

2014-2015 Preliminary Report
of the *Municipal Officers* of the
Town of

**ARROWSIC
MAINE**



1841

WARRANT for 2015-2016
PRELIMINARY REPORT for 2014-2015
AUDITED REPORT for 2013-2014

CONTENTS

Dedication	3
Town Information	5
Committee Meetings/Times	5
Elected Officials	6
Appointed Officials	7
State Officials	9
Officials' Reports	10
Selectmen's Report	12
Taxpayers List	14
Treasurer's Report	32
Independent Audit	40
Tax Collector's Report	66
Town Clerk's Report	70
Committee Reports	72
Organization Reports	87
Summary of Warrant Articles	96
Warrants for 2015 Town Meeting	98

DEDICATION

In honor of his years of service to the Town of Arrowsic, we dedicate this year's Annual Report to Larry Wilson.

Larry arrived in Arrowsic with his wife Betty in 1993. He had recently retired after a long career with the SD Warren Paper Company. Larry and Betty fell in love with the house and barn overlooking Spinney Creek and looked forward to some serious vegetable and flower gardening and maybe a tractor and some chickens.

Larry and Betty joined the Sagadahoc chapter of MOFGA and soon fell in with a dangerous crowd, including Bill and Noreen Blaiklock and Dave and Prudy Foster. Following a heated discussion at a MOFGA potluck about home rule that involved Arrowsic's clam flats being taken over by the State, Larry became a charter member of the Arrowsic Shellfish Conservation Committee. Save our Clams!

It didn't take long before Larry was sucked into the vortex of Arrowsic civic engagement. Like cream rising to the top, he was asked to become a Selectman in 1998 to replace the departing Melissa Textor, joining Pat Harcourt and Greg Guckenburg on the board. There were several contentious issues in those years including a revaluation gone awry and a fire department mutiny. Larry became known for his calm grace under pressure, willingness to listen to anyone and ability to respect their point of view.

Michele Gaillard replaced Pat Harcourt, then Sukey Heard replaced Greg Guckenburg, and Larry became Head Selectman in 2002. Temperamentally well-suited, this board worked together for 10 years until Larry's decision to try to get back to that retirement thing. During those years Larry oversaw the construction of the new fire station and the little fire barn, as well as upgrading our administrative practices.

Larry had several principles that were important to him that informed his years on the board. One was "fair and equitable." He always wanted folks to feel they were being treated fairly by the Town and that everyone had the same access and right to services. Another principle

was his respect for alternate points of view. After encounters with cantankerous Arrowsickians, Larry would often say, “That guy was good!”, which meant that he appreciated their passionate offense or defense, although probably didn’t agree with it.

Larry always had a good sense of the big picture and could be counted on to never get stuck in a position. With his help, the Selectmen negotiated several consent agreements with residents who had been found in violation of the zoning ordinance. Larry’s gift was his ability to be flexible and always keep the conversation moving incrementally in a forward direction. We inched our way to many good agreements.

Larry was the right person at the right time. Arrowsic is lucky that way. We all owe a debt of gratitude for the time we stole from Betty and the garden and the chickens.



Betty and Larry Wilson

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

Committee	Date	Time
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 Committee	2nd Monday	4:30 pm
Education Committee	1st Wednesday	6 pm
Zoning Board of Appeals	As needed	
Recycling/Solid Waste	As needed	
RSU 1 Board	3rd Monday	6 pm

www.arrowsic.org

Paul Kalkstein, webmaster: news@arrowsic.org

ELECTED OFFICIALS

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

Suzannah Heard ('17)	443-6768	sukeyheard@gmail.com
Michele Gaillard ('16)	442-7443	mgaillard@bowdoin.edu
William Savedoff ('15)	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

Scholarship Fund Advisory Committee

Jeremy Blaiklock, chair
443-4630
Maria Grill
Roger Heard
Kathryn Beveridge
Lisa Holley
Janice Rogers
Eileen Harkins

Education Committee

David Howe
Camille Kauffunger
Wendy Briggs
Anita Lichman
Matt Bachman
Jerry Pieh (alt.)
Dena Bachman (alt.)

Shellfish Conservation Committee

William Blaiklock, acting
chair, 443-3725
Gretchen MacLeod
Lisa Margonelli
Lois Hewlett
Phil Packard
Paul Burgess

Conservation Commission

Josephine Ewing, chair
443-9795
Noreen Blaiklock
Clarke Cooper
Mildred Stafford
Ralph Pope
Karen Robbins
Paul Schlein

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
John Hinds
Roz McLean
Jon Biehler
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

Jeffrey K. Pierce

Jeff.Pierce@legislature.maine.gov

P.O. Box 51

Dresden, ME 04342

Home: 737-9051

Cell: 441-3006

State House Message: 1-800-423-2900

State House TTY Line: 207-287-4469

State Senator

Linda Baker

bakersenate14@yahoo.com

1 Homeplace

Topsham, ME 04086

Home: 729-8381

Office: 287-1505

Sagadahoc County Board of Commissioners

Carol Grose, District 3

cgrose@sagcounty.com

Office: 443-8200

OFFICIALS' LETTERS



Paul R. LePage
GOVERNOR

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

March 30, 2015

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

Dear Citizens of Arrowsic,

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

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

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

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

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

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

Sincerely,

A handwritten signature in cursive script that reads "Paul R. LePage".

Paul R. LePage
Governor

ANGUS S. KING, JR.
MAINE

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

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
INTELLIGENCE
RULES AND ADMINISTRATION

Town of Arrowsic
340 Arrowsic Rd,
Arrowsic, ME 04530

Dear Friends,

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

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

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

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

My projects have included:

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

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

Sincerely,



ANGUS S. KING, JR
UNITED STATES SENATOR

SELECTMEN'S REPORT

West Bath Lawsuit

The lawsuit initiated by West Bath against RSU1, City of Bath, Woolwich and Arrowsic has finally closed. In mid-July, the Town received the good news that Superior Court Judge Andrew Horton had ruled that West Bath could not recover damages from Arrowsic or Woolwich – which could have cost our Town \$182,000. West Bath continued the case against Bath and RSU1 and it was settled out of court in November. Arrowsic's legal expenses for the case, which lasted two years, were \$27,892.45. We are very grateful to attorney Rufus Brown, who represented Arrowsic, for his wise and restrained handling of the case.

Education Committee

Arrowsic's new Education Committee is up and running. The Town Meeting authorized creating the committee last June and committee members began meeting in November. David Howe agreed to be chairman and Camille Kauffunger, Wendy Briggs, Anita Lichman and Matt Bachman agreed to serve as members. Jerry Pieh and Dena Bachman are serving as alternates. See their committee report for what they've been up to this year.

November Voter Turnout

While voter turnout in the rest of the country was abysmally low, Maine topped the list of states with 59.3% of registered voters coming out to vote. In Arrowsic, 78% of registered voters voted in person or by absentee ballot, which kept our intrepid vote counters up late. It's hard not to be proud of that level of civic engagement.

Properties Punch List

The Selectmen have prepared a project list that allows us to keep on top of repairs and maintenance issues at our various town properties, including the Town Hall, the Fire Station, and Little Barn. This year, work has been done in the back room at Town Hall to make it more useful to staff. In addition, a reinforced concrete pad will be poured

outside the garage doors at the fire station to minimize dirt inside the building and provide a location to rinse the trucks after service. Plans are in the works to repair the sturdy announcement board outside Town Hall, which is showing its age.

RSU1 Reapportionment Process

In light of the withdrawal of West Bath from RSU1, the makeup of the RSU1 Board needs to change in order to fairly represent the remaining towns. Head Selectman, Sukey Heard and David Howe from the Education Committee have been appointed to a committee which is considering a number of options to apportion member representation.

Mini-Pumper Replacement

Chris Cummings, Arrowsic's Fire Chief, has asked the Select Board to consider replacing one of our three fire fighting vehicles. We presently have a "brush truck", which is a 4-wheel drive pick up truck equipped for fighting woods fires. Our tanker is a 2,000-gallon tank truck used for water supply and fire fighting capabilities. The mini pumper is a 4-wheel drive, dual wheel, 1-ton truck, used for fire-fighting and filling tankers. The pumper's small size is uniquely suited for Arrowsic's roads, driveways and challenging terrain. The mini pumper is 27 years old and is not as reliable as it should be, and Chris believes that it is time for a newer truck.

We were very fortunate that when we replaced the tanker in 2010, Chief Cummings was able to get a Homeland Security grant that meant that the truck only cost the Town \$10,000. Replacing the mini pumper is estimated at \$250,000, making it the most expensive town purchase to date. At a recent meeting to discuss options, those present decided that a committee should be formed to put the purchase of the truck in a larger framework of what the Town's fire fighting needs are for the future. The Select Board will appoint a committee to make recommendations which will form the basis of a warrant article, hopefully for the 2016 Town Meeting.

Respectfully submitted,

Michele Gailard, Sukey Heard, Bill Savedoff

Town of Arrowsic Annual Report 2015

Pages 14-31 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, 2014

ASSETS

Cash in Banks

Cash - FFS - Checking	78,488.93
Cash - Northeast Bank	88,039.75
Cash-BOA Scholarship Checking	3,502.82
Cash - Bath Savings - CD	231,042.46
NE Bank - Scholarships	40,317.49
S.B. of ME CD-4 - Water Access	<u>71,084.10</u>
Total Cash in Banks	512,475.55

Taxes, Liens, & Accounts Receivable

Accounts Receivable	2,546.00
FY 13-14 Taxes Receivable	24,054.46
FY 11-12 Tax Liens Receivable	171.87
FY 12-13 Tax Liens Receivable	<u>4,109.56</u>
Total Taxes and Liens Receivable	<u>30,881.89</u>

Total Assets 543,357.44

LIABILITIES AND FUNDS BALANCES

Current Payables

Deferred Tax Revenue	23,000.00
Accounts Payable	9,556.61
Legal Services Carry Forward	<u>8,120.55</u>
Total Current Payables	<u>40,677.16</u>

Total Current Liabilities 40,677.16

Balance Sheet - Government Funds
June 30, 2014

Special Revenue Funds

Due To Alewives Project	10,637.29
Due To Capital Improvements	21,582.83
Due To Fire Dept. Capital Imp.	35,353.88
Due To Water Access	71,084.10
Due To Scholarships	43,820.31
Due To Shellfish Conservation	3,511.33
Due to Assessing Reserve	<u>10,000.00</u>
Total Special Revenue Funds	195,989.74

Total Liabilities and Fund Balances

Surplus (Deficit) **236,666.90**

Undesignated Funds - Surplus 293,887.36

Net Revenues (Expenditures) 12,803.18

Total Surplus (Deficit) 306,690.54

Total Liabilities and Funds Balances **543,357.44**

Statement of Revenues and Expenditures
Summary of Warrant Articles To Be Raised
June 30, 2014

	Actual	Warrant/ Projections	Variance
Revenues			
Property Tax	846,547.15	842,537.00	4,010.15
The Nature Conservancy	750.00	0.00	750.00
Shellfish Licenses & Fines	1,619.00	0.00	1,619.00
Animal Control Income	164.00	0.00	164.00
Copies - Lists - Discharges	372.78	0.00	372.78
Town C.E.O. Fees	5,011.76	0.00	5,011.76
Town Clerk Fees	577.10	0.00	577.10
Town Tax Agent Fees	1,761.00	0.00	1,761.00
Auto Excise Tax	92,718.98	80,000.00	12,718.98
M.D.O.T. Block Grant	8,628.00	12,000.00	(3,372.00)
ME. Municipal Revenue Sharing	10,471.87	10,400.00	71.87
Homestead/ Veteran Exemptions	8,978.00	0.00	8,978.00
Tree Growth	1,139.04	0.00	1,139.04
Interest Income - F.F.Savings	179.39	0.00	179.39
Interest Income - BOA /NE	618.11	0.00	618.11
Interest Income - Bath Savings	247.07	0.00	247.07
Interest Income-Property Tax	1,566.10	0.00	1,566.10
Election Costs Reimbursements	42.50	0.00	42.50
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	565.00	0.00	565.00
Small Income	191.99	0.00	191.99
Total Revenues	983,856.01	944,937.00	38,919.01

