

Annual Report 2014

WASHINGTON, MAINE

For the Year Ended December 31, 2014



Lincoln County Publishing Co.
Newcastle / Damariscotta, Me.



**This Town Report
is
dedicated to
The Washington Selectmen and Selectwomen
of the past, present and future
who tirelessly and selflessly give
of their time and energy
to serve the citizens
of the Town of Washington.**



In Memoriam

Leroy “Jim” Grinnell



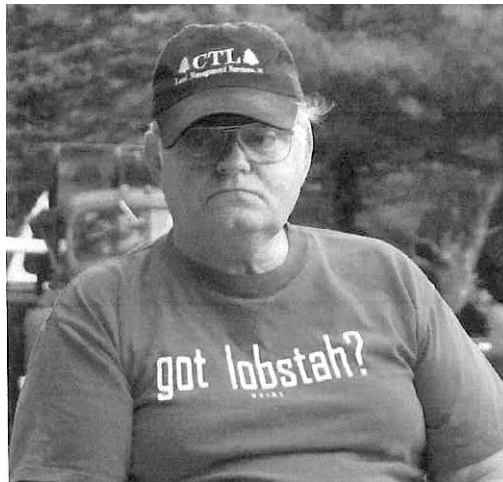
Leroy “Jim” Grinnell suddenly passed away on May 6, 2014, at the age of 92. He was born in Washington, Maine, on Nov. 7, 1921. A lifelong resident of Washington, he was a farmer and woodsman, who raised cattle and various fowl and crops. In earlier years he worked for G.F. Payson and Perley Jones Lumber Mill. He then became a U.S. Postal Star Route driver and contractor delivering mail to midcoast post offices for more than 40 years.

Active in the community, he was 1st Selectman from 1962 to 1974 and was one of the founders of the Washington Volunteer Fire Department. He was a longtime member of the Union Fair Association and oversaw the horse and ox pulling for 38 years. The Union Fair pulling ring is dedicated to him and bears his name. He was a member of Evening Star Grange and one of the original members of the Hill and Gully Riders Snowmobile Club.

Jim was known as a man who would do anything for his family, neighbors and his Town. The selectmen will miss his advice, counsel, and knowledge of the history of town government.

In Memoriam

Douglas Harvey Daniel



Former Selectman Douglas Harvey Daniel passed away on May 24, 2014 at the age of 69.

Doug was born July 18, 1944 in Ipswich, Mass. He moved to Washington with his family as a child, and graduated from Erskine Academy in 1964. He spent most of his life self-employed as a farmer growing acres of factory squash and harvesting countless thousands of bales of hay. He especially liked participating in tractor pulls at Union Fair. With his talent in welding, Doug owned a metal fabrication shop in town where he lengthened or shortened many truck frames over the years.

Doug served as selectman for the Town of Washington for 12 years and volunteered many hours of his time to the community over his lifetime. He was instrumental in the construction of a small addition to the fire station and the installation of the generator that serves the municipal complex. He was a former member of the Washington Fire Department. Doug willingly gave his time and energy to the community-wide projects and in assisting friends and neighbors in need. His passing is truly a loss to the town.

Town Officers

Selectmen, Assessors and Overseers of the Poor

Wesley F. Daniel Donald L. Grinnell Duane P. Vigue

Town Clerk/Tax Collector

Ann Dean

Treasurer

Ann Dean

Deputy Treasurer

Beth Connor

Mary Anderson

*Ellen Koches

Deputy Clerk/Tax Collector

Mary Anderson

*Denise Hylton

*Ellen Koches

Registrar of Voters

Ann Dean

Deputy Registrar of Voters

Mary Anderson

*Ellen Koches

Road Commissioner

Jonathan Daniel

Code Enforcement Officer/ Plumbing Inspector

Bob Temple

Fire Chief

Emergency Management Director

Thomas Johnston

Deputy Fire Chief

Phil Meunier

Forest Fire Wardens

Donald B. Grinnell

Kenneth Boisse, Deputy

Constable

Judson Butterman

Animal Control Officers

Andrew Dinsmore

Clayton Lanphier

M.S.A.D. #40 School Board Directors

Guy Bourrie Robert Jones *Sean Doherty

Election Clerks

Republican

Nancy Barker

Judith Brann

Elizabeth Grinnell

Mildred Melgard

Johnnie Searle

Democrat

Elizabeth Bettcher

Linda Luce

Paulette Oboyski

Carol Sloane

Town Meeting Moderator

Victor Oboyski

Deputy Moderator

Wesley Richardson

Special Town Meeting Moderators

David Martucci

Mahlon Linscott

Wardens

Judson Butterman – Republican

Walter Metcalf - Republican

Planning Board

Mitchell A. Garnett, Chairman

Henry Aho

James Bowers VICE/SEC

Richard Bouchard, ALT

David Studer

David Williams

Reggie Burns, ALT

Board of Appeals

Norman Casas, Chairman

Henry Chapman, VICE/SEC

James Kearney

Lowell Freiman

Dorothy Sainio

Charlotte Henderson, ALT

Thomas Potter, ALT

Budget Committee

Henry Aho, Chairperson

Dave Martucci

Kathleen Ocean

Wendy Carr

Chrissy Ravelli-Studer ALT

Jesse Casas

David Williams

Dorothy Sainio

Mahlon Linscott, ALT

Conservation Committee

Ann Dean

David Spahr

Charlotte Henderson

*Denise Hylton

Housing Committee

Henry Chapman, Chairman

Beth Connor

Helen Caddie-Larcenia

Cynthia White

Kathleen Ocean

Mineral Ordinance Committee

Judson Buttermann

David Martucci

Ann Dean

Frank Campbell

Recreation Committee

Helen Caddie-Larcenia, Co-Chair

Susan Frank

Valerie Jackson

Robert Madden

Michael Micklich

*Paulette Oboyski

Peg Hobbs, Co-Chair

Bryan Gess

Daniel Jones

Tracie McLain

Steve Ocean

Tri-County Solid Waste Management Organization

Reggie Burns

Leo Karczewski

Ann Dean, Alt.

Washington Scholarship Committee

Priscilla Packard

Alma Jones

Judy Good

Mindy Gould

Mildred Melgard

Jan Birk

*Bette Pelletier

*Resigned

State Senator ~ District 13

Christopher Johnson

Capitol Address:

Home Address:

3 State House Station

3230 Turner Ridge Rd

Augusta, Maine 04333-0003

Somerville, ME 04348

(207) 287-1515; 1-800-423-6900

(207) 549-3358

chris@dirigo.net

Representative to the Legislature ~ District 91

Jeffrey Evangelos

Capitol Address:

Home Address:

House of Representatives

465 Waldoboro Rd.

2 State House Station

Friendship, Maine 04547

Augusta, Maine 04333-0002

(207) 832-7378 (Home)

(207) 287-1400; (800) 423-2900

caa04@roadrunner.com

Selectmen's Report, Discussion, and Analysis

To the Citizens of Washington,

It is our pleasure to present the 2014 Annual Town Report. 2014 was a busy year, and we could not have completed all that needed to be accomplished without the assistance of our friendly and capable administrative staff, the tireless, dedicated road crew who work many hours clearing the roads in winter and repairing them in the summer, and the numerous volunteers who donate their time and experience to help the town run smoothly. We send our thanks and appreciation to all of them.

The municipal budget we present to you is approximately \$92,000 more than in 2014. This increase is due to several factors:

1) Legal fees – increase of \$10,000. In 2014 we had several land use violations which needed to be brought into compliance. We always strive to get the landowner to work with the Code Enforcement Officer to bring the violation to a satisfactory conclusion before legal proceedings are initiated. When that fails, we engage the town attorney to begin legal action. Sometimes the case is resolved with a consent decree between the two parties or by arbitration. When all those efforts fail, we end up in court. We always seek to recover legal fees, court costs, and a fine for the violation. Even though the Town may prevail in court, the judge may not order the defendant to pay for our legal fees. We still have cases in the legal process that will require additional funds in 2015.

2) Insurance – increase of \$10,000. In 2013 we made three insurance payments, one of which was actually due in January of 2014 but was paid in December 2013. Therefore, insurance line was reduced by \$8,500 in 2014. This year we withheld paying the insurance invoice, which was received in early December, and paid it in the correct fiscal year. The other \$1,500 is for increases in insurance coverage through Maine Municipal Association.

3) Salaries and Payroll Expenses – increase of \$8,000. This amount includes minor increases in some stipends and the health insurance costs for the full year in 2015 after the town authorized the insurance at town meeting in 2014. Prior to the anniversary of the health insurance renewal, we will look at varying options for this insurance to include investigating small business insurance under the Affordable Care Act.

4) Road Maintenance – increase of \$43,000. We are now in the third year of the 10-year paving program where we are paving approximately two miles each year. We paved the Bill Luce Road in 2013 and the Mountain Road in 2014. We plan to pave the Vanner Road in 2015. The cost of paving two miles each year was approximately \$185,000, and we anticipate 2015 will be the same. In previous years we had leftover funds in the Local Roads Assistance Program (LRAP) and Road Maintenance Reserve Account which we used to offset some of the costs. Those leftover funds have been used, and thus are no longer available. The paving increase is \$28,000. We are also seeking an \$8,000 increase to cover the overtime labor costs from this winter's storms and a \$6,500 increase to screen winter sand to replenish the winter sand stockpile. There is a separate line requesting the Town authorize the selectmen to purchase a plow truck and sander at a cost not to exceed \$155,000. If authorized, we will first look for a used truck that is no older than a 2012. Should we be unable to find one, we will look to purchase a new truck. In either case, the truck will be financed over 5-6 six years at an interest rate of approximately 3%.

5) Public Safety. We have placed a separate article requesting \$20,000 to repair and restore Washington Fire Department Rescue 1. This truck is over 20 years old and needs body work. This restoration project should add 15 years to the life of the vehicle. A new vehicle similar to Rescue 1 would cost over \$400,000. We will also soon be meeting with other northwestern Knox County towns to look at how we might regionalize fire services in the future.

6) Town Roll-over Accounts – increase of \$9,000. We are recommending the establishment of a road maintenance truck line that can be used for future truck purchase or major repairs. The recreation committee line has grown over several years so that at the close of 2014 there was \$3,918 left in the account. Therefore, we decreased that annual appropriation by \$1,000.

7) Revenue Sharing. In 2009 the Town received over \$87,396 in Revenue Sharing Funds from the State. Since that time the state budget has been reduced every year by the Governor and the Maine State Legislature so that in 2014 we received only \$45,769. By law 5% of the state taxes collected is supposed to be returned to the towns. We ask your help in contacting the Governor's office, Senator Chris Johnson, and Representative Jeff Evangelos and asking them to support restoring Revenue Sharing to the 2009 levels.

We will continue to search for grants where we can. In 2014 we received a grant to improve the Emergency Operations Center in the fire station, a grant for a truck body safety device which locks the body in the up position

when the road crew is performing maintenance requiring the body to be raised, and an energy efficiency grant which helped pay for replacement of all light fixtures in the town office, library, and fire station with high efficiency fluorescent lighting.

The new recreation field next to the fire pond was approved at last year's town meeting. Due to the wet fall weather the project was not completed. At a special town meeting in December those funds were moved to the Recreation Committee roll-over account so the money would not go into surplus. We expect to complete the project in 2015.

The selectmen voted several policy changes in 2014. Concealed weapons permits are now processed and approved by the Maine State Police, thus removing the selectmen from the process. We also voted to require a small fee for non-municipal documents requiring authentication by a Notary Public. Religious meetings are now prohibited on town-owned properties and municipal buildings.

In 2014 we began selling cemetery plots in the Schroyer Annex to the Marr Cemetery located just west of Razorville. If you would like to purchase a cemetery plot, please contact the town office.

As of this date we have no citizen running for school board. For our voices to be heard on the school board, we need the vacancy filled. If you are interested in becoming a school board member, please contact the town office or any of the selectmen.

We will soon be posting vacancies for Planning Board, Board of Appeals, Recreation Committee, Conservation Committee, Mining Ordinance Review Committee, Comprehensive Plan Update Committee, Roads Committee, and Representatives on the Mid-coast Regional Planning Commission. We need citizens to step forward to serve on these committees. It is a good way to learn about town government inner workings.

It has been our pleasure to serve you, the citizens of Washington, during this past year. We thank you for your support and the trust you have placed in us to carry out the functions of municipal government.

WESLEY F. DANIEL
DONALD L. GRINNELL
DUANE P. VIGUE
Your Board of Selectmen

Seven Year Financial Comparison of Certain Data Fields

	2014	2013	2012	2011	2010	2009
Mil Rate	0.01350	0.01320	0.01255	0.01255	0.01230	0.01375
Commitment	\$1,786,885.69	\$1,737,202.50	\$1,622,537.94	\$1,613,111.68	\$1,571,252.53	\$1,589,634.96
Outstanding Taxes at Year End	\$264,122.15	\$283,931.48	\$236,608.40	\$229,110.23	\$225,977.74	\$238,015.54
Taxes Collected in Correct Year	85.22%	83.67%	85.29%	85.80%	85.70%	85.00%
Tax Liens Outstanding Prior Year Taxes Due (Foreclosed)	\$64,199.20	\$69,530.58	\$11,181.11	\$98,367.05	\$85,038.23	\$22,023.42
Undesignated Fund Balance	\$792.20	\$726.20	\$675.25	\$2,107.02	\$41,468.02	84,090.52
	\$555,505.91	\$550,158.56	\$568,111.98	\$585,534.29	\$548,087.54	\$585,074.64

Treasurer's Report

Statement of Cash Receipts and Disbursements for the year ended December 31, 2014

Cash Balance, January 1	716,279.76
ADD: CASH RECEIPTS:	
Property Tax Collections:	
Current Year	1,513,653.43
Prior Years	301,479.46
Prepayments	<u>5,188.53</u>
Total Property Tax Collections	1,820,321.42
Excise Taxes - Auto	223,177.35
Excise Taxes - Boat	1,428.70
Departmental (Schedule A-4)	121,164.33
BETE	25,193.00
State Revenue Sharing	45,769.23
Homestead Reimbursement	25,245.00
State Fees Collected	112,030.65
Accounts Receivable	9,394.00
Trust Funds	<u>4,605.61</u>
Total Cash Receipts	<u>2,388,329.29</u>
Total Cash Available	3,104,609.05
LESS: CASH DISBURSEMENTS:	
Departmental (Schedule A-4)	2,281,288.55
State Fees Remitted	109,881.95
Trust Funds	<u>5,703.72</u>
Total Cash Disbursements	<u>2,396,874.22</u>
Cash Balance, December 31	<u><u>707,734.83</u></u>

Reconciliation of Treasurer's Cash Balance - December 31, 2014

Cash on Hand	190.00
Machias Savings Bank:	
General Fund Checking:	
Balance Per Bank Statement	716,398.81
Deduct: Outstanding Checks	9,540.64
Add: Deposits in Transit	<u>686.66</u>
Balance Per Books	<u>707,544.83</u>
Cash Balance, December 31, 2014	<u><u>707,734.83</u></u>

Reconciliation of Taxes Receivable — December 31, 2014

	2014	2013
2014	260,988.06	-
2013	66.00	296,643.08
2012	125.50	125.50
2011	150.60	150.60
2010	147.60	147.60
2009	165.00	165.00
2008	137.50	137.50
	<u>261,780.26</u>	<u>297,369.28</u>

Trust Funds — December 31, 2014

Trust Fund Investments

	Unexpended		
	Principal	Income	Total
Davis Daggett Cemetery	4,450.00	1,205.09	5,655.09
Maple Grove Cemetery	2,500.00	2,058.47	4,558.47
Marr Cemetery	11,800.00	9,537.73	21,337.73
McDowell Cemetery	300.00	58.71	358.71
Mountain Cemetery	300.00	259.85	559.85
Overlook Cemetery	800.00	1,505.86	2,305.86
Pierpoint Cemetery	1,450.00	1,000.98	2,450.98
Skidmore Cemetery	50.00	27.44	77.44
Soldiers Monument	682.98	506.58	1,189.56
Billings Scholarship	5,790.00	3,250.98	9,040.98
Community Scholarship	15,060.37	19,406.68	34,467.05
Phillip Scriber Memorial	660.00	1,102.03	1,762.03
Daggett School	1,477.76	2,355.62	3,833.38
Storer Cemetery	150.00	8.88	158.88
Gibbs Library	4,066.00	98.20	4,164.20
	<u>49,537.11</u>	<u>42,383.10</u>	<u>91,920.21</u>

Agency Funds — December 31, 2014

LEVENSALE CEMETERY ASSOCIATION:

Fund Balance, January 1	6,691.33	
Add: Donations	2,428.80	
Interest Earned	23.83	
Less: Expenses	<u>88.00</u>	
Fund Balance, December 31		<u>9,055.96</u>

Town Clerk’s Report
2014 Licenses Sold
01/01/2014– 12/31/2014

Dog Licenses Sold

Kennels	4
Males/Females	37
Neutered/Spayed	214

All dogs 6 months and older must have a license. If you become the owner of a dog 6 months or older, the dog must be licensed by January of each year. In order to obtain a license for your dog, the owner must present a current State of Maine Rabies Certificate obtained from a veterinarian. All dog licenses expire December 31 of each year. Renewal of licenses for the following year can be done at the Town Office beginning October 15th. Veterinarian Paula Benner of Lupine Valley Equine provided low cost rabies shots for dogs and cats at the Washington Fire Station on the Saturday morning of hunting opening day as she has done for a few years and the town office was open to register dogs.

Also, bring with you proof if a veterinarian has issued a written certificate stating the dog(s) is incapable of producing young by spaying or neutering. If you have already shown proof of current rabies or spay/neuter then additional proof is not necessary.

Dog License Fees:

- \$6.00 per year for spayed/neutered dogs
- \$11.00 per year for dogs not spayed/neutered

Per state law, any dog license that is re-licensed after January 31 will be subject to a \$25.00 late fee plus regular licensing fee. Post card reminders were mailed this year and again helped to bring the number of unlicensed dogs down.

