

1986
ANNUAL
REPORT

Town of
Livermore Falls, Maine

Incorporated March 20, 1843

PLEASE BRING THIS REPORT WITH YOU TO THE TOWN MEETING

Town of
LIVERMORE FALLS, MAINE



1986
ANNUAL REPORT
For The Municipal Fiscal Period

July 1, 1985 - June 30, 1986

and

WARRANTS

For The Annual Town Meeting

June 10th & 11th, 1986

With Elections on June 10th

LIST OF REPORTS

Dedication
Directory of Officials
Senator's Report
Representative's Report
Town Manager's Report
Selectmen's Report
Town Meeting Actions
Tax Collector's Report
Treasurer's Report
Treasurer's Investment Schedule
Sewer Treatment Treasurer's Report
Sewer Treasurer's Report
State Audit Report
Sewer Superintendent's Report
Plumbing Inspector's Report
BCEP Report
Code Enforcement Report
General Assistance Report
Library Association Report
Water District Report
Community Emergency Services Report
Fire Department Report
Police Department Report
Planning Board Report
Chamber of Commerce Report
Budget Proposal Comparison
Draft Warrants - 1986 Town Meeting
Municipal Directory

DEDICATION

The 1986 Annual Report is dedicated to the memory of Edgar "Peanut" Nichols who served for fifteen years as the Town's Road Foreman with ability, dedication, and humor. He honored us with his contributions to the community.

DIRECTORY OF OFFICIALS

Official	Term Expires
BOARD OF SELECTMEN AND ASSESSORS	
Lawrence Harvie	Annual Meeting, 1988
Joyce Moore	Annual Meeting, 1986
Douglas Mosher	Annual Meeting, 1986
Ronald Richards	Annual Meeting, 1987
Joseph Riordan, Chairman	Annual Meeting, 1987
PLANNING BOARD	
Ronald Chadwick, Chairman	1989
Gregg Richards	1986
Adrice Richard	1987
Paul Washburn	1986
Bert Simoneau	1988
Barbara Purington	1989
Shirley Turmel	1988
BOARD OF APPEALS	
Miriam Buchanan	1986
Paul Wilson	1987
Harold Souther	1988
Bruce Moulton	1989
Vacancy	1990
WATER DISTRICT TRUSTEES	
Francis Merkle, Chairman	April, 1987
Darryl Brown	April, 1988
Erwin Szawlowski	April, 1989
CONSERVATION COMMISSION	
Lawrence Despres	1986
Margaret Nelke	1987
Vacancy	1988
Robert Miller, Chairman	1989
Vacancy	1990
TOWN CLERK/TREASURER	Maxine L. Bailey
TOWN MANAGER	Nathaniel J. Tupper
POLICE CHIEF	Charles Keene
DIRECTOR BCEP	James Thibodeau
FIRE CHIEF	Albert Jones, Jr.
SUPERINTENDENT OF SCHOOLS	J. Kenneth Laux
SEWER SUPERINTENDENT	Kent Mitchell
MODERATOR	Edward H. Cloutier
CODE ENFORCEMENT OFFICER	James Thibodeau
HEALTH OFFICER	Vacant

COMMUNITY DEVELOPMENT ADVISORY COMMITTEE

Rene Albert	Sybil Lehto
Laura Alvino	Daniel J. Maguire
Maxine L. Bailey	Bruce Moulton
Henry Botka	Margaret Nelke
Darryl Brown	William Nickerson
Miriam Buchanan	Roger Ouellette
Lionel Dubord	Betty Palmer
Marguerite Farrington	Bernal Phillips
Doug Findley	Joseph Riordan
Dianne French	Bert Simoneau
Judy Fuller	Clayton Wagner
Beverly Goldrup	Ellen Washburn
Winfield Grant	Paul Washburn
Donald Jones	Arthur A. Aleshire (Hannafords)
Donald Kennedy	Judy Kany (Senator)
	Fergus Lea (AVCOG)

1986 BUDGET COMMITTEE

Paul Boucher	Robert Leclerc
Miriam Buchanan	Sybil Lehto
Gary Cook	Roland Mercier
Dianne French	Betty Mitchell
Brent Gay	Bruce Moulton
Beverly Goldrup	Adrice Richard
Georgia Hersey	Kenneth Sanborn
Flora Jones	Ronnalean Sanborn
Robert Jones	Guy Turmel
Mary King	Ellen Washburn
Norman King	Paul Washburn

SENATOR JUDY C. KANY
DISTRICT 17



State of Maine
Senate Chamber
Augusta, Maine 04333

May 5, 1986

Town of Livermore Falls
Municipal Building
2 Main Street
Livermore Falls, Maine 04254

Dear Livermore Falls residents:

This Town Report brings good news. The announcement of a Community Revitalization Grant Award of \$900,000.00 is an upbeat message for Livermore Falls. So many people have worked together to help. Nat Tupper, Town Manager, was always "there" to provide cheerful and competent leadership in this Olympian venture.

Congratulations to Nat, Darryl Brown, Joe Riordan, Doug Mosher, and everyone else who cared and persisted believing that Livermore Falls future was so worth the effort.

There are many residents of Livermore Falls I have not yet had the privilege of meeting--living at the other end of the State Senate district. However, I hope you believe that I have represented you well in the last two years. I have had many calls and letters from Livermore Falls and I look forward to working with you even closer in the future.

The U.S. Department of Energy's threat to place one of the Nation's two nuclear waste repositories in Maine has occupied most of my time and energy this year. I hope you believe, as I do, that this was an appropriate focus of my efforts.

In addition, I have focused on other means of PREVENTING pollution of our groundwater and comprehensively changing our absentee balloting election laws.

Please call me at home (872-2631) or at the State House (289-1540) if I can be of assistance to you. Helping an individual person in some way continues to provide the greatest incentive for further public service.

Sincerely,

A handwritten signature in cursive script that reads "Judy Kany".

Senator Judy Kany
District #17



HOUSE OF REPRESENTATIVES

STATE HOUSE AUGUSTA 04333

289-1400

Darryl N. Brown

P.O. Box Q

Livermore Falls, Maine 04254

Dear Friends:

It has been my pleasure to serve you, in the last 8 years, as your Representative to the Maine State Legislature. Together, we have formed a partnership through which we have seen some successes, the most recent being the award of the \$900,000 Downtown Revitalization Grant in the Maine State Planning Office. Collectively, you are to be congratulated for your tireless efforts in receiving that grant.

There are remaining a number of challenges before us. The most pressing challenge is the proper use of the grant money towards the revitalization of the downtown section of Livermore Falls, so that we can, once again, become a thriving downtown center. I am sure that your enthusiasm in the grant application process will carry over into the best implementation of those funds.

Livermore Falls, along with nearly every other community of its size in the State of Maine, faces a long-term solid waste disposal problem. Several years ago, the town selectmen took the necessary steps to insure that the life of our present landfill can be extended as long as possible. They are to be congratulated for those efforts. They have served to keep our solid waste costs down to reasonable levels, however, the life of that landfill is not indefinite and the town has already taken steps to review alternatives for long-term solutions. Those solutions will most certainly be expensive, but now is the time to press forward and consider every alternative. Livermore Falls, along with every other community, will have to adjust to the loss of those revenues from the federal government.

In summary, with the expanding economy, the award of the Downtown Revitalization Grant, and most importantly, the enthusiasm that the citizens of Livermore Falls have for maintaining a sound and vibrant community, I look forward to a long, healthy economic period for Livermore Falls. It is your enthusiasm and your willingness to participate that will ensure Livermore Falls' continued improvement. I have very much appreciated the opportunity to work with all of you toward those common goals.

Finally, it is with regret to list the departure of Nat Tupper as our Town Manager. In the time that he has been here, he has proven himself to be a dedicated public official. We will all miss him, but wish him well in his new position.

Sincerely,

Darryl N. Brown

District 58 Belgrade, Chesterville, Livermore Falls, Rome and Vienna

TOWN MANAGER'S REPORT

To The Selectmen and Citizens of Livermore Falls:

The Town's expanding responsibility and role in providing services and economic opportunity to its residents and the impact of reductions in federal funding continued to press our local resources in the last year. The issues of environmental hazards, employee and public safety liability exposures, and community and economic development assumed priority attention during the last twelve months. It can be assumed that these issues will continue to be treated to constant attention and public debate. Other relevant issues that will continue to be important to Livermore Falls are public involvement and participation in Town affairs, long term solid waste disposal policies, decay of our sewer collection and treatment facilities, high property taxes and the demand for educational and municipal services, capital improvement planning, surface and ground water protection, zoning and other land use control measures, and the attraction and retention of quality personnel into public sector jobs.

Public Works

New equipment purchased for public works operations included a new Ford Dump Truck, a used Elgin sweeper, and two new Bryant sanders. We also bought a used GMC sludge truck for sewer treatment operations and a used Ford pickup for custodial and grounds care services. New equipment purchases are not planned in the forthcoming year, rather the proposed budget establishes future reserve account for highway equipment. A healthy appropriation is also requested to make deferred maintenance repairs and equipment upgrading purchases.

Last summer's paving program helped correct many long neglected road surface problems. Streets that were completely or partially paved in 1985 were Legendary Lane, Pearl, School, High, Latham, Baldwin, Searles, Bemis, Otis, Knapp, Franklin, Gagnon, Vine and Water Streets, Royal Drive, Stricklands Loop, and the parking lots behind the Town Office and off Water Street. The more modest program for 1986 proposes cold mix and chip seal overlay on the Moose Hill Road and paving on Cargill and Millett Streets as well as the Meadowbrook area. There are certainly many more roads in need of paving or surface treatment and your patience as we attempt to catch up is greatly appreciated.

The Maine Department of Transportation will install a traffic signal at the intersection of Bridge and Main Street in September of 1986. While certain to cause some frustration to unaccustomed drivers, the light should help alleviate the sometimes unreasonable delays and frequent accidents in the area.

With the assistance of the Androscoggin Valley Council of Governments, the Selectmen have advanced our understanding and preparations for future solid waste disposal options. We have estimated the useful life expectancy of our current landfill at eight years and learned of the tremendous alternative costs for collection, transfer and disposal of solid waste. The Selectmen have continued to press for improved recycling, compaction, and waste separating in order to optimize the life span of our current landfill.

