Bucksport, Maine
Annual Town Report

July 1, 2015 through June 30, 2016
TWO HUNDRED AND TWENTY THIRD ANNUAL TOWN REPORT

TOWN OF BUCKSPORT, MAINE

JULY 1, 2015 TO JUNE 30, 2016

FORTY-FOUR YEARS OF COUNCIL-MANAGER FORM OF GOVERNMENT
“RICH IN HERITAGE, LOOKING TO THE FUTURE”
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## Elected and Appointed Town Officials

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<td>Joe York</td>
<td>January 2018</td>
</tr>
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<td>Peter Stewart</td>
<td>January 2018</td>
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<tr>
<td>Robert Carmichael, Jr.</td>
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<tr>
<td>Paul Gauvin</td>
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<td>David Kee</td>
<td>January 2019</td>
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<td>David Keene</td>
<td>January 2017</td>
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<td>Paul Rabs</td>
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<th>RSU #25 School Board</th>
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<td>Peter Clair</td>
<td>January 2017</td>
</tr>
<tr>
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<td>January 2018</td>
</tr>
<tr>
<td>Melinda Stegner</td>
<td>January 2018</td>
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<tr>
<td>Scott Frazier</td>
<td>January 2019</td>
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<tr>
<th>Planning Board</th>
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<td>David Grant</td>
<td>March 31, 2021</td>
</tr>
<tr>
<td>Edward Belcher</td>
<td>March 31, 2021</td>
</tr>
<tr>
<td>Rosemary Bamford</td>
<td>March 31, 2020</td>
</tr>
<tr>
<td>George Hanson</td>
<td>March 31, 2020</td>
</tr>
<tr>
<td>Brian MacDonald</td>
<td>March 31, 2019</td>
</tr>
<tr>
<td>Daniel See</td>
<td>March 31, 2018</td>
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<td>Steve Feite</td>
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<tr>
<td>Candice Spalding</td>
<td>March 31, 2015</td>
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<tr>
<td>Oliva Jacques</td>
<td>March 31, 2016</td>
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<td>Cathy Hamburger</td>
<td>March 31, 2014</td>
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<th>Zoning Board of Appeals</th>
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<tr>
<td>W. Kim Delbridge</td>
<td>March 31, 2021</td>
</tr>
<tr>
<td>Louis Levasseur</td>
<td>March 31, 2017</td>
</tr>
<tr>
<td>Richard Tennant, Jr.</td>
<td>March 31, 2018</td>
</tr>
<tr>
<td>Jeremy Daigle</td>
<td>March 31, 2019</td>
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<td>Emery Deabay</td>
<td>March 31, 2020</td>
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<tr>
<th>Conservation Commission</th>
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<tr>
<td>Julia Edelblute</td>
<td>March 31, 2017</td>
</tr>
<tr>
<td>Candice Spalding</td>
<td>March 31, 2017</td>
</tr>
<tr>
<td>Kathy Downes</td>
<td>March 31, 2019</td>
</tr>
<tr>
<td>Mary (Betty) Barker</td>
<td>March 31, 2019</td>
</tr>
<tr>
<td>Linda Plourde</td>
<td>March 31, 2018</td>
</tr>
<tr>
<td>Sadie Alley Ferreira</td>
<td>March 31, 2018</td>
</tr>
<tr>
<td>John Christopher</td>
<td>March 31, 2018</td>
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</tbody>
</table>
Parks and Recreation Committee
Richard Sprague  March 31, 2017
Nickey Wight  March 31, 2017
Patricia Gray  March 31, 2017
David Winchester  March 31, 2017
Frederick (Rick) McHale  March 31, 2017
George Watkins  March 31, 2018
Sean Geagan  March 31, 2018

Town Manager, Tax Collector, Treasurer, and Welfare Director
Susan Lessard  April 2, 2019

Town Clerk
Kathy Downes  Indefinite

Registrar of Voters
Kathy Downes  January 1, 2017

Police Chief
Sean Geagan  Indefinite

Fire Chief, Director of Emergency Services and Fire Warden
Craig Bowden  Indefinite

Recreation Director
Tim Emery  Indefinite

Code Enforcement Officer and Plumbing Inspector
Jeffrey Hammond  June 31, 2021

Tax Assessor
James Fitzgerald  March 31, 2017

Economic Development Director
Rich Rotella  Indefinite

Public Works Director
Duane Nadeau  Indefinite

Harbor Master
Michael Ormsby  March 31, 2017

Sealer of Weights and Measurements
Robert Wiggin  March 31, 2017

Health Officer
Valerie Sulya  March 31, 2017
Town Manager Report 2015-16

Two years. Two years ago in December of 2014, a huge chapter in the history of Bucksport closed forever. The Verso Mill ceased paper production, taking with it decades of paper-making history, the livelihoods of hundreds of people, and forty percent of the Town’s valuation. The event resulted in shock and anger and fear for the future. For a community which had faced the inevitability of the mill closure and done its best to prepare for that day – the other shoe had dropped. Many are familiar with the trauma of the closure of the mill, and its sale to an entity that wished to tear it down. But like many tragedies, most know how bad things were – but far fewer people know ‘the rest of the story’ that is being written in the Town of Bucksport – and it is an important story. A funny thing happened as a result of this disaster… not a ha ha funny thing – but a strange and wonderful funny thing. Out of the shadow of the mill, the light began to shine on other aspects of the community. When change hits, a common response is caution. Faced with the unfamiliar, surrounded by the uncertain – the Town could have put the brakes on everything. Instead, the community picked itself up, dusted itself off – and is headed for the future.

In addition to the job retraining efforts put forth by the State, the community’s elected and appointed leaders worked to gain early adjustment of the municipal valuation at the state level, resulting in increased aid to education and a lower local share to be paid from local taxation. The Town Council made a conscious decision to maintain public services through this crisis by utilizing 25% of the funds set aside for the consequences of mill closure over a number of years and stabilizing the mil rate.

And people stepped up. Residents became more engaged with not just their local government – but with their community as well. More businesses began to open on Main Street - filling empty storefronts. A new insurance agency, an art studio with retail and educational space, a new gift shop, a tapas restaurant and wine shop, a full service convenience store complex, expansion of businesses in the local business park, and more. The Heart & Soul program emerged and took up residence in a storefront on Main Street and is doing community outreach to all sectors of Bucksport to help define the path forward for the community based on what the people who live and work here want to see. RSU 25 continues to improve its curriculum and is a valued partner in the Town’s community and economic development efforts. The local marina, purchased by the Town in 2013 is thriving, with seasonal space sold out before the beginning of the next boating year, and it is funded entirely through the fees paid by boaters and users of the facility. The waterfront is a major asset for the community and the Town is working to expand opportunities there.

And the stalwart group of businesses who were here before the mill closed – stayed. They weathered the storm and are seeing their business increase as the community moves forward. A group of them has formed the Main Street Group with an eye toward helping businesses locate and thrive in the downtown area, and Chamber of Commerce membership is growing.

And real estate began to sell. Local realtors indicate that they are busier than they have been in years. People are moving to Bucksport from other areas of Maine –and from out of state as well. People are drawn to the location – just 18 miles from the employment centers of Bangor/Brewer, Ellsworth, or Belfast – for the beauty of the area, the good school system, good public services, reasonable property tax rate and available real estate at very reasonable prices.

The arts have emerged as a vital part of the community through the Bucksport Area Cultural Arts (BACAS) and the juried summer art festival that it sponsors, the Lighthouse Arts Studio and the dozens of artists that offer lessons and/or exhibit through the studio, the award-
winning Wednesdays on Main program that brings live music, puppetry, films – and great food – to Main Street Bucksport every Wednesday during the summer. Northeast Historic Film sponsored an extremely well attended juried film festival in the fall of 2016 which drew many new people to the community and there are plans for such events to continue. 2017 is the 225th anniversary of the Town of Bucksport, the 20th anniversary of the Bucksport Bay Festival and the 130th anniversary of the library. Plans are underway for a spectacular ‘combo’ event that incorporates all three milestones in the summer of 2017!

The community received designation as an AARP Age-Friendly Community in 2016 and works on an ongoing basis with the local Senior Resource Group of the Bucksport Bay Healthy Communities Coalition to improve accessibility to local buildings and facilities. Much progress has been made in this area resulting in repaired sidewalks, additional handicap accessible parking spaces, a grant program to assist businesses with accessibility improvements, changes in winter maintenance of sidewalks, and ongoing outreach to help those in the community with ability challenges.

The Town has received a broadband planning grant and is exploring options for increasing broadband internet access to the community as a means of attracting businesses and residents to our area and to improving opportunities for the businesses and residents who already call Bucksport home.

The company that purchased the VERSO mill is 90% completed with the phase 1 deconstruction of the site, with phase 2 to be completed by May of 2017. A Phase I Environmental Impact Assessment has been completed for the site. The company and the Town are working cooperatively to find new businesses for the former mill site. The community was part of the Federal EDAT team visit from a myriad of federal agencies and has identified needs such as brownfields remediation funds, EDA grant opportunities to assist business locations at the mill site, and broadband funding with which these agencies can assist. With power, the only rail access in Hancock County, and deep water as assets – this redevelopment site has the potential to bring a range of business and employment possibilities to this area.

And finally, the biggest things that Bucksport has going for it as it moves into the future are its momentum and community spirit. The positive energy of its residents and businesses and their willingness to work together for the future of the community is the foundation on which all of the community success is based.

Susan Lessard
Town Manager
2016 Town Manager Report

It has been a busy year in which much has been accomplished - and while there is always more to do – it is important to reflect on those accomplishments -

Public Works –
- New Truck
- New Loader
- New Department Director
- New driver/laborer
- 1000’ of road in Heritage Park
- Upgrade to fuel system approved
- No worker’s comp accidents
- Training for all employees
- New three year contract

Fire Department
- Multiple grants for equipment and homeowner fire safety
- Repairs to ladder truck
- Furnace improvements at Public Safety Building
- SafetyWorks Coordination
- Increased number of critical calls
- Personnel awarded for heroic acts
- New three year contract
- Guns n’ Hoses participation in community events
- Touch a Truck program
- Fire Safety in Schools program
- Safety trainings held for all town employees

Police Department & Dispatch
- New police cruiser
- Spillman System for dispatch
- Multiple grants for seatbelt, OUI monitoring
- New Reserve Officer
- New Three year contract
- Personnel awarded for heroic acts

Sewer Department
- On time/on budget treatment plant construction project
- Additional improvements to pump station communication equipment
- 3 year contract for town personnel

Administration
- Successful, orderly presidential election process

Respectfully submitted,
Susan Lessard, Town Manager
TAX ASSESSOR
ANNUAL REPORT 2015-2016

The 2014 closing of the Verso paper mill still provided the biggest story on the tax assessing front for 2016. The work of the town-hired professional commercial appraiser was accepted for relief under Maine’s Sudden & Severe law. The difference between the old valuation and the new numbers for the remaining mill assets and operational power plant provides the loss in valuation that the State credited to the Town’s valuation. April 1, 2016 is the first tax date that Bucksport was treated according to its adjusted State valuation for school funding and municipal revenue sharing. This allowed the budget to shift back from spending rainy day funds. Another large adjustment in town valuation came from changes to the State’s Homestead Exemption Program as described below.

Here are the major changes to Town income and budget over the past year with calculated changes to the mil rate and the overall result:

<table>
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<th>Year</th>
<th>Mil Rate</th>
<th>Change</th>
<th>Notes</th>
</tr>
</thead>
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<tr>
<td>2015-16</td>
<td>17.10</td>
<td></td>
<td>Created an overlay of $343,842</td>
</tr>
<tr>
<td>2016-17 RSU Budget:</td>
<td>-4.65</td>
<td></td>
<td>$2,051,421 appropriation decrease**</td>
</tr>
<tr>
<td>2016-17 Other Revenues:</td>
<td>+3.66</td>
<td></td>
<td>$1,616,925 decrease (includes reserves)</td>
</tr>
<tr>
<td>2016-17 Municipal Budget:</td>
<td>+0.81</td>
<td></td>
<td>$358,706 appropriation increase</td>
</tr>
<tr>
<td>2016-17 State Payments</td>
<td>-0.45</td>
<td></td>
<td>Muni. Rev. sharing, Homestead, BETE*</td>
</tr>
<tr>
<td>2016-17 Valuation Changes</td>
<td>+0.03</td>
<td></td>
<td>$774,057 drop in net value, see below.*</td>
</tr>
<tr>
<td>2016-17 mil rate:</td>
<td>16.50</td>
<td></td>
<td>Creates an overlay of $312,219</td>
</tr>
<tr>
<td>Overall Change</td>
<td>-0.60</td>
<td></td>
<td>It is nice to have the mil rate go down!</td>
</tr>
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*Valuation/Homestead/BETE: Though the overall net valuation base decrease was less than 1%, there were some major changes from last year. For 2016-17, Homesteads each get a $15,000 exemption at the same 50% reimbursement rate as the old $10,000 exemption. Homesteads (including many new ones) account for a more than 7 million dollar drop in taxable valuation this year. Half of the increase in the State’s exemption is paid for by the town. Other valuation losses were realized by depreciation of large assets, removal of more leased equipment from the mill site & log yard as well as a few residential and commercial buildings being removed. Gains in value that offset most of the losses included new power line infrastructure, seven new homes and a commercial building.

**Sudden & Severe adjustments by the State regarding loss of value at the mill site allowed the RSU appropriation from Bucksport to decrease and increased the State Revenue sharing amount.

TAXABLE VALUATION ANALYSIS:

<table>
<thead>
<tr>
<th></th>
<th>4/1/2015</th>
<th>4/1/2016</th>
<th>Change</th>
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<tbody>
<tr>
<td>Land and Buildings</td>
<td>$363,359,000</td>
<td>$359,345,000</td>
<td>($4,114,000)</td>
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<tr>
<td>Personal Property</td>
<td>$69,237,828</td>
<td>$69,570,085</td>
<td>$332,257</td>
</tr>
<tr>
<td>Total Taxable Valuation:</td>
<td>$432,596,828</td>
<td>$428,915,155</td>
<td>($3,781,743)</td>
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</table>

There were many other additions and subtractions for improvements and deterioration to individual properties. As has been the custom since the last revaluation in 2008 there were no
general adjustments made to real estate values for inflation or depreciation. The last ratio study from the Maine Revenue Service in June of 2015 has the developed parcels for Bucksport at 101% and a quality rating of 12%. This ratio is about 1% lower than the previous year and may indicate further recovery of the market since the mill closure announcement.

Respectfully submitted by,

J. E. (Jef) Fitzgerald, Tax Assessor
The Town Clerk's office is an integral part of municipal government and provides a wide variety of services. The trend is definitely changing especially with requests for vital records and Inland Fisheries and Wildlife Licenses even though online services are offered.

The Town Clerk is responsible for maintaining and ensuring the safekeeping and preservation of town and vital records. The Clerk is also the keeper of the minutes of all Town Council meetings, commissions meetings, administers and records the Oath of Office for all appointed and elected officials and issues designated local licenses and permits. Additionally, if you are in need of the services of a Notary Public or Dedimus Justice, please feel free to contact me at 469-7368.

The Clerk also serves as an Agent for the Department of Inland Fisheries and Game to issue numerous game and recreational licenses and permits. As you already know, you can purchase all State of Maine game and recreational licenses online (electronically) through IFW MOSES system. However, I continue to urge any and all snowmobile licenses be purchased at our Municipal Office, as the Town donates all funds from snowmobile registrations to the Bucksport Snowmobile Club. If you purchase them online through IFW MOSES system, the Town does not receive the credit.

The Clerk also works for the Secretary of State Election Division and two elections were held this year. The Municipal Election was held on November 3, 2015 in conjunction with the State General Referendum Election, and the State Primary Election, along with the Municipal Election and Regional School Unit #25 Budget Validation Referendum Election was held on June 14, 2016. Both Elections were administered without any problems and I extend a very special thank you to the Town Office staff for their assistance and I extend my utmost appreciation and gratitude to the Election Officials whose hard work and dedication to the election process contributed to another very successful election year.

In addition to overseeing elections and maintaining all town records, the Office of Town Clerk processed and/or issued various game and business licenses, vital statistics, numerous inquiries for information, along with genealogy research.

By visiting the Town's website www.bucksportmaine.gov, you can find current town news, town ordinances, policies, public notices and answers to frequently asked questions. The website contains helpful information pertaining to licensing, vital statistics, Council agendas and minutes. Residents can also purchase their hunting and fishing licenses and renew automobile (Rapid Renewal), ATV, snowmobile and boat registrations using the links on the home page. New automobile, ATV, snowmobile and boats being registered for the first time must be done at the Town Office.

All dogs six months or older are required to be licensed by January 31st annually and we encourage you to license your pets before February 1st to avoid a $25 late charge. Dog licenses are available each year on October 15th at our town office or online.

The following is a statistical report of various transactions processed this past year through the Clerk's Office:
Licenses Issued:
- Dog Licenses: 441
- Snowmobiles: 109
- Boats: 373
- Fishing Licenses: 278
- Combination Hunting/Fishing Licenses: 231
- Archery Hunting Licenses: 41
- Kennel Licenses: 1
- ATV’s: 202
- Lake/River Stickers: 378
- Hunting Licenses: 193
- Jr. Hunting Licenses: 37

Certified Vital Records:
- Death Records: 325
- Birth Records: 155
- Marriage Records: 115

Vital Records Recorded:
- Burial Permits: 63
- Death Records: 57
- Birth Records: 40
- Marriage Records: 37
- Marriage Intentions: 34

Miscellaneous Records Recorded:
- Business Licenses: 25
- Miscellaneous: 7
- New Business Recordings: 6
- Oath Recorded: 63

The financial status of the Clerk's Office at the end of the fiscal year is reflected by the audit statements included in the annual report.

As we move forward into another fiscal year, I wish to thank the Town Manager, Town Council, Town Department Heads, Deputy Town Clerk, Town Office Staff, all town employees for their cooperation and assistance, and the citizens of Bucksport for the opportunity to continue to serve them.

Respectfully submitted,
Kathy L. Downes
Town Clerk & Registrar of Voters
REPORT FROM THE OFFICE OF COMMUNITY & ECONOMIC DEVELOPMENT

This year was a year of growth, support, grass-roots efforts and new traditions in town. Existing projects gained further traction while new construction also sprouted up. Visitors from near and far ventured to Bucksport by boat, bus, and car.

Leadbetter’s Super Store began construction on a 3,500 square foot convenience store and gas station as well as a 1,200 square foot car wash on US Route 1 at the former site of White’s Exxon.

The second phase of the Buckstown Heritage Park is underway with the installation of utilities and the expansion of the road to the eight new lots. The base coat of asphalt was laid down in late fall and the final coat is due to be completed in early spring 2017.

Bucksport Heart & Soul began in January and brought with it some community spirit. This is a grass-roots effort led by volunteers to find what matters most to the citizens of town. One way the group decided to gather data was to host five block parties (where neighbors shared stories and food) strategically located at the Reggie Ginn Field, Jewett School parking lot, Bucksmills Rod & Gun Club, Bucksport Golf Club and the Arey Center.

New traditions on Main Street were formed this winter with the creation of the Parade of Lights and the New Years’ Eve Ball Drop. Town employees, citizens and visitors came together during the long cold winter evenings in December to show off their talents and to marvel at the creativity of the floats and the New Years’ Eve ball. We look forward to the growth of these two popular events for many years to come.

We also received 2 grants to help propel our town in this age of redefining ourselves. A $10,000 broadband planning grant was secured in October and the first meeting with Eastern Maine Development Corporation, Axiom Technologies and local stakeholders happened in December. The second grant was a $200,000 EPA grant in conjunction with Eastern Maine Development Corporation and is for an area-wide plan and implementation strategy for the AIM Development Corporation property located at 2 River Road.

Real estate was a hot commodity as there were 101 MLS listed sales during the year. There were 85 residential sales, 3 commercial sales, 6 multi-family sales and 7 land sales. These figures do not include private or liquidation sales. Families are moving from all over the state and the country to live, work and play right in our backyard.

The Bucksport Economic Development Committee which helps guide this office provides their wisdom and commitment to meet monthly on Thursdays at 5pm in the Town Council Chambers. I would like to thank all of this year’s committee members for their time, effort and wisdom: David Kee (chair), Peter Stewart, Paul Rabs, Frank Dunbar, Joel Wardwell, Jim Boothby, Linda Plourde, Andy Lacher, Mark Eastman, Butch Osborne, John Wardwell, Larry Wahl, John Paul LaLonde, Daphne Eyerer and Ron Russell.
In conclusion, I would like to thank the Town Manager, Town Council, Town Employees and the citizens of Bucksport for all of their support.

Sincerely,

Richard T. Rotella
Community & Economic Development Director
CODE ENFORCEMENT AND PLANNING OFFICE
ANNUAL REPORT
FOR FISCAL YEAR
JULY 01, 2015 TO JUNE 30, 2016

ISSUED PERMITS

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<th>BUILDING/LAND USE:</th>
<th>119 TOTAL</th>
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<tr>
<td>DWELLINGS:</td>
<td>06</td>
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<td>ADDITIONS:</td>
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<td>COMMERCIAL USES:</td>
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<td>SWIMMING POOLS:</td>
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<td>DEMOLITIONS:</td>
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<td>MISCELLANEOUS</td>
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<td>TEMPORARY DOCKS:</td>
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PERMITS ISSUED FOR ACTIVITIES IN SHORELAND ZONING DISTRICTS: 14
PERMITS ISSUED FOR ACTIVITIES IN FLOOD HAZARD AREAS: 0

PLUMBING PERMITS: 50 TOTAL
SEPTIC SYSTEMS: 14 INTERNAL PLUMBING: 36

BOARD OF APPEALS ACTIVITY:
ADMINISTRATIVE APPEALS: 0
VARIANCE APPEALS: 2 (Both granted)

PLANNING BOARD ACTIVITY:
The planning board approved 3 subdivision amendments and reviewed proposed amendments to the town’s zoning map and the floodplain management ordinance. Public hearings were held for both proposed amendments. A proposed new commercial agricultural use application was reviewed, but it was withdrawn before a decision was made. No other commercial applications were reviewed.

NEW FLOOD MAPS ARE NOW IN EFFECT
New digital flood maps by FEMA (Federal Emergency Management Agency) became effective on July 20, 2016. The maps show areas in town that are at risk of flooding. Some changes in the location and boundaries of these flood hazard areas have been made. The maps may be viewed at the town office or on the town’s website.

STATE BUILDING AND ENERGY CODE IN EFFECT
The town of Bucksport has been enforcing the Maine Uniform Building and Energy Code (MUBEC) since July 1, 2012. Local contractors have been doing a great job at complying with the code, mainly because common building methods that have been used by the contractors for years either meet or exceed code requirements. The energy code requires higher R-values and attention to sealing air leaks, but the pay-back in energy cost savings makes it all worth the extra efforts. It is expected that the state will be updating the MUBEC to the 2015 codes in
2017, which follows a 3-year code update cycle.

EFFORTS MADE TO SAVE WILSON HALL
During the summer of 2015, work was performed to stabilize the interior floors that were collapsing due to rot. The bell tower was also stabilized to prevent its collapse. The dilapidated porch roof was demolished and the building and grounds were cleaned up. A temporary entrance door was installed. Plexi-glass panels were installed to allow daylight into the boarded up interior. All work was completed with the help of volunteers and funds raised to help save this important historical building that has suffered from decades of water damage. The building was made safe to allow developers to fully evaluate the potential for redevelopment.

Respectfully submitted by Jeffrey C. Hammond
Code Enforcement Officer, Building Inspector, Plumbing Inspector & Addressing Officer

PUBLIC & PRIVATE STREET NAMES IN THE TOWN OF BUCKSPORT
PUBLIC STREETS ARE IDENTIFIED IN BOLD
Names identified with an asterisk are streets in neighboring towns. Short sections of these streets provide access to properties located in Bucksport.
Please be sure that your street number is clearly displayed so that it is visible from the street. This will aid in the location of your home in the event of an emergency. Your cooperation will be greatly appreciated.

| 1. Acorn Alley                        | 25. Bridge Street                        | 50. Duck Cove Road                      |
| 2. Allison Lane                       | 26. Buck Street                          | 51. Eagle Lane                          |
| 3. Ames Way                           | 27. Buckley Lane                         | 52. Edison Drive                        |
| 4. Appalachian Trail                  | 28. Bucksmills Road                      | 53. Edgewater Lane                      |
| 7. Aspen Lane                         | 31. Catspaw Lane                         | 56. Evangal Way                         |
| 9. Atwood Lane                        | 33. Central Street                       | 58. Faracheferelli Lane                 |
| 10. Back Forty Way                    | 34. Charles Lane                         | 59. Farnegrove Lane                     |
| 11. Bagley Avenue                     | 35. Church Road                          | 60. Federal Street                      |
| 12. Bald Mountain Road                | 36. Colby Crossing                       | 61. First Street                        |
| 14. Bartley Lane                      | 38. Coleman Lane                         | 63. Forest Hill                         |
| 15. Bayview Avenue                    | 39. Conners Road                         | 64. Forsythe Avenue                     |
| 16. Beech Lane                        | 40. Corey Path                           | 65. Foss Farm Drive                     |
| 17. Berry Road                        | 41. Cotton Hill Road                     | 66. Franklin Street                     |
| 18. Betts Road*                       | 42. County Lane                          | 67. Gifford Lane                        |
| 19. Big Log Cabin Rd                  | 43. Cross Road                           | 68. Grant Lane                          |
| 20. Bluff Road                        | 44. CW Lane                              | 69. Green Road                          |
| 21. Booth Drive                       | 45. Dalton Lane                          | 70. Gristmill Road                      |
| 22. Braun Place                       | 46. Deer Run                             | 71. Gross Point Road*                   |
| 23. Bridge Street                     | 47. Donovan Road                         | 72. Hancock Pond Road                   |
| 24. Broadway                          | 48. Drakes Lane                          | 73. Harriman Cove Road                  |
| 25. Brookview Drive                   | 49. Dresser Road                         | 74. Henderson Road                      |
| 26. Buck Street                       | 50. Duck Cove Road                       | 75. Heritage Park Road                  |
| 27. Buckley Lane                      | 51. Duddy Hollow                         | 76. Hero’s Brook Lane                   |
| 28. Bucksmills Road                   | 52. Eagle Lane                           | 77. Hillside Drive                      |
| 29. Bullfrog Way                      | 53. Edison Drive                         | 78. Hinks Street                        |
| 30. Bunker Hill                       | 54. Edgewater Lane                       | 79. Hog Heaven Lane                     |
| 31. Catspaw Lane                      | 55. Elm Street                           | 80. Hollow Lane                         |
| 32. Cedar Street                      | 56. Evergreen Drive                      | 81. Holmes Drive                        |
| 33. Central Street                    | 57. Evangal Way                          | 82. Horseback Way                       |
| 34. Charles Lane                      | 58. Fallen Way                           | 83. Hunk Sawyer Road                    |
| 35. Church Road                       | 59. Faracheferelli Lane                  | 84. Hurd Hill                           |
| 36. Colby Crossing                    | 60. Federal Street                       | 85. Island View Road                    |
| 37. Cole Road                         | 61. First Street                         | 86. Jacob Buck Pond Road                |
| 38. Coleman Lane                      | 62. Flanders Way                         | 87. Joan Street                         |
| 39. Conners Road                     | 63. Forest Hill                          | 88. Kenney Drive                        |
| 40. Corey Path                        | 64. Forsythe Avenue                      | 89. Kimball Drive                       |
| 41. Cotton Hill Road                  | 65. Foss Farm Drive                      | 90. Kindred Spirit Way                  |
| 42. County Lane                       | 66. Franklin Street                      | 91. Lakeside Drive                      |
| 43. Cross Road                       | 67. Gifford Lane                         | 92. Lakeview Heights                    |
| 44. CW Lane                           | 68. Grant Lane                           | 93. Leach Street                        |
| 45. Dalton Lane                       | 69. Green Road                           | 94. Ledgewood Drive                     |
| 46. Deer Run                          | 70. Gristmill Road                       | 95. Lee Street                          |
| 47. Donovan Road                     | 71. Gross Point Road*                    | 96. Lew Gray Drive                      |
| 48. Drakes Lane                      | 72. Hancock Pond Road                    | 97. Little Brook Lane                   |
| 49. Dresser Road                     | 73. Harriman Cove Road                   | 98. Loon Landing                        |
| 50. Duck Cove Road                    | 74. Henderson Road                      | 99. Main Street                         |
| 51. Duddy Hollow                     | 75. Heritage Park Road                   | 100. Maple Ridge Lane                   |
| 52. Eagle Lane                       | 76. Hero’s Brook Lane                    | 101. Marion Lane                        |
| 53. Edison Drive                     | 77. Hillside Drive                       | 102. Marsh Road                         |
| 103. Mast Hill Road | 132. Pelletier Lane | 161. Spring Street |
| 104. McDonald Alley Lane | 133. Perry’s Landing | 162. Spruce Street |
| 105. McDonald Street | 134. Pine Street | 163. State Route 46 |
| 106. McGill Road | 135. Pond Street | 164. Stone House Road |
| 108. Mechanic Street | 137. Power Line Road | 166. Summer Street |
| 109. Mercer Lane | 138. Race Course Road | 167. Third Street |
| 110. Merritt Drive | 139. Red Rock Road | 168. Thomas Street |
| 111. Middle Street | 140. Ridge Road | 169. Thurston Pond Road |
| 112. Miles Lane | 141. River Road | 170. Tingley Drive |
| 113. Mill Street | 142. Robin Hood Circle | 171. Town Farm Road |
| 114. Millvale Road | 143. Rockwell Lane | 172. Transfer Station Road |
| 115. Moosehorn Drive | 144. Rosen’s Lane | 173. Tuffs Road |
| 116. Morrison Road | 145. Ross Lane | 174. Turkey Path |
| 117. Moulton Pond Road | 146. Royal Ridge Lane | 175. Twin Oaks Lane |
| 118. Mountain Side Lane | 147. Russell Hill Road | 176. Upper Long Pond Road |
| 120. Mt. View Lane | 149. School Street | 178. Violette Way |
| 121. Mylen Drive | 150. Scott’s Lane | 179. Ward Drive |
| 122. Nason Hollow | 151. Second Street | 180. Waterside Road |
| 123. Nicholson Avenue | 152. Seekins Street | 181. Wenbelle Drive |
| 125. Oak Street | 154. Shore Drive | 183. Wickett Farm Road |
| 126. Old Winter Road | 155. Silver Lake Road | 184. Wights Lane |
| 127. Orcutt Mountain Road | 156. Silver Street | 185. Wilderness Way |
| 128. Park Street | 157. Small Drive | 186. Williams Pond Road |
| 129. Pasture Pine Road | 158. Smith Drive | 187. Willins Orchard Road |
| 130. Patriots Drive | 159. South Road* | 188. Willis Road |
| 131. Peaceful Valley | 160. Spofford Avenue | 189. Woodland Heights |

A reminder to property owners who access their property off a named private driveway or private road: The Town of Bucksport will install the first street sign required for your private driveway or road, and replace it one time only if it is lost or damaged beyond repair. After that, property owners are obligated for all costs to replace the sign. It is extremely important to maintain these street signs so that the roads can be easily located by public safety officials in the event of an emergency. It is also important to display the street number for each building so that it is visible from the road. If the building is not visible, the street number must be displayed in a location that is visible. Please contact the Addressing Officer with any questions.