Fishing and Hunting Licenses Sold

Junior Hunting	5	Resident Crossbow	2
Fish/Hunt Combo	53	Saltwater Fishing Registry	1
Hunting	26	Coyote Night Hunting	2
Resident Fish	48	Archery	4
Resident Serviceman Combo	1	Expanded Archery Either Sex	3
Non- Resident Fish	2	Expanded ArcheryAnterless	5

Resident over 70	3	Bear Hunting Permits	3
Spring/Fall Turkey Permits	6	Resident Muzzleloader	7

RV, Boat, & Snowmobile Registrations Sold

Boats Up to 10 Hsp.	43
Boat 11-50 Hsp.	32
Boat 51-115 Hsp.	21
Boat Over 115 Hsp.	12
PWC	6
Snowmobile	34
ATV	51

Record of Fees Returned to the Town

Record of Motor Vehicle Fees	\$5619.00
Recreational Vehicle Fees	\$259.00
Record of Fish & Wildlife License Fees	\$336.00
Record of Dog Fees	\$247.00
Vital Records Fees	\$1416.00
Building Permit Fees	\$1276.30
Mining Permit Fees	\$4175.00
Weapons Permit Fees	\$20.00
Junkyard Permit Fees	\$225.00
Copy/Fax Income	\$283.60
Miscellaneous Income	\$5845.97



Respectfully submitted,
ANN DEAN
Town Clerk/Tax Collector/
Treasurer

2014 Vital Statistics Recorded 01/01/2014 – 12/31/2014

17 Births**9 Marriages****16 Deaths**

Marriages

Date of Marriage	Names
02/25/14	Michael J. Carlson & Diane M. Rankin
05/10/14	Richard G. Lee & Suzanne L. Wardwell
05/10/14	David O. Harrington & Inga O. Tumanova
06/29/14	Roger A. LaRouche & Debra J. Estey
07/12/14	Randolph L. Libby & Jacqueline Hart
08/02/14	Charles M. Hix & Emily A. Weiner
08/03/14	Peter W. Taylor & Mary A. Robbins
08/23/14	David L. Luce & Dianna M. Cole
09/20/14	Michael C. Jones & Roxanna E. Camber

Deaths

Date of Death	Name	Place of Death	Age
01/05/14	John Upham	Augusta	87
01/10/14	Charles Ginn	Bangor	76
01/15/14	Owen Wellman	Washington	93
01/19/14	Merrill Hutchins	Portland	80
01/26/14	Reginald Gracie	Washington	62
03/01/14	Anthony Rhodes	Waterville	70
03/03/14	Carole Impallomeni	Rockport	75
03/24/14	Michael Carlson	Washington	60
04/03/14	Ray Snider	Augusta	86
04/04/14	Alfred Clement	Augusta	79
04/18/14	Roland Luce	Augusta	92
05/06/14	Leroy Grinnell	Washington	92
05/24/14	Douglas Daniel	Portland	69
11/06/14	Ellen Drew	Belfast	87
12/07/14	Pixie Day	Augusta	88
12/12/14	Audrey Little	Augusta	94

Respectfully submitted,
ANN DEAN
Town Clerk

2014 Assessors' Report

The 2014 county tax is -1.55% lower than 2013's of:	\$171,011.00
The 2014 municipal appropriation is	\$716,877.00
The 2014 municipal appropriation is 5.15% higher than 2013's of:	\$681,783.00
The 2014 school appropriation is	\$1,302,872.35
The 2014 school appropriation is 0.66% higher than 2013's of:	\$1,294,319.36
The 2014 total appropriation is	\$2,208,919.99
The 2014 total appropriation is 2.88% higher than 2013's of:	\$2,147,113.36
The 2014 homestead reimbursement is	\$34,357.50
The 2014 homestead amount is 2.88% higher than 2013's of:	\$33,396.00
The 2014 tax commitment is	\$1,786,885.69
The 2014 tax commitment is 2.86% higher than 2013's of:	\$1,737,202.50
The 2014 need was reduced by revenue sharing, excise tax, etc. by	\$322,500.00
The 2014 reduction is -10.08% lower than 2013's of:	\$358,650.00

HOMESTEAD EXEMPTION: There were 509 homeowners granted homestead exemptions in 2014, an increase of 3 from 2013. To qualify for this exemption, you must be a legal resident of Maine, must have owned homestead property in Maine for at least 12 months and declare your homestead as your permanent residence. There is no penalty involved if your exemption status changes. If you have not taken advantage of this program and think you qualify, please contact the town office for an application before April 1st (provided the State does not reduce, modify or eliminate the program).

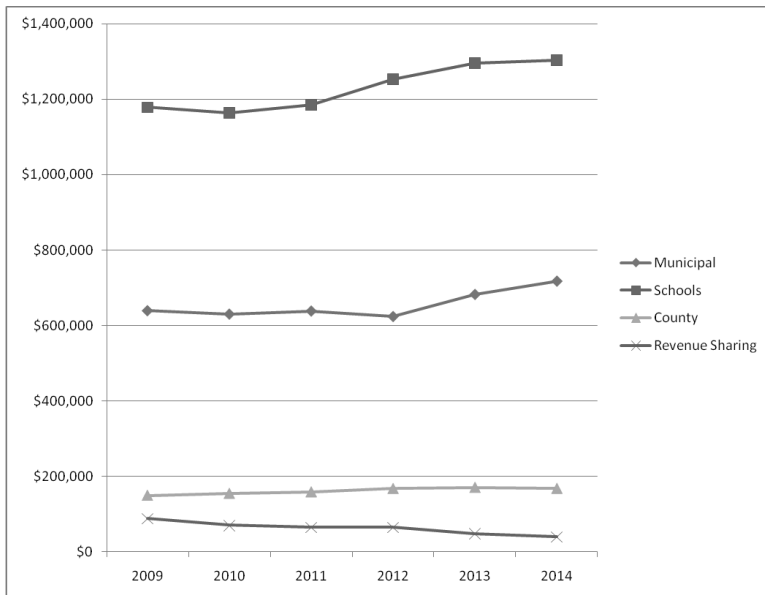
HIGHLIGHTS: The natural gas pipeline added over \$4.4 million to the Town's value and contributed over \$58,000 in taxes.

Personal property valued more than \$3.7 million should generate more than \$50,000 in tax revenue but the State's Business Equipment Tax Exemption (BETE) program allows an exemption that requires the State to pay the taxes; which they do at a reduced rate of 50%; and results in a loss of revenue of more than \$25,000. See BETE information and qualifications at Maine Revenue Services website.

School spending accounted for 60 cents of each tax dollar. 8 cents went to county tax and the remaining 32 cents went to manage the rest of the Town's affairs for the year.

TAXMAPS: In 2012 the Town purchased a computer program that allows electronic processing of mapping and we are currently beginning the work of building the files. The end result will be much better maps that have information about tax parcels as well as roads, 911 info, resource protection and about anything else that can be digitized. This information is available on the Town's website if you have Google Earth installed. We are not completely up to date, as it is a work in progress.

WEBSITE: Tree growth, farmland and open space exemptions for land may be of interest as well as exemptions for veterans. Information and applications for these programs and more can be found from links on the Town's website: <http://washington.maine.gov/>.



The chart above shows appropriation trends for the period 2009 to 2014.

The category for State Revenue Sharing shows a steady decline during the same period.

Board of Assessors:
 WESLEY DANIEL
 DUANE VIGUE
 DONALD L. GRINNELL
 STANLEY MILLAY,
 Assessors' Agent

Tax Collector's Report for 2014

Valuation, Assessment, and Collections for the year ended December 31, 2014

VALUATION:

Real Estate	130,903,629.00
Personal Property	1,458,274.00
	<u>132,361,903.00</u>

ASSESSMENT:

Valuation x Rate (132,361,903.00 x .01350)	1,786,885.69
Supplementals	<u>425.25</u>
Total Assessment	1,787,310.94

COLLECTIONS AND CREDITS:

Cash Collections	1,513,653.43
Abatements	460.23
Prepayments	<u>9,075.13</u>
Total Collections and Credits	1,523,188.79
2014 Taxes Receivable - December 31, 2014	<u>264,122.15</u>

COMPUTATION OF ASSESSMENT

Tax Commitment	1,786,885.69
Surplus	77,000.00
Excise Taxes - Auto and Boat	210,000.00
State Revenue Sharing	40,000.00
Homestead Reimbursement	34,357.50
Tree Growth Reimbursement	2,500.00
Mining Permits and Inspections	2,000.00
Building Permits - Town	1,000.00
Interest	1,500.00
Veterans Reimbursement	1,500.00
BETE	25,176.80
Interest on Overdue Taxes	18,000.00
Miscellaneous	<u>9,000.00</u>
	2,208,919.99

REQUIREMENTS:

Municipal	729,668.64
MSAD 40	1,302,872.35
County Tax	<u>168,360.00</u>
	2,200,900.99
Overlay	<u>8,019.00</u>

Tax Liens – December 31, 2014

2013		Lemay, Deborah	1,169.51
Andrade, Alison R.		Linscott, Darci A.	326.44*
& Mitchell S.	1,866.33	Mank, Timothy A.	367.62
Ankers, Jennifer L.	324.72	Mattingly, Elizabeth F.	776.45
Batlis, Dean R., Jr.		Mayer, Edward G., Jr.	
& Rachel M.	343.36*	& Lori Jo	10.77
Bickford, Michael	1,030.59*	McFarland, Matthew G.	1,454.93
Bickford, Michael	860.64*	Merrill, Jaynee	1,475.05
Bognar, Lorraine	298.98	Miller, Barry	763.82
Bowley, W.A., Heirs	186.78	Miller, Jared L.	1,227.15
Bowman, Alice	1,351.24	Miller, Wayne C.	1,799.78
Bowman, Alice	158.40	Moore, Ryan	341.13
Bradstreet, David	2,072.40	Moore, Harold	1,738.86
Castle, Laura & Andrew	62.63	Moscato, Daniel P.	
Chavanne, Daniel P.		& Cheryl A.	4.29
& Carrie A.	739.70	Pierpont, Willard	93.72
Clement, Julia K.	515.92	Pierpont, Willard	1,212.41
Clifford, Michelle & Stephen	1,274.04	Ribar, Dorothy E.	566.43*
Condon, Shannon P.	641.52	Rideout, John & Tammy	1,718.73
Cooley, Karen A.	1,870.65	Rideout, John & Tammy	669.11
Dawson, Gordon, Heirs	516.57	Scribner, Margaret	594.57
Dawson, Gordon, Heirs	906.33	Seavey, Keith A. & Hazel L.	634.51
Dawson, Gordon, Heirs	419.10	Shenett, Theresa & David	833.54
Day, Pixie A.	1,254.90	Soe S Trust	2,058.20
Degreenia, Penny	13.20	Soe S Trust	325.58
Elliott, Christine L.	504.62*	Sukeforth, Larry G. & Wanda	85.80
Ellis, David	350.96*	Sukeforth, Larry G.	
Foster, Donald, Sr.	775.24	& Wanda	3,124.47
Foster, Scott I. & Kimberly	1,181.56	Talberg, Robert	705.74
Fournier, Rebecca J.		Thayer, Clayburn F.	
& Donald E.	2,087.40	& Susan R.	1,053.84
Fowler, Eugene & Patricia	158.40	Thibodeau, Leo & Patty	1,941.21
French, Richard E.	1,120.02	Turner, Steven & Rebecca	48.91
Harrington, Daniel R.		Wadsworth, Malcom M.	1,107.64
& Kaitlyn E.	583.75*	Ware, Richard C.	1,070.06
Houghton, James	1,300.76*	Werner, Joseph A.	328.68
Howard, Sonja	543.31		<u>58,926.81</u>
Huntley, Chris A.			
& Deborah B.	1,158.01		
Jackson, Allen L.			
& Cathanna L.	743.98		
Jelenfy, Jeffrey C. Karen	1,007.16		
Jones, Steven W.	186.78		
Jones, Steven W.	287.76		
Leigh, Elmer E., Jr.	600.15*		

Tax Acquired Property – December 31, 2014

	2014	2013	2012	2011	TOTAL
<u>Real Estate</u>					
Belanger, Linda	1,547.22	1,528.97	656.65	-	3,732.84
Michelson, Anita	971.66	52.80	903.29		2,825.02
Taylor, Wayne A., Heirs	606.43		314.98		1,514.37
Turffs, Kim L.	8.78		8.16		25.52
	<u>3,134.09</u>	<u>1,581.77</u>	<u>1,883.08</u>	<u>-</u>	<u>8,097.75</u>

Taxes Receivable – December 31, 2014

<u>Real Estate</u>		Bremilst, Robert L, Sr., Heirs	305.77
Andrade, Alison R.		Brownell, Robert J.	1,133.55
& Michell S.	1,891.54	Bryant, Steven D.	40.16*
Ankers, Jennifer L.	332.10	Burns, Reginald, Jr.	
Barbour, John E.	2,204.02	& Kristi J.	1,732.35
Barker, Ernest & Nancy	773.07**	Caddie-Larcenia, Helen G.	178.44**
Barnes, Barbara K. & Paul C.	87.75	Caddie-Larcenia, Helen G.	1,145.26**
Bassett, Gerald & Bernadette	830.00	Caddie-Larcenia, Helen G.	20.90**
Batlis, Dean R., Jr.		Calderwood, Clinton J.	43.88*
& Rachel M.	351.16*	Calderwood, Clinton J.	87.75*
Belanger, Johnnie N.	1,316.28	Calderwood, Clinton J.	87.75*
Belanger, Mark	630.04**	Carco, Cynthia Y.	520.97**
Belcher, Corey A.	827.55	Carr, Casey L. & Lindsey L.	2,287.82
Belcher, James & Lillian	917.15*	Casas, Jesse D. & Sherry L.	1,632.61
Belcher, Norman C.		Casas, Josiah M.	
& Pamela J.	847.80	& Tamara L.	1,197.23
Belcher, Ronald A.	332.10	Castle, Laura & Andrew	148.50
Berry, Brigitte A.	1,588.91*	Charleston Land, LLC	317.25*
Berry, Brigitte A.	9.65*	Charleston Land, LLC	614.25*
Bickford, Michael	1,054.01	Chavanne, Daniel P.	
Bickford, Michael	880.20	& Carrie A.	756.51
Birk, Robert & Janice	1,311.00**	Chitro, John A. &	
Bognar, Lorraine, Heirs	305.77	Eileen E., Trustees	538.79*
Boucher, Ronald	688.50*	Chitro, John A. &	
Bourrie, Guy & Sandra	1,016.60**	Eileen E., Trustees	121.50*
Bowley, W.A., Heirs	191.03	Chitro, John A. & Eileen E., Tr	30.71*
Bowman, Alice	1,381.95	Clement, Julia K.	1,519.59
Bowman, Alice	162.00	Clifford, Michelle	
Bowman, Joseph P.	310.16	& Stephen	1,292.83
Bowman, Joseph P.	250.43	Concord Land, LLC	63.07*
Bowman, Joseph P.	132.30	Condon, Shannon P.	656.10
Bradstreet, David	2,119.50	Connor, Beth F.	81.79**
Brann, Warner & Mary	128.25*	Connor, Beth F.	1,063.36**
Brann, Warner & Mary	648.00*	Connors, Ernest W.	
Breen, Carolyn	1,261.00**	& Elizabeth	1,163.49**

Coogan, Zola	820.52*	Grinnell, Jeffrey E.	
Cooley, Alan & Ramona	945.90**	& Stephanie L.	1,607.87
Cooley, Karen A.	1,913.17	Gunning, John J., II	
Cooley, Scott	523.90**	& Janelle C.	1,243.36
Cramer, Edward H.		Hall, George C. & Sons, Inc.2,	148.19
& Beverly A., LLC	529.60**	Hall, George C. & Sons, Inc.1,	898.44
Curtis, Matthew J.	1,905.97	Hall, George C. & Sons, Inc.	781.99
Davis, Jessica D.		Hall, George C. & Sons, Inc.5,	315.09
& Michael S.	1,059.68*	Hall, George C. & Sons, Inc.2,	031.33
Davis, Scott	40.50*	Halsey, Heather N.	1,756.70*
Dawson, Gordon, Heirs	528.31	Hanson, Robert A. & Ethel M.	547.52**
Dawson, Gordon, Heirs	926.92	Hanson, Robert A.	
Dawson, Gordon, Heirs	428.63	& Ethel M.	1,123.59**
Day, Pixie A.	1,153.25	Hanson, Robert A. & Ethel M.	155.34**
Degreenia, Penny	13.50	Harriman, Gerald & Susan	7.02*
Dube, Timothy A.	1,131.80**	Harrington, Daniel R.	
Dufresne, Kevin & Roberta	723.13**	& Kaitlyn E.	809.06
Elliott, Christine L.	516.09*	Harrington, David O., Sr.	
Ellis, David	358.94	& Annette R.	1,254.24*
Esancy, Levi J.	782.91	Haslett, Maynard S.	361.02**
Esancy, Levi J.	33.62	Hedberg, Eric	840.95**
Esancy, Nancy L.	433.35	Hibbert, Arthur T.	310.16
Feldeisen, Donald W.		Hibbert, Arthur T.	22.73
& Jean A.	765.19**	Hill, Raymond S.	
Fitzgerald, Louise H.	1,100.93	& Stephanie J.	992.95**
Foster, Donald, Sr.	792.86	Hilt, Gloria J.	1,403.33**
Foster, Scott I. & Kimberly	1,208.41	Hilt, Gloria J.	178.20*
Foster, Scott I. & Kimberly	584.42	Hix, Kevin & Suzanne	168.75*
Foster, Walter J. & Susan F.	1,087.04*	Holz, Alfred	1,701.07
Fournier, Rebecca J.		Holzman, Matthew A.	483.98
& Donald E.	2,134.84	Horovitz, Daniel A.	
Fowler, Eugene & Patricia	162.00	& Cheryl M.	474.64*
Frank, James H. & Susan C.	160.65	Houghton, James	2,067.75*
Frank, James H. & Susan C.	2,066.50	Howard, Sonja	555.66
French, Richard E.	1,145.47	Huntley, Chris A.	
Fry, Janis L. & Mark S.	103.95	& Deborah B.	1,175.16
Frye, James P.	1,118.82**	Izzard, Jason W.	332.10
Gardiner, David P.	266.76	Jackson, William	956.66*
Gardiner, David P.	1,162.91	Jackson, Allen L.	
Garnett, Roy & Gail G.	391.50	& Cathanna L.	760.89
Garnett, Roy & Gail G.	112.05	Jackson, Timothy	1,171.95
Garnett, Roy & Gail G.	317.25	Jackson, Timothy S.	
Garnett, Roy & Gail G.	128.25	& Laurie J.	1,537.96
Gaudreau, Richard		Jelenfy, Jeffrey C. Karen	1,471.50
& Angelica S.	530.28	Jenkins, Anne W.	1,377.22**
Green, Paula, Devises	1,034.92**	Jenkins, Anne W.	91.47**