Expenditures

Animal Control Expenses	160.00	320.00	(160.00)
Payments - Election Workers	1,700.00	3,150.00	(1,450.00)
Salaries-Officers & Employees	37,800.00	38,292.00	(492.00)
Town C.E.O. Payments	5,011.76	0.00	5,011.76

	Actual	Warrants/ Projections	Variance
Town Clerk Payments	577.10	0.00	577.10
Town Tax Agent Payments	1,761.00	0.00	1,761.00
Payroll Taxes	3,453.96	3,172.00	281.96
Contingency	471.25	2,000.00	(1,528.75)
Administration	9,375.15	8,500.00	875.15
Annual Report	3,129.51	3,000.00	129.51
Insurances	8,797.00	9,000.00	(203.00)
Assessor Fees/Assessing Costs	1,500.00	2,000.00	(500.00)
Auditors' Report	7,300.00	7,500.00	(200.00)
Municipal Utilities	3,982.26	4,000.00	(17.74)
Local Emergency Management	0.00	100.00	(100.00)
Planning Board	1,034.20	2,500.00	(1,465.80)
Zoning Board of Appeals	0.00	100.00	(100.00)
Shellfish Conservation	457.36	0.00	457.36
Conservation Commission	334.64	450.00	(115.36)
Town Property Maintenance	5,004.61	5,000.00	4.61
General Assistance	1,182.70	0.00	1,182.70
Legal Services	18,060.95	4,000.00	14,060.95
County Taxes	149,784.00	149,786.00	(2.00)
School Account	474,407.02	474,407.00	0.02
Education Review Committee	129.50	100.00	29.50
Road Maintenance	157,819.18	171,500.00	(13,680.82)
Septage	974.00	2,500.00	(1,526.00)
Solid Waste	29,132.59	27,000.00	2,132.59
Recycling	7,088.94	6,750.00	338.94
Fire Department	7,504.76	12,000.00	(4,495.24)
Ambulance Services	7,591.00	6,500.00	1,091.00
Organizations	11,793.00	0.00	11,793.00
Arrowsic Arrow	356.70	0.00	356.70
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	10,859.33	0.00	10,859.33
Total Expenditures	971,052.83	944,937.00	26,115.83
Net Revenues (Expenditures)	12,803.18	0.00	12,803.18

**Balance Sheet - Government Funds
March 31, 2015 (Partial)**

ASSETS

Cash in Banks

Cash - FFS - Checking	52,809.20
Cash - Northeast Bank	179,612.56
Cash -BOA Scholarship Checking	5,270.57
Cash - Bath Savings - CD	246,252.58
Cash - Androscoggin Bank	125,015.58
NE Bank - Scholarships	39,291.80
S.B. of ME CD-4 - Water Access	<u>71,084.10</u>
Total Cash in Banks	719,336.39

Taxes, Liens, & Accounts Receivable

FY 14-15 Taxes Receivable	45,756.76
FY 12-13 Tax Liens Receivable	3,188.17
FY 13-14 Tax Liens Receivable	<u>8,710.80</u>
Total Taxes and Liens Receivable	57,655.73

Total Assets 776,992.12

LIABILITIES AND FUNDS BALANCES

Current Payables

Fisheries & Wildlife Payable	76.00
State Permits & Fees Payable	277.50
State Dog Registration Payable	3.00
State Vitals Fees Payable	3.60
Deferred Tax Revenue	23,000.00
Legal Services Carry Forward	<u>8,120.55</u>
Total Current Payables	31,480.65

Total Current Liabilities 31,480.65

Special Revenue Funds

Due To Alewives Project	10,637.29
Due To Capital Improvements	31,582.83
Due To Fire Dept. Capital Imp.	47,853.88
Due To Water Access	71,676.30
Due To Scholarships	44,574.37
Due To Shellfish Conservation	3,511.33
Due To Assessing Reserve	<u>20,000.00</u>
Total Special Revenue Funds	229,836.00

Total Liabilities and Fund Balances

Surplus (Deficit)	<u>234,669.93</u>
Undesignated Funds - Surplus	286,690.54
Net Revenues (Expenditures)	<u>228,984.93</u>
Total Surplus (Deficit)	515,675.47

Total Liabilities and Funds Balances **776,992.12**

Statement of Revenues and Expenditures
Summary of Warrant Articles To Be Raised
March 31, 2015 (Partial)

	FY to	FY	FY
	Date	Warrants/ Projections	Variance
Revenues			
Property Tax	844,293.63	820,689.00	23,604.63
The Nature Conservancy/ ME TREE Fund	1,750.00	0.00	1,750.00
Shellfish Licenses & Fines	806.00	0.00	806.00
Animal Ordinance Fines	52.00	0.00	52.00
Animal Control Income	158.00	0.00	158.00
Copies - Lists - Discharges	215.46	0.00	215.46
Town C.E.O. Fees	3,584.60	0.00	3,584.60

	FY to Date	FY Warrants/ Projections	FY Variance
Revenues...cont.			
Town Clerk Fees	417.65	0.00	417.65
Town Tax Agent Fees	1,035.00	0.00	1,035.00
Auto Excise Tax	67,848.69	85,000.00	(17,151.31)
M.D.O.T. Block Grant	7,912.00	8,600.00	(688.00)
ME. Municipal Revenue Sharing	7,114.72	8,900.00	(1,785.28)
Homestead/ Veteran Exemptions	6,327.14	0.00	6,327.14
Tree Growth	905.38	0.00	905.38
Interest Income - F.F.Savings	105.94	0.00	105.94
Interest Income - BOA /NE	372.81	0.00	372.81
Interest Income - Bath Savings	210.12	0.00	210.12
Interest Income - Androscoggin	15.58	0.00	15.58
Interest Income-Property Tax	635.52	0.00	635.52
Fire Dept. Training & Grants	192.49	0.00	192.49
Snowmobile Refunds	139.02	0.00	139.02
Insurance Refunds	583.00	0.00	583.00
Supplemental Property Tax	2,506.10	0.00	2,506.10
Small Income	12.00	0.00	12.00
Total Revenues	947,192.85	923,189.00	24,003.85

Expenditures

Animal Control Expenses	427.00	427.00	0.00
Payments - Election Workers	855.00	3,150.00	(2,295.00)
Salaries-Officers & Employees	36,643.00	38,292.00	(1,649.00)
Town C.E.O. Payments	2,445.40	0.00	2,445.40
Town Clerk Payments	251.25	0.00	251.25
Town Tax Agent Payments	693.00	0.00	693.00
Payroll Taxes	3,039.55	3,172.00	(132.45)
Contingency	0.00	2,000.00	(2,000.00)
Administration	6,755.70	9,000.00	(2,244.30)
Annual Report	0.00	3,000.00	(3,000.00)

	FY to	FY	FY
	Date	Warrants/ Projections	Variance
Expenditures...cont.			
Insurances	8,871.00	9,000.00	(129.00)
Assessor Fees/Assessing Costs	1,500.00	2,000.00	(500.00)
Auditors' Report	7,500.00	7,500.00	0.00
Municipal Utilities	2,915.75	4,500.00	(1,584.25)
Local Emergency Management	0.00	100.00	(100.00)
Planning Board	353.25	2,500.00	(2,146.75)
Zoning Board of Appeals	0.00	100.00	(100.00)
Shellfish Conservation	270.45	0.00	270.45
Conservation Commission	98.00	450.00	(352.00)
Alewives/Sewell Creek Project	111.00	0.00	111.00
Town Property Maintenance	1,373.79	5,000.00	(3,626.21)
Legal Services	1,175.00	4,000.00	(2,825.00)
County Taxes	161,277.00	161,277.00	0.00
School Account	326,415.78	435,221.00	(108,805.22)
Education Review Committee	0.00	250.00	(250.00)
Road Maintenance	94,386.64	174,500.00	(80,113.36)
Septage	1,372.50	2,500.00	(1,127.50)
Solid Waste	18,628.59	28,500.00	(9,871.41)
Recycling	4,718.84	6,750.00	(2,031.16)
Fire Department	3,794.71	12,000.00	(8,205.29)
Ambulance Services	3,247.00	6,500.00	(3,253.00)
Organizations	12,293.00	0.00	12,293.00
Arrowsic Arrow	73.99	0.00	73.99
M.M.A. Dues	1,385.00	1,500.00	(115.00)
Abatements	2,836.73	0.00	2,836.73
Transfer To Fire Dept. Fund	12,500.00	0.00	12,500.00
Total Expenditures	718,207.92	923,189.00	(204,981.08)
Net Revenues (Expenditures)	228,984.93	0.00	228,984.93

Respectfully submitted,
Mary McDonald, Treasurer

AUDITOR'S REPORT

Table of Contents

Financial Statements:

Independent Auditor's Report.....43

Management's Discussion and Analysis.....45

Basic Financial Statements:

Government-wide Financial Statements:

Statement of Net Position.....51

Statement of Activities.....52

Fund Financial Statements:

Governmental Funds:

Balance Sheet.....53

Reconciliation of Governmental Funds Balance Sheet to
the Statement of Net Position.....54

Statement of Revenues, Expenditures and Changes in
Fund Balances.....54

Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities.....55

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - General Fund (Budgetary Basis).....56

Notes to Financial Statements.....57

Supplemental Information:

Schedule of Valuation, Assessment and Collection of Taxes.....67

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, 2014, 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, 2014, and the respective changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on page 43 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 55 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

December 10, 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, 2014 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 Position** 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 position as of June 30, 2014 was \$1,051,764. This is \$17,653 less than last year.*

The following schedule is a summary of net assets for the years ended June 30, 2014 and 2013:

	<u>2014</u>	<u>2013</u>	<u>Change</u>
Current and other assets	\$ 543,357	\$ 545,492	\$ (2,135)
Capital assets	517,963	551,887	(33,924)
Total Assets	<u>1,061,320</u>	<u>1,097,379</u>	<u>(36,059)</u>
Accounts payable	<u>9,556</u>	<u>27,962</u>	<u>(18,406)</u>
Total Liabilities	9,556	27,962	(18,406)
Net position:			
Net investment in capital asset	517,963	551,887	(33,924)
Unrestricted	<u>533,801</u>	<u>517,530</u>	<u>16,271</u>
Total Net Position	<u>\$ 1,051,764</u>	<u>\$ 1,069,417</u>	<u>\$ (17,653)</u>

The following schedule is a summary of the Statement of Activities for the years ended June 30, 2014 and 2013:

	<u>Governmental Activities</u>		
	<u>2014</u>	<u>2013</u>	<u>Change</u>
Revenues:			
Program revenues:			
Charges for services	\$ 9,506	\$ 7,549	\$ 1,957
Operating grants and contributions	9,992	24,046	(14,054)
General revenues			
Taxes	\$ 941,083	\$ 880,361	\$ 60,722
Intergovernmental	20,589	26,267	(5,678)
Investment	3,423	3,140	283
Miscellaneous	3,489	2,919	570
Total Revenues	<u>988,082</u>	<u>944,282</u>	<u>43,800</u>
Expenses:			
Town administration	106,088	102,110	3,978
Public safety	41,237	41,451	(214)
Public works	202,798	195,920	6,878
County tax	149,784	155,969	(6,185)
Education	474,407	494,006	(19,599)
Dues and support	13,448	14,875	(1,427)
Capital outlay	5,005	3,111	1,894
Unclassified	12,968	6,221	6,747
Total Expenses	<u>1,005,735</u>	<u>1,013,663</u>	<u>(7,928)</u>
Change in Net Position	<u>\$ (17,653)</u>	<u>\$ (69,381)</u>	<u>\$ 51,728</u>

