## ANNUAL REPORT MERCER 2014



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FOR FISCAL YEAR ENDING 12-31-2014



## ~~~~~ Dedication ~~~~~

## Mercer Methodist Church

In 2014 the Mercer Methodist Church began raising funds and donating to the town of Mercer to help those in need of heating assistance. With heating assistance funds hard to come by and the weather being what it has been the last two seasons this help has been invaluable. They have graciously donated nearly \$2000 for the selectmen to distribute to families in need of heating assistance. This helps defray costs usually absorbed by the general assistance fund as well as allows for a less intrusive and time consuming process allowing selectmen to quickly & efficiently help those in need. On behalf of the selectmen and those who have been helped by their efforts we would like to dedicate the 2014 Town report to the Mercer Methodist Church. Thank you very much for your efforts this past year. Your dedication to the people of our community has not gone unnoticed.

# Annual Report for the Municipality of Mercer, Maine

## Incorporated in 1804



## For the Fiscal Year Ending December 31, 2014

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## **Town Election Schedule 2015**

Town Election will be held on Friday March 6, 2015

10:00 a.m.	Election of Moderator at Mercer Town Office/ Community Center
10:00 a.m 8:00 p.m.	Polls Open for Election of Town Officials at Mercer Town Office/Community Center * See Sample Ballot on Page <u>77</u> Registrar of Voters on Duty

## **Town Meeting Schedule 2015**

Town Meeting will be held on Saturday March 7, 2015

5:00 p.m.	1 hour Public Dinner Dinner is put on by Mercer Methodist
Church Community Center	in the Solarium of the Mercer
6:00 p.m.	Business Meeting begins at Mercer Community Center in Gymnasium

## Remember to bring your Annual Report with you to Town Meeting

## ~~ Mercer Town Office Hours ~~

Mon., Tues, Wed. & Thurs 9:00 a.m. - 3:00 p.m. Tues. & Wed. Evening 6:00 - 8:00 p.m. **2nd** Sat. of Month 7:30 a.m. - 1:00 p.m.

> Phone #: 207-587-2911 Fax #: 207-587-2912 Email: townofmercer@tds.net Website: www.mercerme.us

#### Mailing/Physical Address

Town of Mercer 1015 Beech Hill Road, Suite A Mercer, Maine 04957

## ~~ Mercer Town Office ~~ 2015 Holiday Schedule

January 1, 2015 Thursday January 19, 2015 Monday February 16, 2015 Monday April 20, 2015 Monday May 25, 2015 Monday September 7, 2015 Monday October 12, 2015 Monday November 11, 2015 Wednesday - Daytime & Evening November 25, 2015 Closing at 1 pm & Evening Hours Wednesday November 26, 2015 Thursday December 24, 2015 Closing at 12 pm Thursday December 31, 2015 Thursday

## ~~ Mercer Transfer Station ~~ 2015 Holiday Schedule

Sunday April 5th Closed, will be Open Sat. April 4th

## Dates to Remember

January 1, 2015 – Fiscal Year Commences

Dog Licenses Due

31, 2015 – Last day to pay Dog License Fees without Late Fee

**February 1, 2015** – Late Fees (\$25.00) begin for Dog Licensing -Excise Only Payments may now be made.

March 6, 2015 – Town Election of Municipal Officers 10 am-8 pm 7, 2015 – Annual Town Meeting 3 pm, Dinner at 5:00 pm

 April 1, 2015 – Notification to Assessors forms, Homestead/Veterans Exemptions Applications & Personal/Business Property Declarations Due
 13, 2015 – Projected date for 30 day notice to be sent out (by certified Mail) for 2014 Lien process

May 1, 2015 - Date to start Registering ATV's for 2015 year.
21, 2015 - Projected date for Recording of 2014 Tax Liens.

Mid August – Projected time for 2015 Tax Bills to be sent out.

October 15, 2015 – Date you may start licensing your Dogs for 2016. \*Must bring Current Rabies Certificate 19, 2015 – Projected date for Foreclosure Notices to be sent out for the 2013 Lien Taxes.

November 1, 2015 – Projected date you may start registering Snowmobiles for the 2016 Season.

**30, 2015** – 2013 unpaid Liened property will be Foreclosed on.

 December 1, 2015 – Date you may start purchasing Hunting/Fishing Licenses for 2016
 31, 2015 - Any unpaid 2015 Real Property Taxes will be listed in the Town Annual Report.

31, 2015 – Fiscal Year Ends

## List of Contacts 2014

Selectmen, Assessors & Overseers of the Poor

1<sup>st</sup> Vernon Worthen II
 2<sup>nd</sup> Chris Tibbetts
 3<sup>rd</sup> Robert Gardner

**Town Clerk, Tax Collector & Treasurer** Yolanda Violette

> Office Assistant (Part Time) Jane Wallace

Deputy Clerk/Tax Collector/Treasurer Sherry Dellarma

### **Directors Of SAD # 54**

Norman Redlevske – Term Expires '15 Maryellen Charles – Term Expires '16

**CEO - Code Enforcment Officer** Norman Redlevske

LPI - Local Plumbing Inspector Robert Dunphy

**Constable** Dave Welch

Fire Warden Dennis Obert

### **Deputy Wardens**

Chris Holt Jesse Crandall

Animal Control Officer Kathleen Ross

## Addressing Officer Dennis Obert

#### **Planning Board**

Terry Warren – Term Expires '15 Chris Dutill – Term Expires '15 Jason Juskewitch – Term Expires '16 Jesse Crandall – Term Expires '16, Chair Joan Nunnally – Term Expires '17

> Denis Culley- Alternate - Alternate

## **Budget Committee**

Joel Hooper – Chair Eda Benttinen Raymond Charles Jesse Crandall Jason Juskewitch

### **Trustees of Shaw Library**

Marlene Redlevske – Term Expires '15 Becky Redlevske – Term Expires '16 Francis Fenton – Term Expires '16 Jane Wallace – Term Expires '17 Chris "John" Beeuwkes – Term Expires '19

#### Librarians

Cherie Sadler Mary Harris Library # 779-3977

#### **Report of Town Clerk**

Vital Statistics Records

Births - 7 Marriages - 4 Deaths - 6

#### **Dogs Licensed**

2014 Lic. Year 44 - Males 50 - Females 94 - Total Dogs 73 were Spayed/Neutered 2015 Lic. Year 50 - Males 54 - Females 104 - Total Dogs 85 were Spayed/Neutered

Total Dogs in Fiscal Year 198

What to bring to license a dog: Current Rabies Vaccination Cert. & Spaying or Neutering Cert. if applicable

#### **Inland Fisheries & Wildlife Licenses**

Hunting Licenses	36
Fishing Licenses	41
Combination Licenses	47
Total for the Year	124

#### **Recreational Vehicle Registrations**

Boat Registrations	77
Snowmobile Registrations	58
ATV Registrations	74

#### **Motor Vehicle Division**

Motor Vehicle Registrations 862

#### What to bring to register a vehicle:

Re-registration: Old Registration, Current Insurance Card & Mileage. New Registration (dealer sale): Green Sales Tax Form, Blue Title application Form, Window sticker (brand new only), current Insurance Card and Mileage New Registration (private sale): Bill of Sale, Title (on all cars 95' & newer), Insurance Card and Mileage. New Registration (transfer): Same as above, plus the registration of previous vehicle you had. What to bring to register Boat, Snowmobile or ATV: Re-registration: Old Registration form New Registration (dealer sale): Green Sales Tax form New Registration (private sale): Bill of Sale, ME assigned numbers, previous owner and serial numbers. For Boats make sure to have Horsepower and Boat Length as well.

#### All Bill of Sales should have:

Name and Address of Seller and Buyer, Year, Make, Model of Vehicle, VIN #, Date of Sale and needs to be signed by both parties

## **In Loving Memory**

Ruth A. (Bubier) Stratton 84 2-1-2014

Mary Elizabeth (Beth) Landry 56 2-6-2014

> Brent L. Redlevske 57 3-27-2014

Lt. Col. Robert "Bob" Paul Crowley 51 4-13-2014

Jeanne Louise (Merola) Mukai 66 4-30-2014

> **Edward Savage** 74 9-19-2014

Curtis Linwood Gifford 79 7-12-2014

## 2014 Selectman's Report

I find myself writing a Selectman's report once again. We have just finished compiling the tentative budget for 2015 and are waiting to meet with the budget committee. The budget discussion always brings ideas and topics to the forefront of my cluttered mind.

May I start by thanking Yolanda Violette and Fran Varney. Their efforts for the Town of Mercer often go unrecognized. They go above and beyond almost every day for Mercer. Chris, Bob, and I are extremely appreciative for your efforts. They make our jobs easier and are terrific assets for our town. I want to ask every tax payer in Town to pass on a "Thank You" to these ladies, when in the office, to help show that we recognize their value.

After 12 years of the same pay scale, the selectmen have requested an increase. I hope our efforts in keeping taxes as flat as possible and our efforts to run the Town for the benefit of all tax payers has met your expectations. We stress fiscal responsibility and common sense when making decisions concerning our Town. We are committed to Mercer and its residents and thank you for the opportunity to represent your families and ours.

The summer road budget is remaining fairly flat with a slight shuffling of where funds come from. This topic alone garners more debate than any other by our constituents. My plan has been, and will continue to be, to rebuild and improve all our roads. Crack sealing is adding to the longevity of our paved roads. In addition, the crack sealing binds pavement together so when it is repayed the cracks will be less likely to work their way up through the new paving. We continue to rebuild dirt roads with fabric and gravel. We have addressed problem areas on Elm Street and Bacon Road/Ladd Road in 2014. Ladd Road has presented us with some new issues this fall and winter. We will have to address these issues in 2015. Roads that deteriorate to the point of being impassable have and will continue to receive precedence. Therefore, as of print time, making Ladd Road passable will move to the top of my project list. (This list seems to expand exponentially like my "honey do" list.) My paving plan for 2015 is to shim and repaye Beech Hill Road from the salt shed to Route #2. This section is becoming increasingly rough and I would like to address it before it gets any worse. (I also try to spread road improvements out over the Town.) Last year at this time, I hoped to pave the last section of our Old Route #2/ Main Street ongoing project. I would now like to push that paying back one year to address the more pressing area of Beech Hill. I hope the residents of Sandy River Road can withstand one more year of dirt between themselves and the Shaw Library. There is finally finished pavement between Sandy River Road and Route #2 headed toward Farmington and paving the triangle should

improve stopping performance in inclement weather as well as remedy the constant washboard condition of this intersection.

2014 saw the establishment of a Food Cupboard at the Community Center started with donations from the Mercer Methodist Church. Residents may see Yolanda during business hours should they require a helping hand. I would like to thank those residents who have donated to this terrific cause, and encourage others to offer some generosity as well. A huge donation of food was made by a union working at SAPPI in Skowhegan. Ray Charles, the one that can see, (Humor from last town meeting) has presented Mercer with donations of food for years through his work for this union and thankfully he resides here in town. After this sizable donation, the selectmen are in hopes to house a more elaborate food cupboard. Norridgewock's cupboard is scaling back. We are seeking an extra thousand dollars in the charity article to help make this happen. By having a few dollars to spend, we could supplement items that are popular among the families in need. These popular items may not be continually donated to the food cupboard by our generous residents. For those gardeners out there, please donate any surplus from your gardens. I know I have wasted produce in the past, let us all put this waste to good use and help the families who take advantage of our cupboard in their times of need.

Finally as you peruse the Mercer Town Report you will see the final article requesting \$25,000.00 to surface and ditch the Decker Road. This article was submitted by a resident just before our meeting to hammer out our budget. And though I sympathize with his sentiment, and his attempt to follow the proper channels to implement his request, I cannot endorse the article with my support. In fairness, the Decker Road has not seen a significant amount of expenditures for improvement. However, the reason for this lack of funding is due to the fact that it holds up well during mud season and receives limited traffic when compared to other town roads. This road has been on my radar, for some expenditure, for a couple years. Every year some other dilemma presents itself and draws our spending dollars elsewhere. Decker Road is again on my radar this year but we will see how far our budget dollars will take us in 2015.

Thanks for listening. Hope to see you at the meeting in March.

Respectfully Submitted Vernon E Worthen II First Selectmen

## **Assessors Report**

Every year new construction and additions to existing structures are visited and assessed, as well as properties which are reported or known to have had structural damage or structure removal. In addition, approximately one guarter of the 471 residential and seasonal properties in Mercer are visited each year. The purpose of the visits for previously assessed properties is to verify the accuracy of property records against the physical facts. For the most part this did not involve entering the buildings, as the primary focus is on the size and number of structures, and secondarily the existence of utilities such as electricity, wells and septic systems. Some properties were found to have additional structures or notable improvement; some structures were found to have degraded; a few had deteriorated seriously. This verification process should continue annually, with approximately 25% of Mercer properties being visited each year, to satisfy the State Law requiring all properties to be visited every 4 vears.

The State valuation for Mercer in 2014 was \$58,450,000 and the projected state valuation for 2015 is \$59,300,000. Our town real estate 2014 valuation was \$57,771,383 which is very close to the state valuation and close enough that our 2014 reimbursements from the state are the maximum allowed.

All property is assessed based on its condition on April 1<sup>st</sup>. If you purchase or sell property after April 1<sup>st</sup>, the owner of the property on April 1<sup>st</sup> will receive the tax bill per state law.

All non-exempt personal property located on your land (including travel trailers not registered/excised) on April 1<sup>st</sup> are taxed to the land owner unless claimed by another Mercer resident. Everyone is required by state law to list their personal property with the assessors by April 1<sup>st</sup> of each year. Personal Property forms are available at the town office. If you have paid excise tax on a piece of equipment please mark your list accordingly so it isn't taxed twice.

The conversion input into the Trio Assessing module was completed in 2014.

Board of Assessors

## From the Municipal Valuation Return for Mercer Maine for 2014:

Valuations:	Local taxable Real Estate Valuation	\$ 56,331,438	
	Local taxable Personal Property Valuation	\$ 311,528	
	One half of Homestead Valuation	\$ 1,128,417	
	Total Valuation base		\$ 57,771,383
Appropriations:	Somerset County	\$ 126,619.66	
	SAD #54	\$ 503,662.52	
	Town of Mercer	\$ 479,842.00	
	Total Appropriations		\$ 1,110,124.18
Allowable deductions:	State Municipal Revenue Sharing	\$ 26,000.00	
	Other Revenues	\$ 229,280.00	
	Total deductions		\$ 255,280.00
Net to be raised by local property tax rate			\$ 854,844.18
Overlay			\$ 25,591.70
Minus ½ Homestead			\$ -17,197.08
Tax to be Collected			\$ 863,238.80

2014 Tax Rate:

\$15.24 per \$1000 of valuation

## ASSESSORS' NOTIFICATION TO TAXPAYERS

Information on all properties in Mercer are available for inspection or review by taxpayers and the public during regular office hours. Requests related to property taxes, tax policy or law, tax exemptions, etc. are processed as quickly as possible.

In order for the Town of Mercer to maintain fair and equitable assessments and accurate information for the allocation of municipal property taxes, taxpayers are asked to provide up to date information about their property. Please contact the Town of Mercer Assessors (587-2911) located at 1015 Beech Hill Road, Suite A, Mercer, Maine 04957.

1 - if you have constructed, altered or removed any buildings since April 1, 2014 and on or before April 1, 2015

2 - if you have started a new business, to obtain forms for filing a list of your business furniture and equipment

3 - if you have taxable\* personal property items (\*individual item with value greater than \$1000)

In accordance with Title 36, Section 706 of the Maine Revised Statutes, failure to furnish lists of taxable property or any of the aforementioned changes on or before the dates requested will bar one's right of an abatement of taxes.

#### \*\* See Notification to Assessors Form on Page $\underline{14}$

4 - if you think your property should have an exemption, and you are not already receiving it

All notifications and applications for exemption must be made no later than April 1, 2015, for the 2015 tax year. In the case of property owned by individuals, there are possible exemptions for certain veterans, blind persons, and homestead owners as described below.

**Veterans** who will be 62 years of age on or before April 1, 2015, or any widow or minor children of veterans who would have been 62 years of age as of April 1, 2015 **may be** eligible for a tax exemption. **Veterans** receiving a 100% disability pension from the Veterans Administration **may be** eligible for an exemption. Applications for veteran's exemption must be made with this office on or before April 1, 2015. If you are currently receiving a veteran's exemption, you do not need to reapply.

**Any person who is declared blind** by a Licensed Doctor should notify Assessors on or before April 1, 2015 to see if he or she is eligible for a tax exemption. If you are already receiving such an exemption, you do not need to reapply.

#### Homestead

A person who owns his or her own home and has owned a home in Maine for at least 12 months prior to April 1, 2015 can apply for a Homestead Exemption. The application needs to be received by April 1, 2015. One can only receive this exemption on the home that is his or her residence. If you are currently receiving this exemption, and you still reside in the same home, you do not need to reapply.

## NOTIFICATION OF ASSESSORS FORM

Date of Notification: I	Received:
Property Owner's Name and Address:	
Real Estate ( ) or Personal Property ( )	
Method of Notification: (Examples: mailed in, dropped off at office in pe	erson, gave to assessor)
Previous Owner (if recently purchased):	
Location of Property:	
Map Lot Parcel # (May ask Clerk if you are not sure or look on yo	
Brief description of new property: (New building?, Expansion of existing building? Damaged/Removals? Provide dimensions, accurate or approximate, if structure.)	
Date of Placement or Time Period of Constructi	on:
Was a Shoreland Zoning Permit Required? (	()Yes ()No
Construction is: () Finished or (	( ) Still in progress.
Signature	
The Assessors thank you for your cooperation	Revised 11/16/2011

<u>MSAD #54</u>			
Assessment	\$	503,662.52	
Expenditures		503,662.52	
Compared Compared Them			
Somerset County Tax	ው	100 010 00	
Assessment		126,619.66	
Expenditures	\$	126,619.66	
<u>Salaries</u>		ppropriated	<u>d</u> <u>Expended</u>
1 <sup>St</sup> Selectperson	\$	4,100.00	\$ 4,100.00
2 <sup>rd</sup> Selectperson		3,600.00	\$ 3,600.00
3 <sup>`d</sup> Selectperson		3,600.00	\$ 3,600.00
Town Clerk	\$	6,424.00	\$ 6,424.00
Treasurer	\$	10,858.00	10,858.00
Tax Collector	\$	12,119.00	\$ 12,199.00
Deputy Clerk	\$	3,641.00	\$ 3,641.00
Registrar	\$	500.00	\$ 500.00
Selectman's Secretary	\$	2,040.00	\$ 1,367.50
Office Assistant	\$	500.00	\$ 500.00
Total Expenditure	\$	47,382.00	\$ 46,709.50
FICA/Medicare			
Appropriated	\$	$5\ 300\ 00$	(.0765% of Salaries)
Expended		4,340.78	
Contingency Fund			
Appropriated	\$	10,000.00	
Expended	\$		Town Forester)
M			
Maine Municipal Association		1 400 00	
Appropriated	\$	1,490.00	
Expended	\$	1,490.00	
Liability/Property/Bond			
Appropriated	\$	9,988.00	
Expended	\$	9,674.00	
Liability Public Officials			
Appropriated	\$	1,224.00	
Expended	\$	1,224.00	
Workers Comp/Unemploymen	nt		
Appropriated	\$	1,800.00	
Expended	\$	1,750.00	
Municipal Building Expense			
Appropriated	\$	29,300.00	+ Revenues
Electricity (MCC/Old TO/Shaw)	\$	7,386.40	
Telephone	\$	1,665.21	
Heating-MCC	\$	6,131.34	
		· ·	50/ton + trucking & 5 ton @ 239.00/ton
Oil \$2,194.65, 686.9 gal			
Heating- Old TO/Shaw	\$	2,835.30	
Office Supplies	\$	3,020.15	
Postage	\$	566.05	
Annual Report	\$	987.70	
Registry of Deeds	\$	51.50	
	*	51.50	