From the Bucksport Town Code Appendix L Street Naming and Numbering Ordinance:

Section 3. Applicability

3.1 This ordinance shall apply to the naming of all public roads, and private roads that provide access to at least 2 structures which are or may be occupied with a residential, commercial or public use and which are provided with primary telephone service or if such service is typical.

3.2 This ordinance shall apply to the numbering of all structures which are or may be occupied with a residential, commercial or public use and which are provided with primary telephone service or if such service is typical, or where the numbering is otherwise required for identification.

Section 9. Display of Street Numbers

9.1 Where the structure is within 50 feet of the edge of the road right-of-way and clearly visible from the road, the assigned number should be displayed on the structure near the front...
door or entry so as to be visible from the road.

9.2 Where the structure is over 50 feet from the edge of the road right-of-way or less than 50 feet from the edge of the road right-of-way and not clearly visible from the road, the assigned number should be attached to a post, fence, wall, mail box, or other structure adjacent to the right-of-way and next to the walk or access drive to the structure. The number should be displayed so as to be clearly visible to motor vehicle drivers on the road and be located no less than 4 feet or more than 6 feet above the ground.

9.3 Numbers should be a minimum of 4 inches in height and set on a background of contrasting color.

9.4 Every person whose duty is to display the assigned number, should remove any different number that might be mistaken for or confused with the number assigned in conformance with this ordinance.

9.5 Unit numbers assigned to apartment dwelling units and other occupancies should be displayed on each unit’s main entrance door.

9.6 Compliance with the requirements of this section is voluntary. Owners of structures are encouraged to properly identify their properties in accordance with the standards of this section to assist in accomplishing the purpose of this ordinance.
Bucksport Fire & Rescue crews responded to approximately 1,000 calls for service for fire and EMS emergencies, including a record 107 ambulance calls during the month of September alone. Additionally, members performed dozens of inspections, presented Fire Prevention & Education classes to over 500 children and seniors, as well as participating in many local and regional events. While our call load has stabilized over the last couple of years, the many additional duties required of our staff in today’s world continues to present difficult situations regarding overtime and staffing issues. Our revenues and contract fees continue to cover most of our costs for both fire and EMS budgets and we are able to provide excellent, professional services to the citizens of Bucksport and the surrounding communities for pennies per day per household. We have been adjusting to life without the mill and will continue to look at the big picture when determining future services.

We would like to acknowledge several members that have retired over the past couple of years and were recognized at our annual banquet. Lesa Gross served over 25 years on the ambulance service, Ryan Knight completed more than 17 years as a call fire fighter and remains as a full time Police Officer, Robert Gross was a call fire & EMS member for 14 years and is still a volunteer with the Orland Fire Department and Ray Monreal finished his long-time career in the fire and rescue business with over 20 years as a call member here after serving more than 20 years as a full time fire fighter with Bangor Fire! Congratulations to all of these folks and best wishes to them and their families in the future. We also want to note the passing of Orland Fire Captain Jeff Newbegin who faithfully served his department and community for many years. He worked well with surrounding departments and it was a pleasure to have known him, he will be missed on the scene and in life. Thank You Jeff.

As stated, crews handled hundreds of calls that included several serious structure fires, numerous wildland fires and many motor vehicle accidents, 5 of which ended in fatalities in Bucksport and Orland. After such calls, members go through Critical Incident Stress Debriefing sessions to allow for review of the calls and to help deal with the emotions that follow such events. Appropriate handling of these situations and the people that respond is of the utmost importance in ensuring the well-being of our staff to be enabled to continue to respond as well as to handle everyday occurrences in their personal lives.

We also were extremely busy with numerous projects and events that our staff participate in on a regular basis. The Guns & Hoses group was involved with several events including the Wednesday’s on Main programs, our Touch-a-Truck event, the Bucksport Regional Health Center’s Annual Open House, the Bucksport Bay Healthy Communities Children’s Fair and much more. Fire crews presented a “Side by Side” Live Fire Sprinkler Demonstration which was sponsored through a grant that Captain Chris Connor received to show the positive effects of having a home fire sprinkler system installed in residential dwellings. We also hosted the annual PROPAC (spill recovery) group’s annual disaster drill where more than 20 agencies performed a Table Top Exercise; helped with an Eagle Scout project; participated in the Wreaths Across America procession and our fire fighters brought home several trophies from the Maine State Federation of Fire Fighters Annual Convention, including the Water Battle State Championship Trophy!

We received close to $50,000.00 in grants and donations including forestry gear, safety and EMS equipment, fire fighter turnout gear and more. Our department also paid it forward by donating our “TNT Extrication Tools” to the Orrington Fire Department after we received a gift of new tools from the Silvernail family. We utilized the monies that we received in Chief Paul McCann’s memory to purchase and install new audio/visual equipment in the training room named in his honor, including a digital projector,
automatic screen, audio equipment, speakers and more.
Fire fighter John Gavelek went into the Penobscot River to save a man that had ended up in the cold water off the municipal dock area on May 1. FF Gavelek received a lifesaving award from the Town of Bucksport and from the Maine Chiefs of Police Association, great job John! The Maine State Police awarded Fire Chief Craig Bowden, Patrolman Dan Harlan and Lt. Rod Charette of the MSP “Citations of Bravery” for the actions taken on the day last year when a child and his grandfather drowned in the Penobscot River.
Other activities include our CDL Driver Training Program led by FF Eugene Bass, through which more than 20 of our fire fighters have received a Maine CDL Drivers License; our Scholarship Program which awarded a $250.00 payment to EMCC for a local Fire Science student; participating in and receiving high scores in the MMA Leader Safety Program along with initiating a request to participate in the Department of Labor SHAPE program for employer workplace safety. Crews taught numerous public education classes in both fire prevention and life safety initiatives to scores of students and adults, including several senior citizen presentations.
At this time, we would like to thank Town Manager Sue Lessard and the Bucksport Town Council for their support and guidance. Appreciation as well to all of our employees, their families, auxiliary members and our mutual aid partners for all the hard work and professional dedication towards the betterment of the communities in the greater Bucksport area!

Respectfully submitted,
Chief Craig M. Bowden
Director of Emergency Services
# BUCKSPORT AMBULANCE SERVICE STATISTICS

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<thead>
<tr>
<th>Provider Impression</th>
<th>2014-2015</th>
<th>2015-2016</th>
<th><strong>Town</strong></th>
<th># of Runs</th>
<th><strong>Destination</strong></th>
<th># of Runs</th>
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<td>45</td>
<td>Bucksport</td>
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<td>EMMC</td>
<td>370</td>
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<td>Allergic Reaction</td>
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<td>2</td>
<td>Orland</td>
<td>179</td>
<td>St. Joseph</td>
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<td>Altered Level of Consciousness</td>
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<td>Verona</td>
<td>34</td>
<td>BHMH</td>
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<td>Back Pain (Non-Traumatic)</td>
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<td>22</td>
<td>Other</td>
<td>5</td>
<td>MCMH</td>
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<td>Behavioral/Psychiatric Disorder</td>
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<td>62</td>
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<td>WCGH</td>
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<td>Cardiac Arrest</td>
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<td>Other</td>
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<td>Chest Pain/Discomfort</td>
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<td>47</td>
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<td>No Transport</td>
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<td>CHF (Congestive Heart Failure)</td>
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<td>11</td>
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<td>Total</td>
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<td>Dehydration</td>
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<td>Diabetic Symptoms</td>
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<td>Fever</td>
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<td>General Malaise</td>
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<td>Heat Exhaustion/Stroke</td>
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<td>Hypothermia</td>
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<td>Inhalation Injury (Toxic Gas)</td>
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<td>No Apparent Illness/Injury</td>
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<td>Obvious Death</td>
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<td>Other Cardiovascular Problem</td>
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<td>Other CNS Problem</td>
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<td>Poisoning/Drug Ingestion</td>
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<td>Pregnancy/OB Delivery</td>
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<td>Stroke/CVA</td>
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<td>Substance/Drug Abuse</td>
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<td>Syncope/Fainting</td>
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<td>Traumatic Injury</td>
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<td>Unconscious</td>
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<tr>
<td>Weakness</td>
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<td><strong>Total</strong></td>
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## Response Disposition

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<tr>
<th>Response Disposition</th>
<th>2014-2015</th>
<th>2015-2016</th>
<th><strong>Total</strong></th>
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<th>867</th>
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<tbody>
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<td>Cancelled</td>
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<td>20</td>
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<td>Dead at Scene</td>
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<tr>
<td>Patient Refused Care</td>
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<td>Standby Only</td>
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<tr>
<td>Treated and Released</td>
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<td>169</td>
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<tr>
<td>Treated, Transferred Care</td>
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<tr>
<td>Treated, Transported by EMS</td>
<td>665</td>
<td>620</td>
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<tr>
<td><strong>Total</strong></td>
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## Response By Unit

<table>
<thead>
<tr>
<th>Ambulance 1</th>
<th>Ambulance 2</th>
<th>Ambulance 3</th>
<th>Rescue 1</th>
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<tbody>
<tr>
<td>795</td>
<td>120</td>
<td>19</td>
<td>2</td>
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<tr>
<td>760</td>
<td>98</td>
<td>9</td>
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## Calls By Day of Week

![Calls By Day of Week](chart1)

## Calls By Hour of Day

![Calls By Hour of Day](chart2)

## Patient Age

![Patient Age](chart3)

## Average Response Times

**Average Time enroute = 2:43 minutes**

**Average Time to scene = 5:17 minutes**

![Average Response Times](chart4)
BUCKSPORT FIRE DEPARTMENT STATISTICS

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Structure Fires</td>
<td>8</td>
<td>10</td>
<td>Verona</td>
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<td>Good Intent</td>
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<td>Aid to Other Towns</td>
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BUCKSPORT FIRE AND AMBULANCE STAFF

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Type</th>
<th>Status</th>
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<tbody>
<tr>
<td>Chief Craig Bowden</td>
<td>FF/EMT-B</td>
<td>Full Time</td>
<td></td>
</tr>
<tr>
<td>Asst. Chief Michael Denning</td>
<td>FF/EMT-A</td>
<td>Full Time</td>
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<td>Asst. EMS Dir. Chris Connor</td>
<td>FF/EMT-P</td>
<td>Full Time</td>
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<tr>
<td>Capt. Pam Payson</td>
<td>FF/EMT-P</td>
<td>Full Time</td>
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<tr>
<td>John Gavelek</td>
<td>FF/EMT-P</td>
<td>Full Time</td>
<td></td>
</tr>
<tr>
<td>Gene Bass</td>
<td>FF/EMT-B</td>
<td>Reserve</td>
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<tr>
<td>Steve Bishop</td>
<td>Firefighter</td>
<td>Reserve</td>
<td></td>
</tr>
<tr>
<td>Jared Bowden</td>
<td>FF/EMT-P</td>
<td>Reserve</td>
<td></td>
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<tr>
<td>Lt. Jamie Bowden</td>
<td>FF/EMT-B</td>
<td>Reserve</td>
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<tr>
<td>Mark Bowden</td>
<td>Firefighter</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Shane Bowden</td>
<td>FF/EMT-B</td>
<td>Reserve</td>
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</tr>
<tr>
<td>Capt. Steve Bowden</td>
<td>Firefighter</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trevor Bowden</td>
<td>Firefighter</td>
<td></td>
<td></td>
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<tr>
<td>Jessie Cochran</td>
<td>EMT-A</td>
<td></td>
<td></td>
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<tr>
<td>Larry Chambers</td>
<td>Firefighter</td>
<td></td>
<td></td>
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<td>David Davis</td>
<td>Firefighter</td>
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<tr>
<td>Jeff Davis</td>
<td>FF/EMT-B</td>
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<tr>
<td>Capt. Dave Denis</td>
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<td>Jay Durost</td>
<td>Firefighter</td>
<td></td>
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<tr>
<td>Jim Fleming</td>
<td>FF/EMT-P</td>
<td>Reserve</td>
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</tr>
</tbody>
</table>
The Police Department had another busy year. The types of calls we are responding to continue to change. The complaints tend to have a more serious nature to them as each year passes. The people, the issues and the demeanor of the people for one reason or another continues to change each year. The expectations of Law Enforcement continue to rise each year and the demand is high. We continue to train our officers to deliver the best service for our citizens. We continue to work under our core values which are **INTEGRITY, HONESTY, AND TEAMWORK.** We believe that operating under these values will lead us in the right direction to keep our citizens safe.

The Police Department changed its records management system this past year. We have joined with the entire county in utilizing the Spillman Record's Management System. The transition went very smooth and all is well. I have included a map of the first 6 months on the system to show where we have had calls and vehicle stops along with the types of calls and percentages. I would like to thank the Town Manager and the Town Council for keeping the police department up to date and up with the times as far as providing the necessary equipment to complete the tasks at hand that we run into every day. Our full-time staffing has not changed this year. However we have hired a new part time Patrol Officer. Eze VanBuckley is from Brooklyn New York and is a recent graduate from Husson University. Welcome aboard!!

The Police Department has also combined with the entire county in working on and utilizing several areas of law enforcement in a team approach. We are currently on two different enforcement teams in the county. The Underage Drinking Task Force and the Roadside Impaired Driving Enforcement Team. This gives us the opportunity to work in other areas with Law Enforcement and they also work in our area. We continue to work hard in order to make the Town of Bucksport a safe place to live, work and raise a family. We will continue to work hard for the citizens of the town to make sure that this goal is met each and every year.

I would like to take the time to thank the personnel that work for the Police Department along with their families. Each and every one of these people are unique
individuals. Law Enforcement is a very demanding and stressful career with a lot of responsibility. The Town of Bucksport has dedicated caring individuals representing them in the field of Law Enforcement. We depend on these individuals to take action immediately and to make split second decisions on a daily basis in order to keep the community safe. This includes our part time personnel who all have other jobs and families but continue to be there for the town and its citizens in a time of need. Once again gentlemen, I thank you for all you do!!

We have continued to be proactive both on and off the job year in and year out. We have several staff members that work outside of law enforcement with the community. We continue to work with the youth in the community as much as possible, they are our future and we should teach them well and let them lead the way. We also continue to work with the elderly population in our town. These are the individuals that got us to where we are today and they deserve nothing but the best. Some of the programs that our personnel are involved in both on duty and off duty include: working with the Special Olympics, Coaching all sports, Elder Abuse Prevention, Elder Watch Program, School Resource Officer Police in Education, child identification kits, Bucksport Diversion Program, Bicycle Rodeo and our gun lock program along with many more. The Guns and Hoses group had a very successful year and brought the community together on several occasions in a positive way when the town needed this most.

I would like to thank the new Town Manager and the Town Council for their continued support. Although times and personnel have changed over the past few years I believe we continue to show that if we work as a team we can get things done and together we have made the Town of Bucksport a much safer place to live. This has continued to get stronger even with change. As always I encourage all citizens of the town to call us in your time of need or to stop by the public safety building to see us at anytime, for any reason. We need to continue to work together to achieve the ultimate goal of public safety for the Town of Bucksport.

Respectfully submitted,
Sean P. Geagan, Chief of Police
### Total CAD Calls Received, by Nature of Call

<table>
<thead>
<tr>
<th>Nature of Call</th>
<th>Total Calls Received</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>911 Call</td>
<td>69</td>
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<tr>
<td>Non Dispatched 911 call</td>
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<tr>
<td>Non Dispatched 911 call</td>
<td>4</td>
<td>0.15</td>
</tr>
<tr>
<td>Abandoned Vehicle</td>
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<td>0.11</td>
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<tr>
<td>Agency Assistance</td>
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<tr>
<td>Alarm</td>
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<tr>
<td>Alcohol Offense</td>
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<tr>
<td>Ambulance Call</td>
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<tr>
<td>Animal Problem</td>
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<tr>
<td>Assault</td>
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<tr>
<td>Attempted Burg</td>
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<td>0.04</td>
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<tr>
<td>Attempted Theft</td>
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<td>Juvenile Problem</td>
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### Total CAD Calls Received, by Nature of Call

<table>
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<th>Nature of Call</th>
<th>Total Calls Received</th>
<th>% of Total</th>
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<td>Keep The Peace</td>
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<td>Odor Investigation gas etc.</td>
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<tr>
<td>Traffic Accident, w/ Injuries</td>
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<td>Probation/Parole Violation</td>
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<td>Suspicious Person/Circumstance</td>
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<td>Vandalism</td>
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<td>Viol. Cond.Rel.</td>
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<td>Violation of Protection Order</td>
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<tr>
<td>Warrant Arrest</td>
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**Total reported: 2637**

**Report Includes:**
- All dates between '00:00:00 05/08/16' and '00:00:00 12/01/16', All nature of incidents, All cities matching 'BUC', All types,
- All priorities, All agencies matching 'BKPD'

12/27/16
pinmap
BUCKSPORT PUBLIC SAFETY COMMUNICATIONS
2015-2016 YEAR END REPORT

Dispatch Supervisor
Chief Sean P. Geagan

<table>
<thead>
<tr>
<th>Full-time Dispatchers</th>
<th>Part-time Dispatchers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Daniel Joy</td>
<td>Jamie Bowden</td>
</tr>
<tr>
<td>Barbara Cote</td>
<td>Jim Morrill</td>
</tr>
<tr>
<td>Elizabeth McCann</td>
<td>Daniel Saunders</td>
</tr>
<tr>
<td>Aimee Reynolds</td>
<td>Jay Durost</td>
</tr>
<tr>
<td></td>
<td>Chris Grindle</td>
</tr>
</tbody>
</table>

The dispatch center had another very busy year. Our Full Time personnel did not change this year. We would like to continue to maintain the staff level of 8 to 10 personnel in this department. We did however add a part time dispatcher to our staff. Chris Grindle is now a part time dispatcher. He is very knowledgeable, dedicated and has fit in well with this department. We continue to have one shift a week that is filled by our part time staff. We depend on these people to fill other vacant shifts and they continue to do a great job with this. Each year the number of calls and incidents that the communications center handles continues to fluctuate. We continue to see a large number of our citizens coming into the public safety building for some type of service. We also continue to hear positive things from our citizens about the dispatch center.

I would like to thank the dedicated staff, both full-time and part-time that we have in the dispatch center. As I state every year, these employees continue to hold the biggest responsibility one could ever hold in a career. They hold the lives of the citizens in their hands every day when they report for duty. They continue to do an outstanding job day in and day out for the citizens of this community. The communications center continues to be open 24 hours a day 7 days a week and continues to be the lifeline for all of the citizens of this town. I encourage all of our citizens to come in and see our dispatch center and the employees that work there.

During the past year we have changed our records management system. We are currently on board with the entire county using the Spillman Records Management System. All of the dispatchers adapted very well to this change over after using the same system for the past 25 plus years. The calls that have been taken for the first six months are attached to this report. These were in the form of telephone calls, radio transmissions and dealings with people in person.

I would like to thank the Town Manager and Town Council for their continued support to the Dispatch Center and its employees. It is greatly appreciated by the staff and the citizens of the town.

Respectfully submitted,
Sean P. Geagan, Chief of Police
### Bucksport Police Department

Total CAD Calls Received, by Nature of Call

<table>
<thead>
<tr>
<th>Nature of Call</th>
<th>Total Calls Received</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>911 Call</td>
<td>2</td>
<td>0.27</td>
</tr>
<tr>
<td>Non Dispatched 911 call</td>
<td>1</td>
<td>0.13</td>
</tr>
<tr>
<td>Non Dispatched 911 call</td>
<td>1</td>
<td>0.13</td>
</tr>
<tr>
<td>Agency Assistance</td>
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<td>0.40</td>
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<tr>
<td>Alarm</td>
<td>9</td>
<td>1.20</td>
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<tr>
<td>Ambulance Call</td>
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<tr>
<td>Animal Problem</td>
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<td>0.27</td>
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<td>Check Well-Being</td>
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<tr>
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<td>Vehicle Fire</td>
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<td>10-44 Subject</td>
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Total reported: 749

Report Includes:
All dates between '00:01:00 05/09/16' and '00:01:00 12/01/16', All nature of incidents, All cities matching 'BUC', All types, All priorities, All agencies matching 'BUFD'
# Bucksport Police Department

## Total CAD Calls Received, by Nature of Call

**Verona Island**

<table>
<thead>
<tr>
<th>Nature of Call</th>
<th>Total Calls Received</th>
<th>% of Total</th>
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Total reported: 20

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**Report Includes:**

All dates between '00:01:00 05/10/116' and '00:01:00 12/01/16', All nature of incidents, All cities matching 'VER', All types, All priorities, All agencies matching 'BUFD'
## Bucksport Police Department

Total CAD Calls Received, by Nature of Call

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<th>% of Total</th>
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Total reported: 125

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**Report Includes:**

- All dates between '00:01:00 05/09/16' and '00:01:00 12/01/16'
- All nature of incidents, All cities matching 'ORL'
- All types, All priorities, All agencies matching 'BUFD'
The Bucksport Animal Shelter continues to be very busy year in and year out. The town continues to provide services for the Towns of Hampden, Orland, Orrington, and Prospect. We continue to receive yearly requests from other communities and we do not have the time or space to assist them.

Animal Control Officer Dan Joy has been the ACO for the Town of Bucksport for 27 years. He continues to be very dedicated to this job and the town is very fortunate to have him in this position. He is surrounded by a number of very dedicated volunteers that help him manage the shelter and the animals on a daily basis. We recently added a part time position to the shelter in order to allow ACO Joy to have a day off. We would like to welcome Lindsay Crockett who is his new assistant. The animal control position continues to be considered a part time position and could not be done without the volunteers. These individuals put in countless hours at the shelter to make sure that the animals are taken care of the way they should be. I would like to take the time to thank all of you for what you do. A Job Well Done!!!

We continue to receive donations each month. We have several people that continue to donate funds to the animal shelter each month. We also continue to receive free food for the shelter from two businesses in Bangor and Ellsworth. This has been very helpful. I would like to take the time to thank each and every one of you for your generosity. The town has had to buy very little, if any, food for the animals at our shelter for several years now.

The renovations at the shelter have been completed. This was a work in progress for a few years and is finally completed. The renovations tamed this into a very nice building and it is very well kept by ACO Joy and his volunteers.

Animal Control Officer Dan Joy handled 168 dog complaints, 68 cat complaints and 82 other animal complaints for a total of 293 animal complaints this year.

Respectfully submitted,
Sean P. Geagan
Chief of Police
PUBLIC WORKS DEPARTMENT
ANNUAL REPORT 2015-2016

The 2015-2016 fiscal year had the Public Works Department handling the normal infrastructure maintenance requirements as well as working on the beginning stages of construction for the Heritage Park extension project.

The winter season started on November 23, 2015 with a two inch overnight snow storm and continued until ending with an icing event on the 25th of March. The department responded to at least thirty one snow and ice events as well as several drifting calls. The result was the purchase of 1926 tons of road salt. This compares to 2865 tons for 55 events the previous season.

The department removed and replaced 14 cross pipes and driveway culverts in preparation for the annual paving program. All trenches in the right of way were repaved by department personnel. This years maintenance paving program saw the placement of 1963 tons of hot mix asphalt at a cost of $150,463.76.

During the month of September the town received a 7 inch rain event and sustained severe damage to many sections of road around town. Department personnel spent many days repairing damaged pavement, shoulders and ditches that were washed away by the flooding.

The department reshaped the access ramps leading to the Snack bar/ bathrooms at the High School football field prior to the first home game.

Six new insulated garage doors and openers were installed at the Public Works garage. These doors were all two feet wider than the doors they replaced. This was to prevent damage in the future from the wings on the plow trucks contacting the door frames when entering and exiting.

A large excavator was rented from Eagle Rental and department personnel removed all stumps, rocks, and excess fill from the Heritage Park extension project to prepare for the installation of water and sewer lines under the roadway next construction season. The entire site that was disturbed was mulched for the winter months to prevent erosion. Approximately 6000 cubic yards of gravel was stockpiled at the garage for the road base after utilities are installed.

The department cleared vegetation and fill residue from the ditches for several miles of five different rural roads this year. This helps with drainage as well as visibility for motorists.

Between storms this winter, personnel rebuilt three sections of the Town Dock floats inside the garage. Structural issues were identified when the floats were removed from the water in the fall.

The Town Council supported the replacement of new side dump sander/body assembly for the 2003 Sterling 10 wheeled plow truck for $38,636.00.

Respectfully Submitted,
Duane R. Nadeau
Public Works Director
Over the last fiscal year the Bucksport Wastewater Treatment Facility processed 93,752,000 gallons of wastewater. This flow is 10% lower than the 2014-2015 fiscal year. The Town of Orland contributed 4,767,094 gallons of wastewater, a decrease of 614%. The Town of Verona contributed 3,657,505 gallons of wastewater, a decrease of 4% from the last fiscal year.