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

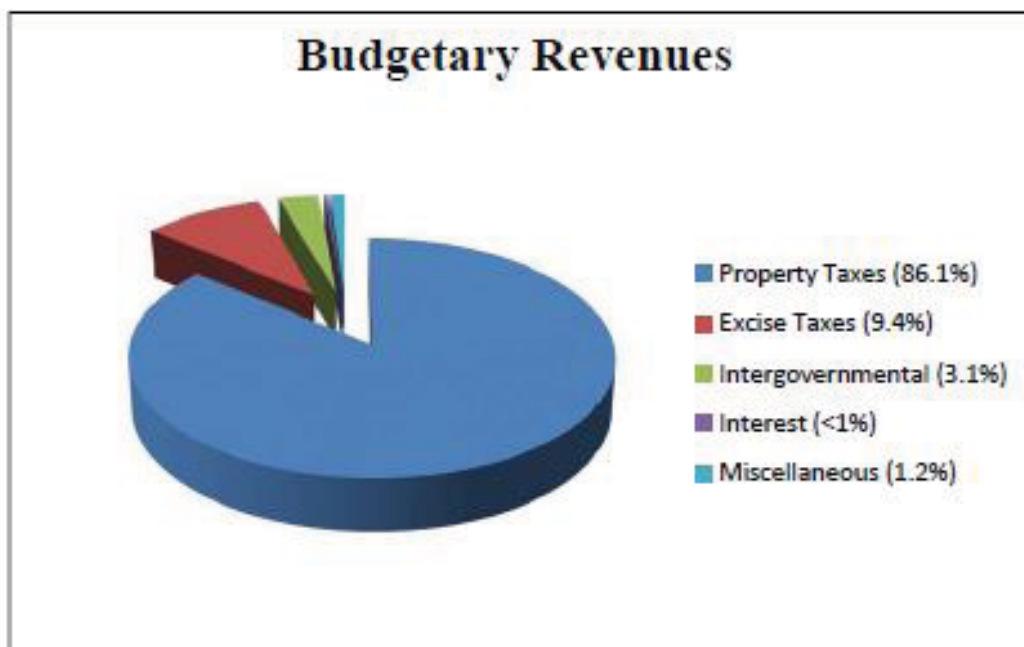
The Governmental Fund Statements provide a detailed short-term view of our general municipal operations and the basic services we provide. Governmental fund information helps us determine whether there are more or fewer financial resources that can be spent in the near future to finance town programs.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

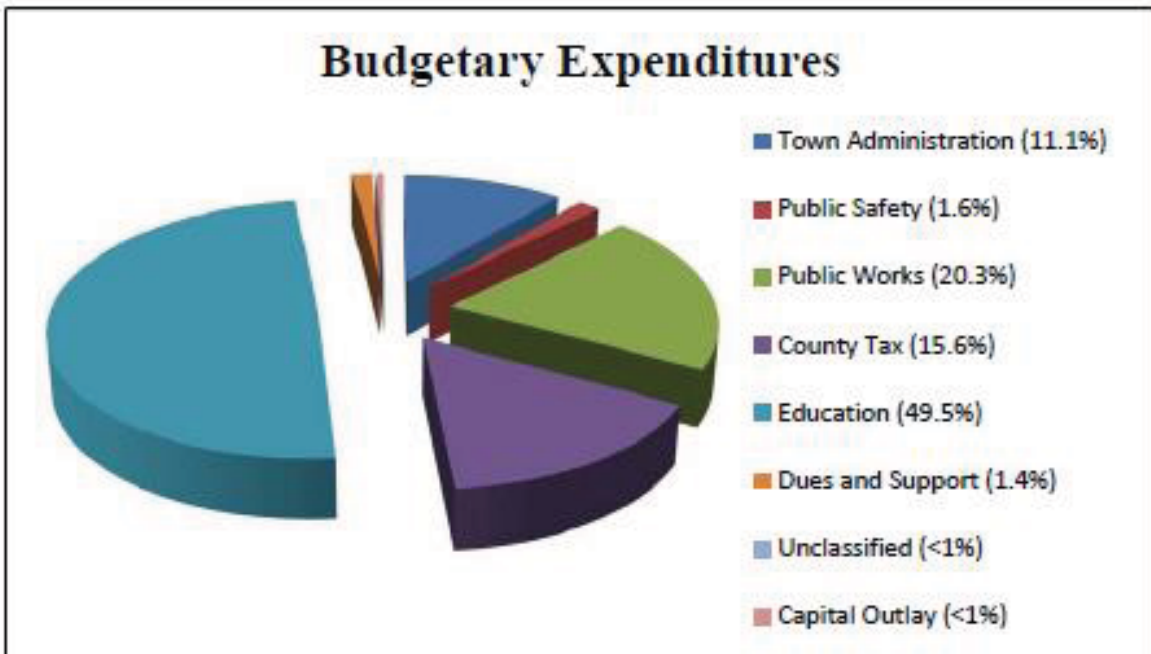
The Town of Arrowsic took in *revenues of \$990,856* from property taxes, excise taxes, intergovernmental revenues, and interest. Revenues exceeded expectations by \$25,795.

Graphically, the Town's general fund operating fund revenues on a budgetary basis were as follows:



Total expenses were \$959,193. Education expenses accounted for approximately 49.5% of total expenses, followed public works (roads, septage, solid waste, recycling) at 20.3%, taxes paid to Sagadahoc County at 15.6%, town administration (salaries, insurance, utilities, legal, auditing, assessing, and contingency expenses) at 11.1%, public safety (fire and ambulance) at 1.6%, dues and support at 1.4%, and capital outlays and other at less than 1%. Total departmental expenditures were \$39,057 below budget.

Graphically, the Town's general fund operating fund expenditures on a budgetary basis were as follows:



State Support

In FY 2014, we received \$30,581 in intergovernmental revenues compared to \$48,078 in 2013. This is a *decrease of \$17,497*. 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 \$308,988 (with adjustments) and ended with \$306,691. The net negative effect on the fund was \$2,297.*

Assigned Funds

We have eight assigned funds. As of June 30, 2014:

Legal carry-forward for unspent appropriation of \$8,120.

Shellfish Conservation Fund increased by \$1,162 to \$3,512.

Fire Department Capital Fund increased by \$10,859 to \$35,353.

Water Access Fund increased by \$2,403 to \$71,084.

Capital Improvement Fund decreased by \$993 to \$21,583.

School Scholarship Fund decreased by \$405 to \$43,821.

Alewives Project Fund decreased by 383 to \$10,637.

Assessor's Reserve Fund funded at \$10,000.

The total of these assigned funds is \$204,110.

Town Debt

Arrowsic continues to fund town needs from annual revenues, designated and undesignated funds.

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, 2014, \$846,547 was voted to be raised from property taxes for payment of town expenses and the total assessed value of the town was \$65,623,810 making the actual mil rate \$12.90 per thousand dollars of valuation.*

What's on the Horizon?

The Selectmen are happy to report that the Town was released from the funding formula lawsuit filed by the Town of West Bath against RSU1, Bath, Arrowsic and Woolwich and is not responsible for any monetary judgment. This potential liability seriously affected fiscal planning and decision making over the past two years as we made plans in the event we were required to pay reparations. Many thanks to Rufus Brown, our attorney, for his careful handling of the case, and to all who provided wise counsel to the Selectmen during the litigation.

The Selectmen continue to chart a conservative fiscal course while being mindful of the need to maintain our infrastructure and meet our mandated responsibilities. We will be requesting another \$10,000 installment to the Town assessment fund, which will allow us to perform a town-wide reassessment of properties and balance valuations that may have changed since the last one in 2001.

Here are three things you can do to improve the fiscal health of our town: recycle (more), compost, and volunteer. Reducing the weight of items carted off the island to the Bath landfill saves big money for the Town. A huge part of that weight is food and other organic items that could easily be turned into soil in your backyard. Feel free to contact our Recycling and Solid Waste Committee for information on starting a compost pile. The Town relies on its residents to perform tasks that we would otherwise need to pay for. Volunteers are needed for jobs both simple and complex--weeding, raking, cleaning windows, writing, editing, counting votes, counting alewives, stuffing envelopes, picking up trash. Committees need members and alternates. Arrowsic is a wonderful example of direct democracy. Those who participate have the power to shape the outcomes. Please participate.

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, 2014

	<u>Governmental Activities</u>
Assets	
Cash	\$512,476
Taxes receivable	24,054
Tax liens receivable	4,281
Due from other governments	2,546
Capital assets, net of accumulated depreciation	517,963
Total Assets	<u>1,061,320</u>
Liabilities	
Accounts payable	9,556
Total Liabilities	<u>9,556</u>
Net Position	
Invested in capital assets	517,963
Unrestricted	533,801
Total Net Position	<u>1,051,764</u>

Statement of Activities
As of June 30, 2014

Functions/Programs	Expenses	<u>Program Revenues</u>		Net
		Charges for Services	Operating Grants and Contributions	(Expense) Revenue and Changes in <u>Net Position</u>
				Governmental Activities
Governmental Activities:				
Town Administration	\$106,088	\$9,506	-	\$(96,582)
Public Safety	41,237	-	1,364	(39,873)
Public Works	202,798	-	8,628	(194,170)
County Tax	149,784	-	-	(149,784)
Education	474,407	-	-	(474,407)
Dues and Support	13,448	-	-	(13,448)
Capital Outlay	5,005	-	-	(5,005)
Unclassified	12,968	-	-	(12,968)
Total Government	1,005,735	9,506	9,992	(986,237)

General revenues:

Taxes:

Property taxes	846,547
Excise taxes	94,536
Intergovernmental	20,589
Unrestricted interest income	3,423
Miscellaneous	3,489

Total General Revenues 968,584

Change in Net Position (17,653)

Net position at beginning of year 1,069,417

Net Position at End of Year \$1,051,764

**Balance Sheet - Governmental Funds
As of June 30, 2014**

Assets

	<u>General Fund</u>
Cash	\$512,476
Taxes receivable	24,054
Tax liens receivable	4,281
Due from other governments	2,546
Total Assets	\$543,357

Liabilities, Deferred Inflows of Resources, and Fund Balances

Liabilities

Accounts payable	\$9,556
Total Liabilities	9,556

Deferred Inflows of Resources

Unavailable revenue - property taxes	23,000
Total Deferred Inflows of Resources	23,000

Fund Balances

Assigned	204,110
Unassigned	306,691
Total Fund Balances	510,801
Total Liabilities and Fund Balances	\$543,357

**Reconciliation of Governmental Funds Balance
Sheet to the Statement of Net Position
As of June 30, 2014**

Total Fund Balances - Governmental Funds \$510,801

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: 517,963

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: 23,000

Total Net Assets - Governmental Activities **\$1,051,764**

**Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds
As of June 30, 2014**

Revenues	<u>General Fund</u>
Property taxes	\$853,547
Excise taxes	94,536
Intergovernmental revenues	30,581
Miscellaneous revenues	16,418
Total Revenues	<hr style="border-top: 1px solid black;"/> 995,082
 Expenditures	
Current	
Town administration	106,088
Public safety	15,096
Public works	195,015
County tax	149,784
Education	474,407
Dues and support	13,448
Unclassified	12,968
Capital outlay	5,005
Total Expenditures	<hr style="border-top: 1px solid black;"/> 971,811
Revenues Over (Under) Expenditures	<hr style="border-top: 1px solid black;"/> (23,271)
Fund balances at beginning of year	487,530
Fund Balances at End of Year	<hr style="border-top: 1px solid black;"/> 510,801

**Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
As of June 30, 2014**

Net Change in Fund Balances - Total Governmental Funds \$ 23,271

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

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense differed from capital asset additions in the current period:

Capital asset additions	\$ -
Depreciation expense	(33,924)

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 current year change in deferred property tax revenue reported in the governmental funds and not in the Statement of Activities is:

(7,000)

Change in Net Position of Governmental Activities \$(17,653)

Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund (Budgetary Basis)
As of June 30, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	
Revenues				
Property taxes	846,547	846,547	853,547	7,000
Excise taxes	80,000	80,000	92,719	12,719
Intergovernmental	31,164	31,164	30,581	(583)
Interest	-	-	2,610	2,610
Miscellaneous	7,350	7,350	11,399	4,049
Total Revenues	965,061	965,061	990,856	25,795
Expenditures				
Current				
Town administration	120,465	135,465	106,088	29,377
Public safety	18,500	12,641	15,096	(2,455)
Public works	207,750	207,750	195,015	12,735
County tax	149,784	149,784	149,784	-
Education	474,407	474,407	474,407	-
Dues and support	13,103	13,103	13,448	(345)
Unclassified	100	100	350	(250)
Capital Outlay	5,000	5,000	5,005	(5)
Total Expenditures	989,109	998,250	959,193	39,057
Revenues Over (Under) Expenditures	(24,048)	(33,189)	31,859	64,852
Other Financing Sources (Uses)				
Transfers to assigned fund balances	(26,000)	(31,859)	(31,859)	-
Utilization of assigned fund balance	9,531	9,531	-	(9,531)
Utilization of unassigned fund balance	53,293	68,293	-	(68,293)
Total Other Financing Sources (Uses)	36,824	45,965	(31,859)	(77,824)
Revenues and Other Sources Over (Under) Expenditures and Other Uses on the Budgetary Basis	12,776	12,776	(196)	(12,972)
Budgetary fund balance at beginning of year			318,518	
Budgetary Fund Balance at End of Year			\$ 318,322	

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 November 18, 2013, on the assessed value listed as of April 1, 2013, for all real and personal property located in the Town. Taxes were due January 18, 2014. Interest on unpaid taxes commenced on January 19, 2014 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 \$12,776 for the year ended June 30, 2014.

