. They also eat the roots of eel grass and the younger shoots of marsh grasses.

It will take a significant research effort to show us where Arrowsic ranks with the Green Crab population on our flats. In this country at the present time there is no economic value to the green crab once harvested. Some possibilities for commercial use around the world are creating aquaculture feed, lobster bait, pet food supplements, and fertilizer. Crab meat for human consumption, in an overseas market may be a possibility in the near future.

Prior to harvesting any shellfish in Arrowsic an individual must first obtain a shellfish license from the town office. At that time they should ask to look at the “Administrative Letters” which will show all the clam-flats that are open for safe harvest of shellfish and those closed due to Pollution, Rainfall (Maine Coast Flood), and or Red Tide (Paralytic Shellfish Poisoning). This way you can be absolutely sure the flats you are going to dig on are open. And prior to digging in the future, contact the Town Office at 443-4609 or me at home 371-2732 if you have a question. Openings and closings may change at a moments notice, so be sure to check.

Open areas are now entirely controlled by the rate of the ebbing Kennebec River. Effective immediately, because of intermittent pollution due to river discharge, the shore, flats and waters of the

following areas are classified as “Conditionally Approved” and shall be closed to the harvest of clams, quahogs, oysters, and mussels when river discharge meets or exceeds 30,000 cubic feet per second, (cfs) between October 1st and January 31st; when river discharge meets or exceeds 60,000cfs between February 1st and April 30th and when river discharge meets or exceeds 40,000cfs between May 1st and September 30th.

For the most up to date version of all closures, please go to the Maine Department of Marine Resources web site at [http://maine.gov/dmr/rm/public\\_health/shellfishgrowingarea.htm](http://maine.gov/dmr/rm/public_health/shellfishgrowingarea.htm) or Google “Maine Red Tide and Shellfish Sanitation Hotline.” There you can find maps showing Arrowsic’s pollution closures. Rain-fall and Red Tide are also shown on this site. If you have trouble with this site please call me at home for assistance at 371-2732.

Openings and closings are subject to change without warning. The warden makes every effort to post a closure sign on the bulletin board outside the town hall, however, never trust the absence of a sign, for they can be, and in many cases are, damaged or vandalized. The only notice you can completely trust is the one located in the town office or the (DMR) web site.

Please remember that if you use someone else’s property to get to the clam-flats you must first obtain their permission.

Red Tide Hotline number is 1-800-232-4733. If you have a problem understanding this recording, please look at a chart or map to find the points of reference being spelled out. If you are still in doubt, please call me at home so I can provide assistance.

Respectfully submitted,  
Jon L. Hentz  
Arrowsic Shellfish Conservation Warden

**Local Emergency Management Agency**  
**and Local Health Officer**

This past year we have seen an increased in Flu like symptoms viruses. Hospitals have been crowded with patients of all ages. Patients have been complaining of the same symptoms, nausea, vomiting, diarrhea and abdominal pain. For most patients these symptoms have been going on from a few days to weeks. The cause has been the many different viruses that have come thru our area. The actual flu has a different picture as it also adds high fever. We have seen many with the actual flu and added H1N1 to the mix. Hopefully, in the fall, you will still get your flu shot. Continue to wash your hands as often as possible this will help with the Flu like symptoms that seems to be more of an issue this year.

My email has changed but was reported incorrectly in last years report. The correct email is [pmcluer13@gmail.com](mailto:pmcluer13@gmail.com) If you have any comments or questions it is best that you try to reach me through my email. I do work during the day and my phone does not work inside the building.

As your LEMA and your AHO I attend as many meetings as possible. We had a change in leadership this year as Hugh Tilson resigned and we were fortunate to have replaced him with Marla Davis.

Please when you are in the town hall look at the kiosk, it is located directly to your left, above to bank of file cabinets, as you enter the Town Hall. The kiosk is filled with seasonal information. Some may be of interest to you or someone you know.

Respectfully submitted,  
Pauline McLuer LHO, LEMA

## **Ad Hoc Review of Town Education Issues**

Last year, the Select Board agreed that the Town needs to reach some resolution about how to organize ourselves with regard to education issues that are not currently being addressed by any specific standing committee. Consequently, we asked residents to attend meetings where we could discuss the Town's education-related needs, investigate the current status of different education functions, and identify a distribution of responsibilities or form of organization that could be presented to the Town at our 2014 Annual Meeting. Invitations to the first three meetings were widely circulated and resulted in meetings that were regularly attended by Lisa Holley, David Howe, Camille Kauffunger, Janet Kehl, and Karen Robbins and myself. Nancy Brown-Stump contributed to the process by attending a meeting and sharing her documents and historical knowledge of the issue. We also consulted a number of officials and residents who had served on the Town's School Committee prior to 2008.

We published a status report of the group's activities in *The Arrow*, made the minutes publicly available in the Town Hall and held a special meeting on March 20<sup>th</sup> at which we presented the results of our work. The group produced a document that summarized our views on the Town's education needs and a detailed list of activities that would satisfy these needs. After considering a range of options, we decided that the Town would be best served by creating a standing Education Committee which, if approved and established, could then undertake some or all of the activities that were identified. This led to a proposed ordinance which is being put before the Town for approval at this year's Annual Meeting.