Precipitation totals are recorded daily at the Bucksport Wastewater Treatment Facility. From July 1, 2015 through June 30, 2016 – 51.68 inches of rainfall and 33.64 inches of snowfall were recorded as compared to 41.94 inches of rainfall and 112.50 inches of snowfall for last fiscal year. Rainfall and snow melt can contribute significantly to the flow received by the treatment facility as there is still a good amount of inflow and infiltration to the sewer system. Infiltration is groundwater that enters through cracks in the sewer lines and inflow is groundwater or storm water that enters through roof drains and sump pumps. These additional flows pose some challenges to the operation of the treatment facility.

340.50 cubic yards of sludge was processed during the fiscal year. This is an increase of 29.5 cubic yards or a 9% increase overall. Our sludge is now being trucked to NIMBY Environmental Services to be composted once a year instead of land spreading and is more cost effective at this time.

The Swirl Concentrator (CSO) Facility on Main Street operated once in September 2015, once in October 2015, once in November 2015, once in January 2016 and twice in February for a total of 6 times. Total flows through the Vortex totaled 3,850,000 gallons of effluent treated wastewater being discharged to the Penobscot River an increase of 2,470,000 gallons over the last fiscal year. For the most part this is still a learning process with sample locations and pump speeds playing major roles in the performance of this facility and we are gaining history and knowledge every year to better operate this facility.

The secondary treatment Plant rebuild is underway with most of all the foundations completed. A very mild and snowless winter has made the job go smoothly without interruption or winter shutdown. Apex has subcontracted all of the ground work to Jordan’s from Ellsworth. We continue to run our primary plant as construction continues, it is very congested and hectic to work, but we can see the light at the end of the tunnel.

We have 3 major chemicals that we use during the year, a polymer for settling sludge is the only chemical used year-round and also the most expensive. We used 1330.5 gallons, 3.65 gallons per day compared to 1129.5 gallons, 3.09 gallons per day in 14-15 a 15% increase. Sodium Hypochlorite is used during the summer months (May 15th thru September 30th) we used 2465.5 gallons in 15-16 compared to 2195 gallons in 14-15 resulting in a 11% increase, and Sodium Bisulfite used to dechlorinate before effluent discharge to the river is also just summer months, we used 234 gallons in 15-16 compared to 251 in 14-15 a 7% decrease.

In closing, please help keep the environment healthy by not disposing harmful substances into the sewer. Remember that the water we have is all we will ever have and cleaning pollutants from it becomes more costly every day! Protect this resource for future generations.

Respectfully submitted,
David Michaud, Superintendent Maine Water Bucksport Division
REPORT FROM THE BUCKSPORT SOLID WASTE FACILITY

The Bucksport Transfer Station serves the citizens of Bucksport and Orland. The facility provides the opportunity to dispose of household trash, demolition and wood debris, metals, motor oil, and bulky appliances and furniture, electronics and mercury containing items. The facility is open Thursday through Monday from 9:00 am to 5:00 pm. A fee is assessed for the disposal of demolition debris, bulky items, wood, and household trash containing recyclable items. Mercury containing products are assessed a disposal fee. A copy of the fee schedule is available on the Town of Bucksport website, the Town Office or at the Transfer station office. Any citizen who meets one of the following conditions; has paid excise tax in Bucksport or Orland; is a valid resident of Bucksport or Orland, may obtain a disposal permit at the transfer station during normal hours. There is no fee for the permit. A special permit may be obtained through the Town Office during normal business hours when the above conditions are not met.

The Bucksport Transfer Station collected 970.77 tons of solid waste during the period July 1, 2015 to June 30, 2016. This year also included 151 bales of cardboard, 71 bales of newspaper, 70 bales of mixed paper and 25 bales of plastic containers. Additionally 67 tons of metal, 17 tons of metal cans, and 4.05 tons of appliances were recycled. 291 tons of construction demolition materials and clean wood was disposed at a contract landfill. 150 automotive batteries were returned for reprocessing. 500 gallons of household generated motor oil was turned over to the Bucksport Public Works Department for use in their waste oil heating furnaces. The Town redirected 12 tons of re-usable items. The universal waste collection program handled 475 televisions, 119 computer monitors, and 909 other electronic items. Total recycling of all items earned the Town $38,782.63 in new revenues.

The citizens’ commitment to a viable and active recycling program is critical in an era of limited economic growth and decreasing budgets. Recycling helps to offset increases in disposal fees. If you have questions in regards to issues with the Town of Bucksport Transfer station, please contact us at 469-7496. You can also refer to the Town’s website at www.bucksportmaine.gov.

I would like to thank all the citizens of Bucksport and Orland and the Town Council for their cooperation and recycling efforts.

Respectfully submitted

Daniel Robinson
Transfer Station Operator
The 2015-2016 School year saw a continuation of our work to achieve the goals of the RSU 25 Strategic Plan, and I am happy to report the recognition of everyone’s effort last year with the Legislature to recognize the sudden and severe loss of valuation accompanying the closing of the mill property. The shadow of the closing has, in many ways, dominated the landscape of our community and the region. Because of our collective lobbying efforts the Town of Bucksport did receive additional general purpose aid to education almost equal to the amount of lost taxable revenue generated by the mill. The outgrowth of the sudden and severe recognition is the stabilization of educational funding for the town of Bucksport as well as RSU 25.

Academically the District continues to improve academic opportunities with the continued growth of our gifted and talented programming servicing the identified students in the areas of math, English Language Arts, Science, Visual Arts, and Music. This past year the School Board introduced a new literacy series for grades K-6 that has been built on scientifically researched best practices and is fully aligned with the RSU 25 curriculum. The commitment of the School Board to adopt this program along with the Math in Focus program adopted two years prior, provides our students with rigorous curriculums that are fully aligned with State and National benchmarks. Not to be excluded, work continues with the Science curriculum as we have partnered with the University of Maine and their nationally funded Elementary Science Partnership as well as partnering with the Maine Audubon and offered Project Wild training for Kindergarten through grade four life science curriculum.

The RSU 25 Adult Education program was one of five adult education sites selected to work closely with Maine Department of Labor providing a model for adult training specifically in the health care fields. This pilot is intended to develop a program that can be replicated for various career pursuits at programming sites throughout the State. The Adult Education program continues to provide diploma completion programming, College transition activities as well as a number of on-line college courses. Located at Bucksport High School the Adult Education program provides a vital link for our adult learners for continued educational programming.

This past summer saw the completion of the outdoor track renovation project and the roof replacement project on the Miles Lane School. Both of these projects came in as budgeted and completed within the timeframe of the project. RSU 25 has been fortunate, thanks to the voters, to utilize the construction reserve account to complete both projects as well as the installation of a new phone system that has the ability to support all of the RSU 25 schools. This past summer saw the phone upgrades at the High School and at the central office, replacing phone systems that were more than thirty years old.

In the coming year we will be continuing to complete our proficiency based system and we will continue to meet the needs of all learners. I look forward to working closely with the Town Council, Town Manager, community members, and the RSU 25 School Board to make the school system the best we can for the students and citizens of Bucksport.

Respectfully Submitted,

James Boothby
Superintendent of Schools

<table>
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<th>2015-2016 Enrollment (Oct. 1 2016)</th>
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<tbody>
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<tr>
<td>Miles Lane</td>
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<td>Bucksport Middle School</td>
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<td>Bucksport High School</td>
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<tr>
<td>District Total</td>
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Bucksport Parks & Recreation

Bucksport Parks & Recreation continues to have another successful year. This is in part due to the many people who volunteer their time unconditionally to help area youth. These individuals play a huge role in the continued success of the recreation programs. Some of the many programs run through the Recreation Department are: Wrestling for grades K-5th, Football for grades 1st-6th, Basketball for grades Kindergarten -6th, Soccer for grades K-6th, Baseball for ages 5-16, Volleyball for ages 12 through adult, Softball ages 9-18, Swim lessons for ages 3 and older, Ice skating, Dance classes for ages 3 and up, Yoga, Cheerleading for ages 3 -12, Field Trips, Dances, and Tour du Lac Road Race. Most of the programs have a president, vice president, secretary and treasurer. Some of the presidents are: Jon Goss- Little League, Melanie Findlay-Football, Richard Sprague, Rich Rotella, Jen Murauckas, Scott & Tish Frazier- youth soccer, Brandy & Jon Goss-Minor League, Anthony Maguire- Youth wrestling, Lori Dorr & Jessaca Kennedy-Softball with Rich Rotella as an umpire, and Stephan Donnell for youth basketball.

Challenging Choices, the after school and summer program, continues to serve many children. The slack economy continues to be an issue but we have to charge as most instructors would like to receive some small monetary consideration for the time and effort involved in activities. Challenging Choices offered activities such as Photography, theater camp, Art Camp, paper crafting/scrapbooking, Butterfly painting, sewing, jewelry making, Archery, Fencing, Red Cross Babysitting, Lego Robotics, Pottery, Art, Kayaking/Canoeing, Wilderness Survival/Overnight Camping, Guitar, Music Drama Camp, Cheering/Tumbling, Spanish/Sign Language and also several exercise activities such as yoga, volleyball, ping pong, badminton, and Dodge ball. Kevin Megno of Big K's Entertainment Service, is the disc jockey for monthly dances for grades 5th-8th being held at the Jewett Community Center. Attendance averages 60-155 per dance.

Bucksport Parks & Recreation continues to sponsor the Bucksport Youth Diversion program in collaboration with Bucksport Police Department, Hancock County District Attorney, and Maine Juvenile Community Corrections Department. A Memorandum of Understanding was signed with Hancock County Sheriff's Department and Maine State Police. The Diversion program will now offer services to youth summoned in Penobscot, Orland, Verona Island, and Castine. We have also entered into an agreement with Searsport Police Department. This program is part of the new and innovative "Diversion to Assets" program with Spurwink and the Maine Department of Corrections. Funding comes via a grant from Office of Juvenile Justice and Delinquency Prevention.

The Diversion program provides a second chance for youth under the age of 21 who are summoned for a first time alcohol, marijuana, tobacco or some misdemeanor offenses. Since the beginning there have been 184 referrals with 35 not being accepted due to prior offenses or youth/parents choosing not to do the program. 29 youth were terminated as they would not comply with guidelines. 111 Youth have successful completions and there are eight still in the program. According to Dept. of Corrections, our recidivism (re-offending) rate is only 5%.

The maintenance personnel had a very busy year taking care of the numerous recreational facilities. The Recreation Department is responsible for the waterfront, four cemeteries, roadside mowing, flowers along Main Street, the swimming pool, ice rink, Ian's playground, tennis and basketball courts, trail system, concession buildings, and emptying approximately thirty barrels of trash each week at the transfer station. The Recreation Department and RSU25 share the maintenance of the local ball fields. We would like to give many thanks to
the Town Council for their continued support in maintaining the many recreational facilities of our community. I also would like to thank Ron Gross, Cole Lundquist, Chuck McGinty, Duane Nadeau, Town employees, all of the RSU 25 employees, all of the pool lifeguards, and the various community volunteers for their hard work and involvement in the many recreational activities available in Bucksport.

Tim Emery
Recreation Director

Barb Ames
Youth Program Coordinator
In May, 2016 James Bradney resigned from his position as Health Planning Director. Board members and volunteers expressed their appreciation for his service. Maureen Giffin, RN was hired as a consultant to coordinate the Thriving in Place Program (TIP) until a new Health Planning Director could be recruited. Ms. Giffin has extensive experience in managing home health and hospice programs. TIP partner organizations formed an interdisciplinary team which meets monthly to make sure TIP participants have all the resources they need to thrive in place. As of June, 2016 thirty-four participants were enrolled in the TIP Program. A Wellness Nurse was hired to assess the immediate health needs of program participants. Team members assess who has the most acute needs in the areas of food, clothing, medical, living situation, mental health, transportation, and financial support. Systems were established to better coordinate exchange of information between TIP partner organizations and health providers. Two temporary part-time positions were created to track the needs of TIP participants. It is expected that a Vista Volunteer will be recruited to assist TIP members in the new fiscal year.

THE INCREDIBLE YEARS Program continued under a grant from the Maine Children's Trust and the leadership of Donna Kelly, a clinical counselor affiliated with RSU25. The program offers a weekly 2-hour parent support sessions for a period of 8 weeks. A family meal is provided by the RSU 25 Food Service. Child care is provided by behavioral health care workers. To date, 15 parents and approximately 30 children participated each night. Program participants offered very positive comments about their participation in the program. Members of the Early Childhood Network are exploring ways to continue this program when the grant period ends.

The Senior Resource Committee continued their work on the Show You Care Program with the town of Bucksport and the Bucksport Bay Area Chamber of Commerce. The goals of the program include:
1. Continue researching and educating the committee and the public on the Americana with Disabilities Act and how federal law applies to the community.
2. Raise awareness in the community and among town officials on the needs of citizens with disabilities.
3. Plan the direction the initiatives will take.
4. Recruit volunteers and partnerships to help implement the action plan.

The following are some of the accomplishments of the Show You Care Program:
1. The Americans with Disabilities Compliance meeting, held on June 23, 2016, helped those present understand how the compliance laws are established.
2. James Bradney (former Health Planning Director) and Leslie Wombacher (Director of the Bucksport Bay Area Chamber of Commerce) developed informational tool kits for community residents and business owners about improvements that can be made to increase access at home or work.
3. The town of Bucksport purchased new snow removal equipment and added a part-time employee for snow removal.
4. Two walkabouts were held with town councilors and staff, which resulted in the replacement of hazardous tripping sections along sidewalks. The Fairpoint sidewalk obstruction was removed.
5. Automatic door openers (approved and pending) were ordered for the Bucksport Town Office.
6. The Maine Department of Transportation moved the push-button for walk signals closer to the sidewalk near Main Street and the Dr. Tagen Bridge. This improved access for people who have wheelchairs/mobility issues to cross the street.
7. The town of Bucksport has applied to participate in the AARP Age Friendly Community Program.
Because of the work on the Show You Care Program, a member of the Senior Resource Committee, Pearl Swenson, was asked to make a presentation at the 2015 Maine State Summit on Aging. The Senior Resource Committee wishes to acknowledge the efforts by Pat Smith Ranzoni and Ella Rayner who championed the early efforts to improve accessibility in our communities.

The Bucksport Bay Healthy Communities Coalition wishes to thank the citizens of Bucksport for their many years of support.
# 2016 TAX LIENS
## JUNE 30, 2016

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**TOTAL PERSONAL PROPERTY 6-30-15 BY YEAR**

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**TOTAL ALL YEARS**

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TOTAL TAXES ON FORECLOSED PROPERTY $ 92,164.35
Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments.

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine’s contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard and $1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy’s goal of a 355-ship fleet.

Maine’s growing population of older individuals creates many challenges. That’s why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation’s seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee’s toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

I advocated strongly for the $2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer’s. I also championed and authored portions of the 21st Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

The Senate also took steps in the past year to combat the nation’s heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Hancock County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Bangor state office at (207) 945-0417 or visit my website at www.collins.senate.gov. May 2017 be a good year for you, your family, your community, and our state.

Sincerely,

Susan M. Collins
United States Senator
Dear Friends and Neighbors:

Let me begin by thanking you for giving me the honor of serving you in the Maine Senate. I am humbled that you have put your trust in me for a second term and can assure you I will continue to work tirelessly on your behalf. Please let me provide you with a recap of the 127th Legislature, as well as my hopes for the upcoming 128th Legislature, which convenes in December.

Last year we continued the work of reforming our state’s welfare system and achieved the long sought-after goal of banning the purchase of alcohol, tobacco and lottery tickets with welfare benefits. While there is more work to be done in reforming our welfare system, I believe these efforts will help to deter such abuse of the system and help ensure that benefits are going to those who truly need them.

The Legislature also worked in a bipartisan fashion to begin addressing the drug crisis affecting our state. We approved putting 10 new drug enforcement agents on the street, as well as provided funding for treatment programs and drug use prevention efforts. I believe such a comprehensive approach is essential.

In the upcoming session, it is clear that we must continue to do all we can to attract more jobs to our state. To that end, I will work to advocate for proposals which will expand economic opportunity for all Mainers. We must also continue to fight the drug epidemic threatening our state and hurting our families. It is my hope the Legislature can once again work together to find good solutions to this widespread problem.

You have my sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 287-1505 or Kimberley.Rosen@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state’s bureaucracy.

Sincerely,

Kimberley Rosen
State Senator, District 8
Dear Friends & Neighbors:

It is an ongoing honor representing the good people of Bucksport at the State House.

On April 29, Maine lawmakers concluded their Second Regular Session. Several controversial issues were discussed over the previous months, such as addressing the State’s drug epidemic, energy costs, tax conformity, welfare reform, and how best to utilize surplus State revenue. As you know, our economy is still in fragile condition. Efforts need to continue to implement sound policies that will help employers succeed and thus create promising opportunities for the current and future generations.

Locally, so many of our friends and neighbors have been impacted by industry closures, along with commercial downsizing. My persistent focus is on attempting to find solutions to the pressing problems that are plaguing our paper mills and other employers struggling to survive. It is essential for policymakers, on both sides of the aisle, to gather the courage and make the necessary decisions to bring about change that will foster sustained investment.

In closing, I want to thank those of you who took the time to complete the questionnaire sent to my constituency late last year, along with the more recent one sent out in June. As these surveys are merely one personal method of maintaining an open line of communication with those I serve, I encourage you to provide me with your e-mail address so that you can be among the growing list of recipients of my weekly e-newsletter.

Best regards,

Richard H. Campbell
State Representative

District 130       Bucksport and Orrington
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JUNE 30, 2016

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INDEPENDENT AUDITOR’S REPORT

Town Council
Town of Bucksport
Bucksport, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Bucksport, Maine, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town of Bucksport, Maine’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 principle generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors’ Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 we 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 depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Bucksport, Maine as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, budgetary comparison information and pension information on pages 4 through 11 and 54 through 57 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Bucksport, Maine’s basic financial statements. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues, Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 5, 2017, on our consideration of the Town of Bucksport, Maine’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our 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* in considering the Town of Bucksport, Maine’s internal control over financial reporting and compliance.

*Buxton, Maine*

May 5, 2017
The following management’s discussion and analysis of the Town of Bucksport, Maine’s financial performance provides an overview of the Town’s financial activities for the fiscal year ended June 30, 2016. Please read it in conjunction with the Town’s financial statements.

Financial Statement Overview

The Town of Bucksport’s basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule and pension information, and other supplementary information which includes combining and other schedules.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the Town’s operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the Town’s financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position – this statement presents all of the government’s assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities – this statement presents information that shows how the government’s net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.
Both of the above mentioned financial statements have separate columns for the two different types of town activities. The types of activities presented for the Town of Bucksport are:

- **Governmental activities** – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the Town’s basic services are reported in governmental activities, which include general government, protection, public works, health and sanitation, education, recreation, community and social agencies, and unclassified.

- **Business-type activities** – These activities are normally intended to recover all or a significant portion of their costs through user fees and/or charges to external users for goods and/or services. These activities for the Town of Bucksport include the sewer fund and the marina fund.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Bucksport, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the Town of Bucksport can be divided into two categories: governmental funds and proprietary funds.

**Governmental funds**: Most of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government’s near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town’s finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues,
expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The Town of Bucksport presents three columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The Town’s major governmental funds are the general fund and the TIF fund. All other funds are shown as nonmajor and are combined in the “All Nonmajor Funds” column on these statements.

The general fund is the only fund for which the Town legally adopted a budget. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

Proprietary Funds: The Town of Bucksport maintains two proprietary funds, the sewer fund and the marina fund. These funds are used to show activities that operate more like those of commercial enterprises. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Like the government-wide financial statements, proprietary fund financial statements use the accrual basis of accounting. No reconciliation is needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Statement of Cash Flows - Proprietary Funds.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, a Schedule of Proportionate Share of the Net Pension Liability, a Schedule of Contributions and Notes to Required Supplementary Information.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.
Government-Wide Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the Town's governmental activities. The Town's total net position for governmental activities decreased by $1,828,780 from $22.97 million to $21.15 million. For the business-type activities the Town’s total net position increased by $79,104 from $5.04 million to $5.12 million.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - decreased for the governmental activities to a balance of $8,559,941 at the end of the fiscal year. For the business-type activities, the unrestricted net position decreased to a deficit balance of $2,499,057.

Table 1
Town of Bucksport, Maine
Net Position
June 30,

<table>
<thead>
<tr>
<th></th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current Assets</td>
<td>$ 11,106,132</td>
<td>$ 12,697,345</td>
</tr>
<tr>
<td>Capital Assets</td>
<td>10,916,298</td>
<td>11,180,188</td>
</tr>
<tr>
<td>Other Assets</td>
<td>2,879,359</td>
<td></td>
</tr>
<tr>
<td>Total Assets</td>
<td>24,901,789</td>
<td>27,168,229</td>
</tr>
<tr>
<td><strong>Deferred Outflows of Resources:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deferred Outflows Related to Pensions</td>
<td>344,842</td>
<td>99,565</td>
</tr>
<tr>
<td>Total Deferred Outflows of Resources</td>
<td>344,842</td>
<td>99,565</td>
</tr>
<tr>
<td><strong>Liabilities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current and Other Liabilities</td>
<td>766,117</td>
<td>938,324</td>
</tr>
<tr>
<td>Long-term Debt Outstanding</td>
<td>3,021,491</td>
<td>3,069,810</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>3,787,608</td>
<td>4,008,134</td>
</tr>
<tr>
<td><strong>Deferred Inflows of Resources:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prepaid Taxes</td>
<td>22,636</td>
<td>9,392</td>
</tr>
<tr>
<td>Deferred Inflows Related to Pensions</td>
<td>290,710</td>
<td>275,811</td>
</tr>
<tr>
<td>Total Deferred Inflows of Resources</td>
<td>313,346</td>
<td>285,203</td>
</tr>
<tr>
<td><strong>Net Position:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Investment in Capital Assets</td>
<td>10,916,298</td>
<td>11,180,188</td>
</tr>
<tr>
<td>Restricted: Nonspendable - Principal</td>
<td>140,198</td>
<td>140,198</td>
</tr>
<tr>
<td>General Fund</td>
<td>700,057</td>
<td>85,212</td>
</tr>
<tr>
<td>Special Revenue Funds</td>
<td>772,757</td>
<td>918,549</td>
</tr>
<tr>
<td>Permanent Funds</td>
<td>56,426</td>
<td>67,921</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>8,559,941</td>
<td>10,582,389</td>
</tr>
<tr>
<td>Total Net Position</td>
<td>$ 21,145,677</td>
<td>$ 22,974,457</td>
</tr>
</tbody>
</table>


Revenues and Expenses

Revenues for the Town’s governmental activities decreased by 27.89%, while total expenses decreased by 9.59%. For the business-type activities, revenues decreased by 5.44%, while total expenses decreased by 6.89%.

Table 2
Town of Bucksport, Maine
Change in Net Position
For the Years Ended June 30,

<table>
<thead>
<tr>
<th></th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2016</td>
<td>2015</td>
</tr>
<tr>
<td>Revenues</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Programs Revenues:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>609,613</td>
<td>657,564</td>
</tr>
<tr>
<td>Operating grants and contributions</td>
<td>63,390</td>
<td>67,600</td>
</tr>
<tr>
<td>General Revenues:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property taxes</td>
<td>7,401,117</td>
<td>10,057,873</td>
</tr>
<tr>
<td>Excise taxes</td>
<td>794,330</td>
<td>741,954</td>
</tr>
<tr>
<td>Grants and contributions not restricted to specific programs</td>
<td>613,563</td>
<td>1,500,291</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>313,133</td>
<td>559,109</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>9,795,146</td>
<td>13,584,391</td>
</tr>
<tr>
<td>Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>1,768,587</td>
<td>1,528,825</td>
</tr>
<tr>
<td>Protection</td>
<td>1,676,053</td>
<td>1,715,235</td>
</tr>
<tr>
<td>Public works</td>
<td>1,107,395</td>
<td>1,453,899</td>
</tr>
<tr>
<td>Health and sanitation</td>
<td>247,007</td>
<td>275,907</td>
</tr>
<tr>
<td>Community and social agencies</td>
<td>58,124</td>
<td>192,316</td>
</tr>
<tr>
<td>Education</td>
<td>6,231,651</td>
<td>6,455,417</td>
</tr>
<tr>
<td>Environment &amp; housing</td>
<td>-</td>
<td>238,588</td>
</tr>
<tr>
<td>Recreation</td>
<td>320,805</td>
<td>330,846</td>
</tr>
<tr>
<td>Cemeteries</td>
<td>11,717</td>
<td>8,228</td>
</tr>
<tr>
<td>Tax increment financing</td>
<td>107,000</td>
<td>839,353</td>
</tr>
<tr>
<td>agreement</td>
<td>277,620</td>
<td>272,132</td>
</tr>
<tr>
<td>County tax</td>
<td>-</td>
<td>646,460</td>
</tr>
<tr>
<td>Sewer fund</td>
<td>-</td>
<td>676,109</td>
</tr>
<tr>
<td>Marina</td>
<td>-</td>
<td>49,692</td>
</tr>
<tr>
<td>Unclassified</td>
<td>302,472</td>
<td>82,161</td>
</tr>
<tr>
<td>Total Expenses</td>
<td>12,108,431</td>
<td>13,392,907</td>
</tr>
<tr>
<td>Transfers</td>
<td>-</td>
<td>(18,607)</td>
</tr>
<tr>
<td>Special item - Maine PERS distribution</td>
<td>484,505</td>
<td>-</td>
</tr>
<tr>
<td>Total Transfers and Special Items</td>
<td>484,505</td>
<td>(18,607)</td>
</tr>
<tr>
<td>Change in Net Position</td>
<td>(1,828,780)</td>
<td>191,484</td>
</tr>
<tr>
<td>Net Position - July 1</td>
<td>22,974,457</td>
<td>22,801,580</td>
</tr>
<tr>
<td>Net Position - June 30</td>
<td>$ 21,145,677</td>
<td>$ 22,974,457</td>
</tr>
</tbody>
</table>

Financial Analysis of the Town’s Fund Statements

**Governmental funds**: The financial reporting focus of the Town’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the Town’s financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government’s financial position at the end of the year, and the net resources available for spending.

**Table 3**  
**Town of Bucksport, Maine**  
**Fund Balances - Governmental Funds**  
**June 30,**

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Fund:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nonspendable</td>
<td>$15,270</td>
<td>$13,254</td>
</tr>
<tr>
<td>Restricted</td>
<td>700,057</td>
<td>85,212</td>
</tr>
<tr>
<td>Committed</td>
<td>146,648</td>
<td>359,986</td>
</tr>
<tr>
<td>Assigned</td>
<td>566,594</td>
<td>542,548</td>
</tr>
<tr>
<td>Unassigned</td>
<td>6,204,659</td>
<td>7,661,203</td>
</tr>
<tr>
<td><strong>Total General Fund</strong></td>
<td><strong>$7,633,228</strong></td>
<td><strong>$8,662,203</strong></td>
</tr>
<tr>
<td><strong>TIF Fund:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted</td>
<td>$595,329</td>
<td>$702,329</td>
</tr>
<tr>
<td><strong>Nonmajor Funds:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Revenue Funds:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted</td>
<td>$177,428</td>
<td>$216,220</td>
</tr>
<tr>
<td>Assigned</td>
<td>353,465</td>
<td>367,954</td>
</tr>
<tr>
<td>Unassigned</td>
<td>(27,447)</td>
<td>(12,578)</td>
</tr>
<tr>
<td>Capital Projects Funds:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Committed</td>
<td>1,600,615</td>
<td>1,919,839</td>
</tr>
<tr>
<td>Assigned</td>
<td>95,601</td>
<td>97,313</td>
</tr>
<tr>
<td>Unassigned</td>
<td>(674)</td>
<td>-</td>
</tr>
<tr>
<td>Permanent Funds:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nonspendable - Principal</td>
<td>140,198</td>
<td>140,198</td>
</tr>
<tr>
<td>Restricted</td>
<td>56,426</td>
<td>67,921</td>
</tr>
<tr>
<td><strong>Total Nonmajor Funds</strong></td>
<td><strong>$2,395,612</strong></td>
<td><strong>$2,796,867</strong></td>
</tr>
</tbody>
</table>

The general fund total fund balance decreased by $1,028,975 from the prior fiscal year. The TIF fund total fund balance decreased by $107,000 from the prior year. The nonmajor funds total fund balances decreased by $401,255 from the prior fiscal year.
Proprietary funds: The Town’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The sewer fund had an increase in net position for the year of $56,678. The marina fund had an increase in net position for the year of $22,426.

