

TOWN OF LIBERTY

ANNUAL REPORT

2017



Former Boathouse at “Channel” Dam

LIBERTY TOWN OFFICE
7 WATER STREET
207-589-4318
libertyto@fairpoint.net
www.libertymaine.us

SELECTBOARD MEETINGS

MONDAY 7 PM – 9 PM

(Check Holiday hours at www.libertymaine.us)

**TOWN OFFICE HOURS through June 30, 2018
(Except Holidays)**

MONDAY	9 AM – 1 PM and 7 PM – 9 PM
TUESDAY	9 AM – 1 PM
WEDNESDAY	CLOSED
THURSDAY	9 AM – 1 PM and 7 PM – 9 PM
FRIDAY	CLOSED
SATURDAY	9 AM – 1 PM

**TOWN OFFICE HOURS beginning July 1, 2018 (if approved)
(Except Holidays)**

MONDAY	12 PM – 7 PM
TUESDAY	9 AM – 1 PM
WEDNESDAY	CLOSED
THURSDAY	12 PM – 7 PM
FRIDAY	CLOSED
SATURDAY (1st & 4th):	9 AM – 1 PM

**TOWN ADMINISTRATOR HOURS
(typical)**

MONDAY	3 PM – 10 PM
TUESDAY	9 AM – 4 PM
THURSDAY	9 AM – 4 PM

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DEDICATION

Judith Fuller

Judith Fuller made Liberty her home with her husband Norman Fuller in 1983. She moved to the Knowltons Shore Road from Searsmont, where she was born and raised. She started working at a young age, as her parents provided the basics, but she knew if she wanted anything more she would have to earn it herself. Judy recalls babysitting at 10, raking blueberries and waitressing to name a few jobs, to earn extra money. When she hit college, she stuffed envelopes and was also a lifeguard.



Judy started her career in law after graduating from UMO with a BA in English. She attributes her people skills to the fact that she also worked for a film production company for a while where she met many diverse people from all around the country. She then went on to be an investment advisor for a while and now she is back in a law firm as a probate assistant among other titles.

Judy attributes her work ethic to her mother who had not gone to college when she had the opportunity. So, when the time came she made sure her daughters did.

Judy has been volunteering at the Library for more than 23 years and still can be found there weekly.

Judy had become involved with the Town, and while training to be the deputy Town Clerk in Liberty, an opening came up for Selectman. The first year she ran for Selectman all three positions were open. When she was elected she didn't have much

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knowledge about the job but she recalled that her college was paid for by the Walker Fund and wanted to pay it forward and dedicate time to the town in return. She was elected just after the town office had burnt and recalls being the first Selectman in the new town office.

The thing she found the most rewarding about doing an eleven-year term (2000-2011) as First Selectman was the ability to meet most people in town and develop a variety of friendships that may have never happened had she not. She found that the best way to lead the town was to not be a politician but rather run the town like a business. She chose to leave the Selectboard when she felt like the job was getting redundant and a good friend told her generally people are only effective for ten years in office and you should not stay in any one position longer than that. For that reason and the fact that she felt the town was in a good place, she "retired".

She has some advice to offer for anyone interested in being a Selectman, "remember who you work for, the residents, the taxpayers and your job is to serve them and implement what they want, whether you agree or not." Judy found that in her time spent with the Town, Bud Steeves was very resourceful with his knack for researching things and he had a lot of experience being a Selectman before her and she also relied on Sarason Liebler to get things done with his tenacity.

She isn't opposed to running for Selectman again sometime down the road but she says, "It's a lot of hard work", and as she ages she "doesn't know if she has that left in her." She has thought about being a professional assessor also. The only jobs she would not entertain are Town Clerk, Chairman of the Planning Board or Road Commissioner.

Around town she is still remembered as one of our best leaders through the years and we suspect we haven't heard the last from her just yet. Thank you, Judy, for the time and dedication you gave to the Town of Liberty.

Boston Post Cane Holder 2017



For the 4th year running, Walter E. Parady, at 98 years of age is the holder of the Boston Post Cane. In talking with Walter and his family it is clear that what he values most in life are family and work. Born October 13, 1919, Walter grew up in Old Town, Maine. After graduation, he went to work for H.E Sargent; which specializes in earthwork construction, as a Time Keeper. After taking a course in drafting and drawing, he worked his way up to become a Superintendent of building and road projects. He worked for them for 67 years until the age of 86. They did not want him to retire and kept calling him back to train people and run crews, as he was the best at it. While working as the Superintendent of the project that rerouted Route 3 along Lake St. George, he stayed at the Adams House on Main Street. It was then that he came to love Liberty. He married Corinne after a four year courtship and their son, Michael attended the Walker School. In 1956, together they built the first of five cottages on Lake St. George. Although they tried to live here full time, after one very hard winter, Wes Marple said he could no longer plow Brown Road. They love to ski and decided to build their winter home at Sugarloaf;

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TOWN OFFICIALS AND VOLUNTEERS 2017

Selectmen, Assessors & Overseers of the Poor

First Selectman.....	Melinda Steeves
Second Selectman.....	Carrie Peavey
Third Selectman.....	Henry Hall
Treasurer.....	Betsey Davis
Deputy Treasurer.....	Hannah Hatfield
Town Clerk.....	Gail Philippi
Deputy Town Clerk.....	Danielle Blake and Jamie Davis
Town Administrator.....	Kenn Ortmann
Tax Collector.....	Gail Philippi
Deputy Tax Collector.....	Danielle Blake and Jamie Davis
Registrar of Voters.....	Gail Philippi
Deputy Registrar of Voters.....	Danielle Blake and Jamie Davis
Fire Chief & Fire Warden.....	Bill Gillespie
Director, Emergency Management Agency.....	Elise Brown
Deputy Director EMA.....	
Health Officer.....	Steve Chapin
Ambulance President.....	Chris Birge
Code Enforcement Officer.....	Donald Harriman
Plumbing Inspector.....	Donald Harriman
RSU#3 School Board Director.....	Richard Frost
Animal Control Officer.....	Heidi Blood
Road Commissioner.....	Tammy Reynolds
Planning Board.....	Peter Mallow, Chair
.....Vic Ahlefeld, Norman Fuller, Al Johnson, and Lou Pelletier, Members	
.....Kerry Black and Steve Chapin Alternates	
.....Danielle Blake and HL Whitney, Secretary	
Budget Committee.....	Betsy Levine, Chair, Dorothy Harrison, Secretary
.....Elise Brown, Joy Hadsell, Dan McGovern	
.....Melanie Ripley, Barry Worcester, Members	
Board of Appeals.....	Dana Valteau, Chair; Thomas Opper and
.....Dana Philippi, Members	
Conservation Committee.....	Vern Spinosa, Dana Valteau
TCWSMO Committee.....	Dan McGovern and Henry Hall
.....Dana Philippi, Alternate	
Overlock Memorial Scholarship Committee.....	Dawn Boden, Secretary,
.....Christine Brackett, Toni Clark, Lucille Peavey and Barbara Rehmeyer	
Liberty Community Relief Association Directors.....	Loring Peavey, Chair
.....Jesse Clark, Diane Grosser, and George Worthing, Members	
Boston Post Cane Holder.....	Walter E. Parady

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Selectboard Report 2017

In 1999 we lost our Community Hall to fire. Our community sorely missed having a hall where we can all come together and support one another. In 2013 David St. Clair, built and donated our new Community Hall. Since then it has been the gathering place for events ranging from our annual Thanks Giving Dinner to weddings and funerals. As we mourn those who have passed we celebrate and find comfort in each other. We are so proud to serve as Selectmen for Liberty! Please attend the Annual Town Meeting on March 24, 2018 at 9:00AM to vote and let your voice be heard.

This year the big ticket item will be a revaluation of the town, luckily we have a healthy surplus that will cover this cost. It has been over thirty years since we have had a professional come through and put values on our houses and property. We feel that this is greatly needed. As Bud Steeves always said many citizens said to him, "I don't mind paying my taxes, so long as it is my fair share." Every year the Selectmen go out and cover at least a quarter of the town. We look for new construction and make sure the information we have in the computer program is accurate. We feel the need for a professional to help with this huge undertaking is overdue. A "snapshot" of the entire town by an individual knowledgeable with the TRIO program we use for assessing. We also want to update and digitize the tax maps. This along with a revaluation should put us in good condition.

The Midcoast Conservancy has been acquiring land to put in "Open Space". This classification of land requires that the land be preserved or restricted in use to provide a public benefit.

A Parking Committee has been formed to help solve the issues of parking downtown in the village. There is an article in the Warrant to see if we will accept some land to provide more area to park in the town lot.

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We received an insurance reimbursement as a result of a good safety record thanks to the efforts of Bill Gillespie and the Fire Department.

The cemeteries need some brush work done and maybe restore some stones. We are also looking for someone to take over the placement of flags on Veterans graves prior to Memorial Day. Please contact the Town Office if you are interested in helping with this.

Respectfully Submitted,
Melinda Steeves, 1st Selectman
Carrie Peavey, 2nd Selectman
Henry Hall, 3rd Selectman

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Assessors Report 2017

The Assessors continue to evaluate properties using an objective set of criteria to assure fairness and accountability. It is a challenge to visit even a quarter of the properties every year and a lot of time is spent entering data in the TRIO computer program and making sure it accurately reflects what we see in the field.

In 2016 our official sales ratio was 91 and the quality ratio of actual sales to assessed value was 21. The state would like to see this number under 20. These numbers tell us that although the average of our values are close to average market values, there is too large a swing of some values on either side of that average creating an issue with the equity of our valuations. Keeping our ratio in the bounds is important to receive the maximum amount in state reimbursement for our homestead and veterans exemptions.

The TRIO program that calculates the taxes has many features that create opportunities for error and for different interpretations by different assessors over time. We continue to try to better understand how to bring equity for all properties. One important benefit of the complete revaluation we are proposing is to have our contractor help simplify the program to make possible greater consistency going forward. Melinda Steeves has taken the second course on the way to becoming a Certified Assessor. She will take the next level in August.

The "Exemption Analysis", "Tree Growth", "Total Assessment Comparison" for the past 10 years, and "Valuation Rates" reports follow.

Respectfully submitted,

Board of Assessors
Melinda Steeves, Carrie Peavey, Henry Hall

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EXEMPTION ANALYSIS		
EXEMPTION CODE	COUNT	VALUE
Homestead	269	\$5,380,000
Veterans	49	\$294,000
Parsonage	2	\$40,000
Ordinary Open Space	1	\$34,782
Permanently Protected Open	4	\$40,268
Public Access Open Space	4	\$18,034
Managed Forest Open Space	1	\$17,391
Total	330	\$5,824,475

Tree Growth Breakdown				
	Soft	Mixed	Hard	Total
Acreage	307.49	704.43	358.18	1,370.10
\$ Value	\$103,192.00	\$273,588.00	\$67,353.00	\$444,133.00

Total Assessment Comparison		
Year	Total Valuation Base	Mill Rate
2007	\$86,514,359	13.50
2008	\$97,238,948	12.40
2009	\$104,284,187	12.80
2010	\$106,586,557	13.75
2011	\$108,764,019	13.70
2012	\$108,869,785	15.80
2013	\$109,539,811	16.40
2014	\$113,800,206	6.80
2014/15	\$115,435,375	15.90
2015/16	\$117,103,270	16.80
2016/17	\$118,040,198	17.25
2017/18	\$118,568,498	16.80

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2016 VALUATION AND COMPUTATION TOTALS

The Following Valuation Rates Apply July 1, 2016 - June 30, 2017

WATER FRONTAGE	\$/FT
St. George Lake.	700
St. George Little Pond	575
Cargill Pond	210
Trues Pond	210
Stevens Pond	250

LAND	\$/ACRE
Rear Land 1	400
Front Land	650
Wet Land (This Land Is Usually Under Water)	50
Farm Land Tillable	400

FIRST ACRE (Dependent On Road Surface And Ownership)	\$/ACRE
Tar	12,000
Gravel	11,000
Private	10,000
Improved Lot Value	12,000
Active Gravel Pits	12,500

All assessing information is available on our website: www.libertymaine.us. Tax maps are also updated on a two year cycle and were last updated year end 2011 and are also available on our website viewed or downloaded as a PDF file.

We again request that you, as a taxpayer, fill out and return the Assessors report enclosed within the pages of this book. This is your Property Declaration of any changes since the last one was filed. If this is not filed you may be relinquishing your rights should you request an abatement.

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The following chart is designed to give taxpayers an idea about how the taxes they owe are impacted by changes in our budget. Since we don't know what the *"Total valuation base"* will be for 2018, the first column shows last year's data we use to estimate the impact for next year. The second column shows how much more you would have paid in taxes last year if the approved budget had been \$10,000 more than was actually approved. The third column shows how much more you would have paid in taxes last year if the approved budget had been \$17,448 more than was actually approved. The \$17,448 number is used as an example because that is the proposed increase over last year in the funds raised from taxes to fully support all Warrant items.