## 2014 Selectman's Financial Report Cont.

Elections Security Mowing Plowing Internet/Web Building Maintenance Legal Training/Mileage MCC Miscellaneous Town Office Miscellaneous Janitorial MCC Supplies Expended (before Revenue) Revenues	
Reimburse Heat (CERT) Expended (after Revenue & Transfer)	\$ 1,562.57 \$ 29,913.31
<u>Trio (Harris)</u> Appropriated	\$ 4,400.00
Expended	\$ 4,310.56
Assessing	
Appropriated	\$ 7,000.00
Expended	\$ 6,700.50
Transfer Station/Recycling	
Appropriated	\$ 24,000.00
Attendant	\$ 5,200.00
Central Maine Septic	\$ 1,044.00
Sandy River Recycling	\$ 1,569.28
Waste Manage Recycle	\$ 1,238.08
EWaste	\$ 12.96
Licensing	\$ 409.00
Mowing	\$ 0.00
Plowing	\$ 1,910.00
Waste Manage Trash	\$ 20,528.42
Miscellaneous	\$ 811.97
Blue Bags	\$ 3,901.50
Expended (before Revenue)	\$ 32,625.21
Revenue	\$ 10,681.00
Credit from SRRA	\$ 3,998.90
Expended (after Revenue)	\$ 21,945.31
<u>Planning Board</u>	
Appropriated	\$ 1,000.00
Expended	\$ 744.74
<u>Animal Control</u> Appropriated	\$ 3,000.00 + Dog Revenue
ACO Salary	\$ 1,200.00
Mileage/Service Calls	\$ 487.63
Humane Society	\$ 942.88
Expended (before Revenue)	\$ 2,630.51
Revenue	\$ 805.00
Expended (after Revenue)	\$ 1,825.51

<u>Cemetery Care</u>	
Appropriated	\$ 2,800.00 + Fund Interest
Stone Repair Mouving	\$ 800.00 \$ 1.080.00
Mowing Flags	
Fund Interest	\$ 14.85
Expended	\$ 2,900.66
I	· /·····
Emergency Management	
Appropriated	\$ 1,000.00
Insurance Miscellaneous	\$ 500.00
Expended	500.00 1,000.00
Expended	φ 1,000.00
Annual Audit 2013	
Appropriated	2,450.00
Expended	2,450.00
Public Safety & Fire Protecti	on and the second se
Appropriated	\$ 19,259.00
Norridgewock Fire Dept.	\$ 18,813.90
Street Lights	\$ 237.15
Traffic Light	\$ 197.80
Expended	19,248.85
Shaw Library	
Appropriated	\$ 8,525.00
Expended	\$ 8,525.00
Summer Roads	
Appropriated	\$ 85,000.00
Asphalt Hot/Cold patch	\$ 322.62
Grading	\$ 13,850.00
Road Maint. Labor Roadside Mowing	\$ 38,605.61 \$ 1,050.00
Road Maint. Material	\$ 27,617.00
Culverts	\$ 3,439.70
Misc	\$ 114.99
Expended	\$ 84,999.92
<u>U.R.I.P</u>	
Appropriated Expended Paving	\$ 31,254.00 \$ 31,254.00
Expended Paving	\$ 31,234.00
Winter Roads	
Appropriated Taxes	\$ 34,000.00
Appropriated Excise	\$ 98,000.00
Winter Road Contract	\$100,624.00
Sand Purchase	\$ 21,183.24 (2988 yds @ \$5.00/yd & 594 yds @ \$4.00/yd.) plus
trucking	
Salt Purchase	\$ 14,075.32 (224.63 tons) (449,260 lbs @ \$.03133/lb)
Sand/Salt Mix	\$ 5,201.00 (2,972 yds @ 1.75/yd) \$ 287.70
Salt Shed Electric Miscellaneous	\$ 287.79 \$ 100.00
Expended	\$ 100.00 \$141,471.35
Actual Excise	\$130,359.73 (BMV- \$129,242.13/IF&W- \$ \$1,117.60)
Expended from Taxes	\$ 11,111.62
-	

<u>General Assistance</u> Appropriated Disbursed State Reimbursements Expended	\$ 16,995.00 \$ 6,045.97 \$ 3,958.73 \$ 2,087.24
<u>Charity</u> Appropriated Christmas Baskets Resident Assistance Expended	<pre>\$ 1,000.00 \$ 490.00 \$ 511.76 \$ 1,001.76</pre>
<u>Mercer Old Home Days</u> Appropriated Expended	\$ 350.00 \$ 350.00
<u>Youth Leagues</u> Appropriated Expended	\$ 1,000.00 \$ 360.00
<u>Scholarship Awards</u> Appropriated Expended Interest	<pre>\$ 425.00 + Interest \$ 225.00 \$ 13.44</pre>
<u>CEO/ LPI Training</u> Appropriated Expended	\$ 400.00 \$ 0.00
<u>CEO Compensation</u> Appropriated Expended	\$ 1,500.00 (\$15.00/hr) \$ 135.00
<u>North Pond Association</u> Appropriated Expended	\$ 1,000.00 \$ 1,000.00
<u>Road Emergency Fund</u> Appropriated Expended	<ul> <li>\$ 5,000.00</li> <li>\$ 5,000.00 (Transferred to Road Main.Fund)</li> </ul>
<u>Capital Road Improvements</u> Appropriated Expended	\$ 10,000.00 \$ 9,400.00

## **2014 Treasurers Report**

Checkbook Balance 1/1/14	\$274,607.53
Revenues	<u>Totals Yearly</u>
RP Taxes - 2015	\$854.73
RP Taxes - 2014	\$769,219.65
Interest	\$580.51
RP Taxes - 2013	\$69,420.18
Interest	\$2,534.66
RP Taxes - 2012	\$22,625.32
Interest	\$3,018.19
RP Taxes – 2011	\$164.35
Interest	\$8.74
PP Taxes – 2015	\$0.04
PP Taxes - 2014	\$4,433.01
Interest	\$5.11
PP Taxes – 2013	\$1,140.60
Interest	\$79.93
PP Taxes – 2012	\$0.00
PP Taxes Interest	\$0.00
MV Excise Tax	\$129,242.13
Boat Excise Tax	\$1,117.60
MV Agent Fee	\$2,813.00
IF&W Agent Fee	\$550.50
AWP Agent Fee	\$198.00
AWP Town Fee	\$330.00
AWP Late Fee	\$475.00
AwP Late Fee	\$475.00
Dog Ordinance Fines	\$73.00
TS & TO Blue Bags	\$8,007.00
TS Debris	\$2,674.00
Copy Fees	\$247.50
Fax Fees	\$178.00
Birth Copies	\$258.40
Death Copies	\$13.00
Marriage Copies	\$124.60
DeathMarr Town	\$158.00
PB Fees	\$825.00
MCC Rentals	\$4,977.50
MCC Donations	\$226.00
MCC Misc.	\$0.00
Reimb SRRA	\$3,998.90

## **Revenues Cont.**

	<b>Totals Yearly</b>
Reimb CERT elec/oil	\$1,562.57
Tree Growth Penalty	\$0.00
Tranfr from MCC Acct	\$0.00
Tranfr frm Scholar Act	\$13.44
Tranfr frm Cemet Acct	\$14.85
Memic Dividend	\$145.59
Misc. Revenue	\$781.73
Filing Fees	\$60.00
Bounced Check Fees	\$0.00
Maine Rev. Sharing	\$28,779.95
URIP	\$29,092.00
Tree Grwth Reimburs	\$12,798.61
Veterans Reimburs	\$911.00
Homestead Reimburs	\$13,233.00
GA Reimburs	\$3,958.73
MSAD # 54- Reimburs	\$0.00
Postage- Reimburs	\$0.00
Effic. ME Grant	\$0.00
Donate to Heat Assist	\$1,916.34
Town Forest	\$29,654.10
Credit from Staples	\$31.99
Total Revenues	\$1,153,526.05
Discounts RE & PP	\$12,322.90
Checkbook Bal. w/ Rev	\$1,415,810.68
General Fund Revenues	
MV Regs	\$29,252.50
MV Sales Tax	\$15,894.07
MV Title Fee	\$2,112.00
IF&W B/S/A	\$7,449.00
IF&W - H/F	\$4,040.50
IF&W - Sales Tax	2,219.88
Dogs	825.00
Vitals	\$76.00
Demand Fees	3,127.48
LPI Fees- Robert Dunphy	\$1,095.00
Snowmobile Reimbrs	\$4,002.37
Grant-CERT	\$4,360.26
FOAA Officer	\$0.00

General Fund Revenues Cont.	Totolo Voorloo
IRS-Fed Tax/Fica/Med	<b>Totals Yearly</b> \$12,573.09
State of Maine – taxes	\$1,142.28
State of Manie Taxes	ψ1,142.20
Total GF Revenues	\$88,169.43
<b>General Fund Expenses</b>	
MV Regs	\$29,270.00
MV Sales Tax	\$16,292.82
MV Title Fee	\$2,112.00
IF&W B/S/A	\$7,449.00
IF&W - H/F	\$4,040.50
IF&W - Sales Tax	\$1,821.13
Dogs	\$825.00
Vitals	\$76.00
Registry of Deeds	\$1,748.00
Postmaster	\$694.43
LPI - Robert D	\$517.50
LPI - State LPI - DEP	\$172.50
Mercer Bog Riders	\$30.00 ¢4.002.27
Grant-CERT	\$4,002.37 \$4,360.26
FOAA Officer	\$4,500.20 \$0.00
Surplus for LPAR Proj.	\$10,000.00
Surprus for El Alt 110j.	φ10,000.00
IRS-Fed Tax/Fica/Med	\$12,573.09
State of Maine - taxes	\$1,142.28
Total GF Expenses	\$97,126.88
Expenses	
Town Clerk	\$6,424.00
Tax Collector	\$12,119.00
Treasurer	\$10,858.00
Deputy Clerk	\$3,641.00
Office Assistant	\$500.00
1st Selectman	\$4,100.00
2nd Selectman	\$3,600.00
3rd Selectman	\$3,600.00
Registrar of Voters	\$500.00

## **Expenses Cont.**

Expenses Cont.	
	<b>Totals Yearly</b>
MO Secretary	\$1,367.50
CEO	\$135.00
Trans Statn Attendnt	\$5,200.00
ACO	\$1,200.00
Fica/Medi	\$4,340.78
MSAD #54	\$503,662.52
Somerset County	\$126, 619.66
MMA	\$1,490.00
Kyes Insur	\$10,898.00
ME Emp Mut Ins	\$1,048.00
MMA - Unemployment	\$702.00
CMP - MCC/TO	\$5,862.10
CMP - Old TO	602.49
CMP -Old Shaw	\$921.81
TDS- TO/MCC	\$1,665.21
TO Misc.	\$1,086.00
Abatements	\$0.00
Heating Oil-Old TO	\$1,297.83
Heating Oil-Old LIB	\$1,537.47
Heat Oil/Pellet MCC	\$6,131.34
MCC Plowing	\$2,150.00
MCC Mowing	\$1,170.00
MCC Janitorial	\$2,112.00
MCC Supplies	\$814.67
MCC Misc	\$0.00
MCC Maintenance	\$4,566.86
Legal	\$112.50
Postage	\$566.05
Security	\$252.00
Equipment	\$0.00
Internet	\$124.70
TO Supplies	\$3,020.15
Reg. of Deeds Trans	\$51.50
Main Gas	\$0.00
Elections	\$1,337.50
Training/Mileage	\$1,359.50
Annual Report	\$987.70
Auditor	\$2,450.00
TS Licenses	\$409.00
Waste Management	\$20,528.42
Central Maine Septic	\$1,044.00
contrai manie septie	ψ1,011.00

## **Expenses Cont.**

Expenses Cont.	
	Totals Yearly
WM Recycling	\$1,238.08
Sandy River / Ewaste	\$1,582.24
TS Plowing	\$1,910.00
TS Mowing	\$0.00
TS Misc	\$811.97
Blue/Clear Bags	\$3,901.50
Assessing	\$6,700.50
Planning Board	\$744.74
Cemetery	\$935.51
Cemetery Mowing	\$1,980.00
Humane Society	\$942.88
ACO Service	\$375.00
ACO Mileage	\$112.63
Transfer to MCC Acct	\$0.00
GA	6,045.97
Old Home Days	\$350.00
Youth Leagues	\$360.00
Trio	\$4,310.56
Charity - In Town	\$1,001.76
Charity - Out Town	\$0.00
Charity - Heat Assist	\$1,073.31
EMA	\$1,000.00
Shaw Library	\$8,525.00
North Pond Assoc.	\$1,000.00
Norr. Fire Dept	\$18,813.90
Pub.Saf Street Lights	\$237.15
Pub. Saf Blink Light	\$197.80
Pub Saf Misc.	\$0.00
Scholarships	\$225.00
Scholarship Interest	\$13.44
Winter Road Contract	\$100,624.00
WR Sand	\$21,183.24
WR Salt	\$14,075.32
WR Other	\$5,301.00
WR Salt Shed-CMP	\$287.79
Summer Road-Labor	\$38,630.61
Summer Road- Material	\$27,617.00
Summer Road- Other	\$0.00
SR Culverts/Fabric	\$3,439.70
SR - Signs	\$89.99
SR - Grading	\$13,850.00
	,,0.00

## **Expenses** Cont.

Roadside Mowing/Clearing Asphalt/ Crack Sealing LRAP Roads Cap Improv- Crack Seal 4LRAPfrom Town Forest Trans to Town Forest Trans to Road Main Fund Total Expenses Yearly	Totals Yearly \$1,050.00 \$322.62 \$31,254.00 \$9,400.00 \$10,000.00 \$23,608.86 \$5,000.00 \$1,134,289.33
Summary of Checkbook	Yearly Rev & Exp
U	
Checkbook Balance 1/1/14	\$274,607.53
·	
Checkbook Balance 1/1/14 Total Rev. Yearly	\$274,607.53 \$1,153,526.05
Checkbook Balance 1/1/14 Total Rev. Yearly GF Revenues	\$274,607.53 \$1,153,526.05 \$88,169.43
Checkbook Balance 1/1/14 Total Rev. Yearly GF Revenues Discounts	\$274,607.53 \$1,153,526.05 \$88,169.43 \$12,322.90

## **Credit Cards**

Month	Transactions	CC Credits
Jan-14	9	\$547.79
Feb-14	8	\$1,660.62
Mar-14	6	\$922.45
Apr-14	8	\$2,626.40
May-14	12/ 4 phone	\$3,067.19
Jun-14	10/2 phone	\$1,218.06
Jul-14	8	\$1,085.65
Aug-14	5	857.14
Sep-14	9	\$3,314.06
Oct-14	7	\$564.51
Nov-14	2/2 phone	\$2,089.97
Dec-14	4/1 phone	\$1,040.68
Total Collected b	y Credit Card	\$18,994.52

2014 Sub Accounts	January	February	March	April	May	June	July	August	September	October	October November December Yearly Total	December	(early Total
Village Cemetery Trust	\$0.99	\$1.28	\$1.15	\$1.28	\$1.2 <b>4</b>	\$1.28	\$1.2 <b>4</b>	\$1.28	\$1.28	\$1.2 <b>4</b>	\$1.28	\$1.2 <b>4</b>	\$14.78
Charles A. Pressey Prize Fund	\$0.19		\$0.22	\$0.25	\$0.25	\$0.25	\$0.24	\$0.25	\$0.25		\$0.25	\$0.24	\$2.90
Helen & William True	\$0.17	\$0.23	\$0.20	\$0.22	\$0.22	\$0.23	\$0.21	\$0.23	\$0.22	\$0.22	\$0.22	\$0.22	<b>\$2.59</b>
Ethel Springer Trust Fund	\$0.60		\$0.70	\$0.77	\$0.75	\$0.77	\$0.75	\$0.77	\$0.77		\$0.77	\$0.75	\$8.92
Mercer Community Center Fund	\$2.59	\$3.36	\$3.02	\$3.36	\$3.2 <b>4</b>	\$3.35	\$3.25	\$3.35	\$3.36		\$3.36	\$3.2 <b>5</b>	\$38.73
Road Maintenance Fund Opened Dec 12"	\$0.39	\$0.52	\$0.46	\$0.51	\$0.49	\$0.51	\$0.49	\$0.52	\$0.51	\$0.49	\$0.51	\$0.56	<b>\$5.9</b> 6
Town Forest Revenue Fund OpenDec 14'													\$0.00
	\$4.93	\$6.42	\$5.75	\$6.39	\$6.19	\$6.39	\$6.18	\$6.40	\$6.39	\$6.19	\$6.39	\$6.26	\$73.88
Withdrawals 2014 Sub Accounts	ounts												
Village Cemetery Trust												\$14.85	\$14.85
Charles A. Pressey Prize Fund												\$3.29	\$3.29
Helen & William True													\$0.00
Ethel Springer Trust Fund												\$10.15	\$10.15
													00 00
Pood Maintenness Eurol Opened Dec 12 <sup>1</sup>													¢0.00
עסמת ואמוווובוומוותב בתוות סקבוובת הבר דל													nn nć
Town Forest Revenue Fund OpenDec 14 <sup>t</sup>													\$0.00
Beginning Balance Sub Accts./ Ending Balance	ts./ Endi	ng Balar											
	Balance Interest	Interest	Deposits	Withdrawal End Balance	End Balance								
Village Cemetery Trust	\$10,036.13	\$14.78	\$0.04	\$14.85	\$10,036.10								
Charles A. Pressey Prize Fund	\$1,969.97		\$0.01	\$3.29	\$1,969.59								
Helen & William True	\$1,759.86	\$2.59	\$0.01	\$0.00	\$1,762.46								
Ethel Springer Trust Fund	\$6,059.98		\$0.03	\$10.15	\$6,058.78								
Mercer Community Center Fund	\$26,304.10		\$0.10	\$0.00									
Road Maintenance Fund	\$4,004.24	\$ <b>5</b> .96	\$5,000.02	\$0.00									
Town Forest Revenue Fund OpenDec 14'			\$23,608.86		\$23,608.86								
	\$50, 134. 28				\$78,788.94								

## **Tax Collectors Report 2014**

2014 Real Estate Tax Commitment	\$	858,491.11
2014 Real Estate Tax Abatements	\$	0.00
2014 Personal Property Tax Commitment	t\$	4,747.69
2014 Personal Property Tax Abatements	\$	0.00
Total RE/ PP Tax Commitment	\$	863,238.80
2014 Real Estate Taxes Collected	\$	769,219.65
2014 Personal Property Taxes Collected	\$	4,433.01
Total RE/ PP Taxes Collected	\$	773,652.66

2014 RE/ PP Tax Discounts

\$ 12,322.90

Mei	rcer		Unpaid	axes 2014		Page 1	
				Tax Year: 2014	-1		
				As of: 12/31/201	4		
					Original	Payment /	Amount
	Acct	Name		Year	Tax	Adjustments	Due
	801	Alexson, Shane		2014	77.92	101.56	-23.64
	34	Anderson, Lawrence B Jr		2014	620.02	0.00	620.05
	139	Bacon, James F		2014	867.78	0.00	867.78
*	741	Baran, Paula T		2014	736.55	166.37	570.18
	595	Bellavance, Diana F & Ron	ald	2014	3,013.50	0.00	3,013.50
	409	Bennett, Craig S		2014	420.56	0.00	420.50
	535	Berube, Ray & Tara		2014	841.54	2.50	839.04
	182	Bliss, Norman I		2014	942.70	0.00	942.70
	520	Bowker, Brian J		2014	317.60	0.00	317.60
	364	Brown, Dana C		2014	1,175.52	0.00	1,175.55
	627	Buttle Kenneth F TR		2014	1,466.77	0.00	1,466.77
	196	Cahill, John B		2014	1,245.67	0.00	1,245.6
	257	Catabia, Leonard & Barbar	ra	2014	1,585.37	0.00	1,585.3
	317	Cautillo, Joseph A		2014	234.70	0.00	234.70
**	177	Chamberlain, Eric		2014	296.20	0.00	296.20
	101	Chantry, Allen B & Dolores	s L	2014	80.97	0.00	80.97
	122	Clement, Clay		2014	1,880.10	2.45	1,877.65
	148	Colson, Dana		2014	892.44	0.00	892.4
	435	Corson, Charles W & Lori A	Ann	2014	1,699.66	0.00	1,699.60
	800	Cowing, Joan R		2014	36.84	0.00	36.8
	197	Cowing, Wayne B		2014	297.06	191.00	106.0
	574	Cowing, Wayne B		2014	2,943.61	0.00	2,943.6
	56	Currier, Blynn & Oldfield, I	frene M	2014	106.63	112.13	-5.50
	151	Doane, John E		2014	490.58	0.00	490.58
	272	Doane, Kenneth L IV		2014	1,087.07	0.00	1,087.07
*	270	Doane, Richard L & Jane A		2014	796.53	191.48	605.0
	449	Dunne, Thomas J		2014	2,798.45	0.00	2,798.4
	764	Dutill, Christopher P		2014	1,776.51	34.32	1,742.19
	744	Easler, Chris		2014	4.42	0.00	4.45
	575	Everett, Ricky B & Nancy L		2014	2,443.44	18.83	2,424.6
	212	Farley, Deborah		2014	121.92	0.00	121.95
	666	Foster, Chrystal		2014	1,139.77	0.00	1,139.7
	443	Fox, Wendy L		2014	1,151.60	0.00	1,151.60
	236	Gagnon, Normand H & Mar	rion J	2014	3,287.22	0.00	3,287.22
	735	Gagnon, Normand H & Mar		2014	80.47	0.00	80.47