Public Safety

Though faced with frequent sick leave absences and a shortage of reserve officers, the Police Department concluded a relatively quiet year with no personnel changes. Several spare officers were added to the reserves roster and Officer White is now in attendance at the Maine Criminal Justice Academy. A law change which requires completion of basic training within six months of employment will place a greater burden on our overtime budget but should lead to a pool of better trained officers.

A new 1986 Ford Cruiser was purchased in January to replace the 1977 LTD. The 1984 cruiser now has in excess of 130,000 miles and will need to be replaced in 1987. A reserve account is established in the proposed budget to help pay for this.

The Fire Department completed a successful year with greater emphasis on training and active involvement of all firefighters. Clear and strong mutual aid agreements were reached between Livermore Falls and Livermore as well as with Jay. This should help foster and protect our already strong and cooperative ties with neighboring firefighting units. We will also seek to establish an agreement with Leeds in the upcoming year. The 1986 budget proposes the purchase of a new Squad Truck to replace the 1973 Dodge Van which is unreliable and is undersized to carry all the required supplies along with the Hurst Power Tool.

The Civil Emergency Preparedness program has fallen victim to federal budget cuts and local funding for our Director's position will be cut in 1986-87. The BCEP program has, however, worked with local industries and emergency services to help devise an emergency response plan to a hazardous materials spill or incident. This effort will continue with the strong backing of International Paper Co. and the County C.E.P. program.

We continue to enjoy the high quality and low cost ambulance and dispatch services provided by C.E.S. The Selectmen will be working with C.E.S. and the other participating towns to find a more suitable and permanent location for the ambulance headquarters. Dispatch Services will remain with our Police Department providing both radio communications and officer assistance services.

Community Development

In my 1984 report to the citizens and Selectmen, I projected a "rebirth" in our local economy and downtown business sector. While our "labor pains" lasted one full year longer than predicted, we have begun to see downtown revitalization initiated. With the assistance of a State CDBG grant to Livermore Falls, we were able to assist in the relocation and expansion of the Flower Barn to the former Ham's Drug Store location, the former Fournier Block has been sold and is undergoing extensive renovations, Future Foods is scheduled to open for business this Spring in the former Sampsons Store and several other retail stores are considering opening shop in Livermore Falls.

While unsuccessful in securing funding through the CDBG Community Revitalization grant program last March, we applied for and received a \$10,000 Planning Grant to assist in the development of a comprehensive market needs assessment for our commercial economy. Through this program the Town retained Roundy Development Services to work with the Community Development Advisory Committee to draft a development strategy. The adopted strategy and resultant 1986 CDBG application requesting one million dollars in federal funds called for upgrading activities in the downtown physical layout, business assistance, and facade face lift loans, industrial siting and attraction efforts, and a large housing improvement grant/loan program.

On April 25, it was announced that the Livermore Falls CDBG application had been approved for \$900,000 to fund our community development strategy. At the writing of this report, preparations are just beginning for the implementation of the grant program. Needless to say, I am ecstatic about this funding approval and the impact it should have on the Town. I thank the Community Development Advisory Committee and Planning Board for their assistance and support over the last three years in our competition for CDBG dollars. Many individuals volunteered their time and ideas to help formulate the application packet. Special thanks to Jim Thibodeau, Joe Riordan, The Livermore Falls Business and Professional Women's Club, the Chamber of Commerce, and to the Androscoggin Valley Council of Governments for their extra assistance.

Another exciting development in the Town was the announcement of the James-River Corporation that two paper machines would be upgraded with investments in excess of \$15 million. This will not only boost our long stagnant tax base but also help secure the future position of James River-Otis in the paper market. In times of a soft market and foreign competition, it is of much credit to the quality of local labor that allows such an investment decision.

Our Code Enforcement Program under the helmsmanship of Jim Thibodeau has been very successful in accomplishing its stated goals; and a rapidly growing demand for this service has arisen since the inception of the program. Mr. Thibodeau has responded to numerous complaints about building safety, fire hazards, and illegal land uses. The Code Enforcement Officer has also worked closely with the Planning Board which will be presenting its own action plan for the betterment and protection of community interests. While the demands far outstrip the available resources in this program, the proposed budget will request a continuation of only a half time position. We certainly have every reason to take pride in our purpose and effectiveness in this new town activity.

Finance and Administration

Despite, or perhaps because of a high tax effort, Livermore Falls is in sound financial condition. Rather than borrowing funds in anticipation of taxes and paying interest charges, the Town has maintained secured investments and has used the earnings to help reduce the annual tax requirements. Earnings on general investments exceeded \$30,000 in the last year; this represents not only 3/4 of a mill in revenues but also an approximate 1/2 mill in avoided borrowing costs.

With the federal withdrawal of tax exempt funding mechanisms, municipal debt service costs may quickly approach open market costs or, at best, prime rate costs. This will roughly double the interest rates towns have enjoyed in the past. Clearly, we must plan to carry a large undesignated surplus balance and to build reserves against future capital purchases.

The extreme volatility of the liability insurance market and the growing reluctance of insurance companies to cover municipal liability risks causes us to prepare for three possible impacts. First, balances and funds must be available to cover skyrocketing premiums (increases of 300-500% are not uncommon). Reserves against uninsured losses must be planned as liability limits and exclusions are creating more loss potentials; and finally, measures must be taken to prevent the exodus of public leaders and employees in fear of personal financial losses arising from their legitimate public policy choices and activities. Your town government will continue to foster public participation to the fullest extent possible and will hope to encourage more individuals willing to display the qualities of statesmanship and leadership needed to guide the community.

The Selectmen and various boards and committees have been dedicated and constructive in their efforts to address the concerns of the community. I applaud them and thank them for their selflessness and support. I also thank all the department heads and employees for their efforts and accomplishments during the last year. Like the citizens of Livermore Falls at large, the municipal employees need to be granted only the freedom and opportunity to excel in their purpose.

May 1, 1986

Respectfully submitted,
Nathaniel J. Tupper
Town Manager

SELECTMEN'S REPORT

To The Citizens of Livermore Falls:

The past year has seen some continued improvements in our town, along with continuing problems.

We are completing our surface water separation program along with street paving and rebuilding. This has been a long process but well done. The highway crew and Superintendent Kent Mitchell deserve credit for their excellent work on these projects.

This past year we appointed a Code Enforcement Officer and Jim Thibodeau has done an excellent job in this position. He is inspecting all rental housing and also enforcing junk and nuisance codes. We hope it will make our town cleaner and a better place in which to live.

Our Planning Board has been putting tremendous effort into improving various aspects of our town. We were fortunate in being able to get Paul Washburn and Bert Simoneau to accept appointments to the Board. This is a group of very dedicated people who should be supported by the citizens.

The Town was notified on April 25th that we were awarded a \$900,000 CDBG Grant. This should help us in improvements in the Downtown area. Our Town Manager, with assistance from a number of people, deserve credit for a job well done. We hope that this grant will make Livermore Falls boom again. Housing and business grant loans are also available in the community development program.

The tax base has been a major problem for town officials. We were extremely pleased when James River announced a \$15,000,000 improvement at the Otis Mill. This, with hope for future improvements, gives us bright prospects for the future. Also, for the first time in a number of years, we are seeing good new homes being built in Livermore Falls. An excellent trailer park was also started in East Livermore. We, as a Board, are willing to help on projects like these in any way possible.

Another future problem to the town is the dump. Every citizen and business in town has a duty to keep cardboard and newsprint out of the waste area.

We have a separate building for this type of waste. This landfill must last as long as possible as future handling of solid waste, could cost in excess of \$100,000 per year. We encourage all dump users to cooperate in this very critical area of town government. The future cost of waste management will be a shock to all of us.

We know of the concern about taxes. A vigorous effort is continually being made to get the most out of your tax dollar. The Manager and Selectmen carefully scrutinize all departmental spending. We are operating the town on only about 45% of the money that is raised at Town Meeting. Education costs are escalating at a very fast pace and show no slowing in the near future. State mandated programs and other costs make it difficult for all towns. Our municipal budget has been curtailed because of the continuing rise in Education cost. Remember, at the Town Meeting you are voting for monies to operate Municipal Government. The School District Meeting is a separate meeting to raise education funding.

We wish to thank our Town Manager, office staff, police, highway employees, firemen, and sewer employees for their cooperation. Our town cannot function without a good effort on their part.

Respectfully,
The Board of Selectmen
Livermore Falls

ANNUAL TOWN MEETING ACTIONS

JUNE 11, 1985

Article 1. Edward Cloutier was elected moderator for the meeting.

Article 2. Lawrence Harvie, Sr., Joyce Moore and Roland Mercier were elected to the Board of Selectmen/Assessors.

Sheila Lyman, Phillippe Legere, and Roger Laverdiere were elected to the MSAD #36 Board of Directors.

Article 3. It was voted to charge 13½% per annum on overdue taxes and to set due dates on December 5, 1985 and May 1, 1986.

Article 4. It was voted to allow a 3% discount on taxes paid in full on or before September 30, 1985.

Article 5. It was voted to charge 13½% per annum on sewer bills overdue more than 60 days.

Articles 6, 7. It was voted to authorize the Selectmen to sell property acquired through the non-payment of taxes or sewer charges.

Article 8. It was voted to donate snowmobile registration fees to the Jug Hill Riders Club.

Article 9. It was voted to donate aircraft excise taxes to the Bowman Field Flying Club.

Article 10 - 34, 36

The following budget appropriations were approved with the indicated funding source.

<u>Account</u>	<u>Appropriation</u>	<u>Source</u>
Public Works	27,500	Local Road Assistance
	151,700	
Highway Truck	26,300	Federal Revenue Sharing
	12,200	
Paving	23,000	
	(77,000)	Balance Forward
Police	122,472	
Teletype	3,500	
Elected Officials	23,446	
Administration	68,035	
Fire Department	21,700	
Bunker Pants and Boots	6,520	
Dispatch	31,000	
Ambulance	14,812	
Hydrants	57,000	
Streetlights	24,000	
Protective Communications	1,700	
Library Trust	15,275	
Tax Discount	6,500	

<u>Account</u>	<u>Appropriation</u>	<u>Source</u>
BCEP	11,529	
Dump	15,686	
Town Buildings	44,500	
Library	15,500	
Recreation	7,700	
Grounds Care	3,200	
General Assistance	17,200	
Insurances	87,250	
Debt Service	44,000	
Miscellaneous	5,800	
Agency Requests	13,264.50	
Community Development	12,500	
Tax Maps	<u>2,500</u>	
TOTAL	917,289.50	

Article 35. It was voted to transfer \$100,000 from Surplus to reduce the tax effort.