Budget change impact on taxes July 2018 to June 2019		
Net raised by taxes 2017	\$1,981,510.00	\$1,981,510.00
Total valuation base 2017	\$118,568,498.00	\$118,568,498.00
Results in mill rate of	0.016711943	0.016711943
Times 1000	\$16.71	\$16.71
Adjusted up to account for overlay	\$16.80	\$16.80
ASSUMING EVERYTHING ELSE STAYS THE SAME		
If "Net raised by taxes" increases by	\$10,000	\$17,448
THEN mill rate increases to	\$16.89	\$16.95
Property value and resulting	Increase in taxes	Increase in taxes
\$50,000	\$4.31	\$7.45
\$100,000	\$8.63	\$14.91
\$200,000	\$17.26	\$29.82

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SELECTBOARD BUDGET REPORT 2017 (Jul '16 - Jun 17)		
	Debit	Budget
ADMINISTRATION		
ADMINISTRATIVE EXPENSES	50.00	
ADS	681.59	
ANNUAL REPORT/PRINTING	1,766.00	
ASSESSING	3.00	
AUDITOR	5,277.50	
BANK SERVICE AND FEES	61.00	
CLEANING	1,150.00	
COMPUTERS(HARD/SOFTWARE, PERIPHERAL)	3,128.99	
DUES/SUBSCRIPTIONS	2,276.00	
ELECTION COSTS	2,552.50	
ELECTRICITY OFFICE/CMP 1	792.38	
FURNACE REPAIR	1,727.54	
HEATING FUEL FOR ADM	2,198.90	
MILEAGE	2,517.08	
MISCELLANEOUS	652.49	
MODERATOR AT MEETINGS	200.00	
MOWING	2,400.00	
NOTARY SERVICES	430.00	
OFFICE SUPPLIES	2,334.59	
PHONE BILL	2,067.11	
PLUMBING/SEPTIC	470.00	
POSTAGE/SHIPPING	3,724.25	
SECURITY	348.00	
TECHNICAL SUPPORT	4,247.22	
ADMINISTRATION TRAINING	1,071.86	
Total ADMINISTRATION	42,128.00	
BUDGET		36,000.00
BALANCE		-6,128.00
AMBULANCE SERVICE		
RETAINER	1,000.00	
TRAINING	3,000.00	
Total LVAS	4,000.00	
BUDGET		4,000.00
BALANCE		0.00
ANIMAL CONTROL	1,622.89	
BUDGET		1,900.00
BALANCE		277.11
CEMETERIES MOWING	4,950.00	
BUDGET		8,200.00
BALANCE		3,250.00
COMMUNITY HALL	3,567.65	
BUDGET		5,633.92
BALANCE		2,066.27

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SELECTBOARD BUDGET REPORT 2017 (Jul '16 - Jun 17)			
		Debit	Budget
DAMS			
	ENVIRONMENTAL	3,000.00	0.00
	ST. GEORGE	900.00	1,000.00
	STEVENS POND	600.00	500.00
	LAKE ST.GEORGE DAM MECHANISM	4,500.00	6,210.00
	Total DAMS	9,000.00	
	BUDGET		7,710.00
	BALANCE		-1,290.00
DEBT SERVICE			
	BRIDGE LOAN	8,791.19	
	STEVENS POND DAM	3,158.01	
	Total DEBT SERVICE	11,949.20	
	BUDGET		12,757.09
	BALANCE		807.89
EMERGENCY FUND			
		2,574.08	
	BUDGET		10,000.00
	BALANCE		7,425.92
FIRE DEPARTMENT OPERATIONS			
	10-4 STORE	133.80	
	ADMIRAL FIRE & SAFETY, INC.	611.45	
	BELMONT BOATWORKS	177.97	
	CENTRAL MAINE POWER COMPANY #2	1,174.26	
	COURIER PUBLICATIONS LLC	170.40	
	COX MACHINE	32.62	
	DAN MILLERS SMALL ENGINES	551.38	
	ELLSWORTH BUILDING SUPPLIES	514.62	
	FAIL SAFE TESTING	1,849.50	
	FAIRPOINT COMMUNICATIONS/655	1,024.91	
	FIRE TECH & SAFETY OF NEW ENGLAND	8,471.00	
	FLAGG'S GARAGE	2,310.89	
	GALLS	442.42	
	GILLESPIE, WILLIAM	3,261.13	
	HAMILTON MARINE	187.95	
	HARTFORD LIFE & ACCIDENT INS. CO.	612.00	
	HEALTH CONNECTIONS	20.00	
	KENNETH ASHE	450.00	
	KRESS, WALTER	136.76	
	MAINE FIRE CHIEFS' ASSOCIATION	381.00	
	MAINE FIRE EQUIP. CO., INC.	585.12	
	MAINE MUNICIPAL ASSOCIATION	128.00	
	MAINE OXY	1,957.28	
	MARITIME ENERGY	3,085.22	
	MARK CURTIS	52.00	

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SELECTBOARD BUDGET REPORT 2017 (Jul '16 - Jun 17)		
	Debit	Budget
MOODY, CARL	3,200.00	
MSFFF INC.	195.00	
NAPA-BELFAST AUTO SUPPLY	537.27	
NATIONAL ENG. & TEST. SERV., INC.	975.00	
RELIANCE EQUIPMENT	2,133.71	
RIDGE TOP CHIMNEY SWEEP	801.00	
RONALD HARFORD - MASTER ELECTRICIAN	335.53	
SEARSPORT FLAGS	94.00	
TOWN OF WASHINGTON	-1,200.00	
W L CONSTRUCTION SUPPLY, INC.	121.92	
WALDO COUNTY FIREFIGHTERS ASSOCIATION	280.00	
WASHINGTON FIRE DEPT.	250.00	
WEX BANK	3,007.37	
WITMER PUBLIC SAFETY GROUP	181.35	
YANKEE COMMUNICATIONS	3,687.87	
MILEAGE	1,136.96	
TOTAL LVFD	44,058.66	
BUDGET		45,000.00
BALANCE		941.34
FIRE DEPARTMENT PAYROLL		
BOWDEN, GARRETT -	610	
CUNNINGHAM, OWEN -	225	
CURTIS, LAURIE A	745	
CURTIS, MARK A	2870	
GILLESPIE III, WILLIAM E	1485	
GILLESPIE, LISA M	2050	
GILLESPIE, WILLIAM E	440	
HUBBARD, BRANDON -	1180	
KRESS, LISA	460	
KRESS, WALTER P	2150	
LAForge, JUSTIN L	495	
LYNCH III, JOSEPH J	2775	
MILLER, DANIEL H	195	
TOTAL FIRE DEPT. PAYROLL	15,680.00	
BUDGET		15,000.00
BALANCE		-680.00
FIRE DEPARTMENT JAWS-EXTRACT		
	4,990.00	
BUDGET		5,776.00
BALANCE		786.00
GENERAL ASSISTANCE		
	300.00	
BUDGET		3,500.00
BALANCE		3,200.00

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SELECTBOARD BUDGET REPORT 2017 (Jul '16 - Jun 17)		
	Debit	Budget
INSURANCE		
PROPERTY & CASUALTY	14,417.00	
WORKERS COMPENSATION	2,914.30	
Total INSURANCE	17,331.30	
BUDGET		17,500.00
BALANCE		168.70
IVAN O. DAVIS LIBRARY		
OPERATIONS	4,800.00	
Total IVAN O. DAVIS LIBRARY	4,800.00	
BUDGET		4,800.00
BALANCE		0.00
LEGAL		
LEGAL EXPENSES	52.47	
ASSESSING ISSUES	51.77	
BOLIN HILL	7,963.72	
TOTAL LEGAL FEES	8,067.96	
BUDGET		32,114.00
BALANCE		24,046.04
PLANNING BOARD EXPENSES		
AHLEFELD, VICTOR	300.00	
BLAKE, DANIELLE A	440.00	
CHAPIN, STEVEN E	150.00	
FULLER, NORMAN	210.00	
MALLOW, PETER	470.00	
ORTMANN, KENNETH N	60.00	
PEAVEY, LORING	120.00	
PELLETIER, LOUIS P	360.00	
REYNOLDS, TAMMY J	60.00	
DUES & TRAINING	330.00	
EXPENSES	63.90	
Total PLANNING BOARD PAYROLL	2,563.90	
BUDGET		3,000.00
BALANCE		436.10
RECREATION AREA		
CMP	0.00	
MOWING	4,800.00	
MSHOREPAY	650.00	
PORTABLE TOILETS	1,193.84	
MOWING RECREATION	0.00	
Total RECREATION AREA	6,643.84	
BUDGET		8,200.00
BALANCE		1,556.16

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SELECTBOARD BUDGET REPORT 2017 (Jul '16 - Jun 17)		
	Debit	Budget
RECREQ TEAM SPORTS	2,264.10	
BUDGET		2,850.00
BALANCE		585.90
ROADS AND BRIDGES		
MILEAGE	1,815.00	
PAVING	200,653.99	
MAINTENANCE	57,352.21	
SALT/SAND	30,516.70	
SAND LIGHTING	361.76	
STATE DOT LOCAL ROAD ASSISTANCE	11,909.50	
Total ROADS AND BRIDGES	302,609.16	
BUDGET		314,664.00
BALANCE		12,054.84
ROAD SIGN		
Total SIGN	3,270.00	
BUDGET		3,270.00
BALANCE		0.00
SNOWPLOWING	153,900.00	
BUDGET		153,900.00
BALANCE		0.00
SOCIAL REQUESTS	10,139.00	
BUDGET		10,139.00
BALANCE		0.00
STREET LIGHTS	2,409.20	
BUDGET		3,300.00
BALANCE		890.80
TOWN OFFICIALS		
WAGE ACO	2,800.00	2,800.00
WAGE CEO	5,250.00	5,250.00
WAGE CHIEF	6,500.00	6,500.00
WAGE CLERK	26,983.00	26,000.00
WAGE E911	618.50	500.00
WAGE EMERGENCY MANAGEMENT	525.00	525.00
WAGE LICENSED PLUMBING INSPECTOR	500.00	500.00
WAGE MAPPING	800.00	800.00
WAGE ROAD COMMISSIONER	6,500.00	6,500.00
WAGE SELECTBOARD 1	9,000.00	9,000.00
WAGE SELECTBOARD 2	8,000.00	8,000.00
WAGE SELECTBOARD 3	3,000.00	3,000.00
WAGE TOWN ADMINISTOR	14,061.75	15,000.00
WAGE TREASURER	6,500.00	6,500.00

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SELECTBOARD BUDGET REPORT 2017 (Jul '16 - Jun 17)		
	Debit	Budget
WAGE-TREAS DEPUTY	452.50	0.00
WAGE REGISTRAR OF VOTERS	850.00	850.00
Total TOWN OFFICIALS	92,340.75	
BUDGET		91,725.00
BALANCE		-615.75
TOWN OFFICE ROOF REPLACEMENT	19,140.00	
BUDGET		19,150.00
BALANCE		10.00
PAYROLL EXPENSES	8,909.16	
Total PAYROLL EXPENSES	8,909.16	
BUDGET		7,500.00
BALANCE		-1,409.16
LIENS		
DISCHARGES	2,489.00	
FILING	1,691.00	
Total LIENS	4,180.00	
BUDGET		0.00
BALANCE		-4,180.00
TRI-COUNTY SOLID WASTE	17,899.36	
BUDGET		21,638.10
BALANCE		3,738.74
W. OVERLOCK ADDITION TO PRINCIPLE	3,000.00	
BUDGET		1,500.00
BALANCE		-1,500.00
W. OVERLOCK MEM. SCHOLARSHIP	0.00	
BUDGET		1,500.00
BALANCE		1,500.00
COUNTY TAXES		
COUNTY TAX	135,104.93	
JAIL TAX	84,504.73	
Total COUNTY TAXES	219,609.66	
BUDGET		219,609.66
BALANCE		0.00
RSU#3	1,299,937.60	
BUDGET		1,299,937.60
BALANCE		0.00

**TOWN WARRANT
STATE OF MAINE
TOWN OF LIBERTY**

To: Hannah Hatfield, Resident of the Town of Liberty, in the County of Waldo, and the State of Maine.

Greetings: In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Liberty in said county and state, qualified by law to vote in town affairs, to meet at the **Liberty Community Hall**, 3 Serenity Lane, off Pinnacle Rd. in said Town, on **Saturday, the 24th day of March, 2018 at 9:00 a.m.** in the forenoon, then and there to act on the following articles to wit:

ARTICLES

ELECTION OF TOWN OFFICIALS

1. To elect by written ballot a moderator to preside at said meeting.
2. To establish town office hours as follows:

Monday:	12:00 pm to 7:00 pm
Tuesday:	9:00 am to 1:00 pm
Thursday:	12:00 pm to 7:00 pm
Saturday (1 st & 4 th):	9:00 am to 1:00 pm

(See "Town Office Hours Report" following the Warrant)
3. To elect the following positions:
 - A. Town Clerk/Tax Collector/Town Agent; (one year)
 - B. Treasurer; (one year)
 - C. Fire Chief; (one year)
 - D. Road Commissioner (one year)
 - E. School Board Representative (Richard Frost will complete 3rd year of a 3-year term June 30, 2018)
4. To elect a Second Selectman to serve on the Selectboard, Board of Assessors and Overseers of the Poor for a three-year term. (Carrie Peavey's term is ending.)

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5. To elect a Budget Committee not to exceed 7 members to assist the Selectboard by meeting periodically with the Selectboard and Treasurer to review financial accounts of the Town and assist in budgeting town funds. Current members are Elise Brown, Joy Hadsell, Dorothy Harrison, Betsy Levine, Dan McGovern, Melanie Ripley, and Barry Worcester. Dan McGovern's "retirement" will create one vacancy. All others have agreed to serve another term.

Selectboard Recommendation: Elect current committee with one replacement.