Respectfully submitted,  
William Savedoff, on behalf of the participants

# ORGANIZATION REPORTS



**More than you'll ever know**

On behalf of the Board, Corporators and Staff of the Patten Free Library, thank you to the Town of Arrowsic for making the Library the enriching community treasure that it is. Support of your regional library in 2012/13 has enabled:

167,613 people to visit the Library  
142,760 items to be borrowed  
26,487 people to use the public computers  
26,090 items to be borrowed and loaned through interlibrary loan  
9,355 reference questions to be answered  
5,901 people to attend 374 children's programs  
4,296 eBooks and audio books to be borrowed  
3,746 people to attend 193 adult programs  
561 teens to participate in 50 programs  
500 children to do the Summer Reading Program



*Book Buddies program  
at the Library*



The Library's mission is to transform lives, inspire lifelong learning, preserve local history, and build community through joyful, creative exploration and dialogue for the citizens of Arrowsic, Bath, Georgetown, Woolwich, and West Bath.

Among the highlights of the Library's service in 2012/13 are:  
-The continuation of the "Book a Librarian" program for patrons to get individualized help in downloading eBooks, iPad instruction, help in setting up email accounts, and online job searching  
-The ninth annual Town History Series, which featured "Very Early Arrowsic: An Indulgence in Speculation" by Jack Witham  
-Expansion of Saturday hours to 10 am – 4 pm through the fall, winter, and spring

Respectfully submitted,  
Lesley Dolinger  
Director

### **RSU 1 School Board**

In years past we have presented a report that highlights major events or changes that have occurred in the district within the past year. This year I would like to take a different approach. Since my annual reports tend to coincide with RSU1's budget season, I would like to share with you where your tax dollars go within the district.

While a school or school district is comprised of curriculum and technology, books and buses, fields and furniture, and bricks and mortar, the single-most important factor that impacts the education of our students is the classroom teacher. In RSU1 we recognize this, and, like most districts, this is where the majority of our dollars are spent. In last year's approximately \$27.7 million budget, we spent \$14.3 million in payroll and a little over \$4 million in benefits (benefits being comprised of health care and retirement) just for instructional staff. Of that \$14.3 million, \$4.6

*Continued...*

million was specifically allocated toward special education instruction. Special education costs are State and Federally mandated, and represent (for the RSU) a 26% increase over the previous year's cost.

In our district, we have over 300 staff that serve nearly 2200 students. That number jumps to over 2300 if you include the students from the Bath Regional Career and Technical Center. That said, it does not mean that we have a 7:1 student/teacher ratio. The staff numbers are comprised of administration, operations and maintenance staff, food service staff, central office staff, technology support, librarians, ed techs and additional support staff.

Operations and maintenance constitute the next largest cost center in the district. Of the \$3.1 million we spend for this cost center, the majority of this money is spent on heating our facilities.

Debt service, which constitutes \$1.8 million or 6.5% of our total budget, is slightly less than the State average of 6.7%.

RSU1 spends nearly \$1.2 million on transportation. This is a 13.8% increase over the previous year. This increase is the result of higher fuel costs and a newly negotiated contract with Bath Bus Service. Despite the significant increase, we are still spending 1.3% less than the State average of our total budget.

The cost centers described thus far constitute 78% of our total budget. Once you factor in school administration (principals and assistant principals) and system administration, this leaves us with only 14% of the budget that we, as a Board, can influence with regard to how it impacts taxpayers. This is also the part of the budget that represents programming, textbooks, furniture, etc. – all items that have a direct impact on our students.

If we were to look at these numbers on a cost/student basis, it might look something like this:



Taking our total budget of \$27,748,714 and dividing it by 2200 students (enrollment in the district of 2104 plus additional students who attend the BRCTC and adult education programs) gives us approximately \$12,613/student. Broken down, the numbers look like this:

At \$12,613/student we spend:

\$4805 for regular instruction (teaching staff salaries and benefits)

\$2094 for special education instruction (special education salaries and benefits)

\$567 for career and technical center (BRCTC salaries and benefits)

\$1425 for operations and maintenance (this included heating our facilities)

\$530 for transportation

\$820 for debt service

\$706 for school administration (principals and department heads)

\$265 for system administration

\$1085 for student and staff support (this includes technology – both staff and equipment, guidance, library services, health services, ed techs and professional development for staff)

\$316 covers athletics, food service, adult ed

Generally, we are keeping our costs at (or below) the State average as a percentage of our total budget. The two areas where we exceed this are Special Education (due to the specific needs of our students) and Career and Technical Education (due to the formula we use to share costs with our sending municipalities).

While the presentation of our budget and expenses in this manner does not show the complete picture on how our dollars are spent (for example: obviously a small percentage of our students attend the Career and Technical Center, so attributing that cost over the entire student body is not representational of what we spend per student), it does give a general picture of where our capital resources are allocated. Hopefully this presentation of data gives additional insight to our citizens and taxpayers on how RSU1 is spending their tax dollars.