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

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, 2014, the Town implemented Governmental Accounting Standards Board Statement (GASBS) No. 65 *Financial Items Previously Reported as Assets and Liabilities*. 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, 2014 the carrying amount of the Town's deposits was \$505,897 and the bank balance was \$531,464. 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, 2014, none the Town's bank balance of \$531,464 was exposed to credit risk.

Certificate of Deposit

A certificate of deposit totaling \$69,267 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, 2014, follows:

Governmental Activities:	Beginning Balance	Additions	Retire- ments	Ending 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
Less accumulated depreciation:				
Land improvements	1,242,765	7,783	-	1,250,548
Buildings and improvements	13,793	4,201	-	17,994
Vehicles and equipment	108,204	21,940	-	130,144
Total accumulated depreciation	<u>1,364,762</u>	<u>33,924</u>	-	<u>1,398,686</u>
Capital Assets, Net	<u>\$551,887</u>	<u>\$(33,924)</u>	\$-	<u>\$517,963</u>

Depreciation expense was charged to the following functions:

Governmental activities:	
Public safety	26,141
Public works	<u>7,783</u>
Total governmental activities depreciation expense	<u>33,924</u>

Note D - 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, 2014.

Note E - Change in General Fund Assigned Balance

The following summarizes the change in assigned fund balance for the year ended June 30, 2014:

	Beginning Balance	Budgeted Appropriation	Revenues	Expendi- tures	Ending Balance
<i>Carryforwards:</i>					
Shellfish Conservation Commission	\$2,350	\$-	\$1,619	\$(457)	\$3,512
Legal Appropriation	7,181	19,000	-	(18,061)	8,120
<i>Other reserves:</i>					
Fire Dept. Capital Improvement	24,494	10,859	-	-	35,353
Water Access Fund	68,681	-	2,403	-	71,084
School Scholarship	44,226	1,000	1,595	(3,000)	43,821
Capital Improve- ment Fund	20,590	10,000	-	(9,007)	21,583
Alewives Project	11,020	-	228	(611)	10,637
Assessor Reserve	-	10,000	-	-	10,000
Totals	178,542	50,859	5,845	(31,136)	204,110

Note F - 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 and Other Uses	\$ (196)
--	----------

Sources/inflows of resources - reconciling items

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

Interest income	813
Excise taxes	1,817
Miscellaneous revenue	1,596

Uses/outflows of resources - reconciling items

The Town does not budget to use assigned fund balance amounts

School Scholarship	(9,618)
Miscellaneous Expense	(3,000)

Transfers to assigned fund balances are outflows of budgetary resources but are not expenditures for financial reporting purposes	<u>31,859</u>
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Generally Accepted Accounting Principles Basis:

Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$23,271</u>
--	-----------------

Note G - 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, 2014, the Town paid Mr. Elwell approximately \$11,000 for road maintenance services. Approximately \$4,000 of the balance is included in accounts payable as of June 30, 2014.

The Town also conducts business with Brian Elwell, a construction contractor, who is also a member of the Town's Road Commission. During the fiscal year ended June 30, 2014, the Town paid Mr. Elwell approximately \$13,000 for road maintenance services.

Note H - Expenditures Over Appropriations

The following appropriations were exceeded by actual expenditures:

	<u>Excess</u>
Ambulance Services	\$ 1,091
Solid Waste	2,133

Note I - Subsequent Events

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. Subsequent to year end, the Town of Arrowsic was released from this lawsuit without any liability assigned to the Town.

Subsequent to year end, the Town has entered into a contract for the plowing and sanding of Town roads. Future required payments under the contract are as follows:

Year ending June 30

2015	\$73,000
2016	75,190
2017	<u>77,450</u>
	225,640

**Schedule of Valuation, Assessment and Collection of Taxes
For the Year Ended June 30, 2014**

Valuation

Real estate		\$65,623,810
Personal property		<u> -</u>
Total Valuation		\$65,623,810

Assessment

Valuation x rate - \$65,623,810 x 0.01290		\$846,547
Supplementals		<u> -</u>
Total Assessment Charged to Collector		\$846,547

Collection and Credits

Cash collections		822,272
Tax abatements		<u> 221</u>
Total Collection and Credits		<u> 822,493</u>
2014 Taxes Receivable - June 30, 2014		<u>\$ 24,054</u>

TAX COLLECTOR'S REPORT

July 1, 2013 - June 30, 2014

2012-2013 Taxes

Uncollected as of June 30, 2012	30,652.13	
Overpayment	414.22	
Interest	259.33	31,325.68

Principal collected	14,679.03	
Overpayment	414.22	
Interest	259.33	
Tax liens deposited with Treasurer, Arrowsic	15,973.10	
		31,325.68

2013-2014 Taxes

Commitment	846,547.08	
Interest	292.45	
Overpayment	21.43	
		846,860.96

Principal collected	822,271.26	
Abatement	221.36	
Interest	292.45	
Overpayment	21.43	
Uncollected as of June 30, 2014	24,054.46	
		846,860.96

2013-2014 Abatements

Arsenault, M.A & P.J	18.83	
Jenkins, Joseph	202.53	
		221.36

2013-2014 Uncollected Taxes as of June 30, 2014

*Arsenault, M.A & P.J	729.95
Bassett, Kenneth L.	2,596.27
*Bertschy, Melane	863.17
*Brett, Chris	5,301.90

2013-2014 Uncollected Taxes as of June 30, 2014 ...cont.

*Caton, Robert E.	692.73	
Elwell, Ronald	1,891.14	
*Elwell, Ronald & Susan	2,764.47	
*MacMahan, Norma J	1,640.88	
Martin, M.T. & A.J.	3,214.68	
Pinette, Jeffery	713.37	
Simmons, Connie L.	751.55	
*Steene, Christine J.	1,221.63	
*Warner, John W. III & Linda M.	763.27	
Warner, John W. III & Linda M.	909.45	
		24,054.46
* Paid in full before going to lien		

Fees Collected

Certified Mail Fees	54.99	
Lien fees	39.00	
		93.99
Retained by Tax Collector	39.00	
Paid to Treasurer	54.99	
		93.99

2013-2014 Excise Taxes Collected

Boat Excise Taxes	1,817.30	
Vehicle Excise Taxes	92,660.98	
		94,478.28
Paid to Treasurer		94,478.28

Registration Fees Collected

Boat Registration Fees	107.00	
Vehicle Registration Fees	1,794.00	
		1,901.00
Retained by IFW & Motor Vehicle agent		1,901.00

July 1, 2014 - April 1, 2015

2013-2014 Taxes

Uncollected as of June 30, 2014	24,054.46	
Interest	442.47	
		24,496.93
Principal Collected	14,445.98	
Interest	442.47	
Tax liens deposited with Treasurer, Arrowsic	9,608.48	
		24,496.93

2012-2013 Supplemental Bill

Carlton, Celia estate M5/L17	802.19	
Supplemental paid		802.19

2013-2014 Supplemental Bill

Carlton, Celia estate M5/L17	855.27	
Supplemental paid		855.27

2012-2013 Abatement

Carlton, Celia estate M5/L16	851.27	
		851.27

2013-2014 Abatement

Carlton, Celia estate M5/L16	895.26	
		895.26

2014-2015 Taxes

Commitment	844,293.63	
Supplemental	848.64	
Interest	113.56	
Overpayments	2.00	
		845,257.83
Principal Collected	797,632.97	
Supplemental Collected	848.64	
Abatement	903.94	
Interest	113.56	
Overpayment	2.00	
Uncollected as of April 1, 2015	45,756.72	
		845,257.83

2014-2015 Supplemental Bill

Carlton, Celia estate M5/L17	848.64	
Supplemental Paid		848.64

2014-2015 Abatements

Carlton, Celia estate M5/L16	892.16	
Contino, Lisa & Giovanni	11.78	903.94

Fees Collected

Certified Mail Fees	25.96	
Lien fees	24.00	
		49.96

Retained by Tax Collector	24.00	
Paid to Treasurer	25.96	
		49.96

2014-2015 Excise Taxes Collected

Boat Excise Taxes	604.20	
Vehicle Excise Taxes	67,953.30	
		68,557.50
Paid to Treasurer, Arrowsic		68,557.50

Registration Fees Collected

Boat Registration Fees	41.00	
Vehicle Registration Fees	1,113.00	
		1,154.00
Retained by IFW and Motor Vehicle Agent		1,154.00

Respectfully submitted,
Elizabeth Rollins
Tax Collector

TOWN CLERK'S REPORT

Vital Statistics

January 2014- December 2014

Births:

4 births

Deaths:	Giles, Dorothy Judith	1/31/2014
	Dunn, Floyd Lowell	2/12/2014
	Wiseman, Kenneth William	6/10/2014
	Comstock, Paula Irene	12/3/2014

Marriages:	Martin, Mark & Sprague, Mary Lou	6/9/2014
	Chaffee, John & Chaffee, Barbara	7/12/2014
	King, Christopher & Stephenson, Olivia	9/5/2014

Boat, ATV, Snowmobile, & IF&W Registrations

July 2013 - June 2014

Boat Registration	\$1,817.30	
FWS/Milfoil	370.00	
Agent	107.00	
ATV	495.00	
Agent	18.00	
Snowmobiles	400.00	
Agent	13.00	
IF&W Licenses	772.25	
Migratory Water Fowl Stamps	7.25	
Agent	38.50	
Total Fees to State		\$3,861.80
Total Agent Fees		\$176.50

Shellfish License 2014 Season

Non-Residential Commercial	\$796.00	
Residential Recreational	9.00	
Non-Residential Junior Residential	N/C	
Recreational Senior	N/C	
Clerk Fee	5.00	
Total		\$810.00

Dog Licenses 2014 Season

Town Share	\$164.00	
State Fee	336.00	
Late Fee	none	
Clerk Fee	87.00	
Service Dogs (1)	N/C	
Total		\$587.00

Respectfully submitted,
Linda Warner
Town Clerk

COMMITTEE REPORTS

► Code Enforcement

IN THE YEAR from April 8, 2014 through April 11, 2015, Code Enforcement included the review and approval of:

13 Conditional Use Permits -

2	Structures in Shoreland
6	Cutting in Shoreland
4	Driveway Construction
1	Earthmoving

4 Septic System Permits –

2 first-time, 2 replacements

6 Building Permits –

3	New Houses
1	Garage
1	Accessory Structure
1	Dock and Haulout

7 Internal Plumbing Permits -

including 2 solar water heaters

Code enforcement activity included actions to:

- remove temporary structures non-compliant to dimensional setbacks
- discontinue use of a camper on an unpermitted private campsite
- work with area real estate professionals to achieve signage ordinance compliance

Fieldwork for on-site inspections, permit reviews, compliance follow-up and certification training logged over 600 miles travel for the year and included meetings with landowners, owner's contractors and representatives from numerous State agencies.

Final preparation and review of the amended Arrowsic Floodplain Management Ordinance and associated Flood Risk Maps in anticipation of enactment at town meeting occupied significant time resulting in improved floodplain location determinations and ordinance administration. Thanks to the Arrowsic Planning Board for support and assistance throughout this process.