Budgetary Highlights

There were no differences between the original and final budget for the general fund.

The general fund actual revenues were over budgeted amounts by $358,344. This was mostly a result of revenues received from the Maine PERS distribution.

The general fund actual expenditures were under budget by $657,946. All of the expenditure categories were under or within budget.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2016, the net book value of capital assets recorded by the Town increased by $3,312,081 from the prior year. The increase is the result of capital additions of $4,288,058 less current year depreciation of $975,977.

Table 4
Town of Bucksport, Maine
Capital Assets (Net of Depreciation)
June 30,

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>$ 2,193,021</td>
<td>$ 2,193,021</td>
</tr>
<tr>
<td>Construction in progress</td>
<td>6,031,871</td>
<td>2,145,230</td>
</tr>
<tr>
<td>Artwork</td>
<td>11,450</td>
<td>11,450</td>
</tr>
<tr>
<td>Buildings</td>
<td>3,443,408</td>
<td>3,599,079</td>
</tr>
<tr>
<td>Building improvements</td>
<td>1,110,420</td>
<td>1,186,966</td>
</tr>
<tr>
<td>Furniture and fixtures</td>
<td>2,098</td>
<td>2,935</td>
</tr>
<tr>
<td>Equipment</td>
<td>388,219</td>
<td>376,440</td>
</tr>
<tr>
<td>Vehicles</td>
<td>1,029,641</td>
<td>1,173,044</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>5,977,190</td>
<td>6,187,072</td>
</tr>
<tr>
<td>Total</td>
<td>$ 20,187,318</td>
<td>$ 16,875,237</td>
</tr>
</tbody>
</table>
Debt

At June 30, 2016, the Town had $4.53 million in bonds outstanding versus $5.05 million last year, a decrease of 10.17%. Other obligations include accrued sick and vacation time and net pension liability. Refer to Note 7 of Notes to Financial Statements for more detailed information.

Currently Known Facts, Decisions, or Conditions

Economic Factors and Next Year's Budgets and Rates

Bucksport’s financial performance and management of resources remains strong with fourteen consecutive general fund surpluses. The unassigned general fund balance decreased to $6.20 million for the year ended June 30, 2016 from $7.66 million for the same period in 2015 or a 19.01% decrease.

Fiscal 2016 budget expectations continued to support operational and program needs within LD-1 tax limitations despite continued economic constraints and flat local economy. Property taxes remained the largest source of revenue for the Town in fiscal 2016 at $7,378,967, comprising approximately 72.63% of revenues. The Town’s mil rate increased to $17.10, an increase of $2.99 over the previous year rate of $14.11. The Town’s final budget for fiscal 2016 was $2,031,683 lower than fiscal 2015.

To limit the Town’s exposure to unforeseen cost and more specifically to provide an adequate level of funding in the event of a valuation loss from large taxpayers, Bucksport adopted an Undesignated Fund Balance Policy in May of 2007. The Town's management designed the policy around maintaining a level of funding in Undesignated Fund Balance (surplus) that provides financial stability for the community into the near future. In addition, the policy will assist the Town in maintaining its current favorable bond rating and provide direction to the Town Manager during annual budget preparation. The Town maintained balances in excess of the required minimum level for the fiscal years ended 2016 and 2015. The policy also includes a provision for the suggested utilization of excess funds on future capital improvements and/or accelerated payment of debt service.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Town’s finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, the Finance Director for the Town of Bucksport can be reached at P.O. Box X, Bucksport, Maine 04416, by phone at (207) 469-7368 or email address of financedirector@bucksportmaine.gov.
TOWN OF BUCKSPORT, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2016

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current assets:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$2,895,469</td>
<td>$600</td>
<td>$2,896,069</td>
</tr>
<tr>
<td>Investments</td>
<td>8,190,414</td>
<td>512,652</td>
<td>8,703,066</td>
</tr>
<tr>
<td>Accounts receivable (net of allowance for uncollectibles):</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>13,057</td>
<td>-</td>
<td>13,057</td>
</tr>
<tr>
<td>Liens</td>
<td>350,200</td>
<td>-</td>
<td>350,200</td>
</tr>
<tr>
<td>Other</td>
<td>190,434</td>
<td>95,914</td>
<td>286,348</td>
</tr>
<tr>
<td>Note receivable</td>
<td>146,648</td>
<td>-</td>
<td>146,648</td>
</tr>
<tr>
<td>Inventory</td>
<td>15,270</td>
<td>18,345</td>
<td>33,615</td>
</tr>
<tr>
<td>Internal balances</td>
<td>(695,360)</td>
<td>695,360</td>
<td>-</td>
</tr>
<tr>
<td>Total current assets</td>
<td>11,106,132</td>
<td>1,322,871</td>
<td>12,429,003</td>
</tr>
<tr>
<td>Noncurrent assets:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receivable for long-term debt obligations from RSU No. 25</td>
<td>2,879,359</td>
<td>-</td>
<td>2,879,359</td>
</tr>
<tr>
<td>Capital assets:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land, infrastructure, and other assets not being depreciated</td>
<td>3,200,929</td>
<td>5,035,413</td>
<td>8,236,342</td>
</tr>
<tr>
<td>Buildings and vehicles net of accumulated depreciation</td>
<td>7,715,369</td>
<td>4,235,607</td>
<td>11,950,976</td>
</tr>
<tr>
<td>Total noncurrent assets</td>
<td>13,795,657</td>
<td>9,271,020</td>
<td>23,066,677</td>
</tr>
<tr>
<td>TOTAL ASSETS</td>
<td>24,901,789</td>
<td>10,593,891</td>
<td>35,495,680</td>
</tr>
<tr>
<td>DEFERRED OUTFLOWS OF RESOURCES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deferred outflows related to pensions</td>
<td>344,842</td>
<td>-</td>
<td>344,842</td>
</tr>
<tr>
<td>TOTAL DEFERRED OUTFLOWS OF RESOURCES</td>
<td>344,842</td>
<td>-</td>
<td>344,842</td>
</tr>
<tr>
<td>TOTAL LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES AND NET POSITION</td>
<td>$25,246,631</td>
<td>$10,593,891</td>
<td>$35,840,522</td>
</tr>
</tbody>
</table>

| LIABILITIES | | | |
| Current liabilities: | | | |
| Accounts payable | $92,295 | $ - | $92,295 |
| Accrued payroll | 78,789 | - | 78,789 |
| Due to other governments | 28,115 | 6,908 | 35,023 |
| BAN payable | - | 3,815,020 | 3,815,020 |
| Current portion of long-term obligations | 566,918 | 102,713 | 669,631 |
| Total current liabilities | 766,117 | 3,924,641 | 4,690,758 |
| Noncurrent liabilities: | | | |
| Net pension liability | 2,468,022 | 1,550,655 | 4,018,677 |
| Total noncurrent liabilities | 553,469 | - | 553,469 |
| TOTAL LIABILITIES | 3,021,491 | 1,550,655 | 4,572,146 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Deferred inflows related to pensions | 22,636 | - | 22,636 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 22,636 | - | 22,636 |
| NET POSITION | 10,916,298 | 7,617,652 | 18,533,950 |
| Restricted - nonspendable principal | 140,198 | - | 140,198 |
| Restricted | 1,529,240 | - | 1,529,240 |
| Unrestricted | 8,559,941 | (2,499,057) | 6,060,884 |
| TOTAL NET POSITION | 21,145,677 | 5,118,595 | 26,264,272 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION | $25,246,631 | $10,593,891 | $35,840,522 |
See accompanying independent auditors' report and notes to financial statements.
## TOWN OF BUCKSPORT, MAINE

**STATEMENT OF ACTIVITIES**  
FOR THE YEAR ENDED JUNE 30, 2016

<table>
<thead>
<tr>
<th>Functions/Programs</th>
<th>Expenses</th>
<th>Operating Charges for Services</th>
<th>Grants &amp; Contributions</th>
<th>Capital Grants &amp; Contributions</th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>$1,768,587</td>
<td>$82,969</td>
<td>$954</td>
<td>-</td>
<td>$(1,684,664)</td>
<td>$</td>
<td>-</td>
</tr>
<tr>
<td>Protection</td>
<td>1,676,053</td>
<td>419,386</td>
<td>-</td>
<td>-</td>
<td>$(1,256,667)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Public works</td>
<td>1,107,395</td>
<td>280</td>
<td>62,436</td>
<td>-</td>
<td>$(1,044,679)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Health and sanitation</td>
<td>247,007</td>
<td>73,421</td>
<td>-</td>
<td>-</td>
<td>$(173,586)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Community and social agencies</td>
<td>58,124</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$(58,124)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Education</td>
<td>6,231,651</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$(6,231,651)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Recreation</td>
<td>320,805</td>
<td>33,557</td>
<td>-</td>
<td>-</td>
<td>$(287,248)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Cemeteries</td>
<td>11,717</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$(11,717)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Tax increment financing agreement</td>
<td>107,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$(107,000)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>County tax</td>
<td>277,620</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$(277,620)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Unclassified</td>
<td>302,472</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$(302,472)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total governmental activities</strong></td>
<td>12,108,431</td>
<td>609,613</td>
<td>63,390</td>
<td>-</td>
<td>$(11,435,428)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Business-type activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sewer fund</td>
<td>646,460</td>
<td>683,291</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>36,831</td>
<td>36,831</td>
</tr>
<tr>
<td>Marina</td>
<td>49,692</td>
<td>72,031</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>22,339</td>
<td>22,339</td>
</tr>
<tr>
<td><strong>Total business-type activities</strong></td>
<td>696,152</td>
<td>755,322</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>59,170</td>
<td>59,170</td>
</tr>
<tr>
<td><strong>Total government</strong></td>
<td>$12,804,583</td>
<td>$1,364,935</td>
<td>$63,390</td>
<td>-</td>
<td>$(11,435,428)</td>
<td>59,170</td>
<td>(11,376,258)</td>
</tr>
</tbody>
</table>
### STATEMENT B (CONTINUED)

**TOWN OF BUCKSPORT, MAINE**

**STATEMENT OF ACTIVITIES**
**FOR THE YEAR ENDED JUNE 30, 2016**

<table>
<thead>
<tr>
<th></th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes in net position:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net (expense) revenue</td>
<td>(11,435,428)</td>
<td>59,170</td>
<td>(11,376,258)</td>
</tr>
</tbody>
</table>

**General revenues:**

- **Taxes:**
  - Property taxes, levied for general purposes: $7,401,117
  - Excise taxes: $794,330

- **Grants and contributions not restricted to specific programs:** $613,563
- **Miscellaneous:** $313,133

- **Special item - Maine PERS distribution:** $484,505

**Total general revenues and special items:** $9,606,648

<table>
<thead>
<tr>
<th>Change in net position</th>
<th>(1,828,780)</th>
<th>79,104</th>
<th>(1,749,676)</th>
</tr>
</thead>
</table>

**NET POSITION - JULY 1**
$22,974,457$ 5,039,491 $28,013,948

**NET POSITION - JUNE 30**
$21,145,677 $5,118,595 $26,264,272
See accompanying independent auditors' report and notes to financial statements.
## TOWN OF BUCKSPORT, MAINE

### BALANCE SHEET - GOVERNMENTAL FUNDS

#### JUNE 30, 2016

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>General Fund</th>
<th>TIF Fund</th>
<th>All Nonmajor Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$2,762,436</td>
<td>-</td>
<td>$133,033</td>
<td>$2,895,469</td>
</tr>
<tr>
<td>Investments</td>
<td>8,027,253</td>
<td>-</td>
<td>163,161</td>
<td>8,190,414</td>
</tr>
<tr>
<td>Accounts receivable (net of allowance for uncollectibles):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>13,057</td>
<td>-</td>
<td>-</td>
<td>13,057</td>
</tr>
<tr>
<td>Liens</td>
<td>350,200</td>
<td>-</td>
<td>-</td>
<td>350,200</td>
</tr>
<tr>
<td>Other</td>
<td>160,147</td>
<td>-</td>
<td>30,287</td>
<td>190,434</td>
</tr>
<tr>
<td>Note receivable</td>
<td>146,648</td>
<td>-</td>
<td>-</td>
<td>146,648</td>
</tr>
<tr>
<td>Inventory</td>
<td>15,270</td>
<td>-</td>
<td>-</td>
<td>15,270</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>36,729</td>
<td>595,329</td>
<td>2,105,860</td>
<td>2,737,918</td>
</tr>
<tr>
<td>TOTAL ASSETS</td>
<td>$11,511,740</td>
<td>$595,329</td>
<td>$2,432,341</td>
<td>$14,539,410</td>
</tr>
</tbody>
</table>

| LIABILITIES | | | | |
| Accounts payable | $92,295 | - | - | $92,295 |
| Accrued payroll and related items | 78,789 | - | - | 78,789 |
| Due to other governments | 28,115 | - | - | 28,115 |
| Due to other funds | 3,396,549 | - | 36,729 | 3,433,278 |
| TOTAL LIABILITIES | 3,595,748 | - | 36,729 | 3,632,477 |

| DEFERRED INFLOWS OF RESOURCES | | | | |
| Prepaid taxes | 22,636 | - | - | 22,636 |
| Deferred tax revenues | 260,128 | - | - | 260,128 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 282,764 | - | - | 282,764 |

| FUND BALANCES | | | | |
| Nonspendable | 15,270 | - | 140,198 | 155,468 |
| Restricted | 700,057 | 595,329 | 233,854 | 1,529,240 |
| Committed | 146,648 | - | 1,600,615 | 1,747,263 |
| Assigned | 566,594 | - | 449,066 | 1,015,660 |
| Unassigned | 6,204,659 | - | (28,121) | 6,176,538 |
| TOTAL FUND BALANCES | 7,633,228 | 595,329 | 2,395,612 | 10,624,169 |

| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | $11,511,740 | $595,329 | $2,432,341 | $14,539,410 |

See accompanying independent auditors' report and notes to financial statements.
TOWN OF BUCKSPORト, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2016

<table>
<thead>
<tr>
<th>Description</th>
<th>Total Fund Balances</th>
<th>Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Fund Balances</td>
<td>$ 10,624,169</td>
<td></td>
</tr>
<tr>
<td>Amounts reported for governmental activities in the Statement of Net Position are different because:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation</td>
<td>10,916,298</td>
<td></td>
</tr>
<tr>
<td>Long-term assets are not available in the current period and therefore are not reported as assets in the funds:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receivable for long-term debt obligations from RSU No. 25</td>
<td>2,879,359</td>
<td></td>
</tr>
<tr>
<td>Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes and liens receivable</td>
<td>260,128</td>
<td></td>
</tr>
<tr>
<td>Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bonds payable</td>
<td>(2,879,359)</td>
<td></td>
</tr>
<tr>
<td>Accrued compensated absences</td>
<td>(155,581)</td>
<td></td>
</tr>
<tr>
<td>Net pension liability</td>
<td>(553,469)</td>
<td></td>
</tr>
<tr>
<td>Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds</td>
<td>(290,710)</td>
<td></td>
</tr>
<tr>
<td>Net position of governmental activities</td>
<td>$ 21,145,677</td>
<td></td>
</tr>
</tbody>
</table>

See accompanying independent auditors' report and notes to financial statements.
TOWN OF BUCKSPORT, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
<th>TIF Fund</th>
<th>All Nonmajor Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property</td>
<td>$ 7,378,967</td>
<td>- $</td>
<td>- $</td>
<td>$ 7,378,967</td>
</tr>
<tr>
<td>Excise</td>
<td>794,330</td>
<td>-</td>
<td>-</td>
<td>794,330</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>626,571</td>
<td>- 50,382</td>
<td>-</td>
<td>676,953</td>
</tr>
<tr>
<td>Charges for services</td>
<td>609,613</td>
<td>-</td>
<td>-</td>
<td>609,613</td>
</tr>
<tr>
<td>Miscellaneous revenues</td>
<td>266,354</td>
<td>- 46,779</td>
<td>-</td>
<td>313,133</td>
</tr>
<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td>9,675,835</td>
<td>- 97,161</td>
<td>-</td>
<td>9,772,996</td>
</tr>
</tbody>
</table>

| **EXPENDITURES**     |              |          |                    |                          |
| Current:             |              |          |                    |                          |
| General government   | 1,498,527    | - 127,662| - 554,181          | 1,626,189                |
| Protection           | 1,479,167    | - 45,909 | - 457,020          | 1,525,076                |
| Public works         | 865,131      | - 32,280 | -                  | 897,411                  |
| Health and sanitation| 235,778      | - 3,117  | -                  | 238,895                  |
| Community and social agencies | 58,124 | -     | -          | 58,124                  |
| Education            | 6,211,651    | -        | - 6,237,651       | 6,231,651                |
| Recreation           | 182,305      | - 68,820 | -                  | 251,125                  |
| Cemeteries           | 2,775        | - 9,424  | -                  | 11,171                   |
| Tax increment financing agreement | - 107,000 | - 107,000 | - | 107,000 |
| County tax           | 277,620      | -        | -                  | 277,620                  |
| Unclassified         | 302,472      | -        | -                  | 302,472                  |
| Capital outlay       | -            | - 267,451| -                  | 267,451                  |
| **TOTAL EXPENDITURES**| 11,133,550  | 107,000  | 554,181            | 11,794,731               |

| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (1,457,715) | (107,000) | (457,020) | (2,021,735) |

| **OTHER FINANCING SOURCES (USES)** |              |          |                    |                          |
| Transfers in             | -            | -        | 55,765             | 55,765                   |
| Transfers (out)          | (55,765)     | -        | -                  | (55,765)                 |
| **TOTAL OTHER FINANCING SOURCES (USES)** | (55,765) | - 55,765 | -                  | -                       |

| **SPECIAL ITEM**         |              |          |                    |                          |
| Maine PERS Distribution  | 484,505      | -        | -                  | 484,505                  |

| **NET CHANGE IN FUND BALANCES** | (1,028,975) | (107,000) | (401,255) | (1,537,230) |

| **FUND BALANCES - JULY 1** | 8,662,203   | 702,329  | 2,796,867 | 12,161,399  |

| **FUND BALANCES - JUNE 30** | $ 7,633,228 | $ 595,329 | $ 2,395,612 | $ 10,624,169 |

See accompanying independent auditors' report and notes to financial statements.
Net change in fund balances - total governmental funds (Statement E) $ (1,537,230)

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

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:
Capital asset acquisitions 401,417
Depreciation expense (665,307)

(263,890)

Revenues in the Statement of Activities that do not provide current financial resources are not reported.
Taxes and liens receivable 22,150
Decrease in the receivable for long-term debt obligations from RSU No. 25 (411,337)

Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds

245,277

Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position

411,337

Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds

(14,899)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:
Accrued compensated absences 23,460
Net pension liability (303,648)

(280,188)

Change in net position of governmental activities (Statement B) $ (1,828,780)

See accompanying independent auditors' report and notes to financial statements.
TOWN OF BUCKSPORT, MAINE

STATEMENT OF NET POSITION – PROPRIETARY FUNDS
JUNE 30, 2016

Enterprise Funds

<table>
<thead>
<tr>
<th>Sewer Fund</th>
<th>Marina Fund</th>
<th>Total</th>
</tr>
</thead>
</table>

ASSETS

Current assets:
- Cash and cash equivalents: $- $600 $600
- Investments: 512,652 - 512,652
- Accounts receivable (net of allowance for uncollectibles): 93,829 2,085 95,914
- Inventory: - 18,345 18,345
- Due from other funds: 656,490 38,870 695,360

Total current assets: 1,262,971 59,900 1,322,871

Noncurrent assets:
- Capital assets:
  - Construction in progress: 4,358,514 - 4,358,514
  - Land: 676,899 - 676,899
  - Buildings: 4,546,320 45,593 4,591,913
  - Building improvements: 875,270 - 875,270
  - Furniture and fixtures: - 704 704
  - Infrastructure: 5,645,073 25,813 5,670,886
  - Equipment: 78,331 4,603 82,934
  - Vehicles: 53,205 - 53,205

Total capital assets: 16,233,612 76,713 16,310,325

Less: accumulated depreciation:
- (7,033,899) (5,406) (7,039,305)

Total noncurrent assets: 9,199,713 71,307 9,271,020

TOTAL ASSETS: $10,462,684 $131,207 $10,593,891

LIABILITIES

Current liabilities:
- Accounts payable: $- $- $-
- Accrued interest: 6,908 - 6,908
- BAN payable: 3,815,020 - 3,815,020
- Current portion of long-term liabilities: 102,713 - 102,713

Total current liabilities: 3,924,641 - 3,924,641

Long-term liabilities:
- Bonds payable, net of current portion: 1,550,655 - 1,550,655

Total long-term liabilities: 1,550,655 - 1,550,655

TOTAL LIABILITIES: 5,475,296 - 5,475,296

NET POSITION

Net investment in capital assets: 7,546,345 71,307 7,617,652
Unrestricted: (2,558,957) 59,900 (2,499,057)

TOTAL NET POSITION: 4,987,388 131,207 5,118,595

TOTAL LIABILITIES AND NET POSITION: $10,462,684 $131,207 $10,593,891

See accompanying independent auditors' report and notes to financial statements.
TOWN OF BUCKSPORT, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

<table>
<thead>
<tr>
<th>Enterprise Funds</th>
<th>Sewer Fund</th>
<th>Marina Fund</th>
<th>Total</th>
</tr>
</thead>
</table>

**OPERATING REVENUES**

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges for services</td>
<td>$683,291</td>
<td>$72,031</td>
<td>$755,322</td>
</tr>
<tr>
<td>Other</td>
<td>13,774</td>
<td>87</td>
<td>13,861</td>
</tr>
<tr>
<td><strong>TOTAL OPERATING REVENUES</strong></td>
<td><strong>697,065</strong></td>
<td><strong>72,118</strong></td>
<td><strong>769,183</strong></td>
</tr>
</tbody>
</table>

**OPERATING EXPENSES**

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll</td>
<td>60,686</td>
<td>29,971</td>
<td>90,657</td>
</tr>
<tr>
<td>Supplies</td>
<td>36,509</td>
<td>66</td>
<td>36,575</td>
</tr>
<tr>
<td>Equipment, maintenance and repairs</td>
<td>14,936</td>
<td>6,228</td>
<td>21,164</td>
</tr>
<tr>
<td>Utilities</td>
<td>40,778</td>
<td>3,281</td>
<td>44,059</td>
</tr>
<tr>
<td>Fuel</td>
<td>3,862</td>
<td></td>
<td>3,862</td>
</tr>
<tr>
<td>Insurance</td>
<td>6,205</td>
<td>350</td>
<td>6,555</td>
</tr>
<tr>
<td>Depreciation</td>
<td>307,967</td>
<td>2,703</td>
<td>310,670</td>
</tr>
<tr>
<td>Contracted services</td>
<td>124,800</td>
<td>1,850</td>
<td>126,650</td>
</tr>
<tr>
<td>Other</td>
<td>27,803</td>
<td>5,243</td>
<td>33,046</td>
</tr>
<tr>
<td><strong>TOTAL OPERATING EXPENSES</strong></td>
<td><strong>623,546</strong></td>
<td><strong>49,692</strong></td>
<td><strong>673,238</strong></td>
</tr>
</tbody>
</table>

**OPERATING INCOME (LOSS)**

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>73,519</td>
<td>22,426</td>
<td>95,945</td>
</tr>
</tbody>
</table>

**NONOPERATING REVENUES (EXPENSES)**

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest income</td>
<td>6,073</td>
<td>-</td>
<td>6,073</td>
</tr>
<tr>
<td>Interest expense</td>
<td>(22,914)</td>
<td>-</td>
<td>(22,914)</td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers (out)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL NONOPERATING REVENUES (EXPENSES)</strong></td>
<td><strong>(16,841)</strong></td>
<td>-</td>
<td><strong>(16,841)</strong></td>
</tr>
</tbody>
</table>

**CHANGE IN NET POSITION**

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>56,678</td>
<td>22,426</td>
<td>79,104</td>
</tr>
</tbody>
</table>

**NET POSITION - JULY 1**

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>4,930,710</td>
<td>108,781</td>
<td>5,039,491</td>
</tr>
</tbody>
</table>

**NET POSITION - JUNE 30**

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$4,987,388</td>
<td>$131,207</td>
<td>$5,118,595</td>
</tr>
</tbody>
</table>

See accompanying independent auditors' report and notes to financial statements.
TOWN OF BUCKSPORT, MAINE

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

<table>
<thead>
<tr>
<th>Enterprise Funds</th>
<th>Sewer Fund</th>
<th>Marina Fund</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts from customers</td>
<td>$ 859,953</td>
<td>$ 57,880</td>
<td>$ 917,833</td>
</tr>
<tr>
<td>Internal activity - receipts (payments) from/to other funds</td>
<td>(348,078)</td>
<td>(11,347)</td>
<td>(359,425)</td>
</tr>
<tr>
<td>Payments to suppliers</td>
<td>(254,958)</td>
<td>(17,018)</td>
<td>(271,976)</td>
</tr>
<tr>
<td>Payments to employees</td>
<td>(60,686)</td>
<td>(29,971)</td>
<td>(90,657)</td>
</tr>
<tr>
<td><strong>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</strong></td>
<td>196,231</td>
<td>(456)</td>
<td>195,775</td>
</tr>
</tbody>
</table>

| CASH FLOWS FROM INVESTING ACTIVITIES: | | |
| (Purchase) sale of investments | $6,073 | - | (6,073) |
| **NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES** | - | - | - |

| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | |
| Purchase of capital assets | (3,886,641) | - | (3,886,641) |
| Proceeds from short-term debt | 3,815,020 | - | 3,815,020 |
| Principal payments on bonds payable | (101,696) | - | (101,696) |
| Interest payments on bonds payable | (22,914) | - | (22,914) |
| **NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES** | (196,231) | - | (196,231) NET |

| CHANGE IN CASH AND CASH EQUIVALENTS | - | (456) | (456) |

| CASH AND CASH EQUIVALENTS - JULY 1 | - | 1,056 | 1,056 |

| CASH AND CASH EQUIVALENTS - JUNE 30 | $ | - | $600 | $600 |

| RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES: | | |
| Operating income | $73,519 | $ 22,426 | $ 95,945 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | | |
| Depreciation expense | 307,967 | 2,703 | 310,670 |
| Changes in operating assets and liabilities: | | |
| (Increase) decrease in accounts receivable | 162,888 | 219 | 163,107 |
| (Increase) decrease in due from other funds | (348,078) | (11,347) | (359,425) |
| (Increase) decrease in inventory | (14,457) | (14,457) |
| Increase (decrease) in accrued interest | (65) | - | (65) |
| **NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES** | $196,231 | $ (456) | $195,775 |

| SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION: | | |
| Cash paid during the year for: | | |
| Interest | $22,914 | - | $22,914 |

See accompanying independent auditors' report and notes to financial statements.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Reporting Entity**

The Town of Bucksport was incorporated under the laws of the State of Maine. The Town operates under the council-manager form of government and provides the following services: general government, protection, public works, health and sanitation, education, recreation, community and social agencies, and unclassified.

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).

The Town’s combined financial statements include all accounts and all operations of the Town. We have determined that the Town has no component units as described in GASB Statement No. 14 and amended by GASB Statements No. 39 and No. 61.

**Implementation of New Accounting Standards**

During the year ended June 30, 2016, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 72, “*Fair Value Measurement and Application*”. The objective of the Statement is to expand comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This Statement also will improve fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government’s financial position. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 73, “*Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*”. The objective of the Statement is to improve financial reporting by instituting a single framework for the presentation of information about pensions, thereby expanding the comparability of pension-related information reported by state and local governments. Management has determined that this Statement is not applicable.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments". The objective of this Statement is to identify-in the context of the current governmental financial reporting environment-the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 79, "Certain External Investment Pools and Pool Participants". This Statement establishes specific criteria used to determine whether a qualifying external investment pool may elect to use an amortized cost exception to fair value measurement. Those criteria will provide qualifying external investment pools and participants in those pools with consistent application of an amortized cost-based measurement for financial reporting purposes. That measurement approximates fair value and mirrors the operations of external investment pools that transact with participants at a stable net asset value per share.

