

TOWN OF WATERBORO

ANNUAL REPORT OF THE
TOWN OFFICERS
OF THE
TOWN OF WATERBORO, MAINE



Dedicated Citizens

GEORGE ABBOTT & JOHN MONTEITH

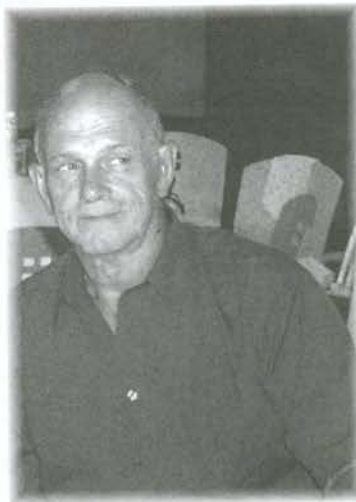
July 1, 2004—June 30, 2005



John Monteith

July 25, 1920 - November 10, 2005

You name it, for the Town of Waterboro, John Monteith did it. John was a Selectman for twelve years, served eight years on the SAD #57 School Board; was on the Municipal Complex Study Committee 1998 to 2000; was Moderator for ten Special Town Meetings; was on the Finance Committee for three years and served as chair; was on the Library Building Review Committee for four years; was on the Assessing Board of Review for five years; was on the Water Task Committee in 1992; was on the Board of Directors for the medical center (representing the town) for three years, and held all of the Lion offices at various times. What a citizen! Those of us who knew John will always miss him. He earned great respect in this town.



George Abbott

December 4, 1938 - June 29, 2005

One of the very nice people in Waterboro, George Abbott, passed on last year. George did custodian and maintenance work for this town for many years. George had multiple skills, was one of those people with a rare ability to do almost anything. He did a wonderful job for the town, and saved its citizens lots of money by doing maintenance himself. Those of us who knew George miss his pleasing ways, his always smile, his kidding and his skills.

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TOWN OF WATERBORO
MUNICIPAL BUILDING TELEPHONE NUMBERS

Assessor.....	247-2566
Building, Plumbing, Code Enforcement Officer.....	247-5346
Fax Line.....	247-3443
Motor Vehicle Agent.....	247-8166
Fax Line.....	247-5456
Parks & Recreation Director.....	247-6199
Selectmen/Town Administrator.....	247-6166
Fax Line.....	247-3013
Email..... waterboro@waterboro-me.gov	Web Address: http://www.waterboro-me.gov
Tax Collector.....	247-5166
Town Clerk.....	247-3166
Fax Line.....	247-5456
Treasurer.....	247-2766
Animal Control Officer.....	247-6166

MUNICIPAL OFFICE BUILDING HOURS

Town Clerk/Tax Collector/Motor Vehicle Agent:

Mon. Wed., Thurs., Fri..... 9 a.m. – 5 p.m.
Tuesday..... 11 a.m. – 7 p.m.

Selectmen/Town Administrator

Mon. Wed., Thurs., Fri..... 9 a.m. – 5 p.m.
Tuesday..... 11 a.m. – 5 p.m.

General Assistant by Appointment:

Tuesday & Thursday..... 1 p.m. – 3 p.m.

Code Enforcement Office:

Mon., Weds., Thurs., Fri..... 9 a.m. – 5 p.m.
Tuesday..... 11 a.m. – 7 p.m.

Road Commissioner

..... 247-3399 ext. 225

EMERGENCY NUMBERS

Fire/Ambulance.....	911
Fire Dept. Non-Emergency.....	247-5299
Fire Dept. Fax.....	247-6259
State Police.....	911
Sheriff.....	911
Sheriff Non-Emergency.....	247-4227

LIBRARY

Telephone.....	247-3363
Mon., Tues. & Thurs.....	2 p.m. – 8 p.m.
Wed.....	9 a.m. – 8 p.m.
Wed (Story Hour).....	10 a.m. – 11 a.m.
Sat.....	9 a.m. – 3 p.m.
Web Address.....	www.waterborolibrary.org

POST OFFICES

Waterboro (04087).....	247-3691
East Waterboro (04030).....	247-4225
North Waterboro (04061).....	793-2358

Sad #57

Supt. Of Schools.....	247-3221
Elementary School.....	247-6126
Massabesic High School.....	247-3141
Massabesic Jr. High.....	247-6121
Transportation Dept.....	247-6181
Lyman Elementary.....	499-7228 or 324-9646

DUMP HOUR

Telephone.....	247-3440
Monday & Wednesday.....	12 noon – 5 p.m.
Friday & Saturday.....	9 a.m. – 5 p.m.
Sunday.....	1 p.m. – 4 p.m.
Tuesday & Thursday.....	CLOSED

Adelphia.....	1-800-750-3125
Applewood Apartments.....	1-800-339-6516
Ossipee Mountaineers (Snowmobile Club).....	247-3130

STATE AND FEDEERAL GOVERNMENT

STATE SENATOR

Jon Courtney

Home: 324-5467

Senate: 287-1505

Home Address:

31 Birchwood lane

Springvale, ME 04083

Senate Address:

District 3

3 State House Station

Augusta, ME 04333

U. S. SENATOR

Susan S. Collins

United States Senate

Washington, DC 20510

202-224-2523

Olympia J. Snowe

495 Russell Senate Office Building

Washington, DC 20510

202-224-5344

STATE REPRESENTATIVE

Lawrence Jacobsen

Home: 247-8397

House: 287-1440

Home Address:

201 Sokokis Trail

E. Waterboro, ME 04030

House Address:

House of Representatives

2 State House Station

Augusta, ME 04333

U.S. REPRESENTATIVE

Michael H. Michaud

437 Cannon House Office Building

Washington, DC 20515

202-225-6306

Thomas H. Allen

1717 Longworth House Office Bldg.

Washington, DC 20515

202-225-6116

TOWN OF WATERBORO, MAINE
FYE JUNE 30, 2005
BANK ACCOUNT SCHEDULE

DESIGNATED - GENERAL, SPECIAL, CAPITOL, & TRUST FUNDS

GL No.	Fund	GL Account Name	Balance	Approp./Rev	Expended	Transfers	Balance
01-601-00	GF	Town Planner	-				22,500.00
01-601-00	GF	Zoning Board of Appeals	-				5,501.00
01-601-00	GF	SAD 57 Bldg Permit Fee	-				57,504.00
01-601-02	CP	Muni Complex	21,728.31		(17,386.06)		4,342.25
01-601-40	CP	Storage Shed	11,000.00	-	-		11,000.00
01-601-41	CP	Salt & Sand Shed	16,815.00				16,815.00
01-601-42	CP	West Road DOT	153,800.00		(144,434.30)		9,365.70
01-601-43	CP	Memorial Park	25,000.00				25,000.00
01-601-46	CP	Ross Crn Fire Truck	(7,120.33)		(41,646.67)	29,700.00	(19,067.00)
01-601-48	CP	Friendship Athletic Field	12,059.00				12,059.00
01-601-49	CP	Transfer Station	53,598.00	17,732.88	(32,705.73)	-	38,625.15
01-601-55	CP	Old Alfred Road	25,000.00				25,000.00
01-601-05	SR	Rescue Fund Billing	75,513.00	112,423.39	-		187,936.39
01-601-06	SR	Rescue Equipment	43,984.00				43,984.00
01-601-07	SR	Community Center	869.50				869.50
01-601-44	SR	Revaluation	75,000.00				75,000.00
01-601-45	SR	C.E.R.T. Grant (ERT)	2,912.00				2,912.00
01-601-47	SR	Library Fund	46,088.00				46,088.00
01-601-50	SR	Ambulance Subscription	24,564.00	17,670.00			42,234.00
01-601-51	SR	Dog Fines	7,636.00				7,636.00
01-601-52	SR	Ossipee Fire Tower	93.00				93.00
01-601-53	SR	Parks & Rec	30,573.00	71,751.42	(162,969.86)		(60,645.44)
01-601-54	SR	Old Home Days	22,025.00	5,702.50	(5,461.35)		22,266.15
01-601-60	SR	Taylor House	11,274.00				11,274.00
01-601-70	SR	Conservation	40,396.00				40,396.00
01-601-03	TF	Cemeteries	16,614.00				16,614.00
01-601-04	TF	Library Endow.	2,231.17	47.37			2,278.54
01-601-20	CP	Generators	-	36,170.88	(29,750.00)	7,500.00	13,920.88
01-601-21	CP	Jaws of Life	-	2,135.00	(44,697.97)	55,000.00	12,437.03
01-601-22	CP	Air Boat	-	39,434.69	(39,275.57)		159.12
01-601-35	CP	Public Safety EMS	-		(4,801.18)	10,500.00	5,698.82
01-601-36	CP	Library	-			10,000.00	10,000.00
TOTAL FUNDS DESIGNATED/RESERVED/RESTRICTED AS OF JUNE 30, 2005							\$689,797.09

GORHAM SAVINGS BANK SWEEP ACCOUNT 013-00

GF				Beginning Balance	2,927,401.18
		Interest Income	Transfer In	Transfer Out	Balance
	July 31, 2004	2,500.70	346,473.75	(423,781.97)	2,852,593.66
	August 31, 2004	2,120.00	268,086.65	(984,666.97)	2,138,133.34
	September 30, 2004	1,642.34	111,789.28	(749,668.44)	1,501,896.52
	October 31, 2004	1,271.92	589,481.14	(628,408.93)	1,464,240.65
	November 30, 2004	1,862.84	2,318,556.81	(572,093.27)	3,212,567.03
	December 31, 2004	2,698.84	277,355.31	(740,737.52)	2,751,883.66
	January 31, 2005	2,264.01	140,806.36	(626,318.95)	2,268,635.08
	February 28, 2005	1,717.84	96,319.90	(615,739.17)	1,750,933.65
	March 31, 2005	1,338.20	161,629.52	(575,424.10)	1,338,477.27
	April 30, 2005	930.70	324,110.06	(709,877.15)	953,640.88
	May 31, 2005	1,823.72	2,151,199.24	(101,835.15)	3,004,828.69
	June 30, 2005	2,578.81	303,854.76	(513,542.94)	2,797,719.32
Balance as of June 30, 2005		22,749.92	7,089,662.78	(7,242,094.56)	2,797,719.32

GENERAL FUND CHECKING ACCOUNT 011-00

Balance July 1, 2004	GF		115,215.5
Revenue Deposits		9,112,311.73	
MV Rapid Renewal Deposits		69,293.24	
State Revenues/Southern Maine		756,120.84	
Transfers from Sweep		7,242,094.56	
Misc. Deposits-E Transfer		1,038.69	
Transfers to Sweep			(7,089,662.78)
Checks Cashed			(9,591,981.37)
EFTPS/Payroll Tax Payments			(180,667.53)
Payroll Direct Deposits			(192,419.23)
Bank Service Charges			(1,496.99)
Returned Checks			(10,705.55)
Returned Checks Fees			(210.00)
Misc. Withdrawals			(60,440.84)
Wire transfers			(1,392.00)
Debit Memo			(576.40)
Outstanding Checks Written			(100,167.58)
Outstanding Revenue Deposits		36,493.11	
Actual Bank Balance June 30, 2005			102,847.41

**RESCUE BILLING MONEY MARKET 01-022-00
GORHAM SAVINGS BANK**

Balance as of 6/30/04	SR		43,958.69
Interest Earned		36.47	
Transfers (from MM to Cap)			(14,526.37)
Transfers deposit from MM to Rescue Billing			(8,657.42)
Deposits (Revenue)		8,657.42	
Withdrawals (Expenses) From MM to Rescue Billing- Fund Ckg Per Spcl Twn			(20,000.00)
Accruals-Rescue Billing			(9,468.79)
Balance as of 6/30/05			

**RESCUE BILLING CHECKING ACCOUNT 01-023-00
GORHAM SAVINGS BANK**

Balance as of 6/30/04	SR		25.00
Interest Earned			
Transfers deposit from MM to Rescue Billing		8,657.42	
Deposits (Revenue) From MM to Rescue Billing- Fund Ckg Per Spcl Twn		20,000.00	
Deposits (Revenue)		122,922.60	
Withdrawals (Expenses)			(56,117.83)
Balance as of 6/30/05			95,487.19

**RESCUE BILLING CAPITAL IMPROVEMENT MONEY MARKET 01-021-00
GORHAM SAVINGS BANK**

Balance as of 6/30/04	SR		75,512.97
Interest Earned		208.28	
Transfers (from MM to Cap)		14,526.37	
Deposits (Revenue)			
Withdrawals (Expenses) Fund Jaws of Life & Ambulance Pymnt			(60,336.82)
Balance as of 6/30/05			29,910.80

COMMUNITY CENTER SAVINGS ACCOUNT 01-025-00 GORHAM SAVINGS BANK			
Balance as of 6/30/04	SR		869.50
Interest Earned		3.05	
Transfers (to other Rescue Accts)		-	-
Deposits (Revenue)		-	-
Withdrawals (Expenses)		-	-
Balance as of 6/30/05			872.55
TEEN ADVENTURE/CAMPS PROGRAM 01-028-00 GORHAM SAVINGS BANK			
Balance as of 6/30/04			
Interest Earned		-	-
Transfers (to other Rescue Accts)		-	-
Deposits (Revenue)		7,337.76	-
Withdrawals (Expenses)			(7,337.76)
Balance as of 6/30/05			-
LIBRARY PETTY CASH CHECKING 01-030-00 GORHAM SAVINGS BANK			
Balance as of 6/30/04	GF		67.00
Interest Earned		-	-
Transfers (to other Rescue Accts)		-	-
Deposits (Revenue)		263.43	-
Withdrawals (Expenses)			(269.00)
Balance as of 6/30/05			61.43
LIBRARY DOWNS TRUST 01-033-00 BIDDEFORD SAVINGS BANK			
Balance as of 6/30/04	TF		2,231.17
Interest Earned		47.37	
Transfers (to other Rescue Accts)		-	-
Deposits (Revenue)		-	-
Withdrawals (Expenses)		-	-
Balance as of 6/30/05			2,278.54
LIBRARY CHECKING ACCOUNT GORHAM SAVINGS BANK			
Balance as of 6/30/04	TF		-
Interest Earned		-	-
Transfers (to other Rescue Accts)		-	-
Deposits (Revenue)		-	-
Withdrawals (Expenses)		-	-
Balance as of 6/30/05			-

Revenue Detail
All Accounts
July 1, 2004 Thru June 30, 2005

Account	Net		
100 - GENERAL GOVERNMENT		170 - PARKS & RECREATION	
005 - FAX FEES	788.50	706 - ADULT/SENIOR	3,380.00
007 - PHOTO COPIES	3,805.71	709 - FEES	220.00
010 - FILING FEE	80.00	710 - REVENUES	200.50
015 - CERT. COPIES	2,027.00	717 - INTEREST INCOME GORHAM/YOUTHCT	2.02
020 - JUNKYARD PERMITS	150.00	720 - CAMP ACTIVITIES	47,115.50
022 - LIQUOR LIC.	500.00	721 - SPORTS ACTIVITIES	19,333.40
025 - MAP SALES	355.37	724 - PARKS&REC GSB	0.00
027 - MARRIAGE LIC	1,075.00	725 - GOBEL PARK GRANT	1,500.00
033 - PASSPORT AGENT FEE	1,980.00		71,751.42
040 - HALL RENTAL	541.00	180 - PLANNING BOARD	
047 - NSF FEES	700.00	030 - ORDINANCE SALES	125.00
058 - TAX COMMITMENT	6,811,849.24	133 - FEES	2,900.00
059 - SUPPLEMENTAL	95,652.51	135 - SUBDIVISION FEES	11,800.00
060 - LAND AUCTION	13,884.31		14,825.00
061 - LAND AUCTION TRANSFER	260.14	190 - ZONING BOARD OF APPEALS	
065 - TAX/LIEN INTEREST	26,818.65	030 - ORDINANCE SALES	24.00
066 - LIEN FEES	11,029.04	136 - FEES	700.00
070 - KEY SWEEP ACCOUNT INTEREST	4,092.62		724.00
071 - GORHAM SWEEP INTEREST	18,657.30	200 - PUBLIC SAFETY	
085 - CABLE TV FRANCHISE	54,196.52	155 - FIRE DONATIONS GENERAL	100.00
100 - MISCELLANEOUS INCIDENTALS	107.45	353 - LIBRA GRANT OSSIPEE FIRE TOWER	-11.75
110 - BOAT EXCISE	15,735.20	355 - GAS & DIESEL TAX REFUND -ST ME	323.94
112 - F&G FEES	5,840.25	425 - EQUIPMENT DONATION -WAL-MART	1,000.00
113 - MV AGENT FEE	24,894.00		1,412.19
114 - MV EXCISE TX	1,106,846.65	210 - PUBLIC SAFETY EMS	
117 - DOG LICENSES	1,108.00	070 - BILLING INTEREST INC	236.15
118 - DOG FINE	5,289.25	155 - EMS DONATIONS	358.55
119 - ANIMAL WELFARE ACCOUNT	1,678.00	300 - BILLING ACCOUNT	118,660.01
201 - STATE OF MAINE	457,902.29	306 - AMBULANCE SUBSCRIPTION REVENUE	17,670.00
202 - STATE OF MAINE	81,048.00		136,924.71
203 - STATE OF MAINE	2,411.92	300 - HEALTH & SANITATION	
204 - STATE OF MAINE	24,898.00	500 - DUMP STICKER	15,955.50
205 - STATE OF MAINE	2,744.00	501 - TRANSFER STATION	1,729.50
206 - HOMESTEAD ACT STATE OF ME	120,089.00	502 - RECYCLING FE	32,193.00
211 - REIMBURSEMENT	1,402.00	504 - BURN PIT	2,332.00
213 - REIMBURSEMENT	164.52	505 - HOLLIS PAYMENTS	31,166.63
214 - REIMBURSEMENT	300.00	300 - HEALTH & SANITATION CONT'D	
215 - EXCISE TAX REFUND	2,344.65	506 - HOUSEHOLD WASTE	16,717.00
216 - 2001 ABATEMENT	-355,499.69	507 - NON RECYCLABLES	12,699.50
	8,547,746.40	508 - STUMP DUMP	1,468.50
			114,261.63
150 - CODE ENFORCEMENT OFFICE		400 - PUBLIC WORKS DEPARTMENT	
13 Building Fee	125,934.50	401 - REIMBURSEMENT	110.00
131 - PLUMBING FEE	11,935.50		110.00
132 - CONSENT DEC	7,961.00	500 - GENERAL ASSISTANCE	
	145,831.00	580 - MISC. REIMBURSEMENTS	801.80
		581 - GA REIMBURSEMENTS	5,730.50
160 - LIBRARY			6,532.30
005 - FAX FEES	373.16	700 - CAPITAL IMPROVEMENTS	0.00
025 - OVERDUE BOOK FINE	2,233.65	178 - 2004 HOMELAND SECURITY GRANT	0.00
026 - BOOK REPLACEMENT	188.28	220 - LIBRARY BUILDING DONATIONS	3,269.58
027 - DONATIONS FOR BOOKS	136.76		3,269.58
028 - NON-RESIDENT FEES	100.00		
	3,031.85		

800 - OTHER-UNCLASSIFIED	
062 - REIMBURSEMENT/LOAN INTEREST	5,874.04
150 - DONATIONS	284.20
300 - OSSIPEE LANDING PERFRMNC ESCRO	38,250.00
	44,408.24
801 - OLD HOME DAYS	
151 - OLD HOME DAY VENDOR FEES	2,783.00
152 - OLD HOME DAY AD BOOKLET FEES	2,380.00
153 - OLD HOME DAY KIDS TENT	489.50
156 - OLD HOME DAY MISC/REIMBRSMNTS	50.00
	5,702.50
	9,096,530.82

Revenue Summary Report		
Department(s): ALL		
ALL		
Account		YTD Net
100 - GENERAL GOVERNMENT		8,548,022.80
150 - CODE ENFORCEMENT OFFICE		145,831.00
160 - LIBRARY		3,031.85
170 - PARKS & RECREATION		71,751.42
180 - PLANNING BOARD		14,825.00
190 - ZONING BOARD OF APPEALS		724.00
200 - PUBLIC SAFETY		1,412.19
210 - PUBLIC SAFETY EMS		136,924.71
300 - HEALTH & SANITATION		114,261.63
400 - PUBLIC WORKS DEPARTMENT		110.00
500 - GENERAL ASSISTANCE		6,532.30
700 - CAPITAL IMPROVEMENTS		3,269.58
800 - OTHER-UNCLASSIFIED		44,408.24
801 - OLD HOME DAYS		5,702.50
Final Totals		9,096,807.22

Expense Detail Report

ALL Accounts

July 1, 2004 Thru June 30, 2005

	Current Budget	Net	Unexpended Balance
100 - GENERAL GOVERNMENT			
107 - PERMITTING TOWN PIT	400.00	0.00	400.00
192 - SNOWMOBILE CLUB FIX FIRE RDS	0.00	2,411.92	-2,411.92
197 - TOWN PLANNER	22,500.00	0.00	22,500.00
198 - MAINTAINANCE/CUSTODIAL	30,245.00	16,894.22	13,350.78
200 - ELECTED/FIRE CHIEF PAYROLL	15,188.00	15,188.04	-0.04
201 - SECRETARIAL/FO SALARIES	27,430.00	26,451.50	978.50
202 - ASSISTANTS/FFIGHTERS/EMT	24,000.00	9,641.76	14,358.24
203 - APPOINTED POSITIONS/FIRE CHIEF	89,727.00	86,236.40	3,490.60
204 - COMMITTEE PAYROLL	7,000.00	957.97	6,042.03
206 - ADVERTISING	5,800.00	4,588.90	1,211.10
210 - SUPPLIES	10,400.00	8,730.07	1,669.93
211 - EQUIPMENT/LEASE/CAP IMPROVEMEN	6,000.00	10,404.24	-4,404.24
212 - POSTAGE	12,000.00	7,592.46	4,407.54
215 - COMPUTER LEASE	15,000.00	9,404.72	5,595.28
216 - COMPUTER EQUIPMENT	5,000.00	1,629.08	3,370.92
217 - COMPUTER CONSULTANT	3,000.00	1,690.00	1,310.00
219 - COMPUTER SOFTWARE	0.00	165.38	-165.38
220 - LEGAL & REGISTRY	30,000.00	23,296.52	6,703.48
221 - AUDIT	8,000.00	26,738.75	-18,738.75
224 - BANK SERVICE CHARGES	0.00	536.74	-536.74
225 - RAPID RENEWAL MERCH FEE/EXCISE	0.00	1,221.76	-1,221.76
227 - INTERPRETER	3,000.00	219.62	2,780.38
228 - HEALTH OFFICER	500.00	1,140.99	-640.99
233 - GASB 34 COMPLIANCE EXPENSE	0.00	2,556.00	-2,556.00
235 - TRAVEL/MILEAGE	1,800.00	2,096.02	-296.02
240 - TELEPHONE	9,500.00	8,776.11	723.89
241 - WEB/MEDIA/COMMUNICATIONS	7,000.00	1,025.00	5,975.00
250 - PROFESSIONAL DUES	4,200.00	4,475.98	-275.98
255 - TRAINING AND EDUCATION	3,000.00	1,227.00	1,773.00
270 - TOWN REPORT	4,500.00	3,364.81	1,135.19
280 - ENGINEERING	500.00	0.00	500.00
285 - CONSTABLE/ACO EXPENSE	1,500.00	11,010.62	-9,510.62
286 - CONSTABLE/ACO PAYROLL	0.00	1,351.40	-1,351.40
299 - INCIDENTAL EXPENSES	6,000.00	6,028.61	-28.61
400 - TAX BILLS	4,200.00	5,699.79	-1,499.79
425 - EQUIPMENT MAINTENANCE	0.00	-10.00	10.00
600 - RETURN TO WORK	2,500.00	0.00	2,500.00
722 - RETIREMENT MATCH	0.00	50.00	-50.00
903 - MEDIA EXPENSES/EQUIPMENT	0.00	142.41	-142.41
951 - ELECTION PAYROLL	0.00	0.00	0.00
	359,890.00	302,934.79	56,955.21
110 - INSURANCE			
701 - HEALTH/DENTAL/LIFE INSURANCE	75,000.00	111,748.45	-36,748.45
710 - FICE/MEDICARE	50,000.00	61,262.99	-11,262.99
720 - UNEMPLOYMENT COMPENSATION	8,500.00	10,700.50	-2,200.50
722 - RETIREMENT MATCH	14,384.00	15,767.81	-1,383.81
725 - TOWN PROPERTY INSURANCE	2,000.00	22,715.00	-20,715.00
730 - LIABILITY INSURANCE	33,000.00	23,436.00	9,564.00
735 - PERSONAL INSURANCE	0.00	900.00	-900.00
750 - BONDS	0.00	425.00	
815 - WORKERS COMPENSATION	18,000.00	21,089.40	
	200,884.00	268,045.15	
120 - TOWN CLERK			
200 - ELECTED/FIRE CHIEF PAYROLL	37,856.00	0.00	37,856.00
203 - APPOINTED POSITIONS/FIRE CHIEF	0.00	18,408.00	-18,408.00
214 - MICROFILMING AND RESTORATION	4,000.00	1,147.00	2,853.00
250 - PROFESSIONAL DUES	250.00	0.00	250.00
950 - ELECTION EXPENSE	5,000.00	4,310.35	689.15
951 - ELECTION PAYROLL	0.00	1,812.80	-1,812.80
	47,106.00	25,678.65	21,427.35

121 - TAX COLLECTOR	31,497.00	0.00	31,497.00
203 - APPOINTED POSITIONS/FIRE CHIEF	31,497.00	32,589.44	-1,092.44
223 - LEGAL-TAX LIENS	0.00	1,736.00	-1,736.00
	31,497.00	34,325.44	-2,828.44
122 - TREASURER			
203 - APPOINTED POSITIONS/FIRE CHIEF	37,440.00	37,844.48	-404.48
235 - TRAVEL/MILEAGE	0.00	84.75	-84.75
250 - PROFESSIONAL DUES	200.00	0.00	200.00
255 - TRAINING AND EDUCATION	0.00	45.00	-45.00
	37,640.00	37,974.23	-334.23
130 - MUNICIPAL BUILDINGS			
105 - VAULT DOOR/AIR EXCHANGE	8,500.00	5,800.00	2,700.00
155 - TRAFFIC LIGHTS	4,500.00	4,624.37	-124.37
184 - COMPLEX	0.00	140.80	-140.80
210 - SUPPLIES	6,000.00	8,044.44	-2,044.44
440 - HEATING FUEL	8,000.00	9,806.21	-1,806.21
445 - ELECTRICITY	35,000.00	24,480.34	10,519.66
460 - BUILDING MAINTENANCE	0.00	439.29	-439.29
	62,000.00	53,335.45	8,664.55
140 - TAX ASSESSMENT OFFICE			
202 - ASSISTANTS/FFIGHTERS/EMT	28,527.00	23,284.44	5,242.56
203 - APPOINTED POSITIONS/FIRE CHIEF	24,000.00	24,000.00	0.00
208 - MAPS	10,000.00	7,106.43	2,893.57
209 - FILM EXPENSE	300.00	0.00	300.00
210 - SUPPLIES	600.00	515.14	84.86
230 - REVALUATION	0.00	8,871.36	-8,871.36
235 - TRAVEL/MILEAGE	2,000.00	1,650.50	349.50
	65,427.00	65,427.87	-0.87
150 - CODE ENFORCEMENT OFFICE			
201 - SECRETARIAL/FD SALARIES	0.00	13,701.27	-13,701.27
203 - APPOINTED POSITIONS/FIRE CHIEF	25,000.00	35,881.28	-10,881.28
210 - SUPPLIES	0.00	836.05	-836.05
220 - LEGAL & REGISTRY	0.00	10,617.74	-10,617.74
235 - TRAVEL/MILEAGE	0.00	2,739.95	-2,739.95
240 - TELEPHONE	0.00	799.23	-799.23
250 - PROFESSIONAL DUES	0.00	200.00	-200.00
255 - TRAINING AND EDUCATION	0.00	0.00	0.00
299 - INCIDENTAL EXPENSES	0.00	505.00	-505.00
	25,000.00	65,280.52	-40,280.52
160 - LIBRARY			
198 - MAINTAINANCE/CUSTODIAL	0.00	2,181.00	-2,181.00
202 - ASSISTANTS/FFIGHTERS/EMT	51,140.00	49,913.65	1,226.35
203 - APPOINTED POSITIONS/FIRE CHIEF	0.00	1,384.50	-1,384.50
206 - ADVERTISING	0.00	44.30	-44.30
207 - BOOKS & PERIODICALS	8,000.00	8,481.16	-481.16
210 - SUPPLIES	1,500.00	1,760.55	-260.55
212 - POSTAGE	450.00	431.34	18.66
216 - COMPUTER EQUIPMENT	6,000.00	3,134.00	2,866.00
219 - COMPUTER SOFTWARE	2,000.00	682.09	1,317.91
235 - TRAVEL/MILEAGE	300.00	161.89	138.11
240 - TELEPHONE	250.00	208.88	41.12
250 - PROFESSIONAL DUES	65.00	55.00	10.00
255 - TRAINING AND EDUCATION	658.00	70.00	588.00
299 - INCIDENTAL EXPENSES	700.00	219.25	480.75
425 - EQUIPMENT MAINTENANCE	0.00	116.86	-116.86
440 - HEATING FUEL	2,500.00	2,206.48	293.52
445 - ELECTRICITY	1,500.00	1,226.24	273.76
450 - EQUIPMENT & MAINTENANCE	0.00	3,514.61	-3,514.61
460 - BUILDING MAINTENANCE	4,640.00	641.89	3,998.11
	79,703.00	76,433.69	3,269.31

170 - PARKS & RECREATION

203 - APPOINTED POSITIONS/FIRE CHIEF	33,488.00	33,835.16	-347.16
206 - ADVERTISING	1,500.00	2,163.30	-663.30
210 - SUPPLIES	200.00	59.00	141.00
212 - POSTAGE	0.00	5.85	-5.85
235 - TRAVEL/MILEAGE	1,200.00	1,184.20	15.80
240 - TELEPHONE	600.00	636.91	-36.91
255 - TRAINING AND EDUCATION	300.00	155.00	145.00
312 - FRIENDSHIP PARK & FIELD IMPROV	0.00	2,677.50	-2,677.50
315 - PARKS & FIELDS MAINTENANCE	2,500.00	1,240.97	1,259.03
320 - GOBEIL PARK	0.00	825.00	-825.00
321 - GOBEIL PAYROLL	19,000.00	19,663.24	-663.24
325 - TOILETS	2,200.00	2,355.10	-155.10
330 - SODA MACHINE	0.00	306.22	-306.22
333 - ADULT PROGRAMS	1,000.00	3,834.81	-2,834.81
339 - CATALOGUE EXPENSE	2,800.00	2,314.42	485.58
349 - SUMMER RECREATION PAYROLL	0.00	37,217.25	-37,217.25
356 - PARKS & REC CAMP EXPENSES	5,000.00	18,920.72	-13,920.72
358 - PARKS & REC EQUIPMENT	0.00	449.72	-449.72
360 - SPORTS EXPENSES	500.00	19,951.40	-19,451.40
427 - EQUIP REPLACEMENT/CAP IMPROVEM	2,500.00	1,766.70	733.30
441 - VEHICLE FUEL EXPENSE	0.00	77.89	-77.89
450 - EQUIPMENT & MAINTENANCE	3,500.00	4,060.61	-560.61
655 - CONTAINERS	1,000.00	527.50	472.50
860 - EQUIPMENT MTNCE	0.00	0.00	0.00
862 - MAINTENACE PAYROLL	8,250.00	8,741.39	-491.39
	85,538.00	162,969.86	-77,431.86

180 - PLANNING BOARD

201 - SECRETARIAL/FO SALARIES	8,400.00	12,422.27	-4,022.27
203 - APPOINTED POSITIONS/FIRE CHIEF	0.00	3,700.00	-3,700.00
204 - COMMITTEE PAYROLL	15,000.00	1,267.86	13,732.14
206 - ADVERTISING	500.00	881.46	-381.46
207 - BOOKS & PERIODICALS	300.00	87.00	213.00
210 - SUPPLIES	500.00	92.72	407.28
218 - CONSULTANTS	1,500.00	0.00	1,500.00
220 - LEGAL & REGISTRY	8,000.00	614.61	7,385.39
227 - INTERPRETER	0.00	0.00	0.00
235 - TRAVEL/MILEAGE	0.00	6.38	-6.38
299 - INCIDENTAL EXPENSES	0.00	25.00	-25.00
501 - PEER REVIEW - SUBDIVISION FEES	0.00	-49.70	49.70
504 - SOUTHERN MAINE REGIONAL PLANNI	498.00	1,098.00	-600.00
	34,698.00	20,145.60	14,552.40

190 - ZONING BOARD OF APPEALS

203 - APPOINTED POSITIONS/FIRE CHIEF	0.00	850.00	-850.00
204 - COMMITTEE PAYROLL	0.00	27.02	-27.02
206 - ADVERTISING	0.00	714.80	-714.80
207 - BOOKS & PERIODICALS	0.00	83.00	-83.00
220 - LEGAL & REGISTRY	0.00	1,479.63	-1,479.63
299 - INCIDENTAL EXPENSES	0.00	45.00	-45.00
503 - ZONING BOARD EXPENSES	8,700.00	0.00	8,700.00
	8,700.00	3,199.45	5,500.55