*Continued...*

I would also like to share with you the Board Goals for 2013-2014:

Goal 1: Increase the Board's understanding of programs and processes in RSU1.

-Request from appropriate staff an end of the year assessment report on new programs to the 2013-2014 budget.

-Maintain an ongoing understanding of the new staff evaluation process through an update from the superintendent and designees.

-Gain a comprehensive understanding of the special education program through presentations by the special education director and at least one outside presenter. Questions to address: What are the mandates? What drives the programming/costs? How is it managed?

Goal 2: Continue to work on developing additional means for improved public relations within the district and our community.

-Develop measures/processes to ensure that parents, businesses, and community members are actively engaged in the educational process.

-Conduct a survey (or some other method of outreach) with families who live within the district, but send their children to schools outside the system.

Goal 3: Ensure that all students have the opportunity to learn and achieve in safe and educationally adequate facilities by meeting the needs of the district with a focus on adequate space and quality learning environments.

-Pursue the renovation bond.

Goal 4: Develop by the end of the year a tool to evaluate the effectiveness and performance of our individual providers that serve our pre-K program.

-Build the tool; apply the tool; present the outcome of that evaluation to the Board.

And finally, I would like to personally thank the members of the RSU1 community who supported the passage of the \$5.2 million renovation bond in November. These dollars will go toward a number of sorely needed systems improvements or upgrades throughout the district. The projects are concentrated in our most needy facilities – primarily Bath Middle School and Morse High School, both schools that provide educational services to students from all our sending municipalities. We hope to begin the majority of the projects this Spring with an anticipated completion by the start of school in the Fall of 2014.

As I have mentioned before, we encourage citizens to visit our schools, attend sporting events, musical presentations and even participate in a monthly Board meeting. For the past two years, the Board has instituted a practice of allocating the bulk of our February Board Meeting to a presenting of The State of the District. Over the course of an hour or so, you will get a comprehensive snapshot of what our staff and students are accomplishing throughout the district. We look forward to seeing you there!

Respectfully submitted,  
Tim Harkins  
RSU1 Chair

### **Friends of Doubling Point Light**



This year we devote our report to the memory of Margaret Allen Bertocci. Margaret was a 40 year neighbor of Doubling Point Light and showed immediate enthusiasm for our non-profit as soon as the US Coast Guard granted us stewardship in 1997. Margaret and husband, Ted, raised their three sons in Bath before moving to Arrowsic in 1972. They

*Continued...*

bought the 200 year old Cape on Doubling Point Road, which was handsomely restored through Ted's wood-working skills, and they became the heart and soul of the gradually growing Doubling Point neighborhood.

As permanent Island residents, they added Arrowsic causes to their list of good deeds. Ted became a Selectman and Margaret was a welcoming presence over the years as summer folk eventually turned into year-round residents. A stop at the Bertoccis' door brought Arrowsic news, tips on gardening, a special recipe or the title of a book Margaret's reading group was enjoying. If neighbors needed to hold a road meeting, it happened at Ted and Margaret's, and homemade rhubarb or blueberry pie might be served up along with facts and figures.

Margaret became a Founding Board Member of The Friends of Doubling Point Light. Her many years of volunteer experience in the Bath community and for Mount Holyoke College were invaluable to us as we set up our mailings, newsletters, and our support system to fund the perpetual maintenance of Arrowsic's treasured lighthouse. We loved and appreciated Margaret's keen intellect, subtle humor, timeless graciousness and Yankee good sense!



When Margaret died this January at the age of 94, the Doubling Point community lost its dearest neighbor.



## Range Light Keepers

Ongoing restoration of the Fiddler's Reach Fog Signal is preserving one of Maine's historic maritime sights and sounds.



*Arrowsic's volunteer Keepers hoist the 1250 pound fog bell to its mount as part of the exhibition at the Maine Maritime Museum.*



*The working demonstration of the restored 1900 Stevens Fog Bell Striker was an attractive crowd-pleaser throughout the season.*