This Statement also establishes additional note disclosure requirements for qualifying external investment pools that measure all of their investments at amortized cost for financial reporting purposes and for governments that participate in those pools. Those disclosures for both the qualifying external investment pools and their participants include information about any limitations or restrictions on participant withdrawals. Management has determined the impact of this Statement is not material to the financial statements.

Government-Wide and Fund Financial Statements

The Town’s basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town’s major funds).

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Town’s sewer fund and marina fund are categorized as business-type activities. All other activities of the Town are categorized as governmental.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are (a) presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position are reported in three parts—net investment in capital assets; restricted net position; and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town’s functions and business-type activities (general government, protection, etc.). The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

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

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

Measurement Focus - Basic Financial Statements & Fund Financial Statements

The financial transactions of the Town are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. Both fiduciary funds and component units that are fiduciary in nature have been excluded from these financial statements.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The following fund types are used by the Town:

1. Governmental Funds:

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

   **Major Funds**

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

   b. The TIF Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

   **Nonmajor Funds**

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

   d. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

   e. Permanent Funds are used to account for assets held by the Town that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. The Town's policy for authorizing and spending investment income follows State statutes.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Operating revenues include charges for services, intergovernmental reimbursements and other miscellaneous fees which are a direct result of the proprietary activity. Non-operating revenues are any revenues which are generated outside of the general proprietary activity, i.e. interest income. The following is a description of the proprietary funds of the Town:

   a. Enterprise Funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) established fees and charges based on a pricing policy designed to recover similar costs.

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

**Basis of Accounting**

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

1. Accrual

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

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

**Budget**

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

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

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

2. A meeting of the Town Council was called for the purpose of adopting the proposed budget after public notice of the meeting was given.

3. The budget was adopted subsequent to passage by the Town Council.

4. The Town does not adopt budgets for Special Revenue Funds.

**Deposits and Investments**

The Town’s cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. The Town’s investment policy requires collateralization of accounts and deposits exceeding an amount equal to 25% of capital, surplus, and undivided profits as defined by the laws of the State of Maine.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

It is the Town’s policy to value investments at fair value. None of the Town’s investments are reported at amortized cost. For purposes of the statement of cash flows, all highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents. The Town Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities.
- Certificates of deposits and other evidences of deposits at banks, savings and loan associations, and credit unions.
- Repurchase agreements
- Money market mutual funds

**Inventories**

Inventories consist of expendable supplies held for consumption and are valued at cost which approximates market, using the first-in/first-out (FIFO) method. The costs of inventories are recorded as expenditures when used (consumption method). Inventory in the marina fund consists of gasoline and supplies. Inventories of supplies in the sewer fund are considered to be expenditures at the time of purchase and are not included in the sewer fund balance sheet.

**Interfund Receivables and Payables**

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds”. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as “internal balances”.

**Transactions Between Funds**

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

**Allowance for Uncollectible Accounts**

The allowance for uncollectible accounts for the ambulance receivables and microloans was estimated to be $199,893 and $23,174, respectively, as of June 30, 2016.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Capital Assets**

Capital assets purchased or acquired with an original cost of $5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals, and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated fixed assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Town. The Town has not retroactively recorded infrastructure.

Estimated useful lives are as follows:

- Buildings and improvements 10 - 70 years
- Infrastructure 20 - 50 years
- Machinery and equipment 5 - 30 years
- Vehicles 5 - 30 years

**Long-term Obligations**

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

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of bonds payable, compensated absences and net pension liability.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund statements as it is in the government-wide statements.
Compensated Absences

The Town’s policies regarding vacation and sick time permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2016, the Town’s liability for compensated absences is $155,581.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Participating Local District (PLD) Consolidated Plan and additions to/deductions from the PLD Consolidated Plan’s fiduciary net position have been determined on the same basis as they are reported by the PLD Consolidated Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

Fund Balance

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Nonspendable – This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted – This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Town. The inhabitants of the Town through Town meetings and/or the Town Council are the highest level of decision-making authority of the Town. Commitments may be established, modified, or rescinded only through a Town meeting vote.

Assigned – This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is expressed by the Town Council.

Unassigned – This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Town meeting vote has provided otherwise in its commitment or assignment actions.

**Deferred Outflows and Inflows of Resources**

In addition to assets, the statement of financial position and/or balance sheet will at times report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town has only one type of item, deferred outflows related to pensions. This item is reported in the statement of net position.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In addition to liabilities, the statement of financial position and or balance sheet will at times report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has deferred tax revenues, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, this item is reported in the governmental funds balance sheet. Prepaid taxes also qualify for reporting in this category. This item is reported in both the statements of net position and governmental funds balance sheet. Deferred inflows related to pensions qualifies for reporting in this category as well. This item is reported only in the statement of net position. All items in this category are deferred and recognized as an inflow of resources in the period that the amounts become available.

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied July 1, 2015 on the assessed value listed as of April 1, 2015, for all real and personal property located in the Town. Taxes were due in two installments on August 31, 2015 and March 31, 2016. Interest on unpaid taxes commenced on September 1, 2015 and April 1, 2016, at 4% per annum.

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

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to $343,852 for the year ended June 30, 2016.

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.

Program Revenues

Program revenues include all directly related income items applicable to a particular program (charges to customers or applicants for goods, services, or privileges provided, operating or capital grants and contributions, including special assessments).
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Operating/Non-Operating Proprietary Fund Revenues

Operating revenues consist mainly of direct revenue sources and/or charges for services applicable to that fund’s ongoing operations. All revenue and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The Town does not utilize encumbrance accounting for its general fund.

Use of Estimates

During the preparation of the Town's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

The Town’s investment policies, which follow state statutes, require that all investments be made considering the safe and sound investment of principal and preservation of capital in the overall portfolio, maintenance of sufficient liquidity to meet day-to-day operations and other cash requirements and maximization of income, within established investment risk guidelines, with consistent cash flows throughout the budgetary cycle. These investment policies apply to all Town funds.

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town does not have a policy covering custodial credit risk for deposits. However, the Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes. At June 30, 2016, the Town’s cash balance of $2,896,069 was comprised of bank deposits amounting to $2,987,394. Of these bank deposits, $823,232 was insured by federal depository insurance and consequently was not exposed to custodial credit risk and $559,013 was collateralized with securities held by the financial institution in the
NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Town’s name. The remaining deposits of $1,605,149 were collateralized with securities held by the financial institution in the Town’s name.

<table>
<thead>
<tr>
<th>Account Type</th>
<th>Bank Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Checking accounts</td>
<td>$ 2,277,595</td>
</tr>
<tr>
<td>Repurchase agreement</td>
<td>111,122</td>
</tr>
<tr>
<td>Money market account</td>
<td>553,310</td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>45,367</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 2,987,394</strong></td>
</tr>
</tbody>
</table>

Investments:

Custodial credit risk for investments is that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the Town does not have a policy for custodial credit risk for investments.

At June 30, 2016, the Town’s investments of $8,703,066 were comprised of $22,074 of stocks that are registered in the Town’s name, held by the Town and therefore not exposed to custodial credit risk. $85,590 of open-ended mutual funds was collateralized and not exposed to custodial credit risk. $1,030,869 of equities and fixed income was covered by the Securities Investors Protection Corporation (SIPC) or was collateralized with securities held by the financial institution in the Town’s name. $7,564,533 of certificates of deposits was collateralized with securities held by the financial institution in the Town’s name.

At June 30, 2016, the Town had the following investments and maturities:

<table>
<thead>
<tr>
<th>Investment Type</th>
<th>Fair Value</th>
<th>Not Applicable</th>
<th>Less than 1 Year</th>
<th>1 - 5 Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certificates of deposit</td>
<td>$ 7,564,533</td>
<td>$</td>
<td>2,299,371</td>
<td>5,265,162</td>
</tr>
<tr>
<td>Debt securities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. agency securities</td>
<td>25,464</td>
<td>-</td>
<td>-</td>
<td>25,464</td>
</tr>
<tr>
<td>Brokered certificates of deposit</td>
<td>219,519</td>
<td>-</td>
<td>-</td>
<td>219,519</td>
</tr>
<tr>
<td>Equity securities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mutual funds:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Open-ended</td>
<td>85,590</td>
<td>85,590</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Equities</td>
<td>359,750</td>
<td>359,750</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fixed income</td>
<td>426,136</td>
<td>426,136</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Common stock - domestic</td>
<td>22,074</td>
<td>22,074</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 8,703,066</strong></td>
<td><strong>$ 893,550</strong></td>
<td><strong>$ 2,299,371</strong></td>
<td><strong>$ 5,510,145</strong></td>
</tr>
</tbody>
</table>
## Fair Value Hierarchy

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements as of June 30, 2016:

<table>
<thead>
<tr>
<th>Investments by fair value level</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Debt securities:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. agency securities</td>
<td>$25,464</td>
<td>$</td>
<td>$25,464</td>
</tr>
<tr>
<td>Brooked certificates of deposit</td>
<td>219,519</td>
<td>-</td>
<td>219,519</td>
</tr>
<tr>
<td>Total debt securities</td>
<td>244,983</td>
<td>-</td>
<td>244,983</td>
</tr>
<tr>
<td>Equity securities:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Common stock - domestic</td>
<td>22,074</td>
<td>22,074</td>
<td>-</td>
</tr>
<tr>
<td>Mutual funds and exchange-traded funds - domestic and foreign</td>
<td>871,476</td>
<td>871,476</td>
<td>-</td>
</tr>
<tr>
<td>Total equity securities</td>
<td>893,550</td>
<td>893,550</td>
<td>-</td>
</tr>
<tr>
<td>Total investments by fair value level</td>
<td>1,138,533</td>
<td>$893,550</td>
<td>$244,983</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cash equivalents measured at the net asset value (NAV)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Money market mutual funds</td>
<td>45,367</td>
</tr>
<tr>
<td>Total cash equivalents measured at fair value</td>
<td>45,367</td>
</tr>
<tr>
<td>Total investments and cash equivalents measured at fair value</td>
<td>$1,183,900</td>
</tr>
</tbody>
</table>

Equity securities classified in Level I of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities classified in Level 2 of the fair value hierarchy are valued from publicly reliable sources or using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. The Town has no Level 3 investments. The fair value of money market mutual funds that are measured at NAV per share (or its equivalent) is calculated as of June 30, 2016 in a manner consistent with the Financial Accounting Standards Board's measurement principles for investment companies. Certificates of deposit held with local financial institutions for $7,564,533 are excluded from the hierarchy as these investments are considered held to maturity and are therefore not measured at fair value.

Credit risk – Statutes for the State of Maine authorize the Unit to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Town does not have an investment policy on credit risk. Generally, the Town invests excess funds in repurchase agreements, savings accounts and various insured
CERTIFICATES OF DEPOSIT. CERTAIN LONG-TERM TRUST FUNDS ARE INVESTED THROUGH A FINANCIAL INSTITUTION WITH TRUST POWERS IN A MIX OF SECURITIES THAT COMPLY WITH STATE AND FEDERAL REGULATIONS TO PROVIDE LONG-TERM GROWTH AND INCOME. AS OF JUNE 30, 2016, THE TOWN'S INVESTMENTS IN U.S. AGENCY SECURITIES WERE RATED AA+ ($25,464) BY STANDARD & POOR'S RATING SERVICE.

INTEREST RATE RISK – IS THE RISK THAT CHANGES IN INTEREST RATES WILL ADVERSELY AFFECT THE FAIR VALUE OF AN INVESTMENT. THE TOWN DOES NOT HAVE A FORMAL INVESTMENT POLICY THAT LIMITS INVESTMENT MATURITIES AS A MEANS OF MANAGING ITS EXPOSURE TO FAIR VALUE LOSSES ARISING FROM FLUCTUATIONS IN INTEREST RATES.

THE TOWN HAS DETERMINED THAT IT HAS COMPLIED WITH STATE AND FEDERAL LAWS GOVERNING THE INVESTMENT OF PUBLIC FUNDS.

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

INTERFUND BALANCES AT JUNE 30, 2016 CONSISTED OF THE FOLLOWING INDIVIDUAL FUND RECEIVABLES AND PAYABLES:

<table>
<thead>
<tr>
<th>Receivables (Due from)</th>
<th>Payables (Due to)</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>36,729</td>
</tr>
<tr>
<td>TIF Fund</td>
<td>595,329</td>
</tr>
<tr>
<td>Nonmajor Special Revenue Funds</td>
<td>323,924</td>
</tr>
<tr>
<td>Nonmajor Capital Projects Funds</td>
<td>1,696,216</td>
</tr>
<tr>
<td>Nonmajor Permanent Funds</td>
<td>85,720</td>
</tr>
<tr>
<td>Enterprise Funds</td>
<td>695,360</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 3,433,278</strong></td>
</tr>
</tbody>
</table>
NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2016:

<table>
<thead>
<tr>
<th>Governmental activities</th>
<th>Balance, 7/1/15</th>
<th>Additions</th>
<th>Disposals</th>
<th>Balance, 6/30/16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-depreciated assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td>$1,516,122</td>
<td>-</td>
<td>-</td>
<td>$1,516,122</td>
</tr>
<tr>
<td>Construction in progress</td>
<td>1,673,357</td>
<td>-</td>
<td>-</td>
<td>1,673,357</td>
</tr>
<tr>
<td>Artwork</td>
<td>11,450</td>
<td>-</td>
<td>-</td>
<td>11,450</td>
</tr>
<tr>
<td></td>
<td>3,200,929</td>
<td>-</td>
<td>-</td>
<td>3,200,929</td>
</tr>
<tr>
<td>Depreciated assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>3,816,046</td>
<td>-</td>
<td>-</td>
<td>3,816,046</td>
</tr>
<tr>
<td>Building improvements</td>
<td>1,059,562</td>
<td>-</td>
<td>-</td>
<td>1,059,562</td>
</tr>
<tr>
<td>Furniture and fixtures</td>
<td>5,368</td>
<td>-</td>
<td>-</td>
<td>5,368</td>
</tr>
<tr>
<td>Equipment</td>
<td>1,462,220</td>
<td>76,895</td>
<td>-</td>
<td>1,539,115</td>
</tr>
<tr>
<td>Vehicles</td>
<td>2,911,157</td>
<td>29,427</td>
<td>-</td>
<td>2,940,584</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>11,625,107</td>
<td>295,095</td>
<td>-</td>
<td>11,920,202</td>
</tr>
<tr>
<td></td>
<td>20,879,460</td>
<td>401,417</td>
<td>-</td>
<td>21,280,877</td>
</tr>
<tr>
<td>Less: accumulated depreciation</td>
<td>(12,900,201)</td>
<td>(665,307)</td>
<td>-</td>
<td>(13,565,508)</td>
</tr>
<tr>
<td></td>
<td>7,979,259</td>
<td>(263,890)</td>
<td>-</td>
<td>7,715,369</td>
</tr>
<tr>
<td>Net governmental capital assets</td>
<td>$11,180,188</td>
<td>$ (263,890)</td>
<td>-</td>
<td>$10,916,298</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Business-type activities</th>
<th>Balance, 7/1/15</th>
<th>Additions</th>
<th>Disposals</th>
<th>Balance, 6/30/16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-depreciated assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td>$676,899</td>
<td>-</td>
<td>-</td>
<td>$676,899</td>
</tr>
<tr>
<td>Construction in progress</td>
<td>471,873</td>
<td>3,886,641</td>
<td>-</td>
<td>4,358,514</td>
</tr>
<tr>
<td></td>
<td>1,148,772</td>
<td>3,886,641</td>
<td>-</td>
<td>5,035,413</td>
</tr>
<tr>
<td>Depreciated assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>4,591,913</td>
<td>-</td>
<td>-</td>
<td>4,591,913</td>
</tr>
<tr>
<td>Building improvements</td>
<td>875,270</td>
<td>-</td>
<td>-</td>
<td>875,270</td>
</tr>
<tr>
<td>Furniture and fixtures</td>
<td>704</td>
<td>-</td>
<td>-</td>
<td>704</td>
</tr>
<tr>
<td>Equipment</td>
<td>82,934</td>
<td>-</td>
<td>-</td>
<td>82,934</td>
</tr>
<tr>
<td>Vehicles</td>
<td>53,205</td>
<td>-</td>
<td>-</td>
<td>53,205</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>5,670,886</td>
<td>-</td>
<td>-</td>
<td>5,670,886</td>
</tr>
<tr>
<td></td>
<td>11,274,912</td>
<td>-</td>
<td>-</td>
<td>11,274,912</td>
</tr>
<tr>
<td>Less: accumulated depreciation</td>
<td>(6,728,635)</td>
<td>(310,670)</td>
<td>-</td>
<td>(7,039,305)</td>
</tr>
<tr>
<td></td>
<td>4,546,277</td>
<td>(310,670)</td>
<td>-</td>
<td>4,235,607</td>
</tr>
<tr>
<td>Net business-type capital assets</td>
<td>$5,695,049</td>
<td>$3,575,971</td>
<td>-</td>
<td>$9,271,020</td>
</tr>
</tbody>
</table>
NOTE 4 - CAPITAL ASSETS (CONTINUED)

Current year depreciation:

<table>
<thead>
<tr>
<th>Category</th>
<th>2016 Depreciation Expense</th>
</tr>
</thead>
<tbody>
<tr>
<td>General government</td>
<td>$92,588</td>
</tr>
<tr>
<td>Protection</td>
<td>$150,977</td>
</tr>
<tr>
<td>Public works</td>
<td>$343,950</td>
</tr>
<tr>
<td>Health and sanitation</td>
<td>$8,112</td>
</tr>
<tr>
<td>Recreation</td>
<td>$69,680</td>
</tr>
<tr>
<td>Total governmental activities depreciation expense</td>
<td>$665,307</td>
</tr>
<tr>
<td>Sewer fund</td>
<td>$307,967</td>
</tr>
<tr>
<td>Marina</td>
<td>$2,703</td>
</tr>
<tr>
<td>Total business-type activities depreciation expense</td>
<td>$310,670</td>
</tr>
<tr>
<td>Total depreciation expense</td>
<td>$975,977</td>
</tr>
</tbody>
</table>

NOTE 5 - NOTE RECEIVABLE

On December 5, 2011, the Town entered into a note receivable from Chambers Realty LLC for an assisted living facility. The original amount of the note was for $200,000 with 0% interest. As long as the property is maintained and operated as an assisted living facility for 15 years in accordance with the terms set forth in the agreement, there shall be no payments due from the borrower in repayment of the loan and the loan shall be forgiven at the end of the 15 year period. The following is a summary of changes in the note receivable for the year ended June 30, 2016:

<table>
<thead>
<tr>
<th></th>
<th>Balance, 7/1/15</th>
<th>Additions</th>
<th>Deletions</th>
<th>Balance, 6/30/16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Note receivable</td>
<td>$159,986</td>
<td>-$</td>
<td>$(13,338)</td>
<td>$146,648</td>
</tr>
<tr>
<td>Totals</td>
<td>$159,986</td>
<td>-$</td>
<td>$(13,338)</td>
<td>$146,648</td>
</tr>
</tbody>
</table>

NOTE 6 - LONG-TERM RECEIVABLE

As of July 1, 2009, the Bucksport School Department became a member of Regional School Unit (RSU) No. 25. The RSU Plan requires that the RSU be responsible for payment of all school-related long-term debt on behalf of the Town. As of June 30, 2016, a long-term receivable has been recorded for $3,290,696, which represents school-related general obligation bonds. The State of Maine Department of Education is responsible for paying approximately 92% of the debt service on general obligation bonds directly to the Maine Municipal Bond Bank. The remaining debt service for bonds is paid by the RSU.
NOTE 7 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2016:

<table>
<thead>
<tr>
<th></th>
<th>Balance, 6/30/16</th>
<th>Current Portion</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Balance, 7/1/15</td>
<td>Additions</td>
</tr>
<tr>
<td>Governmental activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bonds payable</td>
<td>$ 3,290,696</td>
<td>$ -</td>
</tr>
<tr>
<td>Accrued compensated</td>
<td></td>
<td></td>
</tr>
<tr>
<td>absences</td>
<td>179,041</td>
<td>-</td>
</tr>
<tr>
<td>Net pension liability</td>
<td>249,821</td>
<td>318,547</td>
</tr>
<tr>
<td>Totals</td>
<td>$ 3,719,558</td>
<td>$ 318,547</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Balance, 7/1/15</th>
<th>Additions</th>
<th>Deletions</th>
<th>Balance, 6/30/16</th>
<th>Current Portion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business-type activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bonds payable</td>
<td>$ 1,755,064</td>
<td>$ -</td>
<td>$(101,696)</td>
<td>$ 1,653,368</td>
<td>$ 102,713</td>
</tr>
<tr>
<td>Totals</td>
<td>$ 1,755,064</td>
<td>$ -</td>
<td>$(101,696)</td>
<td>$ 1,653,368</td>
<td>$ 102,713</td>
</tr>
</tbody>
</table>

The following is a summary of outstanding bonds payable:

Governmental activities:
$8,226,730, 2002 General Obligation Bonds due in annual principal payments of $411,336, through November of 2022. Interest is charged at a rate varying from 3.050% to 5.250% per annum.  $  2,879,359

Total governmental activities  2,879,359

Business-type activities:
$2,151,880, 2010 General Obligation Bonds due in annual installments, calculated using the level debt method, through October of 2030. Interest is charged at a rate of 1.00% per annum.  1,653,368

Total business-type activities  1,653,368

Total Bonds Payable  4,532,727
NOTE 7 - LONG-TERM DEBT (CONTINUED)

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

<table>
<thead>
<tr>
<th></th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Principal Credit</th>
<th>Interest</th>
<th>Principal</th>
<th>Interest</th>
<th>Principal</th>
<th>Interest</th>
<th>Total Debt Service</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>General Obligation</td>
<td>Sewer</td>
<td>Principal</td>
<td>Credit</td>
<td>Interest</td>
<td>Principal</td>
<td>Interest</td>
<td>Principal</td>
<td>Interest</td>
</tr>
<tr>
<td>2017</td>
<td>$ 411,337</td>
<td>$ -</td>
<td>$ 113,345</td>
<td>$ -</td>
<td>$ 102,713</td>
<td>$ 21,957</td>
<td>$ 649,352</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2018</td>
<td>411,337</td>
<td>-</td>
<td>91,876</td>
<td>103,740</td>
<td>20,924</td>
<td>627,877</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2019</td>
<td>411,337</td>
<td>-</td>
<td>70,418</td>
<td>104,778</td>
<td>19,881</td>
<td>606,414</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2020</td>
<td>411,337</td>
<td>-</td>
<td>48,903</td>
<td>105,826</td>
<td>18,828</td>
<td>584,894</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2021</td>
<td>411,337</td>
<td>-</td>
<td>27,143</td>
<td>106,884</td>
<td>17,764</td>
<td>563,128</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2022-2026</td>
<td>822,674</td>
<td>(22,481)</td>
<td>10,797</td>
<td>550,668</td>
<td>72,488</td>
<td>1,434,146</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2027-2031</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>578,759</td>
<td>44,251</td>
<td>623,010</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$ 2,879,359</td>
<td>(22,481)</td>
<td>$ 362,482</td>
<td>$ 1,653,368</td>
<td>$ 216,093</td>
<td>$ 5,088,821</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

No interest costs were capitalized during the period. The amount of interest costs incurred and charged to expense for the year ended June 30, 2016 was $22,914.

All bonds payable are direct obligations of the Town, for which its full faith and credit are pledged. The Town is not obligated for any special assessment debt. All debt is payable from taxes levied on all taxable property within the Town. Principal credit represents the Town’s portion of savings realized by the Maine Municipal Bond Bank upon debt refunding, amortized over the remaining life of the bond.

NOTE 8 - NONSPENDABLE FUND BALANCES

At June 30, 2016, the Town has the following nonspendable fund balances:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General fund:</td>
<td></td>
</tr>
<tr>
<td>Inventory</td>
<td>$ 15,270</td>
</tr>
<tr>
<td>Nonmajor permanent funds (Schedule I)</td>
<td>140,198</td>
</tr>
<tr>
<td></td>
<td>$ 155,468</td>
</tr>
</tbody>
</table>
**NOTE 9 - RESTRICTED FUND BALANCES**

At June 30, 2016, the Town has the following restricted fund balances:

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General fund:</td>
<td></td>
</tr>
<tr>
<td>Education</td>
<td>$700,057</td>
</tr>
<tr>
<td>TIF fund</td>
<td>595,329</td>
</tr>
<tr>
<td>Nonmajor special revenue funds (Schedule E)</td>
<td>177,428</td>
</tr>
<tr>
<td>Nonmajor permanent funds (Schedule I)</td>
<td>56,426</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$1,529,240</td>
</tr>
</tbody>
</table>

**NOTE 10 - COMMITTED FUND BALANCES**

At June 30, 2016, the Town has the following committed fund balances:

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General fund:</td>
<td></td>
</tr>
<tr>
<td>Loans receivable</td>
<td>$146,648</td>
</tr>
<tr>
<td>Nonmajor capital projects funds (Schedule G)</td>
<td>1,600,615</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$1,747,263</td>
</tr>
</tbody>
</table>

**NOTE 11 - ASSIGNED FUND BALANCES**

At June 30, 2016, the Town has the following assigned fund balances:

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General fund:</td>
<td></td>
</tr>
<tr>
<td>Solid waste</td>
<td>$11,220</td>
</tr>
<tr>
<td>2017 Budget reduction</td>
<td>150,000</td>
</tr>
<tr>
<td>Maine PERS distribution</td>
<td>405,374</td>
</tr>
<tr>
<td>Nonmajor special revenue funds (Schedule E)</td>
<td>353,465</td>
</tr>
<tr>
<td>Nonmajor capital projects funds (Schedule G)</td>
<td>95,601</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$1,015,660</td>
</tr>
</tbody>
</table>
NOTE 12 - OVERLAPPING DEBT

The Town is contingently liable for its proportionate share of any defaulted debt by entities of which it is a member. At June 30, 2016, the Town’s share was approximately:

<table>
<thead>
<tr>
<th></th>
<th>Outstanding Debt</th>
<th>Town’s Percentage</th>
<th>Total Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>County of Hancock</td>
<td>$ 336,500</td>
<td>5.20%</td>
<td>$ 17,498</td>
</tr>
<tr>
<td>RSU #25</td>
<td>5,406,758</td>
<td>66.99%</td>
<td>3,621,987</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3,639,485</td>
</tr>
</tbody>
</table>

NOTE 13 - RISK MANAGEMENT

The Town is a member of the Maine Municipal Association – Worker Compensation Trust Fund ("Fund"). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund’s membership, obtain lower costs for worker’s compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the fund for its worker’s compensation coverage. The Town’s agreement with the Fund provides that the fund will be self-sustaining through member premiums and will provide, through commercial companies’ reinsurance contracts, coverage for claims in excess of $1,000,000.

The Town has its liability insurance through the Maine Municipal Association. The Town pays an annual premium for its property and liability coverage. Under the property coverage portion of the policy, coverage is provided after a $1,000 per occurrence deductible is met; the current total property value is $10,722,683. Under the general liability portion of the policy, the limit is $400,000 per occurrence for causes of action pursuant to the Maine Tort Claims Act. Coverage is limited to those areas for which governmental immunity has been expressly waived and $2,000,000 per occurrence for causes of action pursuant to federal law or state law for which immunity is not proved by the Maine Tort Claims Act. The same limit applies for Law Enforcement after a $1,000 per occurrence deductible is met. For public official liability and employment practices liability, the coverage is $2,000,000 per occurrence and $4,000,000 aggregate with a $5,000 deductible.

Based on the coverage provided by the insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2016. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.
NOTE 14 - LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

The Town of Bucksport’s landfill is at 100% capacity to date. Therefore, the estimated remaining landfill life is zero years. Federal and state laws require that certain post closure care be met. The Town estimates that on an annual basis, some immaterial costs will be incurred for post closure care. The annual amount will be paid for within the Town’s annual operating budget.