6. To fix compensation, from taxation, for the following positions:

ITEM	ADOPTED FY18	SELECTBOARD & BUDGET COMMITTEE RECOMMENDED FY19
ANIMAL CONTROL OFFICER	2,800.00	3,800.00
CODE ENFORCEMENT OFFICER	5,250.00	5,250.00
911 ADDRESSING OFFICER	500.00	500.00
EMERGENCY MANAGEMENT DIRECTOR	1,525.00	1,500.00
FIRE CHIEF	7,500.00	7,000.00
PLUMBING INSPECTOR	500.00	500.00
REGISTRAR OF VOTERS	850.00	850.00
ROAD COMMISSIONER	7,500.00	7,000.00
SELECTMAN FIRST	9,000.00	9,000.00
SELECTMAN SECOND	5,000.00	8,000.00
SELECTMAN THIRD	7,000.00	7,000.00
TAX MAP COORDINATOR	800.00	800.00
TOWN ADMINISTRATOR	15,000.00	15,000.00
TOWN CLERK/TAX COLLECTOR/TOWN AGENT	28,000.00	15,632.00
TOWN CLERK/TAX COLLECTOR/TOWN AGENT DEPUTY	-	15,632.00
TREASURER	8,000.00	6,500.00
TREASURER DEPUTY	-	1,500.00
TOTAL	99,225.00	105,464.00

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7. To see if the Town will authorize the Selectboard to hire an Assessment Appraisal Services company to perform a comprehensive revaluation of all town properties and to hire a Geographic Information System (GIS) company specializing in the development of digital maps and to see what sum of money the Town will appropriate from surplus to perform these services.

ITEM	ADOPTED FY18	SELECTBOARD & BUDGET COMMITTEE RECOMMENDED FY19
COMPREHENSIVE REVALUATION	-	87,000.00
DIGITAL TAX MAPS	-	5,000.00
TOTAL	-	92,000.00

TOWN OPERATIONS

8. To see what sum of money the Town will raise, from taxation, for the following accounts:

ITEM	ADOPTED FY18	SELECTBOARD & BUDGET COMMITTEE RECOMMENDED FY19
ADMINISTRATION	37,000.00	38,500.00
EMERGENCY FUND	10,000.00	10,000.00
PLANNING BOARD	3,000.00	3,000.00
TCSWMO	24,979.68	25,198.80
ANIMAL CONTROL SHELTER	1,900.00	1,900.00
EMA OPS	250.00	250.00
CEMETERY MAINTENANCE/MOWING	7,500.00	7,500.00
GENERAL ASSISTANCE	3,500.00	3,500.00
STREET LIGHTS	3,300.00	3,300.00
INSURANCE	18,000.00	18,000.00
PAYROLL EXPENSES	8,500.00	8,500.00
TOTAL	117,929.68	119,648.80

9. To see if the Town will raise, from taxation, funds to purchase a TRIO software module to allow for electronic motor vehicle registration and rapid renewal:

ITEM	ADOPTED FY18	SELECTBOARD & BUDGET COMMITTEE RECOMMENDED FY19
TRIO MOTOR VEHICLE MODULE AND RAPID RENEWAL	-	7,500.00

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10.COMMUNITY HALL: To see what sum of money the Town will raise and appropriate from taxation, to be used to assure proper operation of the Community Hall.

ITEM	ADOPTED FY18	SELECTBOARD & BUDGET COMMITTEE RECOMMENDED FY19
COMMUNITY HALL OPERATIONS	4,000.00	4,000.00
COMMUNITY HALL STANDBY GENERATOR & INSTALLATION	-	6,500.00
COMMUNITY HALL FURNITURE	-	1,000.00
TOTAL	4,000.00	11,500.00

11.To see if the Town will authorize the creation of a designated Capital Reserve Fund to pay for improvements to the Community Hall to be capitalized from unspent monies from the Community Hall Operations line item, any donations to the fund, and fees collected from users of the Community Hall.

Selectboard Recommendation: pass

HIGHWAYS

12.To see what sum of money the Town will raise and appropriate from taxation and surplus for the Roads and Bridges accounts to be used for the maintenance, paving, sand/salt and snowplowing of contracted Town roads and to be used as Town matching funds for any FEMA/MEMA grants received in FY 2019.

ITEM	ADOPTED FY18	SELECTBOARD & BUDGET COMMITTEE RECOMMENDED FY19
RDB MAINTENANCE	60,000.00	60,000.00
PAVING	-	143,000.00
SALT & SAND	32,000.00	32,000.00
SNOWPLOWING	189,200.00	189,200.00
TOTAL	281,200.00	424,200.00

Selectboard & Budget Committee Recommendation: Adopt proposed budget with \$352,700 raised from taxation and 1/2 of the paving amount, \$71,500, appropriated from surplus.

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13. To see what sum of money the Town will raise and appropriate from taxation, to be used to assure proper operation of the St. George and Stevens Pond Dams.

ITEM	ADOPTED FY18	SELECTBOARD & BUDGET COMMITTEE RECOMMENDED FY19
ST. GEORGE MAINTENANCE	1,000.00	1,000.00
STEVENS POND MAINTENANCE	500.00	500.00
TOTAL	1,500.00	1,500.00

14. To see if the Town will vote to authorize any action necessary, by the Selectboard, on behalf of the Town, to accept a donation of real estate to be used by the Town for parking in the downtown area.

Selectboard Recommendation: pass

LIBERTY VOLUNTEER FIRE DEPARTMENT

15. To see what sum the Town will raise and appropriate, from taxation, to operate the Liberty Volunteer Fire Department, to pay Fire Department volunteer firefighters while on the job.

ITEM	ADOPTED FY18	SELECTBOARD & BUDGET COMMITTEE RECOMMENDED FY19
FIRE DEPARTMENT OPERATIONS	50,000.00	50,000.00
FIRE DEPARTMENT PAYROLL EXPENSES	20,000.00	20,000.00
FIRE DEPARTMENT CAPITAL RESERVE	213,587.80	-
TOTAL	283,587.80	70,000.00

LIBERTY VOLUNTEER FIRE CAPITAL RESERVE FUND

16. To see if the Town will add any unspent monies from the combination of Operations and Payroll to the LVFD Capital Reserve account.

Selectboard Recommendation: pass

17. To see if the Town will use any donations to the LVFD to offset LVFD Operations or Payroll budget overruns and add any surplus to the LVFD Capital Reserve account.

Selectboard Recommendation: pass

PARKS & RECREATION

18. RECREATION ACCOUNT:

- A. To see if the Town will accept reimbursements from the Town of Montville for maintenance of the recreation area **(Estimate: \$1,500.00)**. Montville has been formally requested to raise \$1,500.00 for this account.

Selectboard & Budget Committee Recommendation: pass

- B. To see if the Town will accept funds from the State of Maine (income from the State Park estimated at \$2,784), and vote to raise \$8,200 from taxation, for the recreation account.

ITEM	ADOPTED FY18	SELECTBOARD & BUDGET COMMITTEE RECOMMENDED FY19
RECREATION	8,200.00	8,200.00

- C. To see if funds raised from the State's Refund of snowmobile registrations will be provided to the Palermo Snowmobile Club **(Estimate: \$410)**.

Selectboard & Budget Committee Recommendation: pass

- D. **RECREATION REQUESTS:** To see what sum of money the Town will raise and appropriate, from taxation, for the following recreation requests.

ITEM	ADOPTED FY18	SELECTBOARD & BUDGET COMMITTEE RECOMMENDED FY19	Agency request
SWIMMING PROGRAM	800.00	800.00	800.00
MT. VIEW BUM LEAGUE YOUTH BASKETBALL	100.00	200.00	450.00
LIBERTY FARM TEAMS	350.00	350.00	350.00
LIBERTY T-BALL TEAMS	250.00	250.00	250.00
LIBERTY BASKETBALL TEAMS	450.00	350.00	450.00
GIRLS SOFTBALL	-	350.00	462.50
WALDO COUNTY YMCA	250.00	-	250.00
TOTAL	2,200.00	2,300.00	3,012.50

INDEPENDENT SERVICES

19. AMBULANCE: To see if the Town will raise and appropriate for the Liberty Volunteer Ambulance Service from taxation, a \$1,000 retainer for service, a \$3,000 stipend to be used to help defray the cost of training ambulance personnel, and a reimbursement for payroll expenses incurred by the Liberty Volunteer Ambulance Service up to \$40,000, contingent upon Montville approval of same article.

ITEM	ADOPTED FY18	SELECTBOARD & BUDGET COMMITTEE RECOMMENDED FY19	Agency request
AMBULANCE TOWN RETAINER	1,000.00	1,000.00	1,000.00
AMBULANCE TRAINING	3,000.00	3,000.00	3,000.00
AMBULANCE PAYROLL	43,000.00	40,000.00	40,000.00
TOTAL	47,000.00	44,000.00	44,000.00

20. IVAN O. DAVIS LIBRARY: To see if the Town will raise and appropriate \$4,800, from taxation, to help support operation of the Ivan O. Davis Liberty Library.

ITEM	ADOPTED FY18	SELECTBOARD & BUDGET COMMITTEE RECOMMENDED FY19	Agency request
IVAN O. DAVIS LIBRARY OPERATIONS	4,700.00	4,800.00	4,800.00

21. WALKER-OVERLOCK MEMORIAL SCHOLARSHIP:

A. To see if the Town will raise and appropriate \$1,500, from taxation, for WOMS scholarship award(s) in the upcoming year.

ITEM	ADOPTED FY18	SELECTBOARD & BUDGET COMMITTEE RECOMMENDED FY19
WOM RECIPIENT AWARD	1,500.00	1,500.00

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- B.** To see if the Town will raise and appropriate \$1,500, from taxation, to supplement the existing principle of \$67,011.79 in the WOMS account.

ITEM	ADOPTED FY18	SELECTBOARD & BUDGET COMMITTEE RECOMMENDED FY19
WOM ADDITION TO PRINCIPLE	1,500.00	1,500.00

- 22. SOCIAL REQUESTS:** To see what sum of money the Town will raise and appropriate, from taxation, for the following:

ITEM	ADOPTED FY18	SELECTBOARD & BUDGET COMMITTEE RECOMMENDED FY19	Agency request
AMERICAN RED CROSS	-	-	500.00
AMVETS	2,000.00	2,000.00	2,000.00
BELFAST AREA CHILD CARE SERVICES	500.00	500.00	500.00
BROADREACH	550.00	550.00	560.00
CHILDRENS CENTER	-	-	459.50
CITIZENS ASSOC. OF LIBERTY LAKES (CALL)	150.00	300.00	300.00
GARRY OWEN HOUSE	-	250.00	250.00
HOSPICE VOLUNTEERS OF WALDO COUNTY	500.00	500.00	500.00
KENNEBEC BEHAVIORAL HEALTH	100.00	100.00	100.00
LIBERTY HISTORICAL SOCIETY	500.00	500.00	500.00
LIFEFLIGHT	913.00	913.00	913.00
MAIN PUBLIC	-	-	100.00
MAINE YOUTH ALLIANCE- GAME LOFT	300.00	400.00	400.00
MID-COAST MAINE COMMUNITY ACTION (WIC)	500.00	500.00	500.00
NEW HOPE FOR WOMEN	750.00	750.00	750.00
SEXUAL ASSAULT CRISIS & SUPPORT CENTER	100.00	100.00	100.00
SPECTRUM GENERATIONS	500.00	527.00	527.00
WALDO CAP	1,295.00	4,272.00	4,272.00
WALDO COUNTY WOODSHED	500.00	500.00	500.00
TOTAL	9,158.00	12,662.00	13,731.50

- 23. LEGAL FUND:** To see if the Town will authorize carrying over the balance remaining from the original appropriation of \$40,000 in 2015. As of February 6, 2018, the amount is \$15,349.59, which includes an anticipated reimbursement of \$1,953.26.

Selectboard & Budget Committee Recommendation: pass

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24. MILEAGE: To see what rate the Town will vote to authorize as travel expenses for essential travel by any Town Official when such travel is on town business out of town (to be paid from the Administration Account), and for the Road Commissioner (to be paid from Road and Bridges Account) and Code Enforcement Officer (to be paid from the Planning Board Account) on town business in town.

Selectboard Recommendation: Adopt State Standard Mileage Rate (current rate \$0.44/mile)

25. ENVIRONMENTAL FUND: To see if the Town will authorize carrying over the balance remaining from the original appropriation in 2003-2004. *(After reimbursing the general fund for costs already incurred, the amount of \$1,376.13, will be available from a C.D. maturing 6/13/18.)*

Selectboard Recommendation: pass

DEBT SERVICE

26. To see if the Town will raise and appropriate, from taxation, for the following loans:

ITEM	ADOPTED FY18	SELECTBOARD & BUDGET COMMITTEE RECOMMENDED FY19
STEVENS POND DAM	3,158.01	3,240.72
HOSTILE VALLEY BRIDGE	8,791.19	8,482.26
FIRE TRUCK	-	37,099.43
TOTAL	11,949.20	48,822.41

PROPERTY TAXES

27. To see if the Town will vote to have all taxes due and payable immediately upon commitment to the Tax Collector and:

A. To see if the Town will determine that taxes not paid 30 days after commitment are considered delinquent.

Selectboard Recommendation: pass.

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- B.** To see what sum of interest the Town will vote to charge on all liens and delinquent taxes.

Selectboard Recommendation: 5% (*The maximum rate of interest that may be charged: 7%*)

- C.** To see if the Town will vote that a taxpayer who pays an amount in excess of that finally assessed shall be repaid the amount of the overpayment plus interest from date of the overpayment at an annual rate set 4% below that established in the preceding Article.

Selectboard Recommendation: 1%

- D.** To see if the Town will vote to authorize any action necessary, by the Selectboard and Treasurer, to collect any delinquent taxes outstanding for prior years; and to see if the Town will vote to authorize the Selectboard, on behalf of the Town, to sell and dispose of any real estate acquired for non-payment of taxes thereon, using a bid process or other such terms as deemed advisable, by the Selectboard and the State, including publishing in local papers, including the right to accept or reject any and all bids, and should the bid process be used, authorize execution of Quit-Claim deeds for such property sold.

Selectboard Recommendation: pass

- E.** To see if the Town will vote to authorize the Tax Collector to accept prepayment of taxes for the 2018-2019 year not yet committed.