# 2014 TOWN MEETING

| Art. | Description                   | Surplus &<br>Dedicated<br>Funds | To Be<br>Raised | Amount<br>Voted |
|------|-------------------------------|---------------------------------|-----------------|-----------------|
| 5    | Salaries                      |                                 | 38,292          |                 |
| 6    | Election Workers              |                                 | 3,150           |                 |
| 7    | Payroll Taxes                 |                                 | 3,172           |                 |
| 9    | Fire Department Budget        |                                 | 12,000          |                 |
| 11   | Fire Department Paving        | 2,500                           |                 |                 |
| 12   | Fire Department Capital       | 12,500                          |                 |                 |
| 13   | Ambulance Services (Bath)     |                                 | 6,500           |                 |
| 14   | Scholarship Fund Disbursement | 2,000                           |                 |                 |
| 16   | Roads                         |                                 | 80,900          |                 |
| 17   | Recycling                     |                                 | 6,750           |                 |
| 18   | Solid Waste                   |                                 | 28,500          |                 |
| 19   | Septage                       |                                 | 2,500           |                 |
| 20   | Utilities                     |                                 | 4,500           |                 |
| 21   | Town Property Maintenance     |                                 | 5,000           |                 |
| 22   | Town Capital Improvement      | 10,000                          |                 |                 |
| 23   | Animal Control Services       |                                 | 427             |                 |
| 24   | Assessing                     |                                 | 2,000           |                 |
| 25   | Revaluation Fund              | 10,000                          |                 |                 |
| 26   | Auditor's Report              |                                 | 7,500           |                 |
| 27   | Insurance                     |                                 | 9,000           |                 |
| 28   | Legal Services                |                                 | 4,000           |                 |
| 29   | Administration                |                                 | 9,000           |                 |
| 30   | Annual Report                 |                                 | 3,000           |                 |
| 31   | Dues                          |                                 | 1,500           |                 |
| 32   | Contingency                   |                                 | 2,000           |                 |
| 33   | Planning Board                |                                 | 2,500           |                 |
| 34   | Zoning Board of Appeals       |                                 | 100             |                 |
| 35   | Conservation Commission       |                                 | 450             |                 |
| 36   | Shellfish Conservation        | 500                             |                 |                 |
| 37   | LEMA                          |                                 | 100             |                 |
| 39   | Education Committee           |                                 | 250             |                 |
| 40   | Non Profit Contributions      | 12,293                          |                 |                 |
| 42   | Tax Reduction from Surplus    | -                               |                 |                 |
|      | <b>TOTAL</b>                  | <b>49,793</b>                   | <b>233,091</b>  |                 |
|      | Prior Year                    | 41,293                          | 228,744         |                 |
|      | Variance                      | 8,500                           | 4,347           |                 |

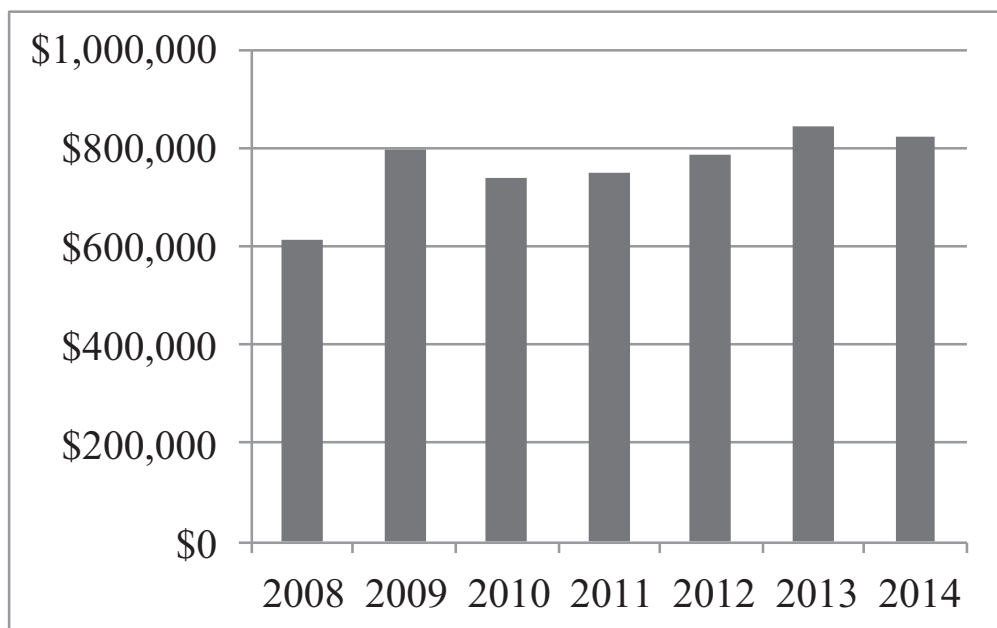
|                                |             |        |            |
|--------------------------------|-------------|--------|------------|
| Total from Surplus & Dedicated | \$          | 43,793 |            |
| To Be Raised                   |             |        | \$ 235,489 |
| County Taxes                   |             |        | \$ 161,298 |
| Municipal Revenue Sharing      |             |        | \$ (8,900) |
|                                | Subtotal \$ | 43,793 | \$ 387,887 |
| Education Expense              |             |        | \$ 435,221 |
| Total Amount to be Raised      |             |        | \$ 823,108 |

**Amount to be Raised**

*Previous Years*

|      |         |
|------|---------|
| 2013 | 845,305 |
| 2012 | 787,064 |
| 2011 | 750,544 |
| 2010 | 741,809 |
| 2009 | 797,379 |
| 2008 | 612,647 |

**Amount to be Raised, 2008-2014**



## **Warrant for Town Meeting**

Sagadahoc, ss:

To Chris Cummings, Constable for the Town of Arrowsic,  
County of Sagadahoc, 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 Arrowsic qualified by law to vote in Town affairs, to assemble at the Arrowsic Fire Station on Wednesday, the 18th of June A.D. 2014, at six-thirty in the evening, to act on the following articles to wit:

### **ELECTIONS**

**Art. 1.** To elect by ballot a Moderator to preside at said meeting.

**Art. 2.** To elect a Town Clerk for the ensuing year.

**Art. 3.** To elect by ballot, for a three-year term:

Selectman, Assessor & Overseer of the Poor,  
Surveyor of Lumber and Bark, Fence Viewer

**Art. 4.** To elect:

A Treasurer

A Tax Collector

Any other Town Officers

*Note: FY 13-14 amounts reflect expenditures through 4/28/2014*



**Art. 5.** To see if the Town will vote to raise and appropriate the sum of \$38,292 to pay the following salaries to the Town Officers: *Note: Salaries include employee FICA & Medicare taxes (7.65%).*

|                           | <b>FY 12-13</b> | <b>FY 13-14</b> | <b>FY 14-15</b> |
|---------------------------|-----------------|-----------------|-----------------|
| Selectman Chairman        | 4,358           | 5,618           | 5,618           |
| Selectmen (2 @ \$3,313)   | 6,867           | 7,175           | 7,175           |
| Town Clerk                | 3,962           | 4,467           | 4,467           |
| Treasurer                 | 3,962           | 4,467           | 4,467           |
| Tax Collector             | 3,962           | 4,467           | 4,467           |
| Registrar                 | 400             | 487             | 487             |
| LEMA Director             | 108             | 108             | 108             |
| Shellfish Committee       | 0               | 0               | 0               |
| Shellfish Warden          | 541             | 541             | 541             |
| Codes Enforcement Officer | 2,905           | 3,113           | 3,113           |
| Constable                 | 541             | 541             | 541             |
| Animal Control Officer    | 541             | 541             | 541             |
| Fire Chief                | 2,815           | 3,032           | 3,032           |
| Deputy Chief              | 1,083           | 1,354           | 1,354           |
| Captain (1 @ \$200)       | 217             | 217             | 217             |
| Planning Board            | 541             | 541             | 541             |
| Road Commission           | 541             | 541             | 541             |
| Recycling                 | 541             | 541             | 541             |
| Board of Appeals          | 541             | 541             | 541             |
| Conservation Commission   | 0               | 0               | 0               |
| <b>Totals</b>             | <b>34,426</b>   | <b>38,292</b>   | <b>38,292</b>   |

**Art. 6.** To see if the Town will vote to raise and appropriate the sum of \$3,150 to pay the following wages to Town Election Workers.

|                   | <b>FY 12-13</b> | <b>FY 13-14</b> | <b>FY 14-15</b> |
|-------------------|-----------------|-----------------|-----------------|
| Registrar         | 300             | 450             | 450             |
| Deputy Registrar  | 250             | 250             | 250             |
| Election Wardens  | 450             | 450             | 450             |
| Election Clerks   | 1,300           | 1,300           | 1,300           |
| Election Counters | 700             | 700             | 700             |
| <b>Total</b>      | <b>3,000</b>    | <b>3,150</b>    | <b>3,150</b>    |

**Art. 7.** To see if the Town will vote to raise and appropriate the sum of \$3,172 to pay the payroll taxes on all of the salaries and wages paid (7.65%).

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 3,000           | 2,823         | 3,172           | 3,161         | 3,172           |

**Art. 8.** To see if the Town will vote to expend to the Town Codes Enforcement Officer, Town Clerk, and Tax Collector fees collected to these respective individuals in the form of wages.

**Art. 9.** To see if the Town will vote to raise and appropriate the sum of \$12,000 for Fire Protection for FY 14-15.

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 12,000          | 12,365        | 12,000          | 4,397         | 12,000          |

**Art. 10.** To see if the Town will vote to appropriate any unexpended Fire Department operating expenses remaining at the end of the fiscal year into the Fire Department Capital Improvement Fund.

**Art. 11.** To see if the Town will vote to appropriate \$2,500 from the Fire Department Capital Improvement Fund for the purpose of paving or pouring a pad in front of the fire station. Current balance: \$29,495.

**Art. 12.** To see what sum the Town will vote to appropriate from **surplus** for the Fire Department Capital Improvement Fund. Current fund balance: \$29,495. Selectmen recommend: \$12,500

**Art. 13.** To see if the Town will vote to raise and appropriate the sum of \$6,500 to provide the Town with Ambulance Service for the ensuing year.

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 7,500           | 2,943         | 6,500           | 4,015         | 6,500           |

**Art. 14.** To see if the Town will vote to expend the following amount from the Scholarship Fund for the purpose of providing scholarships to worthy and deserving students from the Town pursuing post-secondary education at an accredited educational institution; to be selected by the Selectmen on the recommendations of the Scholarship Committee.

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 1,000           | 1,000         | 3,000           | 3,000         | 2,000           |

**Art. 15.** To see if the Town will vote to authorize the Selectmen to accept donations to the Arrowsic Scholarship Fund and to provide appropriate receipts thereof.