NOTE 15 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

Plan Description

Town employees contribute to the Maine Public Employees Retirement System (MainePERS), a cost-sharing multiple-employer defined benefit pension plan established by the Maine State Legislature. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District (PLD) Consolidated Plan’s advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained online at www.mainepers.org or by contacting the System at (800) 451-9800.

Benefits Provided

The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The System’s retirement programs provide defined retirement benefits based on members’ average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions.
Upon termination of membership, members’ accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members’ accounts is set by the System's Board of Trustees and is currently 5.0%.

Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. The Town's police and fire department employees are part of the PLD's special plan “4N” and are required to contribute 8.5% of their annual covered salary, while all other employees are part of the PLD’s plan “AN” and are required to contribute 7.5% of their annual covered salary and the Town is required to contribute at an actuarially determined rate. The current rates for special plan “4N” and plan “AN” are 4.4% and 5.6%, respectively of covered payroll. The contribution rates of plan members and the Town are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The Town’s contribution to the MainePERS PLD Consolidated Plan for the year ended June 30, 2016 was $77,889.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2016, the Town reported a liability of $553,469 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2015, and the total pension liabilities used to calculate the net pension liabilities was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liabilities were based on a projection of the Town’s long- term share of contributions to each pension plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2015, the Town’s proportion was 0.173477%, which was an increase of 0.011130% from its proportion measured as of June 30, 2014.
NOTE 15 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

For the year ended June 30, 2016, the Town recognized total pension revenue of $73,270. At June 30, 2016, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<table>
<thead>
<tr>
<th>Source</th>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$22,347</td>
<td>$71,084</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>48,912</td>
<td>-</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on pension plan investments</td>
<td>170,821</td>
<td>212,636</td>
</tr>
<tr>
<td>Changes in proportion and differences between contributions and proportionate share of contributions</td>
<td>24,873</td>
<td>6,990</td>
</tr>
<tr>
<td>Contributions subsequent to the measurement date</td>
<td>77,889</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>$344,842</td>
<td>$290,710</td>
</tr>
</tbody>
</table>

$77,889 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<table>
<thead>
<tr>
<th>Year ended June 30:</th>
<th>PLD Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>$(19,595)</td>
</tr>
<tr>
<td>2018</td>
<td>(19,595)</td>
</tr>
<tr>
<td>2019</td>
<td>(27,273)</td>
</tr>
<tr>
<td>2020</td>
<td>42,705</td>
</tr>
<tr>
<td>2021</td>
<td>-</td>
</tr>
<tr>
<td>Thereafter</td>
<td>-</td>
</tr>
</tbody>
</table>
Actuarial Methods and Assumptions

The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2015, using the following methods and assumptions applied to all periods included in the measurement:

Actuarial Cost Method

The Entry Age Normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements: the normal cost rate and the unfunded actuarial liability (UAL) rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of his or her expected future salary. The normal cost for each employee is the product of his or her pay and his or her normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e., decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

Asset Valuation Method

The actuarial valuation employs a technique for determining the actuarial value of assets which dampens the swing in the market value. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

Amortization

The net pension liability of the PLD Consolidated Plan is amortized on an open basis over a period of fifteen years.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2015 are as follows:

Investment Rate of Return - For the PLD Plan, 7.125% per annum, compounded annually.
Salary Increases, Merit and Inflation - Members of the consolidated plan for PLDs, 3.50% to 9.50% per year.

Mortality Rates - For participating local districts, the RP2000 Tables projected forward to 2015 using Scale AA are used; for all recipients of disability benefits, the Revenue Ruling 96-7 Disabled Mortality Table for Males and Females is used.

Cost of Living Benefit Increases - 2.55% for participating local districts.

The long-term expected rate of return on pension plan assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as June 30, 2015 are summarized in the following table:

<table>
<thead>
<tr>
<th>Asset Class</th>
<th>Target Allocation</th>
<th>Long-term Expected Real Rate of Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>US equities</td>
<td>20%</td>
<td>5.2%</td>
</tr>
<tr>
<td>Non-US equities</td>
<td>20%</td>
<td>5.5%</td>
</tr>
<tr>
<td>Private equity</td>
<td>10%</td>
<td>7.6%</td>
</tr>
<tr>
<td>Real assets:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real estate</td>
<td>10%</td>
<td>3.7%</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>10%</td>
<td>4.0%</td>
</tr>
<tr>
<td>Hard assets</td>
<td>5%</td>
<td>4.8%</td>
</tr>
<tr>
<td>Fixed income</td>
<td>25%</td>
<td>0.7%</td>
</tr>
</tbody>
</table>

Discount Rate

The discount rate used to measure the collective total pension liability was 7.125% for 2015. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit
payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table shows how the collective net pension liability/(asset) as of June 30, 2015 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 7.125% for the PLD Consolidated Plan.

<table>
<thead>
<tr>
<th></th>
<th>1% Decrease</th>
<th>Discount Rate</th>
<th>1% Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>PLD Plan:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Discount rate</td>
<td>6.125%</td>
<td>7.125%</td>
<td>8.125%</td>
</tr>
<tr>
<td>Town's proportionate share of the net pension liability</td>
<td>$1,102,675</td>
<td>$553,469</td>
<td>$32,789</td>
</tr>
</tbody>
</table>

**Changes in Net Pension Liability**

Changes in net pension liability are recognized in pension expense for the year ended June 30, 2015 with the following exceptions:

* Differences between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. For 2015, this was 4 years for the PLD Consolidated Plan.

* Differences between Projected and Actual Investment Earnings

Differences between projected and actual investment earnings were recognized in pension expense using a straight-line amortization method over a closed five-year period.

* Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. For the PLD Plan, the discount rate was decreased from 7.25% to 7.125% and the cost of living benefit increase assumption was changed from 3.12% to 2.55%.
NOTE 15 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

Pension Plan Fiduciary Net Position

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2015 Comprehensive Annual Financial Report available online at www.mainepers.org or by contacting the System at (800) 451-9800.

NOTE 16 - DEFERRED COMPENSATION PENSION PLAN

INTERNATIONAL CITY MANAGERS ASSOCIATION - RETIREMENT CORPORATION

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits the employee to defer a portion of salary until future years. There is no employer match by the Town. The deferred compensation is not available to employees until termination, retirement, death or unforeseen emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) to be held in a trust for the exclusive benefit of the participants and their beneficiaries.

It is the opinion of the Town’s management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.
NOTE 17 - OTHER POSTEMPLOYMENT BENEFITS

The Town, in accordance with its current life insurance company agreement, provides life insurance benefits to eligible retirees and their spouses. Retired plan members and beneficiaries currently receiving benefits are required to contribute specified amounts towards the cost of receiving benefits under the Town’s life insurance benefits program.

Funding policy – The Town currently funds claims and administrative costs for postemployment benefits through its life insurance company or through current year expenditures.

The current census of Town benefit participants as of June 30, 2016 was seventeen participants. Total expenditures for the year ended June 30, 2016 were $2,093.

NOTE 18 - TAX INCREMENT FINANCING AGREEMENT

On March 20, 1997, the Bucksport Town Council approved the Champion International Tax Increment Financing District (TIF) and adopted a development program for the District as authorized pursuant to Chapter 207 of Title 30-A of the Maine Revised Statutes as amended. The development program for the district was amended March 27, 2000. The original valuation of the property (adjusted for revised assessment) is $64,993,368; $45,178,331 in TIF captured value was added, bringing the 2014-15 valuation of the property to $114,774,430. Seventy-five percent of the property taxes to be generated on the improvements within the District will be returned to the developer while the remaining 25% will be kept by the Town to fund a development plan as approved by the Office of Economic and Community Development on March 31, 1997. The District expires after a twenty-year period and all tax revenues will be returned to the general operating fund of the Town. The TIF agreement was amended on March 27, 2000. Ownership of the District was transferred to International Paper in 2003.

On October 28, 2010, the Bucksport Town Council voted to approve the second amendment request on the now “Verso Bucksport” TIF District, extending the District life by 10 years through March 31, 2027 along with certain other amendments to the Development Plan, consistent with MRSA 30-A § 5224. The Office of Economic and Community Development approved the amendment request on March 22, 2011.

In addition, Verso Paper requested a new thirty-year TIF District, which includes new electrical energy capacity by reconfiguration of its energy plant, modifying the waste fuel biomass boiler and adding a 20-30 megawatt turbine. The Bucksport Town Council voted to approve the request on October 28, 2011. It was approved by the Office of Economic and Community Development on March 29, 2012. The new District
NOTE 18 - TAX INCREMENT FINANCING AGREEMENT (CONTINUED)

captures 100% of the taxable improvements and returns 75% of the captured revenues to the Company to help finance a portion of the project. The Development Plan will finance public improvements outside, but directly related to, the District. The original valuation of the property was $18,207,173; $38,257,664 in TIF captured value was added, bringing the 2014-15 valuation of the property to $56,602,944.

Due to the closure of the mill, the two TIFs related to the mills are being eliminated in agreement with the new owners of the site in order to provide a clean slate for the property. The new owners may apply for other TIFs depending on the nature of the redevelopment of the site.

On March 27, 2003, the Bucksport Town Council approved a Tax Increment Financing District for Ellis & Guerrette. The original valuation of the property was $28,300; $1,076,340 in TIF captured value was added, bringing the 2014-15 valuation of the property to $1,104,640. Fifty percent of the property taxes to be generated on the improvements within the District will be returned to the developer for 14 years or until $71,000 is returned to the developer. The remaining 50% will be retained by the Town and used to fund the development plan of the District.

On February 28, 2011, the Bucksport Town Council approved a Tax Increment Financing District for Leadbetter Realty Trust. The original valuation of the property was $16,600; $375,200 in TIF captured value was added, bringing the 2014-15 valuation of the property to $391,800. Fifty percent of the property taxes to be generated on the improvements within the District will be returned to the developer for 15 years or until $40,000 is returned to the developer. The remaining 50% will be retained by the Town and used to fund the development plan of the District.

NOTE 19 - JOINT VENTURE

The Town of Bucksport is a member of the Joint Venture of the Equity Charter Municipalities of Municipal Review Committee, Inc. (Joint Venture). The Joint Venture is an organization that resulted from a contractual arrangement between certain member municipalities, Penobscot Energy Recovery Company (PERC) and Bangor Hydro Electric Company. It was formed to pool resources of the Equity Charter Municipalities for the long-term goal of handling the disposal of their present and projected volumes of non-hazardous municipal solid waste. As of December 31, 2015, (most recent data available), the Town of Bucksport’s share of the Joint Venture’s net position was $488,840. Complete financial statements may be obtained from the Municipal Review Committee, 395 State Street, Ellsworth, Maine 04605.
NOTE 20 - DEFICIT FUND BALANCES

At June 30, 2016, the Town has the following funds with deficit fund balances:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>CDBG Community Enterprise</td>
<td>$15,663</td>
</tr>
<tr>
<td>Bucksport Police Department</td>
<td>320</td>
</tr>
<tr>
<td>2013 CDBG Housing Assistance</td>
<td>11,464</td>
</tr>
<tr>
<td>Parking Lots</td>
<td>184</td>
</tr>
<tr>
<td>Chamber Building</td>
<td>490</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$28,121</strong></td>
</tr>
</tbody>
</table>

NOTE 21 - CONTINGENCIES

With regard to pending legal claims or any unasserted claims, it is not feasible at this time to predict or determine their outcome. Management believes, however, that settlement amounts, if any, will not have a material adverse effect on the Town’s financial position.

The Town participates in various intergovernmental grant programs which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the Town’s compliance with applicable grant requirement may be established at some future date. The amount, if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.
Required Supplementary Information

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

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Contributions
- Notes to Required Supplementary Information
TOWN OF BUCKSPORT, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td>Budgetary Fund Balance, July 1</td>
<td>$ 8,662,203</td>
<td>$ 8,662,203</td>
</tr>
<tr>
<td>Resources (Inflows):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property taxes</td>
<td>7,397,406</td>
<td>7,397,406</td>
</tr>
<tr>
<td>Excise taxes</td>
<td>705,500</td>
<td>705,500</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>662,140</td>
<td>662,140</td>
</tr>
<tr>
<td>Charges for services</td>
<td>821,015</td>
<td>821,015</td>
</tr>
<tr>
<td>Interest on taxes</td>
<td>26,700</td>
<td>26,700</td>
</tr>
<tr>
<td>Interest income</td>
<td>44,000</td>
<td>44,000</td>
</tr>
<tr>
<td>Miscellaneous revenues</td>
<td>140,735</td>
<td>140,735</td>
</tr>
<tr>
<td>Maine PERS distribution</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers from other funds</td>
<td>4,500</td>
<td>4,500</td>
</tr>
<tr>
<td>Amounts Available for Appropriation</td>
<td>18,464,199</td>
<td>18,464,199</td>
</tr>
<tr>
<td>Charges to Appropriations (Outflows):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>1,557,924</td>
<td>1,557,924</td>
</tr>
<tr>
<td>Protection</td>
<td>1,600,253</td>
<td>1,600,253</td>
</tr>
<tr>
<td>Public works</td>
<td>932,145</td>
<td>932,145</td>
</tr>
<tr>
<td>Health and sanitation</td>
<td>357,082</td>
<td>357,082</td>
</tr>
<tr>
<td>Community and social agencies</td>
<td>59,621</td>
<td>59,621</td>
</tr>
<tr>
<td>Education</td>
<td>6,400,380</td>
<td>6,400,380</td>
</tr>
<tr>
<td>Recreation</td>
<td>204,523</td>
<td>204,523</td>
</tr>
<tr>
<td>Cemeteries</td>
<td>4,525</td>
<td>4,525</td>
</tr>
<tr>
<td>County tax</td>
<td>277,620</td>
<td>277,620</td>
</tr>
<tr>
<td>Unclassified</td>
<td>382,011</td>
<td>382,011</td>
</tr>
<tr>
<td>Transfers to other funds</td>
<td>50,912</td>
<td>71,177</td>
</tr>
<tr>
<td>Total Charges to Appropriations</td>
<td>11,826,996</td>
<td>11,847,261</td>
</tr>
<tr>
<td>Budgetary Fund Balance, June 30</td>
<td>$ 6,637,203</td>
<td>$ 6,616,938</td>
</tr>
<tr>
<td>Utilization of unassigned fund balance</td>
<td>$ 2,025,000</td>
<td>$ 2,045,265</td>
</tr>
</tbody>
</table>

See accompanying independent auditors' report and notes to financial statements.
## SCHEDULE 2

**TOWN OF BUCKSPORT, MAINE**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

**LAST 10 FISCAL YEARS**

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>PLD Plan:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proportion of the net pension liability (asset)</td>
<td>0.17%</td>
<td>0.16%</td>
<td>0.17%</td>
</tr>
<tr>
<td>Proportionate share of the net pension liability (asset)</td>
<td>$ 553,469</td>
<td>$ 249,821</td>
<td>$ 514,429</td>
</tr>
<tr>
<td>Covered-employee payroll</td>
<td>$ 1,537,530</td>
<td>$ 1,685,602</td>
<td>$ 1,585,157</td>
</tr>
<tr>
<td>Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll</td>
<td>36.00%</td>
<td>14.82%</td>
<td>32.45%</td>
</tr>
<tr>
<td>Plan fiduciary net position as a percentage of the total pension liability</td>
<td>88.27%</td>
<td>94.10%</td>
<td>87.50%</td>
</tr>
</tbody>
</table>

* The amounts presented for each fiscal year were determined as of June 30, and are for those years for which information is available.

---

See accompanying independent auditors’ report and notes to financial statements.
## SCHEDULE 3
### TOWN OF BUCKSPORT, MAINE
#### SCHEDULE OF CONTRIBUTIONS
##### LAST 10 FISCAL YEARS*

<table>
<thead>
<tr>
<th>PLD Plan:</th>
<th>2016</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contractually required contribution</td>
<td>$ 77,889</td>
<td>$ 68,195</td>
<td>$ 56,280</td>
</tr>
<tr>
<td>Contributions in relation to the contractually required contribution</td>
<td>(77,889)</td>
<td>(68,195)</td>
<td>(56,280)</td>
</tr>
<tr>
<td>Contribution deficiency (excess)</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Covered-employee payroll</td>
<td>$ 1,537,530</td>
<td>$ 1,685,602</td>
<td>$ 1,585,157</td>
</tr>
<tr>
<td>Contributions as a percentage of covered-employee payroll</td>
<td>5.07%</td>
<td>4.05%</td>
<td>3.55%</td>
</tr>
</tbody>
</table>

* The amounts presented for each fiscal year are for those years for which information is available.

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

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NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2016

Changes of Assumptions

There was a change in the investment rate of return assumption this year from 7.25% to 7.125%. This change was made in the other MainePERS Programs with the 2014 valuation, but is first being recognized in the PLD Consolidated Plan in 2015. In addition to this change, the cost of living benefit increase assumption was changed from 3.12% to 2.55%. Further, those PLDs who had an IUUAL Surplus account received a refund of that account. As a result, there will be no more IUUAL surplus payments reflected beginning with the 2015 valuation. Finally, the amortization methodology for the Pooled Unfunded Actuarial Liability (PUAL) was changed from a fifteen-year open level dollar method to a method where a separate twenty-year closed period is established annually for the gain or loss in that year with these amortizations being developed as a level percentage of payroll and amortizing the existing PUAL at the time of this change, July 1, 2015, over a closed fifteen-year period beginning on this date.

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

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

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues
- Schedule of Departmental Operations - General Fund
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Combining Balance Sheet - Nonmajor Capital Projects Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds
- Combining Balance Sheet - Nonmajor Permanent Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Permanent Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function
## Town of Bucksport, Maine

### Budgetary Comparison Schedule – Budgetary Basis

**Budget and Actual – General Fund Revenues**

For the Year Ended June 30, 2016

<table>
<thead>
<tr>
<th>REVENUES</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Positive (Negative)</td>
</tr>
<tr>
<td><strong>Property taxes</strong></td>
<td>$ 7,397,406</td>
<td>$ 7,397,406</td>
<td>$ 7,378,967</td>
<td>$(18,439)</td>
</tr>
<tr>
<td><strong>Excise taxes:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Auto excise</td>
<td>700,000</td>
<td>700,000</td>
<td>788,422</td>
<td>88,422</td>
</tr>
<tr>
<td>Boat excise</td>
<td>5,500</td>
<td>5,500</td>
<td>5,908</td>
<td>408</td>
</tr>
<tr>
<td><strong>Intergovernmental revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State revenue sharing</td>
<td>200,000</td>
<td>200,000</td>
<td>180,315</td>
<td>$(19,685)</td>
</tr>
<tr>
<td>Homestead exemption</td>
<td>95,024</td>
<td>95,024</td>
<td>81,169</td>
<td>$(13,855)</td>
</tr>
<tr>
<td>Local road assistance</td>
<td>67,500</td>
<td>67,500</td>
<td>62,436</td>
<td>$(5,064)</td>
</tr>
<tr>
<td>Tree growth reimbursement</td>
<td>24,000</td>
<td>24,000</td>
<td>25,198</td>
<td>1,198</td>
</tr>
<tr>
<td>Veterans' reimbursement</td>
<td>3,300</td>
<td>3,300</td>
<td>3,593</td>
<td>293</td>
</tr>
<tr>
<td>General assistance reimbursement</td>
<td>6,000</td>
<td>6,000</td>
<td>954</td>
<td>$(5,046)</td>
</tr>
<tr>
<td>BETE reimbursement</td>
<td>71,082</td>
<td>71,082</td>
<td>71,182</td>
<td>100</td>
</tr>
<tr>
<td>Department subsidies</td>
<td>195,234</td>
<td>195,234</td>
<td>201,339</td>
<td>6,105</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td>385</td>
<td>385</td>
</tr>
<tr>
<td><strong>Charges for services:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Auto registration fees</td>
<td>16,000</td>
<td>16,000</td>
<td>16,360</td>
<td>360</td>
</tr>
<tr>
<td>Town clerk revenues</td>
<td>11,000</td>
<td>11,000</td>
<td>11,213</td>
<td>213</td>
</tr>
<tr>
<td>Planning board fees</td>
<td>1,000</td>
<td>1,000</td>
<td>50</td>
<td>$(950)</td>
</tr>
<tr>
<td>Code enforcement fees</td>
<td>9,000</td>
<td>9,000</td>
<td>6,364</td>
<td>$(2,636)</td>
</tr>
<tr>
<td>Plumbing inspector fees</td>
<td>4,600</td>
<td>4,600</td>
<td>3,982</td>
<td>$(618)</td>
</tr>
<tr>
<td>Ambulance user fees</td>
<td>547,000</td>
<td>547,000</td>
<td>401,202</td>
<td>$(145,798)</td>
</tr>
<tr>
<td>Fire revenue</td>
<td>-</td>
<td>-</td>
<td>54</td>
<td>54</td>
</tr>
<tr>
<td>Police revenue</td>
<td>32,715</td>
<td>32,715</td>
<td>2,446</td>
<td>$(30,269)</td>
</tr>
<tr>
<td>Animal control fees</td>
<td>10,400</td>
<td>10,400</td>
<td>15,684</td>
<td>5,284</td>
</tr>
<tr>
<td>Highway revenue</td>
<td>1,000</td>
<td>1,000</td>
<td>280</td>
<td>$(720)</td>
</tr>
<tr>
<td>Recycling revenue</td>
<td>21,500</td>
<td>21,500</td>
<td>14,337</td>
<td>$(7,163)</td>
</tr>
<tr>
<td>Solid waste fees</td>
<td>44,000</td>
<td>44,000</td>
<td>26,924</td>
<td>$(17,076)</td>
</tr>
<tr>
<td>MERC revenue</td>
<td>45,000</td>
<td>45,000</td>
<td>32,160</td>
<td>$(12,840)</td>
</tr>
<tr>
<td>Recreation fees</td>
<td>29,000</td>
<td>29,000</td>
<td>29,205</td>
<td>205</td>
</tr>
<tr>
<td>Cable TV revenue</td>
<td>45,000</td>
<td>45,000</td>
<td>45,000</td>
<td>-</td>
</tr>
<tr>
<td>Mooring and docking fees</td>
<td>3,800</td>
<td>3,800</td>
<td>4,352</td>
<td>552</td>
</tr>
<tr>
<td><strong>Interest:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>26,700</td>
<td>26,700</td>
<td>26,116</td>
<td>$(584)</td>
</tr>
<tr>
<td>Deposit and investment accounts</td>
<td>44,000</td>
<td>44,000</td>
<td>87,310</td>
<td>43,310</td>
</tr>
<tr>
<td><strong>Other income:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax lien cost</td>
<td>13,000</td>
<td>13,000</td>
<td>13,419</td>
<td>419</td>
</tr>
<tr>
<td>TIF revenue</td>
<td>107,000</td>
<td>107,000</td>
<td>107,000</td>
<td>-</td>
</tr>
<tr>
<td>Fee in lieu of taxes</td>
<td>15,975</td>
<td>15,975</td>
<td>27,250</td>
<td>11,275</td>
</tr>
<tr>
<td>Snowmobile revenue</td>
<td>1,180</td>
<td>1,180</td>
<td>1,245</td>
<td>65</td>
</tr>
<tr>
<td>Other income</td>
<td>3,580</td>
<td>3,580</td>
<td>4,014</td>
<td>434</td>
</tr>
<tr>
<td>Maine PERS distribution</td>
<td>-</td>
<td>-</td>
<td>484,505</td>
<td>484,505</td>
</tr>
<tr>
<td>Transfers in:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spofford fund</td>
<td>4,500</td>
<td>4,500</td>
<td>-</td>
<td>$(4,500)</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td><strong>$ 9,801,996</strong></td>
<td><strong>$ 9,801,996</strong></td>
<td><strong>$ 10,160,340</strong></td>
<td><strong>$ 358,344</strong></td>
</tr>
</tbody>
</table>

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

Page 59
# TOWN OF BUCKSPORT, MAINE

## SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2016

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th>Original Budget</th>
<th>Budget Adjustments</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance Positive (Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General government:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>$390,363</td>
<td>$</td>
<td>$390,363</td>
<td>$386,225</td>
<td>$4,138</td>
</tr>
<tr>
<td>Municipal planning</td>
<td>60,450</td>
<td>-</td>
<td>60,450</td>
<td>56,650</td>
<td>3,800</td>
</tr>
<tr>
<td>Assessor's office</td>
<td>58,430</td>
<td>-</td>
<td>58,430</td>
<td>56,801</td>
<td>1,629</td>
</tr>
<tr>
<td>Municipal building</td>
<td>21,480</td>
<td>-</td>
<td>21,480</td>
<td>22,123</td>
<td>(643)</td>
</tr>
<tr>
<td>Insurance &amp; benefits</td>
<td>938,265</td>
<td>-</td>
<td>938,265</td>
<td>927,840</td>
<td>10,425</td>
</tr>
<tr>
<td>Contingency</td>
<td>14,000</td>
<td>-</td>
<td>14,000</td>
<td>5,296</td>
<td>8,704</td>
</tr>
<tr>
<td>Public access channel</td>
<td>2,775</td>
<td>-</td>
<td>2,775</td>
<td>1,262</td>
<td>1,513</td>
</tr>
<tr>
<td>Economic development</td>
<td>72,161</td>
<td>-</td>
<td>72,161</td>
<td>42,330</td>
<td>29,831</td>
</tr>
<tr>
<td><strong>Total general government:</strong></td>
<td>$1,557,924</td>
<td>-</td>
<td>$1,557,924</td>
<td>$1,498,527</td>
<td>59,397</td>
</tr>
<tr>
<td>Protection:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fire protection</td>
<td>366,112</td>
<td>-</td>
<td>366,112</td>
<td>341,186</td>
<td>24,926</td>
</tr>
<tr>
<td>Police department</td>
<td>482,347</td>
<td>-</td>
<td>482,347</td>
<td>410,978</td>
<td>71,369</td>
</tr>
<tr>
<td>Dispatcher service</td>
<td>176,976</td>
<td>-</td>
<td>176,976</td>
<td>173,654</td>
<td>3,322</td>
</tr>
<tr>
<td>Ambulance service</td>
<td>296,303</td>
<td>-</td>
<td>296,303</td>
<td>279,583</td>
<td>16,720</td>
</tr>
<tr>
<td>Public safety building</td>
<td>35,490</td>
<td>-</td>
<td>35,490</td>
<td>34,055</td>
<td>1,435</td>
</tr>
<tr>
<td>Public safety utilities</td>
<td>243,025</td>
<td>-</td>
<td>243,025</td>
<td>239,711</td>
<td>3,314</td>
</tr>
<tr>
<td><strong>Total protection:</strong></td>
<td>$1,600,253</td>
<td>-</td>
<td>$1,600,253</td>
<td>$1,479,167</td>
<td>121,086</td>
</tr>
<tr>
<td>Public works:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General highways</td>
<td>909,049</td>
<td>-</td>
<td>909,049</td>
<td>852,514</td>
<td>56,535</td>
</tr>
<tr>
<td>Town garage</td>
<td>23,096</td>
<td>-</td>
<td>23,096</td>
<td>12,617</td>
<td>10,479</td>
</tr>
<tr>
<td><strong>Total public works:</strong></td>
<td>$932,145</td>
<td>-</td>
<td>$932,145</td>
<td>$865,131</td>
<td>67,014</td>
</tr>
<tr>
<td>Health and sanitation:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Solid waste</td>
<td>344,782</td>
<td>-</td>
<td>344,782</td>
<td>234,150</td>
<td>110,632</td>
</tr>
<tr>
<td>Health</td>
<td>300</td>
<td>-</td>
<td>300</td>
<td>300</td>
<td>-</td>
</tr>
<tr>
<td>General assistance</td>
<td>12,000</td>
<td>-</td>
<td>12,000</td>
<td>1,328</td>
<td>10,672</td>
</tr>
<tr>
<td><strong>Total health and sanitation:</strong></td>
<td>$357,082</td>
<td>-</td>
<td>$357,082</td>
<td>$235,778</td>
<td>121,304</td>
</tr>
<tr>
<td>Community and social agencies:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Community agencies</td>
<td>33,879</td>
<td>-</td>
<td>33,879</td>
<td>32,382</td>
<td>1,497</td>
</tr>
<tr>
<td>Social agencies</td>
<td>25,742</td>
<td>-</td>
<td>25,742</td>
<td>25,742</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total community and social agencies</strong></td>
<td>$59,621</td>
<td>-</td>
<td>$59,621</td>
<td>$58,124</td>
<td>1,497</td>
</tr>
</tbody>
</table>
## SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016