Article 37. It was voted to adopt an ordinance entitled "Establishment of the Livermore Falls Planning Board".

SPECIAL TOWN MEETING ACTIONS

OCTOBER 8, 1985

Article 1. Edward Cloutier was elected moderator for the meeting.

Article 2. It was voted to authorize the Selectmen to accept a \$10,000 Planning Grant and implement the funded activities.

Article 3. It was voted to authorize the Selectmen to receive and expend any State or Federal grant monies.

Article 4. It was voted to transfer \$1,000 from Surplus to fund the Community Development Advisory Committee's activities.

SPECIAL TOWN MEETING ACTIONS

DECEMBER 17, 1985

Article 1. Edward Cloutier was elected moderator for the meeting.

Article 2. Joseph Riordan was elected to complete the unexpired term of Roland Mercier who had resigned.

Article 3. It was voted to approve a CDBG Development Program to assist with the relocation and expansion of the Flower Barn through a State funded low interest loan.

SPECIAL TOWN MEETING ACTIONS

MAY 1, 1986

Article 1. Edward Cloutier was elected moderator for the meeting.

Article 2. It was voted to authorize the Board of Selectmen and Treasurer to proceed with financing for sewer stormwater and road reconstruction in the Shuy area with total debt not to exceed \$200,000.

SPECIAL TOWN MEETING ACTION

MAY 16, 1986

A Special Town Meeting will be held on May 16, 1986 to accept a \$900,000 CDBG grant and to adopt the development program described in the grant application.

TAX COLLECTOR'S REPORT

Under the July 1 through June 30 fiscal accounting period, annual reports must be prepared and printed prior to the end of the fiscal period and before the post-annual audit can be started. April 1 through March 31 has been selected as the most reasonable reporting period that can be offered to the voters for comparative information purposes.

Taxes are committed to the Tax Collector at the time the annual bills are mailed out, usually in August; and at the expiration of eight to twelve months, any unpaid balances are placed on lien and turned over to the Treasurer for collection. Any liens which are not paid in full, with interest and recording fees, foreclose after 18 months and become the property of the Town. Both the Treasurer and the Tax Collector accept partial or installment payments in order to assist taxpayers to avoid liens and foreclosures.

Prior Year Taxes

1978-83 Taxes Outstanding (7/1/85)	\$	13,787.97
1984-85 Taxes Outstanding (7/1/85)		88,279.64
Collections (3/31/86)		(27,376.04)
Supplements (3/31/86)		106.25
Committed to Liens		(56,871.54)
1984-85 Taxes Outstanding (3/31/86)		4,138.55
Total Taxes Outstanding (3/31/86)		17,926.52

Current Taxes

1985/86 Tax Commitment	\$	1,043,933.31
Abatements (3/31/86)		(506.69)
Supplementals (3/31/86)		5,983.32
Collections (3/31/86)		(735,447.81)
1985-86 Taxes Outstanding (4/1/86)	\$	313,962.13

Excise Taxes

Excise Tax Collections 4/1/85 - 3/31/86	\$	135,007.90
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Tax Discounts

In order to encourage early payment of taxes, which helps the Town to avoid borrowing costs and to make higher investment earnings, the proposal for tax discounts is the same as last year which was very successful. If the entire bill (100%) is paid on or before September 30, 1986 a discount of 3% will be deducted from your bill. These discounts are to be funded from an \$11,500 appropriation.

TREASURER'S REPORT

Cash on Hand, April 1, 1985 \$ 31,760.60

Receipts:

Current and 1984-85 Taxes	989,560.33	
Tax Liens	111,238.42	
Highway Block Grant	34,478.12	
State Revenue Sharing	143,749.57	
Excise and Boat Taxes	135,007.90	
Interest and Fees	19,157.43	
Federal Revenue Sharing	46,745.00	
Library Trust	17,799.05	
Rent on Buildings	25,304.31	
Investment Interest	30,565.37	
Department Revenues	<u>31,025.48</u>	<u>\$1,584,630.98</u>

Total \$1,616,391.58

Cash Disbursements:

Street Projects	100,000.00	
School Payments	543,071.98	
County Tax	35,072.46	
Debt Retirement	43,128.82	
Agency Requests	25,437.62	
Department Accounts	<u>836,779.26</u>	<u>\$1,583,490.14</u>

Cash on Hand, March 31, 1986 32,901.44

Total \$1,616,391.58

Respectfully submitted,

Maxine L. Bailey
Treasurer

TREASURER'S REPORT ON INVESTMENTS

April 1, 1985

L. F. Trust	Repo (89 days)	150,000.00	Int. 8.125%
Franklin Savings	CD (122 days)	100,000.00	8.60%
Franklin Savings	Companion Acc.	153,674.82	8.221%
L. F. Trust	Summary Savings	4,055.00	5.25%
L. F. Trust	Summary Savings	1,550.00	5.25%

Total \$409,280.24

March 31, 1986

L. F. Trust	CD (90 days)	100,000.00	Int. 7.50%
L. F. Trust	CD (115 days)	100,000.00	7.25%
Franklin Savings	CD (176 days)	104,032.09	7.55%
Key Bank	CD (96 Days)	100,000.00	7.20%
Franklin Savings	Companion Acc.	27,134.50	6.60%
L. F. Trust	Summary Savings	13,706.75	5.25%

Total \$444,873.25

All Town investments are deposited in Federally insured accounts and placed with local banks. Investment instruments are selected on the basis of their rate of return, liquidity, projected cash demands and predicted future market conditions.

Respectfully submitted,
Maxine L. Bailey
Treasurer

SEWER TREATMENT TREASURER'S REPORT
April 1, 1985 to March 31, 1986

Cash on Hand: 4/1/85 \$ 3,074.85

Receipts:

Operation and Maint. Costs:		
Livermore Falls	73,669.15	
Jay	34,411.19	
Future Construction Reserve:		
Livermore Falls	1,722.72	
Jay	748.68	
Equipment Reserves:		
Livermore Falls	2,800.44	
Jay	1,200.00	
Interest Earnings	3,353.17	
Miscellaneous Revenues	<u>1,248.38</u>	<u>\$119,153.73</u>

Total \$122,228.58

Disbursements:

Treatment Plant Wages	46,477.94	
Pumping Stations	3,021.13	
Administration Services	1,299.39	
Jay Meter Pit	563.08	
Utilities	26,339.65	
Parts/Supplies	8,433.12	
Vehicle Expense	1,227.49	
Clothing	500.00	
Audit	1,728.54	
Benefits	8,529.23	
Insurances	5,507.75	
Miscellaneous	6,057.24	
Reserves	<u>5,000.00</u>	<u>\$114,684.56</u>

Cash on Hand: 3/31/86 7,544.02

Total \$122,228.58

Respectfully submitted,
Maxine L. Bailey
Treasurer

SEWER ENTERPRISE REPORT
April 1, 1985 to March 31, 1986

Cash on Hand: (4/1/86) \$ 1,668.43

Receipts:

Sewer Charges	110,843.36	
Liens	3,694.64	
Interest and Fees	2,761.42	
Investments Earnings	22,797.48	
Connecting Fees	214.00	
Miscellaneous Receipts	<u>1,512.13</u>	<u>141,823.03</u>

Total \$143,491.46

Disbursements:

Wages	2,629.58	
Sewer Treatment Plant	78,192.31	
Supplies/Materials	6,719.56	
Administration Misc.	1,725.69	
Utilities	831.58	
Sewer Treatment Loan	19,200.00	
Rt. 17 Loan	8,375.00	
Pomeroy Hill Buy-back	5,597.40	
Contractual Labor	897.30	
Audit	1,548.08	
Insurances	900.00	
General Fund Loan	13,543.28	
Miscellaneous	<u>278.47</u>	<u>\$140,438.25</u>

Cash on Hand: (3/31/86) 3,053.21

Total \$143,491.46

L. F. Trust CD (182 days) \$248,582.51 Interest 7.60%

Sewer rates are computed from winter quarter water consumption. The base fee is \$15.00 per quarter plus \$0.014 per cubic foot of consumption.

Respectfully submitted,
Maxine L. Bailey
Treasurer



STATE OF MAINE
DEPARTMENT OF AUDIT
STATE HOUSE STATION 66
AUGUSTA, MAINE 04333

Area Code 207
Tel. 289-2201

ROBERT W. NORTON
STATE AUDITOR

Board of Selectmen
Town of Livermore Falls
Livermore Falls, Maine

We have examined the financial statements of the various funds of the Town of Livermore Falls for the fiscal year ended June 30, 1985, listed in the foregoing table of contents. Our examination was made in accordance with generally accepted government auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.


The Town has not maintained a record of its general fixed assets, and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In our opinion, the financial statements listed in the aforementioned table of contents present fairly the financial position of the Town of Livermore Falls at June 30, 1985, and the results of its operations for the fiscal year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The accompanying supplemental information is not necessary for a fair presentation of the financial statements, but is presented per statutory requirements and as additional analytical data. The information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

In connection with our examination, we also performed tests of compliance with the Revenue Sharing Act and regulations as detailed in the Commentary on the Audit Requirements of the 1980 Amendments to the State and Local Fiscal Assistance Act issued by the Office of Revenue Sharing, U.S. Department of the Treasury and also the provisions of Standards for Audit of Governmental Organizations, Programs, Activities and Functions promulgated by the U.S. Comptroller General which pertain to financial and compliance audits. The data on the appropriate Bureau of Census form was compared with the audited records of the Town of Livermore Falls and we are not aware of any noncompliance with the regulations.

In our opinion, for the items tested, the Town of Livermore Falls complied with the aforementioned provisions of the Revenue Sharing Act and regulations. Further, based on our examination and procedures referred to above, nothing came to our attention to indicate that the Town of Livermore Falls had not complied with the aforementioned provisions of the Revenue Sharing Act and regulations.


Robert W. Norton
State Auditor

October 25, 1985

TOWN OF LIVERMORE FALLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1985

1. Summary of Significant Accounting Policies

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

A. Basis of Presentation

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. The various funds are grouped by type in the financial statements.

Governmental Funds

General Fund - The general fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Fund - Special revenue funds are used to account for revenues derived from specific taxes or other earmarked revenue sources, including federal revenue sharing funds and sewer operations.