Johnson, James	1,174.59	Luce, Ronald & Linda	1,606.38
Johnson, LSE, LLC	642.74	Ludwig, Burton E., Jr.	
Johnston, Martha L.	282.97**	& Barbara A.	1,386.45*
Jones, Casie R.	764.61**	Ludwig, Burton E., Jr.	
Jones, Frank E., Jr.	214.24**	& Barbara A.	3,025.80*
Jones, Frank E., Jr.		Ludwig, Burton E., Jr.	
& Kathleen H.	560.58**	& Barbara A.	675.00*
Jones, Frank E., Sr. & Joyce	1,428.45	Ludwig, Burton E., Jr.	
Jones, George, Jr.	517.73	& Barbara A.	27.00*
Jones, James C.	740.48	Mank, Philip W., Jr.	
Jones, Steven W.	191.03	& Nancy S.	343.95*
Jones, Steven W.	294.30	Mank, Timothy A.	375.98
Kearney, James W.	1,101.50	Mank, Timothy A.	428.63
Kelley, Janice	310.16	Manley, J. Patrick	1,057.19**
Kelley, Sandra M.		Mariano, Joseph A.	
& Sharon M.	786.91**	& Stacie S.	2,194.57
Kennedy, Anne	144.45*	Martucci, David B.	
Kennedy, Anne	35.10*	& Janet L.	688.39**
Kilbreth, Carol A. & John F.	1,100.26**	Massey, F. Lane	510.16**
Knight, Abraham A.	474.53*	Massey, Franklin L.	1,186.98**
Knight, Frances, ET ALS	707.15**	Mattingly, Elizabeth F., Heirs	929.10
Knowlton, William, II	1,078.19	Mayer, Edward G., Jr.	
Korth, Martha H.	310.16	& Lori Jo	11.41
Korth, Martha H.	22.73	McClure, Jacob	1,586.82*
Kroesser, Janice L. & Nelson	1,865.44*	McFarland, Matthew G.	1,488.00
Lawton, Howard C.		Medeika, Patricia E.	1,929.03**
& Deborah	1,521.56	Medeika, Patricia E.	1,484.61**
Lee, Andrew G.	988.78**	Melgard & Menz, LLC	818.33**
Lee, Sarah	1,166.83*	Melgard, Peter & Mildred	930.51**
Leigh, Alfred & Linda	689.55*	Merrill, Jaynee	1,607.40
Leigh, Angel	621.00*	Millar, Cynthia	825.88**
Leigh, Elmer E., Jr.	613.79*	Miller, Barry	781.18
LeMay, Deborah	1,196.09	Miller, Clayton	1,461.42
Lewis, Leonard C.		Miller, Jared L.	1,255.04
& Cara L.	1,372.29**	Miller, Wayne C.	1,840.68
Lewis, Michelle J.	1,096.89*	Mills, Kenneth J.	425.25*
Lewis, Michelle J.	157.98*	Mole, Ronald	450.16
Lieberman, Paul A. & Diana	1,284.17*	Mole, Ronald	1,902.88
Linscott, Darci A.	333.86	Moon, Jayne Barrett	700.00
Linscott, Debra A.	1,085.83	Moore, Ronald I.	507.33
Linscott, Herbert G.	465.75*	Moore, Ronald I.	
Linscott, Lloyd	50.90	& Donna L.	1,986.50
Linscott, Lloyd	35.10	Moore, Ryan	392.85
Linscott, Shanna L.	1,277.07**	Moores, Harold	1,697.38
Little, Jeffrey G.	248.02	Moran, Jeffrey	17.55
Lloy, Dedre E.	928.62**	Moran, Jeffrey	1,370.43

Moscato, Daniel P. & Cheryl A.	1,942.09	Sanchez, Sarah M.	348.77*
Moscato, Daniel P. & Cheryl A.	4.39	Schmitt, Dorothea	2,802.68*
Nash, Cary & Linda	249.09**	Schnur, Rebecca	1,728.79**
Nash, Cary & Linda	373.14**	Scribner, Margaret	601.45
Needham, Ann	1,381.91*	Searle, Kenneth E. & Johnnie L.	1,837.82*
Odell, Marianne A.	170.68*	Seavey, Keith A. & Hazel L.	647.80
Orrick, William P., Jr.	1,184.91**	Senechal, Norman J.	
Packard, Priscilla B.	777.93**	& Sherri J.	938.82**
Packard, Priscilla B.	60.05**	Shaggy, Michael & Mary	681.69**
Packard, Priscilla B.	1,041.36**	Shantz, Rhonda Wellman	1,556.05
Peabody, Barry	624.54*	Shenett, Theresa & David	611.82
Peabody, Bonnie May	884.30**	Sheppard, David L.	
Pease, James M. & Maria L.	536.31	& Jane M.	2,073.34
Percy, Lynn	451.73**	Simonton, Richard S. & Joann P.	291.77*
Pierpont, Clinton E.	614.88	Sinclair, Alton F., III	1,456.11*
Pierpont, Clinton E.	859.33	Snider, Ray	115.29*
Pierpont, Willard	95.85	Soe S Trust	2,042.27
Pierpont, Willard	1,226.38	Soe S Trust	332.98
Pierpont, Willard	204.70	Sorrentino, Michael	2,022.31
Pierpont, Willard	770.31	Souza, Richard J.	
Porter, Mark W.	524.83	& Margaret R.	1,111.79**
Potter, Brian E.	2,479.05*	Spahr, David L.	1,471.34
Rau, Tory	310.16*	Spahr, David L.	388.80
Reddish, Robert T. & Elizabeth M.	548.26**	Spahr, Kenneth L., Heirs	439.56
Rhinehart, Elizabeth	898.67	Spahr, Kenneth L., Heirs	91.80
Rhodes, Steven E. & Elizabeth	1,534.60*	Spahr, Kenneth L., Heirs	461.03
Rhodes, William A. & Carol M.	976.09	Spahr, Kenneth L., Heirs	13.16
Ribar, Dorothy E.	592.65	St. Laurent, David R.	375.98*
Rideout, John & Tammy	1,725.52	Sukeforth, Larry G. & Wanda	87.75
Rideout, John & Tammy	652.02	Sukeforth, Larry G. & Wanda	87.75
Riley, Leanne Dibenedetti	\$1,323.59*	Sukeforth, Larry G. & Wanda	3,195.48
Robinson, Thomas L. & Monika	493.43*	Talberg, Robert	714.81
Rose, William A.	165.97*	Taylor, Timothy & Dara	494.96**
Rotch, Edward C.	1,012.50**	Thayer, Clayburn F. & Susan R.	1,070.00
Rotch, Edward C.	2,061.74**	Thibodeau, Leo & Patty	1,985.32
Rotch, Edward C.	856.54**	Thibodeau, Leo & Patty	53.18*
Rubenstein, Russell	505.72	Thompson, Gary L.	1,188.90*
Russo, Steven	178.20	Turffs, Joseph P.	54.00
Sanborn, Philip	1,291.45	Turner, Steven J.	50.02
Sanborn, Philip	8.78	Vigue, Anthony & Linda	1,264.97*
Sanborn, Steven	593.49	Vigue, Christopher	1,705.77
		Vigue, Timothy L.	14.49*

Vogel, Donald E. & Dorothy M.	1,342.92**	Wirtz, Linda	35.64
Wadsworth, Malcolm M.	1,122.61	Wirtz, Linda	1,593.65
Ware, Richard C.	1,094.38	Yoder, Michael J. & Kathy L.	817.52**
Werner, Joseph A.	336.15		260,920.56
Whelan, Richard H.	305.77	<u>Personal Property</u>	
White, Cynthia A.	827.48**	Jones, Frank E., Jr.	67.50
White, Cynthia A.	255.13**		260,988.06
Williams, James M. & Annie T.	580.42**	* Paid in Full after 12/31/2014	
Wilson, Tracy	400.00**	** Tax Club Participant	

Prior Years Taxes Receivable — December 31, 2014

<u>Personal Property</u>		<u>2010</u>	
<u>2013</u>		Pierpont, Willard	123.00
Jones, Frank E., Jr.	66.00	Vigue, Timothy	<u>24.60</u>
			147.60
<u>2012</u>		<u>2009</u>	
Pierpont, Willard	125.50	Peaslee, Teri W.	27.50
		Pierpont, Willard	<u>137.50</u>
			165.00
<u>2011</u>		<u>2008</u>	
Pierpont, Willard	125.50	Pierpont, Willard	<u>137.50</u>
Vigue, Timothy	<u>25.10</u>		<u>792.20</u>
	150.60		

Abatements and Supplementals – December 31, 2014

<u>ABATEMENTS</u>		<u>SUPPLEMENTALS</u>	
<u>Real Estate</u>		<u>Real Estate</u>	
<u>2014</u>		<u>2014</u>	
Clyde Billing Devisee's	425.25	Kenneth J. Mills	<u>425.25</u>
Christopher LeClerc	<u>34.98</u>		
	460.23		
<u>2013</u>			
Jamie Conden	13.20		
Clyde Billing Devisee's	<u>415.80</u>		
	429.00		
	<u>889.23</u>		

Registrar of Voters Report

This year was a busy one for elections. There were three town meetings, a primary and a general election in 2014. On March 21, voters re-elected Selectman Duane Vigue for another 3-year term and Guy Bourrie was elected as RSU 40 School Board Director for a 3-year term. The second special town meeting was held on June 26 where voters were asked to approve the appropriation of \$10,953.50 from surplus to replace fluorescent bulbs in the town office, Gibbs Library and the fire station through the Efficiency Maine Grant program. The grant amount of \$3,464 was deposited into the Building Maintenance account per Article 3 of the warrant. The third town meeting was held on December 30 asking voters to appropriate \$4,958.47 to cover an overdraft to the legal fees line and to transfer \$13,375.30 to the Local Roads Assistance Program from the Paving Town Roads line. Voters also unanimously approved accepting "Prosperity Lane" as a non-town way to be added to the E-911 map.

A primary election took place on June 10, 2014, and 86 voters who were registered in a party voted to have their candidate on the November ballot. The State General Election was held on November 4th and 739 voters out of 1,143 registered voters cast their ballots. The election was close enough to trigger a recount in Senate District 13 but ultimately did not change the outcome.

Respectfully submitted,
ANN DEAN
Registrar of Voters



Washington Planning Board

The Washington Planning Board met 5 times last year. The board elected the same slate of officers as in 2013.

The board considered the following:

- Application for a gravel extraction on Razorville Road (Frances Marr Schroder Subdivision). The Planning Board conducted a pre-application meeting and a public hearing prior to reviewing and made extensive finding of facts in this matter. After completing the Finding of Fact Order, the board approved the application.
- An application was received from Troy and Carmine Hatch for an auto repair collision center to be located on Waldoboro Road, tax map 7 lot 56 A. The board held a public hearing where issues regarding well head protection were raised. The applicant requested that the application be tabled. The planning board voted to table the application.

The board usually meets the second Tuesday of each month, unless there is no business to transact. The board appreciates the work our Code Enforcement Officer, Bob Temple, does in explaining the ordinances to applicants, and assisting the board in its work.

Respectfully submitted,
Chairman, MITCH GARNTT
Secretary/Treasurer
JIM BOWERS

Members:
HANK AHO
DAVE WILLIAMS
DAVE STUDER

Alternates:
RICHARD BOUCHARD
REGGIE BURNS

Washington Budget Committee

Fellow Citizens of Washington:

At the 2014 annual town meeting citizens elected members to the Washington Budget Committee. In January 2015, budget packages containing the proposed 2015 municipal budget, a line by line breakdown of expenses, and a recommendation on each item were provided to committee members. On February 4, the committee met with Selectmen Wesley Daniel, Donald L. Grinnell, and Duane Vigue and Town Clerk/Tax Collector/Treasurer Ann Dean to review the budget. Budget Committee members attending were: Hank Aho, Wendy Carr, Jesse Casas, David Martucci, Kathy Ocean, Dorothy Sainio, and David Williams. As there was a quorum, alternates Chrissy Ravelli-Studer and Mahlon Linscott did not participate. Hank Aho was elected Chairman for the meeting.

A review of the 2014 budget showed that expenditures were generally in line with estimated appropriations; in fact, actual expenditures were less than recommended. The Budget Committee reviewed the proposed 2015 budget item by item. Town officials explained how anticipated costs were developed and answered budget related questions. This year's recommended budget is increased from last year's recommended budget by approximately \$90,000. Budget items of interest include:

Annual Assessment: Increased approximately \$6,000 due to an increase in the Knox County Tax and increased Union Ambulance fees.

General Government Operations: Increased approximately \$10,000 due to anticipated legal fees. At present, one case is in court and another pending.

Salaries and Payroll Expenses: Increased approximately \$8,000 to provide for secretary to take notes at selectmen meetings, additional oversight of checking account, stipend for Health Officer, and Town share of health insurance premiums for three workers. Note: Stipends of \$250 (established at last year's town meeting) were paid to 15 firefighters this past year.

Paving: Town roads deteriorate over time and routine maintenance is necessary. The town has 20.6 miles of paved roads. Re-paving is costly and lasts for approximately ten years. The proposed budget includes approximately \$185,000 for re-paving and maintenance work on the Vanner Road. This continues the Town's plan to re-pave approximately two miles of town road per year. Note: A decrease in the amount of funds available through the Local Roads Assistance Program (LRAP) requires that the town contribute more funds to maintain this schedule. In 2014, the town received

\$84,000, in 2015 it will receive \$46,888, meaning that the town must raise an additional \$37,112, to keep re-paving program on schedule.

Appropriated from Town Roll-Over: Selectmen recommend that \$10,000 be set aside for future purchase of a replacement town works truck.

Miscellaneous Accounts: The selectmen recommend \$1,000 each for the Minnie Weaver Scholarship Fund and Washington Historical Society.

Other Budget Considerations: Again at the time of the budget committee meeting, the level of state revenue sharing was not known. This has the potential to significantly impact the budget. Selectmen anticipate the town receiving \$40,000 in revenue sharing funds. In 2013 the town received \$65,000 from state revenue sharing, in 2014 it received \$45,800. Cuts in state revenue sharing require an increase in local funding to maintain the current level of service.

Budget Committee Action: The final recommended budget amount presented to the budget committee at the February 4 meeting was \$754,092; the budget committee voted to accept this recommended amount. After the meeting, the selectmen added \$20,000 to this amount, bringing the total budget amount to \$774,092. This extra funding is to be used to refurbish the air rescue truck (this cost estimate was not available in time to be presented to the budget committee). The budget committee takes no position on this recommendation as it was added after the formal budget committee meeting was held. The selectmen will present this recommendation directly to the voters at town meeting.

Summary: The amount to be raised through property taxes is:

Total Recommended Budget Amount:	\$774,979
Less Anticipated Revenue to Reduce Property Taxes:	<u>\$361,500</u>
Subtotal:	\$413,479
Assessments (Knox County, Ambulance, Tri-County-Solid-Waste):	<u>\$217,407</u>
Total to Be Raised from Property Taxes:	\$630,886

For more information, a copy of the Washington Budget Committee minutes can be found on the Town's home page at: <http://www.washington.maine.gov/>.

In closing: The budget committee wishes to acknowledge our town officials and employees for their efforts to control costs and their dedication. The Town is fortunate to have such people working on its behalf. Finally, thanks to Mary Anderson for taking notes of our committee meeting.

Respectfully submitted,

HANK AHO, Chairperson

WENDY CARR

JESSE CASAS

DAVID MARTUCCI

KATHY OCEAN

DOROTHY SAINIO

DAVID WILLIAMS

Code Enforcement Officer

To the Citizens and Officials of the Town of Washington

The Permits issued for 2014 are as follows:

• New stick built homes	2	• Modular homes	1
• Mobile homes	1	• Accessory Structures	1
• Garages/sheds/barns	4	• Commercial buildings	0
• Home addition/decks	3	• Greenhouse	0
• Cabins (camp)	1	• Barn	1
• Demo	0	• Foundation under existing Home	0
• Permit renewal	0	• Permit Amendment	2
• Lunch Wagon	1		

Enforcement actions

• Land Use Violations	4	• Shoreland Zoning Violation	0
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It has been my pleasure working with the selectmen, planning board, appeals board and Washington town office staff.

Respectfully submitted,
BOB TEMPLE
Code Enforcement Officer

Plumbing Report

To the Citizens and Officials of the Town of Washington

The Plumbing Permits issued for 2014 are as follows:

• Subsurface Wastewater Permits	6
• Internal Plumbing Permits	24

It has been my pleasure working with the selectmen, planning board, appeals board and Washington town office staff.

Respectfully submitted,
BOB TEMPLE
Plumbing Inspector

The total number of calls this year was back down to our average level, with a high number of vehicle accident calls. There were no building fires in

town, and there were half as many chimney fires as last year. Calls that were 'Cancelled In Route' were for Automatic Mutual Aid to our surrounding towns, which were controlled by the requesting town prior to our arrival.

Three of the vehicle accidents required extrication from the vehicle, and others required stabilization of overturned vehicles. We have purchased stabilization jacks, paid for with money raised by the Firefighters Association and the Auxiliary.