We	rcer	Unpaid Real F	state Taxe	s 2014 Cont.		Page 2
		Tax	Year: 2014-	-1		
		As c	f: 12/31/201	4		
				Original	Payment /	Amount
	Acct	Name	Year	Tax	Adjustments	Due
	418	Geidel, Lance W & Shelly	2014	24.69	0.00	24.69
	102	Genness, Fayelyne	2014	289.70	0.00	289.70
**	209	Gentili, Steve J	2014	684.22	490.95	193.2
*	190	Gibson, James A & Cynthia J	2014	1,174.64	0.00	1,174.64
	354	Gilmore, Michael J	2014	1,066.43	0.00	1,066.4
**	175	Hakala, Teresa A	2011	976.44	0.00	976.4
	455	Herbert, Joshua L & Michelle L	2011	1,019.91	0.00	1,019.9
	457	Herbert, Joshua L & Michelle L	2011	415.02	0.00	415.0
	557	Hunter Family Trust c/o Virginia Hunter	2014	1,830.48	1,882.06	-51.5
	489	Jellerson, Genevieve	2014	450.20	0.00	450.2
	171	Kennedy, Lance	2014	436.61	0.00	436.6
	171	Kennedy, Lance	2014	577.49	0.00	577.4
	417	Knoernschild, Nadine	2014	278.89	0.00	278.8
	373	Lamarre, Brenton Francis	2014	682.43	0.00	682.4
	265	LaMarre, Edward & Sandra	2014	868.21	0.00	868.2
	219	Lancaster (Poirier), Deborah R	2014	1,290.52	1,345.81	-55.2
	736	Landry, Albert J Jr	2011	262.62	0.00	262.6
	372	Landry, Mary E	2014	1,807.62	0.00	1,807.6
	271	Levesque, Maurice R	2011	850.16	0.00	850.1
**	600	Levis, James Jr	2014	2,132.44	0.00	2,132.4
	136	Mallette, Robert	2011	426.20	0.00	426.2
	517	Malo, Glen, Thomas & Ronald	2014	503.30	0.00	503.3
	221	Martelli, Gina	2014	570.28	0.00	570.2
	4	Marteni, Gina McAfee, Cheryl D & John L	2014	175.75	0.00	175.7
	687	McCaslin, Sonya L & David	2011	317.60	158.74	158.8
	201	Merry, Frederick W & Bonny	2014	1,912.16	1,288.26	623.9
	677	Merry, Frederick W & Bonny	2014	1,649.76	0.00	1,649.7
	501	Mills, Scott	2014	381.00	376.93	4.0
	622	Mitchell, Eugenie E	2014	1,479.47	1,500.00	-20.5
	319	Moore, Steven W	2014	1,676.99	0.00	1,676.9
**	113	Morabito, Daniel G	2014	306.93	1.47	305.4
	79	Murch, Richard C	2014	40.23	40.80	-0.5
**	578	Nunnally, Jesse & Joan & Hadley ,Nicholas	2014	2,853.23	2,487.66	365.5
	700	Osgood, Jonathan & Roberts-Osgood, Shere	2014	1,392.08	0.00	1,392.0
	307	Osgood, Jonathon	2011	2,045.24	0.00	2,045.2
	570	Paradise Inc	2014	1,782.14	0.00	1,782.1
	309	Parlin, Kerry O PR, Estate of Richard K	2014	1,782.14	0.00	
	309		2014	1,304.01	0.00	1,304.0
		Parlin				
	605	Pascalis, Gretchen & Gerald	2014	2,725.86	2,735.47	-9.6
	224	Picard, Gary A & Little, Heidi J	2014	1,076.58	0.00	1,076.5
	237	Poirier, Michael C	2014	265.79	266.75	-0.9
	652	Poirier, Michael C	2014	420.64	422.15	-1.5
	41	Pressey, Mary	2014	238.90	0.00	238.9
	161	Redlevske, Willam J & Monica E	2014	284.68	0.00	284.6
	571	Rosado, Ruthann	2014	3,274.44	0.00	3,274.4
*	581	Savage, Lisa	2014	1,979.01	0.00	1,979.0
*	401	Shute, Cole D	2014	720.65	182.68	537.9
	362	Smith, Sandra J W	2014	248.41	0.00	248.4
	14	Stevens, Roger E Jr & Stacy L	2014	1,557.24	0.00	1,557.2
	479	Surette, Ralph H & John H	2014	274.26	23.26	251.0
	88	Taylor, Paul H	2014	217.83	0.00	217.8
	213	Tibbetts-Krupa, Debra L	2014	1,399.73	0.00	1,399.7
	214	Tibbetts-Krupa, Debra L	2014	1,294.49	0.00	1,294.4

Me	rcer		Unpai	d Real H	Estate Taxe	s 2014 Cont.		Page 3
				Tax	Year: 2014	-1		
				As	of: 12/31/2014			
						Original	Payment /	Amount
	Acct	Name			Year	Tax	Adjustments	Due
	137	Tims, Gary R & Nanc	7 M		2014	772.09	766.69	5.40
	140	Tims, Gary R & Nanc	7 M		2014	1,017.12	1,010.00	7.12
	311	Tracy, Dana C & Lore			2014	440.06	0.00	440.06
	546	Tracy, Derek C			2014	486.03	0.00	486.03
	540	Tracy, Derek Cecil Sr			2014	569.02	0.00	569.02
	217	True, Earl			2014	208.79	0.00	208.79
**	94	True, Earl & Hilton, J	ason		2014	136.08	0.00	136.08
	93	True, Earl R			2014	527.33	0.00	527.33
	604	True, Earl R, Hilton, H	laine & Hilto	n, Jason	2014	1,634.92	1,090.00	544.92
*	284	Varney, Harriett			2014	1,274.86	0.00	1,274.86
	757	Walker, Nancy A			2014	412.30	0.00	412.30
	495	Warren, Charlie II			2014	656.90	0.00	656.90
	636	Warren, Charlie II			2014	1,428.81	0.00	1,428.81
*	207	Wass, Russell D Jr &	Lillian A		2014	673.44	0.09	673.35
*	596	Wass, Russell D Jr &	Lillian A		2014	2,689.81	0.00	2,689.81
	127	Wellington, David L &	Patricia A		2014	1,550.32	0.00	1,550.32
	522	Wolf, Patrick A & Su	ette C		2014	1,267.63	0.00	1,267.63
	773	Wynne, John B Jr			2014	1,213.85	0.00	1,213.85
			Total for 10	5 Accou	nts:	105,830.65	16,890.41	88,940.24
				Payn	nent Summ	ary		_
	Type				Principal	Interest	Costs	Total
	D - Dise	count			135.16	0.00	0.00	135.16
	P - Payment				9,755.71	0.00	0.00	9,755.71
	Y - Prep	payment			6,999.54	0.00	0.00	6,999.54
	Total				16,890.41	0.00	0.00	16,890.41
	Non	Lien Summary						
	2014-1	88,940.24						
	Total	88,940.24						

\* Paid a Partial Payment after December 31, 2014 and before end of Business day on February 17, 2015.

\*\* Paid in Full after Books Closed on December 31, 2014

Mer	cer					Unpaid Pers	sonal Proper	ty 2014			Page 1			
						Tax	Year: 2014-1							
						As of	f: 12/31/2014							
								Original	Payment /		Amoun			
	Acct		Name	·			Year	Tax	Adjustment	s	Due			
	1300	Р	Ameri	gas Propane	LP		2014	0.00		0.04	-0.04			
**	578	578 P Varney, Harriett F				2014	4.57		0.00	4.57				
	1302 P Worthen, Vernon			en, Vernon			2014	304.80		0.00	304.80			
					Total	for 3 Accounts:		309.37		0.04	309.33			
						Paym	ent Summar	у						
	Type					F	rincipal	Interest	Costs		Total			
	Y - Prepayment						0.04	0.00	0.00		0.04			
	Total						0.04	0.00	0.00		0.04			
	Non Lien Summary													
	2014-1			309.33										
	Total			309.33										

Me	rcer		Unj	paid Rea	ıl Estate Ta	xes 2013		Page 1	
				Tax	Year: 2013-	1			
				As o	f: 12/31/201	4			
						Original	Payment /	Amount	
	Acct	Name			Year	Tax	Adjustments	Due	
	34	Anderson, Lawrence	B Jr		2013	685.46	288.69	396.77	
	409	Bennett, Craig S			2013	497.85	0.00	497.85	
*	182	Bliss, Norman I			2013	1,039.29	0.00	1,039.29	
	627	Buttle Kenneth F TR			2013	1,563.23	35.59	1,527.64	
	449	Dunne, Thomas J			2013	2,940.55	0.00	2,940.55	
	744	Easler, Chris			2013	221.16	0.00	221.16	
	443	Fox, Wendy L			2013	1,163.04	0.00	1,163.04	
	354	Gilmore, Michael J			2013	1,159.18	0.00	1,159.18	
	489	Jellerson, Genevieve			2013	521.74	64.73	457.01	
	373	Lamarre, Brenton Francis			2013	368.48	0.00	368.48	
	265	LaMarre, Edward &		2013	767.44	385.26	382.18		
	271	Levesque, Maurice R			2013	931.51	0.00	931.51	
	517	Malo, Glen, Thomas	& Ronald		2013	74.04	0.00	74.04	
	221	Martelli, Gina			2013	644.76	0.00	644.76	
	4	McAfee, Chervl D & .	ohn L		2013	240.54	0.00	240.54	
	319	Moore, Steven W			2013	1,785.10	14.06	1,771.04	
	570	Paradise Inc			2013	1,886.33	0.00	1,886.33	
	309	Parlin, Kerry O PR, E	ard Par	2013	930.61	0.00	930.61		
	161	Redlevske, Willam J		2013	352.15	258.31	93.84		
	571	Rosado, Ruthann			2013	3,421.72	0.00	3,421.72	
	88	Taylor, Paul H			2013	277.30	0.00	277.30	
	213	Tibbetts-Krupa, Deb	γa L		2013	1,494.55	0.00	1,494.55	
	214	Tibbetts-Krupa, Deb			2013	1,386.72	0.00	1,386.72	
*	127	Wellington, David L			2013	850.86	580.41	270.45	
	522	Wolf, Patrick A & Su			2013	1,359.43	0.00	1,359.43	
	773	Wynne, John B Jr			2013	1,310.60	0.00	1,310.60	
			Total for 26	Accour		27,873.64	1,627.05	26,246.59	
		Payment Summary				-,	,		
	Туре				Principal	Interest	Costs	Total	
	P - Pay	P - Payment			1,214.72	120.58	291.75	1,627.05	
	Total				1,214.72	120.58	291.75	1,627.05	
	Lie	en Summary							
	2013-1	26,246.59							
	Total	26,246.59							

Mercer			Unpaid Re	al Estate Ta	xes 2012		Page 1
			Ta	x Year: 2012-	1		
			As	of: 12/31/201	4		
					Original	Payment /	Amount
Acct	Nan	ne		Year	Tax	Adjustments	Due
214 I	L Tibb	etts-Krupa, De	bra L	2012	1,346.56	968.71	377.85
			Total for 1 Accounts:		1,346.56	968.71	377.85
			Payn	nent Summa	ary		
Type				Principal	Interest	Costs	Total
L - Liei	n Costs	3		0.00	0.00	-9.49	-9.49
P - Pay	ment			862.27	52.33	63.60	978.20
Total				862.27	52.33	54.11	968.71
Lie	en Sur	nmary					
2012-1		377.85					
Total		377.85					

Mercer		2014 Real Estate Valuation	S			Page
Account	Name		Map/Lot	Land	Building	Total
Number			_	Value	Value	Value
42	Abbott Shor	on L & Lafontaine, Robert	6/3-1	22,100	45,692	67,792
99	,	en C & Betty J	7/3-6	15,040	40,092	
.99 801			1/0-0	15,040	15 119	15,040 15,113
	Alexson, Sha		10/10 0 01 0	00.957	15,113	,
34	Anderson, La		10/18-6,21-3	29,357	11,327	40,684
360		es c/o Michael Paczesny	7/42-2	33,580	103,753	137,333
103	Axelman, Da		1/2,1/4	77,612	0.1.000	77,612
554	Ayer, Bryant		12/3	24,457	34,209	58,666
139	Bacon, Jame		2/1-10	41,300	25,641	66,941
608		Dean,Merry, Rowena,Lenfest, Regina	14/20	62,390		62,390
590	,	A & Deborah D	14/1,14/2	142,484	34,340	176,824
91		Varren P & Helen W	6/35	3,960		3,960
126	Ball, Rebecca		1/18-2	26,448	105,403	131,851
741	Baran, Paula	а Т	4/8C	48,330		48,330
325	Barron, Willi	iam E	7/21	38,340		38,340
36	Bartholf, My	chael F & Susan Ann	4/3-1 , 4/3	48,594	203,117	251,711
249	Bartlett, Lac	ey B	6/4	24,300	128,543	152,843
316	Bean, Robert	E - TR of Maydec Trust	7/20-1-1	16,350		16,350
329	Beaulier, Ric	hard H & Frances G	7/25	19,968	76,149	96,117
806	Beauregard,		7/17-1	40,070	72,525	112,595
200		mond & Stacy	4/8B	28,820	106,882	135,702
203		mond & Stacy	4/12-1	21,450	94,805	116,255
268	, ,	hristiaan J & Dorothea M	6/20	23,540		23,540
17			28-2,28-5,28-4,11/3		120,671	149,925
749		hristiaan J & Dorothea W	7/28-4	13,300	120,011	13,300
192	Belanger, Co		4/4B	59,260	75,934	135,194
595	0 /	Diana F & Ronald	14/7	136,383	61,353	197,736
409	Bennett, Cra		8/7-9	22,503		
		~			5,093	27,596
109		avid D & Eda L	1/10	17,500	65,297	82,797
37		avid D & Eda L	3/18, 3/19	70,240		112,543
162		istopher J & Carolyn J	3/2-1	17,424	25,554	42,978
535	Berube, Ray		11/11	19,357	45,862	65,219
38	Bessey & Sor		6/36	36,821		36,821
500	,	chael H & Eleanor L	10/6-2	22,300	32,568	54,868
663	Bishop, Alan	& Helma	9/32	19,401	51,586	70,987
421	Blair, Paul		8/23	31,320		31,320
582		ady J & Anita G	13/32	153,017	43,683	196,700
586	Blaisdell, Me	ady J & Anita G	13/37	10,936		10,936
587	Blaisdell, Me	ady J & Anita G	13/38	10,000		10,000
182	Bliss, Norma	ın I	3/30	25,050	46,807	71,857
183	Bliss, Shirley	A	3/30-1	21,325	28,825	50,150
114	Bolduc, Cind	y G & Daniel R	1/12-1	52,264	127,442	179,706
115		rt & Jeannette	1/12-2	17,500	76,280	93,780
124	,	n L & Lu Ann	1/17	18,672	13,139	31,811
121		n L & Lu Ann E	1/16-3	16,714		16,714
623	Borman, Dia		15/17	160,192	146,020	306,212
507	Bottrill, Judi		10/11-3	25,194	284,731	309,925
670		oseph E & Kristen	10/18-8	39,140	9,903	49,043
569		alter & Frances	13/17	73,390	27,874	101,264
39		anter & Frances ayne & Joshua W	10/21-1	20,840	21,014	
					179 490	20,840
294		ndrew R & Stacie L	7/3-2	31,401	173,430	204,831
520	Bowker, Bria		10/22	20,840	150.040	20,840
279		lvin & Barbara G	6/29	67,440	158,648	226,088
477	Brackett, Da		9/19-1	22,192	76,297	98,489
282		on D & Maria L	6/30-1	21,164	111,068	132,232
285		a W & Davis, Eudine	6/34	29,100	38,301	67,401
281		a W, Clayton D, & Wesley	6/30	122,969		122,969
599	,	ehael P & Pamela J	14/11, 14/12	119,840	46,458	166,298
364	Brown, Dana	ı C	7/42-5	37,065	50,069	87,134
42	Brown Mich	ael R & Dawn L	1/3	3,000		3,000

Mercer		2014 Real Estate Valuati	ons			Page 2
Account	Name		Map/Lot	Land	Building	Total
Number				Value	Value	Value
598	Brunjes, Carol		14/10	130,000	90,046	220,046
460	Bunker, Eric R		9/6B	20,680	50,040	220,040
481	Bunker, Eric R		9/22	39,780	148.010	187,790
481 45	Burr, Robert A	& Morry F	5/20	3,432	148,010	3,432
45 262			6/16		111 440	
262 44	Burr, Robert A	•	6/23	31,251	111,446	142,697
	Burr, Robert A			14,277	226 700	14,277
43	Burr, Robert &	•	8/46-1,46-2,46-3,46-4	52,089	236,599	288,688
785	Burton, Bruce A		8/22-1	17,982		17,982
154	Bushnell, Charl		2/9	13,100	_	13,100
46	Bushnell, Charl		1/15	22,736		22,736
47	Bushnell, David		6/6	39,995		39,995
276	Bushnell, Rober		6/25	59,340	01.101	59,340
275	Bushnell, Rober		6/25A		21,484	21,484
48	Bushnell, Willia	ım	6/6-1	37,681		37,681
492	Bussell, Eric				30,477	30,477
627	Buttle Kenneth		15/21	96,245		96,245
389		& Gilbert, Antoinette M	7/58-1	11,911		11,911
196	Cahill, John B		4/5-4	20,800	70,937	91,737
259	Campbell, Jeffre		6/13	20,800		20,800
153	Cashman, Dona	ld J & Shirley	2/8-10	24,031	15,257	39,288
150	Cashman, Dona	ld J & Shirley	2/8-6	15,634		15,634
138	Cassidy, David	S & Amy L.	2/1-9-1	11,900		11,900
257	Catabia, Leonar		6/11	21,307	82,720	104,027
317	Cautillo, Joseph		7/20-1A	15,400		15,400
71	Chamberlain (T		4/2-2	24,325	132,879	157,204
177	Chamberlain, E		3/23	19,436		19,436
178	Chamberlain, E		3/24	67,358		67,358
50	Chamberlain, Jo		6/26-1, 26-3,26	82,045	108,954	190,999
179	Chamberlain, Jo		3/25	29,089	100,001	29,089
49	Chamberlain, Jo		3/21	15,798		15,798
43 277	Chamberlain, St		6/26-2	20,800	57,990	78,790
295	Chandler, Jenni		7/3-1			
				26,940	33,928	60,868
101	Chantry, Allen		10/18-1	5,313	00.050	5,313
358		nd F & Maryellen	7/42-1	25,372	98,850	124,222
322	Chouinard, Jam		7/20-6	24,454	66,118	90,572
51	Cimaglia, Georg		5/21	47,482	97,877	145,359
24	Civitella, Donale		10/11	51,260	358,478	409,738
463	Clark, Bruce W	· · · · · · · · · · · · · · · · · · ·	9/10-1	26,080		26,080
609	Clavet, Randy R	t & Kay L	14/22	97,085	79,609	176,694
122	Clement, Clay		1/20,21,16-4	36,565	96,710	133,366
241	Clement, Laurie		6/3	30,035	75,071	105,106
759		Shared Services Local Tax Dept	1/999		1,019,283	1,019,283
148	Colson, Dana		2/8-4	27,223	41,336	68,559
323	Compos, Peter I	D & Betty E	7/20-7	28,182	16,246	44,428
144		e, John & Gregory	2/8	37,088	17,660	54,748
435	Corson, Charles	W & Lori Ann	8/34	47,823	73,703	121,526
351	Corson, Kathlee	n A	7/39	33,588		33,588
437	Corson, Kathlee		8/34-3	19,452	23,553	43,005
556	Corson, Scott M		12/4	25,860	159,111	184,971
52	Cousineau Lum	ber, Inc	6/28	47,545		47,545
53	Cousineau Lum		6/41	23,124		23,124
800	Cowing, Joan R		13/24-1	2,417		2,417
197	Cowing, Wayne		4/6	17,381	2,111	19,492
574	Cowing, Wayne		13/22	140,778	62,372	203,150
391	Crandall, Jesse		,1-2A,1-4,1-1A,2,7/11-2	71,630	67,605	139,235
658	Crash Road Pro		7/20-1	36,715	154,526	191,241
20	Cromwell, Gary		8/34-1	20,150	22,405	42,555
20 669	Crowley, Brian		10/21	3,390	22,400	42,555
009	Crowley, Brian		10/21-2	3,390 18,789		3,390