200 - PUBLIC SAFETY			
203 - APPOINTED POSITIONS/FIRE CHIEF	39,520.00	36,861.76	2,658.24
210 - SUPPLIES	0.00	1,893.27	-1,893.27
240 - TELEPHONE	3,700.00	4,856.66	-1,156.66
255 - TRAINING AND EDUCATION	6,500.00	4,614.07	1,885.93
256 - FIRE PREVENTION TRAINING	3,500.00	3,309.70	190.30
301 - DEPUTY CHIEFS	0.00	14,050.80	-14,050.80
302 - DISPATCH	24,000.00	24,000.00	0.00
303 - FIREFIGHTER/EMT	86,872.00	88,573.60	-1,701.60
304 - FIRE PERSONNEL	20,000.00	17,112.00	2,888.00
307 - FIRE POLICE	1,000.00	1,047.50	-47.50
325 - TOILETS	0.00	130.00	-130.00
410 - RADIO REPAIR	2,500.00	1,063.24	1,436.76
411 - RADO/PAGER REPLACEMENT	4,000.00	5,959.04	-1,959.04
412 - PHYSICALS	2,000.00	1,675.50	324.50
413 - FIREFIGHTER REHAB	1,000.00	39.00	961.00
415 - STATION SUPPLIES	0.00	92.80	-92.80
419 - HONORARY	0.00	25.00	-25.00
421 - UNIFORM EXPENSE	0.00	3,095.64	-3,095.64
425 - EQUIPMENT MAINTENANCE	28,000.00	28,297.80	-297.80
427 - EQUIP REPLACEMENT/CAP IMPROVEM	25,000.00	24,981.97	18.03
440 - HEATING FUEL	8,500.00	11,147.08	-2,647.08
441 - VEHICLE FUEL EXPENSE	7,000.00	6,733.98	266.02
442 - HYDRANT RENTAL	10,250.00	10,250.00	0.00
445 - ELECTRICITY	5,500.00	7,493.18	-1,993.18
460 - BUILDING MAINTENANCE	6,000.00	8,523.78	-2,523.78
490 - DRY HYDRANTS	4,000.00	0.00	4,000.00
495 - ROSS CORNER FIRE COMPANY	5,500.00	5,500.00	0.00
	294,342.00	311,327.37	-16,985.37
210 - PUBLIC SAFETY EMS			
210 - SUPPLIES	4,000.00	3,248.72	751.28
224 - BANK SERVICE CHARGES	0.00	0.00	0.00
235 - TRAVEL/MILEAGE	0.00	88.50	-88.50
250 - PROFESSIONAL DUES	4,000.00	2,181.05	1,818.95
255 - TRAINING AND EDUCATION	12,500.00	12,524.80	-24.80
305 - STATION SUPPLIES	0.00	367.50	-367.50
306 - AMBULANCE SUBSCRIPTION EXPENSE	0.00	4,761.21	-4,761.21
408 - ZOLL DEFIB LEASE	9,839.00	9,838.67	0.33
409 - RESCUE REIMBURSEMENT	20,000.00	16,026.00	3,974.00
411 - RADO/PAGER REPLACEMENT	3,000.00	1,092.13	1,907.87
414 - AMBULANCE SUPPLIES	15,000.00	9,638.79	5,361.21
415 - STATION SUPPLIES	2,000.00	3,587.79	-1,587.79
416 - RESCUE BILLING EXPENSE	10,000.00	14,389.27	-4,389.27
418 - MEETINGS	400.00	12.78	387.22
419 - HONORARY	3,000.00	230.85	2,769.15
421 - UNIFORM EXPENSE	5,000.00	921.40	4,078.60
422 - HB	2,000.00	777.50	1,222.50
427 - EQUIP REPLACEMENT/CAP IMPROVEM	10,500.00	4,801.18	5,698.82
460 - BUILDING MAINTENANCE	0.00	115.17	-115.17
	101,239.00	84,603.31	16,635.69
300 - HEALTH & SANITATION			
198 - MAINTAINANCE/CUSTODIAL	0.00	8,607.09	-8,607.09
202 - ASSISTANTS/FIIGHTERS/EMT	0.00	33,335.60	-33,335.60
203 - APPOINTED POSITIONS/FIRE CHIEF	0.00	28,293.87	-28,293.87
206 - ADVERTISING	0.00	465.65	-465.65
210 - SUPPLIES	0.00	843.00	-843.00
235 - TRAVEL/MILEAGE	0.00	101.28	-101.28
240 - TELEPHONE	0.00	407.66	-407.66
255 - TRAINING AND EDUCATION	0.00	60.00	-60.00
325 - TOILETS	0.00	650.00	-650.00
441 - VEHICLE FUEL EXPENSE	0.00	446.80	-446.80
445 - ELECTRICITY	0.00	3,684.72	-3,684.72
515 - TRANSFER STATION	432,784.00	19,367.00	413,417.00
650 - HAZARDOUS WASTE DISPOSAL FREON	0.00	5,408.84	-5,408.84
653 - RECYCLING COMMITTEE	2,100.00	-346.50	2,446.50
654 - RECYCLABLES - TRUCKING	0.00	7,432.97	-7,432.97
656 - WOOD WASTE DISPOSAL	0.00	12,402.06	-12,402.06
659 - BURN PIT	0.00	23,357.80	-23,357.80
660 - CARDBOARD	0.00	240.00	-240.00
662 - ELECTRONIC WASTE	0.00	5,707.06	-5,707.06
664 - NON RECYCLABLE DEMOLITION	0.00	25,967.45	-25,967.45
665 - PROPANE TANKS	0.00	1,007.00	-1,007.00
666 - RECYCLABLE PAPER	0.00	120.00	-120.00
667 - RECYCLABLE PLASTIC	0.00	360.00	-360.00
668 - SHEET ROCK	0.00	3,186.75	-3,186.75
669 - SHINGLES	0.00	3,594.14	-3,594.14
670 - REGIONAL WASTE SYSTEMS	0.00	282,569.08	-282,569.08
671 - TIRES	0.00	2,327.00	-2,327.00
672 - UNIVERSAL WASTE (MERCURY)	0.00	456.16	-456.16
674 - HOUSEHOLD WASTE	0.00	166,162.98	-166,162.98
860 - EQUIPMENT MTNCE	0.00	51.38	-51.38
	434,884.00	636,266.84	-201,382.84

310 - CONTRIBUTIONS			
251 - CONTRIBUTIONS	9,650.00	9,400.00	250.00
	9,650.00	9,400.00	250.00
400 - PUBLIC WORKS DEPARTMENT			
110 - BRUSH CUTTING EXPENSE	9,000.00	6,858.74	2,141.26
111 - BRUSH CUTTING PAYROLL	0.00	2,721.67	-2,721.67
112 - DITCHING EXPENSE	43,000.00	37,821.94	5,178.06
113 - DITCHING PAYROLL	0.00	7,143.00	-7,143.00
120 - ROADS & BRIDGES EXPENSE	55,000.00	41,947.90	13,052.10
121 - ROADS & BRIDGES PAYROLL	0.00	15,601.50	-15,601.50
122 - SILAS BROWN RD EXPENSE	21,000.00	14,552.19	6,447.81
123 - SILAS BROWN RD PAYROLL	0.00	1,032.00	-1,032.00
127 - EDITH HUGHEY - EXPENSE	0.00	347.59	-347.59
128 - EDITH HUGHEY - PAYROLL	0.00	228.80	-228.80
130 - EXPENSE SEALCOAT/TAR	125,000.00	206,761.88	-81,761.88
131 - SEAL/TAR PAYROLL	0.00	4,671.50	-4,671.50
132 - ROAD SIGNS	4,000.00	5,648.71	-1,648.71
133 - CHADBOURNE RIDGE RD EXPENSE	12,000.00	9,553.30	2,446.70
134 - CHADBOURNE RIDGE RD PAYROLL	0.00	1,470.00	-1,470.00
135 - SEASONAL ROADS EXPENSE	10,000.00	7,932.14	2,067.86
136 - SEASONAL ROADS PAYROLL	0.00	676.00	-676.00
139 - STRIPPING	6,000.00	3,258.87	2,741.13
140 - CONTRACT	131,481.00	135,261.00	-3,780.00
142 - DEP GOBEIL PRJCT EXPENSE	33,000.00	0.00	33,000.00
145 - WINTER ROADS EXPENSE	126,000.00	152,717.96	-26,717.96
146 - WINTER ROADS PAYROLL	0.00	17,158.00	-17,158.00
147 - CRUSHER	25,000.00	25,063.36	-63.36
150 - PLOWING WEST ROAD	5,000.00	5,000.00	0.00
151 - PLOWING PARKING LOTS	7,500.00	7,039.00	461.00
156 - MDOT WEST ROAD EXPENSE	0.00	144,434.30	-144,434.30
162 - STAR HILL RD EXPENSE	0.00	-60,000.00	60,000.00
240 - TELEPHONE	0.00	101.04	-101.04
425 - EQUIPMENT MAINTENANCE	0.00	48.00	-48.00
440 - HEATING FUEL	0.00	140.24	-140.24
441 - VEHICLE FUEL EXPENSE	0.00	335.85	-335.85
559 - GA PERSONAL / HOUSEHOLD	0.00	40.00	-40.00
	612,981.00	795,566.48	-182,585.48
500 - GENERAL ASSISTANCE			
201 - SECRETARIAL/FO SALARIES	30,000.00	4,455.36	25,544.64
210 - SUPPLIES	0.00	360.00	-360.00
235 - TRAVEL/MILEAGE	0.00	97.76	-97.76
255 - TRAINING AND EDUCATION	0.00	299.00	-299.00
299 - INCIDENTAL EXPENSES	0.00	475.00	-475.00
425 - EQUIPMENT MAINTENANCE	0.00	148.50	-148.50
440 - HEATING FUEL	0.00	912.29	-912.29
445 - ELECTRICITY	0.00	1,309.99	-1,309.99
555 - AUTOMOBILE FUEL	0.00	105.00	-105.00
557 - GA RENT ASSISTANCE	0.00	9,536.00	-9,536.00
558 - GA HEALTH - RX	0.00	220.40	-220.40
559 - GA PERSONAL / HOUSEHOLD	0.00	938.04	-938.04
560 - FOOD ASSISTANCE	0.00	1,289.14	-1,289.14
	30,000.00	20,146.48	9,853.52
600 - EDUCATION			
099 - SAD 57 ASSESSMENT	5,516,891.00	5,516,890.56	0.44
	5,516,891.00	5,516,890.56	0.44
700 - CAPITAL IMPROVEMENTS			
100 - NEW LIBRARY CAP FUND	10,000.00	0.00	10,000.00
177 - GENERATORS 2003 GRANT HOMELAND	0.00	-6,420.88	6,420.88
178 - AIR BOAT 2004 GRANT HOMELAND S	0.00	-159.12	159.12
180 - AMBULANCE	20,000.00	19,773.85	226.15
181 - LOAN PAYMENT	17,575.00	17,574.47	0.53
182 - ENGINE 1 LOAN	16,537.00	16,536.32	0.68
183 - JAWS OF LIFE EXTRICATION TOOL	55,000.00	42,562.97	12,437.03
184 - COMPLEX	0.00	17,386.06	-17,386.06
222 - INTEREST EXPENSE/BOND	25,000.00	32,367.50	-7,367.50
229 - ROSS CORNER - NEW TRUCK	29,700.00	34,246.67	-4,546.67
231 - ROSS CORNER - 2ND TRUCK	0.00	7,400.00	-7,400.00
450 - EQUIPMENT & MAINTENANCE	0.00	41.25	-41.25
511 - QUONSET HUT - CAP GRANT	0.00	14,972.85	-14,972.85
695 - POWER TRANSFER TOWNHALL/FIRE D	7,500.00	0.00	7,500.00
Expense.....	181,312.00	196,281.94	-14,969.94

800 - OTHER-UNCLASSIFIED			
187 - CEMETARY ACTIVITY	0.00	2,594.85	-2,594.85
188 - TAYLOR HOUSE	5,000.00	3,294.07	1,705.93
189 - MEMORIAL DAY	2,000.00	774.45	1,225.55
190 - ACCESS FACILITIES	17,945.00	17,945.20	-0.20
240 - TELEPHONE	0.00	135.02	-135.02
287 - DEPUTY PROGRAM EXPENSE	61,992.00	44,313.98	17,678.02
750 - BONDS	100,000.00	100,000.00	0.00
906 - CEMETARY IMPROVEMENTS	5,500.00	1,173.74	4,326.26
910 - OSSIPEE TOWER	1,000.00	813.20	186.80
912 - EMA EXPENSES	2,916.00	2,939.22	-23.22
913 - CERT TRAINING GRANT - EMA	0.00	2,902.79	-2,902.79
920 - TEN TOWN GROUP	1,000.00	1,000.00	0.00
	197,353.00	177,886.52	19,466.48
801 - OLD HOME DAYS			
206 - ADVERTISING	0.00	1,622.11	-1,622.11
210 - SUPPLIES	0.00	275.20	-275.20
420 - OLD HOME DAYS	20,561.00	3,564.04	16,996.96
	20,561.00	5,461.35	15,099.65
900 - COUNTY TAX			
751 - COUNTY TAX	268,571.00	268,570.94	0.06
	268,571.00	268,570.94	0.06
Final Totals	8,705,867.00	9,138,152.49	-432,285.49

VALUATION OF THE TOWN OF WATERBORO 2005 BREAKDOWN OF ASSESSMENTS

Town of Waterboro Valuation

Real Estate Valuation	\$317,975,521.00
Personal Property Valuation	\$ 4,694,840.00

<u>EXEMPT DESCRIPTION</u>	<u># OF ENTRIES</u>	<u>EXEMPT DOLLARS</u>
Church	8	\$1,925,800.00
Fire Department	1	\$ 11,600.00
Organization	13	\$ 585,200.00
Town of Waterboro	150	\$3,314,493.00
Non-profit	4	\$ 884,800.00
Schools	2	\$6,237,500.00
Personage	3	\$ 60,000.00
Blind	2	\$ 8,000.00
Veteran WW 2	156	\$ 731,250.00
State	2	\$ 49,700.00
USA Government	1	\$ 383,000.00
Homestead	1172	\$5,505,375.00
SUBTOTALS	1514	\$19,696,718.00

APPROPRIATIONS

County Tax	\$ 268,571.00
Municipal Appropriation	\$1,487,905.36
S.A.D. #57	\$5,516,891.00
Overlay	\$ 369,450.06

SUBTOTAL	\$7,642,817.42
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DEDUCTIONS

State Revenue Sharing	\$ 442,380.00
Homestead Reimbursement	\$ 120,017.18
Other Revenue--County Tax	\$ 268,571.00

SUBTOTAL	\$ 830,968.18
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Net Assessment Committed to Tax Collector	\$6,811,849.24
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Tax Rate set at \$22.50 per thousand.

VENDOR EXPENSE DETAIL					
JULY 1, 2004 THRU JUNE 30, 2005					
Vndr	Name	YTD Amount			
1582	1ST RESPONDER NEWSPAPER	75.00	0897	C.W. ABBOTT	550.00
1333	24-7 EMS	690.00	1391	CALIFORNIA CONTRACTORS SUPPLIES	2,583.95
0199	A A A FIRE EXTINGUISHER CO INC	272.45	1397	CAMP FIRE HITINOWA COUNCIL, INC	864.00
0912	A.B.L. HYDRAULICS	162.41	1529	CAR CONNECTION AUTO BODY	650.00
0751	ADMIRAL FIRE & SAFETY	9,689.97	1283	CARDIAC SCIENCE INC	1,218.00
0553	ADVANCED LIQUID RECYCLING INC	97.40	1534	CARDINAL PRINTING CO, INC	3,177.31
0752	ADVANTAGE GASES & TOOLS	3,025.00	1559	CARL & JULIA BRADSHAW	6.59
0539	ALFRED-WATERBORO VETERINARY	296.54	1413	CARMEN LEMIEUX	30.00
0124	ALLEN UNIFORMS INC	3,459.69	0657	CATERPILLAR FINANCIAL SERVICES	18,127.56
1496	ALMOST HOME VARIETY	165.05	0123	CENTRAL MAINE POWER CO	40,351.88
1586	ALVIN & BETTY PINTER	731.44	0380	CENTRAL MAINE POWER CO	2,325.50
0606	ALWAYS & FOREVER FLORIST	810.50	0389	CENTRAL TIRE CO., INC.	979.96
1572	AMANDA & ERNEST MARKEY, TRUST	80.48	0185	CHAMPAGNE'S ENERGY, INC	5,734.42
1272	AMAZON.COM CREDIT	1,679.91	1579	CHARLES & SARI MURRAY	73.05
1052	AMERICAN FUND SERVICE CO	4,414.40	1477	CHELSEA HOUSE PUBLISHERS	112.30
0431	ANGELA THERIAULT	247.80	0326	CITIMORTGAGE, INC.	484.67
0188	ANIMAL WELFARE	4,590.00	1054	CLIA LABORATORY PROGRAM	150.00
0155	ANIMAL WELFARE SOCIETY, INC	5,965.44	1412	CLINTON ANDREWS	10.35
0728	ANTHONY FANTASIA	2,225.72	1360	CMLD ASSOC.	25.00
1133	ANTHONY FANTASIA	417.00	0497	COMMERCIAL PAVING CO INC	5,340.89
1542	APPLEWOOD	105.00	1108	CONSERVATION LIGHTING, INC	484.33
1507	APRIL TUCKER	1,247.39	1492	CORBIN SUPPLY COMPANY	354.64
1366	ARRAKIS PUBLISHING/FIRE PROGRAM	395.00	1537	COUNTRY HOME PRODUCTS	836.10
0184	ARUNDEL FORD	913.59	0746	CREATIVE AWARDS	700.00
1569	ATA REALTY GROUP	979.74	0825	CYNTHIA GILMORE	187.50
1021	ATLANTIC APPLIANCE SERVICE	3,396.00	1329	CYR BUS LINE	1,961.00
0107	ATLANTIC LEASING CORP	5,036.42	0443	D & E RUBBISH REMOVAL INC	63,200.92
1377	AUDIO EDITIONS	201.24	0014	D J EMBROIDERY	480.00
0266	BACKFLOW DEVICE TESTING	65.00	1482	D&M WELL COMPANY, INC.	2,677.50
0698	BAKER & TAYLOR BOOKS	5,989.82	0491	D&R PAVING & SEALCOATING	17,702.08
0464	BARD INDUSTRIES	3,377.68	1555	DANIEL & KATHERINE HURLEY	153.78
1430	BEAUREGARD EQUIPMENT, INC.	236.77	1436	DANIEL L. DUNNELLS LOGGING INC.	1,500.00
1222	BECKY HANSON	1,190.00	1448	DANIEL LIMMER	85.50
1419	BELFAST HARBOR INN	186.18	1575	DANIEL MCALLISTER	68.53
0087	BENTON BROS	33,361.63	1423	DAVE THORNE	750.00
0430	BERGERON PROTECTIVE CLOTHING	8,435.45	1570	DAVID & DANIELLE CHAUVETTE	88.04
0805	BERNIER'S VACUUM CLEANER CTR	19.90	0676	DAVID BENTON SR	188.11
0911	BIDDEFORD SAVINGS BANK	523.00	1502	DAVID I. ROBINSON	486.14
1372	BIDDEFORD TIRE AND AUTO	35.00	1046	DAVID WOODSOME	432.38
1593	BIDDEFORD/SACO TRANSIT	124.99	1467	DAWN & LAWRENCE STAPLES	84.82
0234	BJ'S WHOLESALE CLUB INC	60.00	1488	DAWN PAZMANY	6.38
1491	BOATER'S WORLD	2,902.50	0105	DAYTON SAND & GRAVEL CO., INC	1,094.29
1224	BOOK LINKS	46.32	0429	DEER POND FUEL	336.00
0489	BORDERS INC	348.96	1484	DELL COMMERCIAL CREDIT	1,726.38
0619	BOUND TREE CORPORATION	3,846.21	0753	DELL MARKETING LPP	49.26
1520	BPL	45.00	0885	DEMCO INC	88.37
0519	BRENDA J. CRENNER	20.21	1392	DENNIS KEATEN	6,000.00
1566	BRENT & KELLY CAPENER	103.88	0652	DEPT OF HUMAN SERVICES	4,091.00
0972	BROWN'S RIVER BINDERY, INC	1,147.00	1098	DIVERSIFIED INSPECTIONS	1,127.20
0930	BUXTON FIRE & RESCUE	501.00	0030	DIXIE OFFICE PRODUCTS	960.00
0287	BUXTON PRESS	1,952.90	0513	DIXON BROS	193.27
1050	BYRNE ENTERPRISES	2,250.00	0113	DODGE OIL COMPANY	64.42

1042	DONALD BOILARD	408.69	1305	HOME DEPOT CREDIT SERVICES	1,624.42
1587	DOUGLAS & CECILIA FORRESTER	432.37	0248	HOWARD P. FAIRFIELD, INC.	1,563.72
1303	DRUMMOND AMERICAN CORP	742.85	1107	HYGRADE BUSINESS GROUP INC	3,912.40
1514	DUNKIN DONUTS	12.78	0319	IAEM	395.00
1353	DUPUIS HARDWARED & LOCKSMITH	596.57	0952	INDUSTRIAL PROTECTION SERVICES	3,086.30
1371	DWAYNE WOODSOME	308.75	0523	INLAND FISHERIES & WILDLIFE	91,060.35
1407	E2V TECHNOLOGIES	1,006.00	0141	INTERNAL REVENUE SERVICE	298.56
1523	EDDIE \$ SONS CARPET CLEANING	475.00	0881	INTERNATIONAL SALT COMPANY INC	91,941.02
0973	EDITHANNE HUTCHINSON	74.25	1574	IRENE LYNCH	94.59
1562	ELAINE ROUSSIN	43.62	0235	J P CARROLL FUEL CO.	26,049.67
0633	ELECTION SYSTEMS & SOFTWEAR II	2,534.82	1503	JASON BELLEVUE	465.00
0159	ELECTRIC LIGHT CO INC	1,740.00	1495	JEAN DANCAUSE CONSTRUCTION	775.00
0354	EMERGENCY ONE, INC.	16,536.32	1556	JEFF & JENNIFER HODGKINS	56.25
1499	EMERGENCY TRAINING SOLUTIONS,	159.35	1095	JEFFREY A SIMPSON INC	7,029.30
1233	END OF LIFE ELECTRONICS, INC	6,726.26	0632	JENSEN BAIRD GARDNER & HENRY	34,514.15
1583	EVERGREEN EMBROIDERY & DESIGN	445.50	1533	JIM COLEMAN, LTD	109.59
0051	F. M. ABBOTT POWER EQUIPMENT	3,626.62	0526	JIM'S GETTY	635.10
0049	F. R. CARROLL, INC.	184,610.42	0891	JOEL PATTERSON & ASSOC. PA	8,678.75
0321	FIRE ENGINEERING	19.95	1573	JOHN & CATHERINE PRIEST	82.77
1470	FIRE PROTECTION PUBLICATIONS	897.90	1563	JOHN A GILMORE	86.06
0414	FIRE TECH & SAFETY OF N.E.	50.00	0850	JOHN CLOONAN	211.48
1411	FIRST STUDENT, INC	810.00	1405	JOHN PHILBRICK	45.00
1420	FIRST STUDENT, INC.	390.00	1202	JONES & BARTLETT PUBLISHERS	307.22
0212	FLAG WEVERS	1,243.13	0274	JOURNAL TRIBUNE	2,623.91
0440	FOGLIO INC	191,639.00	1409	JUDITH CARLL	81.98
1545	FRANCIS BERNKLOW	117.25	0942	JUNE BROOMHALL	646.00
0344	FRANK BIRKEMOSE, JR	1,500.00	1198	K L DESIGN	400.00
1416	FRANKLIN PRODUCTS	1,635.69	0502	KANSAS STATE BANK	9,838.67
1125	FRED ROSS	350.00	1547	KEN GARDNER	250.00
0129	FREDERICK R FAY	30,255.55	1485	KERRY THORNE	379.99
1418	FRONTLINE FIRE & RESCUE EQUIP CO	10,319.01	1592	KEVIN J. MARSTON	125.00
0467	G & F SEPTIC INC	22,889.13	0007	KEVIN NELSON	135.75
0836	G. NEIL DIRECT MAIL INC	165.38	0789	KEVIN'S BURNER SERVICE	1,250.10
1119	G.V.C. CHEMICAL CORP	4,825.17	0174	KEY MUNICIPAL FINANCE	17,574.47
1433	GARY MORRILL	69.10	1581	KIMBERLY DUHAMEL & JOHN MURRAY	64.02
1375	GARY PENNELL	35.00	1588	KIMBERLY SARA HEMINGWAY	4,635.00
1580	GE CAPITAL TECHNOLOGY	5.32	1030	KISLAK NATIONAL BANK	19,773.85
0774	GENUINE AUTO PARTS	205.05	0605	KNIGHT PROPERTY MANAGEMENT	1,160.00
0327	GERALD DAIGLE	8,275.00	0565	L & R CLEANING INC	750.00
0407	GERALD E DAIGLE	5,237.50	1424	LAERDAL MEDICAL CORP	69.83
0800	GERALD W. GANNETT	824.84	0775	LAIDLAW TRANSIT, INC	405.00
1578	GLADYS WIGGINS	160.88	0706	LAKESIDE MARKET	8,246.19
1568	GLENN BEAN SR ESTATE OF	116.71	1431	LAMPRON ENERGY	169.90
0290	GLENWOOD WILLETTE	752.24	0601	LAVALLEY LUMBER	773.77
0823	GLS	267.27	0957	LAWN PRO	282.00
0314	GOODWINS MILLS FIRE DEPT	48.92	1319	LEE'S FAMILY RESTAURANT	51.06
1524	GORRILL-PALMER CONSULTING ENGI	1,506.06	0261	LEIGHTON'S GARAGE	8,082.84
1229	GOVERNMENTAL ASSET MNGMNT LL	2,556.00	1560	LENA & KENNETH SANBORN	52.15
1118	GRAYSTONE MORTGAGE	501.00	1553	LES BOIS CARTHAGE INC	405.54
0437	GREATER PORTLAND	1,378.65	1400	LEWIS & CLARK OFFER	25.93
1427	GREENWOOD FIRE APPARATUS, INC	41.25	0508	LIMERICK DOUGHBOY	438.68
1530	HANNAFORD PRINTING	648.00	1339	LIN-COR ENVIRONMENTAL LLC	1,289.00
1576	HELEN KNIGHTS BROCK	60.22	1101	LISA K TUTOR	16,387.00
0522	HIGHSMITH INC	417.90	1335	LT'S INC	265.50
1594	HOLLIS CENTER LIBRARY	19.55	1512	LUSTRE-CAL	329.00

0776	MAD SCIENCE OF MAINE	2,280.00	1231	NINA JENSSEN	2,310.00
0040	MAINE AMBULANCE ASSOCIATION	300.00	1471	NORMAND BERUBE BUILDERS INC.	138,750.00
0011	MAINE ANIMAL CONTROL ASSOC	50.00	0785	OCEANSIDE PRINTERS	1,159.00
1429	MAINE ASSOCIATION OF PLANNERS	40.00	1232	OFFICE DEPOT	6,729.77
1421	MAINE BUILDING OFFICIALS	25.00	0923	OLIVERS	431.55
1441	MAINE CART & CAPTIONING SERVICE	219.62	0756	OSSIPEE MOUNTAINEERS SNOWMOBIL	2,411.92
1190	MAINE EMS	220.00	0603	OWEN G DUNN CO	1,104.00
1521	MAINE EYE CENTER	50.00	1549	P & E SUPPLY CO	212.03
1510	MAINE HOOPS BASKETBALL CLUB	250.00	1410	PACE GENERATOR, INC	1,061.86
0496	MAINE LIBRARY ASSOC	55.00	0307	PAMELA L'HEUREUX	1,075.58
0144	MAINE MUNICIPAL ASSOCIATION	36,572.90	1505	PAMELA TOURANGEAU	12.96
0217	MAINE MUNICIPAL EMP HEALTH TRU	118,752.36	0200	PAMELA WITMAN	234.99
0721	MAINE MUNICIPAL TAX COLL	135.00	0215	PAQUIN & CARROLL	45,732.28
1280	MAINE RADIO, INC	4,148.76	0949	PARKS & RECREATION	7,237.76
1493	MAINE RESOURCE RECOVERY ASSOC	60.00	1406	PAT CLOONAN	80.00
1432	MAINE REVENUE SERVICES	90.00	0436	PATTI BERRY	3,312.65
0090	MAINE STATE FED OF FIREFIGHTER	360.00	0151	PAUL LAMBERT	250.00
0024	MAINE STATE SECURITY	1,706.00	0792	PAUL L'HEUREUX	250.00
1535	MAINE TELECOM SOLUTIONS	25.00	0861	PETER TURGEON	427.80
0333	MAINE TOWN & CITY CLERK'S	60.00	0650	PINE TREE NETWORKS	12,607.85
0916	MAINE WELFARE DIRECTORS ASSOC	299.00	1442	PINE TREE SOCIETY	747.50
1500	MAINE YANKEE AIR BOATS	36,946.00	1269	PIONEER RESEARCH CORP	533.36
1384	MARDEN'S	44.76	0894	PITNEY BOWES CREDIT CORP	1,597.53
1548	MARK DEMAIO	62.00	0895	PITNEY BOWES INC	239.11
0723	MARKS PRINTING HOUSE	672.40	1093	PL CUSTOM	16.50
0126	MARSHALL & SWIFT	340.95	1414	PLAN-IT RECYCLING & TRANSFER, INC.	20,080.34
1415	MARY NELSON	1,785.00	0164	PLUMMER'S HARDWARE	2,854.82
1474	MASON CREST PUBLISTERS	91.60	0265	POIRIER GUIDE LINES	3,258.87
1449	MBA RESCUE EQUIPMENT LLC	38,239.00	0013	POLAND SPRING	726.31
0802	MCCOY TRUCKING & EXCAVATING	23,454.81	0725	PORTLAND COMPUTER COPY, INC	983.38
1393	MCMAHON'S PLUMBING & FILTRATIC	50.00	0999	PORTLAND PLASTIC PIPE	1,260.02
0701	MEDICAL REIMBURSEMENT SERVICES	13,203.99	1443	PORTLAND SAFE CONSULTING & DESIGN	5,800.00
0118	MERRILL'S COUNTRY STORE	90.00	0804	POSTMASTER	112.00
1577	MICHAEL & LISA RILEY	52.70	1207	PROFESSIONAL EQUIPMENT	372.80
0198	MICHAEL DEANGELIS	1,408.92	0967	PROVINCE LAKE GOLF	374.00
1564	MICHAEL HARTFORD	73.39	1551	QUINLAN PUBLISHING GROUP	187.00
0100	MICROBAC LABORATORIES INC	44.00	0989	R. S. MEANS CO, INC	126.95
1511	MICROCONN, INC/OUTDOOR SPORTS	3,985.00	1281	RAINMAKER IRRIGATION, INC	128.00
0755	MID AMERICAN SPECIALTIES	897.84	0505	RALPH PILL ELECT SUPPLY CO	203.20
0449	MID-COAST EMS COUNCIL INC	1,465.00	0422	RDJ SPECIALTIES INC	65.84
0001	MMTCTA	405.00	0975	REBECCA BOWLEY	170.00
0777	MONAGHAN LEAHY, LLP	476.00	0106	REGIONAL WASTE SYSTEMS	455,896.32
0122	MONTROSE-SANFORD HYDRAULICS	2,630.45	0375	RELIANCE EQUIPMENT	4,133.21
1076	MORIN STEEL	31.80	0726	RESERVE ACCOUNT	6,000.00
0620	MOULTON LUMBER CO INC	1,343.67	1228	RICHARD GENEST INC	7,070.50
0208	MRPA	130.00	1531	RICK KENT	466.00
0618	MSAD 57	3,290.54	1365	RIVERSIDE RECYCLING	4,229.19
0696	MTCCA	220.00	1230	RMDL INC	170.00
1417	MTCMA	80.00	1585	ROBERGE PLUMBING & HEATING INC	225.00
1536	MTS SAFETY PRODUCTS, INC	1,076.47	1540	ROBERT A KONCZAL	660.00
0190	NANCY BRANDT	303.44	0083	ROBERT GOBEL	1,625.00
0466	NELSON ANALYTICAL LLC	20.00	0475	ROBERT POWERS	250.00
1087	NEP/UCOM	2,115.98	1276	ROBERT SCALLY	350.00
1288	NEW ENGLAND MEDICAL SPECIALTIE	186.52	1396	ROGUE PAINTBALL - KIRT COCHRAN	909.00
0166	NFPA	405.00	0207	ROSS CORNER FIRE COMPANY	47,146.67