We have completed a two-year plan to improve our Insurance Services Organization rating. We should be receiving official notice by June, but unofficially we have improved our rating substantially. Improving our ISO rating will lower the cost of fire insurance for everyone within 5 road miles of the fire station. If you are more than 5 miles from the Washington Fire Station, but are within 5 miles of another FD, you may be rated on that department's ISO rating. We do have a 'five mile' road map to help you determine your location for insurance.

We have developed specifications for a pumper to replace Engine 1 (now 33 years old), but have agreed to put off a funding request pending other discussions and possible grant opportunities. It is estimated that purchase this year would be around \$310,000.

We continue to have smoke alarms available, and will install them at NO CHARGE for Washington residents. If your existing smoke detectors are more than 10 years old, they should be replaced.

Active member numbers fluctuate up and down. The number of firefighters available to respond during a weekday is limited, and we could always use more men and women who have an interest in the public service. Members meet at the fire station Monday evenings, with regular training on the fourth Monday of the month. If you see us out training, stop and watch if you want!

I am always willing to answer questions, and provide fire safety information. If you don't reach me, please leave a message, either at home or at the station.

The Fire Department members wish to thank all the citizens of Washington for their continued support.

Respectfully submitted,
TOM JOHNSTON, Fire Chief

Emergency Management Agency

Members of the Board of Selectmen, Town of Washington:

It is my pleasure to submit the annual report on the activities of your Emergency Management Agency program.

Activities for 2014 included:

- Upgrading of the Washington Emergency Action Plan: This includes planning for natural and manmade disasters. General planning gives a guide to responders if a disaster occurs.

- Participation in the EMPG program: This is a federal emergency management program that provides matching funding for local emergency planning. This year we continued to upgrade the meeting room for use as an emergency management center, adding a radio console area for local and ham radio communications. Local match was provided by volunteer response hours, and local emergency response training.

- Participating in local disaster drills.

- Working with the Selectmen in assessing storm damage and damage reports for inclusion in requests for possible FEMA aid.

On behalf of the EMA program, I would like to thank the municipal officials and their staff, the county staff for their support and assistance, and all in Washington who support this effort.

Respectfully submitted,
THOMAS JOHNSTON, Director
Washington, EMA



Engine 3 heads out on a call.

Road Foreman's Report

Our major project for 2014 was the repaving of the Mountain Road starting at the big culvert on the end of the Young's Hill Road to the end of pavement on the Mountain Road. We chipped brush and rented equipment to remove a large boulder before we ditched and replaced the culverts with new plastic 100-year culverts. The chipper was purchased new this year so that we could do chipping as it was needed. Merton Moore of M&M Excavation was hired to ditch the sides of the road and help replace the culverts. This project completed approximately another two miles of repaving to add to our ten-year repaving cycle.

FC Works was hired to do the grading of our dirt roads in the spring and fall. Their larger equipment completes the grading faster and more efficiently. This year we plan to screen about 4000 yards of winter sand. Screening 4000 yards a year will build up our winter sand pile that has almost been depleted, including the sand that we had left over from years past. We would like to crush about 5,000 yard of tailing to make surface gravel. This would use some of the tailings that are produced when screening is done. The last time this was done it lasted over ten years without using much of our bank run.

Thank you for your support of the road crew. We will continue to do our job the best we can.

Respectfully submitted,
JONATHAN DANIEL

Washington Lakes Watershed Association

The mission of Washington Lakes Watershed Association (WLWA) is to inform and engage our community in keeping our town's lakes and waterways clean and ecologically healthy. We've promoted conservation and protection of water quality, provided information on watershed and wildlife stewardship, and offered educational opportunities for twenty-four years. Our center of concern is the entire watershed of Washington Pond, Crystal Lake, and Medomak Stream. Washington Pond alone holds more water than all the other water bodies in the whole Medomak River watershed put together, a valuable natural resource indeed.

During the past year, our lakes association achieved a long time goal by becoming a 501(c)(3) non-profit charitable organization. This designation allows (in most cases) our donors to claim a tax deduction. It also increases the accountability and responsibilities of our small group. In the process our by-laws were updated, a conflict of interest agreement put in place, and our financial year adjusted to the calendar year.

Guest speaker at our annual meeting was Gary Fish, Manager of Maine Board of Pesticides Control and Coordinator of the award-winning Maine's YardScaping Partnership. His presentation, "Yardscaping for a Healthy Maine," described sustainability-based practices that minimize or eliminate the need for adding water, fertilizers and pesticides to plants in our yards. The website www.yardscaping.org/ is beautiful and informative. His talk and slides were inspiring proof that beautiful yards and gardens can be maintained without use of chemicals, which is a primary concern of lake protection.

Water quality in Crystal Lake and Washington Pond tends to be good although the 2012 test results showed a slight decline. WLWA sponsors a professional assessment of the two lakes every three years, which is the maximum recommended time between tests. A test is due in August of this year (2015). The cost for the sample-taking, on site observations, and written report is high – around \$1600 last time – and is covered by WLWA member donations and a contribution from the town of Washington. The report will be received in January and posted on our website www.washingtonlakesassociation.org. It will be available at the town office, too, as are previous reports.

Our Audubon Loon Count volunteers reported six adults and one chick last summer. These beautiful birds are among the many reasons we want to keep our lakes pristine.

Our association is considering participation in the LakeSmart Program, a project of the Maine Lakes Society, which offers shoreland property owners an award for environment-friendly landscaping. [More information on this is available at <http://mainelakessociety.org/lakesmart/> or by phoning Maggie Shannon at (207)-495-2301.]

We congratulate our board member Maddy Kelly who was named Teacher of the Year by Knox-Lincoln Soil & Water Conservation District last fall. Maddy teaches math and science at Medomak Middle School, coaches the gold-level MathCounts and leads a Science Olympiad Team that won the state championship this spring, and raised money to travel and compete at the nationals.

The lakes association is grateful for the faithful support of members near and far and invites everyone to attend a meeting, volunteer for one of our projects, or become a member and help watch over our waters and watershed. Please check our website, email wlwassn@gmail.com, or phone 207-845-2140 for information about our meetings and activities.

Our 2015 Annual Meeting is **Wednesday, July 15, 2015**, at Evening Star Grange Hall. Everyone is invited.

Respectfully submitted by
CHARLOTTE HENDERSON

WLWA Board of Directors: David Allen, Frank Braun, Terry Bromfield, Roger Cady, Barbara Carney, Liseth Freyenhagen, Charlotte Henderson, Madelon Kelly, Andres Lascoux, Linda Luce, Rob Stenger, George Stone, Sharon Turner.

Conservation Committee

On Sunday, June 8 the Conservation Committee and more than a dozen volunteers brought their shovels and installed a “public edible landscape” on Town property located around the fire pond. There were 18 trees and 16 garden plots planted in 2.5 hours.

Peaches, plums, American chestnut, shagbark hickory, wild highbush blueberries, wild raspberries, wild blackberries, wild huckleberries, wild thimbleberries, wild strawberries, wild cranberries, wild viburnums, wild Sedum purpureum, wild violets, wild peppermint, wild garlic, day lily, Rosa rugosa, chives, rhubarb, and jerusalem artichoke along with native bee houses were installed. All plantings are perennial and relatively low maintenance. This is the only project of this type that incorporates wild indigenous plants and mushrooms, helps restore the American chestnut, and educates people about foraging for nutritious, free food.

Thanks to planters Tom Eickenberg, Heather Halsey, Erick LaClair, Tiffany Neuhauser LaClair, Jameson Waines, Noah Rosen, Valerie Jackson, Janet Martucci, Wayne Barrett, and Dianne Peaslee, and to Cynthia Rosen for the donation of soil amendments and her great photos of the action. Also thanks to Sharon Turner for her plant contributions, Neil Lash at Medomak Valley High School for the chestnut trees, and Chris Deahl and Ruth Rumery for the highbush blueberry. The generosity and commitment of this group helped to complete the project for under \$300 which also included town volunteer insurance on the participants.

Stop by the project this summer, have a seat on the bench, smile and eat a peach.

Respectfully submitted,
ANN DEAN
CHARLOTTE HENDERSON
DAVID SPAHR



Washington Recreation Committee

The Washington Recreation Committee continues to be dedicated to providing monies to support athletics for the citizens of Washington. This year we funded Little League, Yoga, and a Fun Run/5K, and bought new equipment for the ongoing Thursday Night Adult Basketball. We also provide the monies for the port-a-potty that is used at the Prescott Memorial School during the spring ball season.

We have dedicated funds for the new adjunct athletic field on the Bill Luce Rd. on the east side of the fire pond. Due to early winter start, development of the field that was slated for November has been postponed until spring. The new field will include a fence along the pond and a parking area east of the fire tower. We are all excited about the practice field for Lacrosse and other activities. There was a ground breaking in early November.

We also have dedicated funds for the upkeep of the existing ball field at Prescott Memorial School. Funds voted on in 2015 will be used to support our children's lacrosse, basketball, softball, and baseball teams as well as the Fun Run/5k. We will also have some monies available to support and promote adult recreation events as opportunity allows.

Respectfully submitted,

PEG HOBBS, Co-chair

HELEN CADDIE-LARCENIA, Co-chair

JULIE and TODD ALLAIRE

ADAM CASEY

MIKE MICKLICH

SUE FRANK

TRAVIS PEREZ

JOANIE RHODA

ANGELA STEVENS

STEVE OCEAN



*Groundbreaking ceremony
for new recreation field.*

Hill & Gully Riders Snowmobile Club

To the Residents of Washington:

Our club presently has a membership of 18. We meet at the Washington Fire Department at 7:00 p.m., the second Tuesday of each month. Our annual activities include trail maintenance, snow packing, trail grooming, and working with our landowners. We also host our annual Snowfest & Fishing Derby on Washington Pond.

We are honored to offer an annual scholarship to a Washington resident graduating from Medomak Valley High School who is continuing on to higher education.

This year we've been working on adding and maintaining bridges and also getting the power lines back in passible shape after CMP's expansion. Our trails are open to snowshoers, cross-country skiers, and hikers.

To the landowners who support our trails, we cannot thank you enough. Our club members, as well as all who use the trails, appreciate your generosity.

We are always looking for members who are ready and willing to help maintain our 41 miles of trails.

Sincerely,
MATTHEW KOPISHKE
President, Hill & Gully Riders

Gibbs Library Report

During the year of 2014, Gibbs Library continued to be a presence in the Town of Washington. Increasingly active in the “digital era”, we have increased membership, provided a vibrant and active artist scene, increased children and adult programs and are in collaboration with the Prescott Parent Teacher Group (PTG). We continue to have a vital pool of library volunteers and, in 2015, an increase in the number of board member trustees that demonstrate the library as a central institution for the town of Washington.

The children’s program for 2014 continued to be a major focus at the Gibbs Library. We saw an increase in kids joining the Chickadees book discussion group, voting on their favorite selections. Local 4th through 8th grade students completed four Young Adult novels this summer, each with a themed dinner accompanying the discussion, complete with foods mentioned within the book. This group had a very large turnout for a chance to win a Kindle Fire.

The Gibbs Library and the Prescott PTG teamed up to host the second annual Trunk or Treat. In the first year of the Trunk or Treat, there were 15 cars and about 80 kids participating. For 2014, there were 17 cars and approximately 110 kids of all ages participating. The Trunk or Treat was centered around the “town square” consisting of the fire pond, fire department, Evening Star Grange and the Library, with the Library providing a room for crafts, and place to warm up while handing out candy.

Book circulation holds steady even in the face of challenges presented in this digital age. The library continues to meet these challenges by helping patrons expand into digital downloads of books onto library-owned and personal devices. We also have a wonderful selection of MP3 formatted music, MP3 books and DVD movies. The Library also has an assortment of new Kindles for circulation and encourage the use of these Kindles for book discussion groups.

Art displays continue to be a success at the Gibbs Library. Artists are on a waiting list well into 2016 to display their work. Artists who displayed their works during 2014 were James Wallace, Suzanne White, Phyllis Janto, Cheryl Swift, Joan Freiman, Carol Sloane and an impressive 97 self portraits by the Prescott student body in the annual student art show. Upcoming artist attractions for 2015 are Abbie Reed, Mary Boothbay, Megan Cafferata, IevaTatarski, Tania Amazeen-Jones and the Prescott students.

Adult Programming covered a wide variety of activities from book re-purposing, which is transforming old books into ornaments, cards or bookmarks, to Medicare informative sessions and Money Minders for seniors. We also helped to host a series of Thursday night summer concerts in conjunction with Evening Star Grange, Washington Lakes Association and the Washington Historical Society.

Library members met with other local libraries to research and discuss how local libraries run their facilities and perform outreach to their patrons. A discussion was initiated to work in partnership with these local libraries to bring a larger, more diverse venue of programs to our communities. Libraries included in these discussions were the Vose Library of Union and the Appleton Library.

Board members continue to ensure that the Library runs as smoothly as possible. The board, as a rule, meets the first Monday of every month at 7:00 pm. The Strategic Planning Committee will ensure the library is a vibrant institution for years to come. Various members are always pursuing grants and looking for new financial avenues to continue to be relevant with print and technology selection and purchases while reducing the financial burden and assist in covering the library's operating cost.

The library would like to thank its volunteers and board members for the many hours of selfless service and dedication to keeping the library running as smoothly and seamlessly as possible. Without the help and assistance of these people, the library would have to increase its budget and administrative cost to hire personnel to cover the tasks performed by the volunteers. Volunteer hours encompass everything from cleaning and sorting books, working the front desk, running adult and children programs, donating baked goods and buying supplies. There is always a need for more volunteers, so please feel free to stop and talk with any of the Gibbs Library volunteers and find out how you can donate your time or service.

2015 Washington Library Association Board of Trustees

Officers:

Amy Micklich	President	Scott Gould	Vice President
Susan D'Amore	Treasurer	Toni Weiner	Secretary
Madelon Kelly	Librarian		

Trustees:

Mary Anderson	Hazel Kopishke	John Christie	Lori Lamma
Pat Connell	Len Lewis	Beth Connor	Robert Marks
Michelle Dostie	Cheryl McKeary	Joan Freiman	Kathleen Ocean
Debbie Hill	Barbara Sager	Alma Jones	Dorothy Sanio
Teen Trustees:	Kaylee Casas	Antyna Gould	Jane Horovitz

The Washington Historical Society

The Washington Historical Society has had a very busy year. Our highlight was the First Annual Open House at the Razorville Museum in September. Members were busy all spring and summer preparing for the opening of the museum. The interior was cleaned and structural repairs completed, display booths built, lighting installed, and ground work done inside and out. We began filling the kitchen, parlor, bedroom, and large open areas with donated items in August. On September 6 at the Open House, we welcomed the community to view our work to date, take part in our pie baking contest, and have personal antique items appraised by Larry Truman for a small donation to the WHS. More items were donated to the museum and a great time enjoyed by all. We have more improvements planned for this summer. The roof needs repairs and re-shingling so we are funding raising for that project at this time. We plan to have a handicap assessable ramp built by July and a railing with a display area for small items constructed. This year's Open House will be September 5, 2015. Please join us and check out our progress or even better help us complete these projects by donating time and money. We also have a "wish list" of display items for the museum and welcome antique items, old pictures, etc. that your family might have highlighting Washington's history.

We created our first Washington Historical Society calendar featuring pictures from our town's past. Local businesses and individuals supported the project by purchasing ads and Cheryl McKeary provided the layout design. It proved to be a successful fund raising project so watch for a 2016 calendar this fall.

Program highlights this year included speakers John Bunker on Maine Heritage Apples, Neil Lash on the MVHS Heirloom Seed Project, and author Josh Christie shared his book on the history of Maine beer making. We were invited to visit the Advent Christian Camp Ground in August by Deborah Harding. We enjoyed "An Evening of Music" featuring a piano concert with music from Anna Grinnell's collection played by Sybil Wentworth and Mildred Melgard. Harborside Harmony returned for a Holiday Concert in December.

Our officers for this year are Wendy Carr, president; Charlotte Henderson, vice president; Hazel Kopishke, secretary; Linda Luce, treasurer; Ron Luce and Michele Jones, board of directors; and Elizabeth Grinnell, archivist. Sandra Grinnell is maintaining our web site www.washingtonhistorical.org.

Please check it out for upcoming events and information about WHS. We are planning a Hodge School Reunion in June and have a tentative list of other speakers being scheduled. We do plan to have the Razorville Museum open weekends this summer.

The WHS meets the third Tuesday each month at the Masonic Hall at 7 PM and every one is invited to attend. Membership is only \$5 and helps us meet our expenses. Please join and support us as we preserve Washington's history!



Parlor Display at Razorville Hall



Open House 2014

Washington Scholarship Committee

In 1968 a group of interested Washington citizens formed the Washington Scholarship Committee. Since then, over 100 scholarships have been awarded to Washington residents choosing to continue their education beyond high school. The current committee is made up of six Washington residents who review all applications submitted. This past year we awarded four \$500 scholarships. All Washington residents are eligible regardless of what school they attend or if they are home-schooled.

The scholarship award is paid to the institution of higher learning after the student has completed their first semester. A transcript of their grades must be submitted to the committee or town clerk within 60 days of completion of their first semester. The Washington Scholarship Committee also oversees the Billing Scholarship which also awards monies to a Washington resident who chooses to continue their education. All applications are available thru the Guidance Department of Medomak High School or from the Washington Town Clerk. All completed applications must be delivered to the committee for review by May 1st, with no exceptions.

The Washington Community Scholarship Fund principal balance as of December 31, 2013 was \$26,619.40 and the balance of the James E. Billing fund was \$5,790.00. The principals of these funds remain untouched and the additional monies in them are available for scholarship awards. These funds have grown each year due to the generous donations of citizens and friends of Washington, as well as donations of local residents and businesses who have supported our fund raising efforts year after year. This is truly a community effort to support our children in their future endeavors.