Mercer		2014 Real Estate Valuat	ions			Page 3
Account	Name		Map/Lot	Land	Building	Total
Number				Value	Value	Value
510	Crowley, Eli	zshath	10/14	34,958		34,958
1	Crowley, Eli		10/10	42,112	118,755	160,867
8	Crowley, Rol		10/14-1	28,548	170,764	199,312
5		nis T & Betty D	4/9	37,243	70,297	107,540
59 59		n, Debra E & Powell, Laurie A	13/5	71,555	25,686	97,241
559 558		n, Debra E & Powell, Laurie A	13/4	41,285	18,438	59,723
556 575			4/13-5		10,450	
	Cunninghan		8/20	13,846		13,846
56		nn & Oldfield, Irene M		6,997	175.044	6,997
404	Cushing, Lo		8/7-5	25,500	175,244	200,744
180	DaCosta, All		9/21	17,440	13,885	31,325
3		llis C & Judkins, Jessie E	3/21-1	18,272	12,909	31,181
173		el R & Maureen D	9/18	27,600	131,001	158,601
-66		el R & Maureen D	9/12-1	10,000		10,000
05	Davis, Eva I		8/7-6	25,914	47,753	73,667
.1	Davis, Georg		9/31	34,500	63,524	98,024
527	Davis, Georg		11/2	16,329		16,329
.66	Davis, Paula	a	3/9	24,940	66,513	91,453
812	Davis, Willia	am G	7/12	34,154	43,770	77,924
136	DeGregory,	Anthony Jr	8/34-2	22,100	15,440	37,540
301	Del Bene, Ja	ack O	14/14	130,000	93,699	223,699
155	Del Bene, Ja	ack O	2/11	4,031		4,031
57	Dellarma, K	imberly A & Thomas N	9/5-1a	23,982	126,754	150,736
541		eter & Sherry	11/17	28,826	26,009	54,835
814	Dellarma, T	· · · · · · · · · · · · · · · · · · ·	7/16	17,500	2,730	20,230
35		eter G & Betsy J A	2/5,5B,1-6	63,872	67,275	131,147
818		redrick C , Est	7/20-2	15,700	01,210	15,700
167		Diane & Powers, Jacquelyn	9/13	26,560	54,219	80,779
151	Doane, John		2/8-7	29,085	3,105	32,190
272	Doane, Kenr		6/22-2	17,482	63,848	81,330
270	,	ard L & Jane A	6/21		17,120	62,266
270 273	Doane, W Ri		6/22-3	45,146		
				17,482	5,552	23,034
147	Doore, Steph		2/8-3	19,074	1 40 005	19,074
328	Dorey, Duar		7/24	54,362	148,867	203,229
389	Dow, Debora		14/23	129,280	79,822	209,102
328		oby A & Amy C	15/22	96,245		96,245
196		s A Estate of	10/4	20,100	39,907	60,007
204	Doyle, Micha		4/13	141,653		141,653
26		ael M & Aileen V	13/2	75,610	68,995	144,605
58		& Evelyn E	5/26	34,594		34,594
59	Dubay, Leo	Paul	9/9	31,919	88,193	120,112
175	Dubay, Leo	Paul & Dubay Sarah C	9/19-4	16,420		16,420
302	Dubay, Way	me E	7/4-1	24,864	53,645	78,509
254	Dubois, Heid	di	6/7-2-3	20,150	129,677	149,827
149	Dunne, Tho	mas J	8/48-1	66,533	117,092	183,625
513		nilip L & Margaret A	10/15	36,340		36,340
124		arry J & Mary P	8/26	38,280	66,734	105,014
64	Dutill, Chris		1/6-1	21,281	105,288	126,569
.06	Dutill, Paul		1/6	21,229	67,834	89,063
78	Dwinal, Phi		9/19-5	17,764		17,764
44	Easler, Chri		0/0	1.,101	10,290	10,290
12	East Mercer		8/9	14,600	10,200	10,250
12 18	Ellis, David		11/27	14,600	16,989	36,164
					,	
95		n & Sarah C	4/5-3	22,100	86,346	108,446
575	,	ky B & Nancy L	13/24	119,840	40,491	160,331
00	Fahey, Earl		8/7	34,720	_	34,720
212	Farley, Debo		5/3-1	8,000		8,000
31	,	ncis & Gilbert, Carol Ann	9/20	51,304	51,654	102,958
30		ncis & Gilbert, Carol Ann	9/7	26,620	155,475	182,095
539	Ferrara, Bri	ian S	11/15	19,465	56,329	75,794

Mercer		2014 Real Estate Valuat	ions			Page 4
Account	Name		Map/Lot	Land	Building	Total
Number				Value	Value	Value
10 <b>7</b>	E	19	7/20.2	10,500	91.917	50 717
335	Ferrara, Donal		7/30-3	19,500	31,217	50,717
185	Ferrara, Donal		9/28	39,100	76,664	115,764
186	Ferrara, Donal		9/28-2	20,800	85,459	106,259
32	Fisher, Frederi		4/4	28,816	45,979	74,795
225	Fortin, Michael		5/17	27,370	131,691	159,061
572		Haley J, Maurice G, & Mary Ann	13/20	132,508	108,399	240,907
366	Foster, Chrysta		7/2	25,800	58,988	84,788
215	Foster, Stepher		5/7-1	20,140	9,492	29,632
208	Foster, Stepher		5/1	41,916		41,916
420	Fowle, Jeffery I	2	8/22	29,018	91,090	120,108
443	Fox, Wendy L		8/43	26,614	58,950	85,564
442	Franklin Savin	gs Bank	8/42	30,340	132,211	162,551
301	Freese, Wesley	A & Margaret T	7/4	29,478	112,838	142,316
458	French, Peter	J Sr & Josephine L	9/6	27,252	28,283	55,535
453	French, Ronald	E & Barbara D	9/3	49,920	212,118	262,038
484		E & Barbara D	9/27	48,220		48,220
597		ee & Jorgensen, Jill	14/9	126,670	84,525	211,195
594		& May, Carolyn	14/6	97,085	53,578	150,663
735		and H & Marion J	5/29-1	5,280		5,280
236	<i>v</i> ,	and H & Marion J	5/29-3	22,300	203,397	225,697
235		l A & Cynthia L	5/29	26,818	188,998	215,816
111		t E & Deborah P	2/1-2,1-1,3-1,3-2	34,059	83,563	117,622
63		t E & Deborah P	3/28	19,139	22,154	41,293
252	Gardner, Tina		6/7-2-1	23,000	158,278	181,278
418	Geidel, Lance V	V & Shally	8/17		156,276	1,620
		•		1,620	CO 070	
348	Gemelli, Randy		7/36-1	19,500	69,878	89,378
102	Genness, Fayel	•	10/18-1-2	20,377	8,632	29,009
395	Genness, Patrie		8/3-1-1	38,938	78,318	117,256
209	Gentili, Steve J		5/1-1	21,800	23,096	44,896
566	George, Carol e	t al	13/14	130,000	48,973	178,973
355	George, Tina M	& Lee, Kelly J	7/40-1-1	24,012	164,640	188,652
29	Gerrie, Jacob W	V & Jessica	10/11-2A	20,873	146,482	167,355
506	Gerrie, Steven	A & Jean G	10/11-2	25,446	195, 156	220,602
629	Gevecker, Karl	R Trust	15/23	106,412	68,226	174,638
565	Ghapco Inc		13/13	88,372	42,862	131,234
564	Ghaphery, Dr A	A.D. Maine Haven LLC	13/12	143,560	782,953	926,513
568	Ghaphery, Dr A	A.D. Maine Haven LLC	13/16	10,403		10,403
190	Gibson, James		4/2	36,604	56,472	93,076
387	Gilbert, Carol A		7/57	78,840		78,840
573	Gilbert, Donald		13/21	88,760	25,051	113,811
476	Gilbert, Marc J		9/19	49,931	86,949	136,880
308	Gilman, Gerald		7/10	43,670	126,981	170,651
308 354	Gilmore, Micha		7/40-1	45,670 35,040	44,936	79,976
614	Goff, Nathan L		15/5	61,280	11,000	61,280
	,	· · · · · · · · · · · · · · · · · · ·	15/6			
615 207	Goff, Nathan L			4,806		4,806
297 200	Goodwin, Rober		7/3-4	15,040		15,040
296	Goodwin, Rober		7/3-3	16,900	170 450	16,900
743	Goodwin, Rober		7/3A	33,253	176,450	209,703
164	Gordon, Thoma		3/4	32,660	18,744	51,404
345	Gould, Richard		10/18-5	10,722		10,722
33	Gould, Richard		10/18-7	5,370		5,370
538	Gove, Alan T &	•	11/14	19,452	88,650	108,102
451	Greaney, Scott		9/1	50,700	143,524	194,224
16	Greenblatt & L	ufkin Enterprises	15/26	143,875	31,974	175,849
585	Grenier, Laurent	E & Ayer-Grenier, Bobbie-Jo	13/36	34,085		34,085
175	Hakala, Teresa	Α	3/17-1	21,400	52,671	74,071
250	Hallee, Jean		6/5	13,300		13,300
709		l Cemetary Asoc	3/11	7,943		7,943
368	Harris, Nina &	· · · · · · · · · · · · · · · · · · ·	7/44-1	20,800	82,630	103,430

Mercer		2014 Real Estate Valuat	ions			Page 5
Account	Name		Map/Lot	Land	Building	Total
Number				Value	Value	Value
7	Harvey Cha	rles & Kathleen	6/19	39,240	118,191	157,431
267		urles & Kathleen	6/17-5	14,500	110,101	14,500
266		rles G & Kathleen F S	6/17-4	15,496		15,496
584		Harald & Maren	13/35	70,615	36,177	106,792
112	Hayden, Wa		1/9-1	31,420	81,862	113,282
388	Hayes, Eliza		7/58	19,411	15,619	35,030
500 507		ry D & Barbara A	14/19	124,280	33,782	158,062
132	Healy, Steph		2/1-4	12,800	1,188	13,988
65	Hebert, Kerr		5/4	269	1,100	269
80	Henderson, l		9/24	11,168		11,168
537	Henderson, 1		11/13	19,353	65,593	84,946
545	Henderson, 1		11/21	19,423	2,734	22,157
283		lph W & Melanie A	6/32	44,220		150,548
457		hua L & Michelle L	9/5-4		106,328	
				17,500	19,732	37,232
455		hua L & Michelle L	9/5	17,825	49,098	66,923
243	Heywood, W		6/3-2	22,100	18,484	40,584
499	Hilton, Alan		10/6-1	17,500	48,532	66,032
95		ne & True, Earl	5/11	3,495		3,495
30	Hilton, Elair		10/18-2	6,438	1.400	6,438
100	Hinkel, Gary		3/8	12,650	1,490	14,140
777	Hinkley, Ada		2/13-1	195,590		195,590
157		de L & Mary F	2/12	296,161	47,986	344,147
66	Holt, Christo		6/1	40,171	147,317	187,488
142	Hooper, Joel		2/4	14,000		14,000
180	Hooper, Joel		3/27	72,082	148,057	220,139
68	Howard, Sco		9/26	94,756	5,892	100,648
438	Howard, Sco	tt	8/35	15,900		15,900
378	Howard, Sco	tt D & Martha E	7/52	61,180		61,180
69	Howard, Sco	tt D & Martha E	8/50	27,360		27,360
67	Howard, Sco	tt D & Martha E	9/5-1	54,910		54,910
334	Howard, Sco	tt D & Martha E	7/30-1	21,255	43,348	64,603
337	Howard, Sco	tt D & Martha E	7/31	20,930	79,964	100,894
383	Howard, Sco	tt D & Martha E	7/53	18,800	55,988	74,788
544	Howard, Sco	tt D I & Martha E	11/20	19,482	51,525	71,007
226	Howard, Sco	tt D II & Julia E	5/18	25,500	32,299	57,799
174	Howard, Sco	tt D II & Julia E	3/17	51,400	78,948	130,348
227	Howard, Sco	tt D II & Scott D III	5/18-1	36,388	16,044	52,432
228	Howard, Sco	tt D III	5/18-2	37,360	21,980	59,340
374	Howard, Sco		7/48-2	31,731	67,219	98,950
344	,	tt D Sr & Martha E	7/32-6		167,699	204,960
553		tt D Sr & Martha E	12/2	24,300	75,883	100,183
341		tt D Sr & Martha E	7/32-3-1	12,000		12,000
218		tt D Sr, Martha E & Scott D II	5/12	18,140		18,140
163		tt D Sr, Martha E & Scott D II	3/3	37,040	_	37,040
165		tt D Sr, Martha E & Scott D II	3/6	30,344	_	30,344
339		tt D Sr, Martha E & Scott D II	7/32-1	36,400	29,844	66,244
559 617		ederick & Wilma	15/10	310,486	219,818	530,304
70		ily Trust c/o Virginia Hunter	4/5	54,945	213,010	54,945
557		ily Trust c/o Virginia Hunter	13/3	120,110		
597 158			2/13	229,765	39,450	120,110 269,215
		i D & Bruce E			55,450	
146	Jarosz, Kenr		2/8-2	18,426	9 601	18,426
489	Jellerson, Ge	enevieve	9/34	26,940	2,601	29,541
245	Jones, Fe B	11.9. Солония	6/3-4	27,739	82,961	110,700
12		ell & Suzanne	10/11-3A	20,993	110,713	131,706
133	Joy, Gerald I		2/1-5	18,800	18,302	37,102
72	Juskewitch,		2/10-4	5,378		5,378
618		Sherwood & Dawn	15/12	129,122	68,897	198,019
394		amin W & Jill M	8/3-1	20,410	65,296	85,706
171	Kennedy, La		3/16	24,382	14,267	38,649
172	Kennedy, La	ince	3/16-1	24,700	13,193	37,893

Mercer		2014 Real Estate Valuation	IS			Page 6
Account	Name		Map/Lot	Land	Building	Total
Number				Value	Value	Value
579	Kovott III. Har	ry Living Trust	13/28	131,400	24,836	156,236
539		N & Myrick, Rosalie E	10/5-2	36,480	109,867	146,347
19	Kimball Revoca	· · · · · · · · · · · · · · · · · · ·	1/16-1	26,380	105,007	26,380
159		& Gondela, John C	2/18	177,937	55,300	233,237
503	Kitchen, Steph		10/9-1	31,964	110,566	142,530
505 512	Kitchen, Steph		10/15-2	10,000	340	142,550
580		J & Juliette P Trustees	13/30	137,405	79,288	216,693
74	Knight, John S		1/13	27,921	19,200	210,035
4 417	Knoernschild,		8/16	18,300		18,300
508	Konoff, Abraha		10/12			
365		zy c/o Joanna Jacob	7/42-5A	21,498		21,498
	•	•		12,975		12,975
321	Kramer, Geral	•	7/20-5	15,340	41.011	15,340
320		n L & Geralyn A	7/20-4	25,200	41,811	67,011
708	Ladd Cemetary	Association	1/18-1	10,494		10,494
493	Ladd, Bert D		9/36	19,500		19,500
525	Ladd, Blacke		10/27-1	21,400	21,161	42,561
125	Ladd, Earle J		1/18	29,320	0.000	29,320
524	Ladd, Oliver &		0/0	5,000	3,308	8,308
206		o F & Rebecca I	8/38-1	22,300	130,107	152,407
40	Lagasse, Irwin		6/12	26,940	101,503	128,443
260	Lagasse, Linw	· · · · · · · · · · · · · · · · · · ·	6/14	34,500	66,756	101,256
258	Lagasse, Linw	· · · · · · · · · · · · · · · · · · ·	6/11-1	50,868		50,868
145	Lagasse, Linw	ood & Shirley	8/45	42,120		42,120
396	Lake, Semone	M & Marshall M	8/3-2	30,494	131,652	162,146
373	Lamarre, Bren	ton Francis	8/34-5	26,810	17,969	44,779
265	LaMarre, Edwa	ard & Sandra	6/17-3	22,432	44,537	66,969
346	Lambert, Denr	nis & Sharon	7/34	35,418	120,358	155,776
211	Lambert, Denr	is & Sharon	5/3	11,250		11,250
549	Lambert, Guin	evere S & Corson, Janice D	11/26	28,398	98,473	126,871
303	Lambert, Shar	on & Farley, Deborah	7/5	55,020	46,686	101,706
682	Lambert, Shar	on & Farley, Deborah	7/19	39,960		39,960
651	Lamphere, Joe	1	9/15-1,17-2	46,291	265	46,556
462	Lamphere, Joe		9/10,10-3,10-4	53,811	165,813	219,624
490	Lamphier, Pris		9/35-1	22,477	47,790	70,267
219	· ·	rier), Deborah R	5/13	18,800	75,880	94,680
736	Landry, Albert		7/48-1B	17,232	,	17,232
372	Landry, Mary		7/48-1	39,111	79,499	118,610
193		H and Kathleen L	4/5-1	26,310	119,992	146,302
621	Langlais, Davi		15/15	114,016	48,769	162,785
75	Langlais, Davi		2/10-3	2,983	40,705	2,983
626	Langlais, Mich		15/20	107,245	103,520	2,303
526 520	Langlais, Mich	÷	15/14	162,434	105,520	210,765
520 1		lerick & Beatrice	2/3	27,100	121,755	284,167 223,792
1 298	LaPlante, Free LaPointe, Dary		7/3-5	15,520	130,092	15,520
	Lapointe, Dary				_	
202	т т	<b>H</b>	4/12	39,960	100.794	39,960
199	Lapointe, Laur		4/8	21,840	109,784	131,624
797	Lapointe, Rona		4/12-2	34,560	05 550	34,560
791	Lapointe, Rona		4/8-1	25,620	27,556	53,176
152	Lavoie, Joseph		2/8-9	23,718	31,427	55,145
160	Lawrence, Rich		2/19	173,885	76,218	250,103
123		y R & Nancy L	1/16-4-1	15,440	6,683	22,123
311	Leib, Donald T		15/2	4,000		4,000
610	Leib, Donald T		15/1	93,755	7,909	101,664
77	· ·	er & Heather M	1/13-1	29,409		29,409
108		er & Heather M	1/8	41,240	88,241	129,481
271	Levesque, Mau		6/22-1	27,640	38,145	65,785
600	Levis, James J	r	14/13	99,451	40,473	139,924
359	Loadwick, Alfr	ed E	7/42-1A	24,778	31,823	56,601
690	Loadwick, Cha	rles W	8/31	35,040	13,504	48,544
526	Loadwick Rick	ard E & Annie M	11/1	20,917	18,331	39,248