Proprietary Fund

Enterprise Fund - The enterprise fund is used to account for the assets, liabilities, fund balance, revenues and expenditures of the Sewer Operations. This fund is a self-sustaining account totally independent of the general fund.

Fiduciary Funds

Trust Funds - Trust funds are used to account for assets held in trust by the Town for others.

Account Group

General Long-Term Debt - This account group is established to account for the long-term debt that is backed by the Town's full faith and credit.

ARTICLE 39. To see if the Town shall vote to discontinue a certain road in East Livermore known as the Bog Road in accordance with Title 30 MRSA Section 3026.

ARTICLE 40. To see if the Town will vote to authorize the Board of Selectmen to apply for receive and expend any State, Federal or other grant monies for the benefit of the Town and to exercise such authority as is necessary and reasonable to implement such grant funded projects.

The Registrar of Voters will hold office hours while the polls are open to correct any error in/or change a name on the voting list, to accept the registration of any person who becomes 18 years of age or fulfills the residence requirements on Town Meeting Day.

A person who is not registered as a voter may not vote in any election.

The registrar of Voters will be in her office during regular daily business hours for the purpose of registering new voters. During the week prior to the meeting, hours will be Monday, June 2, 9-12 and 1-4; Tuesday, June 3, 9-12 and 1-5; Wednesday, June 4, 9-12 and 1-4; Thursday, June 5, 9-12 and 1-5. Registration cannot be accepted after this date except for Town Meeting Day.

REMINDER

Election of the officers for the Board of Selectmen/Assessors and Directors to SAD #36 will be at the FIRE STATION on Tuesday, June 10, 1986 from 9:00 a.m. to 6:00 p.m. Action on Articles 3 thru 40 will be on Wednesday, June 11, 1986 at MURRAY HALL, meeting to begin at 7:00 p.m.

B. Authority

The code is adopted and hereafter amended pursuant to and consistent with: Title 30 MRSA, Chapters 201-A and 209; Title 30 MRSA, Chapter 239, Subchapter VI; Title 4 MRSA, Chapter 17; Title 12 MRSA, Chapter 424 and Title 25 MRSA, Chapters 313 to 321.

Section 5. (b) Means of Egress for One-and Two-Family Dwellings. Means of Egress for one-and two-family dwellings shall conform to the requirements set forth in NFPA 101 - Life Safety Code. Chapter 22, 1985 edition.

Section 5. (c) Means of Egress for Apartment Buildings, Lodging or Rooming Houses.

1. Means of egress for new apartment buildings shall conform to the requirements set forth in NFPA 101 - Life Safety Code, Chapter 18, 1985 edition.
2. Means of egress for existing apartment buildings shall conform to the requirements set forth in NFPA 101 - Life Safety Code, Chapter 19, 1985 edition.
3. Means of egress for lodging or rooming houses shall conform to the requirements set forth in NFPA 101 - Life Safety Code, Chapter 20, 1985 edition.

Section 5 (h) Smoke Detectors Required.

The owner shall install, or cause to be installed, not less than one approved and operable smoke detector upon or near the ceiling areas within, or giving access to, bedrooms in:

1. Any single-family dwelling rented to others, including mobile homes, regardless of the date of construction.
2. Each apartment in any building of multi-family occupancy, including any apartment occupied by the owner.

In multi-family buildings more than three stories in height, approved and operable smoke detectors shall also be installed in each corridor and hallway on each floor.

ARTICLE 38. Shall an ordinance entitled "Town of Livermore Falls Building Permit Ordinance" be enacted?

NOTE: At the printing of the Town Report, this ordinance was still under review by the Board of Selectmen and Planning Board. The text of the ordinance should be incorporated in the posted warrants and available prior to the Town Meeting.

ARTICLE 33. To see that sum, if any, the Town will vote to raise and appropriate for Community Development - Code Enforcement.

Selectmen and Budget Committee Recommend: \$10,736.)

NOTE:

<u>Purpose</u>	<u>Amount</u>
Code Enforcement Officer	\$ 6,386
Legal Assistance	3,000
Supplies	500
Telephone	400
Miscellaneous Other	<u>450</u>
TOTAL	\$10,736

ARTICLE 34. To see if the Town will vote to transfer \$50,000 from Surplus to reduce the 1986-87 tax committment.

(Selectmen and Budget Committee Recommend: Yes)

ARTICLE 35. To see what sum, if any, the Town will vote to raise and appropriate for Industrial Development Planning-CDBG.)

(Selectmen's Recommendation: To raise by taxation and appropriate \$10,000.)

ARTICLE 36. To see if the Town will vote to authorize the Selectmen to transfer from Surplus such additional sums as they deem necessary and reasonable to continue liability insurance coverages.

NOTE: This article is needed because insurance premiums and the availability of policy coverage are very unpredictable. The alternative to this Article would be to increase the appropriation under Article 29 by some arbitrary amount.

ARTICLE 37. Shall the Livermore Falls Rental Housing Code Section 1, Section 5(b), Section 5(c) and Section 5(h) be amended to read as follows?

Section 1. PURPOSE AND AUTHORITY

A. Purpose

The purpose of this code is to safeguard the health and safety of the inhabitants of Livermore Falls through the establishment and enforcement of minimum standards of construction, occupancy and maintenance for rental units.

ARTICLE 30. To see what sum, if any, the Town will vote to raise and appropriate for Debt Service.

(Selectmen and Budget Committee's Recommendation:
To raise by taxation and appropriate \$36,750.)

NOTE:

<u>Purpose</u>	<u>Amount</u>
Municipal Building	\$19,400
Fire Truck	<u>17,350</u>
TOTAL	\$36,750

ARTICLE 31. To see what sum, if any, the Town will vote to raise and appropriate for Miscellaneous Accounts:

(Selectmen and Budget Committee's Recommendation:
To raise by taxation and appropriate \$11,320.)

NOTE:

<u>Purpose</u>	<u>Amount</u>
Memorial Day Celebration	\$ 300
Planning Board	1,000
Fourth of July Celebration	1,500
Animal Control	1,500
Community/Chamber Projects	1,500
Chamber of Commerce Dues	120
Norlands	100
Area Youth Hockey	300
Community Development Advisory Committee	1,000
Comprehensive Plan	<u>4,000</u>
TOTAL	\$11,320

ARTICLE 32. To see what sum, if any, the Town will vote to raise and appropriate to fund various Agency Requests.

(Budget Committee Recommends: \$13,781.)
(Selectmen make no recommendations)

NOTE:

<u>Agency</u>	<u>Amount</u>
Androscoggin Home Health	\$ 1,786
Tri-County Mental Health	1,786
Western Area Agency on Aging	4,591
Androscoggin Valley Community Action	1,045
Sandy River Rehab Center	1,300
Western Maine Transportation Services	576
Abused Women's Advocacy program	1,033
Franklin County High Blood Pressure	300
American Red Cross	714
United Cerebral Palsy	150
Child Health Center	<u>500</u>
TOTAL	\$13,781

ARTICLE 27. To see what sum, if any, the Town will vote to raise and appropriate for Grounds Care and Maintenance.
(Selectmen and Budget Committee's Recommendation:
 To raise by taxation and appropriate \$4,200.)

NOTE:

<u>Purpose</u>	<u>Amount</u>
Equipment	\$ 300
Supplies	1,000
Materials	600
Repairs	300
Seasonal Labor	<u>2,000</u>
TOTAL	\$4,200

ARTICLE 28. To see what sum, if any, the Town will vote to raise and appropriate for General Assistance.
(Selectmen and Budget Committee's Recommendation:
 To raise by taxation and appropriate \$17,450.)

NOTE:

<u>Purpose</u>	<u>Amount</u>
Administrator's Wages	\$ 3,400
Supplies	150
Phone	400
Assistance	<u>13,500</u>
TOTAL	\$17,450

ARTICLE 29. To see what sum, if any, the Town will vote to raise and appropriate for Insurances.
(Selectmen and Budget Committee's Recommendation:
 To raise by taxation and appropriate \$112,850.)

NOTE:

<u>Purpose</u>	<u>Amount</u>
Social Security	\$ 21,600
Unemployment	2,700
Workers Comp.	29,500
General Liability/Bonds	16,000
Public Officials Liability	1,700
Police Liability	2,800
MSRS/SGI	13,700
BC/BS - Income Protection	<u>24,850</u>
TOTAL	\$112,850

NOTE:

<u>Purpose</u>	<u>Amount</u>
Wages	\$ 8,840
Supplies	2,000
Equipment	2,500
Contractual	1,000
Building/Recycling	2,500
Engineering/Consulting	<u>1,500</u>
TOTAL	\$18,340

ARTICLE 24. To see what sum, if any, the Town will vote to raise and appropriate for Town Buildings.

(Selectmen and Budget Committee's Recommendation:

To appropriate from the Federal Revenue Sharing Fund \$35,000 and to raise by taxation and appropriate \$11,460 for a total of \$46,460.)

NOTE:

<u>Purpose</u>	<u>Amount</u>
Wages	\$ 6,760
Fuel	3,200
Utilities	15,200
Maintenance	3,500
Supplies	2,800
Capital Improvements	<u>15,000</u>
TOTAL	\$46,460

ARTICLE 25. To see what sum, if any, the Town will vote to raise and appropriate for the Free Public Library.

(Selectmen and Budget Committee's Recommendation:

To raise by taxation and appropriate \$16,500.)

ARTICLE 26. To see what sum, if any, the Town will vote to raise and appropriate for the Recreation Program.

(Selectmen and Budget Committee's Recommendation:

To raise by taxation and appropriate \$13,950.)

NOTE:

<u>Purpose</u>	<u>Amount</u>
Director	\$ 2,000
Senior Counselor	1,200
Wages	5,250
Stipends	1,000
Bus Service	500
Supplies/Equipment	1,100
Special Events	500
Splashdown Pool	1,700
Ski Associations	<u>700</u>
TOTAL	\$13,950

ARTICLE 18. To see what sum, if any, the Town will vote to raise and appropriate to purchase a new Squad Truck for Fire Department service.

(Selectmen and Budget Committee's Recommendation:

To raise by taxation and appropriate \$9,750, and to transfer from the Fire Truck Reserve account \$1,250, and to transfer from the Fire Department carried balance \$8,000, and to transfer from the BCEP carried balance \$3,000 for a total of \$22,000.)