Respectfully submitted,

JUDY GOOD

JAN BIRK

ALMA JONES

MINDY GOULD

MILDRED MELGARD

PRISCILLA PACKARD

Trust Under Deed of Madge H. Walker

The Trust Under Deed of Madge H. Walker provides for either free or reduced rate medical care at Waldo County General Hospital in Belfast and MaineGeneral Medical Center in Waterville for residents of the townships of Appleton, Liberty, Montville, Palermo, Searsmont and Washington. Scholarship aid is also provided to residents of the above townships attending the University of Maine.

Enclosed are reports from Waldo County Hospital, the University of Maine and MaineGeneral Medical Center outlining payments made to these institutions from the trust for the fiscal year ended May 31, 2014. Each report itemizes the number of residents served in each of the specified towns.

Best regards,
ANNE B. HENNESSY, CAP
Vice President, Senior Philanthropic
Relationship Manager
Bank of America, N.A.

Charity: Waldo County General Hospital, Belfast, ME

Period: June 1, 2013 to May 31, 2014

Opening Balance: \$0.00

Distributions: \$46,956.85

Allocations:

<u>Town</u>	<u>Recipients</u>	<u>Amount</u>
Appleton	5	6,789.12
Liberty	7	8,721.28
Montville	5	7,373.10
Palermo	4	9,566.20
Searsmont	12	14,357.15
Washington	0	0.00
Total	33	\$46,806.85
Cemetery Care		150.00

Total Allocated: \$46,956.85

Closing Balance: \$0.00

Charity: MaineGeneral Medical Center, Waterville, ME

Period: June 1, 2013 to May 31, 2014

Opening Balance: \$770.98

Distributions: \$46,956.85

Total: \$47,727.83

Allocations:

<u>Town</u>	<u>Recipients</u>	<u>Amount</u>
Appleton	0	0.00
Liberty	0	0.00
Montville	0	0.00
Palermo	0	0.00
Searsmont	0	0.00
Washington	1	6,160.06
Total	1	\$6,160.06

Total Allocated: \$6,160.06

Closing Balance: \$41,567.77

Charity: University of Maine, Orono, ME

Period: June 1, 2013 to May 31, 2014

Opening Balance: \$63,446.03

Distributions: \$113,952.39

Total: \$177,398.42

Allocations:

<u>Town</u>	<u>Recipients</u>	<u>Amount</u>
Appleton	1	2,800.00
Liberty	4	9,000.00
Montville	9	22,100.00
Palermo	9	23,600.00
Searsmont	14	36,000.00
Washington	4	10,000.00
Total	41	\$103,500.00

Total Allocated: \$103,500.00

Closing Balance: \$73,898.42

Broadreach

Broadreach is a local non-profit organization. We exist to help local people, living and working in the 40+ towns of Waldo and Knox Counties. We depend on local support, on the help of local volunteers and the generous donations of local towns, citizens and businesses. Broadreach has been making a positive difference in the lives of Washington children and families for over 32 years, helping children, teens, adults and families to develop the skills they need to lead healthy and productive lives.

We are writing to request \$750 in funding from the Town of Washington to support the critical array of programs and services Broadreach provides to town residents. This year, almost fifteen hundred local residents turned to Broadreach Family & Community Services for services and support. For thirty-two years, Broadreach, through Waldo County Preschool & Family Services, Mid-Coast Children's Services and Youthlinks, has been helping the most vulnerable and disadvantaged children, teens and adults of Waldo and Knox Counties. Broadreach continues to be locally controlled, family centered and community based while delivering critical educational, health and social services to thousands of local residents.

Broadreach depends on funding support from the towns of Waldo and Knox Counties. Support from the Town of Washington is critical to our continued ability to deliver services in your community. Please note 86% of our annual budget is used for direct services, and 14% of our annual budget is used for administrative costs.

Sincerely,
KATE QUINN FINLAY
Executive Director

Services provided to Washington Residents in 2014:

- case management services and home visits for 600 children, teens and adults with behavioral or mental health challenges in two counties. Four (4) residents of Washington benefitted from this service with a value of services of \$20,000.

Broadreach also assures:

- rich early learning experiences for over 200 preschoolers in Knox and Waldo county classrooms
- youth after school and summer programming for Knox county middle and high school students through our Youthlinks Program
- assistance, such as parenting classes and child abuse and neglect and substance abuse prevention, to help Waldo and Knox County residents achieve their dreams of reaching their potential for their families and themselves.

Penquis

This year Penquis is requesting: \$1,240

Municipal support is greatly appreciated, as it provides flexible funds to meet important needs that specific, earmarked Federal and State funding do not allow.

Thank you for your continued interest and support!

Sincerely,
KARA HAY
Chief Executive Officer

Penquis provides health, human services and other support to low-income people throughout Knox, Penobscot and Piscataquis counties. For the year ending May 31, 2014, the following services were provided to residents of Washington:

SERVICE	NUMBER SERVED	VALUE*
Central Heating Improvement Program <i>Repairs or replaces faulty central heating systems.</i>	5 Clients	\$6,477
Emergency Crisis Intervention Program <i>Provides home heating assistance to income-eligible households that are in an emergency or energy crisis.</i>	4 Households	\$1,521
Good Neighbor Heating Assistance <i>Provides 100 gallons of heating fuel to households whose income is 250% of the federal poverty level or less.</i>	10 Households	\$3,768
Head Start <i>Provides children 3 to 5 years of age and their families with early childhood development experiences and family support services.</i>	2 Children	\$21,608
Home Repair <i>Provides grants and deferred or forgivable loans to repair primary residences for eligible families.</i>	1 Client	\$3,325
Low-Income Home Energy Assistance Program <i>Assists income-eligible households with home heating costs.</i>	64 Households	\$43,535
Small/Micro Business Development Services <i>Provides training and technical assistance to help individuals start or expand their own businesses.</i>	3 Clients	\$660
USDA Food Program <i>Helps child care programs provide nutritious meals and snacks as part of their organized child care services.</i>	1 Provider	\$7,405
Weatherization <i>Applies weatherization techniques to eligible households to conserve energy.</i>	1 Household	\$7,057
Total Value:		\$95,355

*Value includes leveraged funds

Spectrum Generations

For more than 40 years, Spectrum Generations has provided programs and services to the Town of Washington's older (60+) adults and their families. Our goal is to help older adults live independently, healthy, and with dignity as a resident of their chosen community. While we recognize this as a time that many organizations are struggling against budget cuts, including municipalities, we urge you to financially support Spectrum Generations to the fullest extent possible so that we may continue to provide critical services to the most vulnerable members of Washington.

Services provided to the Town of Washington

- This past year, Spectrum Generations provided services to 36 unduplicated Washington residents (a 13% increase over the previous year)
- Spectrum Generations prepared and delivered 1,301 meals to Washington's home bound seniors through our Meals on Wheels program
- Our Aging and Disability Resource Specialists provided 37 hours of outreach counseling to seniors and their families on topics ranging from elder abuse to prescription drug coverage, and long-term care
- 5 Washington seniors attended health and wellness activities taking place at our Community Center
- 12 meals were served to Washington residents through our community dining program, which uses local Maine products whenever possible

Request to Town of Washington: \$920

Estimated value of our services to Washington residents: \$8,200

Sincerely,
DEBRA SILVA
Director of Community Engagement

Tri County Solid Waste Management Organization

P.O. Box 96, Union, Maine 04862

Providing solid waste management services for the communities of Union, Appleton, Liberty, Washington, Palermo & Somerville

January 13, 2015

Dear Residents,

It has been an honor for me to manage the TCSW Transfer and Recycling facility for the past 23 years. During this time, with the continued guidance of a dedicated Board of Directors, TCSW has established itself as one of the most both forward thinking and fiscally prudent facilities. Our recycling rate, for the most part, has remained over 40% since we opened in '92. We have more often than not been among the first to recycle difficult items such as computers, televisions, fluorescent lamps, poly-coated papers, and 1 & 3-7 plastics. We are one of the few to provide regular annual collection of household hazardous waste (on the third Saturday of June) each year. This has all been accomplished with a level budget over all these years.

As I've mentioned the last few years, we are in for change in the way we handle our solid waste over the next 2 or 3 years. The disposal site for our household trash, the PERC Incinerator in Orrington, may not be a viable option once its electricity sales contract with Bangor Hydro comes to an end in 2018. While they are seeking another subsidy to support their continuing operation, sustainability must come into question. For this reason, the Municipal Review Committee, which oversees our participation in the PERC plant, is actively pursuing a sustainable option and is confident it will have an alternative in place by the time it is needed.

Another potential direction from which change will come is with the increased capacity for single stream recycling just operational this winter. While we believe it is best practice to collect sorted recyclables at each individual facility and ship product over the road, single stream's ease, public sentiment and loss of volume from our current program with Lincoln County Recycling would likely mean the end of our current strategy.

While there is little we can put in place at this point to accommodate the up-coming changes, we will need to move deliberately and in the right direction when the time comes. It is important that we know exactly what we will need to "look like" to take optimal advantage of any new system.

Things should be clearer by this year's end. In the meantime, it has become quite clear to me that I can no longer manage two facilities. I have been working in Rockport since 2008 and with all the changes coming our way, Tri County deserves the undivided attention of its manager. I am truly pleased to inform you that David Stanley, one of your "native sons," has agreed to take the reins of your facility. He has been involved with Tri County since very early on as a Board Director and as a Selectman in Somerville and, as you know, he's been working for you for more than a year already. He is a practical man and straight shooter and will clearly take your facility to its next level where it belongs. I look forward to seeing his effect on the facility as time moves forward.

That said, it has been a long privilege to work in your community these years. While I missed being regularly on site over the past few years, what I missed the most was being in the yard working with you. You have a great facility that doesn't require heavy funding to operate and it is sensible, just as your community is, in its recycling and motivation. I hope I have had a net positive impact over these years.

I thank the BoD for all their help, particularly Dan McGovern and Mr. Burke who have been on the Board the longest, but all included. My sincerest thanks to my friends Hank Balsley and Russell Coston who have been so conscientious in protecting your taxpayer investment in this facility. They have done their very best to keep me informed when I was off-site and to run the facility to benefit you as a whole. As you know, nothing gets by them! We owe much to them for their intention, attention and hard work.

Wishes for good luck and a reasonable prosperity to all!

JIM GUERRA,
former Mgr. TCSW

United States Senate

Washington, DC

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.

Best regards,
ANGUS S. KING, JR.
United States Senator

United States Senate

Washington, DC

Dear Friends:

In November, the people of Maine entrusted me to serve another term in the United States Senate. I am deeply honored to serve you and will continue to work to bridge the partisan divide and to forge bipartisan solutions to the many challenges our nation faces. With the New Year just beginning, I welcome this opportunity to reflect on some of my work from this past year and to highlight some of my priorities for the year ahead.

The biggest challenge facing our State remains the need for more jobs so that Mainers can stay in our great State to live, work, and raise their families. Since small businesses create the vast majority of jobs, we must help them to start up, grow, and succeed. We must update our tax code to encourage small business investment in equipment and other assets, cut the red tape that is hampering job creators, build the transportation and energy infrastructure to support an expanding economy. We must also foster opportunities for key industries, from agriculture to defense. We must ensure that our workers have the skills they need for the jobs of today and tomorrow. These initiatives will remain my top priorities in the new Congress.

I am pleased to report a number of successes from this past year, including provisions from my “Seven Point Plan for Maine Jobs.” My proposals to streamline job training programs and better match workers’ skills with employers’ needs were enacted as part of a workforce investment act. I helped secure promising manufacturing opportunities for our state—from requiring the military to buy American-made athletic footwear for new recruits, just as it does for other uniform items, to an additional Department of Energy investment in the deepwater, offshore wind power project being developed by the University of Maine, Maine Maritime Academy, and private companies. For Maine agriculture, I succeeded in including the fresh, white potato in a federal nutrition program from which it has been the only vegetable to be excluded.

Also last year, I was pleased to join in the christening of the *USS Zumwalt* at Bath Iron Works, a Navy ship for the 21st Century that will help protect our nation and strengthen one of Maine’s most vital industries. And, for Veterans living in rural areas, I secured a two-year extension of the successful Access Received Closer to Home program, which is

improving access to health care for Veterans in northern Maine. Finally, after several years in the making, I am delighted that Congress has approved my legislation to form a commission – at no cost to taxpayers – on the creation of a National Women’s History Museum. A museum recognizing the contributions of American women is long overdue, and this bill is an important first step toward that goal.

In the new Congress, I will serve as Chairman of the Transportation Appropriations Subcommittee. This position will allow me to continue working to ensure investments are made in critical transportation infrastructure, which is essential for our safety and economic growth. To date, Maine has received more than \$90 million for highway, bridge, airport, rail, and port projects through the successful TIGER grant program.

I will also serve at the helm of the Senate Special Committee on Aging in the 114th Congress, a position I sought because Maine has the highest median age in the nation. Working to address pressing issues facing our seniors, from long-term care and retirement security to the vast potential of biomedical research, will be on our agenda. Preventing and effectively treating Alzheimer’s should be an urgent national priority as this devastating disease continues to take such a personal and economic toll on more than five million Americans and their families. The Committee will also continue to focus on the scams and frauds targeting our senior citizens and has a toll-free hotline (1-855-303-9470) where seniors and their loved ones can report suspected fraud.

A Maine value that always guides me is our unsurpassed work ethic. As 2014 ended, I continued my record of never missing a roll-call vote since my Senate service began in 1997; a tally that now stands at more than 5,700 consecutive votes.

I am grateful for the opportunity to serve the great State of Maine and the people of Washington. If ever I can be of assistance to you, please contact my Augusta Constituent Services Center at (207) 622-8414, or visit my website at www.collins.senate.gov.

Sincerely,
SUSAN M. COLLINS
United States Senator

U.S. House of Representatives

Dear Friends,

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

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

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

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

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

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

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

Best wishes,
CHELLIE PINGREE
Member of Congress

State Senator's Report

Dear Friends of Washington,

Thank you for the opportunity to serve as your State Senator in the Maine Legislature. It is an honor to represent you and our community.

Our state is still facing many economic challenges, even despite a growing economy. And until we create better opportunities for working families and those still looking for a good job, our work is far from done. It is my job to continue to find common ground in working with my colleagues and bring home results that are of importance to the people of Maine. You deserve a government that will work together on such issues.

This session I will be serving on the Legislature's Judiciary Committee and Government Oversight Committee. It is an honor to be a member of these committees since the primary focus is to ensure that government is accessible and transparent, and that it is working at its best and most efficient for the people of Maine. It is essential that we have a government that is working for the people, especially at a time when we are trying to make the most out of limited resources.

As your State Senator, I am here to listen to your legislative needs and concerns, and to serve as a liaison between you and our state government. Feel free to contact me anytime by email at chris@dirigo.net. I can also be reached by phone locally at (207) 549-3358, or the State House, (207) 287-1515. Additionally, I provide a periodic email update about what is happening in the Legislature. Please contact me to sign up.

Again, thank you again for the opportunity to represent you at the State House.

Sincerely,
CHRIS JOHNSON
State Senator

State Representative's Report

Dear Friends and Neighbors,

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

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

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

have money to spend at our local businesses, income and sales tax revenues will rise, and many of those workers will be off the welfare rolls. Welfare reform starts with a good paying job.

I have enjoyed representing Washington, something I also did in the 1980's and 1990's when I served SAD #40, when we all collaborated to build the Prescott School addition and gymnasium. The people are friendly and I appreciate it. The town is well managed by your Board of Selectmen and your town office staff. Your road crew has had their hands full this winter and have done a remarkable job keeping your roads safe. I will continue to represent the interests of our local communities.

Thank you for the opportunity to serve you.

Sincerely,
JEFFREY EVANGELOS
State Representative

Town Meeting Results

Warrant for 2014 Annual Town Meeting

TO: Judson Butterman, Constable, Town of Washington.

GREETINGS

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Washington, Knox County, Maine, qualified by law to vote in town affairs, to meet at the Bryant Room of the Gibbs Library, 40 Old Union Road, Washington, on Friday, March 21, 2014, at 10:00 a.m., then and there to act on Article 1 and by secret ballot on Article 2, as set out below, the polling hours therefore to be from 10:00 a.m. until 8:00 p.m.;

And to notify and warn said voters to meet at the Prescott Memorial School, 100 Waldoboro Road, Washington, on Saturday, March 22, 2014, at 10:00 a.m., then and there to act on Articles 3 through 35 as set out below, to wit:

Article 1: To choose a moderator by written ballot to preside at said meeting.

Victor Oboyski was nominated and elected by ballot to the position of Moderator for the meeting.

The town clerk duly swore him into office. Victor appointed Wesley Richardson as deputy moderator.

Article 2: To elect all necessary town officers and school board members as are required to be elected.

The polls were closed at 8 pm by moderator Victor Oboyski. Ballot clerks Nancy Barker, Paulett Oboyski sorted and counted the ballots. Linda Luce and Johnnie Searle checked in voters and Walter Metcalf served as election warden. The meeting was then adjourned to 10:00 am Saturday, March 22, 2014 at the Prescott School.

The following is a list of ballots cast:

TOTAL NUMBER OF VOTES CAST:66

**Duane P. Vigue, Selectman/Assessor/Overseer of the Poor:
54**

Write-ins: 4

Blanks: 8

Guy Bourrie, RSU 40 School Board Director: 60

Write-ins: 2

Blanks: 4

Article 3: To elect seven members and two alternates to serve on the Town of Washington Budget Committee.

Wesley Richardson was sworn in as Deputy Moderator and requested nomination for seven (7) members to serve on the Budget Committee. Motions were made and seconded.

Jesse Casas, Kathleen Ocean, David Martucci, David Williams, Hank Aho, Wendy Carr, Dorothy Sainio, James Bowers and Victor Oboyski were nominated for the budget committee. Mahlon Linscott and Chrissy Ravelli-Studer were nominated as alternate budget committee members.

Victor Oboyski and James Bowers respectfully declined.

Motion carries unanimously. Article 3 passes.

Article 4: To see if the Town will vote to authorize the Selectmen to appoint all necessary town officials.

A motion was made and seconded to authorize Selectmen to appoint all necessary town officials.