RSD GRAPHICS	11,676.58	1476	THE CREATIVE COMPANY	81.95
RUTH BLAKE	152.51	0961	THE HOME DEPOT	236.51
S A MCLEAN & SONS	634.00	1526	THE MAINE LABOR LAW POSTER SERVICE	117.50
S&W HEALTHCARE CORP	212.58	1490	THE REPORTER	3,305.84
S.A.D. #57	5,516,905.56	1506	THE SAFECRACKER	125.00
S.M.A.R.T.	25.00	0214	THE SMART SHOPPER	3,606.88
SACO PARKS & REC	50.00	1211	THE TELEPHONE GUYS	886.00
SACO RIVER COMM. T.V. CORP.	17,945.20	1475	THOMAS LEARNING	35.75
SAGEBRUSH TECHNOLOGIES	495.00	1039	THOMPSON PUBLISHING GROUP INC	1,129.00
SAMOSSET RESORT	689.79	1270	TONY'S HVACR INC	27,973.15
SAM'S CLUB	120.00	0879	TOSHIBA AMERICA INFOR SYS INC	8,171.58
SANBORN METALS, LLC	1,038.00	1525	TOWN OF ALFRED	250.00
SANFORD FIRE DEPARTMENT	1,800.00	1147	TOWN OF HOLLIS	150.00
SANFORD RADIATOR	1,366.70	0780	TOWN OF WATERBORO	937.90
SCOTT OHMAN	32,108.38	1508	TRANPO INDUSTRIES, INC.	199.50
SCOTT STEARNS	100.00	1320	TRASK-DECROW MACHINERY, INC	170.65
SCRAP & STAMP ARTIST	27.90	0584	TREAS STATE OF MAINE	344,203.19
SEBAGO TECHNIQS, INC.	8,556.99	1328	TREASURER STATE OF MAINE	100.00
SECRETARY OF STATE	50.00	1489	TREASURER STATE OF MAINE	10.00
SEELY AUTO PARTS	204.13	0808	TREASURER, COUNTY OF YORK	336,932.75
SEVEE & MAHER ENGINEERS, INC.	6,858.57	1148	TREASURER, STATE OF MAINE	144,434.30
SHARON ROWLES	96.71	1175	TREASURER, STATE OF MAINE	566.00
SHERWIN WILLIAMS	191.10	1532	TREASURER, STATE OF MAINE	241.00
SIMPLEXGRINNELL	1,236.00	0793	TREASURER, STATE OF MAINE (2)	2,594.50
SMITH & ASSOCIATES, CPAS	18,060.00	0824	TRIO SOFTWARE SYSTEMS	5,874.00
SMR ELECTRIC INC.	5,490.17	1567	TROY & SHERRY CHENARD	18.58
SO ME REGIONAL PLAN COMM	498.00	1516	TWIN PINES STATE/RMDL INC	170.00
SOUTHERN MAINE ARBOR CARE	300.00	0004	UNICEL	3,945.26
SOUTHERN MAINE AREA AGENCY	2,500.00	1001	UNIFIRST CORP	1,337.64
SOUTHERN MAINE COMM. SERVICES	3,608.12	0093	UNION FALLS COMPUTERS	4,712.00
SOUTHERN MAINE EMS INC	7,763.10	1385	UNIVERSITY OF MAINE	340.00
SOUTHERN MAINE GARAGE DOORS	225.00	0810	US BANK CORPORATE TRUST BOSTON	15,146.50
SOUTHERN MAINE MEDICAL CE	3,279.50	1191	US BANK CORPORATE TRUST BOSTON	117,221.00
SOUTHERN MAINE REGIONAL	1,900.00	0593	US POSTAL SERVICE	717.00
SOUTHERN ME GUIDE SERVICE	600.00	0887	USDA RURAL DEVELOPMENT	7,176.00
SOUTHWORTH-MILTON INC	34,606.34	0094	VERIZON	733.79
SPORTLINE TROPHY CENTER	127.50	1517	VICTORIA LEIGHTON	420.00
SPUD'S MOBILE REPAIR & WELDING	823.78	0130	VIKING OFFICE PRODUCTS	119.85
STAPLES CREDIT PLAN DEPT 32	602.43	1292	VIRTUAL TOWN HALL, LLC	4,025.00
STAPLES CREDIT PLAN DEPT 82	7,107.78	1558	WALTER GETCHELL JR	93.74
STEPHEN & FUATA MILLS	88.81	0340	WASTE MANAGEMENT OF MAINE	23,357.80
STEVE FOGGIO	176.18	1128	WATERBORO HANNAFORD #0221	3,348.56
STEVEN & SHERYL JOHNSON	160.29	0406	WATERBORO PARKS & REC	536.68
STRYKER SALES CORPORATION	467.50	1216	WATERBORO REPORTER	2,910.50
SUEELLEN CHAMBERLAIN	932.98	0529	WATERBORO WATER DISTRICT	10,413.32
SULLIE'S PUB & GRILLE	367.80	1131	WELLS FARGO FINANCIAL LEASING	88.85
SURPLUS BUSINESS ASSETS	725.00	1435	WELLS FARGO HOME MORTGAGE	400.00
TANK RECYCLERS	1,007.00	1486	WELLS FARGO REAL ESTATE TAX SERVIC	730.30
TAYLOR RENTAL CENTER	411.24	1554	WENDY & MARC PLOURDE	78.92
TEACHER'S DISCOVERY	43.77	0061	WENDY CARTER	255.19
TERENCE GARRITY	51.34	1552	WILLIAM HANSON SR	21.47
TERRONI'S COUNTRY STORE	105.94	1541	WILLIAMS FOUNDATIONS, INC	20,800.00
THE ADVANCED LIFE SUPPORT INST	1,055.00	1445	WIRELESS ZONE	144.92
THE BELL/SIMONS COMPANIES	1,768.84	0173	WOODSOME LUMBER CO	969.60
THE BOOK PEDDLER	95.98	0334	WOODSOME'S FEED & NEEDS	435.12

WORK AREA PROTECTION CORP	231.25
WORKFLOW SERVICES-TOM CYR	6,899.91
YANKEE AIR BOATS	525.12
YANKEE WATER SYSTEMS, INC.	165.12
YORK COUNTY CHILD ABUSE &	500.00
YORK COUNTY COMMUNITY ACTION	3,300.00
YORK COUNTY EXPLORERS	300.00
YORK COUNTY FIRE ATTACK SCHOC	1,750.00
YORK COUNTY SHELTERS INC	1,100.00
YORK COUNTY SWCD	600.00
YORK CTY FIRE CHIEF'S ASSOC	646.62
YORK CTY/REGISTRY OF DEEDS	7,562.60
YORK RED CROSS	2,000.00
YVETTE & KEVIN COTE	131.37
ZEBRA STRIPING, INC	3,585.00
	\$9,115,259.88

PAYROLL FISCAL 2005 REPORT

July 1, 2004 - June 30, 2005

Employee	Department	Gross Pay	Employee	Department	Gross Pay
CLINTON ANDREWS	Sanitation	\$28,293.87	STEPHEN FOLGIO	CEO	\$1,350.00
MICHAEL ARCHER	Fire Dept	\$624.00	MARY FOLTZ	Parks & Rec	\$1,588.00
CHRISTOPHER ARENBERG	Parks & Rec	\$382.50	NATH FORD	ZBA	\$75.00
JOAN ARENBURG	Gen'l Gov't	\$9,641.76	JON GALE	Selectman	\$843.78
LUCUS BEAUBIAN	Fire Dept	\$785.00	GERALD W. GANNETT	CEO	\$3,350.00
JENNI BEDELL	Parks & Rec	\$1,852.50	CYNTHIA GILMORE	Tax Collector	\$32,787.44
LISA BENNETT	EMS	\$1,850.00	ROBERT GOBIEL	Sanitation	\$8,785.60
LISA BENNETT	EMS	\$36,550.79	WILMA L. GRIFFITH	Elections	\$147.42
DAVID BENTON	Public Works	\$22,931.84	JOSEPH GUARINO	Fire Dept	\$348.00
NIKKI BERGERON	Parks & Rec	\$1,064.00	DAVID HALL	Fire Dept	\$438.00
SCOTT BERNIER	Fire Dept	\$1,022.00	RICHELLE HAMMOND	Parks & Rec	\$1,971.00
PATTY BERRY	CEO	\$31,616.67	DANIEL HARFOUSH	Fire Dept	\$72.00
FRANK BIRKEMOSE	Fire Dept	\$36,802.40	CALVIN HASKELL	Parks & Rec	\$3,433.50
SCOTT BIRKEMOSE	Fire Dept	\$6,172.00	EARL HEATHCOCK, JR.	Fire Dept	\$54.00
THOMAS BLACKBURN	Public Works	\$27,409.68	EARL HEATHCOCK, SR.	ACOMntnce	\$10,164.00
RUTH BLAKE	Library	\$23,211.15	WENDY HEATHCOCK	Fire Dept	\$730.00
JENNIFER BLANCHET	Fire Dept	\$2,982.00	KYLE HERRLE	Fire Dept	\$60.00
DARCIE BLANDING	Parks & Rec	\$1,728.00	CARL HOSKINS	Fire Dept	\$262.00
DONALD BOILARD	Maintenance	\$9,749.90	JOHN HUNTLEY	Fire Dept	\$132.00
MATTHEW BORS	Fire Chief	\$615.36	JOSEPH HUNTRESS	Fire Dept	\$60.00
DALE BOURGE	Fire Dept	\$50.00	DEBRA D. HURLBURT	Gen'l Gov	\$122.86
HEATHER BRADBURY	Fire Dept	\$282.00	ROY N HURLBURT	Library	\$2,213.55
NANCY BRANDT	Gen'l Gov't	\$49,919.22	SHANE HUTCHINSON	Fire Dept	\$72.00
PAUL BROCHU	Sanitation	\$7,476.80	HEATHER JOHNSTON	Parks & Rec	\$1,365.00
PHILLIP BURNELL	Fire Dept	\$946.00	DAVID KEENE	Sanitation	\$2,204.80
THOMAS BUSH	Fire Dept	\$24.00	WILLIAM KEITH	Fire Dept	\$534.00
JUDITH CARLL	Planning Brd	\$325.00	DAVID KRUGER	ZBA	\$181.00
JOHN CARTER	Cemetery Mntn	\$1,697.80	JASON L'HEAUREUX	Fire Dept	\$60.00
JOHN CARTER	Elections	\$203.58	PAMELA L'HEAUREUX	Fire Dept	\$649.00
WENDY CARTER	Assessing/GA	\$28,697.77	SUSAN LINK	Fire Dept	\$651.00
SUEELLEN CHAMBERLAIN	Treasurer	\$37,999.82	IRMGARD LINSOTT	Elections	\$175.51
DAVID CHAUVETTE	Gen'l Gov't	\$2,531.34	CAROL LOOK	Elections	\$289.58
KURT CLASON	Planning Brd	\$475.00	RUSSELL LOWELL	Fire Dept	\$174.00
JOHN CLOONAN	Fire Dept	\$2,532.00	TERESA LOWELL	Planning Brd	\$325.00
DARCEY COMER	Parks & Rec	\$1,800.00	DANNY MAGUIRE	Fire Dept	\$444.00
ERIN COTE	Library	\$308.10	JOHN MAGUIRE	Fire Dept	\$1,019.00
JENNIFER COUTURE	Parks & Rec	\$2,196.00	ELISA MARCHESSAULT	Parks & Rec	\$3,150.00
BRENDA CRENNER	Gen'l Gov't	\$34,667.18	STEVEN MARTEL	Fire Dept	\$438.00
BETH CYR	ZBA	\$125.00	DUANE MCCOY	Fire Dept	\$470.00
MARK CYR	ZBA	\$100.00	NATHAN MCCOY	Fire Dept	\$25,144.18
GERALD DAIGLE	Tax Assmt	\$14,640.00	BRIGIT MCCALLUM	Gen'l Gov	\$96.53
MICHAEL DE ANGELIS	Parks & Rec	\$33,835.16	AMY MCNALLY	Parks & Rec	\$1,456.00
MARK DEMAIO	Cemetery Mntn	\$646.75	GREGORY MESSIER	Fire Dept	\$6.00
ROLAND DENBY	Planning Brd	\$775.00	KIMBERLY METCALF	Fire Dept	\$312.00
WILLIAM DERRICK	Fire Dept	\$720.00	CYNTHIA MOORE	Selectman	\$843.78
DONNA DUFFY	Parks & Rec	\$567.00	LISA MORSE	CEO	\$1,697.50
SUSAN DUNLAP	Planning Brd	\$675.00	ANTHONY MOLODOZEN	Parks & Rec	\$8,766.00
FREDERICK FAY	Road Comm.	\$3,152.00	KEVIN NELSON	ACOMntnce	\$892.32
ROBERT FAY	Selectman	\$5,062.68	TIMOTHY NELSON	Planning Brd	\$400.00
DOUGLAS FOLGIO, SR.	Selectman	\$5,062.68	SANDRA NILES	Elections	\$73.71

Employee	Department	Gross Pay	Employee	Department	Gross Pay
CHARLES PAYNE	Fire Dept	\$134.00	ANGELA THERIAULT	Fire Dept	\$1,474.00
RYAN PATSTONE	Parks & Rec	\$1,560.00	DAWN E. THERIAULT	Parks & Rec	\$2,322.00
DAWN PAZMANY	CEO	\$15,940.08	JAMES THERIAULT	Parks & Rec	\$1,740.00
JESSICA PERRO	Parks & Rec	\$1,080.00	KEVIN THERIAULT	Fire Dept	\$1,003.00
RUTH L. PERRY	Parks & Rec	\$2,176.70	KERRY THORNE	Gen'l Gov	\$18,408.00
ELIZABETH POMERLEAU	Parks & Rec	\$4,284.50	APRIL TUCKER	ACO	\$1,351.40
JUDITH POWELL	Fire Dept	\$86.00	JON TUFTS	Z BA	\$125.00
ALLEN RAYMOND	Fire Dept	\$180.00	PETER TURGEON	Fire Dept	\$29,230.43
JONATHAN RAYMOND	ZBA	\$500.00	LISA TUTOR	Parks & Rec	\$864.00
DUSTIN RHODES	Fire Dept	\$1,575.00	TIFFANY TUTOR	Parks & Rec	\$1,599.76
DANIEL RIDEOUT	Fire Dept	\$1,111.00	SEAN P. VALLIERE	Fire Dept	\$735.00
MICHELLE ROBBINS	Parks & Rec	\$1,466.00	JAY WALTON	Fire Dept	\$126.00
PATRICIA ROBERTS	Library	\$7,003.63	PAULA WARNER	Fire Dept	\$550.00
JURUSHA ROBINSON	Library	\$78.00	JARED WELSH	Fire Dept	\$96.00
JEAN RUNDGREN	Library	\$15,162.39	EVERETT WHITTEN	Planning Brd	\$775.00
LINDSEY SANBORN	Parks & Rec	\$1,557.50	BARBARA WILKINS	Fire Dept	\$562.00
MARK SANDERS	Fire Dept	\$5,154.00	TIMOTHY WILKINS	Fire Dept	\$720.00
PAUL H. SHANE	Sanitation	\$16,488.40	GLEN WILLETTE	Fire Dept	\$1,386.00
SHAWN SHOEMAKER	ZBA	\$100.00	JESSICA WILLIAMS	Library	\$3,476.85
BEVERLY SINCLAIR	Fire Dept	\$60.00	JUDITH WIRTH	Library	\$2,205.45
ELIAS SMITH	Fire Dept	\$126.00	PAMELA WITMAN	Gen'l Gov	\$27,251.50
JUSTINA SMITH	Gen'l Gov	\$9,380.84	JENNIFER WOLFE	Parks & Rec	\$1,501.88
STEPHEN STAPLES	Fire Dept	\$216.00	DAVID WOODSOME	Parks & Rec	\$6,183.63
KERRI STEARNS	Fire Dept	\$150.00	DWAYNE WOODSOME	Parks & Rec	\$7,431.78

OUTSTANDING TAXES

6/30/2005

NOTE: DOES NOT REFLECT PAYMENTS RECEIVED AFTER 6/30/05

2005

ABBOTT CRAIG R	310.14	BOLDUC DAVID G	1,462.69
ABBOTT GEORGE C	262.45	BOMBARO DAVID & ELIZABETH	360.43
ABBOTT GEORGE C & SHARON A	471.09	BOOTH JOSEPH A III & LISA J	102.68
ABOUD MICHAEL R	1,785.41	BORGKVIST DANA	526.91
ACTION BUILDERS, INC.	2,832.76	BOSSE TRACEY L & MARIO J	591.26
ALEXANDER COURTLAND D & LOVEDY	179.99	BOUCHER GASTON ESTATE OF C/O	
ALGER DONNA L.	1,696.47	ANNE S GOBEIL	505.03
ALIZIO DAWN M & ANTHONY	2,024.30	BOUCHER GASTON ESTATE OF C/O	
LANGELLA		ANNE S GOBEIL	483.99
ALLAN DALE	400.25	BRAGDON CHERYL D	473.59
ALLEN CHARLES	826.05	BRANDT BRIAN F & KATHLEEN .	1,748.76
ALLEN DONALD P	2,416.33	BROCK JOHN S	475.69
ALLEN STEVEN E	333.12	BROOMHALL JUNE K	3,342.40
ALLEN TIMOTHY & LINDA	375.07	BROWN LINDA B	220.03
ALTIERI ANTHONY N	1,430.39	BRUNELLE MARC J	519.87
AMIRAUT PAUL DAVID	1,116.93	BRUNET IRVING A & T MELISS	1,813.62
ANASTOSOPOULOS PETER F	1,822.26	BRYANT ELIZABETH A	261.94
ANDERSON ZOE H & AL	38.63	BRYANT T TOBIN	3,870.47
ANDREWS FAMILY REALTY TRUST	129.92	BUREAU KELLY & LOUIS G	1,254.18
ARSENEAU PAUL F & CLARK ALCIA A	911.03	BURNELL WILLARD A & PATRIC	280.80
AZARA ERIC S	553.22	BURNS MICHAEL	228.41
AZZARATTA COLLEEN & FRANK	1,136.04	C K CONSTRUCTION INC	1,219.61
BAERT DEANNA J & THOMAS F BAERT	222.13	CALVERT JEAN M	129.92
BAKER DENNIS W & CORINE M	1,395.19	CALVERT WILLIAM & DONNA	813.07
BAKER DENNIS W & CORINNE M	19.18	CALVO KATELYN BROOKE	225.24
BAKER ROBERT D & NANCY L	17.33	CANTARA DONNA M & KEVIN R	1,345.34
BB & J CORPORATION	703.88	CASTALDO CHRISTOPHER	25.15
BEAN MARIE L	947.25	CHAGNON SCOTT D	146.69
BEAN NANCY	1,395.63	CHAPPELL RAYMOND E & MAXII	471.50
BEAN NANCY	1,404.02	CHAPPELL RAYMOND E & MAXII	3.21
BECKER CHARLES E & ANITA L	460.54	CHASE DAVID A & KATHLEEN M	2,107.07
BEDARD LEO W III	1,372.58	CHASE MARY M	2,512.56
BEGIN PHILLIP J JR	2.12	CHAUVETTE ANITA	636.51
BEGIN PHILLIP J JR	2.67	CHAYKA JOHN	374.06
BEGIN PHILLIP J JR	2.71	CHENARD JOHN F & MARIE L	26.33
BELANGER LIONEL P & ANITA B	2,338.63	CLASON KURT A & MARYBETH	1,135.26
BELISLE RICHARD	78.43	CLAYTON EDWIN	62.34
BENNETT MICHAEL R & LISA J	1,139.69	CLAYTON EDWIN M	70.39
BERGERON HEIDI M. & TIMMY M.	551.04	CLAYTON EDWIN M	15.08
BERNARD FRANCIS G	205.36	CLERICO JOSEPH S & LINDA J	686.30
BICKFORD SONIA & LABRANCHE	163.45	CLERICO JOSEPH S JR	785.49
MATT		CLUFF ROXANNE D	787.93
BICKFORD SONJA	314.33	COGNATO ANTHONY J & MART	2,348.06
BIGELOW SHIRLEY J.	635.75	COGNATO ANTHONY J & MART	282.90
BISSON GEORGE H	267.48	COLLEY LISAD E & DOLLEY J	636.51
BLACKMER PHILIP B	70.39	COLLOMY JULIE A	1,596.15

CORSON NELLIE HEIRS OF	92.20	FLETCHER CAROL EVE	111.07
COSTELLO NEAL B	1,553.16	FOGLIO SUZANNE J	354.15
COTE LISA A & TERRY M PARKER	677.74	FONTES JOSE ANTONIO CABRA	162.85
COURTNEY DAVID & DOROTHY	146.69	FOREST ACRES ASSOCIATES	78.43
CREDIFORD ETHEL E HRS OF	343.67	FOSS BESSIE M	908.51
CUNNINGHAM ROGER H JR	104.78	FOSS DAVID & PAULA	134.74
CURIT LAWRENCE & GLORIA	151.93	FOSS DAVID A	1,018.44
CUSHMAN CATHERINE	98.54	FOSS DAVID A	303.85
CUSHMAN CATHERINE	565.80	FOSS DAVID A	516.85
CUSHMAN CATHERINE	199.43	FOSS DAVID A	134.74
CUSHMAN CATHERINE	33.18	FOSS DAVID A & PAULA M	98.54
DALE HENRY	521.79	FOSTER ROLAND & SYLVIA	1,756.69
DAVIS SCOTT	1,123.21	FOWLER GEORGE C & SHARYN	209.15
DAY BENJAMIN R & LINDA J	777.29	FRASIER PATRICK	463.12
DAY EDWIN E JR & JONES CHRISTIE	718.77	FRASIER PATRICK R & MICHEL	1,148.36
M		FRENETTE RICK	987.00
DAYTON SAND AND GRAVEL INC	759.19	FUHRMANN PHILLIP D & LINDA	1,687.26
DECESERE MICHAEL & LISA M	81.73	GAGNE BRIAN K & LORI A	205.36
DEFLUMERI RICHARD & ANTHONY	386.13	GAGNE RODNEY D	145.80
DEFLUMERI RICHARD & ANTHONY	450.48	GALLANT BARRY D	215.19
DESCHENES MARJORIE F	604.57	GALYEAN SHAWN & KENNEDY	332.84
DEWITT JAMES B & JOYCE K	481.65	CHRISTOPHER & ANGELA	
DILLON SCOTT A	278.71	GANNETT STUART B & JILL E	1,489.93
DIXON JOAN D & MARK S	471.60	GANNETT STUART B., SR.	766.97
DIXON WILLIAM G & SUSAN H	1,302.38	GANNETT STUART B., SR.	1,102.26
DODGE MARK	499.18	GARDNER ERIN M	754.79
DODGE MARK G	551.94	GARNETT CONSTANCE	726.50
DODGE MARK G (REP OF FLOYD	915.17	GERITY MICHAEL J & KARYN N	463.12
DODGE ESTATE)		GERRY CURTIS E	1,121.18
DOLBEC EVAN A & PATRICIA A	3,054.75	GERRY JAMES S AND SHEILA K	368.03
DOYLE LAWRENCE & CAROL	146.69	GILCHREST LUCILLE & ROBERT	1,203.13
DUNN PAUL & GAIL	1,986.58	GILE DOROTHY E ESTATE OF	253.40
DUPAUL JEFFREY B	1,290.86	GILE DOROTHY E ESTATE OF	249.38
DURNEY JUDITH M	216.19	GILE DOROTHY E ESTATE OF	49.27
DUSTIN VIVIAN	228.41	GILE ORCHARDS INC GILE WAY	428.36
DYER GRACE M	680.69	GODWIN SHERRYANNE H & COL	1,045.68
EASTMAN CHRISTOPHER L. & IRENE	1,038.34	JENNIFER L	
EDGECOMBE DOROTHEA	971.86	GOODRICH WILLIAM A & SALLY	163.45
EDWARDS MATTHEW & SARAH	1,737.21	GOODWIN CARL A & ELIZABETH	246.36
EGAN KATHLEEN & KEVIN P	36.60	GOODWIN CARL A & ELIZABETH	339.87
EHLERS SCOTT G & TERESA A	702.92	GOODWIN STEVEN D & GOODW	874.83
ELBRADER RAE J & MYRON L	879.08	ELIZABETH H	
ELLINGWOOD JOHN H & GLORIA M	996.43	GOWEN EDWARD	836.12
ELMORE MICHAEL J & WINONA M	1,319.78	GREENE CHANDLER W & CHRIS	949.28
EMPEY LAWRENCE N & FLORA	81.73	GREENWALD MICHAEL J	484.07
ESTES ROBIN & KENNETH A	2,371.11	GRIER JOHN H & SUSAN D	789.48
FAGEN ANN E	163.45	GROVES KURT A	296.90
FECTEAU MICHAEL N	576.28	HALBLEIB MARY K & RICHARD L	70.39
FLAHERTY JOHN P & LORETTA J	696.84	HALEY JOHN C JR	522.84

HARRIS KEITH	180.49	KANDO GEORGE T	62.34
HARRIS WILLIAM	406.54	KANE WILLIAM J & SUZANNE E	1,745.59
HARRIS WILLIAM	722.96	KEITH RUSSELL R	70.39
HAYES JAY AND NANCY	1,719.40	KESSLER JONATHAN AND STEF	1,415.54
HAZELL JON E	486.17	KIENIA DOUGLAS E	79.40
HEATHCOCK EARL R SR &	896.95	KILLAM CHARLES E & HELEN D	3,107.70
HEATHCOCK WENDY A		KNIGHT MELVILLE B	567.89
HEGGERICK ROBERT J & DIANE K	1,575.69	KNIGHT DONALD C JR & LOIS A	843.28
HERRLE R ERIC & DIANE J	1,778.07	KNIGHT MELVILLE BOYNTON	1,433.35
HERRMANN GUNTER H	183.01	KNIGHT RUTH W HEIRS	956.62
HERTEL VAN E JR & LORA C	421.20	KOLLER REX	31.43
HERTEL VAN E., JR.	1,092.83	KOLLER REX	31.43
HEWITT CHRISTINE	276.61	KOLLER REX E & JACKIE E	3,414.69
HIGGINS SCOTT & DENISE DELORIS	2,503.16	KOOLIAN GEORGE TRUSTEE KC	757.18
HIGGINS WARREN E	612.88	FAMILY TRUST	
HINDLE ROBERT	3,564.53	KOOLIAN GEORGE TRUSTEE KC	161.89
HOLLAND FRANCIS W & BELVIA L	149.83	FAMILY TRUST	
HORD ALINE B & NORMAND G	442.44	KOPETSKI TIMOTHY J	519.70
HORNE TERRY W	447.91	KUNI ROBERT J JR & STEPHANI	1,327.32
HUDSON GILBERT D & SARAH J	925.21	LACHANCE SALLY B	702.88
HUFF LEONIAS	1,042.53	LAIZER MICHAEL & SHERRY	163.45
HUGHES ERNEST H. III	689.81	LAIZER MICHAEL & SHERRY	163.45
HUGHEYS INC	138.86	LAIZER MICHAEL & SHERRY	62.87
HUGHEYS INC	146.06	LAIZER MICHAEL & SHERRY	31.43
HUGHEYS INC	144.00	LAIZER MICHAEL & SHERRY	31.43
HUGHEYS INC	139.88	LAIZER MICHAEL & SHERRY	31.43
HUGHEYS INC	119.31	LAIZER MICHAEL & SHERRY	31.43
HUGHEYS INC	135.77	LAIZIER MICHAEL & SHERRY	129.92
HUGHEYS INC	155.32	LAKEFRONT TRUST	138.31
HUGHEYS INC	139.88	LAMOTHE HENRY A & BARBARA	479.88
HUGHEYS INC	152.23	LANCASTER JANET R	1,035.20
HUNTRESS AARON & DWELLEY	561.61	LANGE RONALD J & BRENDA M	106.87
NICOLE		LANGLOIS ARTHUR III & JOAN I	435.87
HUNTRESS AARON D & DWELLEY	2,022.20	LAPIERRE GERARD R	799.45
NICOLE		LAPOINTE STEVEN R & CINDY A	705.89
HUTTON ALBERT J JR & LYNDA	1,865.04	LARKIN JEAN E & BILODEAU JO	812.54
IANNOTTI JOANNE V	113.16	LAVALLEY PHILLIP A. & MARLEN	349.96
JACARUSO JOSEPH M & ELEANOR S	163.45	LEAVITT SADIE	473.10
JALBERT KEVIN R & PATRICIA M	10.61	LEGNARD TAMMY D	725.87
JENKERSON DAVID L SR & JANET M	1,202.63	LEIGHTON WESLEY W & LISA L	211.16
JOHNSON ROBERT B ET AL	219.21	LEMIEUX GERARD R	1,167.44
JOHNSON ROBERT B ET AL	854.71	LESTER DONALD	3,604.34
JONES REBECCA J	992.41	LIBBY FRED B & ELIZABETH JAN	1,432.31
JOYCE JAMES	605.61	LORD JOHN H JR & DEANNE	677.91
JUNG HEA CHULL AND JUNG HWA	9.55	LUCEY THOMAS	31.43
KANDO GEORGE T	39.22	LUCEY THOMAS	31.43
KANDO GEORGE T	39.22	LUMB WILLIAM B & CAROLLE M	805.64
KANDO GEORGE T	39.22	LYNES THOMAS J & DONNA L	884.88

MACK STEWART A	1,363.15	AG GRACE FAMILY CHURCH	
MACK STEWART A	163.45	OBRADOVICH ROBERT M & MAI	0.89
MACLEAN LYNN C	409.64	OLDENBURG BRYAN AND BRENC	796.57
MACNEENY STEPHEN JOHN ET AL	1,307.62	OLESON SUSAN	23.05
MAGRAW DAVID G	78.43	OLIVOLO DENNIS	163.45
MARCOTTE MARK & SARAH	104.00	ORCUTT BRIAN D	1,058.84
MAREAN STEPHEN B & SUSAN P	813.07	OTTE RONALD K & VICTORIA M	2.38
MARTEL ROBERT J. & TAMARA L.	800.85	OUELLETTE ROBERT R	662.66
MARTIN DONALD A & REINETTE J	295.48	OWEN FRED P & JACQUELINE M	960.79
MAYNARD ROBERT W	2,028.49	OWEN KEVIN	2,361.68
MCAVOY PETER J & MARION E	858.23	OWEN KEVIN E & LINDA J	2.63
MCCAFFREY VIOLET M	226.32	OWEN KEVIN E & LINDA J	618.19
MCDERMOTT RICHARD & GERALDINE	226.25	OWL LLC	0.52
MCFARLAND JAMES W & ANNETTE	486.15	PALMITESSA ANDRE J.	301.57
MCKINNON JODY L	1,186.08	PARKER AARON T	1,216.46
MCLAUGHLIN SUSAN E	850.79	PARKER CLAYTON A & MARY M	1,839.89
MECONDO LLC	334.85	PARKER DOUGLAS JAMES	1,127.40
MECONDO LLC	334.85	PARKER EVERETT	421.20
MECONDO LLC C/O CHRISTOPHER D.	334.85	PARKER JAMES L	923.68
SCIACCA		PATCH BARBARA E & COURTW	841.36
MECONDO LLC C/O CHRISTOPHER D.	329.78	JUDITH	
SCIACCA		PECK CHRISTOPHER A	510.31
MELANSON JOHN	807.23	PELOQUIN LOUIS J & MARY E	78.43
MENELLY RICHARD A & DENISE M	2,205.30	PERKINS JENNIFER	167.64
MENELLY RICHARD A & DENISE M	468.69	PERRY WARREN	609.80
MENELLY RICHARD A & DENISE M	2,158.41	PETIT JOHN & SUSAN	1,370.05
MENELLY RICHARD A. & DENISE M.	399.63	PHILLIPS JUNE E	759.64
MERRY STEPHEN M & CRYSTAL F	399.28	PICARD LISA M.	1,859.58
MIRO GLORIA E & COOMBS	982.42	PILLSBURY RICHARD	620.28
KIMBERLY L		POISSON FERNANDE B	1,015.09
MOOERS CARL	2.81	PORTER KENNETH L	4.33
MOOERS DOUGLAS & PAULA	224.22	PRINCE ROCHELLE H	671.71
PASCHALL		PROACH GEORGE J	1,537.98
MOREAU GARY	1,650.24	PROKEY DONALD E	1,179.77
MOREAU GARY R	1,043.58	PROVOST PENNY	589.59
MOREY BENNETT B & TRACIE L	1,232.18	RAMSDELL MATHEW D & JOYCE	645.05
MORIN JASON H & HEATHER L SEARS	914.04	RAMSELL JASON B & COCCHIO	1,830.46
MORIN ROGER	1,337.38	BRENDA (JT)	
MORRIS WILLIAM M	922.04	RAMSELL TROY A	1,943.62
MULLINS LISA & THOMAS F	600.31	RANDALL NATHAN	523.45
NADEAU WILLIAM	163.45	RATTIN CHRISTIAN A	989.06
NADEAU WILLIAM B	1,160.93	RAYMOND STEVE & ANNA	146.69
NEAULT RICHARD P & SYLVIA B	914.54	REARDON JAMES E JR	21.15
NEFF MARY A (MARTIN)	163.45	REED DONALD A AND EVANGEL	781.31
NELSON NANCY A	1,264.66	RHODES GARY E & LAURIE ANN	720.47
NELSON TIMOTHY J & SUSAN	2,023.25	RICE LEROY & BUTTERWORTH	360.43
NIKEL BRADLEY	1,695.30	RIEGEL HARRY T & LAURA D	851.84
NOBLE KENNETH A & CAROL L	815.50	RISTI MICHAEL E	1,998.12
NORTHERN N E DISTRICT COUNCIL	4,355.58	ROBERGE ERNEST A SR & BREI	141.78