**Art. 16.** To see if the Town will vote to raise and appropriate the sum of \$80,900 for general maintenance and repair of Town Ways and other Properties for the ensuing year, including snow removal. The amount to be raised takes into consideration the use of Town excise taxes and the MDOT Block Grant to cover Road expenses.

|                  | <b>FY 12-13</b> | <b>FY 13-14</b> | <b>FY 14-15</b> |
|------------------|-----------------|-----------------|-----------------|
| Budgeted         | 172,260         | 171,500         | 174,500         |
| Excise Tax       | 89,594          | 72,235          | 85,000          |
| MDOT Block Grant | 12,372          | 8,628           | 8,600           |

**Road Commission Proposed Budget 2014-2015**

|                                |                |
|--------------------------------|----------------|
| General Maintenance            | 2,500          |
| Culverts                       | 1,500          |
| Roadway Grading/Rebuild        | 10,000         |
| Asphalt and Gravel Maintenance | 3,000          |
| Road Sign Replacement          | 1,000          |
| Paving                         | 75,000         |
| Emergency                      | 1,500          |
| Snowplow                       | 80,000         |
| <b>Total</b>                   | <b>174,500</b> |

Appropriations:

|                             |               |
|-----------------------------|---------------|
| Excise Tax                  | (85,000)      |
| MDOT Block Grant            | (8,600)       |
| <b>Amount to be Raised:</b> | <b>80,900</b> |

**Art. 17.** To see if the Town will vote to raise and appropriate the sum of \$6,750 to cover the costs of recycling and other related activities.

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 7,150           | 6,222         | 6,750           | 5,068         | 6,750           |

**Art. 18.** To see if the Town will vote to raise and appropriate the sum of \$28,500 to cover the costs of solid waste disposal.

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 28,900          | 26,713        | 27,000          | 22,116        | 28,500          |

**Art. 19.** To see if the Town will vote to raise and appropriate the sum of \$2,500 for disposal of septage waste for the ensuing fiscal year.

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 2,000           | 2,953         | 2,500           | 611           | 2,500           |

**Art. 20.** To see if the Town will vote to raise and appropriate the sum of \$4,500 for Municipal utilities for the coming year.

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 4,500           | 3,403         | 4,000           | 3,692         | 4,500           |

**Art. 21.** To see if the Town will vote to raise and appropriate the sum of \$5,000 for improvements and maintenance expenses of Town properties.

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 5,500           | 3,111         | 5,000           | 1,405         | 5,000           |

**Art. 22.** To see if the Town will vote to appropriate \$10,000 from **surplus** to contribute to the Town Capital Improvements Fund for future capital improvement projects. Current fund balance: \$30,590.

**Art. 23.** To see if the Town will vote to raise and appropriate the sum of \$427 for the purpose of providing animal control support services including housing and sheltering of stray animals.

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 320             | 320           | 320             | 160           | 427             |

**Art. 24.** To see if the Town will vote to raise and appropriate the sum of \$2,000 for assessing expenses, including an Assessor's Agent for the ensuing year.

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 3,000           | 1,500         | 2,000           | 1,500         | 2,000           |

**Art. 25.** To see if the Town will vote to appropriate \$10,000 from **surplus** to add to the dedicated fund for the future revaluation of town properties by a licensed assessor. Total cost is estimated to be \$35,000. Current fund balance is \$10,000.

**Art. 26.** To see if the Town will vote to raise and appropriate the sum of \$7,500 for FY 13-14 Auditor's Report and associated services.

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 7,500           | 7,300         | 7,500           | 7,300         | 7,500           |

**Art. 27.** To see if the Town will vote to raise and appropriate the sum of \$9,000 for Insurance for the coming year.

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 9,000           | 8,666         | 9,000           | 8,797         | 9,000           |

**Art. 28.** To see if the Town will vote to raise and appropriate the sum of \$4,000 to provide Legal Services.

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 2,000           | 9,818         | 4,000           | 15,793        | 4,000           |

**Art. 29.** To see if the Town will vote to raise and appropriate the sum of \$9,000 for Administration expenses such as bank service charges, office supplies, postage, printing, software, payroll processing, small dues and training, small repairs, travel reimbursements, Arrow and website expenses for the ensuing year.

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 8,500           | 7,753         | 8,500           | 8,150         | 9,000           |

**Art. 30.** To see if the Town will vote to raise and appropriate the sum of \$3,000 for printing the Annual Report for the upcoming year.

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 3,000           | 2,538         | 3,000           | 0             | 3,000           |

**Art. 31.** To see if the Town will vote to raise and appropriate the sum of \$1,500 for professional dues including for the Maine Municipal Association in the coming year.

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 1,250           | 1,269         | 1,310           | 1,298         | 1,500           |

**Art. 32.** To see if the Town will vote to raise and appropriate the sum of \$2,000 for Contingent expenses for the ensuing year.

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 2,000           | 0             | 2,000           | 200           | 2,000           |

**Art. 33.** To see if the Town will vote to raise and appropriate the sum of \$2,500 for the Miscellaneous Expenses of the Planning Board.