Selectboard Recommendation: pass

- 28.** To see if the Town of Liberty will accept and carry over any Education Block Grants, State Revenue Sharing and other funds as may be available to be used toward the FY 2019 Budget appropriations thereby decreasing the amount required to be raised by property taxation.

Selectboard Recommendation: pass.

- 29.** To see if the Town will authorize the Selectboard to transfer unexpended and unneeded funds, from certain departments to Surplus.

Selectboard Recommendation: pass.

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30. Should a vacancy in any elected office arise during the Town Meeting, to vote for a replacement of said official.

Selectboard Recommendation: pass.

31. To see if the Town will vote to increase the property tax levy limit established for the Town of Liberty by State law in the event that the FY 2019 municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit. (Vote must be by written ballot.)

Selectboard Recommendation: pass

GIVEN UNDER OUR HANDS, THIS ____ DAY OF MARCH, 2018

Melinda Steeves, First Selectman

Carrie Peavey, Second Selectman

Henry Hall, Third Selectman

A True Copy: Attest

Gail H. Philippi
Town Clerk, Town of Liberty

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Date: March 6, 2018

Pursuant to the within Warrant, I have notified and warned the inhabitants of Liberty, qualified to vote, of the time and place of said Town Meeting by posting an attested copy of the Warrant at the following locations:

Circle K Gas Station	Dave's World
Liberty Graphics	Liberty Tool Company
Lori's Café	Walker School
Liberty Post Office	Liberty Fire Department
Ivan O. Davis Liberty Library	Liberty Town Office

All being conspicuous public places within the Town of Liberty on March 5, 2018 which is at least seven days before said meeting.

Dated at Liberty, Maine this 6th day of March, 2018.

SIGNED:

Hannah Hatfield, a Resident of Liberty

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Town Office Hours Report

For the first time in 17 years we are proposing a change in the Town Clerk / Tax Collector's office hours. It must be noted that this effort does not legally need to be voted on by those attending Town Meeting. Because it has been voted on for many years we are putting it up for a vote this time.

We are asking that you trust us and that you approve the hours we are proposing. Having worked the hours for many years and having put much thought into their revision, we feel that we have come up with the best result.

Rationale for Proposed Changes to Town Office Hour

As proposed by Clerks Gail Philippi, Jamie Davis and Danielle Blake

- **Customer convenience** both clerks will be available during busy seasons, more in-person and phone customers can be assisted resulting in reduced wait times. Evening hours will still be available for working families. Office hours will be more aligned with the State agencies we also work for.
- **Safety and security of customers and town employees.** MMA's recommendation for basic safety and security is to not work alone. Shifting some weekend hours to weekday hours allows more time for the clerks to work together. We will be open one hour longer on each weekday.
- **More scheduling flexibility.** The current schedule forces the clerks to work opposite Saturdays instead of together because the office is open every Saturday. Very few municipalities in the state are open on Saturdays at all and those that do are open only one or two per month. If one of the clerks cannot work due to vacation or illness, the current every-other-day schedule is challenging for the remaining clerk to handle alone because it includes all Saturdays, and 2 late nights with one followed by a 9 am start the next day. Also, in closing by 7 pm on Monday and Thursday nights, clerks will be able to attend Planning Board and Selectboard meetings, and town meetings can be planned for Saturdays and Monday evenings when the office is not open. The

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consolidation of Monday and Thursday hours will also eliminate the “split shift” scheduling.

- **Flexibility in hiring.** Should a vacancy arise in a clerk position, training can occur without adding as many training time/dollars as occurs now. The BMV allows new agents to register cars only if there is a fully trained agent working in the office at all times. Therefore, any new hire would have to be either a fully trained BMV agent or the town would have to come up with additional training pay to cover the extra clerk hours. In having the ability to staff the office with two people, the trainee would be supervised for the training period required by the BMV. In addition, the new hire would be able to attend required trainings without having to close the town office.

What does not change:

- Still open Monday, Tuesday, Thursday and 2 Saturdays/month.
- Still offer evening hours Tuesday and Thursday.
- Still have morning hours on Tuesday.

What does change:

- Afternoon hours will be available.
- Evening hours will be earlier.
- Two clerks will work on each Saturday we are open.
- One additional hour on Monday, Tuesday and Thursday.
- Clerk’s Monday hours will overlap with Town Administrator.
- The clerks will have more **flexibility** with the proposed hours.
- Improved efficiency when open and we will work fewer closed hours.

In conclusion, we believe that changing the office hours is an important next step for the town to take to improve safety and security and to efficiently conduct town business.

Respectfully submitted,
Gail Philippi, Town Clerk/Tax Collector/Reg. of Voters
Jamie Davis, Deputy Clerk/Tax Collector/Reg. of Voters

Town of Liberty, Maine

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Letter from the Clerk 2017

July 2016 – June 2017 found us better established with our Fiscal Year. Taxpayers are becoming more familiar with our new billing schedule of two payments a year with the first in the fall and the second in the spring. Please call if you are unsure of your status.

As always this year was again a time of change. In August 2017, although it is in the next Fiscal Year, we lost long time Deputy Clerk, Tax Collector, Town Agent Danielle Blake to a full time job. Our loss is a gain for ReVision Energy also in Liberty. This was an excellent move for her and we wish her well and miss her. Danielle helped me begin training new Deputy Clerk Jamie Davis who we are quite lucky to have.

She has hit the ground running. We had months-long on the job training. We both worked many long hours and we each worked most of the office hours between August and November. Jamie is now going solo several days a week. Please welcome her and we appreciate how much she has learned in a short time.



We are in the longest run in a while with the same three selectmen. As mentioned last year in December 2016, halfway through the current 16/17 fiscal year, we were sad to see Denise Glick, our first Town Administrator also leave her position. Denise paved the way and made it easier for Kenn Ortmann to continue in her place. Kenn has helped so much in continuing to improve office communications and efficiency.

Thank you to Election Warden Karen Fitzmaurice and all the election workers and ballot counters for putting in long hours in such a busy year. The General Election is busy in any year but last year with a hotly contested Presidential race and many Referenda questions there were many absentee voters and on Election Day in

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November 2016. There were also many voters new to Liberty and first time voters registering. Our turnout rate was the highest ever for us at 80%. The June 2017 vote with only the School Budget vote was a much lower 12%. Everyone can attend School Board meetings throughout the year and the annual budget vote at the school in May. It would be great to have more voters participate in the school vote.

All dogs must be registered by December 31 every year. If your dog is not registered by January 31, you can expect a \$25 fine and a visit from our Animal Control Officer Heidi Blood! We attempt a call during January to all who are still due but with the continuing increase in cell phones replacing land lines this is becoming more difficult. We will only call you in an attempt to prevent a fine or lien. Any updates of cell phone numbers will be greatly appreciated.

Please call or come into the office with any questions or suggestions. The Clerks are usually the first face you see or voice you hear when contacting the Town. One of Kenn's many tasks will be answering more calls directed to the Selectman / Assessors and this will free us to spend more time with customers in the office.

Respectfully submitted,
Gail Hansen Philippi
Town Clerk, Tax Collector and Town Agent

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**Town Clerk/Town Agent Report
Fiscal Year July 1, 2016 - June 30, 2017**

Motor Vehicles Registered 1324

Recreational Vehicles Registered

Boats	179
ATV's	73
Snowmobiles	60

Hunting & Fishing Licenses Issued 133

Dog Tags Issued:	Total:	221
Male/Female		53
Spayed/Neutered		168
Service Dog		1

Vital Statistics Recorded

Births	6
Marriage Licenses Issued	6
Deaths	13

Deaths in Calendar Year 2017

<u>Name</u>	<u>Date</u>	<u>Age</u>	<u>Place of Death</u>
Barker, Keith C.	8/18/17	90	Augusta
Boulay, Riley H.	12/6/17	16	Montville
Erskine, George W.	6/22/17	62	Liberty
Keniston, Elaine R.	2/27/17	84	Belfast
LeGay, James E.	4/9/17	80	Belfast
McEvoy, Christopher J.	6/21/17	59	Liberty
Reynolds, Jr., Herman L.	3/6/17	70	Liberty
Rogers, Heather A.	9/14/17	44	Bangor
Signor III, Benjamin W.	3/18/17	68	Liberty
Thomas, Maurice P.	9/3/17	88	Liberty
Vaughan, Evelyn L.	3/3/17	88	Belfast
Watts, Floyd G.	1/1/17	86	Liberty
Yousko, Margaret	1/19/17	93	Belfast

Obtaining copies of Vital Records:

- Birth Certificates can be requested from the town office where the mother resided on the date of birth.
- Death Certificates can be requested from the Town of residence on the date of death.
- Marriage licenses can be obtained from the town of residency at the time of marriage. You will need to provide proof of identity and your relationship to the individual on the document requested. Please allow several days for us to process your request.

Records can also be obtained from the City Hall where the birth occurred or the Office of Vital Records located at 220 Capitol St. in Augusta (207-287-3181).

We are still replacing records that were lost in the Town Office fire. We ask that you allow us time when requesting copies of vital records dated prior to January 24, 1999. Call us first to see what we have. If we have time to acquire the document for you from the Office of Vital records in Augusta, then we will have it on file if copies are needed in the future.

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Town of Liberty Treasurer's Report 2017 JULY 1, 2016 - JUNE 30, 2017

Betsey Davis, Treasurer

2009 Tax Liens		563.05
2009 Tax Liens Costs		64.67
2009 Tax Liens interest		202.24
2010 Tax Liens		642.64
2010 Tax Liens Costs		68.34
2010 Tax Liens Interest		191.37
2011 Tax Liens		998.83
2011 Tax Liens Costs		125.83
2011 Tax Liens Interest		258.09
2012 Tax Liens		1,151.93
2012 Tax Liens Costs		127.69
2012 Tax Liens Interest		245.26
2013 Tax Liens		3,306.40
2013 Tax Liens Costs		153.94
2013 Tax Liens Interest		417.06
2014 Tax Liens		11,805.56
2014 Tax Liens Costs		1,412.16
2014 Tax Liens Interest		1,191.10
2015 Tax Liens		38,698.26
2015 Tax Liens Costs		2,628.73
2015 Tax Liens interest		3,661.39
2016 Tax Liens		43,933.69
2016 Tax Liens Costs		3,176.50
2016 Tax Liens Interest		1,663.06

Gail P./Danielle B./Jamie D.

2012 Taxes		26.72
2012 Taxes Interest		4.82
2013 Taxes		9.82
2013 Taxes Interest		1.49
2016 Taxes		145,096.31
2016 Taxes Costs		1,429.97
2016 Taxes Interest		1,922.50
2017 Taxes		1,819,010.54
2017 Taxes Interest		1,847.43
2017 Personal Prop. Taxes		15,557.23
2017 Personal Prop Int		0.01
2018 Taxes		15,810.93
Adm./No Good Check Fees		49.00
Community Hall Non-res.		200.00
Community Hall Residents		450.00

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Dog Licenses - Late Fees		500.00
Dog Licenses - State		1,031.00
Dog Licenses - Town		334.00
Excise - Liberty		159,356.71
Excise - Montville		5,733.10
Fees/Town Agent		5,051.50
Hunting/Fishing Licenses		4,467.50
Motor Vehicle Use Taxes		23,487.71
Recreational Use Taxes		4,042.01
Recreational Vehicles		11,013.00
Registrations		55,125.80
Registration/Titles		4,521.00
Tri-County Bags		4,678.00
Vitals/State		84.00
Vitals/Town		536.00
Planning Board		650.00
Plumbing Permits		2,885.00
Other Income		
Fed. Reserve/ Cemetery. Bond		500.00
Fed. Reserve/Cemetery. Int		3.75
Lake St. George Dam Donation		1,000.00
LVFD-from Washington FD		1,200.00
LVFD Compensation Emergency		1,995.00
LVFD Donations		550.00
LVFD Sale of used fire truck		4,156.00
LVFD Jaws Ext. Refund		5,776.00
Montville/Recreation		1,000.00
M.M.A. Insurance Refund		1,078.00
M.M.A. Insurance WCF		403.00
Old Adding Machine sold		1.00
Overpaid & Refunded		52.98
RSU 3 Election Payroll		1,136.76
State of Maine		0.00
Burn Permits		44.00
Homestead Exemptions		37,228.00
Municipal Rev. Sharing		37,335.62
Parks Fees Refund		2,784.31
Road Assistance Program		22,664.00
Snowmobile Refunds		364.10
Tree Growth		1,004.08
Veterans Exemptions		754.00
WOMS Interest		710.25
TOTAL INCOME		2,523,341.74

2017 Annual Report

Bangor Savings Bank		
Checking	7/1/2016	103,276.11
Deposits	7/1/15 - 6/30/16	2,523,341.74
Balance	6/30/2017	2,626,617.85
Warrants/Transfers	7/1/16 - 6/30/17	-2,560,142.68
Balance Checking	6/30/2017	66,475.17

Business Savings	7/1/2017	2,389.00
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Bangor Savings Bank		
W.O.M. Savings	June 30, 2016	27,044.06
Deposit	Art. 29 A&B	3,000.00
Deposit from WOMS C.D.	September 2016	710.25
WOMS Recipient	September 2016	-710.25
Interest	Through 6/12/2017	16.16
Balance	June 12, 2017	30,060.22

W.O.M.S. CD		
(Maturing 8/14/18)	June 2016	38,022.96
For WOMS Savings	September 2016	-710.25
Interest	Through 6/15/17	354.08
Balance	June 30, 2017	37,666.73