NOTE:

<u>Purpose</u>	<u>Amount</u>
One Ton Truck	\$12,000
Custom Body	5,000
Light bar/siren	1,000
Scanner radio	1,800
Generator	1,500
Spotlights/Miscellaneous	700
TOTAL	\$22,000

ARTICLE 19. To see what sum, if any, the Town will vote to raise and appropriate for Dispatch Services.

(Selectmen and Budget Committee's Recommendations:

To raise by taxation and appropriate \$39,700.)

ARTICLE 20. To see what sum, if any, the Town will vote to raise and appropriate for Ambulance Services.

(Selectmen and Budget Committee's Recommendation:

To raise by taxation and appropriate \$11,609.)

ARTICLE 21. To see what sum, if any, the Town will vote to raise and appropriate for Hydrant Rental and Street Lights.

(Selectmen and Budget Committee's Recommendation:

To raise by taxation and appropriate \$57,000 for Hydrant Rental and \$24,000 for Street Lights.)

ARTICLE 22. To see what sum, if any, the Town will vote to raise and appropriate for Civil Emergency Preparedness.

(Selectmen and Budget Committee's Recommendation:

To raise by taxation and appropriate \$11,100.)

NOTE:

<u>Purpose</u>	<u>Amount</u>
Director	\$ 500
Custodian	5,100
Travel	100
Supplies	1,000
Equipment Service	500
Radio and Phone Lines	3,900
TOTAL	\$11,100

ARTICLE 23. To see what sum, if any, the Town will vote to raise and appropriate for the Town Dump.

ARTICLE 14. To see what sum, if any, the Town will vote to raise and appropriate for the purpose of Police Cruiser replacement reserve.

(Selectmen and Budget Committee's Recommendation:

To raise by taxation and appropriate \$6,000.)

ARTICLE 15. To see what sum, if any, the Town will vote to raise and appropriate for Elected Officials Compensation and Expenses.

(Selectmen and Budget Committee's Recommendation:

To raise by taxation and appropriate \$2,500 for Selectmen's compensation, and to raise by taxation and appropriate \$1,500 for Assessors compensation, and to raise by taxation and appropriate \$17,884 for Town Clerk/Treasurer's compensation and to raise by taxation and appropriate \$2,500 for Assessors expenses for a total of \$24,384.)

ARTICLE 16. To see what sum, if any, the Town will vote to raise and appropriate for General Government Administration.

(Selectmen and Budget Committee's Recommendation:

To raise by taxation and appropriate \$73,008.)

NOTE

<u>Purpose</u>	<u>Amount</u>
Manager Salary	\$27,000
Manager Expense	2,600
Secretary Salary	14,708
Schools and Dues	600
Phones	2,400
Supplies and Postage	5,500
Printing	1,000
Audit	2,400
Elections	1,200
Legal and Contingency	7,000
AVCOG Dues	1,650
MMA Dues	1,650
Computer Service	2,500
Lien Administration	1,800
Equipment	1,000
TOTAL	\$73,008

ARTICLE 17. To see what sum, if any, the Town will vote to raise and appropriate for the Fire Department.

(Selectmen and Budget Committee's Recommendation:

To raise by taxation and appropriate \$24,800.)

NOTE:

<u>Purpose</u>	<u>Amount</u>
Chief's Stipend	\$ 900
Wages	8,000
Supplies	4,000
Training	400
Phones	1,500
Equipment	10,000
TOTAL	\$24,800

ARTICLE 10. To see what sum, if any, the Town will vote to raise and appropriate for the Public Works Account.

(Selectmen and Budget Committee's Recommendation: To raise by taxation and appropriate \$195,500.)

NOTE:

PURPOSE	Amount
Wages	\$ 95,000
Gas, Oil, Lube	16,000
Sand and Gravel	3,500
Road Maintenance	12,000
Salt	5,500
Parts and Repairs	16,500
Supplies and Materials	10,000
Sidewalks	3,000
Special Projects	5,000
Equipment	5,000
Contractual	3,000
Contingency	1,000
Capital Repairs/upgrading	20,000
TOTAL	\$195,500

ARTICLE 11. To see what sum, if any, the Town will vote to raise and appropriate for a Highway Department Equipment Reserve:

(Selectmen and Budget Committee's Recommendation: To raise by taxation and appropriate \$25,000.)

ARTICLE 12. To see what sum, if any, the Town will vote to raise and appropriate for Street Paving.

(Selectmen and Budget Committee's Recommendation: To appropriate from the Local Road Assistance Program \$42,700 and to raise by taxation and appropriate \$25,000 for a total of \$67,700.)

ARTICLE 13. To see what sum, if any, the Town will vote to raise and appropriate for the Police Department.

(Selectmen and Budget Committee's Recommendation: To raise by taxation and appropriate \$132,998.)

NOTE:

PURPOSE	Amount
Chief's Salary	20,188
Wages	85,300
Crossing Guard	3,500
Radios and Supplies	3,500
Uniforms	1,500
Vehicle Maintenance	9,500
Phones	1,200
Training	1,000
Contingent/Legal	2,000
Special Equipment	500
Clerical	2,210
Teletype	2,600
TOTAL	\$132,998

ARTICLE 4. To see if the Town will authorize a tax discount of three percent (3%) of the entire tax bill if the bill is paid in full on or before September 30, 1986; and to raise by taxation and appropriate \$11,500 to fund said discounts.

(Selectmen and Budget Committee's Recommendation:
YES)

NOTE: This will allow a one time discount of 3% on property taxes if paid in full, (both the first and second half) on or before September 30, 1986.

ARTICLE 5. To see if the Town will fix a time period after which interest will be charged on unpaid sewer assessments and to see if the Town will fix a rate of interest to be charged on sewer assessments not paid within said time period.

(Selectmen's Recommendation: That 13½% annum prorated daily be charged on sewer assessments not paid within 60 days of the quarterly billing due date with said interest commencing on the first business day following said 60 day period.)

ARTICLE 6. To see if the Town will authorize the Selectmen on behalf of the Town to retain or sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they may deem advisable and in the Town's best interest, and to execute quit claim deeds for such property.

ARTICLE 7. To see if the Town will authorize the Selectmen, acting in their capacity as sewer system trustees, to on the Town's behalf, retain or sell and dispose of any real estate acquired by the Town for non-payment of sewer assessments thereon, on such terms as they may deem advisable and in the Town's best interest, and to execute quit claim deeds for such property.

ARTICLE 8. To see if the Town will authorize the Selectmen to use future snowmobile registration refunds for the benefit of the Jug Hill Riders Snowmobile Club. Said funds to be used by the club, within the boundaries of the Town of Livermore Falls.

ARTICLE 9. To see if the Town will authorize the Selectmen to use future airplane excise tax refunds for the benefit of the Bowman Field Flying Club for carrying out airfield improvements.

1986 TOWN MEETING WARRANT

To: Charles Keene, a constable of the Town of Livermore Falls, in the County of Androscoggin, State of Maine:

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Livermore Falls in the County of Androscoggin in the State of Maine, qualified by law to vote in Town affairs, to meet at the Fire Station in said Town of Livermore Falls on Tuesday the 10th day of June, A.D. 1986 at 8:45 o'clock in the forenoon, then and there to act on the following articles, to wit:

ARTICLE 1. To choose a moderator to preside at said meeting.

ARTICLE 2. To choose by secret ballot in accordance with Title 30 Maine Revised Statutes Annotated Section 2061 all necessary Town Officials including one Selectmen/ Assessor for a three year term; one Selectmen/Assessor for a two year term; four Directors to School Administrative District No. 36 for three year terms; one Director to School Administrative District No. 36 for a one year term; and one Town Clerk/Treasurer for a two year term.

NOTE: The polls for elections of officers will open at approximately nine o'clock (9:00 a.m.) in the forenoon and close at six o'clock (6:00 p.m.) in the evening. At the closing of the polls the meeting will recess and reconvene at seven o'clock (7:00 p.m) in the evening of WEDNESDAY, June 11, 1986 for the purpose of acting on the remainder of the Articles. The meeting will reconvene at Murray Hall in Livermore Falls.

ARTICLE 3. To see if the Town will vote to fix dates when taxes shall be due and payable, and see if the Town will fix a rate of interest to be paid on taxes unpaid after such date.

(Selectmen's Recommendation: That 13½% per annum be charged commencing on December 3, 1986 on all first ½ year tax payments not paid on or before December 2 and that 13½% per annum be charged commencing on May 1, 1987 on all second ½ year year tax payments not paid on or before April 30, 1987.)

REVENUE COMPARISON

	1984-84	1985-86	1986-87
Federal Revenue Sharing	\$ 46,300	\$ 26,300	\$ 35,000
DOT Block Grant	30,000	27,500	42,700
State Revenue Sharing	78,000	126,000	226,000
Excise Taxes	92,000	94,000	110,000
Interest/Penalties	12,000	15,000	15,000
Investment Earnings	20,000	25,000	20,000
Administration Fees	8,000	8,000	6,000
Public Safety	10,000	8,000	0
Building Rent	23,000	23,000	28,000
Dump/Miscellaneous	4,000	8,000	8,000
Library Trust	15,275	15,275	17,800
Surplus Transfer	50,000	101,000	50,000
Fire Department Transfer	0	0	8,000
Fire Truck Reserve	0	0	1,250
BCEP Transfer	0	0	3,000
TOTALS	\$388,575	\$477,075	\$570,750

Note on the Warrants For Annual Town Meeting

The Warrants for the Annual Town Meeting are drafted after the Budget Committee and Selectmen have completed their review of the proposed budget. The warrant articles printed in this report, however, may differ from the Articles posted and acted upon at Town Meeting as these are for informational purposes only. Differences, if any, between the Articles printed in this report and the actual Town Meeting Articles will be explained at the Town Meeting.

NOTES

Paper for printing of the Town Report was graciously donated by James River-Otis. Printing was done at the facilities of SAD #36 and with the assistance of the School District Staff.