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 2,500           | 397           | 2,500           | 501           | 2,500           |

**Art. 34.** To see if the Town will vote to raise and appropriate the sum of \$100 for the Miscellaneous Expenses of the Zoning Board of Appeals

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 100             | 0             | 100             | 0             | 100             |

**Art. 35.** To see if the Town will vote to raise and appropriate the sum of \$450 for the Miscellaneous Expenses for the Conservation Commission.

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 450             | 325           | 450             | 262           | 450             |

**Art. 36.** To see if the Town will vote to appropriate the sum of \$500 from the **dedicated Shellfish Conservation Fund** for the Miscellaneous Expenses of the Shellfish Conservation Committee and the Shellfish Warden.

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 500             | 220           | 500             | 457           | 500             |

**Art. 37.** To see if the Town will vote to raise and appropriate the sum of \$100 for the Miscellaneous Expenses of the Local Emergency Management Agency.

| <b>FY 12-13</b> |               | <b>FY 13-14</b> |               | <b>FY 14-15</b> |
|-----------------|---------------|-----------------|---------------|-----------------|
| <b>Request</b>  | <b>Actual</b> | <b>Request</b>  | <b>Actual</b> | <b>Request</b>  |
| 100             | 0             | 100             | 0             | 100             |

**Art. 38.** To see if the Town will vote to enact an ordinance entitled “Education Committee Ordinance” as it appears below:

**Authority:** This Ordinance is enacted pursuant to 30-A M.R.S.A. §3001 *et seq.*

**Ordinance Purpose:** To establish an education committee for the Town of Arrowsic to address the diverse educational needs of Arrowsic residents.

**Education Committee Composition:**

Five Appointed Members: The Select Board shall appoint five members to the Education Committee. The initial terms of office are one one-year position, two two-year positions and two three-year positions. All terms will be three years thereafter to provide rolling terms of office for members.

Vacancies in membership shall be filled in the same manner and for the balance of the term of the original appointment.

Officers of the Education Committee shall be a Chairperson and Secretary selected annually by the members of the Education Committee, on or about the Committee’s first meeting of each year.



The Chairperson, in addition to duties imposed by law, shall convene the committee on a regularly scheduled basis, preside over the meetings, and be an ex-officio member of all sub-committees. The Secretary shall keep an accurate record of the proceedings, shall provide a copy to the Select Board and perform all other duties imposed by law.

A majority of the members of the Education Committee shall constitute a quorum and shall be sufficient to direct the activities and decisions of the committee. Sub-committees may be created by vote of the Committee and may be populated by non-Education Committee Arrowsic residents.

**The Education Committee duties and responsibilities** shall be to:

Promote educational experiences that allow all students to develop their knowledge, skills and critical thinking in a way that results in their ability to fully participate in the global community of the 21<sup>st</sup> century.

Oversee Town interests as related to education of Town residents.

Render to the Select Board a summary of services received from the School Unit of which Arrowsic is a member.

Evaluate from time to time the performance of the School Unit of which Arrowsic is a member.

Facilitate communications among stakeholders of Arrowsic Education such as and not limited to the School Unit, parents, residents or taxpayers.

Perform other duties as allowed by law.

**Separability:** If any section, subsection, sentence or part of this Ordinance is for any reason held to be invalid or unconstitutional, such decisions shall not affect the validity of the remaining portions of this Ordinance.

**Effective Date:** This Ordinance shall become effective twenty (20) days after enactment.

**Art. 39.** To see if the Town will vote to raise and appropriate the sum of \$250 for the Miscellaneous Expenses for the Education Committee.

**Art. 40.** To see if the Town will vote to appropriate from **surplus** the sum of \$12,293 to fund the following non-profit organizations.

|  | FY 12-13       | FY 13-14      | FY 14-15      |
|--|----------------|---------------|---------------|
| America's First Ship (new)                 | 0              | 0             | 100           |
| Bath Food Bank (new)                       | 0              | 0             | 300           |
| Bath Freight Shed Alliance (new)           | 0              | 0             | 100           |
| Bath Area Senior Citizens, Inc.            | 625            | 625           | 625           |
| Bath Area Family YMCA                      | 300            | 300           | 300           |
| Big Brothers/Big Sisters of Bath-Brunswick | 600            | 500           | 500           |
| Citizens for Squirrel Point                | 100            | 100           | 100           |
| Coastal Trans                              | 300            | 300           | 300           |
| Elmhurst Assn. for Retarded Citizens, Inc. | 500            | 500           | 500           |
| Family Focus                               | 300            | 300           | 300           |
| Friends of the Doubling Point Light        | 100            | 100           | 100           |
| Greater Bath Elder Outreach Network        | 100            | 100           | 100           |
| Kennebec Estuary Land Trust                | 0              | 100           | 100           |
| LifeFlight Foundation                      | 0              | 100           | 100           |
| Maine Public Broadcasting                  | 0              | 250           | 250           |
| MCM Community Action                       | 325            | 325           | 325           |
| New Hope for Women                         | 0              | 200           | 200           |
| Patten Free Library                        | 6,839          | 6,839         | 6,839         |
| The Range Light Keepers                    | 100            | 100           | 100           |
| Senior Spectrum (Meals on Wheels)          | 350            | 350           | 350           |
| Sweetser                                   | 512            | 504           | 504           |
| Tedford Shelter                            | 100            | 200           | 200           |
| <b>Totals</b>                              | <b>13,151*</b> | <b>11,793</b> | <b>12,293</b> |

\* Includes \$2,000 of donations to organizations that the Town is not currently supporting.