Cemetery Step Rate C.D.		
(Maturing 9/7/18)	June 30, 2017	8,520.87

Environmental C.D.		
(Maturing 6/13/18)	June 30, 2017	3,679.66

Hoit Savings	June 30, 2017	53.00
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Hoit C.D.		
(Maturing 4/8/19)	June 30, 2017	88,535.19

TAX LIENS PAID

2009 TAX LIEN PAID	TAX	COSTS & INT
Knowlton Heirs	563.05	266.91
2010 TAX LIENS PAID	TAX	COSTS & INT
Jewett, Steven	34.89	0.22
*Knowlton Heirs	607.75	259.49
2011 TAX LIENS PAID	TAX	COSTS & INT
Jewett, Steven	319.05	144.81
Knowlton Heirs	679.78	239.11
2012 TAX LIEN PAID	TAX	COSTS & INT
Jewett, Steven	367.95	146.53
Knowlton Heirs	783.98	226.42

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2013 TAX LIENS PAID	TAX	COSTS & INT
Billings, Brenda	1487.46	300.52
Bruneau/Gartsu	283.64	24.70
Jewett, Steven	0.00	1.55
Knowlton Heirs	813.75	204.79
Libby, Melissa	436.38	25.34
Perkins, Jonathan	285.17	4.10
2014 TAX LIENS PAID	TAX	COSTS & INT
Albert, Phyllis & Earle	716.45	134.32
Ard, Warren[26]	316.90	40.41
*Ard, Warren[27]	451.98	106.16
*Barboza, Lynn	279.41	18.30
Billings, Brenda	616.75	149.03
Bruneau & Gartsu	540.60	114.66
Carle , Kathleen	488.64	121.93
*Chadwick, Daphyne	136.46	15.32
Cochran-Gammon	536.23	112.00
Dorr, Gail	646.12	136.94
*Edgecomb, Herman[281]	178.67	5.43
*Edgecomb, Herman[282]	350.91	8.65
Emery, Mark	265.40	78.56
*Hancock, Lawrence	186.44	9.97
Haver, Michelle[703]	305.19	100.63
Haver, Steven[930]	626.83	135.74
Jewett, Daniel	114.92	79.53
Jewett, Darrell	95.67	67.22
Knowlton Heirs	337.41	107.22
Lamson, Trinna	711.37	144.65
Letourneau, Wilfred	76.55	7.77
Libby, Melissa	633.09	121.84
Marple/Penney	315.60	89.57
Murphy, Pauline	299.59	97.70
Perkins, Jonathan	150.68	83.43
Rhodes, Ruth	223.72	80.23
*Rogin, Thomas	0.00	2.50
Sandner, Jeffrey[796]	150.28	81.17
Sandner, Jeffrey[797]	854.30	144.32
Soule, Nancy	1199.40	208.06
2015 TAX LIENS PAID	TAX	COSTS & INT
Albert, Earle	1675.24	225.62
Ard, Warren[26]	740.99	118.04
Ard, Warren[27]	1056.84	176.78
*Barboza, Lynn	355.47	246.82

2017 Annual Report

Billings, Brenda	1442.11	203.46
Bishop, Jeannie	0.00	5.44
Bruneau/Gartsu	1264.05	192.57
Carle, Kathleen	1142.56	161.61
Chadwick, Daphyne	319.08	89.53
Chaffee, Henry	211.47	88.58
Cochran/Gammon	1253.83	180.50
Dorr, Gail	1510.79	227.20
Edgecomb, Herman[281]	695.18	138.78
Edgecomb, Herman[282]	1422.84	170.96
Edgecomb, Herman[283]	1588.82	183.60
Emery, Mark	620.56	117.91
Hancock, Lawrence	472.85	117.37
Haskell, Dusty	3371.61	321.46
Haver, Michelle	713.61	124.82
Haver, Steve	1465.68	188.93
Jewett, Daniel	268.71	95.58
Jewett, Darrell	223.70	76.69
Knowlton Heirs	788.94	137.96
Lamson, Trinna	1663.35	237.65
*Letourneau, Wilfred	0.00	15.68
Libby, Melissa	1639.32	177.63
Maker, Pauline	700.51	139.48
Marple/Penney	737.95	150.57
Perkins, Jonathan	62.25	104.37
Rhodes, Ruth	523.11	115.86
Rogin, Thomas	160.03	7.31
Sandner, Jeffrey[796]	351.39	104.51
Sandner, Jeffrey[797]	1997.56	278.72
Scappaticci, Jason	559.19	121.62
Sequeira, Sharol	568.43	109.45
Soule, Jeff	445.39	112.11
Soule, Nancy	2804.47	364.10
Townsley, Ronald[12]	167.74	71.89
Townsley, Ronald[17]	216.64	75.14
Townsley, Ronald[979]	689.68	106.56
Townsley, Ronald[980]	520.72	95.33
Townsley, Ronald[1215]	321.97	82.13
Whalen, Charles	866.02	114.83
Wynn, Crystal	816.15	114.97
2016 TAX LIENS PAID	TAX	COST & INT
Berkeley, Barbara	367.99	72.12
Billings, Brenda	722.68	136.45
Bishop, Jeannie	725.51	104.26

2017 Annual Report

Boddington, Michael	1288.27	96.65
Carle, Kathleen	1375.23	114.35
Carter, Jeffrey	277.20	65.56
Chadwick, Daphyne	337.14	74.66
Chaffee, Henry	126.34	73.66
Cochran/Gammon	551.88	148.12
Coon, Patrick	251.16	65.08
Dorr, Gail	0.00	0.01
Dourant, Terry	872.88	115.36
Edgecomb, Herman[282]	1503.38	103.10
Edgecomb, Herman[283]	1678.76	107.84
Erskine, George Jr.	953.48	95.87
Fisher, Lane	321.68	64.96
George, Paul	53.63	64.23
Glidden, Avert	882.59	78.00
Goggins, Daria	874.65	84.07
Green, Stephen	27.12	61.35
Grotton, Matthew	1248.12	106.86
Haskell, Dusty	3562.46	161.00
Haver, Michelle	754.00	91.14
Haver, Steve	1548.64	119.87
Hurd, Kevin	672.25	70.14
Jamison, John	100.57	62.45
Knowlton Heirs	833.60	101.12
LaForge, Justine	2.61	97.39
Lamson, Trinna	1757.50	172.67
Latno, Gerard	1363.07	68.52
Lindahl, Scott	410.79	68.07
Macleod, Linda	1011.67	55.71
Mancini/Sim	690.82	55.46
Marple/Penney	680.80	106.50
Moruzzii, Dana[170]	1007.22	94.59
Moruzzi, Dana[714]	739.09	85.17
Oxton, Linwood	799.49	92.45
Paul, George[196]	1267.15	74.68
Paul, George[197]	32.42	61.86
Randall, Geoffrey	945.86	99.79
Rhodes, Ruth	0.00	2.08
Roderick/Light	538.22	92.62
Rogin, Thomas	375.36	105.55
Soule, Nancy	616.88	83.12
Spencer, Chris	549.74	72.07
Sprowl, Gregory	1973.30	149.45
Storch, Wendy	250.49	68.40
Townsley, Ronald[12]	354.48	70.95

2017 Annual Report

Townsley, Ronald[17]	457.80	74.01
Townsley, Ronald[1215]	680.40	80.59
Webber, Kaitlyn	612.96	69.87
Weems, Steven	355.32	79.16
Whalen, Charles	2297.97	133.19
Woodruff, Rachel	526.37	75.86
Wynn, Crystal	1724.70	111.50

ALL PAST DUE LIENS

**ALL COSTS AND INTEREST ARE NOT INCLUDED.
ONLY SHOWS AMOUNT \$\$ DUE WHEN RECORDED.**

Does not show payments Made after June 30, 2017

TAX LIENS DUE

2008 TAX LIENS DUE		Aug. 03, 2009
Barnes, Phyllis		637.26
2009 TAX LIENS DUE		Aug. 12, 2010
Barnes, Phyllis		695.99
2010 TAX LIENS DUE		Aug. 04, 2011
Babine, Stephen		139.49
Barnes, Phyllis		742.24
Sherman, Douglas		229.69
2011 TAX LIENS DUE		Aug. 17, 2012
Babine, Stephen		130.43
Barnes, Phyllis		731.97
2012 TAX LIENS DUE		Sept. 20, 2013
Babine, Stephen		150.16
Barnes, Phyllis		844.51
2013 TAX LIENS DUE		Aug. 15, 2014
Babine, Stephen		160.55
Barnes, Phyllis		883.07
2014 TAX LIENS DUE		Apr. 09, 2015
Babine, Stephen		99.88
Barnes, Phyllis		397.07
2015 TAX LIENS DUE		Sept. 18, 2015
Babine, Stephen		159.09
Barboza, Lynn		1,200.09
Barnes, Phyllis		1,110.80
Higgins, Keith		159.09
Letourneau, Wilfred		74.04

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2016 TAX LIENS DUE		Aug. 12, 2016
Ard Jr., Warren[26]		864.42
Ard Jr., Warren[27]		1,207.11
Babine, Stephen		163.97
Barboza, Lynn		1,748.22
Barnes, Phyllis		1,165.61
Billings, Brenda		801.06
Bouchard, Richard		81.35
Dorr, Gail		1,699.62
Eggen, Timothy		232.98
Emery, Mark		733.77
Harriman, Angie & David		814.72
Higgins, Keith		163.97
*Jewett, Daniel		352.02
Jones/Sullivan		386.51
Landford, Frank		671.3
Letourneau, Wilfred		563.97
Light, Barbara		621.89
Maker, Pauline		244.94
*McGray, Lori		480.6
Merrifield, Albea		81.35
*Mosher, Arthur		1,972.24
*Perkins, Jonathan		372.27
Rhodes, Ruth		615.95
*Rogin, Thomas		337.11
Sandner, Jeffrey #796		441.72
Sandner, Jeffrey #797		2,227.77
Scappaticci, Jason		778.12
Soule, Jeff		543.7
Soule, Nancy[901]		3,103.25
Soule, Nancy[902]		317.22
Taylor, George		94.97

* Part or full Payment[s] made after books closed

Respectfully submitted,
Betsey Davis, Treasurer

2017 Annual Report

2017 Tax Collector's Report Fiscal Year July 1, 2016 - June 30, 2017

Motor Vehicle & Boat Excise Tax Collected: \$159,356.71

Real Estate

2017 Real Estate Tax Commitment	1,985,240.50
2017 Real Estate Tax Collected	1,819,010.54
2017 Real Estate Tax Abatements	30,850.81
2017 Real Estate Tax Refunded Abatements	0.00
2017 Supplemental Bills	3,725.39
2017 Real Estate Tax Unpaid	147,477.22

2016 Real Estate Tax Collected	145,096.31
2018 Real Estate Tax Collected	15,810.93

Personal Property

2017 Personal Property Tax Commitment	17,105.22
2017 Personal Property Tax Collected	15,557.23
2017 Personal Property Tax Unpaid	1546.04

2016 Personal Property Tax Collected	0.00
2018 Personal Property Tax Collected	0.00

You can now make your tax payment using a *credit/debit card* either in person or online. Please note that there is a 2.45% surcharge if you use the credit/debit card option. *You may also pay with an E-check for a flat fee of \$1.50.* To make an online tax payment, please go to the Town of Liberty website: www.libertymaine.us and click "Pay Your Bill" on the home page. Please call first for your balance.

Tax payments may be paid in full upon receipt of the bill or in two installments. The first installment is due in the fall and interest accrues 30 days after the billing date. The second installment is due by May 5th and interest starts accruing the following day. No reminder is sent. While we do not set up formal payment plans, we do accept partial payments of any amount and in any frequency. Payments may also be made in advance. If you are paying late, please call the office to check with us on the actual balance of your account. If you would like a receipt, please include a self addressed stamped envelope with your payment.

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Tax liens are filed 8-12 months from the Commitment date of the tax bills. You will receive by Certified Mail a notice 30 days in advance of the lien filing warning you to pay. **Automatic foreclosure** occurs 18 months from the lien filing date. You will also be notified of this filing by Certified Mail 30 - 45 days in advance. **One this Foreclosure Notice is mailed, payment MUST be by cash, money order, bank check or credit card.**

If you find yourself unable to pay your taxes, DO NOT WAIT UNTIL YOUR PROPERTY IS IN FORECLOSURE. Find out if you qualify for the Maine Resident's Property Tax Fairness Credit by visiting www.maine.gov/revenue/taxrelief, calling 624-7894 for a printed form, or by inquiring in the Town Office. You also may request an "Inability to Pay Due to Hardship or Poverty" abatement application from the Tax Collector or print it from the Town website.