ROBINSON MARK W & PAMELA A	1,749.78	VIOLETTE GARY P	621.43
ROCAFORT GARY S & ELSA M &	465.21	WARNER ALFRED G & DENISE A	96.40
ROCAFORT GARY E & CAROL A		WATERHOUSE STEPHEN E & EL	1,227.99
ROCRAY SHEILA L. & BANKS, WAYNE	78.43	M	
ROWLAND PATRICK J & CATHLEEN	163.45	WATERMAN RUSSELL A & TRIN	1,995.29
ROWLES LARRY D & SHARON L	72.40	WEBSTER BARBARA J	380.10
RSN PROPERTIES INC	2,101.83	WEISS ROBERT C & DWAYNE N	280.80
RUSSELL ROBERT J & DOLORES E	998.16	WEISS ROBERT J	893.93
S & D DEVELOPMENT LLC	4,161.76	WELCH WILLIAM H & BETTY AN	1,020.63
SANBORN RAYMOND C & ANGELA A	332.10	REALTY TRUST	
SAVOIE DAVID R & LISA L	605.45	WESTCOTT KIMBERLY A &	991.47
SAVOIE JAMES D	943.00	FITZMAURICE GAIL	
SCHULZE ARNOLD C	163.45	WHITE BRIDGET	205.36
SCHULZE RAY D	432.39	WHITTEMORE KEVIN D & LORI	146.69
SHOEMAKER SHAWN & JOAN	1,927.63	WHITTEN FAYE I & FRANKLIN V	424.93
SHOEMAKER SHAWN P	266.47	WHITTEN MICHAEL E	1,885.99
SHUMWAY LEON D & DIANE J	51.79	WHITTIER CHESTER W	541.48
SIMANONOK JOSEPH E SIMANONOK	1,087.59	WILLIAMS ANDREW	296.22
IRREVOCABLE TRUST		WILLIAMS HAROLD	393.96
SIMS ROBERT J & BEVERLY A	1,865.04	WILLIAMS RALPH E & ODELL JC	1,324.39
SMITH CLAUDETTE (LE)	27.74	WILLIAMS THEODORE A & CYN	679.24
SMITH MICHAEL T SR & MICHELLE L	163.45	WINFREY DARICK	62.34
SNYDER CHARLES R JR TIMMONS	1,219.61	WINFREY LISA M	626.46
BONNI SELTZER JOANNE SNYDER		WINSOR RICHARD & SANDRA	236.80
STEPHANIE L		WOOD FRANCIS E	210.16
SNYDER CHARLES R JR TIMMONS	431.68	WOOD BRYAN J & JAMES J	2,713.73
BONNIE SELTZER JOANNE SNYDER		WOOD BRYAN J & JAMES J	1,538.13
STEPHANIE		WOOD FRANCIS EDWARD	14,307.12
SPAULDING JOHN A & SANDRA L	282.90	WOOD JONATHAN G. & FRIEDL	766.27
SPENCER WILBUR P JR	0.38	AMY L.	
ST JOHN CATHERYN LEE	1,313.40	WOODSOME CLINTON & WOOL	313.29
ST MICHEL BEVERLY & ROCHEFORT	1,071.87	VIOLET M	
LYNE		WOODSOME DWAYNE A	461.02
STENDER BRAD	797.10	WOODSOME DWAYNE A	1,501.46
STUBBS EDMUND & JOAN	1,017.39	WORMWOOD SUSAN R	626.95
SWEDER MICHAEL K & LOIS J	1,014.24	YORK DEBORAH & WALDSTEIN	2,656.68
SYKES MARILYN & WAYNE	152.77	SANDRA	
TARDIE ARTHUR	341.99	TOTAL	350,238.38
TAYLOR BENJAMIN F & DIANE K	1,687.96		
TAYLOR BRUCE G & SHERYL A	1,753.97		
TETRAULT ROBERT J & ROSE M	1,527.63		
THERIAULT KEVIN & PATRICIA	741.59		
THOMPSON MICHAEL P	1,590.52		
THORNTON KATHLEEN M	1,395.63		
TOBIN KEVIN S & PRISCILLA A	7.16		
TOBIN KEVIN S & PRISCILLA A	2.74		
TOKARZ STEVEN ET AL	2,376.35		
TOWNS FRANCIS R JR & JOYCE A	1,988.21		
TURNAGE CHARLES & MARY H	1,355.48		

PROPERTY TAX EXEMPTIONS FOR VETERANS OR THEIR FAMILIES

Veterans, their surviving spouses, minor children and widowed mothers may qualify for a tax exemption if the veteran was in active service in the armed forces of the United States during a federally recognized war or campaign period (listed below) and was honorably discharged.

Estates of veterans or their survivors, including real and personal property are exempt up to \$5,000 (\$7,000 for veterans who served prior to World War II) of just valuation in the town where the person filing is a resident. These following criteria must be met:

- 1) Applicant must be a resident of the State of Maine.
- 2) A one time application must be filed along with proof of entitlement with the Assessor in the town where the applicant is a resident on or before April 1.
- 3) Veteran must be at least 62 years old (see #4 exception) on April 1 of the year in which the application is made. If deceased, Veteran must have been born 62 years prior to filing of application by survivor, OR
- 4) Veteran must be receiving a pension or compensation from the United States Government for total disability, either service or non-service connected, as a Veteran.
- 5) Parents of a deceased veteran who was qualified to receive an exemption.

FEDERALLY RECOGNIZED WAR PERIODS

World War I (April 6, 1917 to November 18, 1918)
World War II (service in Russia) April 6, 1917 to March 31, 1920
World War II (December 7, 1941 to December 21, 1946)
Some Merchant Marines (December 7, 1941 to July 15, 1945)
Korean Campaign (June 27, 1950 to January 31, 1955)
Republic of Viet Nam (August 5, 1964 to May 7, 1975)
Persian Gulf War (August 7, 2000 to the date that the United States Government recognizes as the end of the Persian Gulf War)

VETERAN EXEMPTIONS 2005		July 1 2004 to June 30, 2005	
Vet (code 34-2)			
LAPLANTE, GERALD J. & ROSE	\$6,500	GRAY, MARION E.	\$3,250
VALLEY, CLAYTON L.	\$6,500	GREENE, ARTHUR, ESTHER, & ATHENA	\$3,250
		GRIFFITH, SIDNEY O. & WILMA	\$3,250
		HACKETT, ETHEL M.	\$3,250
Vet (code 35 WWII I:S)		HAMILTON, WENDELL & MARY	\$3,250
ABBOTT, ALTON	\$3,250	HANNA, TONAMI	\$3,250
ABBOTT, CLARA ANN	\$3,250	HANSON, WILLIAM H. SR.	\$3,250
ABBOTT, FORREST JR.	\$3,250	HARRIMAN, ALICE (TRUSTEE)	\$3,250
ADRIANCE, ELAINE J.	\$3,250	HAWKES, SUNANTAR	\$3,250
ANDERSON, BARBARA C.	\$3,250	HEWES, JOHN L. & VIRGINIA P.	\$3,250
BARTLETT, MELVIN & SHIRLEY	\$3,250	HOOVER, HERBERT	\$3,250
BEAN, GORDON & LEORA	\$3,250	HUNTRESS, GEORGE & BEATRICE	\$3,250
BEAN, NANCY	\$3,250	JANDREAU, MICHAEL & GLORIA	\$3,250
BEAR, RICHARD & DEBORAH	\$3,250	JOHNSON, DONALD	\$3,250
BLAKE, HAROLD M. & ANN A.	\$3,250	JOHNSON, RAYMOND A.	\$3,250
BOOKER, KENNETH E.	\$3,250	KELLETT, RAYMOND & LUCILLE	\$3,250
BOURQUE, JOSEPH & MARGARET	\$3,250	LASKEY, FRANK	\$3,250
BRADEN, MELVIN R.	\$3,250	LEGLOAHEC, JOHN & GAYLE	\$3,250
BROCHU, PAUL & DOROTHY	\$3,250	LEIGHTON, LESLEY & BUDA, VICTORIA	\$3,250
BROOMHALL, JUNE K.	\$3,250	LEMIEUX, JULIE & PHILIP J.	\$3,250
BUCK, BEVERLY I.	\$3,250	LIBBY, TERESA & HARRY B.	\$3,250
BURLINGAME, ELAINE T.	\$3,250	LINCOLN, MADELYN F.	\$3,250
CARLL, FRANK E. JR.	\$3,250	MARTIN, JOSEPH SR. , & SUSAN	\$3,250
CARON, PATRICK & PATRICIA	\$3,250	MAYO, DONALD G.	\$3,250
CHAUVETTE, ANITA	\$3,250	MOORE, RICHARD & PATRICIA	\$3,250
COLLEY, LISAD E. & DOLLEY J.	\$3,250	MORRILL, PAULINE	\$3,250
COLLEY, NATHAN J.	\$3,250	NORTON, PHILIP & DOLORES	\$3,250
COTSIFAS, MARTHA L.	\$3,250	ORCUTT, PAMELA	\$3,250
DAGLE, MICHAEL & DENISE	\$3,250	PARKER, JAMES L.	\$3,250
DANEY, MILTON L. & DORIS	\$3,250	PARKER, WILLIAM	\$3,250
DAVIS, JEAN & RAYMOND	\$3,250	PARKINSON, JAMES T.	\$3,250
DAVIS, ROBERT B. & SYLVIA	\$3,250	PARTRIDGE, JEREMY W.	\$3,250
DEERING, ROGER JR.	\$3,250	PELLETIER, DAVID P.	\$3,250
DENBY, ROLAND L.	\$3,250	PIKE, HAROLD K. & LOUISE A.	\$3,250
DOE, HOWARD A. & DEBBIE	\$3,250	RAMSELL, BEATRICE M.	\$3,250
DOUCET, RICHARD & ELEANOR	\$3,250	ROBERTS, MALCOLM & MARION	\$3,250
DUGAS, DOROTHY	\$3,250	ROLLINS, FORREST E. SR. & ELEANOR	\$3,250
DUNLAP, PEGGY A.	\$3,250	ROYAL, ELWYN A.	\$3,250
DURGIN, BEAULAH (TRUSTEE)	\$3,250	SCICHLONE, RAYMOND & CAROL	\$3,250
DURGIN, EUGENE & MAUREEN	\$3,250	SMITH, DELMA K.	\$3,250
EARL, JAMES JR.	\$3,250	SMITH, JOHN W.	\$3,250
EUGLEY, PERCY	\$3,250	SMITH, MADELYN A.	\$3,250
FLAHERTY, JOHN	\$3,250	SOTTOLANO, LOUISE	\$3,250
GALLANT, JOHN & ELAINE	\$3,250	SPENCER, WILBUR P. JR.	\$3,250
GARDNER, PHILLIP M.	\$3,250	STEPHENSON, DEWEY & ROSE	\$3,250
GENDRON, GEORGE & MARIE	\$3,250	STEVENS, BONNIE PARK	\$3,250
GENTHNER, BARBARA M.	\$3,250	STEVENS, CARROLL F. JR.	\$3,250
GERRY, KEITH A. & VIRGINIA	\$3,250	THERIAULT, CECIL F. JR.	\$3,250
GOBEIL, ROBERT & LEA	\$3,250	THORNTON, CHARLES M. (LIFE ESTATE)	\$3,250

THYNG, DOROTHY (LIFE ESTATE)	\$3,250	WISHART, HERBERT L	\$3,250
VIOLETTE, JOSEPH C.	\$3,250	WOLFE, JOHN & CATHERINE	\$3,250
WATERHOUSE, ESTELLA H.	\$3,250		
VET (CODE 36 WWII O/S)	\$3,250		
ALBERS, CARL H.	\$3,250	LARSON, DOROTHY	\$3,250
ALMEIDA, EVA	\$3,250	LESSO, STEPHEN & PATRICIA	\$3,250
BELMER, PORTER W. & JOAN	\$3,250	LITTLE, MATTHEW & VERONICA	\$3,250
BLACK, DAVE & JACKIE	\$3,250	MAGUIRE, JOHN F.	\$3,250
BUCHANAN, JOHN S.	\$3,250	MAYO, THOMAS	\$3,250
COOPER, LUCILLE D.	\$3,250	MCDOWELL, NANCY JANE & JOHN	\$3,250
COTE, MAURICE & VIRGINIA	\$3,250	MOODY, CAROLYN L.	\$3,250
COYNE, RANDALL & CATHERINE	\$3,250	NOYES, LANCE SR. & PAMELA	\$3,250
DAVIS, GARY J	\$3,250	PANEK, MICHELLE & RAYMOND	\$3,250
DOYLE, MARGARET	\$3,250	PASKIEWICZ, WILLIAM & BARBARA	\$3,250
ELMORE, RICHARD & BARBARA	\$3,250	PENNEY, KEITH	\$3,250
FISHER, CHARLES T.	\$3,250	PHILLIPS, CHARLES & DOROTHEA	\$3,250
FREY, JOAN W.	\$3,250	PIERCE, FREDERICK G.	\$3,250
GAGNE, LUCILLE I.	\$3,250	RIDLEY, DELLA K.	\$3,250
GRAHAM, STELLA F.	\$3,250	SEERY, THOMAS F. & JEAN T.	\$3,250
HANSEN, HAROLD	\$3,250	SICARD, KENNETH & PATRICIA	\$3,250
HUTCHINSON, ALFRED & EDITHANNE	\$3,250	SMITH, RICHARD & DOROTHY	\$3,250
JOYCE, EUGENE & MARGARET	\$3,250	WELCH, WILLIAM & BETTY A.	\$3,250
KASTRUP, EUGENE & BARBARA	\$3,250	WHITAKER, WALTER & RUTH	\$3,250
LABRIE, ZOEL & GEORGETTE	\$3,250	WHITHURST, COLEY & LAURETTE	\$3,250
LANNIGAN, WILLIAM & IRENE	\$3,250	WINSTON, THOMAS JR. & JEANNE	\$3,250
		WRIGHT, RUSSELL & MARION	\$3,250

Lien Status List

NOTE: Does not reflect payments received after 6:30-05

As Of: 06/30/2005

Year Name	Principal Due		
2001 ABBOTT CRAIG R	212.40	2004 GODWIN SHERRYANNE H &	958.08
2002 ABBOTT CRAIG R	242.72	2004 GREENE CHANDLER W & CHRIS	869.76
2003 ABBOTT CRAIG R	259.00	2002 !GREENE CHRISTA & CHANDLEF	406.72
2004 ABBOTT CRAIG R	284.16	2004 GREENWALD MICHAEL J.	443.52
2004 AMIRAULT PAUL DAVID	1,023.36	2002 HARRIMAN JANE M	456.51
2004 ANDREWS FAMILY REALTY TRUST	119.03	2003 HARRIMAN JANE M	649.25
2004 BEDARD LEO W III & MELISSA A	627.15	2004 HARRIS WILLIAM	372.48
2004 BELANGER LIONEL P & ANITA B	2,142.72	2004 HARRIS WILLIAM	662.40
2004 BRYANT ELIZABETH A	240.00	2004 HAZELL JON E	262.03
2004 BRYANT T TOBIN	3,546.24	2002 HINDLE ROBERT	2,789.64
2004 BUREAU KELLY & LOUIS G	1,142.40	2003 HINDLE ROBERT	2,976.75
2004 BURNELL WILLARD A & PATRICIA	257.28	2004 HINDLE ROBERT	3,265.92
2003 C.K. CONSTRUCTION, INC.	1,018.50	2004 HUFF LEONIAS	321.54
2004 C.K. CONSTRUCTION, INC.	1,117.44	2002 HUTTON ALBERT J JR & LYNDA	1459.60
2003 CALVERT WILLIAM & DONNA	679.00	2004 IANNOTTI JOANNE V	103.68
2004 CASTALDO CHRISTOPHER	23.04	2003 JOYCE JAMES	252.87
2004 CHAGNON, SCOTT D.	134.40	2004 JOYCE JAMES	554.88
2002 !CHARLAND DAVID E	344.40	2002 KANE WILLIAM J & SUZANNE E	793.14
2004 CHASE MARY M	1,872.07	2003 KANE WILLIAM J & SUZANNE E	1,457.75
2003 CLUFF ROXANNE D	658.00	2004 KANE WILLIAM J & SUZANNE E	1,599.36
2004 CLUFF ROXANNE D	268.08	2004 KNIGHT MELVILLE BOYNTON	1,313.28
2004 COGNATO ANTHONY J & MARTHA E	237.05	2004 KNIGHT RUTH W HEIRS	869.76
2004 CORSON NELLIE HEIRS OF	26.88	2004 KNIGHT, MELVILLE B.	520.32
2004 CREDIFORD ETHEL E HRS OF	100.32	1998 !LAKE ARROWHEAD REALTY TR	56.73
2004 CURIT LAWRENCE & GLORIA	132.48	1999 !LAKE ARROWHEAD REALTY TR	56.42
2004 CUSHMAN CATHERINE	6.28	2000 !LAKE ARROWHEAD REALTY TR	57.35
2004 DAY EDWIN E JR &	658.56	2001 !LAKE ARROWHEAD REALTY TR	55.80
2004 DESCHENES MARJORIE F	273.60	1998 !LAKE ARROWHEAD REALTY TR	56.73
2004 DILLON, SCOTT A.	255.36	1999 !LAKE ARROWHEAD REALTY TR	56.42
2004 DOYLE LAWRENCE & CAROL	79.99	2000 !LAKE ARROWHEAD REALTY TR	57.35
2004 DUNN PAUL & GAIL	1,920.16	2001 !LAKE ARROWHEAD REALTY TR	55.80
2003 DUSTIN VIVIAN	190.75	1998 !LAKE ARROWHEAD REALTY TR	56.73
2004 DUSTIN VIVIAN	209.28	1999 !LAKE ARROWHEAD REALTY TR	56.42
2004 EDWARDS, MATTHEW & SARAH	1,047.16	2000 !LAKE ARROWHEAD REALTY TR	57.35
2004 ELLINGWOOD JOHN H & GLORIA M	452.10	2001 !LAKE ARROWHEAD REALTY TR	55.80
2004 EMPEY LAWRENCE N & FLORA	74.88	2004 LAKEFRONT TRUST	33.82
2004 ESTES, ROBIN & KENNETH A.	1,063.70	2004 LANCASTER JANET R	948.48
2004 FAGAN, ANN E.	149.76	2002 LANGE RONALD J & BRENDA M	83.64
2002 FECTEAU MICHAEL N	143.94	2003 LANGE RONALD J & BRENDA M	89.25
2003 FECTEAU MICHAEL N	481.25	2004 LANGE RONALD J & BRENDA M	97.92
2004 FECTEAU MICHAEL N	528.00	2004 LORD JOHN H, JR & DEANNE	721.92
2002 !FORRESTER DOUGLAS A & CECILIA S	0.00	2002 MACNEENY STEPHEN JOHN ET ,	36.55
2004 FRENETTE RICK	904.32	2003 MACNEENY STEPHEN JOHN ET ,	1,092.00
2001 FRENETTE, RICK	320.80	2004 MACNEENY STEPHEN JOHN ET ,	1,198.08
2002 FRENETTE, RICK	400.16	2001 MAYO DONNA L MORRILL	181.80
2003 FRENETTE, RICK	841.75	2004 MCLAUGHLIN SUSAN E	456.18
2004 GANNETT STUART B & JILL E	21.12	2004 MORRIS WILLIAM M.	844.80

2004 NADEAU WILLIAM B	1,063.68	2000 UNKNOWN	77.70
2004 NADEAU, WILLIAM	149.76	2000 UNKNOWN	1.85
2004 NELSON TIMOTHY J & SUSAN	1,844.71	1991 UNKNOWN	21.06
2004 PARKER DOUGLAS JAMES	775.80	1992 UNKNOWN	42.12
2004 PARKER DOUGLAS JAMES	882.32	2000 UNKNOWN	101.75
2004 PARKER DOUGLAS JAMES	941.50	1991 UNKNOWN C/O TOWN OF WA	97.20
2004 PARKER DOUGLAS JAMES	1,032.96	1992 UNKNOWN C/O TOWN OF WA	194.40
2004 PATCH BARBARA E &	362.11	2000 UNKNOWN C/O TOWN OF WA	222.00
2004 PERKINS JENNIFER	76.80	1991 UNKNOWN	77.76
2004 PERRY WARREN	597.12	1992 UNKNOWN	155.52
2004 PHILLIPS JUNE E	689.28	2000 UNKNOWN	177.60
2004 RAMSELL TROY A	1,513.57	1992 UNKNOWN	257.58
2004 RICE LEROY & TINA	282.08	2000 UNKNOWN	314.50
2003 RICE LEROY & TINA	301.00	2002 WEBBER DEAN	114.00
2004 RICE LEROY & TINA	330.24	2004 WEISS ROBERT C & DWAYNE M	257.28
2004 ROCAFORT GARY S & ELSA M &	426.24	2004 WHITE BRIDGET	188.16
2004 ROUX, MICHAEL A.	119.04	2004 WHITTEMORE KEVIN D & LORI	134.40
2004 ROUX, MICHAEL A.	149.76	2003 WILLIAMS ANDREW	313.25
2004 ROUX, MICHAEL A.	149.76	1997 WILLIAMS HAROLD	111.40
2004 ROUX, MICHAEL A.	57.60	2002 WILLIAMS HAROLD	308.32
2004 ROUX, MICHAEL A.	28.80	2003 WILLIAMS HAROLD	329.00
2004 ROUX, MICHAEL A.	28.80	2004 WILLIAMS HAROLD	360.96
2004 ROUX, MICHAEL A.	28.80	2003 WILLIAMS RALPH E &	1,068.18
2004 ROUX, MICHAEL A.	28.80	2004 WILLIAMS RALPH E &	1,213.44
2004 RUEL GARY & JAYNE	55.80	2003 WOOD BRYAN J & JAMES J	1,133.12
2004 SARGENT CLINTON L & NANCY A ET AL	260.10	2004 WOOD BRYAN J & JAMES J	2,486.40
2004 SARGENT CLINTON L & NANCY A ET AL	592.04	2003 WOOD BRYAN J & JAMES J	642.25
2004 SAVOIE JAMES D	432.00	2004 WOOD BRYAN J & JAMES J	1,409.28
2004 SIMANONOK JOSEPH E	996.48	2001 WORSTER SHARON	504.00
2004 SIMS ROBERT J & BEVERLY A	729.23	2004 YOUNG ARNOLD J & BETTE-LYN	543.36
2004 SIMS ROBERT J & BEVERLY A	1,708.80		92,525.60
2004 SMITH MICHAEL T.SR,& MICHELLE L.	136.50	Total: Lien Summary	
2004 SMITH MICHAEL T.SR,& MICHELLE L.	149.76	1991	288.36
2004 SNYDER CHARLES R JR TIMMONS BON	1,046.40	1992	834.30
2004 SNYDER CHARLES R JR TIMMONS BON	395.52	1998	170.19
2004 SPAULDING JOHN A & SANDRA L	259.20	1999	169.26
2004 ST MICHEL BEVERLY &	975.36	2000	1,132.20
2004 STUBBS EDMUND & JOAN	438.61	2001	2,002.90
2004 SULLIVAN JOHN & MARION	29.60	2002	7,502.26
2004 SULLIVAN JOHN & MARION	28.80	2003	14,624.90
2004 SULLIVAN JOHN & MARION	32.80	2004	65,561.23
2003 SULLIVAN JOHN & MARION	35.00	2004-2	240.00
2004 SULLIVAN JOHN & MARION	38.40		92,525.60
2004 TETRAULT ROBERT J & ROSE M	1,053.96		
2003 THOMPSON MICHAEL P	1328.25		
2004 THOMPSON MICHAEL P	1,457.28		
2004 THORNTON KATHLEEN M	2.79		
2004 TOKARZ STEVEN ET AL	1,941.06		
2000 UNKNOWN	35.15		
1992 UNKNOWN	92.34		
1992 UNKNOWN	184.68		

Outstanding Personal Property						
Acct		Name		Year		
7	P	ALLSTATE INSURANCE CO.		2001		52.65
7	P	ALLSTATE INSURANCE CO.		2002		59.86
163	P	AMERICAN BUSINESS LEASING, INC.		2004		0.39
163	P	AMERICAN BUSINESS LEASING, INC.		2005		155.07
10	P	AUTOS EAST		1996		17.00
10	P	AUTOS EAST		1997		17.85
10	P	AUTOS EAST		1998		18.30
10	P	AUTOS EAST		1999		18.20
10	P	AUTOS EAST		2000		18.50
10	P	AUTOS EAST		2001		18.00
10	P	AUTOS EAST		2002		19.68
10	P	AUTOS EAST		2003		21.00
10	P	AUTOS EAST		2004		23.04
10	P	AUTOS EAST		2005		25.15
12	P	BEAN GLENN SR		2001		504.00
13	P	BERGERON EXCAVATING		2005		3,449.27
19	P	BROOKS WELDING & MACHINING		2005		17.53
20	P	BRUEDAN CORP.		2001		154.80
20	P	BRUEDAN CORP.		2002		175.48
20	P	BRUEDAN CORP.		2003		187.25
20	P	BRUEDAN CORP.		2004		205.44
20	P	BRUEDAN CORP.		2005		224.22
182	P	CATALINA MARKETING CORP.		2005		100.59
25	P	CHUCK PIERCE BUILDER		2000		11.10
25	P	CHUCK PIERCE BUILDER		2001		10.80
25	P	CHUCK PIERCE BUILDER		2002		9.84
25	P	CHUCK PIERCE BUILDER		2003		10.50
25	P	CHUCK PIERCE BUILDER		2004		11.52
25	P	CHUCK PIERCE BUILDER		2005		12.57
30	P	COLONIAL PACIFIC LEASING CORP.		2003		224.00
30	P	COLONIAL PACIFIC LEASING CORP.		2004		245.76
30	P	COLONIAL PACIFIC LEASING CORP.		2005		268.23
33	P	COUNTRY ESTATE		2005		0.30
36	P	DICK TURGEON ELECTRIC		1996		20.40
36	P	DICK TURGEON ELECTRIC		1997		21.42
36	P	DICK TURGEON ELECTRIC		1998		21.96
36	P	DICK TURGEON ELECTRIC		1999		21.84
36	P	DICK TURGEON ELECTRIC		2000		22.20
36	P	DICK TURGEON ELECTRIC		2001		21.60
36	P	DICK TURGEON ELECTRIC		2002		24.60
36	P	DICK TURGEON ELECTRIC		2003		26.25
36	P	DICK TURGEON ELECTRIC		2004		28.80
36	P	DICK TURGEON ELECTRIC		2005		31.43
39	P	IDYERS PIZZA & SUB SHOP		2001		108.00
45	P	IFIDELITY LEASING		2003		190.75
49	P	FRENCH GEORGE		1994		120.40
49	P	FRENCH GEORGE		1995		123.20
49	P	FRENCH GEORGE		1996		130.90
49	P	FRENCH GEORGE		1997		137.45
49	P	FRENCH GEORGE		1998		140.91
49	P	FRENCH GEORGE		1999		140.14
49	P	FRENCH GEORGE		2000		142.46
49	P	FRENCH GEORGE		2001		138.60
49	P	FRENCH GEORGE		2003		168.00
49	P	FRENCH GEORGE		2004		184.32
49	P	FRENCH GEORGE		2005		201.17
53	P	GARY MOREAU EXCAVATING		2005		549.03
54	P	IGE CAPITAL CORP		2002		38.38
58	P	GOLF ROOTS INC.		2005		26.14
65	P	IBM CORP (IBM GLOBAL SVC-NET		2003		7.00
65	P	IBM CORP (IBM GLOBAL SVC-NET		2004		7.68
65	P	IBM CORP (IBM GLOBAL SVC-NET		2005		8.38
66	P	INTECH FUNDING		2001		558.00
66	P	INTECH FUNDING		2002		634.68
66	P	INTECH FUNDING		2003		677.25
66	P	INTECH FUNDING		2004		743.04
66	P	INTECH FUNDING		2005		810.98
67	P	INTERLOTT TECHNOLOGIES INC		2004		59.52

68	P	J & L MACHINING INC	2005	201.11
77	P	ILAMONTAGNE ELECTRIC	2001	9.00
78	P	LANDLOCKED LOBSTER	2005	75.44
81	P	ILEASE FINANCE GROUP	2001	4.14
81	P	ILEASE FINANCE GROUP	2003	21.00
83	P	LEHMAN BROS. HOLDINGS, INC.	2002	96.76
83	P	LEHMAN BROS. HOLDINGS, INC.	2003	103.25
83	P	LEHMAN BROS. HOLDINGS, INC.	2004	113.28
83	P	LEHMAN BROS. HOLDINGS, INC.	2005	123.64
84	P	LEIGHTON EXCAVATING	2002	296.84
84	P	LEIGHTON EXCAVATING	2003	633.50
84	P	LEIGHTON EXCAVATING	2004	695.04
84	P	LEIGHTON EXCAVATING	2005	758.59
86	P	LIGHTHOUSE ELECTRIC	2004	65.28
86	P	LIGHTHOUSE ELECTRIC	2005	71.25
89	P	IMARIE'S ITALIAN JCT.	2004	38.67
91	P	MCCOY TRUCKING	1994	473.00
91	P	MCCOY TRUCKING	1995	360.80
91	P	MCCOY TRUCKING	1996	232.90
91	P	MCCOY TRUCKING	1997	244.55
91	P	MCCOY TRUCKING	1998	250.71
91	P	MCCOY TRUCKING	1999	249.34
91	P	MCCOY TRUCKING	2000	253.45
91	P	MCCOY TRUCKING	2001	246.60
91	P	MCCOY TRUCKING	2003	299.25
91	P	MCCOY TRUCKING	2004	328.32
91	P	MCCOY TRUCKING	2005	358.34
92	P	MEREDITH'S 202 HAIRCARE	2001	27.00
92	P	MEREDITH'S 202 HAIRCARE	2002	31.16
92	P	MEREDITH'S 202 HAIRCARE	2003	33.25
92	P	MEREDITH'S 202 HAIRCARE	2004	36.48
92	P	MEREDITH'S 202 HAIRCARE	2005	39.82
94	P	MOODY LARRY	2003	126.00
94	P	MOODY LARRY	2004	276.48
94	P	MOODY LARRY	2005	301.76
96	P	NORTHEAST HIDE & FIR CO	2005	10.48
97	P	NORTHEASTERN BULLET CO	2001	19.80
97	P	NORTHEASTERN BULLET CO	2002	22.96
97	P	NORTHEASTERN BULLET CO	2003	24.50
97	P	NORTHEASTERN BULLET CO	2004	26.88
97	P	NORTHEASTERN BULLET CO	2005	29.34
99	P	OWEN FORREST	1994	12.63
99	P	OWEN FORREST	1995	66.81
99	P	OWEN FORREST	1996	68.00
99	P	OWEN FORREST	1997	71.40
99	P	OWEN FORREST	1998	73.20
99	P	OWEN FORREST	1999	72.80
99	P	OWEN FORREST	2000	74.00
99	P	OWEN FORREST	2001	72.00
99	P	OWEN FORREST	2003	87.50
99	P	OWEN FORREST	2004	96.00
99	P	OWEN FORREST	2005	104.78
101	P	IPAD PRINTING SOLUTIONS, INC	2000	740.00
101	P	IPAD PRINTING SOLUTIONS, INC	2001	900.00
101	P	IPAD PRINTING SOLUTIONS, INC	2002	2,050.00
102	P	PAUL TEBBETTS	2005	0.19
104	P	!PRINT RENEW	2001	9.36
104	P	!PRINT RENEW	2002	9.84
106	P	RAINBOWS END CANDLES	2002	50.84
106	P	RAINBOWS END CANDLES	2003	54.25
106	P	RAINBOWS END CANDLES	2004	59.52
106	P	RAINBOWS END CANDLES	2005	64.96
174	P	!SPEEDYS	2004	480.00
164	P	STATE TAX SOLUTIONS	2004	69.12
164	P	STATE TAX SOLUTIONS	2005	75.44
119	P	STEVEN SEARLES	2000	18.50
119	P	STEVEN SEARLES	2001	18.00
119	P	STEVEN SEARLES	2002	19.68
119	P	STEVEN SEARLES	2003	21.00
119	P	STEVEN SEARLES	2004	23.04
119	P	STEVEN SEARLES	2005	25.15
130	P	VANGUARD CELLULAR SYSTEMS INC	2005	6.92
132	P	IVFS FINANCING, INC	2003	197.75
135	P	!WATERVIEW RESOLUTION CORP.	2002	19.68
175	P	WATERWAYS COFFEE SHOP	2005	502.77
				26399.86