Charlotte Henderson asked how citizens know what town positions are open. Don Grinnell responded that open positions are posted around town and on the website.

Motion carries unanimously Article 4 passes

Article 5: To see if the Town will vote to authorize that the Plumbing Inspector be paid from fees collected from plumbing permits; the E911 Coordinator be paid from E911 applications fees; and the Driveway Entrance Coordinator be paid from driveway entrance application fees.

A motion was made and seconded to authorize that the Plumbing Inspector be paid from fees collected from plumbing permits; the E911 Coordinator be paid from E911

applications fees; and the Driveway Entrance Coordinator be paid from driveway entrance application fees.

Kay Santorineos asked for clarification on Code Enforcement Officer's (CEO) change in pay that went from \$8,000 to \$15,000.

Don Grinnell explained that last year (per Article 24 of 2013 Town Meeting warrant) the CEO was paid ½ of the mining and building permit fees in addition to the \$8,000.

Motion carries unanimously.

Article 5 passes.

Article 6: To see if the Town will vote to pay up to the State wages pay rate for compensation of personnel and labor costs, and to allow the selectmen to negotiate the rate per hour cost for equipment used in maintaining public roads for the ensuing year.

A motion was made and seconded to pay up to the State wages pay rate for compensation of personnel and labor costs, and to allow the selectmen to negotiate the rate per hour cost for equipment used in maintaining public roads for the ensuing year.

Dorothy Sainio asked what the current State Wages were. Wesley Daniel read the amounts from the current State DOT list.

Motion carries unanimously.

Article 6 passes.

Article 7: To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 3/12 of the budgeted amount in each budgeted category of the 2014 annual budget during the period from January 1, 2015, to the date of the 2015 Annual Town Meeting.

Explanation: This article legalizes municipal expenditures made after the fiscal year ends, but before the next Annual Town Meeting.

A motion was made and seconded to authorize the Municipal Officers to spend an amount not to exceed 3/12 of the budgeted amount in each budgeted category of the 2014 annual budget during the period from January 1, 2015, to the date of the 2015 Annual Town Meeting.

Motion carries unanimously.

Article 7 passes.

Article 8: To see if the Town will fix a date when taxes will be due and payable, and fix a rate of interest to be charged on unpaid taxes after said date.

(Selectmen and Tax Collector recommend 2014 taxes will be due and payable on October 1, 2014) (Maximum interest rate on overdue taxes allowed by State Law: 7.0%)

A motion was made and seconded to fix a date when taxes will be due and payable, and fix a rate of interest to be charged on unpaid taxes after said date.

Motion carries unanimously.

Article 8 passes.

Article 9: To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at 8%.

Explanation: If taxes are paid and later abated, the Town must refund the abated taxes and pay interest on them. 36 MRSA, Sub. Sect. 506A calls for interest of 12% on abated taxes if the Town fails to set a rate. The rate set by the Town cannot be less than 8%.

A motion was made and seconded to set the interest rate to be paid by the Town on abated taxes at 8%.

Motion carries unanimously

Article 9 passes.

Article 10: To see if the Town will vote to authorize the Municipal Officers to make a determination regarding the closing or opening of roads to winter maintenance pursuant to 23 MRSA Section 2953.

A motion was made and seconded to authorize the Municipal Officers to make a determination regarding the closing or opening of roads to winter maintenance pursuant to 23 MRSA Section 2953.

Motion carries unanimously.

Article 10 passes.

Article 11: To see if the Town will vote to authorize the Selectmen to sell and dispose of property acquired by tax liens, other liens, or other processes, and to issue quitclaim deeds for same. Before going to public auction, Selectmen are authorized to offer the sale of the property to the former owner and to negotiate the sale to the former owner at a price that the Selectmen deem most advantageous to the Town. If offer is not accepted in 60 days, the Selectmen may begin the auctioning process. All net proceeds

from any auction shall be placed in the Town's Road Reserve account.

A motion was made and seconded to authorize the Selectmen to sell and dispose of property acquired by tax liens, other liens, or other processes, and to issue quitclaim deeds for same. Before going to public auction, Selectmen are authorized to offer the sale of the property to the former owner and to negotiate the sale to the former owner at a price that the Selectmen deem most advantageous to the Town. If offer is not accepted in 60 days, the Selectmen may begin the auctioning process. All net proceeds from any auction shall be placed in the Town's Road Reserve account.

Motion carries unanimously.

Article 11 passes.

Article 12: To see if the Town will authorize the Selectmen to appropriate money from the sale of any Town tax acquired lands to pay the costs of said sale.

A motion was made and seconded to appropriate money from the sale of any Town tax acquired lands to pay the costs of said sale.

Motion carries unanimously.

Article 12 passes.

Article 13: To see if the Town will vote to authorize the Selectmen to dispose of town-owned items with a value of \$1,000.00 or less under such terms and conditions as they deem advisable.

A motion was made and seconded to authorize the Selectmen to dispose of town-owned items with a value of \$1,000.00 or less under such terms and conditions as they deem advisable.

Motion carries unanimously.

Article 13 passes.

Article 14: To see if the Town will vote to appropriate the 2013 Snowmobile Refund to the Washington Hill & Gully Riders for the sole purpose of maintaining their snowmobile trails, to be open to the use of the public from November 15 until April 1 and to authorize the municipal officers to enter into an agreement with the club, under such terms and conditions as the municipal officers may deem advisable, for that purpose, or see what action the Town will take.

Explanation: The snowmobile registration money must be appropriated annually by the Town for whatever purpose it

desires. If all or part of it is appropriated to the snowmobile club, one of the conditions of that appropriation must be that the club's trails are open to public use. Otherwise, it would be an illegal appropriation of public funds for a private group.

A motion was made and seconded to appropriate the 2013 Snowmobile Refund to the Washington Hill & Gully Riders for the sole purpose of maintaining their snowmobile trails, to be open to the use of the public from November 15 until April 1 and to authorize the municipal officers to enter into an agreement with the club, under such terms and conditions as the municipal officers may deem advisable, for that purpose, or see what action the Town will take.

Motion carries unanimously.

Article 14 passes.

Article 15: To see if the Town will authorize the Tax Collector to accept prepayment of taxes for the years 2014 and 2015 for taxes not yet due or assessed and for no interest to accrue.

A motion was made and seconded to authorize the Tax Collector to accept prepayment of taxes for the years 2014 and 2015 for taxes not yet due or assessed and for no interest to accrue.

Motion carries unanimously.

Article 15 passes.

Article 16: To see if the Town will vote to authorize the Tax Collector to offer a Tax Club Payment Plan and to waive interest on taxes for those accounts that are kept current.

A motion was made and seconded to authorize the Tax Collector to offer a Tax Club Payment Plan and to waive interest on taxes for those accounts that are kept current.

Motion carries unanimously.

Article 16 passes.

Article 17: To see if the Town will vote to spend any grant money received, not to exceed the amount of the grant, for the stated purposes of the grant only.

A motion was made and seconded to spend any grant money received, not to exceed the amount of the grant, for the stated purposes of the grant only.

Motion carries unanimously.

Article 17 passes.

Article 18: To see if the Town will vote to authorize the Selectmen to renew the annual \$250,000 municipal line-of-credit with Machias Savings Bank.

A motion was made and seconded to authorize the Selectmen to renew the annual \$250,000 municipal line-of-credit with Machias Savings Bank.

Motion carries unanimously.

Article 18 passes.

Article 19: To see if the Town will vote to move the 2014 overlay, plus supplemental tax assessments and less any tax abatements, into the Road Reserve Account.

A motion was made and seconded to move the 2014 overlay, plus supplemental tax assessments and less any tax abatements, into the Road Reserve Account.

Dorothy Sainio asked how it was that we could move 2014 overlay before the end of 2014.

Wes Daniel explained the amount was already determined by the auditor.

Motion carries unanimously.

Article 19 passes.

Article 20: To see if the Town will vote to accept as Town property the Levensaler Cemetery from the Levensaler Board of Trustees and all cemetery operating and trust funds currently held by the Board of Trustees.

A motion was made and seconded to accept as Town property the Levensaler Cemetery from the Levensaler Board of Trustees and all cemetery operating and trust funds currently held by the Board of Trustees.

Don Grinnell made a motion to amend the article to accept as Town property the Levensaler Cemetery from the Levensaler Board of Trustees and to accept all cemetery operating and trust funds currently held by the Board of Trustees. Motion seconded. Article 20 amendment passes.

A motion was made and seconded to accept as Town property the Levensaler Cemetery from the Levensaler Board of Trustees and to accept all cemetery operating and trust funds currently held by the Board of Trustees.

Motion carries unanimously.

Special Town Meeting Results

June 26, 2014

WARRANT FOR SPECIAL TOWN MEETING

TO: Judson Butterman, Constable, Town of Washington.

GREETINGS

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Washington, Knox County; Maine, qualified by law to vote in town affairs, to meet at the Bryant Room of the Gibbs Library, 40 Old Union Road, Washington, on Thursday, June 26, 2014, at 7:00 p.m., then and there to act on Article 1 thru Article 3 as set out below, to wit:

- Article 1: To choose a moderator by written ballot to preside at said meeting.
- Article 2: To see if the Town will vote to appropriate \$10,953.50 from undesignated fund balance (surplus) to purchase and replace the florescent lighting in the fire station, town office, and Gibbs Library with Modern energy efficient replacements.
- Article 3: To see if the Town will vote to authorize the Selectmen to apply for a energy rebate from Efficiency Maine in the amount of \$3,391.00 and to place any energy rebate received into the Building Maintenance account.

Given under our hands on this 18th day of June, 2014:

Wesley F. Daniel
Chairman

Donald L. Grinnell
Selectman

Duane P. Vigue
Selectman

Attest:

Ann Dean, Town Clerk

RESULTS:

Article 1.

David Martucci was elected moderator.

Article 2. Article passes unanimously.

Article 3. Article passes unanimously.

Special Town Meeting Results

December 30, 2013

TO: Judson Butterman, Constable, Town of Washington.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Washington, Knox County, Maine, qualified by law to vote in town affairs, to meet at the Bryant Room of the Gibbs Library, 40 Old Union Road, Washington, on Tuesday, December 30, 2014, at 7:00 p.m., then and there to act on Article 1 thru Article 5 as set out below, to wit:

Article 1: To choose a moderator by written ballot to preside at said meeting.

**Mahlon Linscott was nominated and elected by ballot to the position of Moderator for the meeting.
The town clerk duly swore him into office.**

Article 2: To see if the Town will vote to appropriate \$9,008.47 from undesignated fund balance (surplus) to cover an overdraft in the Legal Fees line of the General Government Operations account of the 2014 municipal budget.

A motion was made and seconded to amend the article to appropriate \$4,958.47 that reflected a credit to the Legal Fee line. A motion was made and seconded to appropriate \$4,958.47 from undesignated fund balance (surplus) to cover an overdraft in the Legal Fees line of the General Government Operations account of the 2014 municipal budget.

Article passes. 14 in favor 13 opposed.

Article 3: To see if the Town will vote to appropriate \$13,375.30 from the Paving Town Roads line of the Road Maintenance account of the 2014 municipal budget and transfer said funds to the Paving Town Roads line of the Local Roads Assistance Program (LRAP) account in the municipal budget.

A motion was made and seconded to appropriate \$13,375.30 from the Paving Town Roads line of the Road Maintenance

account of the 2014 municipal budget and transfer said funds to the Paving Town Roads line of the Local Roads Assistance Program (LRAP) account in the municipal budget.

Article passes. 14 in favor 12 opposed.

Article 4: To see if the Town will vote to appropriate \$1,500 from the Recreation Field line of the Utilities & Maintenance account of the 2014 municipal budget and transfer said funds to the Recreation Committee Fund line of the Town Dedicated Funds account in the municipal budget.

A motion was made and seconded to appropriate \$1,500 from the Recreation Field line of the Utilities & Maintenance account of the 2014 municipal budget and transfer said funds to the Recreation Committee Fund line of the Town Dedicated Funds account in the municipal budget.

Article passes. 14 in favor 7 opposed

Article 5: To see if the Town will vote to accept the name “Luce Lane” as a non-town way to be added to the official E-911 map.

A motion was made and seconded to amend the article to change the name from “Luce Lane” to “Prosperity Lane”.

A motion was made and seconded to accept the name “Prosperity Lane” as a non-town way to be added to the official E-911 map.

Article passes unanimously.

Given under our hands this 18th day of December, 2014:

Wesley F. Daniel
Chairman

Donald L. Grinnell
Selectman

Duane P. Vigue
Selectman

Attest:

Ann Dean, Town Clerk

Independent Auditor's Report

Board of Selectmen
Town of Washington

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Washington as of and for the years ended December 31, 2014 and 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements.

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

Washington as of December 31, 2014 and 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

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

Other Information

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

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

WILLIAM H. BREWER, C.P.A.

February 10, 2015

Exhibit A

TOWN OF WASHINGTON
Statements of Net Position — December 31, 2014 and 2013

	Governmental Activities	
	2014	2013
ASSETS		
CURRENT ASSETS:		
Cash (Note B)	707,734.83	716,279.76
Taxes Receivable	261,780.26	297,369.28
Tax Liens	59,235.54	68,435.20
Tax Acquired Property	8,097.75	1,095.38
Accounts Receivable	10,152.00	9,394.00
Prepaid Expenses		8,239.00
Total Current Assets	1,047,000.38	1,100,812.62
PROPERTY, PLANT, AND EQUIPMENT (NOTE L):		
Land and Improvements	20,600.00	20,600.00
Buildings	766,159.00	745,905.00
Equipment	168,135.00	154,133.00
Motor Vehicles	606,528.00	606,528.00
Infrastructure	12,298,044.00	12,109,716.00
Total Property, Plant, and Equipment	13,859,466.00	13,636,882.00
Less: Accumulated Depreciation	10,825,501.00	10,436,322.00
Net Property, Plant, and Equipment	3,033,965.00	3,200,560.00
Total Assets	4,080,965.38	4,301,372.62
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES:		
Notes Payable (Note D)	28,306.60	35,220.59
Accounts Payable - Trade	2,148.70	
Due To Other Funds	4,605.61	5,703.72
Deferred Revenue (Note G)	18,379.14	16,496.51
Total Current Liabilities	53,440.05	57,420.82
LONG-TERM LIABILITIES:		
Notes Payable - Net of Current Portion (Note D)	110,436.21	138,704.11
Total Liabilities	163,876.26	196,124.93
NET POSITION:		
Net Invested in Capital Assets	2,895,222.19	3,026,635.30
Restricted for:		
Other Purposes	197,376.72	219,151.65
Unrestricted	824,490.21	859,460.74
Total Net Position	3,917,089.12	4,105,247.69
Total Liabilities and Net Position	4,080,965.38	4,301,372.62

The accompanying notes are an integral part of the financial statements

TOWN OF WASHINGTON
Statements of Activities
for the years ended December 31, 2014 and 2013

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Change In Net Position	
		Charges For Services	Operating Grants And Contributions	Governmental Activities	
				2014	2013
				Totals	Totals
Primary Government:					
Governmental Activities:					
General Government	264,079.87	32,106.09	30,316.00	(201,657.78)	(166,397.99)
Public Assistance	3,281.71		2,218.55	(1,063.16)	(1,372.30)
Public Works	567,079.39	3,192.18	45,224.00	(518,663.21)	(465,732.88)
Education	1,302,872.35			(1,302,872.35)	(1,294,319.36)
Knox Communication	39,545.00			(39,545.00)	(38,550.00)
Debt Interest	4,783.77			(4,783.77)	(6,658.49)
County Tax Assessment	128,814.78			(128,814.78)	(132,460.54)
Public Safety	64,039.99		1,752.50	(62,287.49)	(63,483.61)
Unclassified	15,340.36	280.00		(15,060.36)	(12,761.68)
TCSWMO	31,103.44			(31,103.44)	(29,933.13)
Total Primary Government	2,420,940.66	35,578.27	79,511.05	(2,305,851.34)	(2,211,669.98)

General Revenues:

Taxes:

Property Taxes	1,786,421.71	1,735,749.04
Homestead Reimbursement	34,358.00	33,395.75
Excise Taxes	224,606.05	221,036.56
Intergovernmental - State Revenue	40,000.00	65,000.00
Interest	29,510.14	19,111.96
Tree Growth	2,796.87	2,653.31
Total General Revenues	<u>2,117,692.77</u>	<u>2,076,946.62</u>
Change in Net Position	(188,158.57)	(134,723.36)
Net Position, January 1	<u>4,105,247.69</u>	<u>4,239,971.05</u>
Net Position, December 31	<u><u>3,917,089.12</u></u>	<u><u>4,105,247.69</u></u>

The accompanying notes are an integral part of the financial statements

Exhibit C

TOWN OF WASHINGTON
Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities
for the years ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
GOVERNMENTAL FUND BALANCES:		
Assigned for Other Purposes	197,376.72	219,151.65
Unassigned (Schedule A-3)	<u>555,505.71</u>	<u>550,158.56</u>
Total Governmental Fund Balances (Exhibit E)	752,882.43	769,310.21
Amounts reported for governmental activities in the Statements of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	3,033,965.00	3,200,560.00
Notes payable are not due and payable in the current period and therefore are not reported in the funds.	(138,742.81)	(173,924.70)
Property taxes not collected within the 60 days after year end are deferred as revenue in the fund financial statements. In the government- wide financial statement the revenue is income in the year assessed.	<u>268,984.50</u>	<u>309,302.18</u>
Net Position of Governmental Activities (Exh A)	<u><u>3,917,089.12</u></u>	<u><u>4,105,247.69</u></u>

The accompanying notes are an integral part of the financial statements

Exhibit D

TOWN OF WASHINGTON
Reconciliation of the Statements of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statements of Activities
for the years ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Net Change in Fund Balances -		
Total Governmental Funds (Exhibit F)	(16,427.78)	(34,828.74)

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

Governmental funds report capital outlays as expenditures.

However, in the Statements of Activities, the cost of those
assets is allocated over their estimated useful lives as
depreciation expense. This is the amount by which
depreciation exceeds capital outlays.