Respectfully submitted,

Gail Hansen Philippi
Liberty Town Agent/Town Clerk/Tax Collector

2017 Annual Report

Unpaid 2017 Real Estate Taxes as of 6/30/2017					
Acct	Name	Original Tax	Payments	Amount due as of 6/30/17	
183	ALBERT, PHYLLIS M & EARLE	1,731.23	0.00	1,731.23	L
1216	ANDERSON, KRISTIE L	839.21	491.15	348.06	* L
27	ARD JR., WARREN	1,060.32	0.00	1,060.32	L
26	ARD, JR., WARREN	803.90	0.00	803.90	L
36	BABINE, STEPHEN	103.50	0.00	103.50	L
293	BARBOZA, LYNN	1,601.39	0.00	1,601.39	**
48	BARNES, PHYLLIS	1,105.07	0.00	1,105.07	L
1055	BATES, MICHAEL J.	302.98	0.00	302.98	**
672	BEAULIEU, JAMES A. &	1,122.13	0.00	1,122.13	**
75	BERNIER, GERALD & JANE	4,127.22	2,055.12	2,072.10	**
893	BERNIER, GERALD A. & JANE N.	2,178.99	1,085.02	1,093.97	**
759	BILLINGS, BRENDA M.	1,564.56	0.00	1,564.56	L
983	BISHOP, JEANNIE M.	658.69	0.00	658.69	* L
102	BOUCHARD, RICHARD	20.87	0.00	20.87	L
104	BOUCHER, ROBERT R.	499.04	247.91	251.13	**
768	BOUREY, KATHLEEN & ROBERT	194.93	111.82	83.11	**
107	BOWDEN, SHIRLEY L.	1,358.33	780.72	577.61	* L
124	BREWER, HERBERT E JR	2,110.78	0.00	2,110.78	**
606	BROCK CHARLES E. III	761.76	0.00	761.76	L
812	BRUNEAU, HENRY	1,371.38	0.00	1,371.38	* L
141	BURTON, JOSEPH A LIVING TRUST	1,158.01	579.01	579.00	**
162	CARLE, KATHLEEN	1,395.97	697.99	697.98	*
1088	CARPENTER, AMY & JOSHUA	954.32	472.36	481.96	**
224	CARPENTER, AMY RUTH	374.70	0.00	374.70	**
154	CASH, GLENN A.	996.52	899.37	97.15	**
907	CASSIDY, WAYNE A. & HELEN M.	3,471.74	2,623.03	848.71	**
84	CHAFFEE, HENRY L.	229.43	0.00	229.43	**
174	CHURCH, LIBERTY BAPTIST	1,670.30	1,643.77	26.53	**
161	CLEAVES JR, WILLIAM	2,058.32	1,029.16	1,029.16	**
184	COCHRAN-GAMMON, SHELBY	1,360.28	0.00	1,360.28	L
706	CRAM, MATTHEW A.	1,319.04	0.00	1,319.04	**
210	CULLIVAN, GARY	1,924.36	962.18	962.18	**
208	DAVIES, SUSAN P.	1,696.00	1,445.48	250.52	**
1112	DEM GUYS	2,918.53	1,459.27	1,459.26	**
857	DEMMONS, MELISSA L	70.38	0.00	70.38	L
286	DENMAN, BOBBI JO	681.72	0.00	681.72	**
252	DICKSON, JAMES & DOREEN	250.99	0.00	250.99	L
263	DORR, GAIL M.	1,552.81	0.00	1,552.81	L
407	DOURANT, TERRY M	896.26	0.00	896.26	L
292	EMERY, MARK & JACKIE	673.25	0.00	673.25	* L
319	FARRELL, TONI B.	2,360.61	1,180.31	1,180.30	* L
1120	FISHER, LANE	1,049.04	358.07	690.97	**
344	FULLER, LAURA S.	1,287.06	28.40	1,258.66	**
1220	GARRY OWEN MC	4.26	0.00	4.26	**
143	GOLDMAN, ROSE	1,700.75	500.00	1,200.75	**
383	GREEN, STEPHEN H. & LOUISE M.	1,707.75	0.00	1,707.75	L
1047	Grotton, Matthew & Melinda	1,521.61	118.23	1,403.38	**

2017 Annual Report

Unpaid 2017 Real Estate Taxes as of 6/30/2017					
Acct	Name	Original Tax	Payments	Amount due as of 6/30/17	
393	HANCOCK, LAWRENCE	513.00	0.00	513.00	L
401	HANNON, DALE A.	875.01	437.51	437.50	**
1229	HARRIMAN JR, DONALD S	221.58	110.79	110.79	**
281	HARRIMAN, ANGIE	754.20	0.00	754.20	L
636	HARWELL, TARA MARPLE	206.14	0.00	206.14	L
300	HASKELL, DUSTY & PAMELA	3,657.88	0.00	3,657.88	**
930	HAVER, STEVE	1,590.12	795.06	795.06	**
424	HIGGINS, KEITH W. & ANN G.	103.50	0.00	103.50	L
1053	HOOPER, RICHARD R.	3,326.44	1,634.49	1,691.95	**
1065	HURD, ALLAN M.	194.93	97.47	97.46	**
446	HURD, KEVIN L. AND ANGELA M.	1,294.27	647.14	647.13	**
454	IVERY, DAVID WAYNE	183.71	0.00	183.71	L
1224	JACKSON, GLENN	69.00	0.00	69.00	**
1051	JEWETT, DANIEL	291.53	0.00	291.53	* L
469	JEWETT, DARRELL	242.69	0.00	242.69	L
471	JEWETT, DUANE & KIMBERLY	3,592.67	1,796.34	1,796.33	**
476	JEWETT, RANDALL & JANET	1,693.02	0.00	1,693.02	**
472	JEWETT, STEVEN AND MARY	315.47	0.00	315.47	**
1248	JONES, CELESTE	2,197.84	500.00	1,697.84	**
496	JONES, ROBERT	326.03	0.00	326.03	L
166	KASABUSKI, WILLIAM	853.41	418.00	435.41	**
506	KEEGAN, ROBERT A.	731.64	565.82	165.82	**
529	KNOWLTON, VIOLET	8.28	0.00	8.28	NP
534	KRADOSKA, YTA	6,498.08	3,249.04	3,249.04	**
535	KRADOSKA, YTA	6,641.25	3,320.63	3,320.62	**
536	KRADOSKA, YTA	2,105.60	1,052.80	1,052.80	**
385	LAForge, JUSTIN AND TERRI	488.05	0.00	488.05	L
657	LAMSON, TRINNA M.	1,718.32	0.00	1,718.32	**
880	LAMSON-GAMAGE, TRISTAN CHELSEA	2,192.70	879.72	1,312.98	**
545	LANDFORD, FRANK & SHIRLEY	653.78	0.00	653.78	**
527	LANPHERE, RYAN D.	1,453.83	726.92	726.91	**
551	LATNO, GERARD R	2,277.26	1,783.15	494.11	**
541	LETOURNEAU, WILFRED	496.18	0.00	496.18	L
1076	LIBBY, MELISSA	1,778.51	0.00	1,778.51	NP
838	LIBERTY TWO, LLC	10,619.10	5,309.55	5,309.55	**
583	LIEBLER, ERIC	2,798.05	1,399.03	1,399.02	**
588	LIGHT, BARBARA	776.39	0.00	776.39	L
1104	LINDAHL, R. SCOTT	843.59	422.14	421.45	**
315	LME NOMINEE TRUST	571.04	570.77	0.27	**
354	MACLEOD, LINDA	1,347.36	0.00	1,347.36	**
623	MAKER, PAULINE	768.88	0.00	768.88	L
942	MARCHAND, DANIEL R.	3,336.29	944.01	2,392.28	**
643	MARPLE HEIRS, RAMONA	550.28	275.14	275.14	**
1103	MARPLE, BRICE	497.01	248.51	248.50	**
631	MARPLE, JAMES	183.71	0.00	183.71	**
635	MARPLE, JAMES	183.71	0.00	183.71	**
1208	MARPLE, JAMES	172.50	0.00	172.50	**

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Unpaid 2017 Real Estate Taxes as of 6/30/2017					
Acct	Name	Original Tax	Payments	Amount due as of 6/30/17	
639	MARPLE, JAMES & LINDA	2,140.55	7.00	2,133.55	**
92	MARPLE, TARA	1,998.88	0.00	1,998.88	L
1025	McDermott Jr., Robert B.	664.13	0.00	664.13	**
662	MCFADDEN, JACK & DARYL	2,289.49	0.00	2,289.49	**
642	MCGRAY, LORI	412.09	0.00	412.09	*L
467	MELANSON, JEFFREY & SUZANNE UHL	4,303.51	4,297.03	6.48	**
674	MERRIFIELD, ALBEA C/O RICHARD BOUCHARD	20.87	0.00	20.87	L
693	MITCHELL, LLOYD & WILBERTA	940.07	470.04	470.03	L
230	MOORE, AARON & SHELLEY	3,683.84	0.00	3,683.84	* L
1057	MOSHER, ARTHUR & VICKI	2,025.06	0.00	2,025.06	*L
1087	MUNRO, PAUL & KATHERYN	1,635.73	838.53	797.20	**
603	NESBITT, JOANN	1,457.52	1,224.07	233.45	**
722	O'NEIL, MARK	2,558.87	1,646.67	912.20	**
660	OPPER, THOMAS	1,428.14	714.07	714.07	**
899	OPPER, THOMAS	1,417.95	708.98	708.97	**
1037	OPPER, THOMAS	1,064.33	532.17	532.16	**
532	OPPER, THOMAS S	1,662.28	831.14	831.14	**
119	OPPER, THOMAS S.	1,275.79	637.90	637.89	**
726	OPPER, THOMAS S.	2,123.22	1,061.61	1,061.61	**
728	OPPER, THOMAS S.	2,021.20	1,010.60	1,010.60	**
729	OPPER, THOMAS S.	2,895.34	1,447.67	1,447.67	**
16	OPPER, TOM	331.89	165.95	165.94	**
872	OPPER, TOM	331.89	165.95	165.94	**
1227	PAGE, STEPHEN H	243.78	0.00	243.78	A
195	PAUL GEORGE E. & DEBRA M.	55.06	0.00	55.06	**
773	PERKINS, HEIDI	1,545.27	1,111.66	433.61	**
133	PERKINS, JONATHAN	295.99	0.00	295.99	L
245	PERRY LARSEN, MARY	1,138.97	0.00	1,138.97	**
65	PRADO, PAUL R	1,211.07	605.54	605.53	**
799	PUELLE, DAVID	3,457.61	3,452.40	5.21	**
806	RANDALL, GEOFFREY	884.94	501.97	382.97	**
53	RAVEN, STUART A & KAREN L	201.76	0.00	201.76	**
817	RHODES, RUTH	481.28	0.00	481.28	L
89	RIPLEY, PAULA G.	2,414.69	1,175.85	1,238.84	**
829	ROBERTS, BARBARA G	2,182.07	0.00	2,182.07	L
1115	RODERICK JR, DANIEL	552.64	0.00	552.64	* L
830	RODZEN, JOHN C. & ALICIA E.	928.40	452.82	475.58	**
1084	ROGIN, MARCELLE & THOMAS	645.31	0.00	645.31	*L
381	ROSS, JOHN	1,823.83	0.00	1,823.83	**
847	SALZMAN, HAROLD	1,960.74	1,950.48	10.26	**
796	SANDNER, JEFFREY R.	1,287.61	0.00	1,287.61	L
797	SANDNER, JEFFREY R. & BRENDA	1,512.83	0.00	1,512.83	L
949	SCAPPATICCI, JASON	752.60	0.00	752.60	L
854	SCHLEBLE, PAUL & DIANNE	2,793.48	1,396.74	1,396.74	**
861	SEQUEIRA, SHAROL	616.69	0.00	616.69	**
869	SHERMAN, DOUGLAS	457.13	92.52	364.61	**
669	SHOREY, MARK J.	834.97	417.49	417.48	**

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Unpaid 2017 Real Estate Taxes as of 6/30/2017					
Acct	Name	Original Tax	Payments	Amount due as of 6/30/17	
436	SOULE, JEFF	138.00	0.00	138.00	L
901	SOULE, NANCY	3042.59	0.00	3042.59	L
902	SOULE, NANCY	1963.46	0.00	1963.46	L
912	SPENCER, CHRIS	1,042.69	378.19	664.50	* L
916	SPROWL, GEORGE E	3,481.91	0.00	3,481.91	**
1069	SPROWL, GREGORY	2,083.61	0.00	2,083.61	**
1105	STARRETT, CURTIS F. & M. K.	669.30	0.00	669.30	**
960	TAYLOR, GEORGE & GLADYS	34.50	0.00	34.50	L
12	TOWNSLEY, RONALD T	363.98	0.00	363.98	**
17	TOWNSLEY, RONALD T	470.06	0.00	470.06	**
979	TOWNSLEY, RONALD T	1,496.47	0.00	1,496.47	**
980	TOWNSLEY, RONALD T	1,129.88	0.00	1,129.88	**
1215	TOWNSLEY, RONALD T	698.63	0.00	698.63	**
837	VAN DUYSSEN, DARLEEN & THEODORE	2,884.60	1,442.30	1,442.30	**
1009	WATTS, FLOYD	1,265.10	632.55	632.55	**
1154	WEBBER, KAITLYN R	1,258.77	629.39	629.38	**
1014	WEEMS, STEVEN L. & SUSAN S.	106.09	0.00	106.09	**
1014S	WEEMS, STEVEN L. & SUSAN S.	258.75	0.00	258.75	**
1031	WHITESIDE, LINDA	1,625.71	812.86	812.85	**
794	WOODRUFF, RACHEL W	569.25	284.63	284.62	**
358	ZEILOR, JOHN	1,987.56	0.00	1,987.56	**
Total for 162 Accounts:		224,526.39	77049.17	147,477.22	

Unpaid 2017 Personal Property Taxes as of 6/30/2017					
Acct	Name	Original Tax	Payments	Amount due as of 6/30/17	
P47	Irving Oil, Limited	1,461.95	0.00	1,461.95	**
P2	Peavey, Carrie	84.09	0.00	84.09	NP
Total for 2 Accounts:		1,546.04	0.00	1,546.04	

* Partial payment made after books closed
 ** Paid in full after books closed
 A Abated
 S Supplemental Bill
 L Liened
 NP No Payment

2017 Annual Report

Liberty Fire Department Report 2017

The Liberty Fire Department would like to thank the residents of the Town of Liberty for the unwavering support shown to us in 2017. Without this support, we would have had an even more challenging year.

We did have a few new members join in 2017, however we currently find ourselves severely understaffed, especially during the day. Our average day time coverage is one or two members at best. Once again we are asking for your help. All are welcome and can be trained to help in whatever capacity they can. So please contact us or come to the station on either the 1st or 3rd Wednesday of each month at 7:00 PM.