Mercer		2014 Real Estate Valuati	ons			Page
Account	Name		Map/Lot	Land	Building	Total
Number				Value	Value	Value
313	Lord, Thomas		15/4	4,876		4,876
512 512	Lord, Thomas		15/3	95,295	39,236	134,531
588	,	E & Rita G, Trustees	13/39	69,446	10,293	79,739
616 616	001	& Darlene Schiller	15/8,15/9	491,271	138,369	629,640
567	Mackey, Janice		13/15	97,918	33,229	131,147
426		Heirs of c/o Bob Dwyer	8/28	22,100	19,231	41,331
710	Maine Dept of T	· · · · · · · · · · · · · · · · · · ·	6/31	27,500	-, -	27,500
725	Maine, State of		5/18-4	41,860		41,860
136	Mallette, Robert	t	2/1-7	26,990	10,976	37,966
517	Malo, Glen, The	omas & Ronald	10/18-9	31,775	1,250	33,025
472	Mannett, Andre	ew J	9/17-1	11,300		11,300
465	Mannett, Andre		9/12	8,836		8,836
470	Mannett, Thom	as W Jr & Nancy	9/16	22,840		22,840
287	Manter, Lura A		6/39	16,500		16,500
286	Manter, Lura A	nn H	6/38	25,200	44,473	69,673
181	Manter, Williar		3/29	25,500	52,011	77,511
221	Martelli, Gina		5/15	37,420		37,420
191	Martin, Sharon	Α	4/2-3	22,000	37,001	59,001
247	Mayou, Terry A		6/3B-1	24,794	41,366	66,160
4	McAfee, Cheryl		9/5-3	17,438	10,094	27,532
687	McCaslin, Sony		2/1-9	20,840	- ,	20,840
459		thony A & Catherine J	9/6-2	16,660		16,660
488	McGlashing, Ja	· · ·	9/33	19,500	39,572	59,072
548	McNair, Wesley		11/24	22,100	75,494	97,594
345		es D & Sandra J	7/32-7	18,930	75,330	94,260
216	Meola, Earle F		5/8	10,195	,	10,195
385	Meola, Earle F		7/55	41,153	7,883	49,036
5	Meola, Earle F		5/5	24,872	35,402	60,274
110	Meola, Earle F		1/9	49,200	795	49,995
716	Mercer Historic	· · · · · · · · · · · · · · · · · · ·	11/30-1	11,732		11,732
530	Mercer Historic		11/4	8,029		8,029
776	Mercer Motor W	0	8/35A	16,500		16,500
118		ng & Liss, Joanna C Trustees	1/16	40,010	605	40,615
201	Merry, Frederic		4/10	33,248	102,222	135,470
677	Merry, Frederic	· ·	4/11	106,920	1,332	108,252
333	Meunier, Adam	· · · · · · · · · · · · · · · · · · ·	7/29B	19,500	84,606	104,106
498	Meunier, Linda		10/5-1	17,500	71,863	89,363
497	Meunier, Wayn		10/5B	17,500	121,762	139,262
188	Meyer, Bruce &		4/1B-1	24,420	109,220	133,640
187	Meyer, Charles		4/1B	31,962	32,895	64,857
501	Mills, Scott		10/7	25,000	02,000	25,000
622	Mitchell, Eugen	ie E	15/16	97,078		97,078
789		evin M & Melissa G	4/13-3	11,962		11,962
561	0 0	evin M & Melissa G	13/8	77,610	73,455	151,065
319	Moore, Steven V		7/20-3	29,600	90,439	120,039
113	Morabito, Danie	1.0	1/9-2	20,140	00,100	20,140
583	Morey, Allen &		13/34	67,115	77,858	144,973
194	Morey, Allen &		4/5-2	18,579	31,994	50,573
23	Morey, Allen R		13/37-1	1,739	01,001	1,739
408	Mosher, David		8/7-8	15,008	_	15,008
146	Mosher, Gary I		8/46	51,083	101,096	152,179
377	Mukai, Kenneth		7/50	27,721	91,428	119,149
694	Mullens, Shawr		8/1-3	37,326	215,640	252,966
634	Mullens, Shawr		8/1-3A	12,754	210,040	12,754
79	Murch, Richard		10/18-1-1			2,640
				2,640	69 991	-
576	Murray Revocal		13/25	97,085	62,831	159,916
589 799	Murray Revocal		13/39-1	9,952	20.042	9,952
728	Murray, Regina	lia & Barbara	4/6-1	9,552	30,643	40,195
269	Muse, Deborah		6/21-1	17,222		17,222

Mercer		2014 Real Estate Valuation	ons			Page 8
Account	Name		Map/Lot	Land	Building	Total
Number				Value	Value	Value
246	Neuhauer Je	effrey, Jay S & Jon C	6/3b	22,100	25,306	47,406
19		mas & Amanda	8/21	19,500	95,101	114,601
156	Norberto, Ma		9/5-2	25,200	113,385	138,585
578		esse & Joan & Hadley, Nicholas T	13/27	126,992	76,228	203,220
552	• •	is A & Joanne M	12/1	21,918	69,935	91,853
278	O'Brien, Onr		6/28-1	421	00,000	421
232	,	ter P & Linda	5/24	18,592	135,251	153,843
231	,	ter P & Linda	5/23	30,940	100,201	30,940
676		& Foster, Chrystal	7/2-1	50,010	10,920	10,920
619	Olson, David		15/13	138,991	119,730	258,721
367	Orr, Kenneth		7/44	33,420	194,783	228,203
700		than & Roberts-Osgood, Sherene	10/27	57,600	33,744	91,344
307	Osgood, Jona	· · · · · · · · · · · · · · · · · · ·	7/9	39,079	105,123	144,202
640		nald & Elizabeth	1/13-2-1	20,612	105,125	20,612
540 592		l R & Sharon J	1/13-2-1		42.707	
	0 /			102,250	43,707	145,957
543	Paradis, Car		11/19	19,493	1,589	21,082
310 570		nes & Carla & Stratton, Lottie	7/13	33,020	46,989	80,009
570	Paradise Inc		13/18	116,510	428	116,938
774	Parent, Dore		2/1-9-2	36,305	64,256	100,561
309		O PR, Estate of Richard K Parlin	7/11	61,230	24,335	85,565
251	Parlin, Ricky		6/7	44,469		44,469
410	Parlin, Ricky		8/7-10	14,426		14,426
447	Parlin, Ricky		8/47	23,616	90,249	113,865
369	Parlin, Roger		7/45	21,060		21,060
349		r Estate of Beatrice G Parlin	7/37	29,268	862	30,130
370	Parlin, Roger	r Estate of Beatrice G Parlin	7/46	27,480	2,315	29,795
371	Parlin, Roger	r Estate of Beatrice G Parlin	7/47	11,853		11,853
263	Parlin, Roger		6/17-1	28,574	100,780	129,354
261	Parlin, Terry	/ G & Linda	6/15	24,460		24,460
306	Parlin, Verna	a	7/8	49,080	75,627	124,707
313	Parlin, Verna	a	7/15	27,000		27,000
602	Partridge, Ba	arry D & Adina L	14/14-1	68,606		68,606
156	Partridge, Ba	arry D & Adina L	2/11-1	26,699		26,699
605	Pascalis, Gre	etchen & Gerald	14/17	130,000	48,862	178,862
534	Peace, Rebec	ca & Charles, Daniel	11/7	27,624	45,045	72,669
366	Perrault, Ste		7/43	19,500	50,596	70,096
315	Perry, Jesse		7/18	68,780	10,583	79,363
304		& Cynthia TR	7/6	33,480	-,	33,480
361	Phillips, Shi		7/42-2A	18,800	83,891	102,691
224		A & Little, Heidi J	5/16C-1	21,101	59,541	80,642
223	Picard, Mich		5/16C	23,278	75,710	98,988
289		ld I & Margaret S Trustees	6/42	28,440	105,878	134,318
380		ld I & Margaret S Trustees	7/52-2	14,350	100,010	14,350
291	Pierce, Doug	0	6/42-2	24,940	52,391	77,331
502	Pine, Cynth		10/9	37,674	84,911	122,585
		10			04,311	
491 353	Pineau Amy Pitchor Torr	ry E & Cheryl D	9/35 7/40	28,463	136,809	28,463
	,	y E & Cheryl D		40,708	130,009	177,517
238	,		5/31	17,818		17,818
222	Poirier, Fran		5/16B	18,250	4 201	18,250
654 670		aael & Lancaster, Deborah	5/16	29,584	4,301	33,885
352	Poirier, Mich		3/2	27,601		27,601
237	Poirier, Mich		5/30	17,440	110.000	17,440
635	Pollard, Zach		10/20B-2	20,100	110,383	130,483
523	Pomerleau, F				6,833	6,833
603	Poole, Jo-Anr		14/15	148,700	55,291	203,991
414	Potratz, Cha		8/13	49,290	18,999	68,289
189		oert D & Bethany A	4/2-1	30,340	41,746	72,086
483	,	id A Jr & Gina N	9/25	17,500	112,632	130,132
439		d Sewall , Per Rep	8/37	68,740		68,740
41	Pressey, Mar	'V	0/0		15,676	15,676

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Account	Name		Map/Lot	Land	Building	Total
Number				Value	Value	Value
560	Proulx. Davi	d & Louise J	13/6	106,179	83,515	189,694
574		d & Louise J	4/13-4	11,991	00,010	11,991
102	Provost, Tar		8/7-3	26,136	92,266	118,402
186	,	nen & Norma	4/1	30,880	83,421	114,301
464	Quimby, Joa		9/11	9,928	00,421	9,928
130	Quimby, 50a		2/1	22,190		22,190
130 148	Ramsey, Edv		8/48	26,940	7,839	22,190 34,779
					1,000	
205		arl R & Annette M	4/13-2	11,952	57 790	11,952
562		arl R & Annette M	13/10	120,898	57,789	178,687
397	Ray, Nicole	, Iler D.C/O.B., D. Iler	8/4	24,690	62,984	87,674
331		radley P C/O Bruce Redlevske	7/27	39,112	59,806	98,918
293		rent & Casaundra B	7/1-1	19,482	8,999	28,481
292	Redlevske, B		7/1	37,783	86,610	124,393
733	Redlevske, C		7/1-2	11,982		11,982
81	Redlevske, N		7/23	42,582	130,753	173,335
161		Villam J & Monica E	3/1	18,680		18,680
386		Vilmer E & Marlene J	7/56	25,800	145,942	171,742
185		H TR, Beverly H Reed Revocable Trust	3/32	129,182	14,946	144,128
134	Reed, Beverly	H TR, Beverly H Reed Revocable Trust	2/1-5-1	32,018		32,018
630	Reed, Beverly	H TR, Beverly H Reed Revocable Trust	15/24	161,431	82,316	243,747
633	Reed, Beverly	H TR, Beverly H Reed Revocable Trust	15/28	11,599	15,623	27,222
141	Reed, Beverly	H TR, Beverly H Reed Revocable Trust	2/2	50,540		50,540
82	Reed, Beverly	H TR, Beverly H Reed Revocable Trust	2/10	54,996		54,996
519	Reynolds, Fr	ederick C Jr	10/20B-1	14,500		14,500
19	Rich, Secha	M	7/14-1, 14-6	29,738	210,011	239,749
474	Richard, Jor	dan M & Tracy L	9/19-2	25,764	42,302	68,066
255	Riley, Ina		6/8	18,826	34,292	53,118
145	Ring, Christ	opher	2/8-1	56,798	5,089	61,887
753		mited Partnership	7/14-7	15,575	0,000	15,575
748		mited Partnership	7/28-3	13,196		13,196
751		mited Partnership	7/14-5	12,299		12,299
643		mited Partnership	7/14-4	13,755		13,755
754		mited Partnership	7/14-8	18,462		18,462
755		mited Partnership	7/14-9	17,982		17,982
642		mited Partnership	7/14-3	13,495		13,495
756		mited Partnership	7/14-10	16,044		16,044
765		mited Partnership	7/14-10	2,358		2,358
705 516			10/18-4			
		er III & Pamela		14,770		14,770
379	Robbins Livi	•	7/52-1	10,741	79.900	10,741
290		ald & Evelyn, Trustees	6/42-1	24,940	72,296	97,236
631	,	ll A Lufkin & William J	15/25	165,280	177,163	342,443
550	Rollins, Sher		11/30	19,353	66,947	86,300
571	Rosado, Ruth		13/19	164,185	50,673	214,858
393	Ross, Doreen		8/3	55,125	253,939	309,064
330	Ross, Nancy		7/26	26,940	124,924	151,864
244		oert J & Pinkham, Katherine T	6/3-3-1	29,900	45,133	75,033
35	Roy, Arthur		8/7-1	18,780		18,780
529		y L & Houllahan, Lisa	11/3	21,164	119,535	140,699
375		lon & Cherie L	7/48-2-1	19,773	79,033	98,806
336		Gunnarsson LLC	8/49	41,250	297,906	339,156
332	Savage, Edw		7/29	39,360	41,668	81,028
581	Savage, Lisa		13/31	73,390	56,466	129,856
593	Schulze, Joh	n C & Yvonne M	14/5	148,339	92,349	240,688
542	Shields, Mer	rill & Violet	11/18	19,591	48,064	67,655
401	Shute, Cole I		8/7-2	24,766	22,521	47,287
78		ael H & Linda J	10/20	42,448	134,191	176,639
518		ael H & Linda J	10/19	15,333		15,333
9	Sigall, Chris		8/14	28,560	77,823	106,383
143		Lucy & John	2/7	14,300	,==0	14,300
1 10	0 ,	Glenn & Luce, Eric & Sandra	8/48-1A	37,330		37,330

Mercer		2014 Real Estate Valua	luions			Page 10
Account	Name		Map/Lot	Land	Building	Total
Number				Value	Value	Value
511	Smort Andr	ew D & Holly A	10/15-1	18,520		18,520
494	Smart, Andr Smith, Fran		9/37	44,440		44,440
	Smith, Fran Smith, Fran					
632	,		15/27	131,626		131,626
469	Smith, Richa		9/15	38,554		38,554
509	Smith, Roger		10/13	63,340		63,340
362	Smith, Sand		7/42-3	16,300		16,300
173	Smith, Vince		3/16-2	24,400	25,149	49,549
532		lephone Property Tax Team	11/5	32,201	3,895	36,096
547	Soule, Drew		11/23	24,240	52,539	76,779
117	Stevens, Rog	er	1/14	20,140		20,140
14	Stevens, Rog	er E Jr & Stacy L	14/21	69,890	32,291	102,181
264	Steward, Jar	nes & Secha	6/17-2	23,800	158,364	182,164
731	Steward, Wi	lliam D & Wanda A	4/5-3A	13,846	1,056	14,902
86	Storms, Pan	iela E	6/18	31,012	123,846	154,858
87	Storms, Pan		6/17	19,866		19,866
381		thryn & Jeffrey	7/52-2-1	22,027	72,420	94,447
591	Sullivan, Mi		14/3	102,250	30,596	132,846
479	,	oh H & John H	9/19-7	102,250	00,000	132,840
473 732	Tardy, Amy		8/1-1B	22,920	77,258	100,178
	0, 0	ч				
88	Taylor, Paul		2/10-2	20,271	4,022	24,293
563	,	Frank L III & Nancy Y	13/11	87,598	117,860	205,458
427		hur S & Mary A	8/29	35,094	61,179	96,273
428	,	vell W & M Patricia	8/29-1	51,986	182,713	234,699
234	Thomas, Ma		5/27	3,100		3,100
233	Thomas, Ma	urice E	5/25	49,564	95,717	145,281
536	Thompson, H	Peter F	11/12	19,500	47,793	67,293
363	Thompson, Z	lachary	7/42-4	26,670	144,561	171,231
168	Tibbetts, Ch	arles E & Earla F	3/12	24,940	99,427	124,367
416		ristopher & Nicole	8/15	30,720	109,822	140,542
784	Tibbetts, He	·	8/34-4	11,946		11,946
274	Tibbetts, Jar		6/24	17,500	81,335	98,835
253	,	on & Danielle	6/7-2-2	22,000	198,374	220,374
350		pert B Jr & Amy A	7/38	20,124	101,870	121,994
352	Tibbetts, Rol	· ·	7/39-1	23,400	19,659	43,059
	,		5/7		19,009	
214	Tibbetts-Kru	• •		84,940	95 540	84,940
213	Tibbetts-Kru	• •	5/6	54,100	37,746	91,846
89		LLC (Charles Blood)	1/1	1,410		1,410
140		R & Nancy M	2/1-11	66,740		66,740
137		R & Nancy M	2/1-8	28,340	22,322	50,662
461	Tobin, Geral	d D & Kristine F	9/8	22,840		22,840
198	Toth Revocal	ole Trust	4/7	39,630	136,977	176,607
240	Toth, Vance		6/2	57,340	34,595	91,935
129	Toupin, Paul	l R	1/22	49,460		49,460
514	Town of Mer	cer	10/16	115,020		115,020
723	Town of Mer	cer	11/10	19,270	115,600	134,870
468	Town of Mer	cer	9/14	61,180	6,804	67,984
454	Town of Mer		9/4	14,440	0,000	14,440
128	Town of Mer		1/19	7,853	_	7,853
714	Town of Mer		10/17	12,977		12,977
714 722					50 179	
	Town of Mer		11/8	22,865	59,178	82,043
721	Town of Mer		11/23-1	9,959		9,959
515	Town of Mer		10/18-3	12,590		12,590
504	Town of Mer		10/8	26,287		26,287
444	Town of Mer		8/44	16,350	146,316	162,666
711	Town of Mer	cer	7/33	29,198	1,119,743	1,148,94
715	Town of Mer	cer	11/25	19,357	67,950	87,307
311	Tracy, Dana	C & Loretta J	7/13-1	19,500	23,375	42,875
528	Tracy, David		11/2-1	23,000	94,925	117,925
105	Tracy, Debor		1/5-1	24,924	92,925	117,849

Mercer		2014 Real Estate Valuation	ons			Page 11
Account	Name		Map/Lot	Land	Building	Total
Number				Value	Value	Value
546	Tracy, Derek C		11/22	17,282	24,610	41,892
540	Tracy, Derek C		11/16	20,280	17,057	37,337
531	Tracy, Vicki Jo		11/4-2	26,250	112,311	138,561
76	Tremblay, Euge		2/10-1	20,668	11,850	32,518
27	Trepanier, Rola		13/7	72,110	16,402	
217	True, Earl	nu & menael	5/10	13,700	10,402	88,512
92	True, Earl		10/6	35,434	65 094	13,700
92 94	True, Earl & H	ilton Iocon			65,984	101,418
94 93		inton, Jason	10/23	8,929	0.000	8,929
604	True, Earl R	lilton, Elaine & Hilton, Jason	10/18	26,522	8,080	34,602
248			14/16	98,750	8,528	107,278
		Trustee of the Gregory A True Liv	6/3-5-1	15,770		15,770
90	True, Norris A		6/33	9,570	77 750	9,570
96	True, William		10/1	31,960	77,752	109,712
97	True, William	2	10/26	46,720	63,855	110,575
808	Tucci, James A	Sr	7/17-3	15,445		15,445
802	Turk, Emily		7/30-4	33,150	59,832	92,982
382	Turk, Emily L		7/52-3	17,500	140,908	158,408
505	Turk, William	& Nancy	10/11-1	15,880		15,880
98	Turner, Daren		8/18	31,653	33,172	64,825
73	Turner, Daren		8/19	11,730		11,730
671	Turner, Daren		8/39	11,748		11,748
487	Tuttle, Michael	L & Claire A	9/30	26,900	70,150	97,050
717	United Methodi	st Church	11/28	19,258	89,744	109,002
312	US Bank Natio	nal Association TR	7/14B	24,300	108,240	132,540
220	Van Burgel, Ba	rbara J	5/14	40,060	114,658	154,718
167	Van Burgel, Da	vid P & Scott, Kathy J	3/10	40,000	123,633	163,633
471	Van Tuinen, Sa	ırah	9/17	41,054		41,054
284	Varney, Harrie	tt	6/32B	51,240	42,412	93,652
681	Vasvary, Kenny	y & Christy	6/10	23,400	61,079	84,479
810	Veilleux, Jeffrey	y S & Amy L	7/17-4	15,128		15,128
724	Village Cemeter	ry Asoc.	12/5	13,482		13,482
288		% Yolanda CR	6/40	16,500		16,500
403	Violette, Yoland		8/7-4	26,670	124,266	150,936
230	Voelkel, Wilhel		5/19	34,882		34,882
99	Vogt, Thomas H		3/8-1	27,580	67,400	94,980
324		, Amy & Walter A	7/20-8	37,854		37,854
210	W & N Realty		5/2	52,970		52,970
757	Walker, Nancy		7/42-4A	27,054		27,054
606	Wallace, Kenne		14/18	98,750	35,597	134,347
305	Wallace, Kenne		7/7	24,000	116,512	140,512
452		e C & Jaunetta M	9/2	27,640	131,424	159,064
495	Warren, Charli		10/2	21,075	22,029	43,104
636	Warren, Charli		10/3	17,475	86,279	103,754
107	Warren, Terry		1/7	89,200	104,964	194,164
207		) Jr & Lillian A	4/14	18,150	26,039	44,189
596		) Jr & Lillian A	14/8	115,400	61,097	176,497
116		n H & Maudine M		25,386	50,698	
300	Watson, Mary I		1/13-2		50,058	76,084
239			7/3-7	18,358	40.990	18,358
	Watson, Russel		5/31-1	38,980	40,820	79,800
131		l W Jr & Joanne P	2/1-3	32,770	47,767	80,537
884	Weisher, Kara		7/54	19,980	CE 0.41	19,980
376	Welch, David &		7/49	19,500	65,941	85,441
127	0 /	vid L & Patricia A	1/18-2-1	22,404	89,323	111,727
625	Wenninger, Ray		15/19	96,245		96,245
324	Wenninger, Ray	y & Susanne	15/18	97,078		97,078
149	West, Dolores		2/8-5	23,210	29,323	52,533
85	Whitmore-Smit		10/28	8,009		8,009
182	Whitney, Mark		9/23	40,060	134,122	174,182
184	Whitney, Steph	en	3/31	31,718	115,847	147,565
169	Wilde, Richard	Α	3/13	17,500	30,000	47,500