(166,595.00)	(209,089.00)
--------------	--------------

Repayment of debt principal is an expenditure in the
governmental funds, but the repayment reduces
liabilities in the Statements of Net Position.

35,181.89	56,139.93
-----------	-----------

Property taxes are deferred in the fund financial statements,
but in the government-wide financial statements they are
recorded as income the year they are assessed.

<u>(40,317.68)</u>	<u>53,054.45</u>
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Change in Net Position of Governmental
Activities (Exhibit B)

<u>(188,158.57)</u>	<u>(134,723.36)</u>
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The accompanying notes are an integral part of the financial statements

Exhibit E

TOWN OF WASHINGTON
Balance Sheets - Governmental Funds
December 31, 2014 and 2013

	2014	2013
ASSETS:		
Cash	707,734.83	716,279.76
Taxes Receivable	261,780.26	297,369.28
Tax Liens	59,235.54	68,435.20
Tax Acquired Property	8,097.75	1,095.38
Accounts Receivable	10,152.00	9,394.00
Prepaid Expenses		8,239.00
Total Assets	<u>1,047,000.38</u>	<u>1,100,812.62</u>
LIABILITIES, RESERVES, AND FUND BALANCE:		
Liabilities:		
Accounts Payable	2,148.70	-
Due To Other Funds	4,605.61	5,703.72
Total Liabilities	<u>6,754.31</u>	<u>5,703.72</u>
Reserves:		
Deferred Revenue	18,379.14	16,496.51
Deferred Tax Revenue	268,984.50	309,302.18
Total Reserves	<u>287,363.64</u>	<u>325,798.69</u>
Fund Balance:		
Assigned for Other Purposes	197,376.72	219,151.65
Unassigned	555,505.71	550,158.56
Total Fund Balance	<u>752,882.43</u>	<u>769,310.21</u>
Total Liabilities, Reserves, and		
Fund Balance	<u>1,047,000.38</u>	<u>1,100,812.62</u>

The accompanying notes are an integral part of the financial statements

Exhibit F

TOWN OF WASHINGTON
Statements of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
for the years ended December 31, 2014 and 2013

REVENUES:	2014	2013
Property Taxes	1,826,739.39	1,682,694.59
Excise Taxes	224,606.05	221,036.56
Intergovernmental Revenues	40,000.00	65,000.00
Homestead Reimbursement	34,358.00	33,395.75
Public Assistance	2,218.55	630.21
Public Works	3,192.18	15,001.84
Miscellaneous	16,630.32	8,945.35
Interest	29,510.14	19,111.96
Building Permits - Town	1,276.30	1,884.29
Tree Growth Reimbursement	2,796.87	2,653.31
Veterans Reimbursement	1,659.00	1,627.00
Urban Rural Initiative	45,224.00	74,892.00
Unclassified	280.00	260.00
BETE	25,193.00	27,592.00
Public Safety	1,752.50	1,789.97
General Government	13,413.47	23,171.06
Mining Permits and Inspections	4,250.00	2,825.00
Total Revenues	<u>2,273,099.77</u>	<u>2,182,510.89</u>
EXPENDITURES:		
Education - MSAD 40	1,302,872.35	1,294,319.36
Knox County Tax	128,814.78	132,460.54
General Government	268,419.87	226,179.69
Public Works	420,652.39	379,910.72
Public Safety	39,531.99	38,423.58
Public Assistance	3,281.71	2,002.51
Unclassified	15,340.36	12,761.68
TCSWMO	31,103.44	29,933.13
Knox Communication	39,545.00	38,550.00
Debt Principal	35,181.89	56,139.93
Debt Interest	4,783.77	6,658.49
Total Expenditures	<u>2,289,527.55</u>	<u>2,217,339.63</u>
Excess of Expenditures Over Revenues	(16,427.78)	(34,828.74)
Fund Balance, January 1	<u>769,310.21</u>	<u>804,138.95</u>
Fund Balance, December 31	<u><u>752,882.43</u></u>	<u><u>769,310.21</u></u>

TOWN OF WASHINGTON Exhibit G
Statements of Fiduciary Fund Balance — Trust Funds
December 31, 2014 and 2013
ASSETS

ASSETS:	2014	2013
Cash	96,370.56	90,401.12
Due From Other Funds	4,605.61	5,703.72
Total Assets	<u>100,976.17</u>	<u>96,104.84</u>

LIABILITIES AND FUND BALANCE

LIABILITIES:		
Due To Other Funds	9,055.96	6,691.33
FUND BALANCE:		
Restricted for Principal	49,537.11	48,687.11
Unassigned	42,383.10	40,726.40
Total Fund Balance	91,920.21	89,413.51
Total Liabilities and Fund Balance	<u>100,976.17</u>	<u>96,104.84</u>

TOWN OF WASHINGTON Exhibit H
Statements of Revenues, Expenses, and Changes in Fund
Balances - Fiduciary Fund Type - Nonexpendable Trust Funds
for the years ended December 31, 2014 and 2013

REVENUES:	2014	2013
Interest	241.89	315.63
Contributions	3,496.80	10,415.00
Total Revenues	<u>3,738.69</u>	<u>10,730.63</u>
EXPENSES:		
Scholarships	1,202.00	1,536.80
Maintenance	29.99	750.00
Total Expenses	1,231.99	2,286.80
Net Income	2,506.70	8,443.83
Fund Balance, January 1	89,413.51	80,969.68
Fund Balance, December 31	<u>91,920.21</u>	<u>89,413.51</u>

The accompanying notes are an integral part of the financial statements

TOWN OF WASHINGTON Exhibit I
Statements of Cash Flows
Fiduciary Fund Type - Nonexpendable Trust Funds
for the years ended December 31, 2014 and 2013

	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:		
Interest	241.89	315.63
Cash Received for Trust Funds	3,496.80	10,415.00
Cash Paid for Scholarships	(1,202.00)	(1,536.80)
Cash Paid for Expenses	(29.99)	(750.00)
Due To (From) Other Funds	3,462.74	(8,104.58)
Net Cash Provided by Operating Activities	5,969.44	339.25
Increase in Cash	5,969.44	339.25
Cash Balance, January 1	90,401.12	90,061.87
Cash Balance, December 31	96,370.56	90,401.12

The accompanying notes are an integral part of the financial statements

TOWN OF WASHINGTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

1. Financial Reporting Entity

The Town of Washington was incorporated in 1811. The Town operates under a town meeting form of government.

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

The Town's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is responsible for establishing Generally Accepted Accounting Principles (GAAP) for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. The more significant accounting policies established in GAAP are used by the Town as discussed below.

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

1.) The financial statements now include:

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

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

2. Basic Financial Statements - Government-Wide Statements

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

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

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

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

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

3. Basic Financial Statements - Fund Financial Statements

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

The following fund types are used by the Town:

a. Governmental Funds:

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

1. General Fund:

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

2. Fiduciary Funds:

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

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

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

4. Basis of Accounting

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

- a. Accrual:

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

- b. Modified Accrual:

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

5. Financial Statement Amounts

- a. Cash and Cash Equivalents:

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

MRSA.

b. Investments:

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

c. Capital Assets:

Capital assets purchased or acquired with an original cost of \$1,000.00 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

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

d. Revenues:

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

e. Expenditures:

Expenditures are recognized when the related fund liability is incurred.

f. Use of Estimates:

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

g. Fund Balance:

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

Non-spendable fund balances include amounts that are not expected to be converted to cash, or that are legally required to be maintained intact. The fund balance of the Town's Cemetery Trust Fund is classified as non-spendable.

Restricted fund balances are amounts that can be used only for specific purposes because of legislation or restrictions imposed by donors. The fund balances of the Trust Funds are classified as restricted.

Committed fund balances are amounts that can be used only for specific purposes because of a formal action taken by town government. Budget carryforward

amounts (other than the school budget) and the fund balances in the Cemetery Trust Fund are in this category.

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

NOTE B - CASH:

Cash

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

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

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

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

ACCOUNT TYPE	CARRYING AMOUNT	BANK BALANCE	CATEGORY		
			#1	#2	#3
Interest Bearing					
Accounts	\$707,544.83	\$716,398.81	\$716,398.81	\$ -	\$ -

NOTE C - INTERFUND RECEIVABLES AND PAYABLES:

Due to and due from other funds consist of the following:

Due To Trust Funds \$4,605.61

NOTE D - GENERAL LONG-TERM DEBT:

The following is a summary of note and lease transactions of the Town of Washington for the year ended December 31, 2014:

	Balance 1/1/14	Additions	Reductions	Balance 12/31/14
Machias Savings Bank - Fire Truck	54,000.00	-	18,000.00	36,000.00
Machias Savings Bank - Public Works Truck	7,174.19		7,174.19	
Machias Savings Bank - Municipal Garage	112,750.51		10,007.70	102,742.81
	<u>173,924.70</u>	<u>-</u>	<u>35,181.89</u>	<u>138,742.81</u>

Long-Term Debt as of December 31, 2014 is as follows:

General Fund:

Machias Savings Bank - Fire Truck:

The note dated June 16, 2011 is for \$80,000.00 payable over five years with annual principal payments of \$18,000.00.

The interest rate is 2.99%.

36,000.00

Machias Savings Bank - Public Works Truck:

The note dated November 22, 2011 was for \$21,072.00 payable over three years with annual principal and interest payments of \$7,398.05. The interest rate was 2.6%.

Machias Savings Bank - Municipal Garage:

The note dated July 31, 2012 paid off the Camden National Bank for \$122,466.68. It is payable over eleven years with annual principal and interest payments of \$12,967.78.

The interest rate is fixed at 2.59%.

102,742.81

138,742.81

The annual requirements to amortize notes and leases payable as of December 31, 2014 follows:

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	28,306.60	3,752.53	32,059.13
2016	28,573.54	2,941.41	31,514.95
2017	10,847.40	2,120.38	12,967.78
2018	11,128.34	1,839.44	12,967.78
2019-2023	59,886.93	4,721.58	64,608.51
	<u>138,742.81</u>	<u>15,375.34</u>	<u>154,118.15</u>

NOTE E - GENERAL FUND BUDGET:

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

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

NOTE F - ASSIGNED FOR OTHER PURPOSES:

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

General Government	645.91
Public Safety	1,348.30
Public Works	185,343.47
Unclassified	<u>10,039.04</u>
	<u>197,376.72</u>

NOTE G - DEFERRED REVENUE:

Deferred Revenue consists of the following:

Prepaid 2015 Taxes	5,188.53
Suspense	<u>13,190.61</u>
	<u>18,379.14</u>

NOTE H - EXPENDITURES IN EXCESS OF APPROPRIATIONS:

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

FUNCTION	REVENUE AND APPROPRIATION	EXPENDITURES AND	VARIANCE
		OTHER CHARGES	
Insurance	21,352.00	28,980.50	(7,628.50)
Interest and Lien Costs			
on Taxes	26,308.53	26,769.01	(460.48)

The overdrafts in the revenue accounts was due to revenues not meeting budgeted expectations; and in the expense accounts expenditures exceeded appropriations.

NOTE I - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the current year was levied July 2, 2014 on the assessed value listed as of April 1, 2014 for all taxable real and personal property located in the Town. Taxes were due on September 30, 2014 with interest at 7% per annum or part thereof commencing October 2, 2014. Liens are filed on any real property where taxes remain unpaid between eight and twelve months after the levy date.

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

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

NOTE J - INTEREST COST INCURRED:

During the current year, the Town incurred interest costs totaling \$4,783.77 which was charged as an expense to various operating accounts.

NOTE K - RISK MANAGEMENT:

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

NOTE L - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at December 31, 2014:

	BALANCE JAN 1, 2014	ADDITIONS	DISPOSALS	BALANCE DEC 31, 2014
Land and Improvements	20,600.00	-	-	20,600.00
Buildings	745,905.00	20,254.00		766,159.00
Equipment	154,133.00	14,002.00		168,135.00
Motor Vehicles	606,528.00			606,528.00
Infrastructure	12,109,716.00	188,328.00		12,298,044.00
	13,636,882.00	222,584.00	-	13,859,466.00
Accumulated Depreciation	(10,436,322.00)	(389,179.00)	-	(10,825,501.00)
Net Property, Plant, and Equipment	3,200,560.00	(166,595.00)	-	3,033,965.00

Depreciation expense for the period totaled \$389,179.00. Of that amount, \$6,614.00 was for General Government, \$352,344.00 was for Public Works, and \$30,221.00 was for Public Safety.

NOTE M - OVERLAPPING DEBT:

The Town of Washington is a participant in MSAD #40 and is subject to annual assessment of its proportional share of school expenses. Long-term debt outstanding in MSAD #40 for which the Town of Washington would be proportionally responsible in the event the School defaulted is approximately \$11,495,053.00 at June 30, 2014. The Town of Washington's share would be approximately 9.93% of the debt or \$1,141,458.00.

The Town of Washington is situated in Knox County and is therefore subject to annual assessment of its proportional share of county taxes. Long-term debt outstanding in Knox County for which the Town of Washington would be proportionally responsible in the event the County defaulted was \$2,160,000.00 at December 31, 2014. The Town of Washington's share would be approximately 1.9413% or \$41,933.00.

NOTE N - SUBSEQUENT EVENTS:

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

Schedule A-1

TOWN OF WASHINGTON
Budgetary Comparison Schedule - General Fund
for the year ended December 31, 2014

	ORIGINAL AND	
	FINAL BUDGET	ACTUAL
REVENUES:		
Property Taxes	1,786,885.69	1,826,739.39
Excise Taxes	210,000.00	224,606.05
Intergovernmental Revenues	40,000.00	40,000.00
Homestead Reimbursement	34,357.50	34,358.00
Building Permits - Town	1,000.00	1,276.30
Tree Growth Reimbursement	2,500.00	2,796.87
Veterans Reimbursement	1,500.00	1,659.00
Miscellaneous	9,000.00	16,630.32
Interest	1,500.00	3,201.61
Public Works		48,416.18
Public Assistance		2,218.55
General Government		13,413.47
BETE	25,176.80	25,193.00
Public Safety		1,752.50
Unclassified		280.00
Mining Permits and Inspections	2,000.00	4,250.00
Interest on Overdue Taxes	18,000.00	26,308.53
Total Revenues	2,131,919.99	2,273,099.77
EXPENDITURES:		
Education - MSAD #40	1,302,872.35	1,302,872.35
Knox County Tax	128,815.00	128,814.78
General Government	252,517.00	268,419.87
Public Works	340,250.00	420,652.39
Public Safety	38,604.00	39,531.99
Public Assistance	3,500.00	3,281.71
Unclassified	17,884.00	15,340.36
TCSWMO	32,104.00	31,103.44
Knox Communication	39,545.00	39,545.00
Debt Principal	35,181.89	35,181.89
Debt Interest	4,855.11	4,783.77
Total Expenditures	2,196,128.35	2,289,527.55
Excess of Expenditures over Revenues	(64,208.36)	(16,427.78)
Fund Balance, January 1	769,310.21	769,310.21
Fund Balance, December 31	705,101.85	752,882.43

Schedule A-3

TOWN OF WASHINGTON
Statement of Changes in Unappropriated Surplus
for the year ended December 31, 2014

Unappropriated Surplus, January 1		550,158.56
INCREASES:		
Operating Account Balances Lapsed - Net (Schedule A-4)	57,941.44	
Decrease in Deferred Taxes	<u>40,317.68</u>	
Total Increases		<u>98,259.12</u>
Total Available		648,417.68
DECREASES:		
Appropriated at Annual Town Meeting	77,000.00	
Appropriated at Special Town Meeting	<u>15,911.97</u>	
Total Decreases		<u>92,911.97</u>
Unappropriated Surplus, December 31		<u><u>555,505.71</u></u>

Schedule A-4

TOWN OF WASHINGTON
Statement of Departmental Operations for the year ended December 31, 2014

	BALANCE FORWARD 1/1/14	APPRO- PRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES (OVERDRAFT)	UNEXPENDED	BALANCE FORWARD 12/31/14
SPECIAL ASSESSMENTS:									
Education - MSAD #40	-	1,302,872.35	-	-	1,302,872.35	1,302,872.35	-	-	-
Knox County Tax		128,815.00			128,815.00	128,814.78		0.22	
Overlay		12,791.64			12,791.64		12,791.64		
TCSWMO		32,104.00			32,104.00	31,103.44		1,000.56	
Knox Communication		39,545.00			39,545.00	39,545.00			
	-	1,516,127.99	-	-	1,516,127.99	1,502,335.57	12,791.64	1,000.78	-
GENERAL GOVERNMENT:									
Salaries	-	143,840.00	75.00	-	143,915.00	131,875.39	-	11,393.70	645.91
Administration		36,550.00	79.77		36,629.77	30,206.28		6,423.49	
Legal		5,000.00	5,648.00	4,958.47	15,606.47	15,606.47			
Insurance		19,527.00	1,825.00		21,352.00	20,741.50	8,239.00	(7,628.50)	
Building Permits			1,276.30		1,276.30		1,000.00	276.30	
Interest Income			3,201.61		3,201.61		1,500.00	1,701.61	
Interest and Lien Costs on Taxes			26,308.53		26,308.53	8,769.01	18,000.00	(460.48)	
State Tree Growth			2,796.87		2,796.87		2,500.00	296.87	
State Snowmobile			304.52		304.52				
State Veterans Reimbursement			1,659.00		1,659.00		1,500.00	159.00	
BETE				25,193.00	25,193.00		25,176.80	16.20	
Excise Taxes - Auto				223,177.35	223,177.35	690.76	210,000.00	12,486.59	
Excise Taxes - Boat				1,428.70	1,428.70			1,428.70	
Abatements				889.23	889.23		889.23		
Miscellaneous Revenue			16,630.32		16,630.32	30.00	9,000.00	7,600.32	
Supplemental Taxes				425.25	425.25		425.25		