Michael Kreindler
Code Enforcement Officer

► **General Assistance**

In the fiscal year 2014-2015 the town spent \$0.00 for General Assistance.

Respectfully submitted,
Michele Gaillard
Selectman and General Assistance Director

► **Animal Control Officer**

The past year has had a moderate number of animal control calls. There seemed to be a larger than average number of abandoned cats left on the roadsides of our town this winter. A few were promptly taken in by residents, but most had to be taken to an already overfull shelter. 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. Next year, 2015-2016, will mark my tenth year as ACO and I think, my last. Please consider stepping up to take on this crucial town position.

Respectfully submitted
Jeremy Blaiklock, ACO

Recycle and Solid Waste Committee

The ASWRC Committee and Its Program

The Solid Waste and Recycling Committee aims to provide the Town of Arrowsic with convenient, cost-effective, waste-reduction and recycling programs, and to promote environmental sustainability and preservation. We track tonnages of materials collected in order to measure the success of our efforts and calculate our recycling rate.

Education and Outreach

Recycling Brochure: With one of our primary responsibilities being education, the Committee produced the User's Guide to Recycling in Arrowsic, a trifold brochure outlining recycling options for town residents. A copy has been included with this report. The brochure is also available on the town website.

Articles and Meeting Minutes: Quarterly articles and reminders were submitted to *The Arrowsic Arrow* and committee meeting minutes were regularly posted on the town website to keep town residents informed.

Recycling/Composting Survey

Thank you to all who participated in the townwide survey on recycling and composting. The survey was developed with the help of the Selectmen and Lisa Skumatz, of Skumatz Economic Research Associates, Inc. (SERA), a Colorado research and consulting firm specializing in economic, policy, and evaluation analysis for solid-waste and energy clients (Skumatz' services were offered at no charge). The Committee is looking forward to analyzing the responses in hope that they will provide valuable information to help improve our town's recycling rate and reduce overall waste collection costs.

Household Hazardous Waste Collection (HHW)

Last spring, the town's successful program of participating with Bath in hazardous waste collection was continued with 12 households participating. Total materials collected: 16 units (1 unit=5 gallons or 10 pounds).

Bulky Items Cleanup

The turnout for the summertime Bulky Items Cleanup with our hauler RC Rogers was good. Participants had a choice between

either leaving their items out for pickup and payment when the truck arrived or calling ahead to make an appointment. Calling ahead was definitely the best approach in order to avoid any pickup problems. For 2015, pickup will be scheduled earlier in August, to catch summer residents, and then during the second week after Labor Day.

Recycling Shed Renovations

Renovations to the Recycling Shed outside the Town Hall included larger louver vents to increase ventilation, motion-sensor LED lights, and a poster-size version of the new recycling brochure.

How much trash and recycling did our town generate in 2014?

Curbside Trash: 126.74 tons

Curbside Recycling: 58.27 tons

Collected and Recycled from the Recycling Shed:

Scrap metal: 90 lbs

Assorted Electronics: 40 lbs

Rechargeable and alkaline batteries: 135 lbs

CDs/DVDs: ~60

Arrowsic's Cost to Dispose of Recycling and Solid Waste

As of this writing, at the end of March, the bottom has fallen out of the recycling market, and our cost has suddenly increased five-fold, from \$5 per ton to \$25. We have no control over this, but the Committee has been researching other options for how to keep our costs down. One plan may actually reduce the town's overall cost for recycling and trash, through a reduction of the tipping fee we pay for trash disposal. By the time of Town Meeting, we should be able to tell you what we have come up with.

Meetings

The Arrowsic Solid Waste and Recycling Committee holds its meeting at the Town Hall on the third Monday of every month at 6:00 pm; please feel free to join us.

Call for Volunteers—The ASWRC Needs You!

This venerable committee is in need of new members interested in helping with the necessary work and in developing strategies and charting our town's course for resource and materials management. Should you be interested, please contact Spokesperson Paul Schlein, pschlein@gmail.com, 443-3209.

Many Thanks to RC Rogers!

The Committee would like to offer a special thank you to RC Rogers & Sons, our town's trash and recycling hauler, for more than 15 years of excellent service.

Respectfully submitted,

Ros Arienti, Jon Biehler, John Hinds, Roz McLean, and Paul Schlein

Conservation Commission

This year's star achievement was the completion of the culvert project, replacing the deteriorating culvert connecting Sewall Pond and Sewall Creek. This was a multi year project, and involved the help of many organizations and individuals, and relied on several substantial grants from (MNRCP, SPO-Coastal Program and others). The final stage of the project happened over a three day period at the end of September, when Crooker and Sons closed Route 127 to all traffic and removed the old corrugated metal pipe, bent in the middle, and replaced it with a pre-cast concrete structure designed to maximize fish passage (especially alewives) and to also allow safe passage to other animals as well. Details can be found in the November 2014 Arrow.

Prior to the kick-off of the gardening season, ACC hosted a presentation on "YardScaping" by Gary Fish from the Maine Board of Pesticides Control. The event focused on ways to eliminate or minimize the use of pesticides in gardening, and was well attended.

The stocking of Brook Trout in Sewall Pond in the fall of 2013 led to high use of the pond during ice fishing season. The Conservation Commission convened a meeting of shorefront owners at our June meeting, where concerns were aired regarding the stocking program. Regional Biologist Jason Seiders and Doug Kulis, our Warden, attended our October meeting at which we discussed those concerns. Although Mr. Seiders was not ready to promise changes to the program, it is worth noting that

no trophy sized trout were stocked in Sewall Pond this past winter, and the number of ice fishermen this winter has been very manageable.

Twenty-eight people participated in the annual roadside clean-up last spring, and all the major roads were covered. We are always so grateful for the help we get every year from willing workers.

The alewife trap was installed early last year, and was removed on June 5, later than any other year, due to the consistently cool water temperatures. The water level remained above the lip of the culvert throughout this period, and we netted our second highest number of alewives, almost 8,000. At the end of the summer, the beach seining volunteers caught a lot of algae, but fewer fish than in past years. Again, volunteer support was critical in making the alewife project possible.

From May 6 through October 21, we tested water quality every other week. Chlorophyll a and phosphorus were higher than desirable, but consistent with recent years. The annual Escherichia coli test turned up no colonies, indicating that swimming is safe as regards to E. coli.

Throughout the summer, on a bi-weekly schedule, we monitored the two public access points to Sewall Pond for safety hazards and litter. Thanks to all the users who pick up litter leaving the area better than they found it. And we remind everyone to adhere to the Carry In/ Carry Out policy.

Our annual field trip in November, attended by 14 hearty hikers, took us past the floating bog and several old cellar holes on the Kahrl property off Bald Head Road.

We reluctantly bade goodbye to ACC member and longtime secretary, Nancy Sferra, but are happy to welcome Paul Schlein and Clarke Cooper onto the committee.

Respectfully submitted,
Noreen Blaiklock, Clarke Cooper, Phine Ewing, Ralph Pope,
Karen Robbins, Paul Schlein, and Mildred Stafford

► **Zoning Board of Appeals**

The Zoning Board of Appeals received no appeals this past year.

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

► **Arrowsic Scholarship Fund Advisory Committee**

It has been a great year of fundraising for the Committee. Our yard sale last summer raised over \$500. The great donations from the citizens of Arrowsic continue, although of course interest rates have yielded a miniscule return. Their generosity, coupled with demographic changes, have allowed us to keep the scholarship at \$1200. We are 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. Finally, this will be my last year as Chair of the committee. Thanks to all who have helped me fulfill this rewarding task.

Respectfully submitted,
Jeremy Blaiklock, Chairman

Planning Board

During 2014, the Planning Board approved four conditional use permits for activity in the Shoreland Zone, of which one was for the repair of a dam, one was for driveway construction, one was for the removal of a causeway and bridge in connection with a salt marsh restoration project in the Mill Pond marsh by the Nature Conservancy, and one was for creating a footpath around the Mill Pond to provide access to the Nature Conservancy property formerly accessed across the marsh by the causeway and bridge.

The Planning Board also reviewed with the Code Enforcement Officer draft floodplain maps from the Federal Emergency Management Agency which were the basis for the new Digital Flood Insurance Rate Maps pursuant to the National Flood Insurance Program (NFIP). Compliance with the NFIP requires the adoption of a new Floodplain Management Ordinance (FMO) by the Town if property owners are to remain eligible for federal flood insurance.

The changes recommended by the Board to the Arrowsic Zoning Ordinance for 2015 Town Meeting are:

- adoption of the FMO as a separate document incorporated by reference into the Zoning Ordinance, and language related thereto, including a clarification of the language prohibiting construction in the floodplain and in areas of steep slope, and
- correcting the key to abbreviations in Table 1 of the Zoning Ordinance so that “HBP” reads “Home Business Permit” instead of “Home Building Permit.”

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

► Fire Department

Once again I would like to thank every member of the Arrowsic Fire Department and their families for their commitment at trainings and emergency incidents, the members are what make the Arrowsic Fire Department a very special place.

Once again we have applied to the Assistance for Firefighter Grant to replace the 1988 mini pumper. The cost for a new mini pumper all equipped is estimated at \$250,000 and our responsibility is a 5% match which would be \$12,500. We hope to put in an article to spend up to \$250,000 for the potential purchase of the new mini pumper if we do not receive the AFG grant. The mini pumper currently in service is twenty seven years old, and we are spending more money each year to keep it in service. If this article is approved it would take almost a year before the truck would be delivered to the town and would take care of the capital needs of the fire department for the next twenty to twenty five years. We are working closely with the select board on financial options for this purchase to be presented at the town meeting. There also will be some public hearings prior to town meeting so residents can fully understand what the department is asking for.

I realize this is a very expensive article for the town but I feel it is absolutely necessary for the department to continue providing adequate fire suppression. The current mini pumper has some unique capabilities. It is a four wheel drive and is on a smaller chassis so it can respond to difficult driveways in town where a traditional fire truck would not be able to respond. The new mini pumper would have the same capabilities but the biggest difference is the pump which would be upgraded from a 450 gallons per minute to 1000 (GPM) pump. It will also meet current safety standards in the fire service.

This is the tenth year in a row that the operational budget has had a 0% increase. It has stayed the same due to success in obtaining grants and other cost saving measures. The Fire Department and the select board is working on forming a committee to come up with a twenty to twenty five year capital plan on what the

financial needs on replacing vehicles and future needs of the department such as personnel and yearly operating budgets.

We are still looking for volunteer firefighters; if you are interested please contact any member of the fire department. Once again I want to thank the firefighters and their families, my officers and again the citizens for there continuing support over the years.

Respectfully submitted,
Christopher M. Cummings
Fire Chief

Road Commission

As I write this in mid-April, there are still snow piles around and this past winter was long with a lot of snow. It is my understanding that the Bath area had a near record amount of total snowfall. It is, therefore, in that context that, with much gratitude, we thank Charlie Collins and the Maine Moss snowplow crew for an outstanding job. This was the first year of Charlie's three-year contract and we look forward to two more years of his great work, maybe for his benefit with a little less snow.

The Road Commission spent quite a bit of time this year updating our E911 address list. The State moved to a web-based system that took some getting used to by all, including the State. But it is an interactive map format that makes updating relatively straightforward once you get the hang of it. This update process is ongoing. If you have questions about your address or the E911 addressing system or need an address assigned, please contact Jim Stump. Welcome Stafford Lane and Jetty Point Road to our roads list. Stafford Lane has been established for some time, but for unknown reasons did not make the list until this year. While we all likely know where Stafford Lane is located, do you know where Jetty Point Road is tucked away?

As part of the renewed effort to increase alewife access to Sewall Pond, Karen Robbins, Erin Witham, and others, video-recorded by Charlie Hudson, accomplished a box culvert replacement

across Route 127, installed by H.C. Crooker. The traffic re-routing down Old Stage Road during the construction was a bit problematic, but all worked out well. We look forward to seeing an increased run of alewives this Spring.