TAX ABATEMENTS PROCESSED FY04/05

	2002	2003	2004	2005
Abbott, Robert & Elizabeth				\$ 470.88
Adlhart, Alfons				\$ 2,970.25
Alger, Donna				\$ 318.28
Anderson, Jon				\$ 505.76
Arsenault, Peter				\$ 621.30
Bean, Glenn Sr. Estate of				\$ 503.58
Belanger, Robert				\$ 110.09
Bellefefeuille, James				\$ 3,582.83
Benvie, James & Dee				\$ 2,163.65
Bigelow, Shirley				\$ 170.04
Blackburn, Dana & Dianne				\$ 770.63
Boucher, Gaston Est. of				\$ 1,654.62
Brock, Helen		\$ 21.00	\$ 23.04	\$ 26.16
Bruno, Joseph & Margaret				\$ 1,966.36
Capener, Brent & Kelly				\$ 527.56
Carpenter, Austin Heirs of				\$ 1,136.87
Carpenter, Austin Heirs of	\$ 187.78	\$ 200.37	\$ 219.84	
Carroll, Sean			\$ 84.48	
Clark Lumber & Pinter				\$ 1,944.56
Clark Lumber & Pinter	\$ 1,462.88	\$ 1,561.00	\$ 1,712.64	
Croteau, Norman & Claire				\$ 841.48
Davis, Jean & Raymond				\$ 81.75
DeSimone, Grace				\$ 490.50
DiPietrantonio, Anthony				\$ 1,790.87
Donathan, Joan			\$ 103.68	
Downing, Judith & Leo				\$ 81.75
Durgin, Eugene & Maureen		\$ 87.50	\$ 96.00	
Earl, William				\$ 2,853.62
Forrester, Douglas			\$ 149.76	
Foss, David			\$ 259.20	
Gaudette, Frederick				\$ 1,242.60
Giarusso, Virginia				\$ 1,658.98
Grant, Owen & Mary				\$ 81.75
Hansen, Mark				\$ 1,467.14
Hanson, Robert			\$ 330.24	
Haskell, Kevin & Karen				\$ 621.30
Holmes, Henry Inc				\$ 3,213.32
Jenkins, Susan				\$ 1,495.48
Kalesnick, Paul & Catherine				\$ 1,506.38
Langlais, Hillary & Jason				\$ 1,864.99
Larenteau, Bertrand				\$ 1,853.00
Leskowsky Edward			\$ 155.52	
Loconte, Michael & Julie				\$ 1,931.48
Lund, Maud				\$ 315.01
Mackneer, Andrew	\$ 360.80	\$ 385.00	\$ 422.40	
Major, Deborah				\$ 3,164.27
Marcotte, Mark & Sarah			\$ 134.40	
Mecondo				\$ 791.41
Mercier, Ronald & Lauren				\$ 1,194.64
Moody, Carolyn			\$ 107.52	
Nadeau, Scott	\$ 127.92	\$ 136.50	\$ 149.76	

	2002	2003	2004	2005
Picard, Lisa				\$ 531.92
Pierce, Robert & Joanne				\$ 1,059.48
Robinson, Joey		\$ 43.75	\$ 48.00	\$ 54.50
Salvo, Frank & Jean				\$ 699.78
Saxton & Bouthot				\$ 504.40
Schulz, Henry Jr & Anna				\$ 170.04
Schulz, Richard				\$ 455.62
Smith, Edward & Stacy				\$ 170.04
St. Pierre, Roland & Elaine				\$ 170.04
Stackpole, Robert				\$ 283.40
Staples, Travis & Wanda				\$ 81.75
Stone, Rhonda				\$ 1,048.58
Towns, Charles				\$ 147.15
Whitten, Kent & Dorilyn				\$ 2,435.06
Wood & Friedland				\$ 644.73
	\$ 4,141.38	\$ 4,438.12	\$ 6,000.48	\$ 58,446.63
PERSONAL PROPERTY				
Bean, Glenn Sr. Est of				\$ 763.00
Daley Insurance				\$ 30.52
Frontier Vision				\$ 2,051.38
				\$ 2,844.90
GRAND TOTAL	\$ 4,141.38	\$ 4,438.12	\$ 6,000.48	\$ 61,291.53

Supplemental Balance Report

Tax Year: 2005-2

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
4611	R. ALGER DONNA L.	2005	2,515.72	819.25	1,696.47
4630	R. ALLEN CHARLES	2005	1,790.87	964.82	826.05
4632	R. BERGERON HEIDI M. & TIMMY M.	2005	1,194.64	643.60	551.04
4605	R. BIGELOW SHIRLEY J.	2005	1,499.84	864.09	635.75
4608	R. FORTIER PHILIP & SHIRLEY	2005	1,654.62	1,769.07	-114.45
4641	R. GANNETT STUART B., SR.	2005	797.88	30.91	766.97
4642	R. GANNETT STUART B., SR.	2005	1,146.68	44.42	1,102.26
4609	R. GAUDETTE JAMES S. & SANDRA J.	2005	1,242.60	1,290.74	-48.14
4628	R. HERTEL VAN E., JR.	2005	1,136.87	44.04	1,092.83
4634	R. HUGHES ERNEST H. III	2005	1,495.48	805.67	689.81
4633	R. JOHNSON BRUCE D. & TRACY L.	2005	1,048.58	1,089.20	-40.62
4629	R. LUMB WILLIAM	2005	170.04	176.63	-6.59
4615	R. MAJOR DEBORAH A.	2005	1,524.91	1,583.99	-59.08
4606	R. MECONDO LLC C/O CHRISTOPHER D. SCIACCA	2005	725.94	391.09	334.85
4607	R. MECONDO LLC C/O CHRISTOPHER D. SCIACCA	2005	856.74	526.96	329.78
4624	R. PETIT JOHN & SUSAN	2005	2,970.25	1,600.20	1,370.05
4623	R. PICARD LISA M.	2005	2,478.66	619.08	1,859.58
4643	R. RTG C/C ROBERT BLACKBURN	2005	85.02	88.31	-3.29
4644	R. RTG C/O ROBERT BLACKBURN	2005	85.02	88.31	-3.29
4645	R. RTG C/O ROBERT BLACKBURN	2005	85.02	88.31	-3.29
4621	R. SCHULZ EDWARD C	2005	170.04	176.63	-6.59
4307	R. THE NATURE CONSERVANCY OF	2005	101.33	105.26	-3.93
952	R. THE NATURE CONSERVANCY OF THE PINE TREE STATE INC	2005	345.45	358.83	-13.38
1045	R. THE NATURE CONSERVANCY OF THE PINE TREE STATE INC	2005	136.86	142.16	-5.30
1376	R. THE NATURE CONSERVANCY OF THE PINE TREE STATE INC	2005	138.18	143.53	-5.35
1379	R. THE NATURE CONSERVANCY OF THE PINE TREE STATE INC	2005	390.85	405.99	-15.14
1380	R. THE NATURE CONSERVANCY OF THE PINE TREE STATE INC	2005	335.58	348.58	-13.00
1381	R. THE NATURE CONSERVANCY OF THE PINE TREE STATE OF MAINE	2005	1,174.53	1,220.03	-45.50
1620	R. THE NATURE CONSERVANCY OF THE PINE TREE STATE INC	2005	354.00	367.71	-13.71
4616	R. WOOD JONATHAN G. & FRIEDLAND AMY L.	2005	1,660.07	893.80	766.27

Supplemental Balance Report					
Tax Year: 2005-2					
Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
Total for 30 Accounts:			29,312.27	17,691.21	11,621.06
Payment Summary					
Type		Principal	Interest	Costs	Total
A - Abatement		1,380.78	0.00	0.00	1,380.78
P - Payment		16,310.43	0.00	0.00	16,310.43
Total		17,691.21	0.00	0.00	17,691.21
Non Lien Summary					
2005-2	11,621.06				
Total	11,621.06				
No Liened Accounts			0.00	0.00	0.00
Payment Summary					
Type		Principal	Interest	Costs	Total
Total		0.00	0.00	0.00	0.00
Lien Summary					
Total	0.00	#			
Total for 30 Accounts:			29,312.27	17,691.21	11,621.06



GET INVOLVED WITH YOUR COMMUNITY!

The Town of Waterboro needs people on the following committees for the upcoming year:

Cemetery Committee
Comprehensive Plan Oversight
Conservation Commission
EMA Director
Fair Hearing Committee
Finance Committee
Hiring Panel
Library Building Committee
Old Home Days Committee

Parks & Recreation
Personnel Appeals Board
Planning Board
Public Safety Committee
Road Review Committee
Saco River Corridor Commission
Taylor House Board
Transfer Station/Recycling
Zoning Board of Appeals

TOWN OF WATERBORO APPLICATION FOR COMMITTEE MEMBERSHIP

Name _____

Date _____ Telephone # _____

Address _____

Committee (Please fill out separate form for each interest) _____

Reason for Wanting to Serve _____

Comments _____

Please return to the Selectmen's Office, 24 Townhouse Road, E. Waterboro, ME 04030

TOWN OF WATERBORO
TOWN OFFICERS AND OFFICIALS
 7/1/05-6/30/06

Board of Selectmen/Assessor/Overseer of the Poor

Douglas Foglio	2006
Robert Fay	2007
Dwayne Woodsome	2007
Cindy Moore	2008
Jon Gale	2008

Town Administrator
 Nancy Brandt

Town Clerk
 Kerry Thorne

Fire Chief
 Matthew Bors 2006

Deputy Chief
 Scott Binkemose
 Mark Sanders

Deputy Rescue Chief
 Lisa Bennett

Treasurer
 Julie Giles

Tax Collector
 Sharon Reed

Motor Vehicle Agent
 Brenda Crenner

Tax Assessor
 Jerry Daigle

Code Enforcement Officer
 Patti Berry 2006

Road Commissioner 3 yr.
 Fred Fay 2008

Health Officer
 Lisa Bennett

Assistant Health Officer
 Pam L'Heureux
 Patti Berry

Animal Control Officer
 April Tucker

Assessing Board of Review (3 yr.)
 Richard Pinette 2008
 David Woodsome 2008
 Larry Jacobsen 2008

Cable TV
 Richard Bateman 2007

Saco River Corridor Commission
 Francis Towns 2008

Finance Committee (5 yr.)

Brenda Edgerly	2006
Daniel Babb	2010
Janice Young	2009
John Carter	2006
Todd Abbott	2008

Library Board of Trustees (3 years)

Bright McCallum	2008
Thomas Cyr	2007
Brenda Pinette	2007
Deanna Barker	2007
Sheryl Johnson	2007

Old Home Days Committee

Virginia Schaeffer	2006
Bob Gobeil	2006
Bob Gilbert	2006
Deborah Eisenhauer	2006
Nathan Ford	2006
Sandra Ford	2006
Sheryl Harmon	2006
Paul Gilson	2006
Ben Gikon	2006
Sarah McAlvey	2006

Planning Board (5 yr.)

David Berton	2010
Roland Denby	2010
Judy Carll	2007
Susan Dunlap	2006
Donald Day	2008
Tim Nelson (Alt.)	2006

Transfer Station Committee

David Woodsome	2006
Fred Fay	2006
Ray Davis	2006

SAD 57 Board of Directors

Lisa Faith	2008
Jody Shoemaker	2006
Mary Ross	2007

Fair Hearing Committee

Larry Jacobsen	2006
Robert Gobeil	2006
Mike DeAngelis	2006

Parks and Recreation Comm. (3 yr.)

Donald Martin	2007
Don Mondor	2007
Richelle Hammond	2007
Bob Gobeil	2006
Bob Davis	2006
Lisa Tutor	2006
Rick McInnis	2008

Traylor House Board of Trustees 3 yr

Robert Gobeil	2008
Bill Lahey	2006
Rebekah Higgins	2007
Roland Denby	
Don Day	2007
Jim Carll	2007

Public Safety Committee 5 yr.

Fred Fay	2006
Paul Carey	2009

Lining Board of Appeals 5 yr.

Shawn Shoemaker	2010
Jon Tufts	2007
Dennis DeMatteo	2009
Mark Cyr	2006
Beth Cyr	2008
Nathan Ford	2010
Kevin Albert	2010

Conservation Commission 3 yr.

Stephen Everett	2006
Carol Carey	2007
Amy Beth Lucarelli	2007
Tony Lucarelli	2007
Diane Hanson	2008

Road Review Committee 3 yr.

Fred Fay	
Jon Tufts	2007
Donald Drew	2007
David Woodsome	2008

Hiring Panel

Doug Foglio	
Robert Fay	
Cindy Moore	
Jon Gale	
Dwayne Woodsome	
Brenda Edgerly	2006
Jon Tufts	2006
Richard Pinette	2006
Pamela L'Heureux	2006
Jim Carll	2006

Cemetery Committee

Alfred Hutchinson	2006
Edie Hutchinson	2006
Jim Carll	2006
Rebekah Higgins	2006
Donald Drew	2006
Danthea Drew	2006

RWS Representative

Willis Lord	2009
-------------	------

Comprehensive Plan Oversight Committee

Jon Gale	2006
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Personnel Appeals Board (3 yrs.)

Jon Tufts	2007
Richard Pinette	2007
Tom Cyr	2006
Paul Carey	2008



ANNUAL REPORT TO THE TOWN OF WATERBORO
Message from Senator Jonathan T. E. Courtney

It is an honor to represent the citizens of York County in Augusta. It means a great deal to me that you have entrusted me with this responsibility. I want to express my heartfelt thanks to all of you who have made my service possible and I look forward to serving the residents of Senate District 3 in the second half of the 122nd Legislature.

I continue to serve on the Taxation Committee, which has jurisdiction over the Bureau of Taxation, taxes, tax exemption and credits, Maine Residents Property Tax Program, property valuations and assessment, tax increment financing, as well as a host of other related issues. I take seriously my work on this committee and approach it with a goal to reduce the tax burden on the residents of Senate District 3 and create opportunities to bring good jobs to southern Maine.

Recent election cycles, public opinion polls, and discussions with the average Maine resident have convinced me that the citizens of this state want, and in fact need relief from their high tax burden. In fact, Maine citizens labor under the highest tax burden in the nation. I have personally submitted several pieces of legislation, and attached amendments on to others, in an effort to reduce the tax burden on businesses. I assure you that I will continue to do so until Maine's tax rates is reduced to one that encourages business growth, and prevents young people from seeking employment in other states.

One of the greatest rewards of serving in the Maine Legislature is being able to help citizens with the overwhelming challenges of dealing with state government. If you have an issue and need some help, please do not hesitate to call.

I hope you will continue to keep me informed of your views and suggestions. Please feel free to call me at my home (324-5467) or, when the Senate is in session, at our 24 hour toll-free line (1-800-423-6900). You may also email me at joncourtney@metrocast.net.

Thank you again for the opportunity to represent you in Augusta.

Sincerely,

Jon Courtney

Representative Lawrence Jacobsen

HOUSE DISTRICT 139

201 Sokokis Trail, Waterboro, Maine 04030

Home phone: (207) 247-8397

State House phone: (207) 287-1440

State House fax: (207) 287-1449

E-Mail: lawrence_e_jacobsen@yahoo.com

Dear Friends and Neighbors:

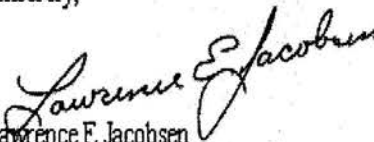
I would like to take this opportunity to thank you for having the confidence in me to represent you in the Maine State Legislature. It has been a true honor and privilege to serve the citizens of Waterboro as your Representative for the past three years. I will continue to work diligently to make your voices heard.

Efforts to implement real tax reform, to lower the cost of healthcare and to revitalize our business climate continue to be top priorities for me. Maine still remains one of the highest taxed states in the nation. State spending caps are an initiative that my party supports and we will continue to persevere until the caps are more binding in the form of a constitutional amendment. As a member of the Business Research and Economic Development Committee, I am committed to diligently working towards a sound policy that creates a business-friendly climate so that our citizens can continue to live, work and raise a family in this great state.

The Second Regular Session began the first week of January. My colleagues and I will be concentrating again on another attempt at tax reform, heating fuel assistance, the Business Equipment Tax Reimbursement program and the future of the DirigoChoice program. The two-year-old DirigoChoice program, which was designed to extend coverage to thousands of uninsured or underinsured residents, has lagged behind original participation projections. The Maine taxpayer is paying \$15.3 million a year to subsidize coverage to 7,300 people of which only 2,400 were previously uninsured. The Legislature will have the opportunity to review substantial changes for DirigoChoice during this session.

Again, it is a pleasure to be your voice in Augusta. One of the greatest aspects of my job is the ability to help my constituents. To reach me on state issues you can call me at my home, 247-8397, or at the State House in Augusta, 287-1440. If you prefer writing, my home address is 201 Sokokis Trail, Waterboro, Maine 04030.

Sincerely,


Lawrence E. Jacobsen
State Representative

OLYMPIA J. SNOWE
MAINE
154 RUSSELL SENATE OFFICE BUILDING
(202) 224-8344
Web Site: <http://snowe.senate.gov>

United States Senate
WASHINGTON, DC 20510-1903

COMMITTEES:
COMMERCE, SCIENCE, AND
TRANSPORTATION
CHAIR, FISHERIES AND COAST GUARD
SUBCOMMITTEE
FINANCE
INTELLIGENCE
CHAIR, SMALL BUSINESS

March 1, 2006

Dear Friends:

I am pleased to pass along my greetings as the Town of Waterboro embarks on another year. With the New Year, people are making resolutions to turn over a new leaf and reexamine their lives. Some people will strive to lose weight, others to spend more time with friends and loved ones, and others to just get by. I also have plans for 2006 - and that is to continue to work for the people of Maine. As your Senator, it is my job and responsibility to understand the wants and needs of the 1.2 million people in our great state and bring those concerns to Washington, D.C.

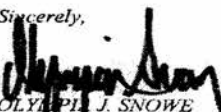
The people of Maine were an inspiration this past year - taking their lead from no one but themselves to help people near and far. Our Air National Guard, the Mainiacs, traveled to the devastated Gulf region to help with the Katrina recovery efforts. When I was on a trip to the region in September, I had the chance to meet them and see them in action. They approached their mission with dignity and pride, and their sense of duty and compassion was strong - a distinctive trait for Mainers.

The tragedy in the Gulf also had a terrible impact on Maine and other cold weather states through sky high energy prices. Thankfully, with the help of the Low Income Home Energy Assistance Program (LIHEAP), a federal heating assistance program which I have always strongly supported and have fought to secure it's funding, our most vulnerable citizens this past year received the critical help they needed in paying for their energy bills. You may be assured I will continue the fight to properly fund this vital program.

There are many other issues that must be addressed in this New Year, including skyrocketing health care costs, the Medicare prescription drug benefit, and the ongoing war in Iraq - among others. I pledge, as Maine's senior Senator, to strive to help the people of Maine live more prosperous and more healthy lives by working to represent their interests in Washington, D.C. That is my New Year's resolution, and it is one I will keep.

In closing, I would like to thank all those that have supported my work in Congress and thank those that have shared their insights and opinions over the years. I encourage you to visit my congressional website at www.snowe.senate.gov to review my work and that of the Senate as well as to obtain helpful governmental information. Please feel free to continue sharing any concerns or legislative input you may have by visiting with members of my staff at my Regional Office located at 227 Main Street in Biddeford or by calling 207-282-4144 or toll free in Maine at 1-800-432-1599.

Sincerely,


OLYMPIA J. SNOWE
United States Senator

AUBURN
TWO GREAT FALLS PLAZA
SUITE 7B
AUBURN, ME 04210
(207) 796-2451

AUGUSTA
40 WESTERN AVENUE, SUITE 408C
AUGUSTA, ME 04330
(207) 622-8292

BANGOR
ONE CUMBERLAND PLACE, SUITE 300
BANGOR, ME 04401
(207) 948-0432

BIDDEFORD
227 MAIN STREET
BIDDEFORD, ME 04005
(207) 282-4144

PORTLAND
3 CANAL PLAZA, SUITE 601
PORTLAND, ME 04101
(207) 874-0888
MAINE RELAY SERVICE
TDD 1-855-3323

FREEPORT
180 ACADEMY STREET, SUITE 3
FREEPORT, ME 04708
(207) 764-8124

IN MAINE CALL TOLL-FREE 1-800-432-1599
PRINTED ON RECYCLED PAPER

BOARD OF SELECTMEN

The Town of Waterboro has entered a new era, with the Charter change there are now five Selectmen with three new faces on this board. It has been challenging to keep all focused on the same point at the same time. Along with this the Pay Per Bag issue has taken a lot of time, although, the benefit to the taxpayer has been well worth all the negative press that we as Selectmen have received.

I will be leaving office after almost six years, the last two of which as Chair. I believe I leave the Town of Waterboro in a much better financial position with a new computer and bookkeeping system. Positive banking with good interest rates on our money management account we should be able to offset the excise tax cut proposed by the Maine Legislature in Augusta if it passes. With re-evaluation almost done and LD I in place the next year should be a challenge to the board and the new member as they work to try to maintain a balanced budget.

In closing I would like to thank my fellow Selectmen and Selectwoman for all their hard work. Also I would like to thank the assistant CEO for his assistance with the new school and all committee members for their time and effort in the past year. This has been a good and a bad time for me and I have always tried to give the town my best effort, although it has not always been the most popular one. And to all those who have supported me throughout my tenure I express my great thanks to you. Thank you all very much.

Douglas C. Foglio, Chairman

NOTICE TO DOG OWNERS

Your 2006 dog license was due and payable January 1st. A \$15.00 late fee will be applied to all dog licenses after January 31st. If unpaid on April 1st, a warrant will be issued by the Selectmen to the Animal Control Officer Directing him to proceed forthwith to enter complaint and summons to court the owner of any unlicensed dog. This officer will first call on you demanding that you comply with the law. At this time you will be liable for a fee of \$15.00 to the officer in addition to the cost of the dog license which is:

Neutered males & spayed females - \$6.00 (6 months or older)

All dogs 6 months or older capable of producing young - \$10.00

Failure on your part to comply will mean that you will be summoned to court and be liable for a fine of up to \$100.00.

Revised Statutes, 1964, Title 7 as Amended by Public Laws of 1967, 1969, 1973, 1974, 1975, 1976, 1977, 1978, 1982, 1987.

To the Citizens of Waterboro:

We are going to enforce the Dog License Law (Title 7, Chapter 721, § 3921 - § 3924 of the Maine State Law) in Waterboro, the owners or keepers of any dog in Waterboro must get a license from the Town Clerk by January 1st.

On April 1st, we will issue a Dog License Warrant. The warrant enables the Enforcement Officers to legally call on the owners or keepers of unlicensed dogs. After we issue a warrant, the owners or keepers of unlicensed dogs must obtain a dog license from the Town Clerk within seven (7) days and pay to the Town Clerk a \$25.00 Constable fee in addition to the regular dog licensing fee.

If a dog license is not obtained within seven (7) days of the warning the officers holding the warrant will proceed to summons to court the owner or keeper of the unlicensed dog.

Dog licenses are available every year starting in mid-October and can be purchased by going online, by mail, or at town office with proof of current rabies vaccination.



TOWN CLERK REPORT

7/1/2004 - 6/30/2005

Deaths Recorded:

7/22/2004	Clyde W Park *	Burial, Meeting House Hill Cemetery, Hollis
9/11/2004	Isabelle A Abbott	Cremation, Laurel Hill Crematory, Saco
10/2/2004	Stephen Nickles *	Cremation, Laurel Hill Crematory, Saco
10/3/2004	Louis J Brann *	Cremation, Laurel Hill Crematory, Saco
10/30/2004	Althea M Hanscom	Burial, Elder Grey Cemetery, North Waterboro
11/5/2004	Richard O'Meara *	Cremation, Brooklawn Memorial Park, Portland
11/26/2004	William P Doyle *	Cremation, Laurel Hill Crematory, Saco
12/6/2004	Helen G Contois	Entombment, Oakdale Cemetery Receiving Vault, Sanford
12/18/2004	Stephen Hutchins	Cremation, Laurel Hill Crematory, Saco
12/18/2004	Patricia A Moore	Cremation, Brooklawn Memorial Park, Portland
12/19/2004	Chauncey C Gerry *	Cremation, Laurel Hill Crematory, Saco
12/24/2004	Paul F Arseneau	Entombment, City Tomb, Bayside Cemetery, Eastport
12/29/2004	Gregory C Foltz	Burial, St. Joseph Cemetery, Biddeford
12/31/2004	Nicole G Ames	Burial, Arundel Cemetery, Kennebunkport
1/7/2005	Charles W Binette	Burial, St. Joseph Cemetery, Biddeford
1/11/2005	Constance L Bennett	Entombment, Oakdale Cemetery Receiving Vault, Sanford
1/26/2005	Loretta Flaherty	Burial, Brooklawn Memorial Park, Portland
2/5/2005	Melville B Knight	Entombment, Oakdale Cemetery Receiving Vault, Sanford
2/20/2005	Frank D Sellick	Cremation, Brooklawn Memorial Park, Portland
2/25/2005	Marilyn J Cutler	Cremation, Laurel Hill Crematory, Saco
3/4/2005	Christie L Limanni	Cremation, Brooklawn Memorial Park, Portland
4/3/2005	Winfred Rheder	Cremation, Laurel Hill Crematory, Saco
4/12/2005	Winston B Whitten *	Burial, Calvary Cemetery, South Portland
4/20/2005	Ann O Agans	Cremation, Laurel Hill Crematory, Saco
5/7/2005	Jack E Haubois	Burial, Murch Cemetery, Casco
5/9/2005	Nicholas Lumb	Burial, Laurel Hill Cemetery, Saco
5/14/2005	Linda L Schmid	Cremation, Brooklawn Memorial Park, Portland
5/28/2005	John C Haley	Cremation, Laurel Hill Crematory, Saco
6/4/2005	Sylvia F McKay	Burial, Arundel Cemetery, Kennebunkport
6/9/2005	Thomas J Power	Cremation, Laurel Hill Crematory, Saco
6/21/2005	Sopia Rae Bouley	Burial, Laurel Hill Cemetery, Saco
6/29/2005	George C Abbott *	Cremation, Laurel Hill Crematory, Saco

* veterans

Births recorded: 97

Marriages recorded: 54

Business Filings: 8

Fish and Game Licenses issued: 1398

Dog Licenses Issued:	Male/Female	Spay/Neuter	Total
	230	1048	1278

Respectfully submitted,
Kerry Thorne, Town Clerk

Saco River Cable Committee

This year, the Saco River Cable Committee continued to monitor the implementation of the terms of the landmark franchise agreement which was signed in 1998 with FrontierVision. The work of monitoring the Franchise Agreement for compliance by Adelphia has been assigned by Ordinance to the Saco River Cable Committee, through the representation of its members and alternates in the six town region (Standish, Buxton, Hollis, Waterboro, Limerick and Limington). The Committee has begun work on the needs assessment for the franchise renewal scheduled for 2008 and as an alternative, we are also investigating the possibility of extending the current franchise for five years until 2013. As a separate matter, Adelphia is currently negotiating a sale agreement with Time Warner and the Committee has recommended that the Towns approve the transfer with conditions. We will oversee the franchise transfer to Time Warner with assurances that there will be no changes in the level of service that our franchise currently requires.

Under the terms of our franchise, all Standish residents on public roads are able to have cable if they wish, those on private roads can receive cable services if the roads meet the Franchise requirements and if all the residents on that road agree to allow Adelphia a right of way.

Complaints or other issues that cannot be resolved by customers with Adelphia representatives directly may be referred to an SRCC representative by calling the town hall during normal business hours. No complaints were received this past year by the committee, but we worked with Adelphia on several issues regarding the I-Net connections to the schools.

In addition to many new cable channels, internet access via high speed cable modem service and other digital services were made possible by a system wide fiber optic upgrade requirement, our Franchise provides for:

- 5% Senior Citizen discount on basic services (call Adelphia at 1-800-336-9988 to apply).
- \$260,000.00 to be provided over the length of the contract to the 6 towns and two school districts for capital funds for Public, Educational, and Governmental (P.E.G.) and Intra-Net Access.
- Franchise Fee (a "right of way" fee that the town may assess the cable company for using its roads) was increased from 3% of basic revenues to 5% of gross revenue with the additional new funding to be used to support the new Regional P.E.G. center in Hollis. The original 3% continues to be used by the town in the general fund and increases each year as cable revenues increase.
- Unique system design features allowing each town on the system to transmit their meetings live to their residents, to any other town on the cable system by request via the Regional Center.
- Free Internet access to designated public buildings.
- Installation of an institutional video, audio and data network (Intra-Net) connecting 48 municipal, school, and library locations within the 6 towns.
- Establishment of 41 separate "live insertion" points within the 6 towns from which live television signals can be transmitted. These locations include schools, libraries and municipal buildings.

The Saco River Cable Committee in conjunction with the other five towns on the Saco River Cable System, also operates the Regional Public Access Television Center located on the Plains Road in Hollis. A non-profit Board of Directors is appointed by the participating towns and a full time Manager oversees the day to day operation of the center. Citizens or non-profit organizations from any of the six towns can sign out equipment and learn how to produce television programs about their organization and the community at no charge. The new center also has the responsibility of coordinating scheduling the cablecast of programs that are produced at any one of the 41 "live insertion" points mentioned above as the replay of municipal meetings on the Regional Government Channel for those towns that wish this service.

As always, Saco River Community Television Channel 2 accepts non-profit announcements for the Public community bulletin board if they are sent 3 weeks prior to the event to: SRC-TV 564 Plains Road, Hollis Maine. Call or fax it to 727-5902. Official municipal announcements for Government Access Channel 5 may also be sent to the same address. Visit their web site at www.src-tv.org to learn more about this valuable community resource.

School related announcements should be sent to our Educational Access channel 7, BETV, 700 Saco Road, Standish, Me., 04084.

Respectfully Submitted,
Tony Vigue, Chairman,
Saco River Cable Committee

CODE ENFORCEMENT OFFICE
FISCAL YEAR 2004-05

This office has issued a total of 254 within this reporting period, including 78 new home construction.

The growth management ordinance was amended this year to increase the total number of permits for new homes to 80 with 5 going to private lots and 5 going to subdivision lots. It is my hope and recommendation that the Town of Waterboro reviews the growth ordinance this coming year. As of December of '05, all of the private lot and Lake Arrowhead lot permits for 2006 are spoken for. This office continues to accept growth permit applications on a first come, first serve basis. I can foresee a problem for future home owners in that, to apply for a growth permit a person must get a septic design for that lot. Septic designs are only valid for a two year period as per state of Maine regulations. By the time a growth permit comes up, some septic designs may have to be made current by the site evaluator.

I am going into my third year as code enforcement officer. I have enjoyed the many challenges that this office offers.

I am pleased to report that the town hired a new secretary this year, Tina Smith. She is an absolute asset to this office and to the town.

I would like to thank Gerald "Butch" Gannett and Stephen Foglio for their assistance and support throughout the year as Deputy Code Enforcement Officers. Their willingness to help Waterboro through a very busy year is much appreciated.

Respectfully,
Patti Berry

WATERBORO OLD HOME DAYS COMMITTEE

Waterboro Old Home Days started on Friday July 8th at 5:00 pm. Rain forced us to cancel the Bush Pilots model airplane demonstration along with moving Randy Judkins and the Midnight Bandits into the high school gym. Most of the vendors stayed closed. All in all it wasn't a good night.

Saturday July 9th started out the same way Friday left off. The pancake breakfast still went on in the rain. The rain stopped about an hour before the parade began. Waterboro Rec. Dept. cribbage tournament was a success again this year. Because of the threat of showers A2Z, Frank Santos and Almodarr's Grand Illusion all performed inside. They all had a good size audience. Devonsquare took their chances and performed on the outside stage. The highlight of the day goes to the Courageous Kids Club martial arts demonstration. The highlight of the night was the Atlas Fireworks once again they were great.

2006 could be a problem several members have decided not to come back this year for various reasons. We are looking for someone to chair the committee as well as organize and manage the ad book, parade and vendors. We all work as a team, if someone needs help looking for ads or mailing out vendor applications etc. there is someone to help.

WATERBORO WATER DISTRICT

24 Townhouse Road
East Waterboro, Maine 04030-9731
Phone (207) 247-6166

Trustees:
David Benton
David Charland
Timothy McCoy

In 2005 the District was approved for and awarded financial assistance through a program called the State Revolving Fund. Financed through State and Federal agencies the program is designed to provide low interest loans and grants for municipal infrastructure projects. We thank all the responding District customers for completing and returning the Income Survey. The results of the survey will determine the level of assistance, such as interest rates and grants, the District may qualify for. The money will be used to locate a new supply source and pay for any related matters.

In regards to locating a new supply source the District would like to thank the local private and public landowners for providing access in locating and evaluating certain parcels. To date three sites have been explored and we are considering an additional two. Once exploration is complete we will evaluate all aspects of the various sites and approach the community with our results and intentions.

13,577,800 gallons of water is the expected total pumped for this year and 6 new customers were added. A 3000 foot 12 inch water main extension with 4 hydrants on Route 5, funded by M.S.A.D 57, to supply the new Massebesic Middle School campus was completed.

Water quality information and operating processes is provided in our annual Consumer Confidence Report. Copies are available at the Town Office. Waterboro residents with questions or concerns are always welcome to attend the District bimonthly meetings on the first and third Monday evenings at 6:00, in the old section of the Town Office.