APPROPRIATION COMPARISONS

<u>Account Name</u>	<u>APPROPRIATIONS</u>		<u>Proposal</u>
	1984-85	1985-86	
Elected Officials	\$ 22,446	\$ 23,446	\$ 23,384
General Government	60,139	68,035	73,008
Police	104,295	122,472	132,998
Fire	21,060	21,700	24,800
Dispatch	17,700	31,000	39,700
Ambulance	6,620	14,812	11,609
BCEP	11,225	11,529	11,100
Streetlights	21,500	24,000	24,000
Hydrants	57,500	57,000	57,000
Communications	1,650	1,700	-
Highways	161,350	179,200	195,500
Paving	77,000	23,000	67,700
Dump	17,510	15,686	18,340
Buildings	44,500	44,500	46,460
Library Allotment	15,000	15,500	16,500
Library Trust	15,275	15,275	17,800
Recreation	8,500	7,700	13,950
Grounds Care	9,085	3,200	4,200
Insurance	82,037	87,250	112,850
Debt Service	56,850	44,000	36,750
Miscellaneous	5,500	5,800	11,320
General Assistance	16,970	17,200	17,450
Tax Discount	6,500	6,500	11,500
Agency Request	11,624.55	13,264.50	13,781
Police Teletype	0	3,500	0
Bunker Pants/Boots	0	6,520	0
Community Development - CEO	0	12,500	10,736
Industrial Development - CDBG	0	0	10,000
Squad Truck	0	0	22,000
Equipment Reserve - Highways	0	0	25,000
Cruiser Reserve	0	0	6,000
Tax Mapping	0	2,500	0
Highway Truck	0	38,500	0
TOTALS	\$851,836.55	\$917,289.50	\$1,055,436
Less Revenues:	(388,575)	(477,075)	(570,750)
Net Municipal Taxes*	\$463,261.55	\$440,214.50	\$484,686
% change - prior year	(down 9.5%)	(down 5%)	(up 10.0%)

*Add assessments for S.A.D. #36, County Tax and Overlay



Western Maine Mountains CHAMBER OF COMMERCE

LIVERMORE-LIVERMORE FALLS-JAY
CHAMBER OF COMMERCE

To The Citizens Of The Town of Livermore Falls:

The Livermore-Livermore Falls-Jay Chamber of Commerce would like to take this opportunity to thank the Livermore Falls Board of Selectmen for their fine cooperation during the past year on a variety of projects in which the Chamber of Commerce was involved.

Projects included the riverbank cleanup, the paving of the municipal parking lot, affording better facilities for downtown shopping, and the annual Christmas lighting, which brightens our streets during the holidays. Our thanks to the Livermore Falls Fire Department for installing and removing the Christmas lights.

The Chamber gave financial support to the Planning Grant, which assisted in obtaining the \$900,000 C.D.B.G. for Livermore Falls.

The Chamber of Commerce was especially pleased with the support it received from the Town of Livermore Falls on its request for additional street lighting. Our requests, in addition to those suggested by the Selectmen, have resulted in increased safety and commercial visibility.

The Livermore-Livermore Falls-Jay Chamber of Commerce also purchased and had erected three Livermore Falls Business District signs.

As part of the Western Maine Mountains Chamber of Commerce, we participated in several area projects. These included the legislative tour, the hiring of the part-time Executive Director, and the First Annual Networking Session at the University of Maine at Farmington.

Upcoming events, sponsored by the Chamber of Commerce, include a Children's Parade and Crafts Fairs on the 5th of July.

Congratulations to Livermore Falls on receiving the C.D.B.G.

Best wishes to James River-Otis Division, on their expansion.

We pledge our support to the Town of Livermore Falls for continuing revitalization.

Sincerely,

Steve Morrison, President
Livermore-Livermore Falls-Jay
Chamber of Commerce

TOWN OF LIVERMORE FALLS
OFFICE OF
PLANNING BOARD
LIVERMORE FALLS, MAINE

The Planning Board has become increasingly active and productive during the past year. Although development has been slow, with two development proposals having been brought to the Board this year, the Board has accomplished several other goals.

The Board has written and recommended several changes in local ordinances in order to bring them into fuller compliance with State laws and to enhance their effectiveness and enforcement. The Board is operating for the first time with seven full members, and has effected changes in the rotation of tenures in order to provide for a more orderly transition from year to year. The Board is laying the foundation for the formation of a groundwater protection committee, recognizing the need to consider the future of Town's water quality.

Several Board members served on the Advisory Committee for the Community Development Block Grant application during the Fall and reviewed and supported the final application. The Flower Barn D.O.F. grant was also considered and supported by the Board. With the realization that its Comprehensive Plan revision is best achieved by the experts, the Board seeks and anticipates funding to contract with AVCOG to update the Livermore Falls Comprehensive Plan. In order for the Town to have any voice in the location and utilization of land parcels, some policy statements must be developed through a meaningful and defensible Comprehensive Plan. This forms both the legal and logical basis for decisions the Town might wish to make concerning its future.

We appreciate the support and encouragement of the citizens, Town Manager and Board of Selectmen. We are greatly assisted by the Code Enforcement Officer who helps us with our organization, agenda setting, record keeping, research and reporting, and provides valuable insights into the Board's role as well as the technical issues of pending considerations. We have requested that this position be expanded to a full time classification, and we are hopeful that this may be funded in future years.

Respectfully submitted,
Ronald Chadwick, Chairman
Planning Board

LIVERMORE FALLS POLICE DEPARTMENT

LIVERMORE FALLS, MAINE 04254

Police report - page 2

In closing, I would like to thank our full and part time officers for the good job they are doing, and have done in the past year. I wish also, to extend my thanks for the assistance provided by the CES Dispatch and Ambulance services, the officers of the Jay, Wilton, and Winthrop Police Departments, the State Police, other Livermore Falls municipal departments, and the Board of Selectmen.

Respectfully submitted,

Charles B. Keene
Chief of Police

Below is a summary of some of the police activities listed for the period April 1, 1985 through March 31, 1986.

Act of God	5	Littering	12
Alarms (Business)	84	Lost and Found	66
Ambulance Calls	8	Miscellaneous (includes drug and liquor laws)	70
Animals	14	Missing Persons	11
Assaults	84	Motor Vehcile Accidents	179
Assistance Rendered	402	Motor Vehicle Violations	141
Attempt to locate	4	Neighbor Disputes	24
Attempted Suicide	10	Nuisances	125
Auto Theft	13	Parking Violations	44
Bank Alarms	4	Police Information	86
Bomb Threats	3	Prowlers	16
Burglary	34	Rape	2
Civil Matters	14	Robbery	1
Criminal Threatening	11	Run Away	9
Criminal Trespassing	45	Snowmobiles	10
Deaths Unattended	2	Stolen Property	8
Disorderly Conduct	141	Suspicious Activity	111
Dogs	37	Theft	152
Domestic Problems	75	Unlocked Doors	15
Driving Under Influence	27	Vandalism	145
Drunkeness	28	Warrant Arrests	15
Fire Calls	30	Weapons (Possession)	9
Harassment	69	Worthless Checks	15

LIVERMORE FALLS POLICE DEPARTMENT

LIVERMORE FALLS, MAINE 04254

To The Town Manager, Selectmen, and Citizens:

The year of 1985 was a busy year for the members of the Livermore Falls Police Department. During the year we received and answered 2,410 calls for police assistance in addition to the 180 parking tickets and 472 uniform traffic summons issued. There were 125 persons arrested or issued a summons and 103 traffic accidents investigated.

The police officers are doing an excellent job responding to, handling, and following up on complaints. Continued budgetary and mutual aid support will enable us to continue the job that we have been doing. On behalf of the Police Department, I want to thank you, the citizens, for your cooperation and involvement and ask for your continued support. I hope the residents feel confident that any assistance they may need from the Police Department will be given by officers who have the knowledge and professional aptitude required and will render same in a sincere and professional manner. Together we can keep our community safe and secure and a friendly place to live.

Officer Larry White is attending the Maine Criminal Justice Academy. The department is covering his shift absences with the remaining 4 full time officers, the Chief, and 7 part-time officers. Upon Officer White's graduation all full time officers will be graduates of the MCJA.

The new 1986 Ford Crown Victoria Police Cruiser arrived in January and has been put into active service. The backup 1983 cruiser, with 130,000 plus miles on it, will need replacement in 1987.

The teletype machine is "on line" and the department is getting the benefits of up-to-date reports and a direct immediate communication link with the State Police and other law enforcement agencies nationwide.

The secretary has been a real asset to the department. Hopefully next year the budget will contain enough funds to increase the hours due to the extra work the secretary could be doing. This would allow the officers more time to perform patrol duties.

FIRE DEPARTMENT REPORT

To The Selectmen, Town Manager and Citizens of Livermore Falls:

As my second year as Fire Chief, it gives me great pleasure to submit my report for the 1985-86 fiscal year. It was a satisfying year for our department. Highlights of the year consist of purchasing bunker pants and boots for each fireman and upgrading their training.

700 feet of 4 inch hose, 700 feet of 1½ inch hose, one halogen tool, and one Scott air pack were some of the equipment purchases this year to help to expand our ability to fight fires.

I, along with the Town Officials, have finalized the mutual aid agreement with Jay, which was pending at the end of the last fiscal year. This allows us to utilize Jay and Livermore Fire Departments in firefighting to save tax dollars.

I would like to thank the Livermore Falls Police Department, C.E.S. personnel and dispatchers for their assistance; as well as the officers and firefighters for such a successful year.

The following calls were answered from May 1, 1985 to April 30, 1986:

Chimney	14	Hurst Power Tool	3
Structure	5	Investigate Only	2
Motor Vehicle	4	False Alarm	9
Woods	1	Dump Fire	3
Grass-Brush	8		

Respectfully Submitted,

Albert Jones, Jr.
Fire Chief

For Information Dial 897-3424 To Report a Fire only 897-3359

When making a call for a fire or other emergency please give your name, address, and the nature of the emergency. Do not hang up. The Dispatchers may need directions to your residence or may have not understood your message.



COMMUNITY EMERGENCY SERVICES, INC.

4 Main Street, Livermore Falls, Maine 04254

EMERGENCY MEDICAL SERVICES
AMBULANCE POLICE FIRE DISPATCHING SERVICE
A VOLUNTEER NON-PROFIT ORGANIZATION

To The Citizens of Livermore Falls:

As we enter our seventh year of operation, C.E.S. continues to grow. We are continuing to improve our quality of care through more advanced courses, while bringing in new members. As you probably know, it is a very difficult task to keep volunteer groups like ours going. Our existence is only possible through the dedication of our dispatch and ambulance personnel. In the past year, April 1, 1985 thru March 31, 1986, C.E.S. responded to 569 emergency calls, 284 of which were in Livermore Falls.