In 2017 we responded to various types of emergencies within Liberty and our mutual aid towns. We spent time on islands in Brooks, China and Prospect fighting wildfires. We received requests from departments as far away as China, Appleton, Thorndike and Belmont for structure fires due to the shortage in volunteer firefighters that is not only happening in our town, but also throughout the state of Maine.

Call by type in 2017 - Total of 132 calls with 39 calls for mutual aid assist:

Structure Fires	11	Car Fires	4
Auto accidents	38	Utility Problem	14
Wildfires	7	Station Coverage	4
Traffic hazards	3	Water rescue	1
Chimney fires	2	Explosion	1
Fire Alarms	2	Storm response	16
Ambulance assist	29		

Our aging fleet will get an upgrade this spring, and for this we would like to thank each of you for your support that allowed the acquisition of our new apparatus. We expect delivery this spring, and this apparatus should serve our town for 30+ years, as well as

2017 Annual Report

benefit our surrounding neighbors. We look forward to putting it in service and protecting the residents of the Town of Liberty. This allows us to take two 30 year old pieces of apparatus out of service and combine them

into this one unit. This unit will have the ability to hold all the equipment we will need for any type of fire. It also will carry our Jaws of Life equipment for auto accidents.



Liberty Engine Co 7 remained busy in 2017. Our annual Easter Egg Hunt saw over 50 children participating and collecting eggs in record time. Once again, we sold out of chicken at our 4th of July BBQ and had a great turnout of kids at the station on Halloween. We also continued to support the Joy to be Bald fundraiser and were a part of the Thanksgiving dinner at the Community Hall.

Your fire department stays committed to its monthly training, keeping current on all requirements. Your senior officers continue to receive continuing education, with your Chief receiving Basic Fire Officers Certification through Maine Fire Service Institute.

Thank you again for your support. We know that none of us have any “spare” time in today’s busy world, but please consider volunteering in any capacity with us to ensure we can continue to serve the emergency needs of the Town of Liberty.

Respectfully,

Bill Gillespie
Fire Chief, Town of Liberty

Liberty Volunteer Ambulance Report 2017

The past year has seen some changes for the ambulance service. With both Montville and Liberty willing to help financially, we have begun the process of trying to have personnel available during the daytime hours to provide for the medical needs of both towns by implementing a paid provider program that will work along with our volunteer system.

Our first task was to hire an administrator to organize a system to hire EMTs and drivers and schedule them as needed. This has gone well and we feel we have a pretty good system in place that can be tweaked as we discover what works best for us.

For the latter part of 2017 we had only a few days in which no one was available to respond to a medical emergency. One problem that has developed is one of boredom, as some providers will sit in the station all day without going out on a call. We have been thinking of other ways to help with this such as offering other community services.

We will continue to refine the service and try to provide as best we can to both towns as we discover what works best for our situation. The service members wish to thank all the help the townspeople have given us and encourage any who can to find out more about helping in this important part of emergency services we need.

Chris Birge
President

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e911 Report 2017

This program has settled into a steady function of the Town. We continue to add addresses as homes are built and roads are developed. Every dwelling needs a number and a driveway must be named if there is more than one building or lot accessed by the same driveway. A long driveway with just one house does not need a name. This applies to public & private roads.

Naming a road does not mean it is a Town Road. Please note that you should never post your own road sign with a name of your choosing if it has not been approved by the town and is not in the system. This can lead to confusion in an emergency or for mail delivery.

The phone company, CMP and insurance companies are requiring property owners to get an address earlier in the building process, before they will provide service. The Town provides the address and gives it to the property owner, and the Postal Service. Please call the Town Office at 589-4318.

We still have a problem with sign loss. If you know of a damaged or missing street sign, please let us know. **Missing signs can be a safety issue and more than an inconvenience in an emergency.**

There are still citizens who have not **put up house #s** and in a few cases need to **remove old RR# addresses and old CALL camp #s..** These old #s could lead to confusion in an emergency. **Numbers should be at least 3" high and contrast with your building or be reflective. If the house is not visible from the road, they should be posted at the end of your driveway or on your mailbox if you have one.**

A reminder about cell phones: **When you call 911 from a cell phone, the dispatcher will not necessarily know where you are.** Regular "land lines" will show your location automatically when the emergency call is received. From a cell phone you may need to supply all the information starting with the Town you are in, directions from the Fire Station / ambulance to your house or

directions to wherever you are if you are not home or need the police.

For all callers, Be Specific:

- ✓ Use official road names, right and left turns, distances even if approximate, and any landmarks you can think of.
- ✓ If you are at home, leave an outside light on or a car with lights flashing where it can be seen from the road.
- ✓ Do not assume people will know where you are. There are always new people joining the emergency services and there are new residents, homes, and road names.
- ✓ Write the directions to your house and leave them by the phone. You, a visitor, or renter of your home or camp who may not be familiar with your location, can simply read the directions over the phone to the dispatcher.

Do not forget to shovel out your mail box, trim branches and keep your address visible year round! Thank you.

Respectfully submitted, Gail Philippi

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Town of Liberty
Emergency Management Agency
P.O. Box 116
Liberty, ME 04949

Emergency Management Agency Report 2017

Dear Townspeople,

The role of Liberty's Emergency Management Agency (EMA) is to assess the emergencies our town might face, develop strategies to prevent those emergencies, and plan for ways to respond to the emergencies should they happen.

Weather events continue to dominate as the most likely widespread emergency event our town is likely to face and the October wind storm was the major event we worked through in 2017. We opened our Emergency Operations Center at the fire station and welcomed residents with water supply, charging stations, showers, food, and a place to relax and check in with neighbors. We also coordinated closely with Liberty Fire, Liberty Ambulance, Liberty Road Commissioner, Waldo County EMA, and CMP to get road closures and electrical outages reported and addressed.

Responding to emergencies falls largely on the shoulders of our local response agencies -- Liberty Fire and Liberty Ambulance services, the road crew, our mutual aid partners, and law enforcement. The volunteer-based agencies are undergoing massive restructuring around our nation and Liberty is facing the same challenges many small towns are facing: the dwindling supply of volunteers.

I continue to work at the county level to address this challenge but it is clear that no magic answer is at hand any time soon.

Town of Liberty, Maine

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At last year's town meeting, we asked for your support to help Liberty Ambulance provide paid weekday coverage. Liberty residents and Montville residents agreed to equally fund the payroll expenses for this per diem program. Starting in July, Liberty Ambulance began hiring Emergency Medical Technicians (EMTs) and ambulance drivers. This initial program was very successful, with daytime coverage vastly improved and good lessons learned for moving forward.

This year has been a great year for increased coordination between our agencies and we are excited to move forward to provide even better value to the town. We see opportunities for the per diem staff to provide needed support to the Liberty and Montville fire departments by helping with truck and station maintenance and initial response capabilities. I urge you to give Liberty Ambulance's request for continued funding your full support.

And please, consider joining one of these great groups!

Sincerely,
Elise Brown
Emergency Management Director
592-2970
elisebrw@gmail.com

ARE YOU PREPARED WALDO?

A Waldo County Emergency Management campaign to help Residents be Better Prepared

What types of disasters happen in our County?

- Winter Storms (Blizzards and Ice Storms)
- Flooding
- Severe Summer Storms and Hurricanes
- Hazardous Materials releases
- Forest Fires

What does it take to be prepared for a disaster?

- Keep Informed
- Know What to do
- Have a Family Communications Plan
- Keep Disaster Supplies on Hand

What do you really need to be prepared for?

- Extended Power Outages, especially in winter
- Impassable Roads (trees, wires, snow, and washouts)
- High Winds
- Toxic Chemical Fumes

What can I do when the power is out?

Residents should be prepared to take care of themselves for at least 72 hours.

- When I lose power, do I have an alternate and safe way of heating my home? Be aware of carbon monoxide poisoning!
- If not, plan before the next storm to have a place to go – family, friends, hotel, etc.
- Know how to drain your plumbing so you do not have freeze up and damages.
- Have a hard wired telephone in your home – cordless phones won't work without power.
- Store extra drinking water before you lose power. At least 1 gallon per person per day.
- When you know a storm is coming, fill the bath tub with water – this can be used for flushing toilets. (Childproof as necessary).
- Have portable lights with spare batteries.
- Listen for emergency information on a battery operated or hand-crank radio.
- Check up on your neighbors!

What else should I do?

- Stay home when roads are bad.
- Secure your property and outdoor stuff when high winds are expected.
- Stay indoors, close windows and doors and shut off air conditioners/exchangers if there is a chemical release in your area.
- Try to have extra medication or medical oxygen on hand.
- Keep a well stocked first aid kit on hand.

Protect your Important Records

Use a bank lock box or a fireproof container to safeguard your most important documents. These may include deeds, wills, titles, marriage certificates, insurance policies, passports, SSA cards, immunization records, bank records, etc. Consider saving these documents in scanned electronic formats somewhere else.

How do I keep informed?

- Have a battery operated AM/FM radio
- Have a NOAA Weather Radio
- Call 211 for shelter information or other type of assistance
- Call 911 for emergency assistance
- Contact your Town Office or Fire Station. They are the closest when you need help.
- Sign up for NIXLE (see next page)

Even if you have called to see if a shelter has been opened and one hadn't at the time you called, call again later. The situation may have changed.

What is a Family Communications Plan?

A Family Communications Plan is your way of reaching your family in an emergency. All family members should know all the ways of contacting one another. Also, have a contact person outside the area you can relay information to – many times long distance service is still working even when local lines are jammed.

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Shelters

Overnight shelters are operated by the American Red Cross (ARC). Call 211 to find out if there are any open. Potential ARC shelters include:

- Troy Howard Middle School, Belfast
- Mount View School Complex, Thorndike
- Lincolnville Central School, Lincolnville

Town governments may also open and staff **Warming Centers**. These are normally only open during business hours. People do not normally sleep here. They are available as a place to get warm during the day. Some may also offer meals, water, showers and other amenities. Contact your Town Office or Fire Station to find out if your Town has opened a Warming Center.

Personal Damages

If your home has received major damages or has been flooded during a disaster there are some actions you should take.

- Take plenty of pictures before any repairs to your home are made.
- Keep all receipts for damage repairs.
- Have signed contracts with repair companies.
- Contact your Insurance company.
- Let the Emergency Management community know! We can work a Presidential Declaration, but we need your damage reports. You can do this in several ways:
 - Call your Town Office and pass the information to the Town EMA Director.
 - Call the County EMA office (338-3870), or
 - Call 211, a service provided by the United Way of Maine.

We can't promise funding is on its way, but if we are able to get a Presidential declaration, federal assistance may be provided. There may also be assistance provided by charitable Volunteer Organizations.

NIXLE

NIXLE is a internet-based service you can sign up for to receive emergency alerts from the Waldo County Emergency Management office. The service is free and you can decide if you want to receive alerts by text message or e-mail.

You can sign up at: <http://www.nixle.com>

Street Address Markings

It is vital that you maintain a highly visible street address. The fire department, ambulance service and law enforcement will need it in order to know where to go. Not having a visible street address displayed at the roadside can delay their response.

For More Information

If you want more information, before, during or after a storm, you can contact the Waldo County Emergency Management Agency (EMA). Our normal business hours are 7:30 am to 4:00 pm.

Address: 4 Public Safety Way, Belfast, ME 04915

Bus. Phone: (207) 338-3870

Toll Free: 1-866-515-3871

Website: <http://www.waldocountyme.gov/ema/>

E-Mail: emadirector@waldocountyme.gov

During a storm the EMA office may have extended hours, but the entire office staff may also be out of the office if they are responding to an emergency call. Please call back! If its an emergency, call 911!

Be Ready!

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Registrar Of Voters Annual Report and Notice 2017

All residents of the Town of Liberty wishing to vote in any Town Meeting or Election, Annual or Special, MUST BE ON THE VOTING LIST AS A REGISTERED VOTER.

The Town of Liberty currently has 709 registered voters: 226 Republican, 203 Democrat, 36 Green Independent, 2 Libertarian and 242 Unenrolled in a party.

All Liberty residents at least aged 18 can **register** any time in the Town Office or on voting day. A 17 year old who will be 18 on Election Day in November can register ahead of time. Bring identification and proof of residency. New voters are required to supply either a Maine driver's license or photo ID for identification at the time of your first registration in Liberty. If your mailing address is a P.O. Box, that alone is not proof of residency. We must also see mail you receive at a Liberty address (example: a utility bill showing the place of service or street address, or an insurance bill or bank statement) to prove residency. The Bureau of Motor Vehicles will now put a street address on the back of your driver's license if your mailing address is a P.O. Box.

No one may switch parties less than 15 days before any voting day or caucus, **UNLESS** you are currently Unenrolled in a party. Unenrolled voters may not vote in a Primary or caucus but may choose a party up to and including that day. Once a voter has chosen or switched to a new party you must stay in that party for at least 3 months. I attend all party caucuses and Town Meetings for a half hour before they start to register new voters or allow those voters Unenrolled in a party to switch to a party for a Primary.

We have **Accessible Voting** equipment which is useful to anyone who has difficulty seeing or reading. There is no need to have assistance reading the ballot, though it is always available. This equipment can be used by anyone with no reason required to prove need & it will be available at all state and federal elections.

When you sign a **petition**, please be sure to sign and print your name in the correct columns. Use your street address, even if you have a P.O. Box. Using just the P.O. Box could be declared ineligible in Augusta even though we know who you are here in Town. Where you reside not where you get your mail is what is required. There are so many petitions and they can circulate for long enough that it can be

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hard to remember what petition issues you have already signed. The Registrar has to certify all signatures and duplicates will be eliminated at the State level.