<table>
<thead>
<tr>
<th></th>
<th>Original Budget</th>
<th>Budget Adjustments</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance Positive (Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Education:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Regular program</td>
<td>6,400,380</td>
<td>-</td>
<td>6,400,380</td>
<td>6,231,651</td>
<td>168,729</td>
</tr>
<tr>
<td>Recreation:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recreation program</td>
<td>195,845</td>
<td>-</td>
<td>195,845</td>
<td>174,117</td>
<td>21,728</td>
</tr>
<tr>
<td>Town dock expenses</td>
<td>8,678</td>
<td>-</td>
<td>8,678</td>
<td>8,188</td>
<td>490</td>
</tr>
<tr>
<td></td>
<td>204,523</td>
<td>-</td>
<td>204,523</td>
<td>182,305</td>
<td>22,218</td>
</tr>
<tr>
<td>Cemeteries</td>
<td>4,525</td>
<td>-</td>
<td>4,525</td>
<td>2,775</td>
<td>1,750</td>
</tr>
<tr>
<td>County tax</td>
<td>277,620</td>
<td>-</td>
<td>277,620</td>
<td>277,620</td>
<td>-</td>
</tr>
<tr>
<td><strong>Unclassified:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Note receivable amortization</td>
<td>6,669</td>
<td>-</td>
<td>6,669</td>
<td>6,669</td>
<td>-</td>
</tr>
<tr>
<td>TIF</td>
<td>31,490</td>
<td>-</td>
<td>31,490</td>
<td>270,893</td>
<td>(239,403)</td>
</tr>
<tr>
<td>Overlay</td>
<td>343,852</td>
<td>-</td>
<td>343,852</td>
<td>24,910</td>
<td>318,942</td>
</tr>
<tr>
<td></td>
<td>382,011</td>
<td>-</td>
<td>382,011</td>
<td>302,472</td>
<td>79,539</td>
</tr>
<tr>
<td><strong>Transfers to other funds:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital projects funds</td>
<td>35,500</td>
<td>20,265</td>
<td>55,765</td>
<td>55,765</td>
<td>-</td>
</tr>
<tr>
<td>Sewer fund - debt service</td>
<td>15,412</td>
<td>-</td>
<td>15,412</td>
<td>-</td>
<td>15,412</td>
</tr>
<tr>
<td></td>
<td>50,912</td>
<td>20,265</td>
<td>71,177</td>
<td>55,765</td>
<td>15,412</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$11,826,996</td>
<td>$20,265</td>
<td>$11,847,261</td>
<td>$11,189,315</td>
<td>$657,946</td>
</tr>
</tbody>
</table>
TOWN OF BUCKSPORT, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016

<table>
<thead>
<tr>
<th>Special Revenue Funds</th>
<th>Capital Projects Funds</th>
<th>Permanent Funds</th>
<th>Total Nonmajor Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$122,046</td>
<td>$-</td>
<td>$10,987</td>
</tr>
<tr>
<td>Investments</td>
<td>55,497</td>
<td>-</td>
<td>107,664</td>
</tr>
<tr>
<td>Accounts receivable (net of allowance for uncollectibles)</td>
<td>30,287</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>323,924</td>
<td>1,696,216</td>
<td>85,720</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>$531,754</td>
<td>$1,696,216</td>
<td>$204,371</td>
</tr>
<tr>
<td><strong>LIABILITIES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>Due to other funds</td>
<td>28,308</td>
<td>674</td>
<td>7,747</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES</strong></td>
<td>28,308</td>
<td>674</td>
<td>7,747</td>
</tr>
<tr>
<td><strong>FUND BALANCES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nonspendable - principal</td>
<td>-</td>
<td>-</td>
<td>140,198</td>
</tr>
<tr>
<td>Restricted</td>
<td>177,428</td>
<td>-</td>
<td>56,426</td>
</tr>
<tr>
<td>Committed</td>
<td>-</td>
<td>1,600,615</td>
<td>-</td>
</tr>
<tr>
<td>Assigned</td>
<td>353,465</td>
<td>95,601</td>
<td>-</td>
</tr>
<tr>
<td>Unassigned</td>
<td>(27,447)</td>
<td>(674)</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL FUND BALANCES</strong></td>
<td>503,446</td>
<td>1,695,542</td>
<td>196,624</td>
</tr>
</tbody>
</table>

**TOTAL LIABILITIES AND FUND BALANCES**

<table>
<thead>
<tr>
<th>Special Revenue Funds</th>
<th>Capital Projects Funds</th>
<th>Permanent Funds</th>
<th>Total Nonmajor Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>$531,754</td>
<td>$1,696,216</td>
<td>$204,371</td>
<td>$2,432,341</td>
</tr>
</tbody>
</table>
SCHEDULE D

TOWN OF BUCKSPORT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

<table>
<thead>
<tr>
<th>Special Revenue Funds</th>
<th>Capital Projects Funds</th>
<th>Permanent Governmental Funds</th>
<th>Total Nonmajor Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>REVENUES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$ 50,382</td>
<td>-</td>
<td>$ 50,382</td>
</tr>
<tr>
<td>Investment income, net of unrealized gains/(losses)</td>
<td>1,478</td>
<td>21,919</td>
<td>(2,553)</td>
</tr>
<tr>
<td>Other</td>
<td>25,538</td>
<td>397</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL REVENUES</td>
<td>77,398</td>
<td>22,316</td>
<td>(2,553)</td>
</tr>
<tr>
<td>EXPENDITURES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>117,118</td>
<td>10,544</td>
<td>-</td>
</tr>
<tr>
<td>Protection</td>
<td>3,527</td>
<td>42,382</td>
<td>-</td>
</tr>
<tr>
<td>Public works</td>
<td>-</td>
<td>32,280</td>
<td>-</td>
</tr>
<tr>
<td>Health and sanitation</td>
<td>-</td>
<td>3,117</td>
<td>-</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>24,903</td>
<td>43,917</td>
<td>-</td>
</tr>
<tr>
<td>Cemeteries</td>
<td>-</td>
<td>-</td>
<td>8,942</td>
</tr>
<tr>
<td>Capital outlay</td>
<td>-</td>
<td>267,451</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL EXPENDITURES</td>
<td>145,548</td>
<td>399,691</td>
<td>8,942</td>
</tr>
<tr>
<td>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</td>
<td>(68,150)</td>
<td>(377,375)</td>
<td>(11,495)</td>
</tr>
<tr>
<td>OTHER FINANCING SOURCES (USES)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>55,765</td>
<td>-</td>
</tr>
<tr>
<td>Transfers (out)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL OTHER FINANCING SOURCES (USES)</td>
<td>-</td>
<td>55,765</td>
<td>-</td>
</tr>
<tr>
<td>NET CHANGE IN FUND BALANCES</td>
<td>(68,150)</td>
<td>(321,610)</td>
<td>(11,495)</td>
</tr>
<tr>
<td>FUND BALANCES - JULY 1</td>
<td>571,596</td>
<td>2,017,152</td>
<td>208,119</td>
</tr>
<tr>
<td>FUND BALANCES - JUNE 30</td>
<td>$ 503,446</td>
<td>$ 1,695,542</td>
<td>$ 196,624</td>
</tr>
</tbody>
</table>

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

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

### TOWN OF BUCKSPORT, MAINE

#### COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS

**JUNE 30, 2016**

<table>
<thead>
<tr>
<th></th>
<th>Closed Numbering</th>
<th>Housing Grant</th>
<th>Maine Forestry</th>
<th>2008 CDBG CE Grant</th>
<th>Unemployment Reserve</th>
<th>Sick &amp; Vacation Reserve</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Investments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accounts receivable (net of allowance for uncollectibles)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>66</td>
<td>13,880</td>
<td>207</td>
<td>2,049</td>
<td>64,631</td>
<td>166,589</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>$ 66</td>
<td>$ 13,880</td>
<td>$ 207</td>
<td>$ 2,049</td>
<td>$ 64,631</td>
<td>$ 166,589</td>
</tr>
<tr>
<td><strong>LIABILITIES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Due to other funds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>FUND BALANCES (DEFICITS)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nonspendable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Restricted</td>
<td>-</td>
<td>13,880</td>
<td>-</td>
<td>2,049</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Committed</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Assigned</td>
<td>66</td>
<td>-</td>
<td>207</td>
<td>-</td>
<td>64,631</td>
<td>166,589</td>
</tr>
<tr>
<td>Unassigned</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL FUND BALANCES (DEFICITS)</strong></td>
<td>$ 66</td>
<td>$ 13,880</td>
<td>$ 207</td>
<td>$ 2,049</td>
<td>$ 64,631</td>
<td>$ 166,589</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</strong></td>
<td>$ 66</td>
<td>$ 13,880</td>
<td>$ 207</td>
<td>$ 2,049</td>
<td>$ 64,631</td>
<td>$ 166,589</td>
</tr>
</tbody>
</table>
## COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS

**JUNE 30, 2016**

<table>
<thead>
<tr>
<th></th>
<th>Wilson Hall</th>
<th>Wednesdays on Main Street</th>
<th>CDBG Community Enterprise</th>
<th>Christmas Lights</th>
<th>Halloween Event</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Investments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accounts receivable (net of allowance for uncollectibles)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>1,873</td>
<td>8,713</td>
<td>-</td>
<td>5,369</td>
<td>469</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>$ 1,873</td>
<td>$ 8,713</td>
<td>$ -</td>
<td>$ 5,369</td>
<td>$ 469</td>
</tr>
</tbody>
</table>

|                  |             |                           |                           |                 |                 |
| **LIABILITIES**  |             |                           |                           |                 |                 |
| Accounts payable | $ - | $ - | $ - | $ - | $ - |
| Due to other funds | - | - | 15,663 | - | - |
| **TOTAL LIABILITIES** | - | - | 15,663 | - | - |

|                  |             |                           |                           |                 |                 |
| **FUND BALANCES (DEFICITS)** |             |                           |                           |                 |                 |
| Nonspendable     | -           | -                         | -                         | -               | -               |
| Restricted       | -           | -                         | -                         | -               | -               |
| Committed        | -           | -                         | -                         | -               | -               |
| Assigned         | 1,873       | 8,713                     | -                         | 5,369           | 469             |
| Unassigned       | -           | -                         | (15,663)                  | -               | -               |
| **TOTAL FUND BALANCES (DEFICITS)** | 1,873 | 8,713 | (15,663) | 5,369 | 469 |

|                  |             |                           |                           |                 |                 |
| **TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)** | $ 1,873 | $ 8,713 | $ (15,663) | $ 5,369 | $ 469 |
TOWN OF BUCKSPORT, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2016

<table>
<thead>
<tr>
<th>Youth Softball</th>
<th>Youth Football</th>
<th>Bucksport Fire Department</th>
<th>Bucksport Police Department</th>
<th>Local General Assistance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Investments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accounts receivable (net of allowance for uncollectibles)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>318</td>
<td>4,670</td>
<td>295</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>$318</td>
<td>$4,670</td>
<td>$295</td>
<td>$ -</td>
</tr>
</tbody>
</table>

| **LIABILITIES** |               |                            |                            |                         |
| Accounts payable | $ - | $ - | $ - | $ - | $ - |
| Due to other funds | - | - | - | 320 | - |
| **TOTAL LIABILITIES** | - | - | - | 320 | - |

| **FUND BALANCES (DEFICITS)** |               |                            |                            |                         |
| Nonspendable | -             | -                          | -                          | -                       |
| Restricted   | -             | -                          | -                          | -                       |
| Committed    | -             | -                          | -                          | -                       |
| Assigned     | 318           | 4,670                      | 295                        | -                       | 314                      |
| Unassigned   | -             | -                          | -                          | (320)                   | -                        |
| **TOTAL FUND BALANCES (DEFICITS)** | 318 | 4,670 | 295 | (320) | 314 |

| **TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)** |               |                            |                            |                         |
| $318 | $4,670 | $295 | $ - | $314 |
### TOWN OF BUCKSPORT, MAINE

**COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS**

**JUNE 30, 2016**

<table>
<thead>
<tr>
<th></th>
<th>DARE Program</th>
<th>Youth Council</th>
<th>Police Explorers</th>
<th>Community for Children</th>
<th>Diversion Program</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Investments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accounts receivable (net of allowance for uncollectibles)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>5,675</td>
<td>947</td>
<td>291</td>
<td>1,524</td>
<td>36,314</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>$ 5,675</td>
<td>$ 947</td>
<td>$ 291</td>
<td>$ 1,524</td>
<td>$ 36,314</td>
</tr>
</tbody>
</table>

|                  |              |               |                  |                        |                   |
| **LIABILITIES**  |              |               |                  |                        |                   |
| Accounts payable | $ -          | $ -           | $ -              | $ -                    | $ -               |
| Due to other funds |             |               |                  |                        |                   |
| **TOTAL LIABILITIES** |           |               |                  |                        |                   |

|                  |              |               |                  |                        |                   |
| **FUND BALANCES (DEFICITS)** |          |               |                  |                        |                   |
| Nonspendable      | -            | -             | -                | -                      | -                 |
| Restricted        | -            | -             | -                | -                      | -                 |
| Committed         | -            | -             | -                | -                      | -                 |
| Assigned          | 5,675        | 947           | 291              | 1,524                  | 36,314            |
| Unassigned        | -            | -             | -                | -                      | -                 |
| **TOTAL FUND BALANCES (DEFICITS)** | 5,675 | 947           | 291              | 1,524                  | 36,314            |

|                  |              |               |                  |                        |                   |
| **TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)** | $ 5,675 | $ 947         | $ 291            | $ 1,524                | $ 36,314          |
# COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
## JUNE 30, 2016

## SCHEDULE E (CONTINUED)

### ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Special Business</th>
<th>District 7 Police Training</th>
<th>Police Training Buyout</th>
<th>Animal Spay/Neuter Program</th>
<th>2013 CDBG Housing Assistance</th>
<th>Micro Loan</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$ 122,046</td>
<td>$ 55,497</td>
<td>$ 30,287</td>
<td>$ 5,000</td>
<td>$ 1,405</td>
<td>$ 323,924</td>
<td>$ 531,754</td>
</tr>
<tr>
<td>Investments</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Accounts receivable (net of allowance for uncollectibles)</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 30,287</td>
<td>$ 30,287</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>138</td>
<td>3,187</td>
<td>5,000</td>
<td>1,405</td>
<td>-</td>
<td>-</td>
<td>323,924</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td><strong>$ 138</strong></td>
<td><strong>$ 3,187</strong></td>
<td><strong>$ 5,000</strong></td>
<td><strong>$ 1,405</strong></td>
<td>-</td>
<td><strong>$ -</strong></td>
<td><strong>$ 207,830</strong></td>
</tr>
</tbody>
</table>

### LIABILITIES

<table>
<thead>
<tr>
<th></th>
<th>Special Business</th>
<th>District 7 Police Training</th>
<th>Police Training Buyout</th>
<th>Animal Spay/Neuter Program</th>
<th>2013 CDBG Housing Assistance</th>
<th>Micro Loan</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Due to other funds</td>
<td>$ 11,464</td>
<td>$ 861</td>
<td>$ 28,308</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 28,308</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES</strong></td>
<td><strong>$ -</strong></td>
<td><strong>$ -</strong></td>
<td><strong>$ -</strong></td>
<td><strong>$ -</strong></td>
<td><strong>$ -</strong></td>
<td><strong>$ -</strong></td>
<td><strong>$ 28,308</strong></td>
</tr>
</tbody>
</table>

### FUND BALANCES (DEFICITS)

<table>
<thead>
<tr>
<th></th>
<th>Special Business</th>
<th>District 7 Police Training</th>
<th>Police Training Buyout</th>
<th>Animal Spay/Neuter Program</th>
<th>2013 CDBG Housing Assistance</th>
<th>Micro Loan</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nonspendable</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Restricted</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 177,428</td>
</tr>
<tr>
<td>Committed</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Assigned</td>
<td>138</td>
<td>3,187</td>
<td>5,000</td>
<td>1,405</td>
<td>-</td>
<td>$ 353,465</td>
<td>$ 406,470</td>
</tr>
<tr>
<td>Unassigned</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ (11,464)</td>
<td>$ -</td>
<td>$ (27,447)</td>
</tr>
<tr>
<td><strong>TOTAL FUND BALANCES (DEFICITS)</strong></td>
<td><strong>138</strong></td>
<td><strong>3,187</strong></td>
<td><strong>5,000</strong></td>
<td><strong>1,405</strong></td>
<td><strong>(11,464)</strong></td>
<td><strong>-</strong></td>
<td><strong>503,446</strong></td>
</tr>
</tbody>
</table>

### TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)

<table>
<thead>
<tr>
<th></th>
<th>Special Business</th>
<th>District 7 Police Training</th>
<th>Police Training Buyout</th>
<th>Animal Spay/Neuter Program</th>
<th>2013 CDBG Housing Assistance</th>
<th>Micro Loan</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>$ 138</strong></td>
<td><strong>$ 3,187</strong></td>
<td><strong>$ 5,000</strong></td>
<td><strong>$ 1,405</strong></td>
<td><strong>$ -</strong></td>
<td><strong>$ -</strong></td>
<td><strong>$ 207,830</strong></td>
<td><strong>$ 531,754</strong></td>
</tr>
</tbody>
</table>

See accompanying independent auditors’ report and notes to financial statements.
TOWN OF BUCKSPORT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

<table>
<thead>
<tr>
<th>Fund Numbering</th>
<th>Closed Housing</th>
<th>Maine Forestry</th>
<th>2008 CDBG CE Grant</th>
<th>Unemployment Reserve</th>
<th>Sick &amp; Vacations Reserve</th>
</tr>
</thead>
<tbody>
<tr>
<td>REVENUES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$ -</td>
<td>$ 13,880</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Interest, net of unrealized gains/(losses)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other</td>
<td>141</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL REVENUES</td>
<td>141</td>
<td>13,880</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

| EXPENDITURES   |                |                |                    |                      |                         |
| General government | - | - | - | - | - | 32,685 |
| Protection | 75 | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 75 | - | - | - | - | 32,685 |

| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 66 | 13,880 | - | - | - | (32,685) |

| OTHER FINANCING SOURCES (USES) |                |                |                    |                      |                         |
| Transfers in | - | - | - | - | - | - |
| Transfers (out) | - | - | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | - | - | - |

| NET CHANGE IN FUND BALANCES (DEFICITS) | 66 | 13,880 | - | - | - | (32,685) |

| FUND BALANCES (DEFICITS) - JULY 1 | - | - | 207 | 2,049 | 64,631 | 199,274 |

| FUND BALANCES (DEFICITS) - JUNE 30 | $ 66 | $ 13,880 | $ 207 | $ 2,049 | $ 64,631 | $ 166,589 |
TOWN OF BUCKSPORT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

<table>
<thead>
<tr>
<th>CDBG</th>
<th>Wilson Hall</th>
<th>Wednesdays on Main Street</th>
<th>Community Enterprise</th>
<th>Christmas Lights</th>
<th>Halloween Event</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$</td>
<td>-</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Interest, net of unrealized gains/(losses)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other</td>
<td>175</td>
<td>18,746</td>
<td>16,098</td>
<td>-</td>
<td>3,340</td>
</tr>
<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td>175</td>
<td>18,746</td>
<td>16,098</td>
<td>3,340</td>
<td></td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>-</td>
<td>-</td>
<td>84,433</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Protection</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>3,038</td>
<td>18,714</td>
<td>-</td>
<td>3,151</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td>3,038</td>
<td>18,714</td>
<td>84,433</td>
<td>3,151</td>
<td>-</td>
</tr>
<tr>
<td><strong>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</strong></td>
<td>(2,863)</td>
<td>32</td>
<td>(68,335)</td>
<td>189</td>
<td>-</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers (out)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL OTHER FINANCING SOURCES (USES)</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>NET CHANGE IN FUND BALANCES (DEFICITS)</strong></td>
<td>(2,863)</td>
<td>32</td>
<td>(68,335)</td>
<td>189</td>
<td>-</td>
</tr>
<tr>
<td><strong>FUND BALANCES (DEFICITS) - JULY 1</strong></td>
<td>4,736</td>
<td>8,681</td>
<td>52,672</td>
<td>5,180</td>
<td>469</td>
</tr>
<tr>
<td><strong>FUND BALANCES (DEFICITS) - JUNE 30</strong></td>
<td>$1,873</td>
<td>$8,713</td>
<td>$(15,663)</td>
<td>$5,369</td>
<td>$469</td>
</tr>
</tbody>
</table>
## TOWN OF BUCKSPORT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

<table>
<thead>
<tr>
<th>Youth Softball</th>
<th>Youth Football</th>
<th>Bucksport Fire Department</th>
<th>Bucksport Police Department</th>
<th>Local General Assistance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Interest, net of unrealized gains/(losses)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td>-</td>
<td>-</td>
<td>1,000</td>
<td>-</td>
</tr>
</tbody>
</table>

| **EXPENDITURES** |                |                           |                             |                         |
| General government | - | - | - | - | - |
| Protection | - | - | 705 | - | - |
| Culture and recreation | - | - | - | - | - |
| **TOTAL EXPENDITURES** | - | - | 705 | - | - |

| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | | | | |
| - | - | 295 | - | - |

| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers in | - | - | - | - | - |
| Transfers (out) | - | - | - | - | - |
| **TOTAL OTHER FINANCING SOURCES (USES)** | - | - | - | - | - |

| **NET CHANGE IN FUND BALANCES (DEFICITS)** | | | | |
| - | - | 295 | - | - |

| **FUND BALANCES (DEFICITS) - JULY 1** | 318 | 4,670 | - | (320) | 314 |
| **FUND BALANCES (DEFICITS) - JUNE 30** | $318 | $4,670 | $295 | $(320) | $314 |
## Town of Bucksport, Maine

### Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

**Nonmajor Special Revenue Funds**

**For the Year Ended June 30, 2016**

<table>
<thead>
<tr>
<th>Source/Category</th>
<th>DARE Program</th>
<th>Youth Council</th>
<th>Police Explorers</th>
<th>Community for Children</th>
<th>Diversion Program</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$</td>
<td>$</td>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Interest, net of unrealized gains/(losses)</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$</td>
<td>$</td>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Protection</td>
<td>388</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>388</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Excess (Deficiency) of Revenues over (under) Expenditures</strong></td>
<td>(388)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>18,610</td>
</tr>
<tr>
<td><strong>Other Financing Sources (Uses)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers (out)</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Other Financing Sources (Uses)</strong></td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net Change in Fund Balances (Deficits)</strong></td>
<td>(388)</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Fund Balances (Deficits) - July 1</strong></td>
<td>6,063</td>
<td>947</td>
<td>291</td>
<td>1,524</td>
<td>17,704</td>
</tr>
<tr>
<td><strong>Fund Balances (Deficits) - June 30</strong></td>
<td>$ 5,675</td>
<td>$ 947</td>
<td>$ 291</td>
<td>$ 1,524</td>
<td>$ 36,314</td>
</tr>
</tbody>
</table>
SCHEDULE F (CONTINUED)

TOWN OF BUCKSPORT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

<table>
<thead>
<tr>
<th>Nonmajor Special Revenue Funds</th>
<th>Police Business</th>
<th>Police Training</th>
<th>Spay/Neuter</th>
<th>Housing Assistance</th>
<th>2013 CDBG Micro Loan</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Special</td>
<td>District 7</td>
<td>Buyout</td>
<td>Training</td>
<td></td>
<td></td>
</tr>
<tr>
<td>REVENUES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$</td>
<td>-</td>
<td>$</td>
<td>-</td>
<td>$ 794</td>
<td>$ -</td>
</tr>
<tr>
<td>Interest, net of unrealized gains/(losses)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,478</td>
<td>1,478</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3,136</td>
<td>794</td>
<td>1,478</td>
</tr>
<tr>
<td>TOTAL REVENUES</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3,136</td>
<td>794</td>
<td>1,478</td>
</tr>
<tr>
<td>EXPENDITURES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>117,118</td>
</tr>
<tr>
<td>Protection</td>
<td>-</td>
<td>48</td>
<td>-</td>
<td>2,311</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL EXPENDITURES</td>
<td>-</td>
<td>48</td>
<td>-</td>
<td>2,311</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>EXCESS (DEFICIENCY) OF REVENUES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>OVER (UNDER) EXPENDITURES</td>
<td>-</td>
<td>(48)</td>
<td>-</td>
<td>825</td>
<td>794</td>
<td>1,478</td>
</tr>
<tr>
<td>OTHER FINANCING SOURCES (USES)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers (out)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL OTHER FINANCING SOURCES (USES)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>NET CHANGE IN FUND BALANCES (DEFICITS)</td>
<td>-</td>
<td>(48)</td>
<td>-</td>
<td>825</td>
<td>794</td>
<td>1,478</td>
</tr>
<tr>
<td>FUND BALANCES (DEFICITS) - JULY 1</td>
<td>138</td>
<td>3,235</td>
<td>5,000</td>
<td>580</td>
<td>(12,258)</td>
<td>205,491</td>
</tr>
<tr>
<td>FUND BALANCES (DEFICITS) - JUNE 30</td>
<td>$</td>
<td>$ 3,187</td>
<td>$ 5,000</td>
<td>$ 1,405</td>
<td>$(11,464)</td>
<td>$ 206,969</td>
</tr>
</tbody>
</table>

74
Capital Projects Funds

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

### COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECTS FUNDS

**JUNE 30, 2016**

<table>
<thead>
<tr>
<th>Police</th>
<th>Highway</th>
<th>Waterfront</th>
<th>Fire</th>
<th>Ambulance</th>
<th>Town Office</th>
<th>Solid Waste</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equipment</td>
<td>Equipment</td>
<td>Improvements</td>
<td>Equipment</td>
<td></td>
<td>Equipment</td>
<td>Equipment</td>
</tr>
</tbody>
</table>

### ASSETS

<table>
<thead>
<tr>
<th>Cash and cashequivalents</th>
<th>$</th>
<th>-</th>
<th>$</th>
<th>$</th>
<th>-</th>
<th>$</th>
<th>-</th>
<th>$</th>
<th>-</th>
</tr>
</thead>
<tbody>
<tr>
<td>Due from other funds</td>
<td>7,671</td>
<td>39,167</td>
<td>56,465</td>
<td>27,086</td>
<td>41,342</td>
<td>44,646</td>
<td>137,205</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL ASSETS</td>
<td>$</td>
<td>7,671</td>
<td>$</td>
<td>39,167</td>
<td>$</td>
<td>56,465</td>
<td>$</td>
<td>27,086</td>
<td>$</td>
</tr>
</tbody>
</table>

### LIABILITIES

<table>
<thead>
<tr>
<th>Accounts payable</th>
<th>$</th>
<th>-</th>
<th>$</th>
<th>$</th>
<th>-</th>
<th>$</th>
<th>-</th>
<th>$</th>
<th>-</th>
</tr>
</thead>
<tbody>
<tr>
<td>Due to other funds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL LIABILITIES</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### FUND BALANCES (DEFICITS)

| Nonspendable | - | - | - | - | - | - | - |
| Restricted   | - | - | - | - | - | - | - |
| Committed    | 7,671 | 39,167 | 56,465 | 27,086 | 41,342 | 44,646 | 137,205 |
| Assigned     | - | - | - | - | - | - | - |
| Unassigned   | - | - | - | - | - | - | - |
| TOTAL FUND BALANCES (DEFICITS) | 7,671 | 39,167 | 56,465 | 27,086 | 41,342 | 44,646 | 137,205 |

### TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)

<table>
<thead>
<tr>
<th>$</th>
<th>7,671</th>
<th>$</th>
<th>39,167</th>
<th>$</th>
<th>56,465</th>
<th>$</th>
<th>27,086</th>
<th>$</th>
<th>41,342</th>
<th>$</th>
<th>44,646</th>
<th>$</th>
<th>137,205</th>
</tr>
</thead>
</table>

76
# COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECTS FUNDS
## JUNE 30, 2016