This last year the Road Commission needed to again convince ourselves that crack filling on Old Stage Road is less than useful. While in fairness we should probably wait until the frost heaves subside, at this point in April, we are duly convinced and not likely to repeat that work.

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. If those two sentences sound familiar, it is because they were copied directly from last year's report. But the Commission really does intend to do this paving this coming year, likely at the front end of the road.

The Commission focused some attention this year, as usual, on the Bald Head Road. The rebuilding work that was done previously just after the Newtown Road and just before the Steen Road held up well this year with no missing vehicles in the mud. Actually, at least at this writing, fears of a particularly muddy Mud Season did not materialize and it was a comparatively dry Spring for the roads. In the next year, we will continue to focus on building and maintaining the Bald Head Road surface, likely directing attention to the section beyond the Collins Pattee Road.

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 Linda Warner, Shellfish Warden Jon Hentz, DMR Regional Biologist Peter Thayer and Ruth Indrick of KELT. And this year we welcomed a new committee member: Lisa Margonelli, who will take on the Secretary's job.

Last year the widely-reported Green Crab invasion provided a new challenge to shellfish management. A survey organized by Paul Burgess determined that Green Crabs were present in our vicinity, but not in the numbers reported by other Towns. Thanks are due to Ruth Indrick, who arranged the loan of the traps used in the survey. In 2015 the Committee will again survey for Green Crabs and also investigate possible clam population enhancement techniques such as spat seeding and flat protection.

Last year the Town issued four commercial shell fish licenses and seven recreational licenses. For the 2015 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 2015. In addition to a Green Crab survey in June, a shell fish survey in late July, we hope to start a shell fish restoration project, all subject to the availability of a boat and enough able bodied volunteers. If you would like to get involved please call the Town Office, or acting ASCC Chair William Blaiklock 443-3725.

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

► Shellfish Conservation Warden

The European green crab is threatening Maine's coastal fisheries and ecosystems. Decreases in clam populations and degradation of coastal habitats have been observed up and down the coast. As a result, your shellfish committee and the Kennebec Estuary Land Trust, (KELT) along with interested parties throughout the areas are working on projects that allow us to better understand the green crab life cycle. The crabs are known to eat all sizes of soft shell clams, and have an adverse affect on eelgrass beds by eating eelgrass shoots and burrowing into the banks of intertidal marshes, where they destroy the marsh grasses.

The past winter of 2013/14 was average by most standards, however, there was some sort of natural die-off of the green crab population thanks to nature.

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 very little 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 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

Education Committee

In 2014 the Town enacted an ordinance to establish a standing education committee. Five members were appointed and the first committee meeting was held in September 2014. The committee elected a chairperson and secretary, assigned initial terms for its members, and created a schedule of meetings. There have been five main areas of focus for the committee in its first year.

1. developing a process to confirm Arrowsic students on the RSU1 student list to support proper town resource allocation
2. follow and share information with the town about the West Bath withdrawal process from RSU1 and the impact the withdrawal will have on the town
3. attend RSU1 Board meetings and update the town about the RSU's activities
4. organize and share important education related information such as RSU1 family nights dates, pre-school informational meetings, school registration deadlines etc.
5. create education oriented outreach initiatives to connect and support families in the town: the first community initiative will be to collect box tops to raise funds to contribute to schools that town students attend.

This coming year will focus on identifying ways to evaluate the performance of and create a summary of services received from the school unit Arrowsic is a part of, identifying ways to assess the needs and concerns of residents, promoting educational experiences that allow students to develop skills, and continuing to represent and share information with the town about important educational issues and updates.

Respectfully submitted,
David Howe (Chair), Anita Lichman (Secretary), Camille Kauffunger, Matt Bachman, Wendy Briggs

ORGANIZATION REPORTS

► Patten Free Library

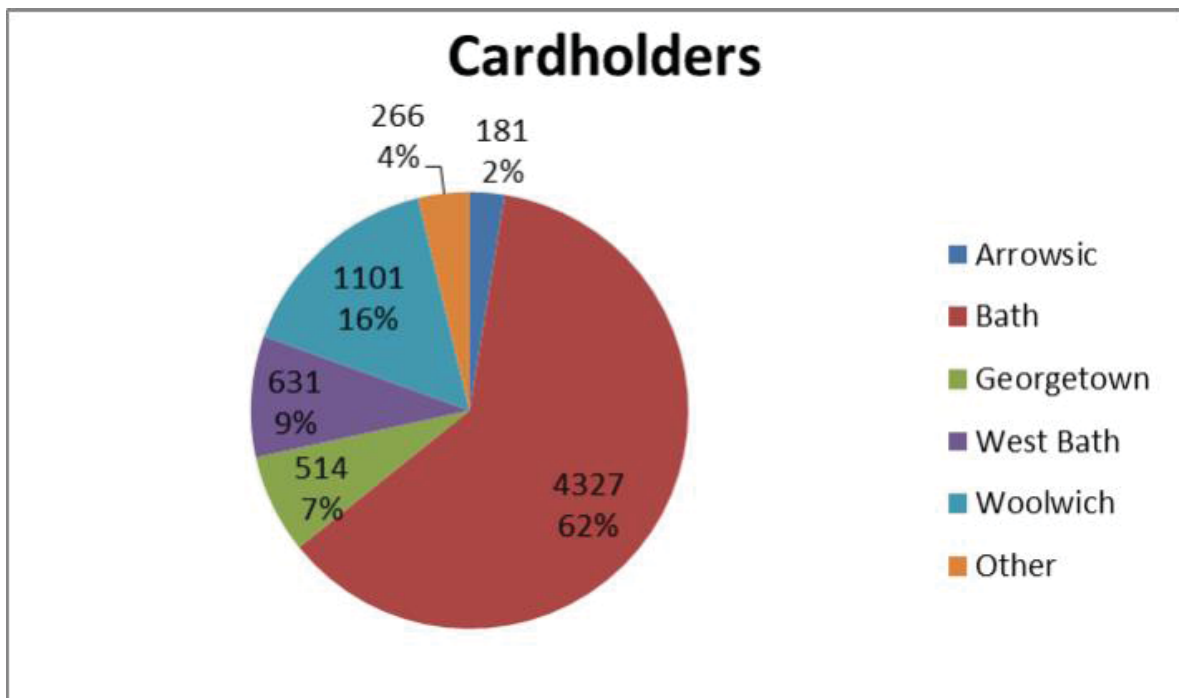
Cost Benefit of the Patten Free Library to the Town of Arrowsic

The Town of Arrowsic paid \$6,839 (\$16.01 per capita) to the Patten Free Library for use of its services for fiscal year 2014-2015. For 2015-2016 we are asking for a 3% increase which amounts to \$7,046 (\$16.50 per capita).

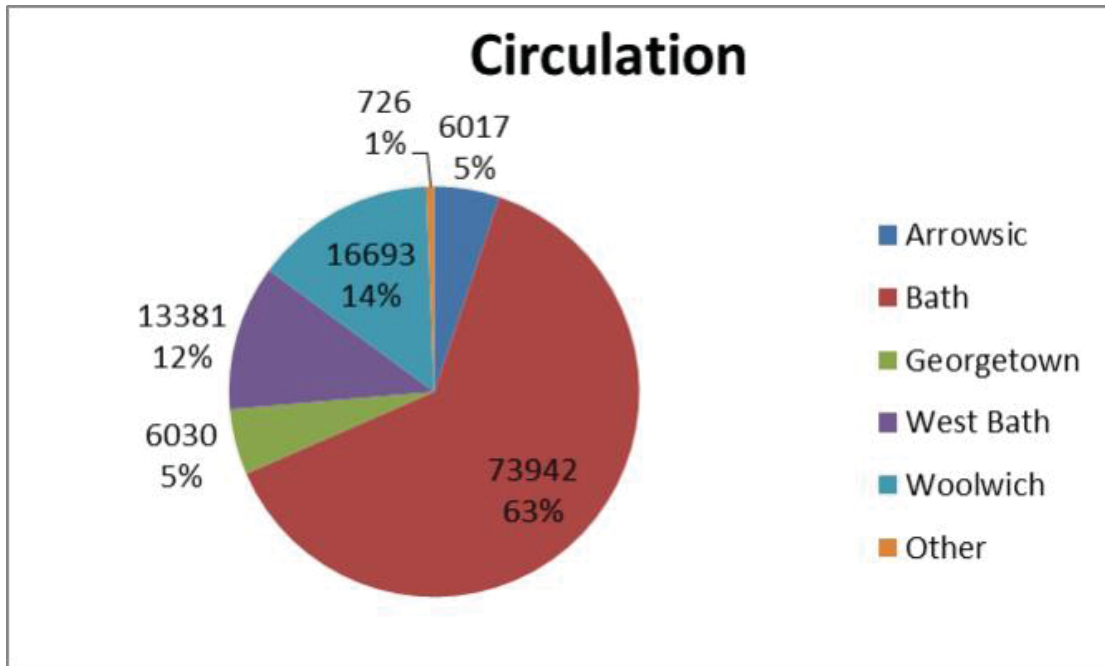
Statistics

- There are 181 active cardholders from Arrowsic. (An active cardholder is anyone who has used their card within the last 2 years.)
- 13 new library cards were issued to Arrowsic residents in 2014.
- Arrowsic residents checked out 6,017 items in 2014.
- Arrowsic residents borrowed 1349 items through interlibrary loan (ILL) in 2014.
- 8 Arrowsic children participated in the Summer Reading Program in 2014.

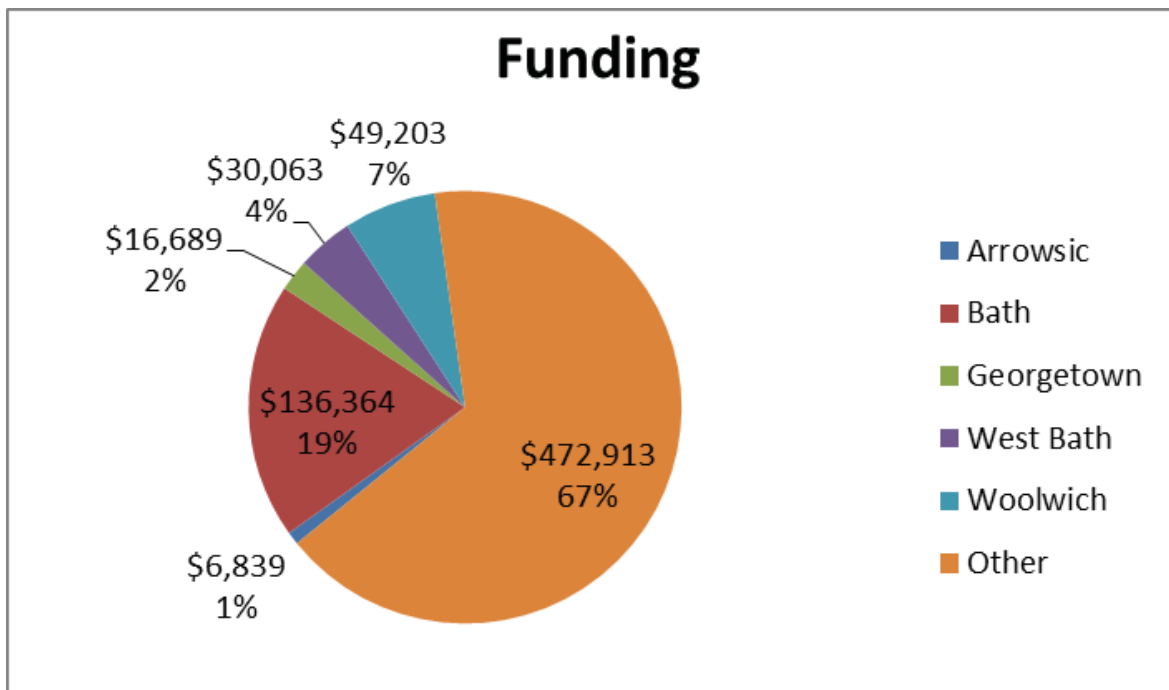
In 2014, 2% of our cardholders were Arrowsic residents.



In 2014, 5% of the total items circulated were borrowed by Arrowsic residents.