Respectfully Submitted
Board of Trustees
Waterboro Water District

ROAD COMMISSIONER'S REPORT

To the Citizen's of Waterboro,

This past year we did ditching on Hooper Hill so it could be paved. We also worked on Chadbourne Ridge Road off Rte. 117 so a section of that could be paved.

Maintenance ditching was done on several roads throughout the town. We also did maintenance brush cutting on several different roads in town. Other than those roads mentioned we did a lot of general maintenance and replacing of culverts throughout Waterboro.

Paving was delayed because of tax bill delays and money coming in. Paving will be done this spring.

Respectfully submitted,

Fred Fay, Road Commissioner



WATERBORO FIRE DEPARTMENT

Annual Town Report

As this is my first annual report to the citizens of Waterboro, I'd like to tell you a little about myself. I have been involved with public service for over 13 years both as an emergency medical technician and as a firefighter. I have had extensive experience with public safety dispatching and had emergency preparedness training. I am a member of the York County Chief's Association as well as the Maine Fire Chief's Association. I hold a license as a Certified CPR Instructor. Since I live in the area, I have had many opportunities to work with the Waterboro Fire Department over the years. This has made for a smooth transition.

My primary goal as Fire Chief is to provide the highest quality of service through prevention, education, and medical assistance to the citizens of Waterboro.

We continue to recruit and retain the dedicated and professional members of our Department that answer the calls for help every day. We are constantly looking for volunteers to join both Fire and Rescue.

During the year of 2005 from January to December the Waterboro Fire ~ EMS responded to over 800 calls for service. Some of the calls fell into these categories.

11 Building Fires	26 Electrical Problems
6 Vehicle/Mobile Fires	11 Smoke Investigations
97 Motor Vehicle Accidents	8 Outside Fires
15 Unauthorized Burning	35 Service Calls/Public Assist
24 Alarm Activation	2 Mutual Aid Calls
9 Haz-Mat Incidents/CO	2 Bomb Scare
8 Controlled Burns	2 Cooking Fires
8 Chimney Fires	2 Burner Malfunction
16 Fire Dept. Medical Assist	5 Boat/Water Emergency Calls
25 Dispatched & Cancelled En-route	
310 Fire Calls	
503 Medical Calls	

Additionally in 2005 we had 3 new EMT-Basics and 4 new EMT-Intermediates join our team of dedicated professional volunteers. The department also began the student live-in program, which allows currently enrolled students at Southern Maine Community College to live at the station. In exchange for living quarters, they provide additional coverage for the community during specific periods of time. This program has proven to be successful in many other communities. Many thanks go to the members and volunteers that facilitated the completion of this project.

In closing I would like to thank the community, department members and their families for everyone's continued support for the services we provide.

Respectfully;
Matthew S. Bors
Fire Chief

Ross Corner Fire Company
Annual Report for 2005

The Ross Corner Fire Company responded to 101 calls in 2005. 14 in Alfred, 37 in Shapleigh, and 46 in Waterboro. The call break down includes 37 motor vehicle crashes, 12 false fire alarms, 10 structure fires, 9 station coverages, 9 brush fires, 7 chimney fires, 5 wires down, 4 assist rescue, 2 vehicle fires, 2 lightning strikes, 1 underground electrical fire, 1 explosion, 1 hazardous materials clean up, and 1 cigarette in a flower pot.

In addition to responding to calls, our members have attended many training sessions, as well as monthly business and work meetings. I would like to thank all the members for another year of dedication to the fire company, the fire service, and the people we serve. Also a special thank you to our auxiliary who work hard to provide food, refreshment, and financial support through several fund raising projects.

Our 2004 FEMA grant award project has been completed. The turn out gear, power saws, portable water pumps, self contained breathing apparatus, and gas detector have been received, all necessary training has been completed, and all items are now in service. To the people of Alfred, Shapleigh, and Waterboro, thank you again for providing the matching funds for this grant.

In 2005 we were awarded another grant from the Galen Cole Family Foundation for a second thermal imaging camera. This grant award will allow us to carry this very useful tool on both engines, adding safety and efficiency to the operation. Like our first thermal imager grant, this award carries a small matching fund, and again we plan to try to raise these funds ourselves.

Our membership is holding steady at 15. If all 15 members could respond to an incident at the same time, life would be good. Most times this is not the case. As volunteers, they are going about their daily business, and when an emergency happens, they could be at work, on vacation, or just out of position to respond. This is why we need to increase our membership, so we have more trained people available to help our neighbors when they need it. After, this is what the fire service is all about. If you or someone you know are even remotely interested in helping your neighbors, I encourage you to come see us, and talk to some of our members. Once you see what really goes on, and how the whole team works together, you can decide if there is a place for you on our roster. At this time, we have men and women with experience from zero to 25 years, and I can assure you that no matter where you fall into this range, you will be received well at the Ross Corner Fire Company.

Our members would like to say Thank You to the members of the Alfred, Shapleigh, and Waterboro Fire Departments, for you constant help and support, and to the residents of these three great towns, for your kindness and generosity throughout the year.

Sincerely,

Anthony S. Wolfinger
Ross Corner Fire Chief

REPORT OF CEMETERY COMMITTEE

Without our more than forty-plus dedicated volunteers, aged eight to eighty-something, from all sections of town we would not be able to carry on the program of maintenance for the 120 "ancient" cemeteries in Waterboro. These volunteers include: homeowners with a small family plot on their land; Boy Scouts of all ages and their families; citizens who just want to help & go out of their way to maintain the cemetery they have spoken for; members of the NROTC unit at Massabesic; committee members and even Parker Scheurman of the Nature Conservancy. Each of these are owed the deep gratitude of the Town of Waterboro. Our budget allows us to hire a part-time summer worker who mows 20-24 sites close to well-traveled roadways. We are most grateful for all of these volunteers and workers who spend time in service of our Town.

In the future we will have to make changes, as some of our older volunteers are becoming unable to continue their service. It takes a strong person to hike into a site with needed materials, then lift, mend and reset fallen stones.

Another change will be in how we get to use our NROTC Cadets. Due to school mandated restrictions they may be unable to work as in previous years.

Sorry to report, we did have some vandalism this year, at the McLucas cemetery, (which has since been repaired) and a fence chain is missing at another remote site. It is always disheartening to see this lack of respect for these onetime citizens of the Town of Waterboro.

Finally, an unsolicited comment came from a dedicated hiker from Portland who voiced his appreciation of the efforts of our Town. He noticed after being all over various towns, that "the Waterboros have the best cared for remote cemeteries he has come across." If you can help in any way to continue this well earned reputation, please let the Committee know. We will definitely be needing at least a few new members come spring.

Respectfully submitted,
Cemetery Committee

ROAD REVIEW COMMITTEE

The mission of this committee for the past few years and for the near future has and will be to assist the Road Commissioner in making our town roads as safe as possible.

We have embarked on brining our town roads up to present day standards.

The rapid growth of our community has required us to look at alternative egress roads in and around our town.

Upcoming projects may be Ossipee Hill Road, Chadbourne Ridge Road, Bennett Hill Road and Blueberry Road.

Respectfully submitted,
Road Review Committee

REPORT OF TAYLOR/FREY/LEAVITT HOUSE

To the Citizen's of Waterboro,

Through the efforts of volunteers, the house was open to visitors on Saturdays from 1 p.m. to 3 p.m. from Memorial Day weekend until Labor Day weekend. It was also opened on several occasions for private tours. Many complimentary comments were received on the quality and quantity of the displays.

We have received many donations during the year including glass, artwork, furniture, milk room items, and paper documents relating to the house and the town. We also received several photograph albums containing portraits of people with Waterboro connections.

A new floor has been added in the barn loft to make more storage space and to provide space to mount additional displays. Work has begun to install lighting in the barn cellar, which will eventually provide us with even more space to display our collection of farm equipment and tools.

Several events brought many visitors to the house. They were "The English Tea," sponsored by the Massabesic Lions Club, "Art in the Barn" sponsored by a group of local artists, and the Plant Sale sponsored by the Ossipee Meadows Garden Club.

This year, we invested in new brochures to be given during tours. We also created a tee shirt bearing a depiction of the house by Ruth Kearns, which we are currently selling. Proceeds from the sales will benefit ongoing work at the house.

A big event for 2006 will be the moving of the Deering's Ridge School House to the Taylor/Frey/Leavitt House property by the Waterborough Historical Society. We will also be creating new exhibits featuring model trains, farm equipment, and milk processing c1900.

We will continue to open the house Saturday afternoons and by appointment. Volunteers are always needed for "spring cleaning" and to give tours. Please contact the town office if you are interested.

Respectfully submitted,

Taylor/Frey/Leavitt House Board of Trustees

Waterboro Emergency Management Agency 2005

As far emergency management is concerned, Waterboro had a quiet year. I attended 2 classes, instructed 3 classes, and became a FEMA instructor for ICS 100-400 (Incident Command System), and NIMS 700. Starting in 2007 – each jurisdiction in the US needs to be NIMS compliant. I finished my class in July, just prior to Hurricane Dennis.

None of us will ever forget the Days following Hurricane Katrina, the destruction, the sadness, the miracles, and the Resilience of the Southern people affected by Hurricanes and the thousand of volunteers who made life a little easier. I was called up by FEMA to assist in the recovery. It was heart-breaking, heart-warming, frustrating and joyous. I shed tears, gave hugs, found lost love ones, made new friends and placed hundreds of displaced folks into housing.

The one lesson we all learn from last year is: SELF PREPAREDNESS. You need to be able to take care of yourself and your family for the first 72 hours following a major disaster. So have a plan - know the plan - share the plan.

Have a personal contact out of the area – someone you can call and say you are okay.
Have 1 gallon of water per person per day stored. (Fill milk jugs) Pets need the same.
Have a go kit packed (change of clothes ready to go in a moments notice),
Flashlight by your bed and everyone else's in the household
Non-perishable food, stored batteries, portable radio, old fashion can opener,
Become a CERT member –once you've helped your family, you help your neighbors

For more information contact me -207 247-8888 Waterboro Emergency Management
Or for more preparedness tips –pick up brochures in my office or call the Red Cross.

Yours in Emergency Management,

Pam L'Heureux

REPORT OF REGIONAL WASTE SYSTEM DIRECTOR

Waterboro is one of the 21 owners of R.W.S. facility. For years Waterboro and Hollis each had on half vote at the monthly directors meetings. As Waterboro tonnage of Household Waste increased the town was given a full vote.

There are three committees namely Credit and Finances, Recycle and Executive. I am a member of the Recycle Committee. The committee meets the first Thursday of each month. The goal of the committee is to increase recycling in all of the towns and cities and working to reduce the amount of mercury products that are going into the household trash. It is very expensive to eliminate mercury from the air emissions. Maine allows 24 pounds a year. Fed Federal standard is 50 pounds.

We are in the process of re-organizing the system. After July 1, 2006 the facility will be ECO of Maine. Every municipality will have a full vote at the monthly (there will be less than twelve) meetings. The Executive Committee will oversee the day to day operations.

Kevin Roche was hired just before I was appointed as the Manager of the facility and has done an outstanding job of cutting costs and increasing income at the plant.

The Recycling division made almost \$500,000.00 profit after expenses last year and the tonnage this year is considerably higher than last year.

Waterboro recycling percentage has increased from 8.41% in July 2005 to a high of 42.15% in November.

All meetings at R.W.S. are open to the public.

It is a pleasure to serve the town as the Director.

Respectfully submitted,

Willis A. Lord

MOTOR VEHICLE REPORT

Maine is a 15-year title state. Starting January 1, 2006 all 1991 and newer Vehicles will need a title. Please remember that your insurance card dates must cover the day you are here to register. We can accept a fax from your insurance company. There is a \$1 fee and the fax number is 247-5456.

We do have on-line re-registration available. Go to www.SOSonline.org to get started.

For a Maine dealer sale, you will need to bring:

- (1) Green sales tax form
- (2) Blue Title Application
- (3) Window Sticker if vehicle has never been titled before
- (4) CURRENT insurance card for new vehicle

For a private sale (from one person to another):

- (1) Bill of Sale
- (2) Title if 1991 or newer – signed over to you
- (3) CURRENT insurance card for new vehicle

To transfer credits from one vehicle to another, you cannot still own the old Vehicle. If you do a transfer, you will be using the old plates and date of expiration and the names on the old reg. will stay the same.

During the past fiscal year (July 2004 to June 2005) this office has done:

- 5349 Passenger vehicles
- 376 Commercial vehicles
- 936 Trailers
- 291 Motorcycles & mopeds
- 454 Transfers
- 30 Farm Trucks & Special Equipment

Excise collected was \$1,038,665.11

Rapid Renewal excise collected was \$70,571.19

Total excise for fiscal year 2004 to 2005 - \$1,109,236.30

Respectfully submitted,

Brenda J. Crenner

Motor Vehicle Agent – Waterboro

REPORT OF WATERBORO PARKS & RECREATION

Five years ago Waterboro Parks and Recreation was just stepping into its toddler years with a few summer programs and, of course, a winter basketball program.

Today, we have over twenty different opportunities for recreation and enrichment and our total revenues for the current fiscal year are likely to exceed two hundred thousand dollars for the first time.

This is excellent news for our residents and, more specifically, our taxpayers since the total appropriated cost out of taxation to run the department hasn't grown at all.

In fact, the budget request for 2006-2007 is lower than the request that this director inherited in fiscal year 2001-2002.

With this good news comes a reminder on what exactly the "Parks" side of the department entails and is responsible for: Gobeil Park, Taylor House, Ossipee Pines Park, Mill Pond Park, The Saw Mill, Friendship Park and the Townhouse property.

Each requires maintenance attention and a few, such as Gobeil Park which is home to the State's Public Boat launch, require large scale changes.

One of those changes took place last year when phase #1 of the beach area grant project was completed. The total cost of the significant upgrades was nearly \$76,000 (that figure is higher than the department's entire budget) and the best part about it, other than the fact that we secured the beach area from erosion and helped to push bad run-off away from the pristine water was the fact that \$70,000 of that amount was from grant monies secured by this department and members of Little Ossipee Lake Association.

All of us have the late Guy L'Italien to thank for this. A tireless volunteer who owned a summer home on Ossipee. Guy made it a point to protect the water quality in the lake and began, way back in late 1998, the initial Watershed Survey that we still utilize today.

And today...it continues as phase #2 of the project is set to kick off this summer with work being done to protect water quality from roads that allow run-off to work its way into the lake.

In closing I'd like to thank our dozens of volunteers who, without them, I would not be able to function. From our dozens of recreation and travel league basketball coaches to our seven member volunteer recreation committee we are blessed with caring folks that want to improve the lifestyle of everyone that we serve.

One specific individual, Cindy Durney, who is unknown to many, but has volunteered her time with our adult luncheons for many years, helped my wife Kerry (another volunteer that I could not function without) with our annual haunted town hall and our adult trips deserves our thanks and certainly has mine.

Respectfully Submitted,

Michael DeAngelis, Director

WATERBORO PUBLIC LIBRARY

The Waterboro Public Library had a very successful 2005.

Technology: The technological opportunities at WPL continued to improve as it offered wireless Internet connectivity in the general library environment for the first time this year. The two oldest computers were upgraded and a third new one added. All computers are Internet enabled. Computer use by patrons increased from 1104 uses in 2004 to 1267. The catalog is almost completely computerized. In the near future an online catalog will be available so that patrons can view the collection and order books online. A new, more interactive web site is also in the works.

Operations and Programming: The library was open five days a week this past year on the following schedule: Monday 2pm-8pm, Tuesday 2pm-8pm, Wednesday 9am-8pm, Thursday 2pm-8pm, Friday closed, Saturday 9am-3pm, Sunday closed. The children's story hour grew even more popular, attracting 537 children between the ages of birth and 6 years old a week. This was up from 348 in 2004-5. Two adult book discussion groups met regularly with about 14 attendees. One group is participating in the "Let's Talk About It" program sponsored by the Maine Humanities Council. The summer reading program offered in conjunction with Hollis, Salmon Falls, and West Buxton libraries was well attended with 186 children enrolled. Several community organizations, including Scouts, a parenting group and a grandparenting group continue to use library space for their regular meetings.

Collections: The Library's collection has grown in the past year by 2000 items to about 22,000 items; books, videos, audio tapes, etc. It is held at this level due to space limitations. This growth was made possible by Eagle Scout candidate bookcase-building projects, and a constant process of "weeding," whereby older, little used items are replaced with new popular items. Maine State Library standards indicate that a town our size should have a 40,000 item library.

While we are working and dreaming toward the creation of a new library for the Town of Waterboro, we are pleased with all the ways we are continuing to grow within the bounds of our homey space!

SACO RIVER CORRIDOR COMMISSION

"Communities Working Together To Protect Our Rivers"

The Saco River Corridor Commission (SRCC) administers the Saco River Corridor Act, which was established by the legislature in 1973. Through the Act, the Commission helps oversee land use development within 500 to 1,000 feet of the Saco, Ossipee, Little Ossipee Rivers, the Little Ossipee Flowage, and Balch Lake. The Commission is made up of representatives from twenty communities bordering these water bodies. Each of the twenty municipalities has an obligation and opportunity to be represented by one regular and one alternate member who is appointed by the Selectmen or Mayor.

The Town of Waterboro is fortunate to have Steven Harlow and Mike Towns as their voice on the Commission. In a practical sense, this voice gives Waterboro an opportunity to participate in the present and future development patterns throughout the entire corridor. The consideration of permit applications for development is one of the major functions of the Commission. During our past fiscal year, the Commission came together for eleven meetings in which they considered a total of 133 applications for permits and amendments, of which 18 of those projects were in Waterboro.

We are pleased to report that we have completed our fifth successful season of our Saco River Basin Water Quality Monitoring Program. Currently, we have over 30 volunteers monitoring for dissolved oxygen, pH, turbidity, temperature, total Kjeldahl nitrogen, total phosphorus, orthophosphate, and *Escherichia coli*. Our testing takes place on a bi-weekly schedule along the Saco, Ossipee, and Little Ossipee Rivers at twenty-seven different locations during the months of April through October. All of the information relating to the past four years of the Commission's monitoring program can be found on our website located at www.srcc-maine.org.

The SRCC continues to work cooperatively with a New Hampshire non-profit agency dedicated to the preservation of the natural resources in the Ossipee Watershed (which is a smaller part of the Saco River Basin) known as the Green Mountain Conservation Group (GMCG). The GMCG has 15 volunteers monitoring 15 locations throughout the six New Hampshire towns within the Ossipee Watershed. The dedication and cooperation we have both witnessed from our volunteers is a testament to their commitment to ensuring the quality of the water within the Saco River Basin and to the success of this program.

Waterboro residents who are interested in obtaining additional information about the Saco River Corridor Commission's work or for a copy of the water quality monitoring information should feel free to call their Commission representative or Dennis Finn, the Commission's Executive Director. The Commission office is located on the second floor of the Little River Building at 20 Main Street in Cornish, Maine (Telephone 207-625-8123) and can be found on the web at www.srcc-maine.org.

**REPORT OF THE
TRANSFER STATION MANAGER**

**2005 WATERBORO SOLID WASTE & RECYCLING REPORT
July 1, 2004 to June 30, 2005**

The following is a list of all materials recycled during the past year.

1. Recycled wood	42 loads	220.65 tons
2. Recycled metal	24 loads	174.33 tons
3. Recycled Cardboard	25 loads	164.27 tons
4. Recycled plastic	34 loads	78.03 tons
5. Recycled Sheetrock	7 loads	55.51 tons
6. Recycled Shingles	10 loads	105.92 tons
7. Recycled Tires	2 loads	20.97 tons
8. Recycled Aluminum	1 load	2.15 tons
9. Recycled Mixed loads	2 load	9.86 tons
10. Electronic Waste	7 loads	15.33 tons
11. Recycled paper	17 loads	107.89 tons
12. Recycled Waste Oil		2,263 Gallons
13. Recycled Fluorescent bulbs		1,506 Lamps (7,672 ft.)
14. Recycled Propane Tanks		608 Tanks

Amount recycled 2004/2005 = 954.91 Tons

For the fiscal year the town's household waste shipped to Regional Waste Systems was 213 loads equaling 2,917.40 tons and the demolition waste that is sent to landfill was 60 loads 313.59 tons.

Regional Waste Systems monthly ownership fee for the fiscal year was \$16,394.02 per month. The fees collected at the transfer station of \$114,190.28 and Hollis paid the town \$34,000.00 and reported that they would no longer have Hollis residents use Waterboro's facility for special waste disposal.

Some Major Changes in 2005

1. The major change for the coming year, "pay as you throw" program. The Transfer Station Committee worked long and hard to bring a recommendation to the Board of Selectmen for approval. The new system will be put into place as of August 1, 2005.
2. The new recycling building is being built.
3. Since the burn pit has not been approved and reopened by the D.E.P.; leaves and yard waste has been piled for compost and the brush will be chipped soon and we will begin piling all our demolition wood, except pressure treated wood, for grinding. Commercial Paving had the lowest bid on providing these services.

Attached to this report is a comparison of recycling, household waste, and demolition debris for the fiscal year 2003/2004 and 2004/2005.

Respectfully submitted:

Clinton E. Andrews
Transfer Station Manager

Report of the Transfer Station/Recycling Committee PAYT Comparison Study

At the request of the Board of Selectmen the Transfer Station Committee were asked to look into alternate ways to reduce the town's escalating costs in dealing with Municipal Solid Waste. Less than three short years ago the cost of disposing of a pound of household waste was 6 ½ cents per pound, today with costs spiraling out of control that 6 ½ cents has increased to 9 cents for each and every pound that is thrown into the hopper at the transfer station. Something needs to be done! Waterboro's 3,100 tons of household waste will cost the taxpayers \$540,000.00 this year in tipping fees, R.W.S. ownership fees and trucking; not included are any of the expenses it takes to operate the HHW side of the Transfer Station; salary, electricity, equipment repair and replacement, insurance, and any other operational costs. Most citizens expect the town to provide them with the disposal of their household waste as well as the disposal of any special waste that they may accumulate. Waterboro does an excellent job in providing this essential service but at an alarming cost, there must be a better way.

Pay-as-you-throw has been around since 1988 here in Maine; Wells and Bowdoinham were two of the first towns to go PAYT in 1988. Today 23.6 percent of Maine residents and 139 towns and cities have a PAYT system in place with eight new municipalities starting a program each year. The average population of the participating towns is 4,358 residents.

We have gathered a great deal of information with the cooperation of the State Planning Office and by talking with other town officials and transfer station operators around the southern part of the State. With this information we will compare several different methods being used in other towns with some being more successful than others. It is the charge of the Transfer Station Committee to explore the differences and make recommendation to the Board of Selectmen.

1. Should we continue running the transfer station here in Waterboro as is currently being run and live with the escalating fees and other related costs that are being assessed by R.W.S. and other vendors that we use to dispose of the town's HHW and Special Waste? In other words should we change nothing and continue to try and increase recycling through voluntary participation by a few residents? Our current recycling rate using the above method is a modest adjusted rate of 7.1%.
2. Should we explore the costs and possible savings of a Pay As You Throw system, changing to a curbside pickup or drop-off at the Transfer Station?
3. Should we initiate a PAYT system with the co-operation of our commercial haulers that presently have trash routes established? This service is paid for by those residents that cannot or do not bring their trash to the transfer station at the present time for a variety of reasons.
4. Should we start a PAYT system and eliminate all commercial haulers and all commercial businesses from using the town facility? This is a study in itself and at this time the committee will treat this problem separately.

These are some of the many questions that the committee is looking into and gathering whatever data there is available so that the Selectmen can make an informed decision on what if anything the town should do to reduce costs, which in turn will reduce taxes.

If the town continues on the same course taxpayers can expect escalating costs with no income to offset those costs other than to raise the money through increased property taxes. We should however see some additional increased recycling as soon as a building is up and opened. Voluntary separation and recycling of glass, newspaper, plastic, tin cans, mixed paper, and so forth, should increase once the residents have additional choices available to them for expanded recycling. In the beginning, the separation and disposing of these additional commodities will be done by collecting, storing and hauling these added commodities loose to the

different vendors we now utilize. R.W.S. just recently has begun to see the financial advantage available to the company by offering both member and non-member towns the opportunity to use it's facility for increased recycling. R.W.S. will pay the towns for the recyclables they haul into them. Eventually a horizontal baler would be a good investment for the town. Baled commodities would be picked up at the Transfer Station by recycling companies, there is usually no charge for pickup and this would totally eliminate hauling costs that would result in additional savings. Bailing also dramatically increases weight and also eliminates the number of man- hours needed for handling the individual commodities. The town presently takes advantage of compacting, can you imagine the hassle of trying to recycle cardboard loose or disposing of HHW loose in open containers.

For any of the four scenarios listed above, you should examine the Pay as You Throw Survey Results By Community. This survey gives statistics for both curbside and drop-off methods of implementing a PAYT system. It is most interesting to see the answer to the first thing that opponents bring up "we'll see trash all over town" if we go PAYT. Of the sixty towns that participated in this survey only seven towns reported increased illegal dumping and of these only one was in southern Maine; the majority of those seven towns were also small communities with a population less than 1,800. In talking with towns that have very successful PAYT programs the one thing they all mentioned is that you need to give your citizens a choice, in all cases the managers said that maintaining a compactor at the transfer station for HHW was essential not only for summer residents that weren't in town for a scheduled pick-up day but also for people who were moving or for those that for one reason or another didn't get their trash out on pick-up day.

In talking with some managers they said that many residents choose to bring their household trash to the transfer station at the same time they do their recycling.

If you look again at the PAYT Survey it seems that the towns that are reporting the best percentages of budget offset by the PAYT system either offer drop-off at the transfer station as Waterboro currently does or some offer both curbside and drop-off. Managers that were polled for information about their town's procedure seemed to feel that there is a higher success rate in recycling if taxpayers did their recycling at the same time as they drop-off their non-recyclables. The towns that have curbside HHW pickup and curbside recycling seem to bring in the lower percentages of total budget costs.

"The following are comments made by municipal officials and employees in pay per bag communities:"

- "Recycling increased/waste decreased"
- "Seems to keep town cleaner"
- "Recycling has tripled! Through the roof!"
- "Recycling up and solid waste down"
- "Trash volume down 50%, recycling way up"
- "Reduced household trash by 50%"
- "Recycling has increased dramatically"
- "It's the driving force behind our successful recycling program"

The committee has worked on a timeline that may be helpful if the Selectmen determine that PAYT is for the Town of Waterboro. This is an eighteen-month timeline that a municipality can use to implement a PAYT system; the State Planning Office supplies this. The committee feels that using this timeline will be useful but hopes that the system can be put into place much quicker than eighteen months.

On March 9th 2005 the committee voted unanimously to recommend to the Board of Selectmen to initiate a PAYT system in the Town of Waterboro. This vote was again reaffirmed on March 15th 2005 voting that the PAYT system be a drop-off system utilizing the town's present facility and going forward with erecting the building that the town has purchased, for \$6,000.00, as soon as feasibly possible.

Prepared for the Committee by
Clinton Andrews and David Woodsome

Town of Waterboro
Transfer Station Committee

David Woodsome - Chairman
David Benton
Ray Davis
Fred Fay
Everett Whitten

TOWN OF WATERBORO, MAINE
2006 ASSESSORS' NOTICE TO TAXPAYERS

By the authority of M.S.R.A. Title 36, Section 706 and the Assessors of the Town of Waterboro hereby give notice to all persons liable to taxation in said Town, that their assessing agent will be in session at his office in the Town Offices in said town, on the 3rd day of April, from 9:00 a.m. to 5:00 p.m. for the purpose of receiving lists of all real and personal property not exempt from taxation that they own or purchased, including division of land and deed transfers between April 1, 2005 and March 30, 2006.

All persons hereby notified to make and bring to said Assessors' or their agent, a true and perfect list of all real and personal property, which they were in possession of, or which they held as administrator, executor, guardian, lessee/lessor, trustee, or any owner, on April 1st, 2005, and be prepared to make oath to the truth of the same. Failure to file such list by April 30, 2006 may bar any appeal of taxes levied during 2006 for FY2007.

When estates of persons deceased have been divided during the past year or have changed ownership from any cause, the administrator, executor, or other interested persons, and hereby warned to give notice of such change, and in default of such notice will be liable under law to pay the taxes assessed although such estate has been wholly distributed. Assessors may continue to assess and to bill the last known owner of record.

Homestead and Veteran's exemption applications are due in our office, no later than, the April 30, 2006 deadline. Any veteran, or blind person, or widow or minor child of any veteran who desires to secure a tax exemption under M.S.R.A. Title 36, Section 651, Exemptions, including organizations or institutions shall on or before April 1, 2006, furnish written proof of entitlement to the Town of Waterboro Assessors. Any persons wishing to file under the Maine Tree Growth Tax or Farm and Open Space laws must file a request for classification no later than April 1, 2006. For an application or to receive more information on exemptions, please call the Assessors' office at 247-3566.

Signed,

Douglas Foglio, Sr., Chair _____

Robert Fay _____ Cindy Moore _____

Dwayne Woodsome _____ Jon Gale _____

ASSESSORS

DATED: March 15, 2006

TOWN OF WATERBORO, MAINE

**Audited Financial Statements
For the Year Ended June 30, 2005**

Audited Financial Statements

Town of Waterboro, Maine

June 30, 2005



Proven Expertise and Integrity

TOWN OF WATERBORO, MAINE

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JUNE 30, 2005

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INDEPENDENT AUDITORS' REPORT

January 24, 2006

Board of Selectmen
Town of Waterboro
East Waterboro, Maine

We have audited the accompanying financial statements of the government activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Waterboro, as of and for the year ended June 30, 2005, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Waterboro as of June 30, 2005, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information on pages three through eight are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Certified Public Accountants

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Town of Waterboro's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2005. Please read it in conjunction with the Town's financial statements.

1. Brief Discussion of the Basic Financial Statements

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements follow. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the government.

Reporting the Town as a Whole

One of the most important questions asked about the Town's finances is, "Is the Town as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the Town as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting which is similar to the accounting, used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net assets and changes in them. You can think of the Town's net assets - the difference between assets and liabilities - as one way to measure the Town's financial health, or financial position. Over time, increases or decreases in the Town's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the Town's property tax base and the condition of the Town's infrastructure, to assess the overall health of the Town.

In the Statement of Net Assets and the Statement of Activities, the Town's activities are classified solely as governmental activities:

- Governmental activities - Most of the Town's basic services are reported here, including administration, library, parks and recreation, public safety, health and sanitation, public works, education, and debt service.

Reporting the Town's Most Significant Funds

Our analysis of the Town's major funds begins on page 10. The fund financial statements provide detailed information about the most significant funds - not the Town as a whole. Some funds are required to be established by State law and by bond covenants. However, the Town's Board of Selectmen establish many other funds to help them control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (like grants received from the State of Maine Department of Transportation). The Town uses only one kind of fund - governmental funds.

- *Governmental funds* - Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliation at the bottom of the fund financial statements.

2. Condensed Financial Information

The Town As A Whole

Our analysis below focuses on the net assets, and changes in net assets of the Town's governmental activities. The Town's total net assets decreased by \$210,454 from \$5,212,169 to \$5,001,715 or a 4.04% decrease.

Unrestricted net assets - the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - decreased by \$751,578 from \$3,580,786 to a balance of \$2,829,208 at the end of this year. This is due in large part to the designation of special revenue and capital project funds.

Table 1
Town of Waterboro, Maine
Net Assets
6/30/05

	<u>2005</u>	<u>2004</u>
Current and other assets	\$ 3,797,092	\$ 4,361,688
Capital Assets	2,517,359	2,676,276
Total Assets	<u>\$ 6,314,451</u>	<u>\$ 7,037,964</u>
Liabilities:		
Current Liabilities	\$ 466,423	\$ 702,888
Long-term Debt Outstanding	846,314	1,122,907
Total Liabilities	<u>\$ 1,312,737</u>	<u>\$ 1,825,795</u>
Net Assets:		
Invested in Capital Assets, Net of related Debt	\$ 1,568,213	\$ 1,553,369
Restricted	689,798	-
Unrestricted	<u>2,743,703</u>	<u>3,658,800</u>
Total Net Assets	<u>\$ 5,001,714</u>	<u>\$ 5,212,169</u>

Revenues and Expenses

Revenues for the Town's governmental activities increased by 7.60%, while total expenses increased by 13.13%.