Mercer	2014 Real Estate Valuations				Page 12
Account	Name	Map/Lot	Land	Building	Total
Number			Value	Value	Value
347	Williamson, Jay Jr & Kathryn E	7/36	20,790		20,790
256	Wilson, James A & Diane A	6/9	26,400	20,152	46,552
522	Wolf, Patrick A & Suzette C	10/25	33,040	60,138	93,178
521	Wolf, Patrick A & Suzette C	10/24	12,600		12,600
411	Worthen, Jonas	8/8	19,500	72,429	91,929
425	Worthen, Jonas	8/27	69,120	3,841	72,961
423	Worthen, Jonas	8/25	44,820		44,820
10	Worthen, Jonas D	8/11	62,580	51,842	114,422
422	Worthen, Jonas D	8/24	50,220	12,852	63,072
31	Worthen, Jonas D	8/10	43,740		43,740
415	Worthen, Jonas D	8/13-1	29,694	114,096	143,790
399	Worthen, Valerie J	8/5-1	22,295	129,664	151,959
407	Worthen, Vernon E II	8/7-7	13,880		13,880
398	Worthen, Vernon E II & Cindy A	8/5	71,598	84,509	156,107
440	Worthen, Vernon E II & Cindy A	8/38	99,520	8,331	107,851
429	Worthen, Vernon E II & Cindy A	8/30	43,280	402,007	445,287
434	Wotton, Matthew E and Tory L	8/33	35,440	178,675	214,115
773	Wynne, John B Jr	4/13-1-1	79,649		79,649
28	Yale, Henry I & Winifred M	13/9	72,110	47,247	119,357
326	Yates, Margaret B	7/21-1	39,960		39,960
104	Yoder, Timothy R	1/5	24,420	53,801	78,221
356	Young Kidd, Maureen E	7/40-2	24,946		24,946
357	Zambelli, Stephen	7/42	30,280	28,195	58,475
280	Zimmer, Randolph & Carolyn	6/29B	28,560	114,729	143,289
441	Zimmer, Randolph & Carolyn	8/41	20,140		20,140
120	Zimmer, Randolph & Carolyn	1/16-2	15,710		15,710

## TOWN OF MERCER, MAINE

ANNUAL FINANCIAL REPORT with Independent Auditors Report

For the Year Ending December 31, 2014

## TOWN OF MERCER, MAINE ANNUAL FINANCIAL REPORT Year Ended December 31, 2014 <u>Table of Contents</u>

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## **KEEL J. HOOD**

Certified Public Accountant PO Box 302 - Fairfield, Maine 04937 - (207)453-2013

## INDEPENDENT AUDITORS REPORT

Board of Selectmen Town of Mercer Mercer, Maine

## Report on the Financial Statements

activities and the major fund of Town of Mercer, Maine, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the Unites States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

I believe that the audit evidence I have obta appropriate to provide a basis for my audit opinions. evidence I have obtained is sufficient and

### Opinions

In my opinion, the financial statements referred to above present fairly, in In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Town of Mercer, Maine as of December 31, 2014 and the respective changes in financial position, and where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### Other Matters Required Supplementary Information

Management has omitted Management's Discussion & Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. My opinion of the basic financial statements is not affected by this missing information

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

## Other Reporting Required by Government Auditing Standards

Other Reporting Required by Government Auditing Standards. I have also issued my report In accordance with Government Auditing Standards, I have also issued my report dated January 15, 2015, on my consideration of Town of Mercer, Maine's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of my audit be considered in assessing the results of my audit.

## Statement 1 TOWN OF MERCER, MAINE Statement of Net Position December 31, 2014

ASSETS	Governmental Activities
	ACLIVICIES
Current Assets:	
Cash	\$ 352,385
Receivables	
Taxes	90,981
Liens	25,466
Due from other governments	
Total Current Assets	468,832
Noncurrent Assets:	
Capital assets net	454,485
Total Assets	923,317
LIABILITIES	
Current Liabilities:	
Accounts payable	1,230
Short term loan payable	
Total Current Liabilities	1,230
Total Liabilities	1,230
NET POSITION	
Invested in capital assets,	
net of related debt	454,485
Restricted	69,067
Unrestricted	398,535
Total net position	\$ 922,087

The accompanying notes to the financial statements are an integral part of this statement. page 3  $\,$ 

Statement 2

## TOWN OF MERCER, MAINE Statement of Activities For the Year Ended December 31, 2014

			Program Revenues	3	
Function/Programs	Expenses S	Charges for <u>Services</u>	Operating grants and <u>contributions</u>	Capital grants and <u>contributions</u>	Net (Expense) <u>Revenues</u>
General government	127,826	12,562			(115,264)
Public safety	30,491	548	4,360		(25,583)
Public works	217,955		29,092		(188,863)
Health and sanitation	49,681	14,680			(35,001)
Education	503,663				(503,663)
Cemeteries	2,916				(2,916)
Special assessments	126,620				(126,620)
Unclassified	23,342		3,959		(19,383)
Total governmental activities	1,082,494	27,790	37,411	0	(1,017,293)

	Governmental Activities
Net (expense) / revenue	
General revenues:	
Property taxes	850,916
Excise taxes	130,360
Interest and costs on taxes	6,895
Intergovernmental:	
State revenue sharing	28,780
Homestead exemption	13,233
Tree growth	12,799
Restricted interest	146
Veterans reimbursement	911
Unrestricted interest	74
Sale of assets	29,654
Miscellaneous	2,638
Snowmobile reimbursement	4,002
Total general revenues	1,080,408
Change in Net Position	63,115
Net Position - beginning	858,971
Net Position - ending \$	922,086

The accompanying notes to the financial statements are an integral part of this statement.

Statement 3

## TOWN OF MERCER, MAINE Balance Sheet Governmental Funds December 31, 2014

ASSETS Cash Receivables Taxes Liens Due from other governments			Ş	General <u>Fund</u> 352,385 90,981 25,466	Ş	Total Governmental <u>Funds</u> 352,385 90,981 25,466 0
	Total A	acota	_	468,832	-	468,832
LIABILITIES Accounts payable Short term loan payable	IOCAI A	ssets		1,260	-	1,260
Tota	Liabil	ities	_	1,260	-	1,260
UNEARNED REVENUE Unearned property taxes				103,000	_	103,000
Total Liabilites and Une	earned R	evenue	-	104,260		104,260
FUND BALANCES Fund Balances Restricted endowments Committed Assigned revenues Unassigned				10,754 69,067 26,780 258,001		10,754 69,067 26,780 258,001
Tota	I Fund E	mitv		364,602		364,602
Total Liabilities and		•	ŝ	468,862		
Amounts reported for governmen statement of net position ar Capital assets used in gov financial resources and,	tal acti e differ ernmenta	vities ent be	ecau Lvit	the se:		454 405
in the funds.						454,485
Other long-term assets are current-periods expendit deferred in the funds.						103,000
Net position o:	f govern	mental	ac	tivities	\$	922,087

The accompanying notes to the financial statements are an integral part of this statement. page 5  $\,$ 

Statement 4

## TOWN OF MERCER, MAINE Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds For the Year Ended December 31, 2014

Revenues:		General <u>Fund</u>		Total Governmental <u>Funds</u>
Taxes	S	988,170	¢	988,170
Intergovernmental	Ŷ	97,136	Ŷ	97,136
Interest		220		220
		220		27,790
Charges for services				
Miscellaneous		32,292		32,292
Total Revenues	-	1,145,608	- 3	1,145,608
Expenditures:				
Current:				
General government		116,326		116,326
Public safety		30,491		30,491
Public works		287,125		287,125
Health and sanitation		36,625		36,625
Education		503,663		503,663
Special assessments		126,620		126,620
Cemeteries		2,916		2,916
Unclassified		23,342		23,342
Total Expenditures	_	1,127,108	- 3	1,127,108
Excess of Revenues Over				
(Under) Expenditures	-	18,500	-	18,500
Net Change in fund balances		18,500		18,500
Fund Balances - Beginning		346,101		346,101
Fund Balances - Ending	ş	364,601	\$	364,601

The accompanying notes to the financial statements are an integral part of this statement. page 6

		Statement 5
TOWN OF MERCER, MAINE		
Reconciliation of the Statement of Revenues,		
Expenditures, and Changes in Fund Balances		
of Governmental Funds		
to the Statement of Activities		
For the Fiscal Year Ended December 31, 2014		
Net change in fund balances - total governmental funds	\$	18,501
Amounts reported for governmental activities in the		
Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures.		
While governmental activities report depreciation expense to		
allocate those expenditures over the life of the assets:		
Capital asset purchases capitalized		69,170
Depreciation expense		(24,556)
	s	63,115

The accompanying notes to the financial statements are an integral part of this statement. page  $7\,$ 

### TOWN OF MERCER, MAINE Notes to Combined Financial Statements December 31, 2014

### 1. <u>Summary of Significant Accounting Policies</u>

The Town of Mercer was incorporated in 1804. The Town operates under the Board of Selectmen/Town Meeting form of government.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the Town has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Town has chosen not to do so. The more significant accounting policies established in GAAP and used by the Town are discussed below.

## A. Reporting Entity

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a gotential component unit is made by applying the criteria set forth in GAAP which defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, there were no potential component units required to be included in this report.

### B. Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the non fiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

### 1. Summary of Significant Accounting Policies, continued

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

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

## C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Licenses, permits, fees, excise taxes and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Interest income and charges for services are recorded as revenues when earned, since they are measurable and available.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as needed.

The Town reports the following major governmental fund:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Additionally, the Town reports the following fund types:

Fiduciary Funds

Fiduciary funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Private-purpose trust funds are used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to Amounts reported as program revenues include r, charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

D. Capital Assets

> Capital assets, which include property, plant, and equipment are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical costs or estimated historical cost if purchased or constructed. Donated capital assets are

> > page 10

1

## <u>Summary of Significant Accounting Policies, continued</u>

recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives ranging from 3 to 50 years.

E. Fund Equity

Restricted fund balance indicates that a portion of the fund balance is restricted in use by donors. Committed fund balance indicates that a portion of the fund balance is constrained for a specific future use, and is indicated by the title of each purpose listed in the balance sheet. Committed fund balances are voted on at Town Meetings. Assigned fund balances indicate amounts which either are intended to be carried forward by law or contractual agreement, or which the Board of Selectmen has voted to carry forward.

## F. Use of Estimates

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

### 2. Budgetary Accounting

A budget is formally adopted for the General Fund, only, through the passage of a Town warrant, and is prepared on a basis consistent with generally accepted accounting principles.

In the General Fund, the level of control (level at which expenditures may not exceed budget and applied revenues) is the accounts within each department. Unexpended appropriations and unexpended revenues are lapsed at the close of the year. Once adopted, the budget can only be amended by the townspeople at a special Town meeting.

3. <u>Deposits</u>

At year end, the Town's carrying amount of deposits was \$352,385. The bank balances for all funds totaled \$410,263. Custodial credit risk is the risk that, in the event of a bank failure the Town's deposits might not be recovered. As of December 31, 2014, all of the Town's deposits were insured or collateralized.

4. Property Tax

Property taxes for the year were committed on July 31, 2014, on the assessed value listed as of April 1, 2014, for all taxable real and personal property located in the Town. Payment of taxes was due at the

date of commitment with interest at 7.00% on all tax bills unpaid as of October 2, 2014.

Assessed values are periodically established by the Town's Assessor at 100% of assumed market value. The assessed value for the list of April 1, 2014 upon which the levy for the year ended December 31, 2014, was based, was \$56,642,966. This assessed value was 100% of the estimated market value.

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

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

### 5. Operating Property

Operating and nonoperating property are recorded at cost or, in the case of contributed property, at the fair market value at the date of acquisition. The Town of Mercer has elected to not retroactively record infrastructure (roads) constructed prior to 1979. Depreciation is computed on the straight line method based upon the estimated useful lives of the assets as follows:

Governmental Activities:	Balance January 1 2014	Increases	Decreases	Balance December 31 2014
Assets not being depreci	and a second sec			
Land	\$ 850	e	s s	850
Assets being depreciated		2	2	010
Buildings	412,988			412,988
Infrastructure	252,002	69,170		321,172
	665,840	69,170	0	735,010
Less accumulated depreci	ation	-		
Buildings	199,159	11,500		210,659
Infrastructure	56,811	13,056		69,867
	255,970	24,556	0	280,526
Capital Assets, net	\$ 409,870	\$ 44,614	\$ <u>0</u> \$	454,484
epreciation Expense:				
eneral government	S 1	1,500		

### 6. Assigned Revenues

Public works

The Town has set aside certain balances for accumulation until expenditure in future years. These accounts were as follows at December 31, 2014:

13,056

24.556

S

2014:	
State revenue sharing	\$ 13,635
Local road assistance	12,302
Total	\$ 25,937

7. Unassigned General Fund Fund Equity

The unassigned General Fund fund equity reflected a change for the current year as follows:

Balance - January 1, 2014	\$	266,499
Increase (Decrease):		
Actual over(under) budgeted revenues	27,998	
Actual under budgeted expenditures	21,114	
Budgeted utilization of fund equity (	(57,610)	
Net Increase (Decrease)		(8,498)
Balance - December 31, 2014	\$	258,001

### 8. Committed for Capital Purchases

Historically, the townspeople vote to raise certain balances in anticipation of expenditure for capital items in future years. This is usually in lieu of additional appropriations in any particular account.

Road maintenance	Ş	9,010
Village cemetery		10,036
Helen & William True		(208)
Ehtel Springer Trust		4,303
Mercer community center		20,295
Emergency response		1,032
Town forest		23,609
Charles Pressey prize		990
	Totals \$	69,067

## 9. <u>Restricted endowments</u>

Some donated balances are limited in use and are reserved for the purpose for which they were created, these funds include \$10,754 in nonexpendable endowments.

Village cemetery		980
Pressey prize fund		1,970
True prize fund		1,756
Ethel Springer trust		6,048
	Totals \$	10,754

### 10. Risk Management

The Town of Mercer is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains insurance coverage for part of its risk management. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered. The Town's management estimates that the amount of actual or potential claims against the Town as of December 31, 2014, will not materially affect the financial condition of the Town.

Schedule 1

## TOWN OF MERCER, MAINE Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds For the Year Ended December 31, 2014

Revenues -		Original <u>Budget</u>		Final <u>Budget</u>		Actual		Variance Favorable <u>Unfavorable</u>
Taxes	\$	961,239	Ş	961,239	Ş	988,170	ŝ	26,931
Intergovernmental		91,751		91,751		97,136		5,385
Interest						220		220
Charges for services						27,790		27,790
Miscellaneous		25,116		35,116		32,295		(2,821)
Total Revenues		1,078,106		1,088,106		1,145,611	_	57,505
Expenditures:								
Current:								
General government		120,334		120,334		116,326		4,008
Public safety		25,159		25,159		30,491		(5,332)
Public works		273,254		283,254		287,125		(3,871)
Health and sanitation		28,000		28,000		36,625		(8,625)
Education		503,663		503,663		503,663		0
Special assessments		152,211		152,211		126,620		25,591
Cemeteries		2,800		2,800		2,916		(116)
Unclassified		30,295		30,295		23,342		6,953
Total Expenditures	-	1,135,716	 	1,145,716		1,127,108	-11	18,608
Excess of Revenues Over								
(Under) Expenditures	-	(57,610)	2 32	(57,610)	8.8	18,503	_	(96,717)
Net Change in fund balances		(57,610)		(57,610)		18,503		(96,717)
Fund Balances - Beginning		346,101		346,101		346,101		0
Fund Balances - Ending	s	288,491	\$	288,491	Ş	364,604	\$	(96,717)

The accompanying notes to the financial statements are an integral part of this statement. page 14

## **Registrar of Voters**

We held three Elections in 2014, they were as follows: Municipal Election in March School District Budget Meeting (held at High School) School Budget Referendum in June State Gubernatorial / Referendum Election in November.

We currently have <u>499</u> Registered Voters here in Mercer. We had 43 New Voters Register in 2014 We had 26 Voters removed due to Moving or Deceased

> The number of voters at each Election were: Municipal Election : **42** voters Town Meeting : **42** voters District Budget Meeting : **6** voters School Budget Referendum : **69** voters Primary Election : **63** voters State Gubernatorial / Referendum : **366** voters

Upcoming Elections for 2015 \*\*\* Mark Your Calendars\*\*\* March 6, 2015 - Municipal Election May ?, 2015 - School Budget Meeting June 9, 2015 – State Referendum /School Budget November 3, 2015 – State Referendum

**THANK YOU** to all the **Ballot Clerks** and **Counters** throughout the Year for the many hours of work!

Lori Corson Diane McNair Marlene Redlevske Jane Wallace Paula Davis Debbie Tracy Sherry Dellarma Joan Nunnally Cheryl Pitcher Jo-Ann Worthen

Respectfully Submitted

Yolanda Violette Registrar of Voters

## **Transfer Station Report 2014**

Located at 52 East Sandy River Road



Hours: SUNDAY ONLY 8:00 a.m. to 4:00 p.m. Attendants: Lori and Charles (Woody) Corson Bags Sold at Transfer Station: \$7,580.00 Town Office: \$ 424.00 Debris discarded at Transfer Station: \$ 2,674.00 Total Revenue: \$10,681.00 Credit back from SRRA: \$ 3,998.00 Bags can be purchased at the Transfer Station & the Town Office \$1.00/Bag.

\*\* Transfer Station 2015 Holiday Schedule \*\*

Sunday April 5<sup>th</sup> Closed, will be Open Sat. April 4<sup>th</sup>

Remember to Wash, Crush, Flatten, Clean & Dry



# **Break Down Break Down**

## **Break Down**

Recycling Chart	What to Recycle	Do Not Include ANY items contaminated by food are not acceptable for recycling
Hised paper	Examples include: Greeting cards • Mail and envelopes (windows are OK) • Wrapping paper • Maganies and catalogs • Stretded paper • Writing or ledger paper • Writing or ledger paper • Paper bags • Taper bags • Computer paper	Mixed paper itema not acceptable include: • Paper towik, facial tissues. • Cigarette packs • Cigarette packs
This cardbaard	Datapies include:         - Cale mix bease           - Shoe hours         - Toothpath bease           - Great hours         - Toothpath bease           - Great hours         - Taistabase           - That hours         - Paper eigh carons           - Torte paper rolls         - Soda or beer packaging           - Torte boxes         - Soda or beer packaging           - Gift boxes         - boxes	Thin casdboard items not acceptable include: • Boase with sliver or foll coatings • Arything dirty, greasy or plastic-coated
Corrugated cardboard	Boxes and other corrupated cardboard should be flattened and folded so they fit in the cart.     Pizza boxes (with greazy lines removed)	Corrugated cardboard items not acceptable include: • Dirty or greaty cardboard
Tin/aluminum. scrap metal	Examples include: • Aluminum and tin cans • Foll and pie plates • Foll and pie plates	Tin/aluminum, scrap metal items not acceptable include: • Scrap metal • Stropolermic needles (Please contact • Wins clothes hangers the Health Department for proper disposel information)
Glass bottles and jars	Dramples include:         Spaghetti sauce jars           • Myroponalis jars         • Salas jars           • Wiree bottles         • Vinegar bottles           • Berry bottles         • Baby food jars           • Applesance jars         • Baby food jars	Glass bottles and jars mot acceptable include: • Bicken glass • Cups, disket glass windows, plates, Pyrex®, ceramics, mirrors, light bulbs, crystal
Plastic bottler, jogs and containers	This includes all sigid plastic costainers with symbols	Plastic bottles, jugs not acceptable include: • Plastic shopping bags • Plastic food with, potato chip and sandwich bags • Styrofoam <sup>®</sup> • Automotive fluid bottles (oil, antifreeze, brake fluid)
Nilk cartons, drink boxes	Examples include: • Allic and juice cantons • Juice boxes • Juice boxes	Milk cartons, drink boxes items not acceptable include: • Ge crean boxes • Magazine boxes • TV dinner containers • Crean cheese boxes
Remove all plastic bags.     Semove any non-acceptable items.		rs, bottles, cartons, etc.) must be rinsed and free of all contaminants. cd all corks, tops, rings, metal bottleneck wraps, and unacceptable items.