1% of our total operating budget comes from the Town of Arrowsic.



Return on Investment

Currently, for each \$16.01 that Arrowsic taxpayers contribute, PFL spends more than \$31 per person to make up the difference that it costs to provide first-rate library service.

► RSU 1

2014-2015 was a very busy period for the RSU1 School Board, as well as the district. In this year's annual report, I have highlighted some of the additional activity, outside of the normal course of business, that resulted in additional meetings, hearings, etc. that ultimately consumed a great deal of the Board's time and energy.

West Bath continued to pursue their lawsuit against RSU1 and three of the RSU1 communities (Arrowsic, Bath, and Woolwich), alleging that they were over-charged by the district for the previous five years. The lawsuit between West Bath and RSU1, Arrowsic, Bath and Woolwich was finally settled in the fall of 2014, after considerable legal costs were incurred by all communities. Essentially, Arrowsic and Woolwich were dropped from the lawsuit, and Bath agreed to reach a settlement with West Bath to avoid a trial and the associated costs.

This past year West Bath also opted to pursue withdrawal from RSU1. This was a lengthy and involved process, but ultimately the community of West Bath overwhelmingly supported this initiative at the polls. As part of the process, RSU1 agreed to be the Guaranteed School of Acceptance for West Bath, and under those terms, the RSU will receive 75% of the tuition revenue for all West Bath middle and high school students, regardless of whether or not those children choose to attend Bath Middle School or Morse High School. For continuity's sake, RSU1 agreed to grandfather existing students who live outside of West Bath, but who attend the West Bath School as school choice students. RSU1 will not be charged for those students; the RSU will just make additional seats available for West Bath students over and above the 75% commitment. The RSU1 Board will miss the staff and students of West Bath, and we feel strongly that RSU1 has been a responsible educational steward of the children of West Bath while they were part of RSU1.

Some good news in the district this past year: we have been approved by the state to receive funding for a new high school. This means that the state will bear the cost of a renovation of Morse or the construction of a new facility. RSU1 has contracted

the services of an architect, Lavallee/Brensinger, out of Charlestown, MA. We are impressed with their experience and past successes, and look forward to working with them on this project. Presently they are conducting a building and site assessment of Morse which will guide them (and the district) in the decision to either renovate or build new. This is a very exciting time for the district, and I encourage public participation in this process. During the spring/summer of 2015, a number of public hearings will be held to gain insight into concepts like design, educational specifications, layout and visioning. Some subcommittees will also be formed to work on these issues. Information regarding the committees and meetings will be advertised in the newspaper and posted on our website (www.rsu1.org). I encourage anyone and everyone to attend and participate.

During this past summer (2014), a great deal was accomplished using funds associated with the \$5.2 million dollar bond approved by voters last year. Roofs, windows, heating systems and controls, a septic system, and better security of all our school buildings were a priority. The money we have spent thus far was generated from a BAN (bond anticipation note). RSU1 will not actually put the bond out to bid until all the work is completed. At this time, though, RSU1 anticipates only bonding approximately \$4 million of the \$5.2 million approved. This is, in part, due to the fact that we were approved by the state sooner than anticipated for the construction or remodel of Morse. The Board feels confident that by accomplishing the work we did at the elementary schools, we have extended the life of those buildings by another 10 years.

Regarding our elementary schools, the facilities committee met with members of all our communities to discuss the possibility of a reconfiguration of schools. Residents turned out in large numbers to support their local schools, and, as a result, the Board officially voted to keep all schools open in the foreseeable future. One item that continues to be discussed is the possibility of going to a K-5 model at the two elementary schools in Bath (Dike Newell and Fisher Mitchell). The Board has charged the two administrators at those locations to research this concept and report back with a recommendation.

The primary advantage of moving in this direction would be the creation of a more “community school feel” for those two locations, families with children of various age groups would be contained at the same location, and it has been suggested internally that staff would better know the children in their school. The advantages of maintaining the present structure (DN= grades K-2, FM= grades 3-5) are: there is greater opportunity for grade level collaboration amongst staff, each school is better able to cater to a specific age group, and class size and resources are more economically distributed. One suggestion has been to create a “one school, two campuses” model. There has been much more communication between the schools as of late, particularly in the area of transition between grades 2 and 3. One of the challenges posed by this discussion is the fact that we have had a change in principal at Fisher Mitchell – welcome to Ross Berkowitz – and the current principal at Dike Newell – Sally Brown – is retiring after this year. And regarding other administrative changes in the district, I would like to welcome Jason Libby as the new principal at Woolwich Central School.

The following initiatives were introduced over the past two years: In the Fall of 2013 Health education was brought back to the middle school level, a Life Skills program was started in the district, and a SRO (School Resource Officer) was instituted at Morse. In the Fall of 2014 an alternative education program was introduced at Morse, the Life Skills program was expanded, guidance was increased at Woolwich, there was an increase in support staff at Fisher Mitchell, and music was increased at Morse.

The Board continues to focus on areas of student need when addressing the budget. In particular, we have focused on literacy and math, with an emphasis on instructional practices and RTI (response to intervention – identifying, early on, where students are struggling in a particular area and having the systems and staff in place to address these needs). Another exciting program that was introduced last year is FLOW (Fundamental Learning on Water). This program is a week-long canoe/camping learning experience for all interested 8th graders in the district, that takes place on the islands in Hockomock Bay. This program is presented in conjunction with Chewonki and builds upon our existing

curriculum. By conducting classes in the field, students learn a whole host of valuable skills and life lessons while being exposed to the beauty that the coast of Maine has to offer. This is a program the board will be watching closely and we hope that it will become an integral part of the RSU1 learning experience. The board also continues to support the growth (and expansion, when possible) of the Pre-K program.

The Department of Education has put additional demands on the RSU. This past year our high school staff has worked hard toward aligning their curriculum with the Maine State Learning Results (standards established by the Department of Education in all academic content areas). While we were granted an extension on this work, the district continues to work toward the state requirement of a proficiency-based diploma. At this time, though, the district is not considering a standards-based report card. Other state mandates that we are working on: new teacher evaluation protocols as well as implementing the Smarter Balance testing (a grade-level, computer based testing program that evaluates current student progress). RSU1 currently conducts a variety of student testing – this is again something the board is watching closely and will be reviewing in the coming years.

In closing, I would like to thank all of the members of our community that support our schools. Educating the children of our communities is not an inexpensive proposition – this day and age, more and more is expected of our schools and the communities that support our schools. Yet I feel confident that we offer an excellent product in RSU1: the curriculum is well thought out, the instruction is of a high quality, we do our best to serve the needs of ALL our children, we are constantly rethinking how we can and improve, and we try to be mindful of the taxpayers' dollars. I appreciate what you do for our children and I will continue to do my best to serve them.

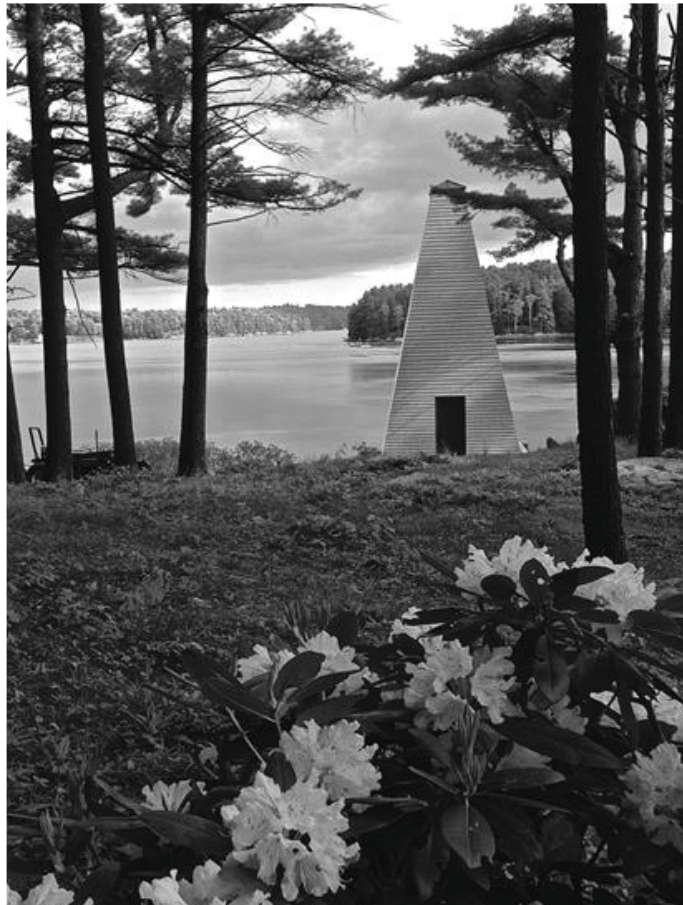
Respectfully submitted,
Tim Harkins
RSU1 Chair

Range Light Keepers



Kennebec River Range Light

The Range Light Keepers appreciate the ongoing support of the Town of Arrowsic. Your contribution helps maintain these quiet sentinels of maritime history on the Kennebec River and preserves an historic scene to be enjoyed by all who pass by.



Fiddler's Reach Fog Signal

► Friends of Doubling Point

If a picture speaks a thousand words, these photographs taken by Bob Trapani, President of the American Lighthouse Foundation, tell the story of the unforgettable winter of 2015. Both pictures were taken when the tide was low and Bob was able to approach the many fascinating ice formations.

We wish you could see the white of the ice against the brilliant blue sky and darker blue edge of the Kennebec on that day of bright March sunshine.



Maine Open Lighthouse Day in mid-September brought a record number of visitors to Doubling Point Light. Kevan and Betsy Coleman ably ran the event this year along with the knowledgeable Karen McLean, USCG ret. Among the 206 attending on September 13 were guests from as far away as Iowa and Oklahoma, but those from Maine outnumbered all other visitors. The Lighthouse property is open year around, and some arrive on winter snowshoes, but the lantern room of the Light Tower is open at this particular event and always draws a crowd.



The Friends of Doubling Point Light greatly appreciate the interest and support of the town of Arrowsic and of many individuals from across the state, and beyond, who respond to our annual newsletter and fund-raising appeal each fall. It is through the loyal efforts of many that our Lighthouse remains well so preserved.

Thank you!

2015 TOWN MEETING

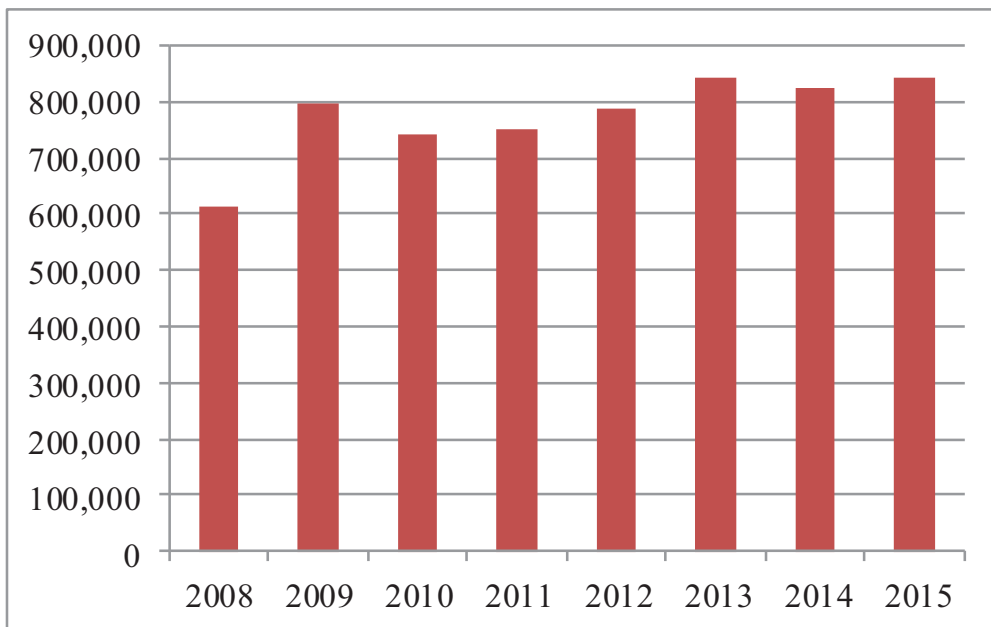
Art.	Description	Surplus & Dedicated Funds	To Be Raised	Amount Voted
5	Salaries		41,478	
6	Election Workers		3,000	
7	Payroll Taxes		3,735	
9	Fire Department Budget		12,000	
11	Fire Department Capital	40,000		
12	Ambulance Services (Bath)		6,500	
13	Scholarship Fund Disbursement	6,000		
15	Roads		74,790	
16	Recycling		8,400	
17	Solid Waste		30,000	
18	Septage		2,500	
19	Utilities		4,500	
20	Town Property Maintenance		5,000	
21	Town Capital Improvement	10,000		
22	Animal Control Services		427	
23	Assessing		3,400	
24	Revaluation Fund	10,000		
25	Auditor's Report		7,500	
26	Insurance		9,000	
27	Legal Services		5,000	
28	Administration		9,000	
29	Annual Report		3,200	
30	Dues		1,500	
31	Contingency		4,000	
32	Planning Board		1,000	
33	Zoning Board of Appeals		120	
34	Conservation Commission		400	
35	Shellfish Conservation	500		
36	LEMA		100	
37	Education Committee		250	
38	Non Profit Contributions	11,716		
41	Tax Reduction from Surplus	-		
	TOTAL	78,216	236,800	
	Prior Year	49,793	233,091	
	Variance	28,423	3709	