<table>
<thead>
<tr>
<th></th>
<th>School St Fire House</th>
<th>Recreation Equipment</th>
<th>Cable TV Equipment</th>
<th>Dispatch Municipal Building</th>
<th>Municipal Dog Kennel</th>
<th>Municipal Swimming Pool</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<td>Due from other funds</td>
<td>11,402</td>
<td>84,147</td>
<td>25,097</td>
<td>58,188</td>
<td>48,617</td>
<td>21,851</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>$ 11,402</td>
<td>$ 84,147</td>
<td>$ 25,097</td>
<td>$ 58,188</td>
<td>$ 48,617</td>
<td>$ 21,851</td>
</tr>
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<td><strong>LIABILITIES</strong></td>
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<td><strong>FUND BALANCES (DEFICITS)</strong></td>
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<tr>
<td>Committed</td>
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</tr>
<tr>
<td><strong>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</strong></td>
<td>$ 11,402</td>
<td>$ 84,147</td>
<td>$ 25,097</td>
<td>$ 58,188</td>
<td>$ 48,617</td>
<td>$ 21,851</td>
</tr>
</tbody>
</table>


TOWN OF BUCKSPOR, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2016

<table>
<thead>
<tr>
<th>Town Garage</th>
<th>Parking Lots</th>
<th>Recreation Facility</th>
<th>Transfer Station</th>
<th>Public Safety</th>
<th>Chamber Building</th>
<th>Jewett School Community</th>
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<tr>
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<td></td>
</tr>
<tr>
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<td>$ -</td>
<td>$ -</td>
<td>$ 101,621</td>
<td>$ 52,485</td>
<td>$ 47,150</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 184</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>TOTAL ASSETS</td>
<td>$ 70,312</td>
<td>$ -</td>
<td>$ 101,621</td>
<td>$ 52,485</td>
<td>$ 47,150</td>
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<tr>
<td>LIABILITIES</td>
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<tr>
<td>Accounts payable</td>
<td>$ -</td>
<td>$ -</td>
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<td>$ -</td>
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<td>$ -</td>
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<tr>
<td>Due to other funds</td>
<td>$ -</td>
<td>$ 184</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 490</td>
</tr>
<tr>
<td>TOTAL LIABILITIES</td>
<td>$ -</td>
<td>$ 184</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 490</td>
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<tr>
<td>FUND BALANCES (DEFICITS)</td>
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<tr>
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<td>$ 70,312</td>
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<td>$ 101,621</td>
<td>$ 52,485</td>
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<tr>
<td>Unassigned</td>
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<td>(184)</td>
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<td>(490)</td>
</tr>
<tr>
<td>TOTAL FUND BALANCES (DEFICITS)</td>
<td>$ 70,312</td>
<td>(184)</td>
<td>$ 101,621</td>
<td>$ 52,485</td>
<td>$ 47,150</td>
<td>(490)</td>
</tr>
<tr>
<td>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</td>
<td>$ 70,312</td>
<td>-</td>
<td>$ 101,621</td>
<td>$ 52,485</td>
<td>$ 47,150</td>
<td>-</td>
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</tbody>
</table>
## TOWN OF BUCKSPORT, MAINE

### COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECTS FUNDS

**JUNE 30, 2016**

<table>
<thead>
<tr>
<th></th>
<th>Gardiner School</th>
<th>Middle School</th>
<th>Downtown Improvements</th>
<th>Drug Forfeiture</th>
<th>Willow &amp; Wsson House</th>
<th>Defense Fund</th>
<th>Information Technology</th>
<th>Recreation Revenue Reserve</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
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<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$ 159</td>
<td>$ 7,681</td>
<td>$ 24,163</td>
<td>$ 2,850</td>
<td>$ 1,368</td>
<td>$ 1,702</td>
<td>$ 856</td>
<td>$ 95,601</td>
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<tr>
<td>Due from other funds</td>
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<tr>
<td>Accounts payable</td>
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<td><strong>FUND BALANCES (DEFICITS)</strong></td>
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<tr>
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<td>$ 95,601</td>
</tr>
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<td>$ 159</td>
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<td>$ 24,163</td>
<td>$ 2,850</td>
<td>$ 1,368</td>
<td>$ 1,702</td>
<td>$ 856</td>
<td>$ 95,601</td>
</tr>
</tbody>
</table>
## COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECTS FUNDS
### JUNE 30, 2016

<table>
<thead>
<tr>
<th>Housing Rehabilitation</th>
<th>Silver Lake Property</th>
<th>Highway Improvement</th>
<th>Industrial Park Land</th>
<th>Natural Gas</th>
<th>Mile Lane Gas Concession</th>
<th>Rte 46 Highway Improvements</th>
<th>Yellow Schoolhouse</th>
<th>Total</th>
</tr>
</thead>
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<tr>
<td><strong>ASSETS</strong></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>Cash and cash equivalents</td>
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<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>1,208</td>
<td>34,280</td>
<td>493,997</td>
<td>11,693</td>
<td>27,193</td>
<td>20,687</td>
<td>12,629</td>
<td>- 1,696,216</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>$ 1,208</td>
<td>$ 34,280</td>
<td>$ 493,997</td>
<td>$ 11,693</td>
<td>$ 27,193</td>
<td>$ 20,687</td>
<td>$ 12,629</td>
<td>$ - 1,696,216</td>
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<tr>
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<td>Accounts payable</td>
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<td>Due to other funds</td>
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<td>- 674</td>
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<td><strong>FUND BALANCES (DEFICITS)</strong></td>
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<tr>
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<td>1,208</td>
<td>34,280</td>
<td>493,997</td>
<td>11,693</td>
<td>27,193</td>
<td>20,687</td>
<td>12,629</td>
<td>- 1,600,615</td>
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<td>-</td>
<td>- 95,601</td>
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<tr>
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<td>-</td>
<td>- (674)</td>
</tr>
<tr>
<td><strong>TOTAL FUND BALANCES (DEFICITS)</strong></td>
<td>1,208</td>
<td>34,280</td>
<td>493,997</td>
<td>11,693</td>
<td>27,193</td>
<td>20,687</td>
<td>12,629</td>
<td>- 1,695,542</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</strong></td>
<td>$ 1,208</td>
<td>$ 34,280</td>
<td>$ 493,997</td>
<td>$ 11,693</td>
<td>$ 27,193</td>
<td>$ 20,687</td>
<td>$ 12,629</td>
<td>$ - 1,696,216</td>
</tr>
</tbody>
</table>
## TOWN OF BUCKSPORT, MAINE

### COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

**NONMAJOR CAPITAL PROJECTS FUNDS**

**FOR THE YEAR ENDED JUNE 30, 2016**

<table>
<thead>
<tr>
<th></th>
<th>Police Equipment</th>
<th>Highway Equipment</th>
<th>Waterfront Improvements</th>
<th>Fire Equipment</th>
<th>Ambulance Equipment</th>
<th>Town Office Equipment</th>
<th>Solid Waste Equipment</th>
</tr>
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<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Interest, net of unrealized gains/(losses)</td>
<td>$435</td>
<td>$836</td>
<td>$716</td>
<td>$507</td>
<td>$444</td>
<td>$490</td>
<td>$1,475</td>
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<tr>
<td>Other</td>
<td>137</td>
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<td></td>
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<td></td>
<td></td>
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<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td>572</td>
<td>836</td>
<td>716</td>
<td>507</td>
<td>444</td>
<td>490</td>
<td>1,475</td>
</tr>
</tbody>
</table>

| **EXPENDITURES**       |                  |                   |                         |                |                    |                      |                       |
| General government     | -                |                   |                         |                |                    |                      |                       |
| Protection             | 3,460            |                   |                         |                |                    |                      |                       |
| Public works           | -                |                   |                         |                |                    |                      |                       |
| Health and sanitation  | -                |                   |                         |                |                    |                      |                       |
| Culture and recreation | -                |                   |                         |                |                    |                      |                       |
| Capital outlay         | 29,427           | 38,636            | 10,122                  | -              |                    |                      |                       |
| **TOTAL EXPENDITURES** | 32,887           | 38,636            | 10,122                  | 20,038         | -                  | 908                  |                       |

| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (32,315) | (37,800) | (9,406) | (19,531) | 444 | (418) | 1,475 |

| **OTHER FINANCING SOURCES (USES)** |                  |                   |                         |                |                    |                      |                       |
| Transfers in             | -                |                   |                         |                |                    |                      |                       |
| Transfers (out)          | -                |                   |                         |                |                    |                      |                       |
| **TOTAL OTHER FINANCING SOURCES (USES)** | - | - | - | - | - | - | - |

| **NET CHANGE IN FUND BALANCES (DEFICITS)** | (32,315) | (37,800) | (9,406) | (19,531) | 444 | (418) | 1,475 |

| **FUND BALANCES (DEFICITS) - JULY 1** | 39,986 | 76,967 | 65,871 | 46,617 | 40,898 | 45,064 | 135,730 |
| **FUND BALANCES (DEFICITS) - JUNE 30** | $7,671 | $39,167 | $56,465 | $27,086 | $41,342 | $44,646 | $137,205 |
### Town of Bucksport, Maine

#### Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

**Nonmajor Capital Projects Funds**

**For the Year Ended June 30, 2016**

<table>
<thead>
<tr>
<th></th>
<th>School St Fire House</th>
<th>Recreation Equipment</th>
<th>Cable TV Equipment</th>
<th>Dispatch Equipment</th>
<th>Municipal Building</th>
<th>Dog Kennel</th>
<th>Swimming Pool</th>
</tr>
</thead>
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<tr>
<td><strong>Revenues</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest, net of unrealized gains/(losses)</td>
<td>$ 123</td>
<td>$ 904</td>
<td>$ 279</td>
<td>$ 776</td>
<td>$ 546</td>
<td>$ 241</td>
<td>$ 579</td>
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<td>Other</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>123</td>
<td>904</td>
<td>279</td>
<td>776</td>
<td>546</td>
<td>241</td>
<td>579</td>
</tr>
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<td><strong>Expenditures</strong></td>
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<td>General government</td>
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<td>573</td>
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<td>Health and sanitation</td>
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<tr>
<td>Culture and recreation</td>
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<td>Capital outlay</td>
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</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>-</td>
<td>-</td>
<td>899</td>
<td>13,977</td>
<td>2,188</td>
<td>-</td>
<td>573</td>
</tr>
<tr>
<td><strong>Excess (Deficiency) of Revenues Over (Under) Expenditures</strong></td>
<td>123</td>
<td>904</td>
<td>(620)</td>
<td>(13,201)</td>
<td>(1,642)</td>
<td>(332)</td>
<td>579</td>
</tr>
<tr>
<td><strong>Other Financing Sources (Uses)</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers in</td>
<td></td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers (out)</td>
<td></td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Other Financing Sources (Uses)</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net Change in Fund Balances (Deficits)</strong></td>
<td>123</td>
<td>904</td>
<td>(620)</td>
<td>(13,201)</td>
<td>(1,642)</td>
<td>(332)</td>
<td>579</td>
</tr>
<tr>
<td>Fund Balances (Deficits) - July 1</td>
<td>$ 11,279</td>
<td>$ 83,243</td>
<td>$ 25,717</td>
<td>$ 71,389</td>
<td>$ 50,259</td>
<td>$ 22,183</td>
<td>$ 53,324</td>
</tr>
<tr>
<td>Fund Balances (Deficits) - June 30</td>
<td>$ 11,402</td>
<td>$ 84,147</td>
<td>$ 25,097</td>
<td>$ 58,188</td>
<td>$ 48,617</td>
<td>$ 21,851</td>
<td>$ 53,903</td>
</tr>
</tbody>
</table>
## Schedule H (Continued)

### Town of Bucksport, Maine

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**

**Nonmajor Capital Projects Funds**

**For the Year Ended June 30, 2016**

<table>
<thead>
<tr>
<th>Town Garage</th>
<th>Parking Lots</th>
<th>Recreation Facility</th>
<th>Transfer Station</th>
<th>Public Safety</th>
<th>Chamber Building</th>
<th>Jewett School Community</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest, net of unrealized gains/(losses)</td>
<td>$1,159</td>
<td>$243</td>
<td>$1,092</td>
<td>$897</td>
<td>$542</td>
<td>$42</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>1,159</td>
<td>243</td>
<td>1,092</td>
<td>897</td>
<td>542</td>
<td>42</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>4,395</td>
</tr>
<tr>
<td>Protection</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3,253</td>
</tr>
<tr>
<td>Public works</td>
<td>27,140</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Health and sanitation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3,117</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital outlay</td>
<td>10,398</td>
<td>22,750</td>
<td>-</td>
<td>27,861</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>37,538</td>
<td>22,750</td>
<td>-</td>
<td>30,978</td>
<td>3,253</td>
<td>4,395</td>
</tr>
<tr>
<td><strong>Excess (Deficiency) of Revenues Over (Under) Expenditures</strong></td>
<td>(36,379)</td>
<td>(22,507)</td>
<td>1,092</td>
<td>(30,081)</td>
<td>(2,711)</td>
<td>(4,353)</td>
</tr>
<tr>
<td><strong>Other Financing Sources (Uses)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers (out)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Other Financing Sources (Uses)</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net Change in Fund Balances (Deficits)</strong></td>
<td>(36,379)</td>
<td>(22,507)</td>
<td>1,092</td>
<td>(30,081)</td>
<td>(2,711)</td>
<td>(4,353)</td>
</tr>
<tr>
<td><strong>Fund Balances (Deficits) - July 1</strong></td>
<td>106,691</td>
<td>22,323</td>
<td>100,529</td>
<td>82,566</td>
<td>49,861</td>
<td>3,863</td>
</tr>
<tr>
<td><strong>Fund Balances (Deficits) - June 30</strong></td>
<td>$70,312</td>
<td>($184)</td>
<td>$101,621</td>
<td>$52,485</td>
<td>$47,150</td>
<td>($490)</td>
</tr>
</tbody>
</table>
TOWN OF BUCKSPORT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

<table>
<thead>
<tr>
<th>REVENUES</th>
<th>Gardiner</th>
<th>Middle</th>
<th>Downtown</th>
<th>Drug</th>
<th>Willow &amp;</th>
<th>Defense</th>
<th>Information</th>
<th>Recreation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>School</td>
<td>School</td>
<td>Improvements</td>
<td>Forfeiture</td>
<td>Wasson House</td>
<td>Fund</td>
<td>Technology</td>
<td>Revenue Reserve</td>
</tr>
<tr>
<td>Interest, net of unrealized gains/(losses)</td>
<td>$2</td>
<td>$82</td>
<td>$260</td>
<td>$42</td>
<td>$15</td>
<td>$18</td>
<td>$32</td>
<td>$1,058</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL REVENUES</td>
<td>2</td>
<td>82</td>
<td>260</td>
<td>42</td>
<td>15</td>
<td>18</td>
<td>32</td>
<td>1,058</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th>General government</th>
<th>Protection</th>
<th>Public works</th>
<th>Health and sanitation</th>
<th>Culture and recreation</th>
<th>Capital outlay</th>
<th>TOTAL EXPENDITURES</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,081</td>
</tr>
<tr>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,154</td>
</tr>
<tr>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,770</td>
</tr>
<tr>
<td>TOTAL EXPENDITURES</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 2 | 82 | 260 | (1,039) | 15 | 18 | (2,122) | (1,712) |
|
| OTHER FINANCING SOURCES (USES) | Transfers in | Transfers (out) | TOTAL OTHER FINANCING SOURCES (USES) |
|                              | -       | -               | -                          |
|                              | -       | -               | -                          |
| NET CHANGE IN FUND BALANCES (DEFICITS) | 2 | 82 | 260 | (1,039) | 15 | 18 | (2,122) | (1,712) |

| FUND BALANCES (DEFICITS) - JULY 1 | 157 | 7,599 | 23,903 | 3,889 | 1,353 | 1,684 | 2,978 | 97,313 |
| FUND BALANCES (DEFICITS) - JUNE 30 | $159 | $7,681 | $24,163 | $2,850 | $1,368 | $1,702 | $856 | $95,601 |
## TOWN OF BUCKSPORT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR CAPITAL PROJECTS FUNDS

FOR THE YEAR ENDED JUNE 30, 2016

<table>
<thead>
<tr>
<th>Housing Rehabilitation</th>
<th>Silver Lake Property Improvement</th>
<th>Highway Industrial Park Land</th>
<th>Natural Gas Concession</th>
<th>Mile Lane Highway Improvements</th>
<th>Rte 46 Schoolhouse</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest, net of unrealized gains/(losses)</td>
<td>$13</td>
<td>$368</td>
<td>$6,798</td>
<td>$126</td>
<td>$79</td>
<td>$222</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td>$13</td>
<td>$368</td>
<td>$6,798</td>
<td>$126</td>
<td>$79</td>
<td>$222</td>
</tr>
</tbody>
</table>

| **EXPENDITURES**       |                                   |                             |                       |                               |                  |       |
| General government     | - | - | - | - | - | - | - | - | 10,544 |
| Protection             | - | - | - | - | - | - | - | - | 42,382 |
| Public works           | - | - | - | - | - | - | 5,140 | - | - | 32,280 |
| Health and sanitation  | - | - | - | - | - | - | - | - | 3,117 |
| Culture and recreation | - | - | - | - | - | - | - | 31,025 | 43,917 |
| Capital outlay         | - | - | 138,379 | - | - | - | - | - | 267,451 |
| **TOTAL EXPENDITURES** | - | - | 138,379 | - | 5,140 | - | - | 31,025 | 399,691 |

| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | 13 | $368 | $(131,581) | $126 | $(5,061) | $222 | $136 | $(30,765) | $(377,375) |

| **OTHER FINANCING SOURCES (USES)** |                                   |                             |                       |                               |                  |       |
| Transfers in             | - | - | - | - | - | 25,000 | - | - | 30,765 | 55,765 |
| Transfers (out)          | - | - | - | - | - | - | - | - | - | - |
| **TOTAL OTHER FINANCING SOURCES (USES)** | - | - | - | - | 25,000 | - | - | 30,765 | 55,765 |

| **NET CHANGE IN FUND BALANCES (DEFICITS)** | 13 | $368 | $(131,581) | $126 | $19,939 | $222 | $136 | - | $(321,610) |

| **FUND BALANCES (DEFICITS) - JULY 1** | 1,195 | $33,912 | $625,578 | $11,567 | 7,254 | 20,465 | 12,493 | - | 2,017,152 |
| **FUND BALANCES (DEFICITS) - JUNE 30** | $1,208 | $34,280 | $493,997 | $11,693 | $27,193 | $20,687 | $12,629 | - | $1,695,542 |

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TOWN OF BUCKSPORT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

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

Permanent funds are used to account for assets held by the Town of Bucksport, Maine that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. These funds have been established for various purposes including the provision and/or maintenance of the cemeteries.
TOWN OF BUCKSPORT, MAINE

COMBINING BALANCE SHEET – NONMAJOR PERMANENT FUNDS
JUNE 30, 2016

<table>
<thead>
<tr>
<th></th>
<th>Cemetery Trusts</th>
<th>Spofford Indigent Fund</th>
<th>Indigent Fund</th>
<th>Ministerial Fund</th>
<th>Colonscopy Fund</th>
<th>Oak Hill Cemetery</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$ -</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
<td>10,987</td>
<td>$ 10,987</td>
</tr>
<tr>
<td>Investments</td>
<td>22,074</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>85,590</td>
<td>107,664</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>27,705</td>
<td>50,098</td>
<td>7,009</td>
<td>908</td>
<td>-</td>
<td>-</td>
<td>85,720</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>$ 49,779</td>
<td>$ 50,098</td>
<td>$ 7,009</td>
<td>$ 908</td>
<td>$ 96,577</td>
<td>$ 204,371</td>
<td></td>
</tr>
<tr>
<td><strong>LIABILITIES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Due to other funds</td>
<td>$ -</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>7,747</td>
<td>$ 7,747</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES</strong></td>
<td>$ -</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>7,747</td>
<td>7,747</td>
</tr>
<tr>
<td><strong>FUND BALANCES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nonspendable - principal</td>
<td>21,097</td>
<td>39,826</td>
<td>2,300</td>
<td>-</td>
<td>-</td>
<td>76,975</td>
<td>140,198</td>
</tr>
<tr>
<td>Restricted</td>
<td>28,682</td>
<td>10,272</td>
<td>4,709</td>
<td>908</td>
<td>11,855</td>
<td>56,426</td>
<td></td>
</tr>
<tr>
<td>Committed</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Assigned</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Unassigned</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL FUND BALANCES</strong></td>
<td>$ 49,779</td>
<td>$ 50,098</td>
<td>$ 7,009</td>
<td>$ 908</td>
<td>$ 88,830</td>
<td>$ 196,624</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES AND FUND BALANCES</strong></td>
<td>$ 49,779</td>
<td>$ 50,098</td>
<td>$ 7,009</td>
<td>$ 908</td>
<td>$ 96,577</td>
<td>$ 204,371</td>
<td></td>
</tr>
</tbody>
</table>

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

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TOWN OF BUCKSPORT, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

<table>
<thead>
<tr>
<th></th>
<th>Cemetery Trusts</th>
<th>Spofford Indigent Fund</th>
<th>Ministerial Fund</th>
<th>Colonoscopy Fund</th>
<th>Oak Hill Cemetery</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>REVENUES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment income, net of unrealized gains/(losses)</td>
<td>$ (406)</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ (2,147)</td>
<td>$ (2,553)</td>
</tr>
<tr>
<td>TOTAL REVENUES</td>
<td>(406)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(2,147)</td>
<td>(2,553)</td>
</tr>
</tbody>
</table>

| EXPENDITURES         |                 |                        |                  |                  |                  |             |
| Cemetery             | 1,689           | -                      | -                | -                | 7,253            | 8,942       |
| TOTAL EXPENDITURES   | 1,689           | -                      | -                | -                | 7,253            | 8,942       |

| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES |                 |                        |                  |                  |                  |             |
| (2,095)                                                       | -                | -                      | -                | -                | (9,400)         | (11,495)    |

| OTHER FINANCING SOURCES (USES)                                |                 |                        |                  |                  |                  |             |
| Transfers in                                                  | -                | -                      | -                | -                | -                | -           |
| Transfers (out)                                               | -                | -                      | -                | -                | -                | -           |
| TOTAL OTHER FINANCING SOURCES (USES)                         | -                | -                      | -                | -                | -                | -           |

| NET CHANGE IN FUND BALANCES                                  | (2,095)          | -                      | -                | -                | (9,400)          | (11,495)    |

| FUND BALANCES - JULY 1                                        | 51,874           | 50,098                 | 7,009            | 908              | 98,230           | 208,119     |

| FUND BALANCES - JUNE 30                                       | $ 49,779         | $ 50,098               | $ 7,009          | $ 908            | $ 88,830         | $ 196,624   |

See accompanying independent auditors’ report and notes to financial statements.
General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position.
TOWN OF BUCKSPORT, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION
JUNE 30, 2016

<table>
<thead>
<tr>
<th></th>
<th>Land and Non-depreciable Assets</th>
<th>Buildings, Building Improvements &amp; Land Improvements</th>
<th>Furniture, Fixtures, Equipment &amp; Vehicles</th>
<th>Infrastructure</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>General government</td>
<td>$1,420,550</td>
<td>$624,591</td>
<td>$99,153</td>
<td>$1,832,844</td>
<td>$3,977,138</td>
</tr>
<tr>
<td>Protection</td>
<td>39,757</td>
<td>2,032,291</td>
<td>2,401,273</td>
<td>-</td>
<td>4,473,321</td>
</tr>
<tr>
<td>Public works</td>
<td>1,416,946</td>
<td>1,195,432</td>
<td>1,701,439</td>
<td>8,625,609</td>
<td>12,939,426</td>
</tr>
<tr>
<td>Health and sanitation</td>
<td>14,000</td>
<td>298,987</td>
<td>192,437</td>
<td>6,290</td>
<td>511,714</td>
</tr>
<tr>
<td>Recreation</td>
<td>309,676</td>
<td>724,307</td>
<td>90,765</td>
<td>1,455,459</td>
<td>2,580,207</td>
</tr>
<tr>
<td>Sewer fund</td>
<td>5,035,413</td>
<td>5,421,590</td>
<td>131,536</td>
<td>5,645,073</td>
<td>16,233,612</td>
</tr>
<tr>
<td>Marina</td>
<td>-</td>
<td>45,593</td>
<td>5,307</td>
<td>25,813</td>
<td>76,713</td>
</tr>
<tr>
<td>Total General Capital Assets</td>
<td>8,236,342</td>
<td>10,342,791</td>
<td>4,621,910</td>
<td>17,591,088</td>
<td>40,792,131</td>
</tr>
<tr>
<td>Less: Accumulated Depreciation</td>
<td>-</td>
<td>(5,788,960)</td>
<td>(3,201,960)</td>
<td>(11,613,893)</td>
<td>(20,604,813)</td>
</tr>
<tr>
<td>Net General Capital Assets</td>
<td>$8,236,342</td>
<td>$4,553,831</td>
<td>$1,419,950</td>
<td>$5,977,195</td>
<td>$20,187,318</td>
</tr>
</tbody>
</table>

See accompanying independent auditors' report and notes to financial statements.
### TOWN OF BUCKSPORT, MAINE

**SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION**
**FOR THE YEAR ENDED JUNE 30, 2016**

<table>
<thead>
<tr>
<th></th>
<th>General Capital Assets</th>
<th>General Capital Assets</th>
<th>General Capital Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>7/1/15</td>
<td>Additions</td>
<td>Deletions</td>
</tr>
<tr>
<td>General government</td>
<td>$ 3,977,138</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Protection</td>
<td>4,443,894</td>
<td>29,427</td>
<td>-</td>
</tr>
<tr>
<td>Public works</td>
<td>12,595,297</td>
<td>344,129</td>
<td>-</td>
</tr>
<tr>
<td>Health and sanitation</td>
<td>483,853</td>
<td>27,861</td>
<td>-</td>
</tr>
<tr>
<td>Recreation</td>
<td>2,580,207</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Sewer fund</td>
<td>12,346,971</td>
<td>3,886,641</td>
<td>-</td>
</tr>
<tr>
<td>Marina</td>
<td>76,713</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td><strong>Total General Capital</strong></td>
<td><strong>36,504,073</strong></td>
<td><strong>4,288,058</strong></td>
<td>-</td>
</tr>
<tr>
<td><strong>Less: Accumulated Depreciation</strong></td>
<td><strong>(19,628,836)</strong></td>
<td><strong>(975,977)</strong></td>
<td>-</td>
</tr>
<tr>
<td><strong>Net General Capital Assets</strong></td>
<td><strong>$ 16,875,237</strong></td>
<td><strong>$ 3,312,081</strong></td>
<td>-</td>
</tr>
</tbody>
</table>

See accompanying independent auditors' report and notes to financial statements.
INDEPENDENT AUDITORS’ REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Town Council
Town of Bucksport
Bucksport, Maine

We have audited, 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, the financial statements of the governmental activities, business-type activities,
each major fund, and the aggregate remaining fund information of the Town of Bucksport,
Maine as of and for the year ended June 30, 2016, and the related notes to the financial
statements, which collectively comprise the Town of Bucksport, Maine’s basic financial
statements, and have issued our report thereon dated May 5, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered
the Town of Bucksport, Maine’s internal control over financial reporting (internal control)
to determine the audit procedures that are appropriate in the circumstances for the
purpose of expressing our opinions on the financial statements, but not for the purpose
of expressing an opinion on the effectiveness of the Town of Bucksport, Maine’s internal
control Accordingly, we do not express an opinion on the effectiveness of the Town of
Bucksport, Maine’s internal control.

A deficiency in internal control exists when the design or operation of a control
does not allow management or employees, in the normal course of performing their
assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A
material weakness is a deficiency, or a combination of deficiencies, in internal control,
such that there is a reasonable possibility that a material misstatement of the entity’s
financial statements will not be prevented, or detected and corrected on a timely basis. A
significant deficiency is a deficiency, or a combination of deficiencies, in internal control
that is less severe than a material weakness, yet important enough to merit attention by
those charged with governance.

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Bucksport, Maine’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Buxton, Maine
May 5, 2017