Table 2
Town of Waterboro, Maine
Change in Net Assets
6/30/05

	<u>2005</u>	<u>2004</u>
Resources		
Taxes:		
Property	\$ 6,374,187	\$ 7,006,854
Excise	1,125,155	-
Intergovernmental	695,625	668,907
Charges for service	400,578	621,944
Miscellaneous	412,775	74,070
	<u>9,008,320</u>	<u>8,371,775</u>
Total Revenue		
Expenses		
Current:		
General government	580,909	783,076
Insurance	268,045	-
Library	76,434	-
Parks & recreation	-	280,234
Public safety	425,240	993,997
Health & Sanitation	636,267	507,055
Public works	577,371	497,984
Capital outlay	47,534	68,270
Education	5,516,891	4,411,506
Capital improvement	24,493	-
County tax	268,571	-
Misc. Services	523,129	394,004
Interest on Debt service	32,367	56,290
Unclassified	82,607	-
Depreciation	158,917	156,065
Total Expenses	<u>9,218,775</u>	<u>8,148,481</u>
Change in Net Assets	(210,455)	223,294
Net Assets - July 1	<u>5,212,169</u>	<u>4,988,875</u>
Net Assets - June 30	<u>\$ 5,001,714</u>	<u>\$ 5,212,169</u>

The cost of all governmental activities this year was \$9,218,775 compared to \$8,148,481 last year. However, as shown in the Statement of Activities on pages 10 and 11, the amount that our town ultimately financed for these activities through Town assessments was only \$8,737,150 because some of the cost was paid by those who directly benefited from the programs (\$400,578) or by other governments and organizations that subsidized certain programs with grants and contributions (\$81,048).

3. Analysis of Balances and Transactions of Individual Funds

Table 3
Town of Waterboro, Maine
Net Cost of Services
6/30/05

	Total Cost of Services	Total Revenue	Net Cost of Services
General government	\$ 580,909	\$ 392,754	\$ 188,155
Insurance	268,045	-	268,045
Library	76,434	3,032	73,402
Parks & recreation	-	-	-
Public safety	425,240	1,412	423,828
Health & sanitation	636,267	-	636,267
Public works	577,371	81,158	496,213
Capital outlay	47,534	-	47,534
Education	5,516,891	-	5,516,891
Capital improvement	24,493	3,270	21,223
County tax	268,571	-	268,571
All other departments	797,020	-	797,020
Totals	<u>\$ 9,218,775</u>	<u>\$ 481,626</u>	<u>\$ 8,737,149</u>

4. Capital Asset and Long-Term Debt Activity

Capital Assets

As of June 30, 2005, the gross book value of capital assets recorded by the Town decreased by \$158,917. This is the result of additions of land, infrastructure and machinery and equipment.

Table 4
Town of Waterboro, Maine
Capital Assets 6/30/05
(Net of Depreciation)

	<u>2005</u>	<u>2004</u>
Land and improvements	\$ 593,900	\$ 755,508
Buildings and improvements	1,150,809	1,059,790
Furniture and fixtures	-	-
Machinery and equipment	227,787	266,932
Vehicles	445,621	482,399
Infrastructure	99,242	111,647
Total	<u>\$ 2,517,359</u>	<u>\$ 2,676,276</u>

5. Budgetary Highlights

The Town's major budget variances for the year ended June 30, 2005 were as follows:

Property tax revenue had an unfavorable balance of \$454,825 due to a large increase in abatements.

Health & Sanitation expenses exceeded the budgeted amount by \$202,167 due to budget decrease of \$133,416 and under budgeted for Payroll, Wood Disposal, Burn Pit, RWS, and Household Waste.

6. Debt

At June 30, 2005, the Town had \$777,232 in bonds outstanding versus \$ 879,913 last year, a decrease of 11.67%, as shown in Note 6 of the financial statements.

7. *Currently Known Facts, Decisions, or Conditions*

Economic Factors and Next Year's Budgets and Rates

The 2006 budget will not be affected by any significant economic factors.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Administrator at 24 Townhouse Road, East Waterboro, Maine 04030.

STATEMENT A

TOWN OF WATERBORO, MAINE

STATEMENT OF NET ASSETS
JUNE 30, 2005

	Governmental Activities
ASSETS	
Current assets:	
Cash	\$ 3,030,768
Accounts receivable (net allowance for uncollectibles):	
Taxes	367,705
Liens	90,313
Notes Receivable	166,968
Prepaid Expenses	19,774
Other	121,564
Total current assets	<u>3,797,092</u>
Noncurrent assets:	
Capital assets:	
Land, infrastructure, and other assets not being depreciated	593,900
Buildings and equipment, net of accumulated depreciation	1,923,459
Total noncurrent assets	<u>2,517,359</u>
TOTAL ASSETS	<u>\$ 6,314,451</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 121,158
Prepaid taxes	43,634
Accrued expenses	891
Deferred Revenues	175,134
Other liabilities	22,774
Current portion of long-term obligations	102,832
Total current liabilities	<u>466,423</u>
Noncurrent liabilities	
Noncurrent portion of long-term obligations:	
Bonds payable	674,400
Capital lease payable	159,881
Accrued compensated absences	12,033
Total noncurrent liabilities	<u>846,314</u>
TOTAL LIABILITIES	<u>1,312,737</u>
NET ASSETS	
Invested in capital assets, net of related debt	1,568,213
Restricted	689,798
Unrestricted	2,743,703
TOTAL NET ASSETS	<u>5,001,714</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 6,314,451</u>

See accompanying independent auditors' report and notes to financial statements

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2005

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Assets
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Total Governmental Activities
Governmental activities					
Current:					
General government	\$ 580,909	\$ 392,754	\$ -	\$ -	\$ (188,155)
Insurance	268,045	-	-	-	(268,045)
Library	76,434	3,032	-	-	(73,402)
Parks & recreation	-	-	-	-	-
Public safety	425,240	1,412	-	-	(423,828)
Health & sanitation	636,267	-	-	-	(636,267)
Public works	577,371	110	81,048	-	(496,213)
Capital outlay	47,534	-	-	-	(47,534)
Education	5,516,891	-	-	-	(5,516,891)
Capital improvement	24,493	3,270	-	-	(21,223)
Overlay	-	-	-	-	-
County tax	268,571	-	-	-	(268,571)
Misc Services	523,129	-	-	-	(523,129)
Interest on Debt service	32,367	-	-	-	(32,367)
Unclassified	82,607	-	-	-	(82,607)
Depreciation	158,917	-	-	-	(158,917)
	<u>9,218,775</u>	<u>400,578</u>	<u>81,048</u>	<u>-</u>	<u>(8,737,149)</u>

STATEMENT B (CONTINUED)

TOWN OF WATERBORO, MAINE

STATEMENT OF ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2005

	<u>Governmental Activities</u>
Changes in net assets:	
Net (expense) revenue	<u>(8,737,149)</u>
General revenue:	
Property taxes	6,374,187
Excise taxes	1,125,155
Grants and contributions not restricted to specific programs	614,577
Miscellaneous	<u>412,775</u>
Total general revenue	<u>8,526,694</u>
Change in net assets	(210,455)
NET ASSETS - JULY 1, 2004	<u>5,212,169</u>
NET ASSETS - JUNE 30, 2005	<u>\$ 5,001,714</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF WATERBORO, MAINE

BALANCE SHEET, GOVERNMENTAL FUNDS
JUNE 30, 2005

	General Fund	Other Governmental Funds	Totals Governmental 2005
ASSETS			
Cash	\$ 2,902,219	\$ 128,549	\$ 3,030,768
Investments	-	-	-
Receivables (net of allowance):			
Taxes	367,705	-	367,705
Liens	90,313	-	90,313
Notes Receivable	166,968	-	166,968
Prepaid Expenses	19,774	-	19,774
Other	121,564	-	121,564
Tax acquired property	-	-	-
Dues from other funds	79,712	555,456	635,168
TOTAL ASSETS	\$ 3,748,255	\$ 684,005	\$ 4,432,260
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts payable	\$ 121,158	\$ -	\$ 121,158
Prepaid taxes	43,634	-	43,634
Accrued expenses	891	-	891
Deferred revenue	175,134	-	175,134
Other liabilities	22,774	-	22,774
Deferred tax revenues	288,961	-	288,961
Due to other funds	555,456	79,712	635,168
TOTAL LIABILITIES	1,208,008	79,712	1,287,720
Fund Equity			
Reserved for Capital Projects	-	-	-
Reserved for inventories	-	-	-
Unreserved, reported in:			
General Fund:			
Designated	85,505	-	85,505
Undesignated	2,454,742	-	2,454,742
Special revenue funds:			
Designated	-	-	-
Undesignated	-	446,562	446,562
Capital project funds	-	138,839	138,839
Permanent funds	-	18,892	18,892
TOTAL FUND EQUITY	2,540,247	604,293	3,144,540
TOTAL LIABILITIES AND FUND EQUITY	\$ 3,748,255	\$ 684,005	\$ 4,432,260

STATEMENT C (CONTINUED)
TOWN OF WATERBORO, MAINE

BALANCE SHEET, GOVERNMENTAL FUNDS
JUNE 30, 2005

	<u>Total Governmental Funds</u>
Total Fund Equity	\$ 3,144,540
Amounts reported for governmental activities in the statement are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	2,517,359
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	288,961
Long-term liabilities shown below, are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bonds payable	(777,232)
Capital Lease Payable	(159,881)
Accrued compensated absences	<u>(12,033)</u>
Net assets of governmental activities	<u><u>\$ 5,001,714</u></u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT D

TOWN OF WATERBORO, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2005

	General Fund	Other Governmental Funds	Totals Governmental Funds
REVENUES			
Property taxes	\$ 6,477,041	\$ -	\$ 6,477,041
Excise taxes	1,125,155	-	1,125,155
Intergovernmental revenues	695,625	-	695,625
Charges for services	400,579	-	400,579
Investment Income	46,990	-	46,990
Land Sales	14,144	-	14,144
Miscellaneous revenues	48,570	303,070	351,640
TOTAL REVENUES	8,808,104	303,070	9,111,174
EXPENDITURES			
Current:			
General government	580,909	-	580,909
Insurance	268,045	-	268,045
Library	76,434	-	76,434
Parks & recreation	-	-	-
Public safety	425,240	-	425,240
Health & Sanitation	636,267	-	636,267
Public works	651,132	-	651,132
Capital outlay	47,534	-	47,534
Education	5,516,891	-	5,516,891
Capital improvement	24,493	-	24,493
Overlay	-	-	-
County tax	268,571	-	268,571
Misc. services	-	523,129	523,129
Debt service:			
Principal	100,000	-	100,000
Interest	32,367	-	32,367
Unclassified	82,607	-	82,607
TOTAL EXPENDITURES	8,710,490	523,129	9,233,619
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	97,614	(220,059)	(122,445)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	112,700	112,700
Operating transfers out	(112,700)	-	(112,700)
TOTAL OTHER FINANCING SOURCES USES	(112,700)	112,700	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(15,086)	(107,359)	(122,445)
FUND BALANCES - JULY 1	2,555,333	711,652	3,266,985
FUND BALANCES - JUNE 30	\$ 2,540,247	\$ 604,293	\$ 3,144,540

See accompanying independent auditors' report and notes to financial statements.

TOWN OF WATERBORO, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2005

Net change in fund balances - total governmental funds (Statement D)	\$ (122,445)
Amounts reported for governmental activities in the Statement of Activities (Statement 2) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocated those expenditures over the life of the assets:	
Capital asset purchases capitalized	-
Depreciation expense	(158,917)
	<u>(158,917)</u>
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets.	-
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets	<u>173,761</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	-
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Taxes and liens receivable	<u>(102,854)</u>
Change in net assets of governmental activities (Statement B)	<u>\$ (210,455)</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF WATERBORO, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Waterboro, Maine was incorporated under the laws of the State of Maine. The Town operates under selectmen-manager form of government and provides the following services: general government services, public safety, public works, health and welfare, education, library, and recreation.

The accounting policies of the Town of Waterboro conform to generally accepted accounting principles applicable to governmental units. The following is a summary of the more significant of such policies.

In June of 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 of the significant changes in the Statement include the following:

The financial statements 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, sewer mains, etc.).

A change in the fund financial statements to focus on the major funds. These and other changes are reflected in the accompanying financial statements (including the notes to the financial statements).

Principles Determining Scope of Reporting Entity

The financial statements of the Town consist only of the funds of Town of Waterboro.

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 either governmental or business-type. The Town's activities are all categorized as governmental activities.

In the government-wide Statement of Net Assets, the governmental activity column is (a) presented on a consolidated basis by column, and (b) is reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt

TOWN OF WATERBORO, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

and obligations. The Town's net assets are reported in two parts - invested in capital assets, net of related debt and unrestricted net assets.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions. The functions are also supported by general government revenues (taxes, certain intergovernmental revenues and charges for services, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. 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) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The Town does not allocate indirect costs. All costs are charged directly to the corresponding department.

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

Basic Financial Statements - Fund Financial Statements

The financial transactions of the Town are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises 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 type is used by the Town:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of 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:

a. The 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.

b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

TOWN OF WATERBORO, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

c. The Capital Project Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Basis of Accounting

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

1. 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.

2. Modified Accrual

The governmental fund 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 soon enough thereafter to be used to pay liabilities of the current period. 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.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to the general rule include principal and interest on general long-term debt which is recognized when due.

Budget

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

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

1. Early in the second half of the prior fiscal year the Town prepared a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.

TOWN OF WATERBORO, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Public hearings on the budget were held.
3. The proposed budget was then approved by a majority of the Town citizens.

Inventories

Inventories of supplies are stated at cost.

Interfund Receivables and Payables

Any residual balances outstanding between governmental activities are reported in the governmental-wide financial statements as "internal balances". Interfund balances and transactions have been eliminated in the government-wide financial statements.

Transactions Between Funds

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of Governmental Funds.

Long-term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental resources are reported as liabilities in government-wide statements. The long-term debt consists primarily of notes or bonds payable and compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

TOWN OF WATERBORO, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

The Town's policies regarding vacation and sick time permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred.

Revenue Recognition – Property Taxes – Modified Accrual Basis

The Town's property tax for the current year was levied on October 14, 2004, on the assessed value listed as of April 1, 2004, for all taxable real and personal property located in the Town. Taxes were due in two installments on July 18, 2004, and May 18, 2005. Interest on unpaid taxes commenced on November 17, 2004 and May 17, 2005, at 6.41% per annum.

Total Columns on Combined Statements - Overview

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end unless designated as carry forwards by the Town citizens. Waterboro's General Fund does not utilize encumbrance accounting, therefore, reservation of fund balance is not provided for at June 30, 2005. Accordingly, no difference exists between actual results and the applicable budgetary data presented in the accompanying combined financial statements.

TOWN OF WATERBORO, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

NOTE 2 - CASH

The Town maintains a cash pool that is available for use by all funds. Each fund type's position of this pool is displayed on the combined balance sheet as "due from other funds" under each funds caption.

Deposits

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
Checking accounts	\$ 199,987	\$ 265,879	\$ 100,000	\$ -	\$ 165,879
Savings accounts	2,830,781	2,830,781	33,062	2,797,719	-
	<u>\$ 3,030,768</u>	<u>\$ 3,096,660</u>	<u>\$ 133,062</u>	<u>\$ 2,797,719</u>	<u>\$ 165,879</u>

The Town has determined that it has complied with state and federal laws governing the deposit of public funds.

TOWN OF WATERBORO, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

NOTE 3 – INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2005 consisted of the following individual fund receivables and payables:

	Receivables (Due from)	Payables (Due to)
General Fund	\$ 79,712	\$ 555,456
Special Revenue Fund	380,936	60,645
Capital Projects Fund	157,906	19,067
Trust Fund	16,614	-
	<u>\$ 635,168</u>	<u>\$ 635,168</u>

NOTE 4 - ALLOWANCE FOR DOUBTFUL ACCOUNTS

The allowance for doubtful accounts was estimated to be \$ 0 at June 30, 2005.

NOTE 5 - CAPITAL ASSETS

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals, and signs 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 estimated useful lives.

In 2004, the Town undertook a program to record its investment property, plant and equipment. An inventory of all existing assets with a useful life of more than five years and a value of greater than \$5,000 was taken. The assets were valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated fixed assets were valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

GASB Statement No. 34 requires the Town to report and depreciate new infrastructure assets effective with the beginning of the current year. Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Town. Neither their historical cost nor related depreciation has historically been

TOWN OF WATERBORO, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

NOTE 5 - CAPITAL ASSETS (CONTINUED)

reported in the financial statements. The retroactive reporting of infrastructure is subject to an extended implementation period and is first effective for fiscal years ending in 2006. The Town has elected to implement both the general provisions of GASB Statement No. 34 and the retroactive infrastructure provisions in the current fiscal year ended June 30, 2005.

Buildings	20-50 years
Infrastructure	50-100 years
Machinery and equipment	03-50 years
Vehicles	03-25 years

A summary of capital assets is as follows:

	Balance, 7/1/04	Additions	Disposals	Balance, 6/30/05
Governmental activities				
Non-depreciated assets:				
Land	\$ 593,900		\$ -	\$ 593,900
Depreciated assets:				
Buildings	1,953,490	-	-	1,953,490
Building Improvements	-	-	-	-
Furniture & fixtures	-	-	-	-
Machinery & Equipment	412,314	-	-	412,314
Vehicles	745,566	-	-	745,566
Infrastructure	124,052			124,052
	3,235,422	-	-	3,235,422
Less: accumulated depreciation	(1,153,046)	(158,917)	-	(1,311,963)
	2,082,376	(158,917)	-	1,923,459
Net capital assets	\$ 2,676,276	\$ (158,917)	\$ -	\$ 2,517,359
Current year depreciation:				
Town Hall				\$ 41,934
Library				2,633
Public Works				233
Fire Department				84,100
Transfer Station				2,336
Parks & Rec				20,673
Town-Wide				7,008
Total depreciation expense				\$ 158,917

TOWN OF WATERBORO, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

NOTE 6 – LONG TERM DEBT

The following is a summary of changes in the General Long-Term Debt Account Group for the year ended June 30, 2005:

	Balance, 7/1/04	Additions	Deletions	Balance, 6/30/05
Bonds payable	\$ 879,913	\$ -	\$ (102,681)	\$ 777,232
Capital leases payable	230,961	-	(71,080)	159,881
Accrued compensated absences	12,033	-	-	12,033
	<u>\$ 1,122,907</u>	<u>\$ -</u>	<u>\$ (173,761)</u>	<u>\$ 949,146</u>

The following is a summary of outstanding bonds payable:

Maine Municipal Bond Bank

2001 General Obligation Bond, annual interest rate from 4/15% to 4.57%, annual principal payments of \$100,000, maturity in November, 2011.

\$ 700,000

USDA Rural Development

1993 Water Bond, annual interest rate at 5.63%, annual principal and interest payments of \$7,176, maturity in September, 2021.

77,232

777,232

The following is a summary of outstanding bond principal and interest requirements for the next five fiscal years ending June 30:

	Principal	Interest	Total Debt Service
2006	\$ 102,832	\$ 32,563	\$ 135,395
2007	102,991	28,217	131,208
2008	103,159	23,825	126,984
2009	103,337	19,423	122,760
2010	103,525	14,911	118,436
Thereafter	<u>261,388</u>	<u>33,763</u>	<u>295,151</u>
	<u>\$ 777,232</u>	<u>\$ 152,702</u>	<u>\$ 929,934</u>

TOWN OF WATERBORO, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

NOTE 6 – LONG-TERM DEBT (CONTINUED)

All bonds payable and notes payable are direct obligations of the Town, for which its full faith and credit are pledged. The Town is not obligated for any special assessment debt. All debt is payable from taxes levied on all taxable property within the Town.

The following is a summary of capital leases payable for the year ended June 30, 2005

Key Government Finance

Fire truck lease maturing April 2006, 4.20% interest rate, payable in annual installments of \$17,574 including interest.	17,574
---	--------

Emergency One, Inc.

Fire truck lease maturing October 2007, 5.09% interest rate, payable in annual installments of \$16,536 including interest.	44,957
---	--------

Caterpillar Financial Services

Backhoe loader lease maturing January 2008. 4.47% interest rate, payable in monthly installments of \$1,511 including interest.	43,097
---	--------

Kansas State / Baystone Financial Services

Rescue equipment lease maturing July 2006, 8.09% interest rate, payable in annual installments of \$9,839, including interest.	17,522
--	--------

Kislak National

Ambulance lease maturing July 2006, 5.07% interest rate, payable in annual installments of \$19,774 including interest.	36,731
	159,881

Year Ending
June 30:

2006	81,851
2007	64,276
2008	25,601
2009	-
Thereafter	-
Total minimum lease payment	171,728
Less amount representing interest	(11,847)
Present value of future minimum lease payments	\$ 159,881

TOWN OF WATERBORO, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

NOTE 7 – RESERVED FUND BALANCE

The following net assets have been reserved at June 30, 2005 for the following purposes:

Reserved for general fund designations	\$ 85,505
Reserved for special revenue funds	446,562
Reserved for capital projects funds	138,839
Reserved for permanent funds	<u>18,892</u>
	<u><u>\$ 689,798</u></u>

NOTE 8 – EXPENDITURES OVER APPROPRIATIONS

	Excess
Insurance	\$ 49,737
Health & sanitation	202,167
Interest	<u>7,367</u>
	<u><u>\$ 259,271</u></u>

NOTE 9 - CONTINGENCIES

The Town is contingently liable for its proportionate share of any defaulted debt by entities of which it is a member. At June 30, 2005, the Town's share was approximately:

	Outstanding Debt	Town's Percentage	Total Share
County of York	\$ 23,576,600	2.32%	\$ 546,807
MSAD # 57	\$ 9,626,723	0.35%	<u>33,520</u>
			<u><u>\$ 580,328</u></u>

In the normal course of operations, the Town receives grant funds from Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with condition precedent to the granting funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Government Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule - General Fund

TOWN OF WATERBORO, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2005

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Favorable (Unfavorable)
Budgetary Fund Balance, July 1	\$ 2,555,333	\$ 2,555,333	\$ 2,555,333	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	6,931,866	6,931,866	6,477,041	(454,825)
Excise taxes	982,232	982,232	1,125,155	142,923
Intergovernmental revenues:				
State revenue sharing	442,380	442,380	457,902	15,522
Homestead exemption	148,554	148,554	120,089	(28,465)
Local road assistance	-	-	81,048	81,048
Other	8,700	8,700	36,586	27,886
Charges for services	232,383	232,383	400,579	168,196
Interest income	-	-	46,990	46,990
Land Sales	-	-	14,144	14,144
Miscellaneous revenues	20,000	20,000	48,570	28,570
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	11,321,448	11,321,448	11,363,437	41,989
EXPENDITURES				
Current:				
General government	640,360	640,360	580,909	59,451
Insurance	218,308	218,308	268,045	(49,737)
Library	79,703	79,703	76,434	3,269
Parks & recreation	66,538	66,538	-	66,538
Public safety	431,192	431,192	425,240	5,952
Health & sanitation	434,100	434,100	636,267	(202,167)
Public works	732,381	732,381	651,132	81,249
Debt service:				
Principal	100,000	100,000	100,000	-
Interest	25,000	25,000	32,367	(7,367)
Unclassified	120,064	120,064	82,607	37,457
Capital outlay	53,500	53,500	47,534	5,966
Education	5,516,891	5,516,891	5,516,891	-
Capital improvement	122,200	122,200	24,493	97,707
Overlay	369,450	369,450	-	369,450
County tax	268,571	268,571	268,571	-
Misc. services	-	-	-	-
Transfers to other funds	-	-	112,700	(112,700)
Total Charges to Appropriations	9,178,258	9,178,258	8,823,190	355,068
Budgetary Fund Balance, June 30	\$ 2,143,190	\$ 2,143,190	\$ 2,540,247	\$ 397,057
Utilization of undesignated fund balance	\$ 309,460	\$ 309,460	\$ -	\$ (309,460)
Utilization of designated fund balance	-	-	-	-
	\$ 309,460	\$ 309,460	\$ -	\$ (309,460)

See accompanying independent auditors' report.

Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Government Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Schedule of Departmental Operation – General Fund
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Nonmajor Special Revenue Funds
- Combining Balance Sheet - Nonmajor Capital Project Funds
- Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Nonmajor Capital Project Funds
- Combining Balance Sheet - Nonmajor Permanent Funds
- Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Nonmajor Permanent Funds
- ! Schedule of General Capital Assets by Function
- ! Schedule of Changes in General Capital Assets by Function

TOWN OF WATERBORO, MAINE

SCHEDULE A

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2005

	2004 Carry Forwards	Budget	Total Available	Actual	Lapsed	Carried
General Government -						
Administration	-	335,490	335,490	395,380	(59,890)	-
Town planner	-	22,500	22,500	-	-	22,500
Town clerk	-	55,606	55,606	31,478	24,128	-
Tax Collector	-	31,497	31,497	-	31,497	-
Treasurer	-	37,640	37,640	-	37,640	-
Tax Assmt office	-	65,427	65,427	65,427	-	-
CEO	-	25,000	25,000	65,280	(40,280)	-
Planning board	-	28,500	28,500	20,145	8,355	-
Zoning board	-	8,700	8,700	3,199	-	5,501
General assistance	-	30,000	30,000	-	30,000	-
	-	640,360	640,360	580,909	31,450	28,001
Insurance	-	218,308	218,308	268,045	(49,737)	-
	-	218,308	218,308	268,045	(49,737)	-
Library	-	79,703	79,703	76,434	3,269	-
	-	79,703	79,703	76,434	3,269	-
Parks & Recreation	-	66,538	66,538	-	66,538	-
	-	66,538	66,538	-	66,538	-
Public Safety -						
Animal Control	-	1,500	1,500	-	1,500	-
Rescue	-	101,239	101,239	79,802	21,437	-
Fire Department	-	328,453	328,453	345,438	(16,985)	-
	-	431,192	431,192	425,240	5,952	-
Health & Sanitation						
Transfer/Recycle center	-	434,100	434,100	636,267	(202,167)	-
	-	434,100	434,100	636,267	(202,167)	-
Public Works -						
Boat Launch	-	19,000	19,000	-	19,000	-
Ossipee Lake Watershed	-	33,000	33,000	-	33,000	-
Roads/Garage	-	400,400	400,400	333,956	66,444	-
Snow plowing/removal	-	279,981	279,981	317,176	(37,195)	-
	-	732,381	732,381	651,132	81,249	-

TOWN OF WATERBORO, MAINE

SCHEDULE A (CONTINUED)

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2005

	2004 Carry Forwards	Budget	Total Available	Actual	Lapsed	Carried
Debt Service -						
Principal	-	100,000	100,000	100,000	-	-
Interest	-	25,000	25,000	32,367	(7,367)	-
	-	125,000	125,000	132,367	(7,367)	-
Unclassified						
Contributions	-	9,650	9,650	9,400	250	-
Other	-	89,853	89,853	73,207	16,646	-
Old Home Days	-	20,561	20,561	-	20,561	-
	-	120,064	120,064	82,607	37,457	-
Capital Outlay -						
Municipal building	-	53,500	53,500	47,534	5,966	-
	-	53,500	53,500	47,534	5,966	-
Education -						
SAD Assess	-	5,516,891	5,516,891	5,516,891	-	-
	-	5,516,891	5,516,891	5,516,891	-	-
Capital Impr	-	122,200	122,200	24,493	40,203	57,504
	-	122,200	122,200	24,493	40,203	57,504
Overlay	-	369,450	369,450	-	369,450	-
	-	369,450	369,450	-	369,450	-
County Tax	-	268,571	268,571	268,571	-	-
TOTAL DEPARTMENTAL OPERATIONS	\$ -	\$ 9,178,258	\$ 9,178,258	\$ 8,710,490	\$ 382,263	\$ 85,505

See accompanying independent auditors' report.

TOWN OF WATERBORO, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2005

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash	\$ 126,271	\$ -	\$ 2,278	\$ 128,549
Accounts receivable	-	-	-	-
Inventory	-	-	-	-
Due from other funds	380,936	157,906	16,614	555,456
	<u>\$ 507,207</u>	<u>\$ 157,906</u>	<u>\$ 18,892</u>	<u>\$ 684,005</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	60,645	19,067	-	79,712
TOTAL LIABILITIES	<u>60,645</u>	<u>19,067</u>	<u>-</u>	<u>79,712</u>
FUND EQUITY				
Fund balance:				
Reserved for endowments	-	-	-	-
Reserved for inventories	-	-	-	-
Designated for subsequent years' expenditures	-	-	16,614	16,614
Undesignated	446,562	138,839	2,278	587,679
	<u>446,562</u>	<u>138,839</u>	<u>18,892</u>	<u>604,293</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 507,207</u>	<u>\$ 157,906</u>	<u>\$ 18,892</u>	<u>\$ 684,005</u>

See accompanying independent auditors' report.

TOWN OF WATERBORO, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2005

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES	\$ 285,290	\$ 17,733	\$ 47	\$ 303,070
EXPENDITURES	282,155	240,974	-	523,129
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,135	(223,241)	47	(220,059)
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	62,500	50,200	-	112,700
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	62,500	50,200	-	112,700
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	65,635	(173,041)	47	(107,359)
FUND BALANCES, JULY 1	380,927	311,880	18,845	711,652
FUND BALANCES, JUNE 30	\$ 446,562	\$ 138,839	\$ 18,892	\$ 604,293

See accompanying independent auditors' report.

Special Revenue Funds Description

Special revenue funds are established to account for the proceeds of specific revenue sources (other than fiduciary trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

TOWN OF WATERBORO, MAINE
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2005

	Rescue Fund Billing	Revaluation	Library Fund	Rescue Equipment	Conservation Funds	Parks & Recreation
ASSETS						
Cash	\$ 81,416	\$ -	\$ -	\$ 43,982	\$ -	\$ -
Accounts receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Due from other funds	106,520	75,000	46,088	26,517	40,396	-
	<u>\$ 187,936</u>	<u>\$ 75,000</u>	<u>\$ 46,088</u>	<u>\$ 70,499</u>	<u>\$ 40,396</u>	<u>\$ -</u>
LIABILITIES AND FUND EQUITY						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	60,645
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,645</u>
FUND EQUITY						
Fund balance:						
Reserved for endowments	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-
Designated for subsequent years' expenditures	-	-	-	-	-	-
Undesignated	187,936	75,000	46,088	70,499	40,396	(60,645)
TOTAL FUND EQUITY	<u>187,936</u>	<u>75,000</u>	<u>46,088</u>	<u>70,499</u>	<u>40,396</u>	<u>(60,645)</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 187,936</u>	<u>\$ 75,000</u>	<u>\$ 46,088</u>	<u>\$ 70,499</u>	<u>\$ 40,396</u>	<u>\$ -</u>

TOWN OF WATERBORO, MAINE

COMBINING BALANCE SHEET -
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2005

	Ambulance Subscription	Old Home Days	Taylor House	Dog Fines
ASSETS				
Cash	\$ -	\$ -	\$ -	\$ -
Accounts receivable	-	-	-	-
Inventory	-	-	-	-
Due from other funds	42,234	22,266	11,274	7,636
	<u>\$ 42,234</u>	<u>\$ 22,266</u>	<u>\$ 11,274</u>	<u>\$ 7,636</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND EQUITY				
Fund balance:				
Reserved for endowments	-	-	-	-
Reserved for inventories	-	-	-	-
Designated for subsequent years' expenditures	-	-	-	-
Undesignated	42,234	22,266	11,274	7,636
TOTAL FUND EQUITY	<u>42,234</u>	<u>22,266</u>	<u>11,274</u>	<u>7,636</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 42,234</u>	<u>\$ 22,266</u>	<u>\$ 11,274</u>	<u>\$ 7,636</u>

TOWN OF WATERBORO, MAINE
 COMBINING BALANCE SHEET -
 NONMAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2005

	Emergency Response Training	Community Center Project	Ossipee Fire Tower	Totals
ASSETS				
Cash	\$ -	\$ 873	\$ -	\$ 126,271
Accounts receivable	-	-	-	-
Inventory	-	-	-	-
Due from other funds	2,912	-	93	380,936
	<u>\$ 2,912</u>	<u>\$ 873</u>	<u>\$ 93</u>	<u>\$ 507,207</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	60,645
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,645</u>
FUND EQUITY				
Fund balance:				
Reserved for endowments	-	-	-	-
Reserved for inventories	-	-	-	-
Designated for subsequent years' expenditures	-	-	-	-
Undesignated	2,912	873	93	446,562
TOTAL FUND EQUITY	<u>2,912</u>	<u>873</u>	<u>93</u>	<u>446,562</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 2,912</u>	<u>\$ 873</u>	<u>\$ 93</u>	<u>\$ 507,207</u>

See accompanying independent auditors' report.

TOWN OF WATERBORO, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2005

	Rescue Fund Billing	Revaluation	Library Fund	Rescue Equipment	Conservation Funds	Parks & Recreation
REVENUE	\$ 112,423	\$ -	\$ -	\$ 77,739	\$ -	\$ 71,751
EXPENDITURES	-	-	-	113,724	-	162,970
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	112,423	-	-	(35,985)	-	(91,219)
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	-	-	-	62,500	-	-
Operating Transfers Out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	62,500	-	-
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	112,423	-	-	26,515	-	(91,219)
FUND BALANCES, JULY 1	75,513	75,000	46,088	43,984	40,396	30,573
FUND BALANCES, JUNE 30	\$ 187,936	\$ 75,000	\$ 46,088	\$ 70,499	\$ 40,396	\$ (60,646)

TOWN OF WATERBORO, MAINE

SCHEDULE E (CONTINUED)

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2005

	Ambulance Subscription	Old Home Days	Taylor House	Dog Fines
REVENUE	\$ 17,670	\$ 5,703	\$ -	\$ -
EXPENDITURES	-	5,461	-	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	17,670	242	-	-
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	17,670	242	-	-
FUND BALANCES, JULY 1	24,564	22,025	11,274	7,636
FUND BALANCES, JUNE 30	\$ 42,234	\$ 22,267	\$ 11,274	\$ 7,636

TOWN OF WATERBORO, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2005

	Emergency Response Training	Community Center Project	Ossipee Fire Tower	Totals
REVENUE	\$ -	\$ 4	\$ -	\$ 285,290
EXPENDITURES	-	-	-	282,155
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	4	-	3,135
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	62,500
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	62,500
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	4	-	65,635
FUND BALANCES, JULY 1	2,912	869	93	380,927
FUND BALANCES, JUNE 30	\$ 2,912	\$ 873	\$ 93	\$ 446,562

See accompanying independent auditors' report.