Remove any non-acceptable item.
 Corrugated cardboard should be broken down so it fits inside the container without jamming, so the cart will empty completely.

Remove and discard all corks, tops, ri
 Flatten containers whenever possible.

**Crush/Flatten** 

## **Crush/Flatten**

**Crush/Flatten** 

Town Of Mercer ~~~~ Transfer Station ~~~~ Open Sunday 8 am - 4 pm

## **Planning Board Report**

Planning Board meetings are held at the Town Office in the meeting room every Third Tuesday of each month at 7 p.m.

This year the planning board had 2 applications submitted to the board. One was a new permit for an old permit that had expired. It was approved by the board. The other is a permit for a driveway, and that permit has not been successfully completed by the applicant for final approval yet. However the applicant has not returned to do so. So in final conclusion as of yet the permit is in limbo until final approval of the board.

Last of all the board had one inquiry from the board of a possible new construction of a camp. However the applicant has not decided to apply yet for that particular permit.

In conclusion we have a little bit of business here on the board this year. As always I would like to thank all the members of the planning board they are all vital members of our community and of the board. I would like to give also special thanks to Harriett Varney and Norman Redlevske. Harriett or better known as Fran is a vital role in the town period. She always helps when needed and does other duties that she doesn't have to be responsible for, and she never complains about doing it. Norman our code enforcement officer is another vital role for the board. He is the eyes and ears for board on matters when there is any discussion on a topic for board. So thank you both!

Respectfully Submitted,

Jason Juskewitch Planning Board.

## Local Plumbing Inspector Report (LPI)

Local Plumbing Inspectors Annual Report for 2014

It has been a pleasure to be your Local Plumbing Inspector.

There were (5) Plumbing Permits issued 2014.

Of these were:

Internal Plumbing Permits	(2)
Waste Water Design Permits	(2)
Alternative Toilet	(1)

It has been a pleasure to be your Local Plumbing Inspector

Respectfully submitted,

Robert A. Dunphy Mercer- LPI # 0321

## 2014 REPORT OF THE NORRIDGEWOCK FIRE DEPARTMENT

The Norridgewock Fire Department would like to thank the community, business owners, mutual aid towns, Mercer C.E.R.T, Norridgewock Highway staff, along with our Firefighter families for their continuous support throughout the past year. The Department currently holds a roster of 20 volunteer Firefighters, as four of them currently reside in the Town of Mercer, a town we contract fire service for. If you're interested in becoming volunteer, please contact the Town Office for more information.

As you are aware, the Town voted to purchase the former Gardner residence on Upper Main Street for the land usage of building a new Fire Station. There were a few different locations seriously looked at but agreed that Upper Main Street would be more ideal, still in town and away from the traffic we currently have trying to get in and out of the current location on Main Street.

Alternate heating in Maine is second nature to most residents as well as being very efficient and economical in our homes today. Before installing that wood or pellet stove, be sure you have a professional install it and if not the case, be sure you abide by the manufacture's recommended installation instructions. For your family's safety's sake, you should have a professional inspect your installation. And as always, when cleaning out such stove is to dispose of the ashes appropriately. Refer to your homeowner's insurance company and / or the Maine Fire Marshall's Office for assistance on wood stove installation.

Carbon Monoxide (CO) is always on our minds with the Maine inclement weather and lose of electrical power. So please heed to CO as you cannot see it, taste it, smell it, as it's called the <u>SILENT KILLER</u>. Please, if you lose your electrical power and run a generator, operate your vehicle, motorcycle, snowmobile, etc. PLEASE operate it <u>OUTSIDE</u> and not inside your home, garage, or cellar. Be sure the generator is properly installed by professionals. Also do your family a favor and purchase a carbon monoxide detector for that peace of mind. It could save your life! If you think you may have CO in your home, some of the symptoms may be nausea, fatigue, dizziness, or headaches. EVACUTE immediately and call <u>911</u>. Go to <u>Maine.gov</u> for more info.

Sadly, the state recorded 25 fire deaths in 2014. According to State Fire Marshal Joseph Thomas, "Faulty smoke detectors may have played a role in all but two of the 25 deaths". Be sure you have working smoke detectors along with fresh batteries. Let's bring these numbers down to zero with education utilizing our Fire Safety House in our schools to start!

As always, we want to stress the importance of dialing 911 instead of any other non-emergency number. Our Department is not staffed at the station on a regular basis so it is imperative for everyone to call the emergency phone line at 911 to expeditiously start the emergency services in the quickest means possible. Our non-emergency number is 634-2208 and you can also call the nonemergency Somerset Communications Center phone number at 474-6386. If you wish to speak to a Firefighter during normal business hours, please call the Town Office at 634-2252.

## **RESPONSE FOR NORRIDGEWOCK FIRE DEPARTMENT IN 2014**

Norridgewock:		Mercer:	
Aircraft Crash	0	Aircraft Crash	0
Assist EMS	11	Assist EMS	2
Carbon Monoxide	2	Carbon Monoxide	1
Chimney Fires	4	Chimney Fires	1
Fire Alarms	7	Fire Alarms	1
Life flight	1	Life flight	0
Miscellaneous	2	Miscellaneous	0
Mutual Aid	16	Mutual Aid	N/A
Rescues	0	Rescues	0
		Smoke	
Smoke Investigations	17	Investigations	1
Snowmobile/ATV Crash		Snowmobile/ATV	
or Fire	0	Crash or Fire	0
Structure Fires	4	Structure Fires	1
Trees on Wires	6	Trees on Wires	3
Trees in Roadway	5	Trees in Roadway	2
		Motor Vehicle	
Motor Vehicle Accidents	58	Accidents	5
		Motor Vehicle	
Motor Vehicle Fires	5	Fires	0
Power Lines Down	10	Power Lines Down	0
		Woods/Brush/Gras	
Woods/Brush/Grass Fires	1	s Fires	1
Propane Leak	0	Propane Leak	0
Total:	149	Total:	18
	Norridgewock	149	
-	Mercer:		
	Total:	$1\overline{67}$	

Respectfully submitted by Fire Chief David R. Jones

# 2015 Mercer EMA Annual Town Report

The Emergency Management Department had to work through some maintenance and upkeep funding challenges early on, but overall, had a very busy and productive year. The Community Emergency Response Team (CERT) certified 6 new members, and, in addition to their regular monthly training meetings, provided support for two community events, participated in a multi-county emergency management exercise and attended the Maine State Preparedness Conference. The Search and Rescue Team added five new members, and, in addition to their regular CERT activities, logged over 600 hours of specialized training, provided support for three community events and participated in three state searches. The Communications Team participated in a state-wide emergency management communications exercise and a nation-wide ham radio field day, and held several specialized training classes, in addition to their regular CERT activities.

Respectfully submitted

Richard Smith Deputy EMA Director

Somerset County Sheriff Report

There were 137 Sheriff Department responses to Mercer in 2104.

Mike

Date report ru	Date report run: 1/29/2015 9:02:31 AM	5	SATURDAY	8/2/2014 2:36:12 PM	Citizen Traffic Complaint
<b>Calls for Servi</b>	Calls for Service From: 01/01/14 To: 12/31/14	:/31/14	MONDAY	8/11/2014 6:59:23 PM	Criminal Arrest Warrant
<b>Offense Codes that</b>	s that (%)		THURSDAY	8/14/2014 8:17:33 AM	Suspicious Person/Vehicle/Incident
			FRIDAY	8/15/2014 3:53:53 PM	PI-Traffic Accident
MERCER			SUNDAY	8/24/2014 5:20:41 PM	PI-Traffic Accident
DAY OF WEEK DATE	DATE	OFFENSE	MONDAY	9/1/2014 11:24:30 AM	Civil Problem
TUESDAY	1/14/2014 12:51:33 PM	Referred to SO	WEDNESDAY	9/3/2014 11:32:42 AM	Citizen Traffic Complaint
TUESDAY	1/14/2014 1:42:37 PM	Threatening Harassment	FRIDAY	9/5/2014 12:12:39 PM	Criminal Intelligence Information
WEDNESDAY	1/15/2014 4:30:31 PM	Traffic Accident-Non Reportable	TUESDAY	9/9/2014 8:00:04 AM	Citizen Traffic Complaint
SUNDAY	1/19/2014 5:18:27 PM	Stranded Motorist	SUNDAY	9/14/2014 5:28:44 PM	Civil Problem
WEDNESDAY	1/29/2014 2:17:27 PM	Stranded Motorist	MONDAY	9/15/2014 8:46:36 AM	Permits-Towing/Inspection
MONDAY	2/3/2014 9:37:17 PM	Property Check Officer Initiated	MONDAY	9/15/2014 5:15:46 PM	Referred to SO
SUNDAY	3/2/2014 2:30:26 PM	Civil Problem	FRIDAY	9/19/2014 7:58:38 AM	All Other Theft
THURSDAY	3/6/2014 1:09:01 PM	Assist Local Police Department	WEDNESDAY	9/24/2014 1:07:32 PM	Attempted Paper Service
SATURDAY		Civil Problem	SATURDAY	9/27/2014 5:06:07 PM	Citizen Traffic Complaint
THURSDAY	3/20/2014 11:29:37 AM	Paper Service	SATURDAY	9/27/2014 9:19:12 PM	Citizen Traffic Complaint
THURSDAY	4/3/2014 11:03:52 PM	Property Check Officer Initiated	SATLIRDAY	MG 15-80-C1 710C/11/01	Panar Sarvice
TUESDAY	4/8/2014 1:37:49 AM	MENTAL HEALTH EVALUATION	SATURDAV	NA CA-CE-E AFOC/ FF/01	Danar Canira
SATURDAY	4/12/2014 11:26:45 PM	PD-Traffic Accident	TIFECAN	NU 21-223 400/ 41/01	raper Jervice Intellizence information Other
MONDAY	4/14/2014 4:28:10 PM	Threatening Harassment	LUCSUAL	INI 07.727 0.37.707 10	
THURSDAY	4/17/2014 9:01:44 PM	Citizen Requested Assistance	FRIDAY	10/1//2014 4:03:06 PM	Driving Under Influence Liquor
SATURDAY	5/10/2014 10:39:20 PM	PD-Traffic Accident	WEDNESDAY	10/22/2014 5:28:17 AM	Suspicious Person/Vehicle/Incident
SUNDAY	5/11/2014 4:17:35 PM	Citizen Traffic Complaint	FRIDAY	10/24/2014 4:20:41 PM	Citizen Traffic Complaint
SATURDAY	5/17/2014 12:40:40 PM	Larcenv - From Yards	MONDAY	11/17/2014 8:30:56 AM	PD-Traffic Accident
WEDNESDAY	5/21/2014 1:57:48 PM	Referred to SO	THURSDAY	11/27/2014 1:48:26 PM	Civil Problem
WEDNESDAY	6/4/2014 5:39:57 PM	Permits-Towing/Inspection	FRIDAY	12/5/2014 6:30:54 PM	Citizen Traffic Complaint
FRIDAY	6/6/2014 5:35:55 PM	Assist Other Agency	SATURDAY	12/6/2014 8:49:58 PM	PD-Traffic Accident
SATURDAY	6/7/2014 6:59:52 PM	Traffic Accident-Non Reportable	TUESDAY	12/9/2014 5:57:18 PM	Referred to SO
SUNDAY	6/15/2014 12:08:51 AM	Property Check Officer Initiated	TUESDAY	12/9/2014 6:55:33 PM	Wrecker Request/Tow
MONDAY	6/16/2014 11:39:25 AM	Family Fight	FRIDAY	12/12/2014 8:37:04 AM	Permits-Towing/Inspection
MONDAY	6/16/2014 12:51:29 PM	Residence	SUNDAY	12/21/2014 3:52:56 PM	Simple Assault
SATURDAY	7/5/2014 11:12:18 PM	Juvenile Runaway	TUESDAY	12/23/2014 6:43:28 AM	Stranded Motorist
SATURDAY	7/12/2014 10:40:45 PM	Assist Sheriff's Department	FRIDAY	12/26/2014 6:56:17 PM	Residence
FRIDAY	7/18/2014 5:11:37 PM	Erratic/Reckless Driving	SUNDAY	12/28/2014 7:26:29 PM	Citizen Traffic Complaint

# State Police Report 2014

## Shaw Library Annual Report 2014

It's been another busy and exciting year. 1161 visits were made to the Library and nearly 800 books were checked out. We were pleased that our patrons made use of our updated computers and printer on 137 occasions.

This year, the Trustees accepted, with regret, the resignation of respected Trustee, Becky Redlevske. Andrew Bourassa has been appointed as her replacement. Thanks for stepping in, Andrew.

The Trustees, also, voted to change the bylaws to include the position of Alternate Trustee. Christine Bourassa is currently serving in that position.

Last winter we raised nearly \$700 for the Town of Mercer's Heating Assistance Fund, at the annual Indoor Flea Market.

Shaw Library continues to help with and to sponsor programs for children. This year, we once again collaborated with the After School Program, which is a free program, sponsored by the Mercer Community Club. Students who attend the program, visit the Library weekly, share reading time and participate in arts and crafts.

Families are invited to frequent the Library often. We have quite extensive children and adolescent collections.

Students are encouraged to visit the library and make use of our updated computers and printers.

We continue to rely on and appreciate the many (like new) books that are donated to the Library.

Thanks to all who continue to support our town's Shaw Library.

Repectively submitted,

Cherie Sadler, Librarian Mary Harris, Assistant Shaw Library Trustees

# Shaw Library Treasurer's Report 2014

Income:	
Town of Mercer	\$8,525.00
Donations collected for Mercer	
Heating Assistance Fund	690.50
Total Income	\$9,215.50
Expenses:	
Wages	\$7,046.00
IRS	1,078.01
Cushman Accounting	328.00
Internet Phone Service	45.58
Snow Pond Tech.	450.00
Barnes & Noble	409.06
Donated to Mercer Heating Fund	690.50
Miscellaneous	19.80
<b>Total Operating Costs</b>	\$10,066.95
Balance	-\$ 851.45
Year End Account Balances: Checking	\$ 85.62
Savings	$ $
CD	13,231.52 12,402.27
Oppenheimer Fund	$\underline{2,768.00}$
	<u>30,487.41</u>
Iotai	,407.41
Expenditures:	
Printer	\$ 369.99
Computer & Monitor	\$ 505.55 791.00
To cover Expense Difference	851.45
Total	\$2,012.44
10141	Ψ49VI4.44
Balance	\$28,474.97



## Afterschool Program Group

Above Pic: Library Time ~~~~ Below Pic: Play Rehearsal Time





### Mercer Community Club

January 2, 2014

2014 was another busy year for our small group of volunteers as we continued to provide events that are well sought by our community members. Support from our community allows us to provide the programs in place at the Community Center including the After School Program and Young at Heart. We greatly encourage the addition of new programs at the Community Center and continue to offer physical activities such as Yoga, Martial Arts, as well as access to our fitness room and gym for walking.

During 2014, we purchased additional tables and a table cart for use in the gym. However, due to our donation during 2013 to the Town for the pellet boiler, and the timing of projects, we will use any additional 2014 funds for our 2015 projects list. Our projects for 2015 include redoing the gym floor as well as making improvements to the gym entrance, including a fresh coat of paint and display case being constructed by the Skowhegan Vocational Center students.

Our grant committee continues to work vigorously in applying for grants for much larger projects as well as additional program grants. We recently received a grant from the Maine Community Foundation to fund performances during 2015 including: The Milkweed Puppet Theater, Zemya, The Gawlers, and Martin Swinger. They are currently working on a grant seeking funds to make some much needed repairs to the parking lot of the Community Center.

We greatly appreciate those town members who volunteer their time to keep the building in shape. The Community Center is increasingly being booked by outside parties for personal or group events and we need to keep the structure in shape to encourage use by outside parties.

We welcome you to visit our website at mercercc.shutterfly.com. This site is updated for upcoming events at the Community Center as they occur. As always, we appreciate any feedback or ideas for events. And if you feel you have some free time on your hands, join us as a member!

### MERCER MEETING HOUSE ASSOCIATION



(Mercer Old Home Days Assoc.)

Mercer, Maine

January, 2015

2014 was a memorable, albeit busy, year for our small committee. Most notably, the committee elected to change the organization name to the Mercer Meeting House Association and has successfully received 501 c(3) Non-Profit status through the United States Government. With this status, the organization can now seek the financial aid of grants and private funding to offset the ever-increasing cost of maintaining such a historic building.

The events for 2014 included a Spiritual Message Circle in late October. The guest mediums were Rev. Beth Carter and Mike Carter of the Lakewood Spiritualist Camp. This event was a huge success and plans are in the works to host another Message Circle in the spring.

Old Home Days weekend brought lots of activity to Mercer. The Walk-A-Thon benefiting the Mercer Fuel Assistance, organized by the Methodist Church, was popular and profitable. A great crowd turned out for the Ham Dinner and Program at the Community Center and Meeting House respectively. Thank you to all who continue to make this event a success.

Our goals for 2015 include construction and installation of a new privy on the grounds of the Meeting House. As many of you are aware, the building lacks modern conveniences (heat and plumbing). We hope this new addition will be more accommodating and convenient for our guests. This along with regular maintenance and repair to our aging building will, indeed, keep us busy throughout the summer and fall months.

Mark your calendars for these upcoming events:

Maine Maple Sunday Breakfast: Sunday, March 22, 2015 Spiritual Message Circle: Spring 2015 Old Home Day: Sunday, August 2, 2015

For more information about our events or the Mercer Meeting House, we welcome you to explore our new website at <u>www.meetinghouse.webs.com</u>. You can also find us on Facebook at <u>www.facebook.com/mercermeetinghouse</u>.

As always, we appreciate your continued dedication and support of the Mercer Meeting House and the history of Mercer. If you should have any questions or concerns, please feel free to contact Amy at 207-587-2225 or Linda at 207-634-2332.

Respectfully Submitted by Amy Tibbetts, V.P. Mercer Meeting House Association

#### Town of Mercer North Pond Association Annual Report to Mercer Residents

Thank you for your 2014 support of our Courtesy Boat Inspections and I ask that you continue your support for 2015. Last year we increased our inspections from 1160 in 2011 to 1319 for 2014, an increase of roughly 20% in those few short years. The North Pond Association paid Courtesy Boat Inspectors \$9000 for this coverage. The Mercer share was \$1000.00. We were also helped by Rome @ \$1000.00 and Smithfield @ \$1000.00 and received a 1 time grant of \$2000.00. I think you will agree that we made your \$1000 go a long way. The balance of hours covered was through the generosity of people who value our lake being free of invasives and through volunteer hours. The lake is a beautiful local resource, whatever the season, and we're working hard to keep it that way. Please support our request for 2015 for \$1000.00.