**Art. 41.** To see if the Town will vote to draw from **surplus** such funds as necessary to meet the Town’s legislated responsibilities for providing General Assistance in accordance with the Town’s General Assistance Ordinance passed in 2013. (Actual 13-14 \$1,183).

**Art. 42.** To see if the Town will vote to draw from **surplus** such funds as necessary to meet the Town’s responsibilities for uncollectible ambulance fees. (Actual 13-14 \$0).

**Art. 43.** To see what sum the Town will vote to appropriate from **surplus** for reducing the amount of money to be raised by taxes. Selectmen Recommend \$0.00

**Art. 44.** To see if the town will vote to increase the property tax levy limit of \$215,253 established for the Town by State law, in the event that the municipal budget approved under the preceding articles results in a tax commitment that is greater than this property tax levy limit.

**Art. 45.** To see if the Town will vote to amend the Arrowsic Zoning Ordinance as set forth below (New wording is underlined):

**‘Dwelling:** A place of abode, a structure occupied as a residence as distinct from a store, office, or other building.

**Single Dwelling:** A place of abode for a single family in one principal structure.

**Multiple Dwelling:** A place of abode for two or more families in one or more principal structures.

NOTE: Refer to the definition of “Residential Dwelling Unit.”

And

**‘Residential Dwelling Unit:** A room or group of rooms designed and equipped exclusively for use as permanent, seasonal, or temporary living quarters for only one family at a time, and containing cooking, sleeping and toilet facilities. The term shall include

mobile homes and rental units that contain cooking, sleeping, and toilet facilities regardless of the time-period rented. Recreational vehicles are not residential dwelling units. NOTE: Refer to the definition of “Dwelling.””

**Art. 46.** To see if the Town will vote to keep the Town alewife and blueback herring resource closed to harvesting during the 2015 season for conservation purposes.

**Art. 47.** To see if the Town will vote to accept the categories of State funding listed below, as provided by the Maine State Legislature.

|  |           |         |
|--|-----------|---------|
| State Municipal Revenue Sharing                | Estimated | 8,900   |
| MDOT Block Grant                               | Estimated | 8,600   |
| Tree Growth Reimbursement                      | Estimated | 1,100   |
| Veterans Exemption Reimbursement               | Estimated | 275     |
| Snowmobile Registration Revenues               | Estimated | 100     |
| Homestead                                      | Estimated | 6,000   |
| State grants or other funds not included above |           | Unknown |

**Art. 48.** To see if the Town will vote to continue to allocate all revenues from the sale of shellfish licenses, and any fines received for violation of the Shellfish Conservation Ordinance, to the dedicated Shellfish Conservation Fund, to be used by the Shellfish Conservation Committee for shellfish management, conservation, and ordinance enforcement.

**Art. 49.** To see if the Town will vote to collect all Watercraft Excise Taxes in a dedicated Water Access Fund. Current fund balance: \$69,431.

**Art. 50.** To see if the Town will vote to allocate all revenues from dog license fees to a dedicated Animal Control Account and authorize the Selectmen to draw from that account for the purpose of funding animal control work in town.

**Art. 51.** To see if the Town will vote to allow the Selectmen to accept and expend the following monies for FY 2014-2015: miscellaneous contributions, donations, grants and reimbursements.

**Art. 52.** To see if the Town will vote to authorize the Selectmen to draw from **surplus** such funds as necessary for tax abatements due to overpaid taxes.

**Art. 53.** To see if the Town will vote to authorize the Selectmen on behalf of the Town to sell and dispose of any real estate acquired by the Town for nonpayment of taxes, on such terms as they deem advisable, and to execute quit-claim deeds for such property.

**Art. 54.** To see if the Town will vote to allocate all proceeds from the sale of tax delinquent property to the Undesignated Surplus.

**Art. 55.** To see if the Town will vote to authorize the Selectmen to borrow money from time to time in anticipation of taxes.

**Art. 56.** To see if the Town will vote to authorize the Selectmen to utilize balances in Town dedicated funds to postpone or eliminate the need to borrow in anticipation of taxes. Funds reduced in this way would be restored with incoming tax revenues.

**Art. 57.** To see what sum the Town will vote to authorize for Annual Interest on all taxes paid 60 days after posting. Selectmen recommend 4.0% (State Maximum Allowed—7%)

**Art. 58.** To see what date the Town will select for the 2015 Annual Town Meeting. Selectmen recommend Wednesday, June 17, 2015, at 6:30 PM.

Selectmen:

Michele Gaillard

Suzannah Heard

William Savedoff

# ARROWSIC TOWN MEETING



WEDNESDAY, JUNE 18, 2014

6:30 p.m.

ARROWSIC FIRE STATION



*please accompany this report to the town meeting*