Utilities/Maintenance	45,500.00	4,400.18	10,953.50	60,853.68	50,692.75	1,500.00	8,660.93
Boards and Committees	2,100.00			2,100.00	779.37		1,320.63
Animal Control		1,081.00		1,081.00	409.82		671.18
Homestead Reimbursement			34,358.00	34,358.00		34,357.50	0.50
Mining Permits and Inspections		4,250.00		4,250.00	75.00	2,000.00	2,175.00
	-	252,517.00	301,383.50	623,436.60	260,180.87	316,087.78	46,522.04
PUBLIC SAFETY:							
Fire Truck Loan	-	19,637.00	-	19,637.00	19,634.03	-	2.97
Fire Department Operations		27,750.00		27,750.00	26,778.02		971.98
EMA Grant	1,495.80		1,752.50	3,248.30	1,900.00		1,348.30
Union Ambulance		10,854.00		10,854.00	10,853.97		0.03
	1,495.80	58,241.00	1,752.50	61,489.30	59,166.02	-	974.98
							1,348.30
PUBLIC WORKS:							
General Roads	-	340,250.00	3,192.18	343,442.18	336,652.39	-	6,789.79
LRAP Initiative	30,416.00		45,224.00	13,375.30	89,015.30	84,000.00	5,015.30
Capital Improvements			20,000.00	20,000.00	20,000.00		
Paving	28,768.19		64,000.00	92,768.19	64,000.00	13,375.30	15,392.89
Debt		20,400.00		20,400.00	20,331.63		68.37
Road Maintenance Reserve	152,607.62		12,327.66	164,935.28			164,935.28
	211,791.81	360,650.00	48,416.18	109,702.96	440,984.02	97,375.30	6,858.16
							185,343.47
PUBLIC ASSISTANCE:							
General Assistance	-	3,500.00	1,179.55	1,039.00	5,718.55	3,281.71	-
UNCLASSIFIED:							
Town Record Preservation	1,180.13	1,000.00	-	2,180.13	-	-	2,180.13
Recreation Committee	3,243.91	2,000.00	280.00	1,500.00	1,605.00		5,418.91
Cemetery Headstone							
Restoration	1,440.00	1,000.00		2,440.00			2,440.00
TAN Interest		250.00		250.00	250.00		
Lincoln County Humane Society		1,527.00		1,527.00	1,527.00		
Flags for Veterans Graves		500.00		500.00	351.36		148.64
Coastal Transportation		700.00		700.00	700.00		

New Hope for Women	750.00				750.00	750.00	
Washington Food Bank	2,000.00				2,000.00	2,000.00	
Pine Tree Chap Am. Red Cross	1,400.00				1,400.00	1,400.00	
Spectrum Generations	920.00				920.00	920.00	
Penquis Community Action Program		1,537.00				1,537.00	
Damariscotta Lake Watershed Dues	50.00				50.00	50.00	
Broadreach Services	750.00				750.00	750.00	
Washington Scholarship	1,000.00				1,000.00	1,000.00	
Washington Historical Society	2,500.00				2,500.00	2,500.00	
	5,864.04	17,884.00	280.00	1,500.00	25,528.04	15,340.36	148.64
	219,151.65	2,208,919.99	121,164.33	413,625.46	2,962,861.43	2,281,288.55	57,941.44
					-	426,254.72	197,376.72

Warrant for 2015 Annual Town Meeting

TO: Judson Butterman, Constable, Town of Washington.

GREETINGS

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Washington, Knox County, Maine, qualified by law to vote in town affairs, to meet at the Bryant Room of the Gibbs Library, 40 Old Union Road, Washington, on Friday, March 27, 2015, at 10:00 a.m., then and there to act on Article 1 and by secret ballot on Article 2, as set out below, the polling hours therefore to be from 10:00 a.m. until 8:00 p.m.;

And to notify and warn said voters to meet at the Prescott Memorial School, 100 Waldoboro Road, Washington, on Saturday, March 28, 2015, at 10:00 a.m., then and there to act on Articles 3 through 39, as set out below, to wit:

- Article 1: To choose a moderator by written ballot to preside at said meeting.
- Article 2: To elect all necessary town officers and school board members as are required to be elected.
- Article 3: To elect seven members and two alternates to serve on the Town of Washington Budget Committee.
- Article 4: To see if the Town will vote to authorize the Selectmen to appoint all necessary town officials.
- Article 5: To see if the Town will vote to authorize that the Plumbing Inspector be paid from fees collected from plumbing permits; the E911 Coordinator be paid from E911 applications fees; and the Driveway Entrance Coordinator be paid from driveway entrance application fees.

- Article 6: To see if the Town will vote to pay up to the State wages pay rate for compensation of personnel and labor costs, and to allow the selectmen to negotiate the rate per hour cost for equipment used in maintaining public roads for the ensuing year.
- Article 7: To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 3/12 of the budgeted amount in each budgeted category of the 2015 annual budget during the period from January 1, 2016, to the date of the 2016 Annual Town Meeting.
Explanation: This article legalizes municipal expenditures made after the fiscal year ends, but before the next Annual Town Meeting.
- Article 8: To see if the Town will fix a date when taxes will be due and payable, and fix a rate of interest to be charged on unpaid taxes after said date.
(Selectmen and Tax Collector recommend 2015 taxes will be due and payable on October 1, 2015) (Maximum interest rate on overdue taxes allowed by State Law: 7.0%)
- Article 9: To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at 8%.
Explanation: If taxes are paid and later abated, the Town must refund the abated taxes and pay interest on them. 36 MRSA, Sub. Sect. 506A calls for interest of 12% on abated taxes if the Town fails to set a rate. The rate set by the Town cannot be less than 8%.
- Article 10: To see if the Town will vote to authorize the Municipal Officers to make a determination regarding the closing or opening of roads to winter maintenance pursuant to 23 MRSA Section 2953.

- Article 11: To see if the Town will vote to authorize the Selectmen to sell and dispose of property acquired by tax liens, other liens, or other processes, and to issue quitclaim deeds for same. Before going to public auction, Selectmen are authorized to offer the sale of the property to the former owner and to negotiate the sale to the former owner at a price that the Selectmen deem most advantageous to the Town. If offer is not accepted in 60 days, the Selectmen may begin the auctioning process. All net proceeds from any auction shall be placed in the Town's Road Reserve account.
- Article 12: To see if the Town will authorize the Selectmen to appropriate money from the sale of any Town tax acquired lands to pay the costs of said sale.
- Article 13: To see if the Town will vote to authorize the Selectmen to dispose of town-owned items with a value of \$1,000.00 or less under such terms and conditions as they deem advisable.
- Article 14: To see if the Town will vote to appropriate the 2014 Snowmobile Refund to the Washington Hill & Gully Riders for the sole purpose of maintaining their snowmobile trails, to be open to the use of the public from November 15 until April 1 and to authorize the municipal officers to enter into an agreement with the club, under such terms and conditions as the municipal officers may deem advisable, for that purpose, or see what action the Town will take.
- Explanation: The snowmobile registration money must be appropriated annually by the Town for whatever purpose it desires. If all or part of it is appropriated to the snowmobile club, one of the conditions of that appropriation must be that the club's trails are open to public use. Otherwise, it would be an illegal appropriation of public funds for a private group.*
- Article 15: To see if the Town will authorize the Tax Collector to accept prepayment of taxes for the years 2015 and 2016 for taxes not yet due or assessed and for no interest to accrue.

- Article 16: To see if the Town will vote to authorize the Tax Collector to offer a Tax Club Payment Plan and to waive interest on taxes for those accounts that are kept current.
- Article 17: To see if the Town will vote to authorize the Fire Chief and other municipal officials to apply for Homeland Security and/or other grants for Emergency Services.
- Article 18: To see if the Town will vote to spend any grant money received, not to exceed the amount of the grant, for the stated purposes of the grant only.
- Article 19: To see if the Town will vote to authorize the Selectmen to renew the annual \$250,000 municipal line-of-credit with Machias Savings Bank.
- Article 20: To see if the Town will vote to move the 2015 overlay, plus supplemental tax assessments and less any tax abatements, into the Road Reserve Account.
- Article 21: To see if the Town will vote to appropriate up to \$2,000.00 from the Headstone Restoration fund to repair and clean the headstones in the Storer Cemetery.
- Article 22: To see if the Town will vote to appropriate up to \$186,000 from the Road Maintenance Account and the Local Roads Assistance Program (LRAP) Account for repair and repaving of the Vanner Road and to allow the Board of Selectmen to determine the amount of funding to take from each account.

Article 23: To see if the Town will vote to appropriate the following General Fund revenues to be applied toward the 2015 property tax commitment, thereby decreasing the 2015 tax commitment by \$361,500.00.

Selectmen and Budget Committee recommend:

Excise Tax Revenue	220,000.00
State Revenue Sharing	40,000.00
Tree Growth Reimbursement	2,700.00
Building and Plumbing Permits	1,200.00
Mining Permits and Inspections	4,000.00
Interest on Overdue Taxes	16,000.00
Veterans Reimbursement	1,600.00
Other Town Fees Collected	13,000.00
Unexpended 2014 Appropriations	46,000.00
Undesignated Fund Balance	15,000.00
General Fund Interest	<u>2,000.00</u>
Total	361,500.00

Article 24: To see if the Town will vote to raise and appropriate \$51,750.00 from property taxation for General Government Operations.

Selectmen and Budget Committee recommend as advisory lines:

Legal Fees	15,000.00
Administration	36,750.00
Advertising	500.00
Audit of Town Books	5,000.00
Computer Annual Fees	9,500.00
Computer Tech Support	750.00
MMA Dues	3,000.00
Mileage	2,000.00
Money Order Fees	500.00
Office Equipment	3,500.00
Office Supplies	2,000.00
Postage	2,000.00
Printing and Photocopies	200.00
Selectmen Discretionary Fund	500.00
Tax Maps	1,000.00
Tax Billing	1,300.00
Town Report Printing	3,000.00
Workshops and Training	<u>2,000.00</u>
Subtotal	36,750.00
Total	51,750.00

Article 25: To see if the Town will vote to raise and appropriate \$29,866.00 from property taxation for Insurance.

Selectmen and Budget Committee recommend as advisory lines:

MMA Insurance Risk Pool	18,000.00
Unemployment Insurance	1,433.00
Worker's Compensation Premium	9,333.00
Volunteer Insurance	300.00
Firefighter Accident Insurance	<u>800.00</u>
Total	29,866.00

Article 26: To see if the Town will vote to raise and appropriate \$151,900.00 from property taxation for Salaries, Stipends, Employee Health Insurance, and Payroll Expenses.

Selectmen and Budget Committee recommend as advisory lines:

Salaries and Stipends	114,400.00
Selectmen (3)	19,500.00
Secretary - Selectmen	750.00
Town Clerk/Tax Collector	22,100.00
Treasurer	12,400.00
Deputy Town Clerk/Tax Collector/Treasurer	19,800.00
Registrar of Voters	1,500.00
Ballot Clerks	1,000.00
EMA Director	750.00
Health Officer	500.00
Fire Warden (2)	300.00
Fire Chief	4,000.00
Deputy Fire Chief	3,000.00
Firefighter Stipends	3,750.00
Secretary - Planning Board	1,000.00
Secretary – Appeals Board	250.00
Assessor's Agent	4,500.00
Animal Control Officer	1,750.00
Deputy Animal Control Officer	1,750.00
Code Enforcement Officer	15,000.00
Constable	100.00
Moderator of March town meeting	200.00
School Board Member Stipend (2)	1,000.00
Custodial Services	<u>1,500.00</u>
Sub-total	116,400.00

continued next page

Town Portion of Employee Health Insurance	19,500.00
FICA Payroll Expenses	<u>16,000.00</u>
Total	151,900.00

Article 27: To see if the Town will vote to raise and appropriate \$403,300.00 from property taxation for Maintenance of Town Roads and related operations.

Selectmen and Budget Committee recommend as advisory lines:

Road Maintenance Materials & Supplies	12,000.00
Truck Fuel	18,000.00
Truck Maintenance	
P100	1,000.00
P200	4,000.00
P300	4,000.00
P400	4,000.00
P500	4,000.00
Cutting Edges and Sander Chains	7,500.00
Culverts	3,000.00
Loader and Backhoe Fuel	2,800.00
Loader and Backhoe Maintenance	7,500.00
Garage Mortgage	12,500.00
Garage Utilities	3,500.00
Garage Maintenance	2,000.00
Road Maintenance Labor	100,000.00
Equipment Rental	13,000.00
Screening Winter Sand	13,000.00
Road Salt	30,000.00
E911 and Road Signs	1,000.00
Paving of Vanner Road	160,000.00
Driver OSHA and DOT Screening and Testing	<u>500.00</u>
Total	403,300.00

Article 28: To see if the Town will vote to raise and appropriate \$3,500.00 from property taxation for General Assistance.

Selectmen and Budget Committee recommend as advisory lines:

General Assistance	3,500.00
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Article 29: To see if the Town will vote to raise and appropriate \$43,342.00 from property taxation for Public Safety.

Selectmen and Budget Committee recommend as advisory lines:

Fire Department General Support	8,500.00
Fire Department Equipment	8,500.00
Firefighter Training	2,000.00
Firefighter Physicals	2,500.00
Fire Truck Loan Payment	19,092.00
Hose Testing	<u>2,750.00</u>
Total	43,342.00

Article 30: To see if the Town will vote to raise and appropriate \$43,000.00 from property taxation for Utilities and Maintenance.

Selectmen and Budget Committee recommend as advisory lines:

Town Utilities	16,000.00
Building Maintenance	8,000.00
Cemetery Maintenance	13,000.00
Street Lights	3,000.00
Municipal Complex Snow Removal	<u>3,000.00</u>
Total	43,000.00

Article 31: To see if the Town will vote to raise and appropriate \$2,100.00 from property taxation for Boards and Committees.

Selectmen and Budget Committee recommend as advisory lines:

Conservation and Parks Committee	500.00
Planning Board Expense	500.00
Midcoast Regional Planning Commission	600.00
Comprehensive Plan Review Committee	<u>500.00</u>
Total	2,100.00

Article 32: To see if the town will vote to raise and appropriate \$13,000.00 from property taxation for Town Carry-over Accounts.

Selectmen and Budget Committee recommend as advisory lines:

Cemetery Headstone Restoration Fund	1,000.00
Town Record Preservation Fund	1,000.00
Recreation Committee Fund	1,000.00
Road Maintenance Truck Fund	<u>10,000.00</u>
Total	13,000.00

Article 33: To see if the town will vote to raise and appropriate \$13,221.00 from property taxation for Miscellaneous Accounts.

Selectmen and Budget Committee recommend as advisory lines:

Line-of-credit Interest and Bank Fees	250.00
Lincoln County Humane Society	1,527.00
Flags for Veterans Graves and Town Parks	500.00
Damariscotta Lake Watershed Dues	50.00
Washington Watershed Association Lake Testing	837.00
Social Agencies and Concerns	10,057.00
Coastal Trans	700.00
New Hope for Women	750.00
Broadreach Services	750.00
Washington Food Bank	2,000.00
Pine Tree Chapter American Red Cross	1,400.00
Spectrum Generations	920.00
Penquis Community Action Program	1,537.00
Minnie Weaver Scholarship	1,000.00
Washington Historical Society	<u>1,000.00</u>
Sub-total	10,057.00
Total	13,221.00

Article 34: To see if the town will vote to appropriate \$46,888.16 from the 2015 Local Roads Assistance Program (LRAP) for road improvement.

Selectmen recommend as advisory lines:

Paving of Town Roads	26,888.16
Capital Improvement of Town Roads	<u>20,000.00</u>
Total	46,888.16

Article 35: To see if the town will vote to raise and appropriate \$20,000.00 for the repair and restoration of Washington Fire Department Vehicle "Rescue 1".

Note: This Article was submitted to the Selectmen after the meeting with the Budget Committee. The estimate for the work considered was received late by the Fire Department. This has "not" been reviewed by the Budget Committee.

Article 36: To see if the town will vote to authorize the selectmen to purchase a plow truck with a cost not to exceed \$155,000 and to allow the selectmen to determine the financing for said purchase in a manner most advantageous to the Town.

Treasurer’s Financial Statement, Town of Washington:

<i>1. Total Town Indebtedness</i>	
<i>a. Total Mortgage - Municipal Garage (11 years remaining)</i>	<i>\$102,742.81</i>
<i>b. Total Fire Truck Loan – “Tanker 1” (2 years remaining)</i>	<i><u>36,000.00</u></i>
<i>Total Indebtedness</i>	<i>\$138,742.81</i>
<i>2. Costs</i>	
<i>a. New or Used Plow Truck Principal</i>	<i>\$155,000.00</i>
<i>b. New or Used Plow Truck Interest (6 year loan @ 3.0%)</i>	<i><u>28,612.61</u></i>
<i>Total Payment</i>	<i>\$171,675.68</i>

The validity of the above loans and the voters’ ratification of the loan may not be affected by any errors in the above estimates. If the actual amount of total debt for the mortgage and loan varies from the estimate, the ratification by the electors is nevertheless conclusive, and the validity of the loan is not affected by reason of variance.

Ann Dean, Town Treasurer

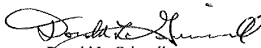
Article 37: To see if the Town will vote to appropriate \$35,000.00 from the Road Maintenance Reserve Account for crushing of surface gravel from “tailings” left over from screen winter sand in previous years.

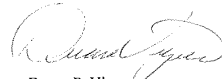
Article 38: To see if the town will vote to appropriate the necessary funds from the Road Maintenance Reserve Account for major culverts replacement projects on the Vanner Road and Youngs Hill Road once the engineering, design, and the Federal and State permitting process is complete.


Article 39: To see if the Town will vote to authorize the Selectmen to appropriate any additional Revenue Sharing funds, should such funds become available, to further reduce the 2015 property tax commitment.

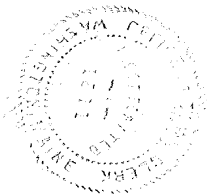
Given under our hands on this 25th day of February, 2015:


Wesley F. Daniel
Chairman


Donald L. Grinnell
Selectman


Duane P. Vigue
Selectman


Attest:
Ann Dean, Town Clerk



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