Some additional projects the NPA did on and around the lake include the following. The NPA further collaborated with Colby College on their National Science Foundation work. Many residents around the lake participated including a number of Rome lake residents. The NPA maintained a kiosk at the boat launch for lake information and through co-op with the Conservation Corps, improved buffers, rip rap stone, and plants at the ramp to further reduce runoff. The NPA also paid for the porta potty again. We participated in a loon count, 16 adults counted. We supplied place mats to the Rome and Smithfield Granges for their dinners. We added a second returnables bin, the "Keep us Afloat" boat, at Sweet Dreams, proceeds to go toward funding our courtesy boat inspections. I am especially proud of the dingy/flower pot the NPA put at the Fairview Grange in the Smithfield Village, beautifying that area. We further improved the Fairview Grange property with examples of best management practices along the shoreline. Our efforts paid off, as we received the first "LakeSmart" award granted to a property on North Pond. The Grange property is open to all and has signage describing the types of practices installed. Please check it out next Summer. We are midway through our lake survey. We have the lake divided into 28 sections and have monitored each section for plants, identified plants found and will be putting the info into book format for next season. The effort is to arm lakefront property owners with a tool to identify the plants in their area. We printed and distributed 2 newsletters, the cost nearly covered by advertising from local businesses.

I hope you will agree that the NPA remains focused on our mission of maintaining and improving the health of our lake and is additionally, extremely active in our lake region community. Our goal of course, is to keep North and Little Ponds healthy for the continued enjoyment of all. Please continue to support our efforts.

Sincerely, Rick Watson, President of the North Pond Association.



**STATE OF MAINE** HOUSE OF REPRESENTATIVES CLERK'S OFFICE 2 State House Station Augusta, Maine 04333-0002

**Robert B. Hunt** Clerk of the House

TO:	Municipal Officers - Mercer	
	Editor, Annual Report	
FROM:	Robert B. Hunt RA Clerk of the House	

DATE: January, 2015

Many municipal annual reports include the category of "Representative to Legislature" at the conclusion of the listing of Municipal Officers.

In the belief you may want to aid your residents to more readily contact their Representative, we are hopeful that you will include the following information in the Municipal Officers section of your Annual Report:

> Representative to the Legislature (Term expires December 7, 2016)

> > Representing: District 108

Representative: John Joseph Picchiotti

Address: 6 Verdun Street Fairfield, ME 04937

Home Telephone:(207) 453-2137Cell Phone:(207) 692-7226E-Mail:John.Picchiotti@legislature.maine.gov

House website: http://www.maine.gov/legis/house/hsebios/piccjj.htm

Capitol Address:

House of Representatives 2 State House Station Augusta, ME 04333-0002

State House Telephone:	(207) 287-1400 (Voice)
State House Message Phone:	1-800-423-2900
State House TTY Line:	(207) 287-4469



House of Representatives <sup>2</sup> state house station augusta, maine 04333-0002 (207) 287-1400 TTY: (207) 287-4469

John Joseph Picchiotti 6 Verdun Street Fairfield, ME 04937 Residence: (207) 453-2137 Cell Phone: (207) 692-7226 John.Picchiotti@legislature.maine.gov

January 2015

Dear Friends and Neighbors:

Thank you for the opportunity to again serve the people of Mercer in the House of Representatives. It is truly a privilege to represent District 108, as Maine and its citizens continue to face many challenges. I look forward to working with fellow legislators, along with the Governor, to find solutions to the long-term problems that we face. My goal is to ensure we have an effective and efficient government that handles your taxpayer money responsibly. There are issues that must be addressed this legislative session, like lowering the cost of energy for businesses and homeowners, providing tax relief, and continuing to create an economic climate where jobs are created and businesses thrive.

Upon returning to the 127<sup>th</sup> Maine Legislature, I have been selected to sit on the Joint Select Committee on Insurance and Financial Services. My experience in this field will prove effective as this committee handles some very complex issues important to this district and the state as a whole. This committee oversees issues that pertain to the Bureau of Insurance, banking and financial institutions, Bureau of Consumer Protection, Office of Securities, State Employee Health Commission, workers compensation and real estate practices to name a few.

I encourage you to visit the Legislature's website, <u>http://www.maine.gov/legis</u>, for up-todate information, status of bills, public hearing dates and roll call votes on legislation. If you would like to sign up to receive my e-newsletter, please send an e-mail to jjpicc@gmail.com. If you have any concerns about <u>your</u> State Government do not hesitate to share them with me.

Sincerely,

Dichotte

John Picchiotti State Representative

District 108 Fairfield, Mercer and Smithfield

Printed on recycled paper



Annual Report to the Town of Mercer A Message from Senator Rod Whittemore

Dear Friends and Neighbors:

I am honored to represent you in the Maine Senate for a third term. I am so grateful for the trust you have placed in me and I will work tirelessly for the betterment of you and your neighbors, as well as for the great state of Maine.

I am proud of the results of the 126<sup>th</sup> Legislature, which worked hard to increase the availability of mental health services, pay off the debt our state owed our hospitals, and improve Maine's economic climate in a constrained fiscal environment. I am especially pleased that we were able to preserve many valuable gains made during the 125<sup>th</sup> Legislature. As a member of the Insurance and Financial Services Committee, ensuring that Mainers have access to affordable reliable healthcare has continued to be a priority for me.

My fellow legislators and I have a great deal to accomplish in the 127<sup>th</sup> legislature. The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so it is our responsibility and my solemn promise to work to expand economic opportunity for all Mainers. Growing our economy and increasing the number of jobs available to Mainers will be a challenge, but I am confident that our ongoing commitment to addressing our outrageous energy costs and the needs of our aging population will continue to move our state in the right direction.

Private sector gains remain the best vehicle to spur robust economic growth, and I am focused on ensuring that traditional industries and small businesses have their needs met so Maine will continue to create jobs. In the same sense, innovation is critical to providing a path forward for Maine's economy – and my colleagues and I are excited to encourage the ideas of entrepreneurial minds young and old.

Another essential component of a robust economy is efficiency in allocating the state government's scarce resources, and I was elected because I will be an attentive steward of your tax dollars. Unfortunately, Maine's current distribution of benefits from our welfare system is not helping the folks who need these benefits most. In order to help our truly needy survive and get back on their feet, I will work with my fellow legislators to protect our state's vulnerable citizens while fighting fraud, waste, and abuse in Maine's welfare system. In short, we must reform welfare.

You have my humble and sincere thanks for allowing me to represent you in Augusta. I stand ready to work with you over the next two years, so please feel free to contact me at 207-287-1505 and <u>rodwhittemore@gmail.com</u> if you would like assistance in navigating our state's bureaucracy. I will be gratified to help you.

Best,

Roching L. ahatter

Rod Whittemore State Senator

ANGUS S. KING, JR. MAINE

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

#### United States Senate

WASHINGTON, DC 20510

Town of Mercer 1015 Beech Hill Rd, Ste A, Mercer, ME 04957

Dear Friends,

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

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

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

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

My projects have included:

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

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

Sincerely,

Augus S. Ting, f.

ANGUS S. KING, JR UNITED STATES SENATOR

AUGUSTA 4 Gabriel Drive, Suite F1 Augusta, ME 04330 (207) 622-8292 PRESQUE ISLE 169 Academy Street, Suite A Presque Isle, ME 04769 (207) 764-5124 SCARBOROUGH 383 US Route 1, Suite 1C Sparborough, ME 04074 (207) 883–1588

in Maine call toll-free 1-800-432-1599 Printed os Recycliet Paper COMMITTEES: ARMED SERVICES BUDGET INTELLIGENCE RULES AND ADMINISTRATION

	State of Main	
Municipa	l Election for the Town	n of Mercer
	March 6, 2015	
	Sample Ballot	
Vot	e for ONE Candidate in eacl	Office
	c lor of the culturate in cat	
<u>First Selectperson, Assessor</u> and Overseer of the Poor - 1 Year		Town Clerk - 1 Year
and Overseer of the Pool - I Tear		Town Clerk - I Tear
Worthen, Vernon E II		Violette, Yolanda
Second Selectperson, Assessor		TT CT V
and Overseer of the Poor - 1 Year		<u>Tax Collector - 1 Year</u>
Tibbetts, Christopher M		Violette, Yolanda
	E VO	
Third Selectperson, Assessor	ye	
and Overseer of the Poor - 1 Year		Treasurer - 1 Year
Gardner, Robert E		Violette, Yolanda
Gardner, Robert E		violette, rolanda
Trustee of Shaw Library - 5 Year		Planning Board - 3 Year
Redlevske, Marlene J		
Director of MSAD # 54 - 3 Year		Planning Board - 3 Year
Director of MSAD # 54 - 3 Tear		Plaining board - 3 fear
Redlevske, Norman G		
To Vote for Candi	date, Check the box to	the left of the name.
	In, write the Last nam	
and Che	ck the box to the left of	i the name.

#### 2015 Annual Warrant

To David Welch, Constable of the Town of Mercer in the County of Somerset,

#### GREETINGS:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Mercer qualified to vote in town affairs to meet at the **Mercer Community Center** in said Town of Mercer on **Friday, the 6th day of March**, 2015, at 10 o'clock a.m., to elect all Town Officials. The polls will open immediately after the election of a Moderator and will remain open until 8 o'clock p.m. The business meeting will be held in the gym of the **Mercer Community Center on Saturday the 7th day of March**, 2015 beginning at 6 o' clock pm, immediately following a 5 o'clock Public Dinner, that will be served in the Solarium.

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

**ARTICLE 2:** To elect a Town Clerk, three Selectmen, Assessors, and Overseers of the Poor, a Tax Collector, and a Treasurer all for one year terms, a Trustee of Shaw Library for a five year term, two persons to serve on the Planning Board each for a three year term and a MSAD #54 Director for a 3 year term.

**ARTICLE 3:** To see if the Town will vote to increase the property tax levy limit of \$231,295 established for Mercer by state law, in the event that the municipal budget approved under the following articles results in a tax commitment greater than that limit. **Budget Committee recommends.**  **ARTICLE 4:** To see what sum of money the Town will vote to raise and appropriate for the salaries of Town Officers.

1 <sup>st</sup> Selectman	4,500.00
2 <sup>nd</sup> Selectman	4,000.00
3 <sup>rd</sup> Selectman	4,000.00
Town Clerk	6,424.00
Treasurer	10,858.00
Tax Collector	12,119.00
Selectmen's Sec	2,040.00
Dep. Clerk/Collector	3,641.00
Registrar	500.00
Office Assistant/Deputy	500.00

\$48,582.00

#### **Budget** Committee recommends.

**ARTICLE 5:** To see what sum the Town will vote to raise and appropriate to cover the Town's share of F.I.C.A. and Medicare costs of town salaries.

# Budget Committee recommends .0765% from Taxes (Est. \$4,800) as required by law based on the total Town Payroll.

**ARTICLE 6:** To see what sum of money the Town will vote to appropriate for selectpersons' emergency contingencies. Any and all use of the funds will be fully and explicitly reported to the 2015 annual report.

Budget Committee recommends \$10,000 from Surplus.

**ARTICLE 7:** To see what sum of money the Town will vote to appropriate for annual dues of the Maine Municipal Association. **Budget Committee recommends \$1,557 from Surplus.** 

**ARTICLE 8:** To see what sum of money the Town will vote to raise and appropriate for Liability and Property Insurance. **Budget Committee recommends \$9,824 from Taxes.** 

**ARTICLE 9:** To see what sum of money the Town will vote to raise and appropriate for Liability Insurance for Public Officials plus Bonds. **Budget Committee recommends \$1,974 from Taxes.**  **ARTICLE 10:** To see what sum of money the Town will vote to raise and appropriate for worker's comp insurance & unemployment for town employees.

#### Budget Committee recommends \$1,400 from Taxes.

**ARTICLE 11:** To see what sum of money the Town will vote to raise and appropriate for Town Office, Shaw Library, Municipal Center, and Town Expense.

Budget Committee recommends \$31,000 from Taxes plus any revenues or donations generated by the center. Any remaining balance will be placed in municipal center capital reserve fund.

**ARTICLE 12:** To see what sum of money the Town will vote to raise and appropriate for annual maintenance of the TRIO accounting & assessing program.

Budget Committee recommends \$4,800 from Taxes.

**ARTICLE 13:** To see if the Town will vote to appropriate \$10,000 from surplus to purchase the Bureau of Motor Vehicle module from TRIO.

Budget Committee does not recommend.

**ARTICLE 14:** To see what sum of money the Town will vote to raise and appropriate for Assessing.

Budget Committee recommends \$7000 from Taxes.

**ARTICLE 15:** To see what sum of money the Town will vote to raise and appropriate for Solid Waste Disposal, Recycling and Blue Bag purchase.

Budget Committee recommends \$24,000 from Taxes plus all Transfer Station revenue.

**ARTICLE 16:** To see what sum of money the Town will vote to appropriate for the Planning Board. **Budget Committee recommends \$1,000 from Surplus.** 

**ARTICLE 17:** To see what sum of money the Town will vote to appropriate for Animal Control.

Budget Committee recommends all dog account revenue plus \$3,000 from Surplus.

**ARTICLE 18:** To see what sum of money the Town will vote to appropriate for Cemetery Care.

Budget Committee recommends \$3,400 from Surplus, plus fund interest.

**ARTICLE 19:** To see what sum the Town will vote to raise and appropriate for the Town of Mercer office of Emergency Management. **Budget Committee recommends \$1,000 from Taxes.** 

**ARTICLE 20:** To see what sum of money the Town will vote to raise and appropriate for the 2014 Town Audit. **Budget Committee recommends \$2,625 from Taxes.** 

**ARTICLE 21:** To see what sum of money the Town will vote to raise and appropriate for public safety. This will include fire protection provided by the Town of Norridgewock and traffic & street lights. **Budget Committee recommends \$19,690 from Taxes.** 

**ARTICLE 22:** To see what percentage the Town will vote to deduct on all taxes assessed in 2015 that are paid in full on or before the 30<sup>th</sup> day after the date of the mailing of the tax bills. **Budget Committee recommends 2%.** 

**ARTICLE 23:** To see what rate the Town will vote to charge and collect interest on all taxes assessed in 2015 that are unpaid 60 days after the date of the mailing of the tax bills.

Budget Committee recommends the 7% allowed by state law per annum.

**ARTICLE 24:** To see if the Town will vote to raise and appropriate \$9,325 for Shaw Library. **Budget Committee does not recommend.** 

**ARTICLE 25:** To see what sum of money the Town will vote to raise and appropriate for Summer Road maintenance. **Budget Committee recommends \$85,000 from Taxes.** 

ARTICLE 26: To see what sum of money the Town will vote to appropriate for the paving of a section of the Beech Hill Rd. Budget Committee recommends all funds to come from 2015 LRAP and up to \$10,000 from the Summer Roads account, \$5,000 from the Town Forest Revenue Fund, and \$10,000 from Surplus. **ARTICLE 27:** To see what sum of money the Town will vote to raise and appropriate for Winter Road maintenance, including plowing, sanding and stockpiling sand and salt.

Budget Committee recommends \$136,000. \$110,000 will come from Excise Tax, \$26,000 from Taxes plus any short fall to come from Surplus.

**ARTICLE 28:** To see what sum of money the Town will vote to appropriate for General Assistance.

Budget Committee recommends \$17,500 from Surplus, plus all State reimbursements.

**ARTICLE 29:** To see what sum of money the Town will vote to raise and appropriate for charity. A minimum of 50% of this will be spent in the town of Mercer.

Budget Committee recommends \$2,000 from Taxes.

**ARTICLE 30:** To see what sum of money the Town will vote to raise and appropriate for Mercer Old Home Days.

Budget Committee recommends \$500 from Taxes.

**ARTICLE 31:** To see what sum of money the Town will vote to raise and appropriate for various Youth Leagues.

Budget Committee recommends \$1000 from Taxes.

ARTICLE 32: To see what sum of money the Town will vote to appropriate to supplement the three town scholarship awards. Budget Committee recommends \$425 from Surplus -- \$200 for each high school award and \$25 for the elementary award.

**ARTICLE 33**: To see if the Town will vote to elect from the floor at this meeting, five individuals to serve as a Budget Committee. The committee will meet with the selectmen within 60 days for the purpose of electing a Chairperson.

ARTICLE 34: To see what sum of money the Town will vote to appropriate for training costs of CEO and LPI. Budget Committee recommends \$400 from Surplus.

**ARTICLE 35:** To see what sum of money the Town will vote to appropriate for CEO compensation.

Budget Committee recommends up to \$1,500 from surplus, plus all application fees.

ARTICLE 36: To see if the Town will vote to raise and appropriate \$1,000 from taxes for North Pond Association. Budget Committee does not recommend

**ARTICLE 37:** To see what sum of money the Town will vote to raise and appropriate to continue to fund the Mercer Road Emergency Fund.

#### Budget Committee recommends \$2,000 from Taxes.

**ARTICLE 38:** [Background: The building known as The Shaw Library, owned by the Town and currently used to store items of the Mercer Historical Society (and some Town documents), is in need of significant repairs (painting, window sashes, a new 2nd floor door, and repairs to the rear access stairway and the handicapped access ramp at the front). The Mercer Historical Society would like to have the use of this building where coats for Civil War soldiers were once made, on a more permanent basis, and submits this article for your consideration.]

To see if the Town will donate this building and lot to the Mercer Historical Society, which will hereafter be responsible for its upkeep. The electricity expense, if essential to the needs of CERT, will be a negotiated agreement between the two organizations and CERT will continue to pay its share. In the event that the Town should vote in the future to sell the building occupied by CERT and the remaining lot, options for the division of any water and waste systems currently shared by both buildings, and any necessary adjustments to the property boundaries, will be brought before a Town Meeting for approval.

ARTICLE 39: To see what sum of money the Town will vote to appropriate for capital road improvements. Budget Committee recommends \$10,000 from surplus.

**ARTICLE 40:** To see if the Town will vote to raise and appropriate \$25,000 for ditching & resurfacing of the Decker Rd. **Budget Committee does not recommend.** 

The Selectmen of Mercer hereby give notice that the Registrar of Voters will be on duty at the Town Office on Friday March 6, 2015, the said day of voting, from 10 o'clock a.m. until the polls are closed and on Saturday March 7, 2015, the said day of business meeting, from 5 o'clock until

6:30 p.m. for the purpose of correcting the list of eligible voters.

Given under our hands this  $12^{\text{th}}$  day of February 2015.

Vernon E. Worthen II

Christopher M. Tibbetts

Robert E. Gardner

### **Citizens Return:**

I certify that I have notified the voters of the Town of Mercer of the time and place of the town meeting by posting an attested copy of the within warrant at Mercer Town Office & Community Center, Christy's Country Store, Mercer Shaw Library, all being conspicuous public places within the Town of Mercer, on February \_\_\_\_\_, 2015, which is at least 7 days prior to the day of said meeting.

Dated at Mercer, Maine this \_\_th day of February \_\_\_, 2015.

# NOTES

# NOTES

# NOTES



Flowers in bloom summer of 2014 at Mercer Community Center. **Thank you** to Dorothy Beeuwkes for the upkeep of the flower beds!

**Thank You** to Skowhegan Press for the printing of the Annual Reports !!

### **Important Numbers**

Ambulance Norridgewock Fire State Police Somerset Sherriff Dept Mercer Town Office Shaw Library Code Enforcement Officer Local Plumbing Inspector Dunphy	<b>911</b> or 634-2208 <b>911</b> or 474-3350 <b>911</b> or 474-9591 1-800-452-1933 587-2911 .779-3977
Fire Warden	587-4331 Dennis O
Deputy Fire Warden	
Dopuly The Warden	587-4551 Chris H.
Animal Control Officer	441-7121 Kathleen R.
Constable	587-4581 Dave W.
Mill Stream Elementary School	634-3121
Skowhegan Area Middle School	474-3339
Skowhegan Area High School	474-5511
Superintendents Office	474-9508
Redington Fairview General Hospital	474-5121
MaineGeneral Medical Center, Thayer Center for Health	872-1000
MaineGeneral Medical Center, Alfond Center for Health	626-1000
	1 - 855 - 464 - 4463
Harold Alfond Center for Cancer Care	621-6100
Franklin Memorial Hospital	778-6031
	1-800-398-6031
District Court	474-9518
Superior Court	474-5161
District Attorneys Office	474-7404
Somerset County Commissioners Office	474-9861
Somerset Registry of Deeds	474-3421
Somerset Registry of Probate	474-3322

#### E911 Notice

Houses in Mercer have been notified of the new numbering according the E911 standards since January of 2008. If your home is not displayed with a visible number, get it numbered. Fire and Rescue need these numbers to be visible from the road so they can identify your home quickly.

\* The Life You Save, Could Be Your Own \*