The members of C.E.S. deeply appreciate the strong and continued support of the businesses, organizations, and individuals of the Town of Livermore Falls. In the past year our "Life Saver" program was completed with the purchase of the second defibrillator, and we also purchased a new road rescue ambulance. Our service is now fully licensed and fully equipped to provide intermediate care, which includes starting IV's and cardiac defibrillation in the field.

Again this year we thank the Livermore Falls Fire Department and Police Department for their assistance with manpower and equipment. It's very much appreciated.

We look forward to continued growth in 1986 and to servicing you with the best possible emergency care.

Respectfully submitted,
Don Leclerc, President
Community Emergency Services

LIVERMORE FALLS WATER DISTRICT

To The Citizens of Livermore Falls:

The Trustees of the Livermore Falls Water District hereby submit their annual report for the year ending December 31, 1985.

During the year 1985, the system used 196,186,420 gallons of water. This is an average of 537,497 gallons per day. The amount of water used in 1985 was 2,509,030 gallons less than in 1984.

Three (3) hydrants were replaced and two (2) gates were installed.

one (1) new service was installed.

Twenty-five (25) service boxes and twelve (12) services were repaired or replaced.

Four (4) services were discontinued.

Twelve (12) road boxes were repaired or replaced.

Three (3) main leaks were repaired.

A one inch galvornized main on Searles was discontinued to prevent possible leaks.

Other work done by the district, such as daily routine, test, etc. at pump station, cleaning, repairing and testing meters, reading meters, equipment maintenance, shoveling and plowing snow from hydrants and drives, collecting monthly samples for analysis at the State Laboratory and collecting past due bills, is considered routine.

In September, 1985, the top two floors on the garage were removed and the outside of the office and garage remodeled and insulated. This was considered a great improvement for the Town.

Erwin Szawlowski was reappointed Trustee for another three years. He has been a Trustee for the Water District for nine years.

Respectfully submitted,
Francis R. Merkle, Chairman
For the Trustees

**REPORT OF THE TREASURER OF
LIVERMORE FALLS LIBRARY ASSOCIATION
FOR THE YEAR ENDING 12/31/85**

Cash on Hand January 1, 1985 \$ 1,460.04

RECEIPTS

Town of Livermore Falls	\$15,500.00	
State Stipend and Aid	923.00	
Membership Dues	632.50	
Fines	734.18	
Lost Books	40.35	
Sales of Books	33.52	
Memorial Books	55.00	
Reimbursement for expenses	10.00	
Interest on Trust Funds	1,649.28	
Common Stock Dividend	309.10	
		19,886.93
		\$21,346.97

EXPENDITURES

Librarian and Assistants	10,561.57	
Books and Magazines	7,266.83	
F.I.C.A. Taxes and Withholdings	2,252.07	
Office Supplies and Expenses	658.22	
Maine Library Association	10.00	
Insurance	86.00	
		20,834.69

Cash on Hand January 1, 1986 512.28

512.28

\$21,346.97

Respectfully submitted,
Richard H. Dolloff, Treasurer

Examined and Found Correct

Rose S. Riley, Auditor

GENERAL ASSISTANCE REPORT

To The Town Manager, Selectmen and Citizens of Livermore Falls:

The last twelve months have been busy ones for the General Assistance Office. Not only has the number of applicants increased over the last year, but also the average duration of General Assistance grants at higher levels has increased. The office received 365 applications from April 1, 1985 through March 31, 1986, representing a 29% increase over last year's requests. Assistance was provided to 343 people from 130 different households. These figures represent a full 10% of the Livermore Falls population. However, we have been able to receive a proportionate increase in the State reimbursements to offset the rise in expenditures and we continue to encourage a client repayment policy whenever possible.

The Workfare program has been a success again this year with 1,547 work hours having been completed. Once again, I would like to thank all the Town employees for their help in supervising the Workfare participants.

Respectfully submitted,

Judith B. Tupper
General Assistance Administrator

To The Town Manager, Board of Selectmen and Citizens
of Livermore Falls:

BCEP REPORT

There has been two principal areas of focus for the Bureau of Civil Emergency Preparedness since August. The first was to enhance emergency communications capabilities in the municipality and between the town and county offices. Redesigning the Fanout Sequence List and County-conducted workshops with Dispatch and the BCEP Director, together with the purchase of an additional radio have brought us up to par with County standards.

The second significant project is the development of a Chemical Emergency Response Team, begun by IPCO, and led by County BCEP to address the dangers of chemical accidents on our roads, the railroad and at IPCO, James River and other sites. This vital issue, recognized as hazardous for some time, is finally being addressed, having been forced into our consciousness by the recent public "right-to-know" laws and the Bhopal, India incident.

CODE ENFORCEMENT OFFICER

The establishment of an effective Code Enforcement Program has been a learning process for the Town as well as the Code Enforcement Officer. Rental properties have been identified, and approximately 36 inspections have been conducted, many in response to complaints. Working closely with the State Fire Marshal's Office, changes which strengthen the fire-safety aspects of the Rental Housing Code have been drafted and recommended.

This office spent a significant amount of time gathering data for the preparation of the housing section of the CDBG application; the information and files gathered will serve as a springboard for the grant-loan administrators. Additional time was spent addressing complaints under the dangerous buildings law and "attractive nuisance" laws.

Goals yet to accomplish are the inspection of the remainder of the rental housing units and the development of a building-permit system.

May 1, 1986

Respectfully submitted,
James C. Thibodeau
Code Enforcement Officer
BCEP Director

4. Raise manhole covers to road elevation where needed.
5. Write and adopt a safety policy for all types of sewer department work including treatment, collection, and disposal.

Respectfully submitted,
Kent Mitchell
Sewer Superintendent

PLUMBING INSPECTOR'S REPORT

Between April 1985 and April 1986 I issued 14 plumbing permits.

New septic systems	2
New internal plumbing	2
Trailers	5
Replacement septic systems	2
Remodeling	3

From the above permits \$349 was taken in, of which \$87.25 was sent to the state and \$261.75 was retained.

Respectfully submitted,
Kent Mitchell
Local Plumbing Inspector

SEWER DEPARTMENT REPORT

4/85 to 4/86

The treatment plant ran well again in 1985 with only minor mechanical and flow problems. We treated 256 million gallons of wastewater from the Town of Jay and Livermore Falls, which was an average daily flow of 700,000 gallons. From this flow we generated approximately 500,000 gallons of sludge. This was lime stabilized and spread as a soil conditioner on local farm land. The exterior of the plant was cleaned, sealed, and painted. Interior wiring and lighting was partially upgraded, and a new sludge return pump was purchased. Other new purchases included lab equipment and a 1975 GMC sludge truck. Tom and I attended meetings on the following subjects in 1985:

1. Safety on sight and hearing protection
2. Safety on trenching, heavy equipment, and confined space entry
3. Chlorination and self contained breathing apparatus
4. Lab instruction for wastewater testing
5. Contaminants in municipal sludge

The Poland Meadows sand filter experienced some wet spots or ponding towards the end of August 1985. This indicated a blinding of the sand layer in the system which restricted flow through the beds. Two types of commercial bacteria were used to treat the beds which have cleared enough to allow flow through the system with no ponding. One problem associated with bacteria addition is a poorer effluent quality which does not meet the state discharge license limits. We are continuing to experiment, looking for a method which will keep the beds operating and the effluent quality at State approved levels. Several sand filters within the state are experiencing similar problems and hopefully a solution can be found. If no answers are found then alternate treatment methods will have to be explored.

Storm work continued with work being completed on Cargill, School, and Knapp Streets, and portions of Vine and High Streets. Town sewer was extended to the Val Nichols property on Parkview Avenue and a new sewer service was run to John Kennedy's on Highland Avenue. We continued with our preventive maintenance flushing which consists of flushing all known trouble spots each spring and fall.

Projects for 1986 include:

1. Storm separation on Munsey Avenue.
2. Sewer replacement and storm drain work in the Shuy area.
3. Design of storm drain for Searles Street with some collection work done this year.

TOWN CLERK'S REPORT

Listed below are fees collected
from April 1, 1985 to March 31, 1986

Fishing and Hunting Fees	\$ 693.75
Dog License Fees (Plus Fines)	1,273.00
From records of Vital Statistics:	
Marriages	45
Births	34
Deaths	37
Fees for Marriage Licenses	285.00
Misc. Copy Fees, Burial Permits Games, and Misc. Licenses Fees	1,416.13
Gun Permits	375.00
Car Registration Fees	1,793.00
Accident Reports	445.00
Ordinance Fines	<u>1,341.50</u>
	\$7,622.38

Marriage License Fees \$5.00 Per Resident
 3 day waiting period

Birth - Marriage - Death Copies \$5.00 first one and
 \$2.00 any others

Burial Permits	\$ 2.00
Victualers License	10.00
Entertainment License	25.00
Game Licenses	20.00 each
Pool Table	10.00 each
Gun Permits	20.00 new - \$10.00 renewals

Registered Voters	2,017	
June 11, 1985		226 Votes
December 17, 1985		318 Votes

Respectfully Submitted,

Maxine L. Bailey
Town Clerk

Recommendation

We recommend that the tax acquired property be reviewed by the Town officials and proper disposition be determined.

Our comments are outlined systemtically rather than in order of their relative importance. They are considered a normal result of our examination and are in no way intended to reflect upon the ability or integrity of anyone in the Town. Some of the recommendations may already be implemented, but we have included them for your evaluation and discussion.

TOWN OF LIVERMORE FALLS

JUNE 30, 1985

SUGGESTIONS FOR IMPROVING THE FINANCIAL ADMINISTRATION

Our examination of the financial statements made in accordance with generally accepted auditing standards, including the study and evaluation of the Town's system of internal accounting control for the fiscal year ended June 30, 1985, would not necessarily disclose all weaknesses in the system because it was based on selective tests of accounting records and related data. However, such study and evaluation disclosed the following major weaknesses, upon which, we are presenting our comments and recommendations for your consideration:

Finding

It was noted that the Town's ledgers were not considered reliable due to the lack of a monthly trial balance.

Recommendation

We recommend that, after the monthly revenues, expenditures and journals are posted, a trial balance be taken to ascertain the accuracy of the Town's records.

Finding

It was noted that the outstanding tax list was not reconciled with the general ledger account.