Capital Projects Funds

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds

TOWN OF WATERBORO, MAINE
COMBINING BALANCE SHEET -
NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2005

SCHEDULE F

	Transfer Station	West Road DOT	Memorial Park	Old Alfred Road	Salt & Sand Shed	Friendship Field
ASSETS						
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	38,625	9,366	25,000	25,000	16,815	12,059
	<u>\$38,625</u>	<u>\$ 9,366</u>	<u>\$25,000</u>	<u>\$ 25,000</u>	<u>\$ 16,815</u>	<u>\$ 12,059</u>
LIABILITIES AND FUND EQUITY						
LIABILITIES						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND EQUITY						
Fund balance:						
Designated for subsequent years' expenditures	-	-	-	-	-	-
Undesignated	38,625	9,366	25,000	25,000	16,815	12,059
TOTAL FUND EQUITY	<u>38,625</u>	<u>9,366</u>	<u>25,000</u>	<u>25,000</u>	<u>16,815</u>	<u>12,059</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$38,625</u>	<u>\$ 9,366</u>	<u>\$25,000</u>	<u>\$ 25,000</u>	<u>\$ 16,815</u>	<u>\$ 12,059</u>

TOWN OF WATERBORO, MAINE
COMBINING BALANCE SHEET -
NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2005

SCHEDULE F (CONTINUED)

	Storage Shed	Ross Corner Fire Truck	Muni Complex	Safety EMS	Library	Totals
ASSETS						
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	11,000	-	4,342	5,699	10,000	157,906
	<u>\$ 11,000</u>	<u>\$ -</u>	<u>\$ 4,342</u>	<u>\$ 5,699</u>	<u>\$ 10,000</u>	<u>\$ 157,906</u>
LIABILITIES AND FUND EQUITY						
LIABILITIES						
Due to other funds	\$ -	\$ 19,067	\$ -	\$ -	\$ -	\$ 19,067
TOTAL LIABILITIES	<u>-</u>	<u>19,067</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,067</u>
FUND EQUITY						
Fund balance:						
Designated for subsequent years' expenditures	-	-	-	-	-	-
Undesignated	11,000	(19,067)	4,342	5,699	10,000	138,839
TOTAL FUND EQUITY	<u>11,000</u>	<u>(19,067)</u>	<u>4,342</u>	<u>5,699</u>	<u>10,000</u>	<u>138,839</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 11,000</u>	<u>\$ -</u>	<u>\$ 4,342</u>	<u>\$ 5,699</u>	<u>\$ 10,000</u>	<u>\$ 157,906</u>

See accompanying independent auditors' report.

TOWN OF WATERBORO, MAINE

SCHEDULE G

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 NONMAJOR CAPITAL PROJECT FUNDS
 JUNE 30, 2005

	Transfer Station	West Road DOT	Memorial Park	Old Alfred Road	Salt & Sand Shed	Friendship Field
REVENUE	\$ 17,733	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	32,706	144,434	-	-	-	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(14,973)	(144,434)	-	-	-	-
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(14,973)	(144,434)	-	-	-	-
FUND BALANCES, JULY 1	53,598	153,800	25,000	25,000	16,815	12,059
FUND BALANCES, JUNE 30	\$ 38,625	\$ 9,366	\$ 25,000	\$ 25,000	\$ 16,815	\$ 12,059

TOWN OF WATERBORO, MAINE

SCHEDULE G (CONTINUED)

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 NONMAJOR CAPITAL PROJECT FUNDS
 JUNE 30, 2005

	Storage Shed	Ross Corner Fire Truck	Muni Complex	Safety EMS	Library	Totals
REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,733
EXPENDITURES	-	41,647	17,386	4,801	-	240,974
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	(41,647)	(17,386)	(4,801)	-	(223,241)
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	-	29,700	-	10,500	10,000	50,200
Operating Transfers Out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	29,700	-	10,500	10,000	50,200
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(11,947)	(17,386)	5,699	10,000	(173,041)
FUND BALANCES, JULY 1	11,000	(7,120)	21,728	-	-	311,880
FUND BALANCES, JUNE 30	<u>\$ 11,000</u>	<u>\$ (19,067)</u>	<u>\$ 4,342</u>	<u>\$ 5,699</u>	<u>\$ 10,000</u>	<u>\$ 138,839</u>

See accompanying independent auditors' report.

Permanent Funds

Permanent funds are used to account for assets held by the Town of Waterboro, Maine in trust or as an agent for individuals, private organizations, other governmental units and/or other funds.

TOWN OF WATERBORO, MAINE

COMBINING BALANCE SHEET -
NONMAJOR PERMANENT FUNDS
JUNE 30, 2005

	Local Endowment	Library Cemeteries	Totals
ASSETS			
Cash	\$ 2,278	\$ -	\$ 2,278
Due from other funds	-	16,614	16,614
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 16,614</u>	<u>\$ 18,892</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Due to other funds	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>
FUND EQUITY			
Fund balance:			
Reserved for endowments	-	-	-
Designated for subsequent years' expenditures	-	16,614	16,614
Undesignated	2,278	-	2,278
TOTAL FUND EQUITY	<u>2,278</u>	<u>16,614</u>	<u>18,892</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 2,278</u>	<u>\$ 16,614</u>	<u>\$ 18,892</u>

See accompanying independent auditors' report.

TOWN OF WATERBORO, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES -
NONMAJOR PERMANENT FUNDS
JUNE 30, 2005

	Local Endowment	Library Cemeteries	Totals
REVENUE	\$ 47	\$ -	\$ 47
EXPENDITURES	-	-	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	47	-	47
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	47	-	47
FUND BALANCES, JULY 1	2,231	16,614	18,845
FUND BALANCES, JUNE 30	\$ 2,278	\$ 16,614	\$ 18,892

See accompanying independent auditors' report.

General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets.

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION
JUNE 30, 2005

	Land and Non-depreciable Assets	Buildings Improvements & Land Improvements	Furniture, Fixtures, Equipment & Vehicles	Infrastructure	Total
Town Hall	\$ 82,000	\$ 802,795	\$ 76,769	\$ -	\$ 961,564
Library	23,700	89,305	-	-	113,005
Public Works	-	7,000	-	-	7,000
Fire Department	-	535,763	1,081,111	-	1,616,874
Transfer Station	58,800	130,076	-	-	188,876
Parks & Rec	91,900	229,386	-	124,052	445,338
Town-Wide	337,500	159,165	-	-	496,665
Total General Capital Assets	593,900	1,953,490	1,157,880	124,052	3,829,322
Less: Accumulated Depreciation	-	(802,681)	(484,472)	(24,810)	(1,311,963)
Net General Capital Assets	\$ 593,900	\$ 1,150,809	\$ 673,408	\$ 99,242	\$ 2,517,359

See accompanying independent auditors' report.

TOWN OF WATERBORO, MAINE

SCHEDULE K

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
JUNE 30, 2005

	General Assets 7/1/04	Additions	Deletions	General Capital Assets 6/30/05
Town Hall	\$ 961,564	\$ -	\$ -	\$ 961,564
Library	113,005	-	-	113,005
Public Works	7,000	-	-	7,000
Fire Department	1,616,874	-	-	1,616,874
Transfer Station	188,876	-	-	188,876
Parks & Rec	445,338	-	-	445,338
Town-Wide	496,665	-	-	496,665
Total General Capital Assets	3,829,322	-	-	3,829,322
Less: Accumulated Depreciation	(1,153,046)	(158,917)	-	(1,311,963)
Net General Capital Assets	<u>\$ 2,676,276</u>	<u>\$ (158,917)</u>	<u>\$ -</u>	<u>\$ 2,517,359</u>

See accompanying independent auditors' report.

WARRANT

COUNTY OF YORK

STATE OF MAINE

To: Donald Boilard, a Resident in the Town of Waterboro, in the County of York and the State of Maine.

GREETINGS: In the name of the State of Maine, you are hereby commanded to notify and warn the Inhabitants of said Waterboro, qualified to vote in Town Affairs, to assemble at the Waterboro Town Hall in said Town on Friday, 21st day of April 2006, at 7:00 a.m. then and there to act on the following articles to wit

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

ARTICLE 2: To elect all necessary Town Officials by secret ballot as follows:

Selectmen/Assessor/Overseer of the Poor	3-year term
Water District Trustee	3-year term
SAD #57 Board of Director	3 year term

Also to decide the following referendum questions:

Question #1: Shall the proposed ordinance be adopted?

The Town of Waterboro hereby ordains:

TOWN OF WATERBORO PAY PER BAG SOLID WASTE DISPOSAL ORDINANCE

Section 1: PURPOSE

The purpose of this Ordinance is to implement an integrated approach to solid waste management by increasing the Town's rate of recycling and thereby reducing the amount of solid waste disposal, consistent with the State's goals as established in Chapter 24 of Title 38 of the Maine Revised Statutes. This Ordinance is also intended to establish user fees for the disposal of solid waste in order to more justly apportion the costs of disposal based upon amounts of solid waste generated.

The Waterboro Solid Waste Management Ordinance, when enacted, will supersede and repeal any previous ordinance or policy on Municipal Waste specifically the Waterboro Solid Waste Management Ordinance that was voted on November 8, 2005.

Section 2: PAY-PER-BAG SYSTEM

Any municipal solid waste delivered to the Town's Transfer Station, other than recyclable materials placed in the appropriate collection areas at the Town of Waterboro Transfer Station, must be placed within bags approved and designated by the Town. The Board of Selectmen shall establish by order a user fee for such approved and designated bag(s).

Section 3: PAYMENT OF USER FEE

Town designated bags shall be obtained at those locations established by the Board of Selectmen upon payment of the user fee established by the Board of Selectmen.

Section 4: PROHIBITION ON DELIVERY TO THE TOWN'S TRANSFER STATION OF SOLID WASTE NOT IN TOWN DESIGNATED BAGS

No municipal solid waste whether generated at a residence or at a business, shall be delivered to the Town's Transfer Station unless such municipal solid waste is placed in Town designated bag(s).

Section 5: COMMERCIAL HAULERS SUBJECT TO REQUIREMENTS OF THIS ORDINANCE

No commercial hauler of municipal solid waste shall deliver any solid waste to the Town's Transfer Station if such solid waste is not in a Town designated bag(s).

Section 6: VIOLATION

Any person who delivers municipal solid waste to the Waterboro Transfer Station that is not in a town designated bag(s) shall be in violation of this Ordinance. Any such person may be liable for a fine of \$200.00 per violation. Any person who has violated this Ordinance two or more times may be suspended from use of the Transfer Station for a period of up to two weeks. Subsequent violations may result in suspension of the person's use of the Town's Transfer Station by the Transfer Station's manager, who shall provide written notice of the length of the suspension. Any suspension under this Section may be appealed to the Board of Selectmen, which shall hold a hearing. The Board of Selectmen may shorten a suspension period or overturn a suspension only for good cause shown.

Section 7: COMMERCIAL HAULERS AND BUSINESSES

Commercial haulers and businesses will be allowed to unload into the compactor hopper Household Waste that they have collected only if in the proper town designated bag(s).

1. Commercial haulers and businesses that do not use the Town designated bag(s) will have to take the Household Waste direct to Regional Waste System or any other disposal company licensed by the Town of Waterboro and the tipping fee will be paid as agreed by the hauler and customer.
2. Businesses that recycle can continue to do so at the Transfer Station at no fee.
3. Businesses that need to dispose of so called "special waste" can do so as per the fee schedule.

Question #2:

Shall the Town appropriate \$10,000.00 from Taxation for the planning, development, land and/or construction of a new Waterboro Public Library with the balance at the end of the fiscal year to be applied to the existing Waterboro Public Library new building account.

Board of Selectmen recommend: Vote yes to pass.

Question #3:

Shall the Town appropriate \$25,000.00 from Excise for the purchase of a command vehicle for the Waterboro Fire Department.

Board of Selectmen recommend: Majority of the Board, Vote yes to pass.

Question #4:

Shall the Town appropriate \$250,000.00 for the lease and or purchase of a new tanker for the Waterboro Fire Department. Terms being: a down payment of \$35,000.00 from Excise and balance to be repaid over a period of no longer than 10 years.

Board of Selectmen recommend: Vote yes to pass.

The polls will be opened at 7:00 a.m. and close at 8:00 p.m. The Registrar of Voters will be in session at the Waterboro Town Hall for the purpose of revising the list of voters between the hours of 7:00 a.m. and 8:00 p.m. After the closing of the polls, the meeting will be recessed until Saturday, April 22, 2006 at 10:00 am at the Massabesic High School in said town, at which time the remainder of the warrant will be acted upon.

ARTICLE 3: To see if the Town will accept the reports of the several Town Officers for the year ending June 30, 2005.

Board of Selectmen recommend: Ought to pass.

ARTICLE 4: To see if the Town will vote that all credit balances as of June 30, 2006 in all Departments of Town Government be zeroed out in accordance with the April 22, 2005 Town Meeting vote excluding the following account balances to be carried forward. To be spent under the direction of the Board of Selectmen.

Old Home Days
Parks & Recreation Fees received for 2006 programs
Storage addition to the Town Office
Town Planner
Office Worker
Committee Secretary

Carry forward the following account(s) until utilized:

Star Hill Road
Trust Building LLC Star Hill Road
Transfer Station Capital Account
Middle School Building permit fee

Board of Selectmen recommendation: Majority ought to pass

Finance Committee recommendation: Ought not to pass. Unexpended balances to be moved to Surplus.

ARTICLE 5: To see if the Town will vote to transfer from designated accounts West Road (\$9,366.) and Old Alfred Road (\$25,000.) into a **Capital Improvements and Reserve Account Program.**

Board of Selectmen recommendation: Majority ought to pass

Finance Committee recommendation: West Road/Old Alfred Road (total \$34,366.) transferred to capital account.

ARTICLE 6: To see if the Town will raise and/or appropriate \$300,000.00 from Taxation and \$153,705.00 from Surplus for a total of \$453,705.00 plus dog fees for **General Government** expenses pertaining to: *Auditing, Incidentals Advertising, Tax Bills, Maine Municipal Association dues, Office Supplies, Office Equipment Town Reports, Postage, Computer and Computer Equipment, Telephones, Communications-media web page, Mileage, Computer Consultant, Return to Work, General Legal & Registry fees, Selectmen, Administrator, Administrative Secretary, Motor Vehicle Agent, General Assistance Department, Town Engineer, Interpreter, Dues, Health Officer, Tax Collector, Treasurer, Town Clerk, Elections, Microfilm & Restoration, Constable/ Animal Control Officer, Custodian, Area Ten Town Group, Town Gravel Pit License* for the year ensuing.

	Amount Requested	Amount Appropriated 2005
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Board of Selectmen request:	\$453,705.00	\$471,997.92
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Board of Selectmen recommendation: Majority ought to pass.
 Finance Committee recommendation: Ought to pass in amount of \$453,705.00.

ARTICLE 7: To see if the Town will raise and/or appropriate \$ 68,474.00 from Taxation for **Assessing Department** for the year ensuing. To be spent with approval from the Board of Selectmen.

	\$68,474.00	\$66,461.15
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Board of Selectmen recommendation: Majority ought to pass.
 Finance Committee recommendation: Ought to pass.

ARTICLE 8: To see if the Town will raise and/or appropriate \$ 90,368.00 from Excise, \$40,000.00 from Misc. Fees and \$60,000.00 from Surplus for a total of \$190,368.00 for **Building Equipment and Maintenance Street Lights, Fuel Oil, Traffic Lights, and Electricity, plowing and sanding of Municipal Parking Lots** fourth year principle and interest of the \$1,000,000.00 (one million dollar bond) passed at the Annual Town Meeting held March 11, 2000 (will appear in the next four (4) Annual Town Meetings

	\$190,368.50	\$186,263.50
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Board of Selectmen recommendation: Majority ought to pass.
 Finance Committee recommendation: Ought to pass.

ARTICLE 9: To see if the Town will raise and/or appropriate \$35,000.00 from Taxation for maintenance and repairs to the **Town Hall Building**.

Board of Selectmen recommendation: Majority ought to pass.
 Finance Committee recommendation: Ought to pass.

ARTICLE 10: To see if the Town will raise/and or appropriate \$50,000.00 from Taxation for **PSAP** (Public Service Access Point for 911 Services) Dispatch Center study.

Board of Selectmen recommendation: Majority ought to pass.
 Finance Committee recommendation: Ought not to pass.

Amount Requested	Amount Appropriated 2005
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ARTICLE 11: To see if the Town will raise/and appropriate \$20,000.00 from Excise for **wiring of the generators** for the Town Office.

Board of Selectmen recommendation: Majority ought to pass.

Finance Committee recommendation: Ought not to pass.

ARTICLE 12: To see if the Town will raise and/or appropriate Sum-Sufficient (Taxation) for **Unemployment Compensation, Social Security, Worker's Compensation, and Insurances. Medicare, Retirement Plan and County Tax** for the year ensuing.

Estimate	\$539,211.00	\$501,717.00
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Board of Selectmen recommendation: Sum-Sufficient (taxation)

Finance Committee recommendation: Ought to pass. Remove Sum-Sufficient.

ARTICLE 13: To see if the Town will raise and/or appropriate fees for the salaries of the **Building Inspector, Plumbing Inspector, Code Enforcement Officer**, and for operational expenses for the year ensuing. To be spent with approval of the Board of Selectmen.

\$ 91,284.00 fees	\$10,000.00	+	fees
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Board of Selectmen recommendation: Majority ought to pass.

Finance Committee recommendation: Ought to pass. Salaries of Code Officer and operational expenses in the amount of \$91,000.00 partially funded from fees.

ARTICLE 14: To see if the Town will raise and/or appropriate \$ 89,011.00 from Misc. Fees. plus fees and fines for the upkeep and maintenance, of the **Waterboro Public Library** and to help defray cost of operating expenses, Librarian, Books and Supplies for the year ensuing. To be spent with approval from the Board of Selectmen.

Library requests	\$89,011.00	\$83,000.00
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Board of Selectmen recommendation: Majority ought to pass

Finance Committee recommendation: Ought to pass in the amount of \$89,000.00.

Amount Requested Amount Appropriated 2005

ARTICLE 15: To see if the Town will raise and/or appropriate \$ 73,186.00 from Taxation plus fees for the **Waterboro Parks & Recreation Department** for the year ensuing. To be spent with approval of Board of Selectmen

Parks & Recreation requests: \$ 73,186.00 +fees \$71,450.00 + fees

Board of Selectmen recommendation: Majority ought to pass.

Finance Committee recommendation: Ought to pass in the amount of \$165,000.00 (funded partially from fees)

ARTICLE 16: To see if the Town will raise and/or appropriate \$ 25,000.00 from Taxation plus fees for the **Waterboro Planning Board** for the year ensuing. To be spent with approval from the Board of Selectmen except for legal fees

Planning Board requests: \$25,000.00+fees \$25,000.00 +fees

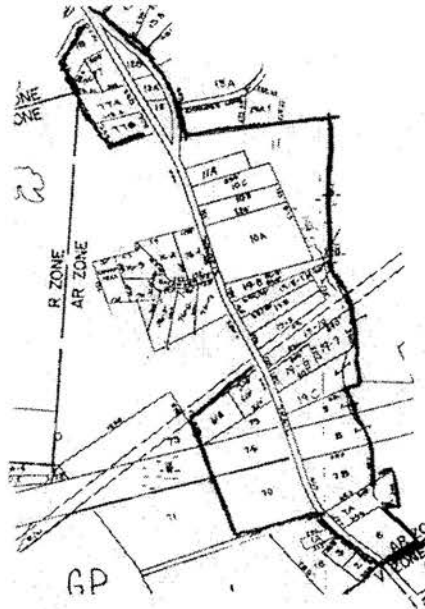
Board of Selectmen recommendation: Majority ought to pass.

Finance Committee recommendation: Ought to pass.

ARTICLE 17: To see if the Town will vote to extend the General Purpose Zone (GP) as described in section 3.10 of the Waterboro Zoning Ordinance, located off Sokokis Trail to include the following tax map and lot numbers and to amend the Zoning Map accordingly:

Tax Map 7, Lots: 61B, 61F, 70, 74, 75, 77B, 77A, 77C, 77, 78

Tax Map 8, Lots: 6, 7A, 7B, 8, 9, 19C, 19-6, 19-7, 19-10, 19-9, 19B, 19-B-1, 19-8, 10A, 10B, 10C, 11A, 11, 12, 12A, 12B.



Amount Requested	Amount Appropriated 2005
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ARTICLE 18: To see if the Town will raise and/or appropriate \$ 6,000.00 from Surplus plus fees for **Zoning Board of Appeals** for the year ensuing.

Zoning Board of Appeals request: \$6,000.00 \$2,000.00

Board of Selectmen recommendation: Majority ought to pass.

Finance Committee recommendation: Ought to pass.

ARTICLE 19: To see if the Town will raise and/or appropriate \$250,000.00 from Taxation, \$156,002.00 from Excise, \$90,300.00 from Surplus and \$82,860.00 from Rescue Billing Fees for a total of \$579,162.00 for **Fire Department Services, Lease Payment of Fire Engine 1, Hydrant Rental:** for the ensuing year. Any Rescue Service revenues in excess of \$20,000.00 at the end of the year be held in an account designated only for the purchases of equipment and shall be spent only with Town Meeting approval except in the cases of emergency including but not limited to equipment replacement or repair, and then only with the approval of the Board of Selectmen and the Fire Chief as outlined in the Town of Waterboro Fire Department and Emergency Medical Services Ordinance adopted October 28, 1997.

Fire Department requests:	\$ 562,093.50	\$420,496.34
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Hydrant Rental	\$ 17,068.50	\$15,551.30
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\$ 579,162.00	\$436,047.64
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Board of Selectmen recommendation: Majority ought to pass.

Finance Committee recommendation: Ought to pass in the amount of \$550,000.00.

ARTICLE 20: To if the Town will allow to be spent from the rescue billing revenues up to \$120,000.00 for the lease purchase of an ambulance (#1). Terms being: a down payment of \$20,000.00 and balance to be repaid over a period of six years. This is the last payment on Rescue #1.

Board of Selectmen recommendation: Majority ought to pass.

Finance Committee recommendation: Ought to pass.

ARTICLE 21: To if the Town will allow to be spent from the rescue billing revenues up to \$25,000.00 for the lease purchase of an ambulance (#2) to be repaid over a period of Five years and that this article shall appear for the next Three (3) Annual Town Meeting Warrants.

Board of Selectmen recommendation: Majority ought to pass.

Finance Committee recommendation: Ought to pass.

Amount Requested Amount Appropriated 2005

ARTICLE 22: To see if the Town will raise and/or appropriate \$29,887.00 from Misc. Fees, \$40,000.00 from Surplus, \$20,000.00 from Excise for a total of \$89,887.00 from for a contract **York County Deputy Sheriff**. Deputy \$69,887.00, new cruiser \$20,000.00

Board of Selectmen recommendation: Majority ought to pass.
Finance Committee recommendation: Ought not to pass. Coverage by the Sheriff's Department and the State Police.

ARTICLE 23: To see if the Town will raise and/or appropriate \$20,220.00 from Excise for **Ross Corner Fire Company** and for repayment of the **Ross Corner Fire Truck** approved at the April 24, 2003 referendum vote.

Ross Corner Fire Company request:	\$ 5,853.00	\$ 5,398.38
Repayment request:	<u>\$14,367.00</u>	<u>\$14,367.00</u>
	\$20,220.00	\$19,765.38

Board of Selectmen recommendation: Majority ought to pass.
Finance Committee recommendation: Ought to pass.

ARTICLE 24: To see if the Town will raise and/or appropriate \$2,916.00 from Tree Growth for **EMA Department** for the year ensuing. To be spent with approval from the Board of Selectmen.

EMA Director requests:	\$2,916.00	\$2,916.00
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Board of Selectmen recommendation: Majority ought to pass.
Finance Committee recommendation: Ought to pass.

ARTICLE 25: Shall the town authorize the Board of Selectmen to sell recycled materials and all proceeds to be credit toward the Transfer Station account.

Board of Selectmen recommendation: Majority ought to pass.
Finance Committee recommendation: Ought not to pass. Monies from recycled materials should go to the General Fund.

ARTICLE 26: To see if the Town will raise and/or appropriate \$185,065.00 plus fees from Taxation for **Solid Waste Disposal and Maintenance of the Transfer Station Area and Capital Improvements for the Transfer Station** for the year ensuing. All fees generated above billing costs will be used for capital improvements to be spent with approval from the Board of Selectmen.

Board of Selectmen recommendation: Majority ought to pass.
Finance Committee recommendation: Ought to pass with fees generated going to the General Fund.

Amount Requested	Amount Appropriated 2005
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ARTICLE 27: To see if the Town will raise and/or appropriate \$ 682,110.00 from Taxation plus fees for **Solid Waste Disposal and Maintenance of the Transfer Station Area and Capital Improvements for the Transfer Station** for the year ensuing. All fees generated above billing costs will be used for capital improvements to be spent with approval from the Board of Selectmen.

Transfer Station Manager requests: \$682,109.97 \$419,458.97 + fees

Board of Selectmen recommendation: Majority ought to pass.

Finance Committee recommendation: Ought to pass in the amount of \$500,000.00. \$185,000.00 included in previous article.

ARTICLE 28: To see if the town will vote to increase the property tax levy limit of \$1,261,065.00 established for Town of Waterboro by State law in the event that the municipal budget approved under the preceding article will result in a tax commitment that is greater than that property tax levy limit.

ARTICLE 29: To see what if the Town will raise and/or appropriate \$ 23,900.00 from Taxation, \$14,935.00 from Excise and \$20,900.00 from Cable TV fees for **Recycling Committee \$3,100.00, Cemeteries \$5,000.00, Memorial Day \$2,000.00, Old Home Days \$20,735.00, Taylor Frye Leavitt House \$5,000.00, Waterboro's share of a regional Public Access Facility \$20,900.00, Setting up Conservation Trust \$ 3,000.**

Committee requests: \$59,735.00 \$56,471.20

Board of Selectmen recommendation: Majority ought to pass.

Finance Committee recommendation:

ARTICLE 30: To see if the Town will raise and/or appropriate \$14,200.00 from Excise for the following agencies:

Red Cross	\$3,000.00	\$2,000.00
Caring Unlimited		\$1,000.00
Child Abuse Prevention	\$ 500.00	\$500.00
York County Community		
Action	\$3,450.00	\$3,400.00
York County Shelters	\$1,100.00	\$1,100.00
So. Me. Senior Agency		
on Aging	\$2,600.00	2,500.00
So. ME Parent Awareness		\$500.00
York County Counseling		\$1,000.00
Sexual Assault Response Serv.		\$250.00
UCP	\$500.00	\$500.00

	Amount Requested	Amount Appropriated 2005
Woodfords Family Serv	\$ 900.00	\$400.00
Home Health	\$ 2,000.00	\$1,000.00
Combat	\$ 150.00	
Biddeford Free Clinic		<u>\$ 500.00</u>
	\$14,200.00	\$14,650.00

Board of Selectmen recommendation: No recommendation.

Finance Committee recommendation: Ought not to pass. Municipality should not decide where contributions are spent.

ARTICLE 31: To see what if the Town will raise and/or appropriate \$632,420.00 from Excise for the **Snow Plowing/sanding Contracts, Sand & Salt Stockpile, Cutting of Brush, Seal Coat and Tar, Roads and Bridges, Striping, E-911 signs Crushing, Ditching of roads and plowing, sanding and snow removal on the sidewalk located on the West Road up to Massabesic High School** for the year ensuing. To be spent under direction of the Road Commissioner with fiscal approval from the Board of Selectmen and adherence to the purchase order policy.

Road Commissioner requests: \$632,420.00 \$574,000.00

Board of Selectmen recommendation: Majority ought to pass.

Finance Committee recommendation: Ought to pass in the amount of \$500,000.00 due to sufficient stockpile from mild year previous.

ARTICLE 32: To see if the Town will vote to accept Ossipee Landing, Berube/Bernard Way and Rene Circle as Town Roads. These roads are located in Ossipee Landing Subdivision.

Road Review Committee recommends:

ARTICLE 33 : To see if the Town will raise and/or appropriate \$5,000.00 from Excise for the ditching, gravel and paving on the **Scooter Way**. To be spent under direction of the Road Commissioner with fiscal approval from the Board of Selectmen and adherence to the purchase order policy.

Road Review Committee Requests: \$5,000.00

Board of Selectmen recommendation: Majority ought to pass.

Finance Committee recommendation: Ought not to pass.

Amount Requested Amount Appropriated 2005

ARTICLE 34: To see if the Town will raise and/or appropriate \$50,000.00 from Excise for the **Ossipee Hill Road**. To be spent under direction of the Road Commissioner with fiscal approval from the Board of Selectmen and adherence to the purchase order policy.

Board of Selectmen recommendation: Majority ought to pass.

Finance Committee recommendation: Ought not to pass. No bids received.

Insufficient information to support expenditure.

ARTICLE 35: To see if the town will raise and/or appropriate \$35,000.00 from Excise for ditching, gravel, paving of the dirt road on the **Chadbourn Ridge Road (Rte 117 end)**. To be spent under direction of the Road Commissioner with fiscal approval from the Board of Selectmen and adherence to the purchase order policy.

Road Review Committee requests: \$35,000.00

Board of Selectmen recommendation: Majority ought to pass.

Finance Committee recommendation: Ought not to pass. No bids received.

Insufficient information to support expenditure.

ARTICLE 36: To see if the town will raise and/or appropriate \$17,000.00 from Road Block Grant for ditching, removing ledge in the ditch, line and pave the **Deering Ridge Road**. To be spent under direction of the Road Commissioner with fiscal approval from the Board of Selectmen and adherence to the purchase order policy.

Road Review Committee requests: \$17,000.00

Board of Selectmen recommendation: Majority ought to pass.

Finance Committee recommendation: Ought not to pass. Not bids received.

Insufficient information to support expenditure.

ARTICLE 37: To see if the Town will raise and/or appropriate \$4,000.00 from Excise and \$31,000.00 from Road Block Grant for a total of \$35,000.00 from for cutting brush, fill and pavement for 6/10th mile on the **Bagley Road**. To be spent under direction of the Road Commissioner with fiscal approval from the Board of Selectmen and adherence to the purchase order policy.

Road Review Committee requests: \$35,000.00

Board of Selectmen recommendation: Majority ought to pass.

Finance Committee recommendation: Ought not to pass. No bids received.

Insufficient information to support expenditure.

Amount Requested Amount Appropriated 2005

ARTICLE 38: Shall the town vote to authorize the Road Commissioner with fiscal approval from the Board of Selectmen to spend public funds on emergency winter maintenance for public safety reasons only on private property out of the winter maintenance account.

Board of Selectmen recommendation: Majority ought to pass.

Finance Committee recommendation: Ought to pass.

ARTICLE 39: To see if the Town will raise and/or appropriate \$11,000.00 from Tree Growth for an Attendant at the **boat launch located on Ossipee Lake**, sponsors of any fishing tournament outside of regular manned hours, will pay for an attendant and/or have a trained inspector to inspect all boats and trailers for growth or plants. Hours will be dawn to dusk.

Board of Selectmen request: \$11,000.00 \$19,000.00

Board of Selectmen recommendation: Majority ought to pass.

Finance Committee recommendation: Ought to pass.

ARTICLE 40: To see if the Town will allow state revenues from registration fees derived from the registration of snowmobiles to be placed in a separate account for the maintenance of **Fire Roads** for the year ensuing and to be expended under the direction of the Fire Chief, Road Commissioner and a Representative from the Snowmobile Club.

Board of Selectmen recommendation: Majority ought to pass.

Finance Committee recommendation:

ARTICLE 41: To see if the Town will authorize the Collector of Taxes to charge interest at the rate of 11% per year on all unpaid taxes remaining unpaid on the 31st day after the date of mailing.

Board of Selectmen recommendation: Majority ought to pass.

Finance Committee recommendation: Ought to pass.

ARTICLE 42: To see if the Town will set the rate of interest at 8 % on abated property taxes due to overvaluation, as per 36 M.R.S.A. s506-A.

Board of Selectmen recommendation: Majority ought to pass.

ARTICLE 43: To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A. §506.

Board of Selectmen recommendation: Majority ought to pass.

Witness our Hands at Said Waterboro, Maine: This 28th day of March 2006.

True Copy Attest:

Douglas C. Foglio, Sr.
Chairman

Robert C. Fay

Jon Gale

Cindy Moore

Dwayne Woodsome

Selectmen, Town of Waterboro