Total from Surplus & Dedicated	\$	78,216	
To Be Raised			\$ 236,800
County Taxes			\$ 163,101
Municipal Revenue Sharing			\$ (9,300)
	Subtotal \$	78,216	\$ 390,601
Education Expense			\$ 452,562
Total Amount to be Raised			\$ 843,163

Amount to be Raised
Previous Years

2015	843,163
2014	823,108
2013	845,305
2012	787,064
2011	750,544
2010	741,809
2009	797,379
2008	612,647

Amount to be Raised, 2008-2015



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 17th of June A.D. 2015, 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 for the ensuing year:

A Treasurer

A Tax Collector

Any other Town Officers

Note: FY 14-15 amounts reflect expenditures through 4/27/2015

Art. 5. To see if the Town will vote to raise and appropriate the sum of \$41,478 to pay the following salaries to the Town Officers: *Note: Salaries include employee FICA & Medicare taxes (7.65%).*

	FY 13-14	FY 14-15	FY 15-16
Selectman Chairman	5,618	5,618	6,497
Selectmen (2 @ \$3,750)	7,175	7,175	8,124
Town Clerk	4,467	4,467	4,873
Treasurer	4,467	4,467	4,873
Tax Collector	4,467	4,467	4,873
Registrar	487	487	541
LEMA Director	108	108	108
Shellfish Committee	0	0	0
Shellfish Warden	541	541	541
Codes Enforcement Officer	3,113	3,113	3,249
Constable	541	541	541
Animal Control Officer	541	541	541
Fire Chief	3,032	3,032	3,249
Deputy Chief	1,354	1,354	1,624
Captain (1 @ \$200)	217	217	217
Planning Board	541	541	541
Road Commission	541	541	541
Recycling	541	541	541
Board of Appeals	541	0	0
Conservation Commission	0	0	0
Totals	38,292	37,751	41,478

Art. 6. To see if the Town will vote to raise and appropriate the sum of \$3,000 to pay the following wages to Town Election Workers.

	FY 13-14	FY 14-15	FY 15-16
Registrar	450	450	300
Deputy Registrar	250	250	250
Election Wardens	450	450	450
Election Clerks	1,300	1,300	1,000
Election Counters	700	700	1,000
Total	3,150	3,150	3,000

Art. 7. To see if the Town will vote to raise and appropriate the sum of \$3,735 to pay the payroll taxes on all of the salaries and wages paid (7.65%).

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
3,172	3,454	3,172	3,174	3,735

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 15-16.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
12,000	12,000	12,000	3,795	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 for this and subsequent years.

Art. 11. To see what sum the Town will vote to appropriate from **surplus** for the Fire Department Capital Improvement Fund. Current fund balance: \$47,854. Selectmen recommend: \$40,000

Art. 12. 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.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
6,500	7,591	6,500	4,057	6,500

Art. 13. 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.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
3,000	3,000	1,000	1,000	6,000

Art. 14. 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. 15. To see if the Town will vote to raise and appropriate the sum of \$74,790 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.

	FY 13-14	FY 14-15	FY 15-16
Budgeted	157,819	174,500	172,690
Excise Tax	92,718	85,000	90,000
MDOT Block Grant	8,628	8,600	7,900

Road Commission Proposed Budget 2015-2016

General Maintenance	2,500
Culverts	3,500
Roadway Grading/Rebuild	10,000
Asphalt and Gravel Maintenance	3,000
Road Sign Replacement	1,000
Paving	75,000
Emergency	2,500
Snowplow	75,190
Total	172,690
Appropriations:	
Excise Tax	(90,000)
MDOT Block Grant	(7,900)
Amount to be Raised:	74,790

Art. 16. To see if the Town will vote to raise and appropriate the sum of \$8,400 to cover the costs of recycling and other related activities.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
6,750	7,089	6,750	5,543	8,400

Art. 17. To see if the Town will vote to raise and appropriate the sum of \$30,000 to cover the costs of solid waste disposal.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
27,000	29,133	28,500	20,942	30,000

Art. 18. 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.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
2,500	974	2,500	1,467	2,500

Art. 19. To see if the Town will vote to raise and appropriate the sum of \$4,500 for Municipal utilities for the coming year.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
4,000	3,982	4,500	3,107	4,500

Art. 20. To see if the Town will vote to raise and appropriate the sum of \$5,000 for improvements and maintenance expenses of Town properties.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
5,000	5,004	5,000	1,514	5,000

Art. 21. 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: \$31,583.

Art. 22. 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.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
320	160	427	427	427

Art. 23. To see if the Town will vote to raise and appropriate the sum of \$3,400 for assessing expenses, including updating tax maps and an Assessor's Agent for the ensuing year.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
2,000	1,500	2,000	1,500	3,400

Art. 24. 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 \$20,000.

Art. 25. To see if the Town will vote to raise and appropriate the sum of \$7,500 for FY 14-15 Auditor's Report and associated services.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
7,500	7,300	7,500	7,500	7,500

Art. 26. To see if the Town will vote to raise and appropriate the sum of \$9,000 for Insurance for the coming year.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
9,000	8,797	9,000	8,871	9,000

Art. 27. To see if the Town will vote to raise and appropriate the sum of \$5,000 to provide Legal Services.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
4,000	18,061	4,000	1,175	5,000

Art. 28. 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.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
8,500	9,375	9,000	6,978	9,000

Art. 29. To see if the Town will vote to raise and appropriate the sum of \$3,200 for printing the Annual Report for the upcoming year.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
3,000	3,129	3,000	0	3,200

Art. 30. 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.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
1,310	1,298	1,500	1,385	1,500

Art. 31. To see if the Town will vote to raise and appropriate the sum of \$4,000 for Contingent Expenses for the ensuing year.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
2,000	471	2,000	0	4,000

Art. 32. To see if the Town will vote to raise and appropriate the sum of \$1,000 for the Miscellaneous Expenses of the Planning Board.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
2,500	1,034	2,500	353	1,000

Art. 33. To see if the Town will vote to raise and appropriate the sum of \$120 for the Miscellaneous Expenses of the Zoning Board of Appeals.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
100	0	100	0	120

Art. 34. To see if the Town will vote to raise and appropriate the sum of \$400 for the Miscellaneous Expenses for the Conservation Commission.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
450	335	450	167	400

Art. 35. 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.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
500	457	500	270	500

Art. 36. 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.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
100	0	100	0	100

Art. 37. To see if the Town will vote to raise and appropriate the sum of \$250 for the Miscellaneous Expenses of the Education Committee.

FY 13-14		FY 14-15		FY 15-16
Request	Actual	Request	Actual	Request
100	130	250	0	250

Art. 38. To see if the Town will vote to appropriate from **surplus** the sum of \$11,716 to fund the following non-profit organizations:

	FY 13-14	FY 14-15	FY 15-16
Georgetown Historical Society (new)	0	0	100
MidCoast Chapter Red Cross (new)	0	0	100
Bath Food Bank	0	300	300
Bath Freight Shed Alliance	0	100	120
Bath Area Senior Citizens, Inc.	625	625	300
Bath Area Family YMCA	300	300	300
Big Brothers/Big Sisters of Bath-Brunswick	500	500	300
Citizens for Squirrel Point	100	100	100
Coastal Trans	300	300	300
Elmhurst Assn. for Retarded Citizens, Inc.	500	500	300
Family Focus	300	300	300
Friends of the Doubling Point Light	100	100	100
SEARCH-GB (formerly GBEON)	100	100	100
Kennebec Estuary Land Trust	100	100	300
LifeFlight Foundation	100	100	100
Maine Public Broadcasting	250	250	250
Maine's First Ship	0	100	100
MCM Community Action	325	325	300
New Hope for Women	200	200	200
Patten Free Library	6,839	6,839	7,046
Senior Spectrum (Meals on Wheels)	350	350	300
Sweetser	504	504	100
Tedford Shelter	200	200	200
The Range Light Keepers	100	100	100
Totals	11,793	12,293	11,716

Art. 39. 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 14-15, \$0).

Art. 40. 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 14-15 \$682).

Art. 41. 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. 42. To see if the Town will vote to increase the property tax levy limit of \$218,160 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. 43. To see if the Town will vote to keep the Town alewife and blueback herring resource closed to harvesting during the 2016 season for conservation purposes.

Art. 44. To see if the Town will vote to correct the erroneous definition of the abbreviation “HBP” in the Key to Table 1 of the Arrowsic Zoning Ordinance from “Home Building Permit” to “Home Business Permit.”

Art. 45. To see if the Town will vote to adopt a new Floodplain Management Ordinance as required to remain covered by the National Flood Insurance Program and repeal all prior Floodplain Management Ordinances. Effective Date: July 16, 2015. (Copy of the ordinance available at Town Hall and at www.arrowsic.org)

Art. 46. To see if the Town will vote to amend Section 3.6.1.3 of the Arrowsic Zoning Ordinance as follows: “3.6.1.3 Structures are prohibited in the floodplain and in Resource Protection District areas of steep slope ~~and floodplain~~. (Section 2.3.1.4)

Art. 47. To see if the Town will vote to adopt a new Section 5.9 of the Arrowsic Zoning Ordinance and associated note as follows:

“5.9 Floodplain Management Ordinance: Printed under separate cover.

NOTE: 3.6.1.3 Structures are prohibited in the floodplain and in Resource Protection District areas of steep slope. (Section 2.3.1.4).”

Art. 48. 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	9,300
MDOT Block Grant	Estimated	7,900
Tree Growth Reimbursement	Estimated	905
Veterans Exemption Reimbursement	Estimated	200
Snowmobile Registration Revenues	Estimated	125
Homestead	Estimated	7,500
State grants or other funds not included above		Unknown

Art. 49. 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. 50. To see if the Town will vote to collect all Watercraft Excise Taxes in a dedicated Water Access Fund. Current fund balance: \$71,676.

Art. 51. 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

Art. 52. To see if the Town will vote to allow the Selectmen to accept and expend the following monies for FY 2015-2016: miscellaneous contributions, donations, grants and reimbursements.

Art. 53. 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. 54. 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. 55. To see if the Town will vote to allocate all proceeds from the sale of tax delinquent property to the Undesignated Surplus.

Art. 56. To see if the Town will vote to authorize the Selectmen to borrow money from time to time in anticipation of taxes.

Art. 57. 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. 58. 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. 59. To see what date the Town will select for the 2016 Annual Town Meeting. Selectmen recommend Thursday, June 16, 2016, at 6:30 PM.

Selectmen:

Michele Gaillard

Suzannah Heard

William Savedoff

NOTES

ARROWSIC TOWN MEETING



WEDNESDAY, JUNE 17, 2015

6:30 p.m.

ARROWSIC FIRE STATION



please bring this report to the town meeting