Recommendation

We recommend that the outstanding tax list be reconciled with the taxes receivable account periodically and especially at year end.

Finding

It was noted that the sewer assessment receivables do not appear to be reconciled.

Recommendation

We recommend that the sewer assessments be reconciled at least quarterly with the ledger.

Finding

The tax acquired property account appears to be an overstated asset.

	Appropriations	Other Credits	Total Available	Expenditures	LapsedBalances..... Carried
	\$	\$	\$	\$	\$	\$
LEISURE SERVICES (Cont'd.)						
Area Youth Hockey	300.00		300.00	200.00		100.00
Public Television - W.C.B.B.	250.00		250.00	250.00		
EMPLOYEE BENEFITS						
Social Security	19,100.00		19,100.00	18,529.76	570.24	
Health Insurance and Income Protection	21,800.00		21,800.00	16,972.78	4,827.22	
M.S.R.S. and Group Life Insurance	8,100.00	100.00	8,200.00	4,560.98	3,639.02	
Unemployment Compensation	1,800.00		1,800.00	1,644.25	155.75	
DEBT AND INTEREST						
Fire Truck - Principal	16,000.00		16,000.00	16,000.00		
- Interest	4,390.00		4,390.00	4,201.47	188.53	
Tractor Loader - Principal	7,000.00		7,000.00	7,000.00		
- Interest	1,460.00		1,460.00	1,408.79	51.21	
New Municipal Building - Principal	6,000.00		6,000.00	6,000.00		
- Interest	10,000.00		10,000.00	10,700.00	(700.00)	
Tax Anticipation Interest	12,000.00		12,000.00		12,000.00	
C.E.S. Ambulance - Interest		563.14	563.14	618.70		(55.56)
EDUCATION						
School Administrative District No. 36	495,830.96		495,830.96	495,832.96	(2.00)	
SPECIAL ASSESSMENTS						
County Tax	32,463.48		32,463.48	32,463.48		
Overlay	8,470.78		8,470.78		8,470.78	
UNCLASSIFIED						
Tax Discounts	6,500.00		6,500.00	5,490.52	1,009.48	
Tax Abatements				2,279.82	(2,279.82)	
Supplemental Taxes		1,295.23	1,295.23		1,295.23	
Memorial Day	300.00		300.00	300.00		
Planning Board	200.00		200.00	47.05	152.95	
Community/Chamber Projects	1,500.00		1,500.00			1,500.00
Chamber of Commerce	100.00		100.00	110.00	(10.00)	
Maine Publicity Bureau	45.00		45.00	45.00		
TOTAL	<u>\$1,297,026.77</u>	<u>\$123,943.41</u>	<u>\$1,420,970.18</u>	<u>\$1,273,863.05</u>	<u>\$50,443.36</u>	<u>\$96,663.77</u>

TOWN OF LIVERMORE FALLS

Schedule 2

STATEMENT OF DEPARTMENTAL OPERATIONS

FISCAL YEAR ENDED JUNE 30, 1985

	Appropriations	Other Credits	Total Available	Expenditures	LapsedBalances..... Carried
GENERAL GOVERNMENT						
Selectmen/Assessors - Salaries	\$ 4,000.00		\$ 4,000.00	\$ 4,000.00		\$
- Expenses	2,250.00		2,250.00	2,330.74	(80.74)	
Town Clerk/Treasurer's Salary	16,196.00		16,196.00	16,195.92	.08	
Administration	60,139.00	922.50	61,061.50	59,443.28	1,618.22	
BUILDINGS						
Maintenance	25,500.00		25,500.00	29,253.04	(3,753.04)	
Capital Improvements	19,000.00		19,000.00	10,818.30	8,181.70	
PUBLIC SAFETY						
Police Department	104,295.00	2,032.10	106,327.10	105,383.42	943.68	4,108.30
Fire Department	21,060.00	8,132.93	29,192.93	25,082.63		
Ambulance Service	6,620.00		6,620.00	6,620.04	.04)	
Dispatch Service	17,700.00		17,700.00	16,888.64	811.36	
Protective Communications	1,650.00	780.80	2,430.80	1,068.86		1,361.94
Civil Emergency Preparedness	11,225.00	1,741.92	12,966.92	8,407.49		4,559.43
Hydrant Rental	57,500.00		57,500.00	56,988.00	512.00	
Street Lights	21,500.00		21,500.00	20,637.81	862.19	
Insurance - General	12,737.00	1,179.94	13,916.94	16,895.10	(2,978.16)	
Workers' Compensation	18,500.00		18,500.00	16,909.12	1,590.88	
Animal Control	1,500.00		1,500.00	1,508.00	(8.00)	
PUBLIC WORKS						
Highways	135,750.00	32,388.50	168,138.50	155,564.97	12,573.53	
Street Projects	26,300.00	50,700.00	77,000.00			77,000.00
Sanitary Landfill	17,510.00	15,870.33	33,380.33	31,429.70	1,950.63	
Grounds Care	9,085.00		9,085.00	6,819.34		2,265.66
HUMAN SERVICES						
General Assistance	16,970.00	4,204.99	21,174.99	22,324.51	(1,149.52)	
Androscoggin Home Health Care	1,786.00		1,786.00	1,786.00		
Tri-County Mental Health	1,786.00		1,786.00	1,786.00		
Western Maine Older Citizens	3,513.00		3,513.00	3,513.00		
Androscoggin Valley Community Action	950.00		950.00			950.00
Sandy River Rehab	1,300.00		1,300.00	1,300.00		
Western Maine Transportation	468.00		468.00	468.00		
Abused Women's Advocacy	926.55		926.55	926.55		
Franklin County High Blood Pressure Clinic	400.00		400.00	400.00		
American Red Cross	200.00		200.00	200.00		
LEISURE SERVICES						
Recreation Program	8,500.00	3,474.03	11,974.03	7,100.03		4,874.00
Free Public Library	15,000.00	557.00	15,557.00	15,557.00		
Fourth of July Celebration	1,500.00		1,500.00	.1		
Norlands	100.00		100.00	100.00		

10. Undesignated General Fund Balance (Surplus)

The undesignated general fund balance reflected a net increase of \$71,542.06 for the current fiscal year as follows:

Balance - July 1, 1984	\$352,832.61	
Adjustment - Prior Year's Deferred Tax Revenues	(<u>84,500.00</u>)	
Restated Balance - July 1, 1984		\$268,332.61
Increase:		
Actual Over Estimated Revenue	\$68,598.70	
Net Departmental Balances Lapsed	50,443.36	
Adjustment - Current Year's Deferred Tax Revenues	<u>2,500.00</u>	
Total Increase		121,542.06
Decrease:		
Reduction of Tax Commitment	<u>50,000.00</u>	
Net Increase		<u>71,542.06</u>
Balance - June 30, 1985		<u>\$339,874.67</u>

11. Trust Funds

Trust funds of \$16,632.44 for numerous purposes were held in trust by the Town. This amount represented principals of \$3,217.28 and unexpended income of \$13,415.16. The amount of \$4,381.56 was invested in various time deposits and \$12,250.88 was due from the general fund at June 30, 1985.

12. General

The allocation of federal revenue sharing funds and local road assistance revenues were authorized by the voters at the annual town meeting.

In the current audit, the auditors established an enterprise fund to account for the sewer department's assets, liabilities, reserves and fund balances along with the operating and non-operating revenues and expenditures.

4. Deferred Credits

Deferred credits represent items received during the current accounting period but to be used as revenue in the subsequent year. These accounts were as follows at June 30, 1985:

Highway Block Grant	\$ 718.15
State Revenue Sharing	<u>67,085.31</u>
Total	<u>\$67,803.46</u>

5. Long-Term Debt

The statutes of the State of Maine limit the Town debt outstanding to a percentage of its last full State valuation. At June 30, 1985, the Town's direct debt totaled \$588,500.00.

6. Pension Plan

Eligible Town employees are covered under the Maine State Retirement System. The Town had no unfunded accrued liability as of July 1, 1984.

7. General Fund Budget

The Town operates on a gross budget. At the annual town meeting, held in June, the townspeople vote on various articles, on which amounts for appropriations have been recommended by the Board of Selectmen and/or the Budget Committee.

8. Designated for Special Reserves

A special reserve account for fire equipment amounted to \$1,235.84 and was invested in a savings account at year end.

9. Designated for Subsequent Year's Expenditures

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

At June 30, 1985, the following operating account balances were carried forward:

Public Safety	\$10,029.67
Public Works	79,265.66
Human Services	950.00
Leisure Services	4,974.00
Debt and Interest	(55.56)
Unclassified	<u>1,500.00</u>
Total	<u>\$96,663.77</u>

B. Basis of Accounting

The modified accrual basis of accounting is followed by the General, Special Revenue, Enterprise and Trust Funds. Under the modified accrual basis of accounting, revenues are recorded when received in cash except for property tax revenues which are recorded as deferred tax revenues unless collectible within sixty days following the year end. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred.

C. General Fixed Assets

The Town does not maintain a record of its general fixed assets. Expenditures for property and equipment are charged against departmental operations whenever such items are purchased.

2. Property Tax

The Town's property tax for the current year was levied August 20, 1984 on the assessed value listed as of April 1, 1984 for all real and personal property located in the Town. Fifty percent of the taxes were due November 30, 1984 with interest at 15% effective December 3, 1984, and fifty percent of the taxes were due April 30, 1985 with interest at 15% effective May 1, 1985. The townspeople authorized a 2% discount on the first half-year payment made in full by August 31, 1984 and a 1% discount on the second half-year payment made in full by January 31, 1985.

3. Deferred Tax Revenues

The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue be recognized to the extent it will be collected within sixty days following the year end.

Prior Period Adjustment -

The July 1, 1984 general fund balance has been restated to comply with the accounting principles specified by the pronouncement of N.C.G.A.

	<u>Fund Balance</u> <u>Restated</u>	<u>Deferred Tax</u> <u>Revenues</u>
Fund Balance - July 1, 1984	\$616,088.88	
Deferred Tax Revenues at June 30, 1984	(<u>84,500.00</u>)	\$84,500.00
Fund Balance - July 1, 1984 as Restated	<u>\$531,588.88</u>	
Decrease in Deferred Tax Revenues for Year Ended June 30, 1985		(<u>2,500.00</u>)
Deferred Tax Revenues - June 30, 1985		<u>\$82,000.00</u>