Absentee ballots may now be requested on line through the Secretary of State's office at maine.gov. You must still leave enough time for us to mail the ballot to you and for you to mail it back. Absentee ballots can still be requested at the Town Office but must now be requested **no less than 3 days** before an election unless you have an emergency.

Liberty almost always has good voter turnout. Our **turnout** for the 6/13/17 School Budget and Primary vote was only 12% but the Presidential Election on 11/8/16 was a huge 80%. This is the highest turnout in the 20 years I have been Registrar. Thank you to all the **poll workers and ballot counters*** who do so well working long days and late nights. If you would like to help out please contact anyone in the Town Office. We are always looking for new help as there is often a time when someone is unable to be here. If you are interested in working do not hesitate to call us first!

As this goes to press, we are awaiting the results of a petition submitted to the Secretary of State's office to reinstate the Ranked Choice Voting method voted in during the November 2016 vote. This may be in use by the June 2018 voting day. There will be plenty of education information available and help at the polls if it does go into effect. The Primary for State offices and Congress is June 12 and the General Election is November 6. As this is a Gubernatorial election the turnout should be good.

Polling hours are 8:00 am and close at 8:00 pm. Any voter already in line at 8:00 pm can still vote.

Remember, every vote counts! Stick up for your beliefs! Be sure to vote!

Respectfully submitted, Gail Hansen Philippi, Registrar of Voters

*Barbara Arasz, Jane Bourassa, Elise Brown, Kathy Coffin, Chad Colburn, Betsey Davis, Richard Fleury, Judy Fuller, Terry Fuller, Denise Glick, Joy Hadsell, Missy Hatch, David Holbrook, Sheila Jackson, Millie Johnson, Bonnie Libby, Herman Miller, Jo Peavey, Everett Peavey, Suzanne Pelletier, Heidi Perkins, Jane Perkins, Shirley Smith and Juanita Worthing.

Road Commissioners Report 2017

As always, the weather played a big role in the roads this year. The Spring was dry and the summer was maybe the new normal, (instead of a soft rain) heavy downpours and a lot of wind. As I write this however in early January we just had a new type of January thaw with a rainstorm like I have never seen in a winter month with near four inches of rain falling in a short period of time and a complete snow melt which caused many roads to completely washout and the others are left in turmoil. This winter has set records for its three weeks stretch of below normal or zero temperatures. This causing around \$50,000.00 worth of damages to the roads, which we are hoping FEMA might help the town with.

Almost every road had the brush cut back this year and the dirt roads had a fair amount of gravel placed on them to replace the normal loss of gravel that happens with traffic and plowing, rain and etc. The dust was plentiful in June and July as a lack of rainfall played its part. We were able to, with a permit by rule from the DEP, replace a section of shoreline on the corner of Marshall Shores which was showing signs of severe erosion and, when rain came and caused the lake to rise the water would “back fill” into the culvert also pavement was breaking off the shoulder. Along with adding to the large boulders that were there and adding some minor loam and hay/seed the shoreline was reestablished and should sustain itself for a long time, which in turn will stop the edge of the pavement from dropping in to the lake.

I spent a lot of time working on the current litigation/lawsuit over the Bolin Hill Road. Which involved a special town meeting and a lot of research to present. At the time of this writing there is nothing I can report but I am in hopes that by the annual town meeting there will be a resolution of some sort.

Nothing has changed at the “Channel” dam other then Josh and I decided to not open the gate other than to clean it, this summer which in turn kept the lake higher than the year before. I have kept in contact with Linda Breslin from the Lake Association and also met with Bryan Luce who was the contractor of the initial fix at the

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Dam a couple of years ago. Trust me when I say I am as eager as anyone to have a fix and move on from the leakage, I am also being extremely cautious to just take an idea and run with it, after all it's a large undertaking and we would all see the repercussion of it, if not done correctly and wisely, thanks for your understanding and patience as we work slowly to make a correct decision that benefits all involved.

Looking forward to this year/season. I am in hopes to pave the McInain Road, the road will need to have a complete rehabilitation before the pavement is placed as the rocks are coming up and the road base underneath appears to be failing. Also, due to the extreme rain storm that just happened there is section of the Back-Palermo road that will need the same but for only a 500-foot stretch.

There is also a large culvert on the Back Palermo and six-foot culvert on the Old County Road that need to be replaced. Along with regular maintenance of all roads.

This year the MDOT installed the proper curbing to bring our sidewalk in the village up to ADA standards. At some point this spring you will also see two crosswalks lights be erected.

Danielle Blake was able to attend a meeting so that Liberty could receive the new Mobile Speed Limit sign. We moved that sign around town which made people more aware of what the actual speed limit is and the sign also allows the gathering of speeds and times most places are being violated along with traffic counts, so that the reports can be forwarded to the Sheriff's office.

As always, the Fire Department worked well with the Road Department and the Second Selectman when storms arose and matters were taken care of quickly and efficiently as possible. We really do have a great system in this town with these departments working well together to reach one common goal to help the people in this town.

I attended two parking meetings about the parking problems and how to address them. I erected one large sign at the intersection of

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the Main St. and the Town Office to help direct people to park down at the town office instead of trying to park on the no parking signs on Main. St. The MDOT did come out and try and help rectify the situation and they brought to the towns attention the fact that it is illegal to park on the sidewalks as this is a safety hazard and the town is liable should we allow parking anywhere in the sidewalk area. We continue on working together as a town and Ivan Davis has offered the town a piece of land free of charge to alleviate the problem. I believe we should act quickly to acquire this property as the property is adjacent to the town office lot.

In January the town lost a great man, Sarason Liebler. I had the pleasure of first meeting up with him on the planning board of which he dedicated more than twenty years as the chairman. On that board he was known for his cut and dry, black and white attitude which may have rubbed some the wrong way, but he always had the Lake in his best interests and his heart. He was the “keeper” of the dam for more than 25 years, he could give you a chronological time line of every single thing that went on at that dam for more than one hundred years, because he studied, he researched he lived and breathed it all for not one dollar, he simply volunteered his time. In fact, he was the man that implemented the water regime between the DEP and the town. I was fortunate enough to work along beside him at the dam for 15 years, as he tried to download from his brain to mine everything I would ever need to know to continue his legacy and for that I am forever grateful. He did tell me on a regular basis, to keep politics and people’s opinions out of the lake and only take advice from the loons and fish, stay focused he would say if someone called to complain about water levels there is a regime and that’s what we follow. I am thankful to have been lucky enough to have known him, although I will never have the level of knowledge he had, because he was one of a kind.

I am always available if you ever have a question or concern, please feel free to contact me.

Your Road Commissioner,

Tammy Reynolds

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Maintenance

Road By Road 7-16-6-17

1. Prescott Hill	17124	
2. Marshall Shores	6660	
3. Back Palermo	6320	
4. Stickney Hill	3405	
5. Valley	2996	
6. Boynton	2136.66	
7. McLain	1726.5	
8. Kager	1676	
9. Robert Shores	603.33	
10. Percy	470	
11. Ridge School	325	
12. Gove	195.05	
13. Water	173.33	
14. Bolin Hill	130	
15. Old County	90	
Cold Patch	1488.55	
Signs & Installation	1058.09	
Edna's Plaque	84.7	
Mileage	1815	
Total Spent	57442.21	-1044.52 under budget

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Community Hall Report 2017

The Community Hall still has become the gathering place for our community. Thousands of people have come through the doors again this year. It truly is a place for all to gather whether at the town meeting or a benefit dinner. Every time we do a benefit dinner Liberty shines with the unreal support that we show to people in a time of need or grieving.

Thanks to all that donate their time and effort and supplies that keep the building clean, available, mowed, volunteering at a dinner and the beautiful gardens that can be seen blooming on any given summer day.

Thanks to Lori Jo Mayer for donating 3 new oblong tables for the hall.

There will be an article for a generator at the hall. The need is real, such as the four times the town lost power, one was for four days. Not everyone is fortunate enough to have alternative heat and water or a place to cook. If we get a generator at a cost of \$6500.00 that runs off propane which is currently what heats the hall, then when the need arises people wouldn't have to flood the Fire Department for their needs. The Hall would be immediately, opened up and resources (stoves, water, heat and tables) would be available to anyone in town 24 hours a day. Please consider voting yes on this article.

I have spoken to the Budget Committee and Selectboard about the need for more chairs and tables to accommodate a large gathering of the town. If you attended the last benefit supper you probably stood and ate your dinner. The round tables are \$25.00 each and the chairs are \$8.00. There has never actually been an article put in the warrant for the Community Hall so I asked to have one for this purpose. The money you see spent on utilities has always just been paid with no article to support it directly.

There has been a continued carryover of \$8388.00 that has been in the paving fund, that can, if you so choose, put two strips of

2017 Annual Report

pavement down in front of the hall that would make it easier to traverse in and out of the hall, especially for the elderly or handicapped, and help keep the floors clean.

The Annual Free Pay It Forward Thanksgiving Dinner was well received again this year and fed over 200 local folks. The turkeys were all raised this year by your second selectwoman Carrie Peavey which dropped our costs tremendously; thank you Carrie.

We do have a revolving door of paper goods and kitchen supplies that come. If you ever would like to donate we would greatly appreciate it, as this truly is a "Community" hall and there is no public funding for supplies so we rely on private donations to keep the hall well stocked and ready to go for anything that may arise.

The prices for the rental of the hall are on the wall at the Town Office or can be given by me directly if you would like to call.

Thank you for allowing me to manage your Community Hall and feel free to call if you ever have any questions or concerns about usage or any general questions.

Sincerely, Tammy Reynolds

2017 Usage

Lake Association	3
Baby Showers	7
Pinewood Derby	1
Benefit Dinners	3
Annual Town Meeting	1
Special Town Meeting	1
Birthday Party's	11
Graduation Party's	5
Funerals	4
Weddings	1
Anniversary Parties	1
Reunion	1
Non- Profit Gathering's	2
Thanksgiving Dinner	

LIBERTY PLANNING BOARD REPORT 2017

Dear Fellow Liberty Residents,

2017 was a busy year for the Town's Planning Board. During the past year the Board reviewed 17 applications, granted 15 permits, tabled one application until 2018 and one application was deemed not to need a permit. I am pleased to note that there were no after-the-fact applications that needed to be considered.

Last year also saw the completion of the Shoreland Zoning Ordinance revision which was voted on and accepted at last year's Town meeting. This now brings us into compliance with the State's Chapter 1000 rules. A copy of the Ordinance is available on the Town's website and should be considered a resource when planning a project within the Shoreland Zone. The Planning Board's meetings are open to the public and we are available to answer questions prior to the submission of any application.

As in 2016, 2017 saw changes to the Board's make-up. Victor Ahlefeld, longtime member and Vice-Chair, stepped down from the Board and Danielle Blake resigned her position as Board Secretary. We thank them both for their dedicated and much-appreciated service. They will be greatly missed.

With Respect,

Peter M. Mallow, Chair

Code Enforcement Officer Report 2017

A lot of things going on in our town. Building and renovations seem to be on the rise. Please if you plan on doing anything in the Shoreland zone contact me so we can get you going in the right direction!

My contact # is 207-322-8209.

Thank you,

Don Harriman

Plumbing Inspector Report 2017

Internal plumbing permits: 9

Subsurface waste water permits: 12

All plumbing and waste water systems require permits! Please contact me with any concerns or needs.

Thank you,

Don Harriman, LPI

2017 Annual Report

Liberty 2017 ACO Report

Heidi J Blood here, ACO for the Town of Liberty. I am also the Animal Control Officer for Hope, Appleton, Lincolnville, Northport and Swanville. I look forward to serving the town of Liberty again this upcoming year and encourage all to contact me with any questions, complaints or concerns regarding Animal Control. I reside in Searsmont with an array of my own animals, both inside pets and livestock.

Just a few quick notes for you:

- There are more than 230 dogs licensed in Liberty. I responded to more than 40 calls this year and traveled over 900 miles.
- Dog licenses expire each year on December 31, regardless of when it was first done.
- You can renew your dog's license for the next year anytime after October 15.
- A state mandated Late fee of \$25.00 is applied starting February 1st. You can renew your dog's license at the Town Office.
- It is Maine Law that every dog AND cat be currently vaccinated against Rabies. If you are unsure of your pets vaccination status, please call me, the town office or your Veterinarian.
- Most vaccines are good for 3 years after a pet's initial Rabies Vaccine which is only good for 1 year. Rabies is currently in every County of Maine, including Waldo and Knox County.
- I have live traps available for borrowing if you find yourself in need of trapping a nuisance animal. I also have several kennels and other equipment available.

I will provide some context for my wage increase request by giving you the following facts. Of the more than 230 dogs licensed in Liberty, 48 were late in licensing this year which brought in revenue of \$1,200 to the Town of Liberty. These funds, according to State law, are supposed to be in an account designated solely for the use of Animal Control. Because I have been an ACO for many years and I have my own equipment, I rarely ask the Town to spend any money on new equipment, etc. In addition to this, most of the other

2017 Annual Report

towns I work for pay my mileage at the Federal rate which is .53.5 cents per mile vs. the current .44 per mile State rate that Liberty pays.

With the average hours worked at the current minimum wage this calculates to \$3,744 annually. If this increase is approved, I feel comfortable in agreeing that I will not ask for another increase for a period of at least two years, should you continue to employ me.

Again, please do not hesitate to contact me with any questions, complaints or concerns regarding animals in Liberty.

Sincerely,
Heidi J Blood
Animal Control Officer
207-322-3237
hjb04915@yahoo.com

2017 Annual Report

SUPERINTENDENT OF SCHOOLS, RSU#3

February 5, 2018

TO THE RESIDENTS OF RSU 3

It is hard to believe that time has passed so quickly, but we are approaching a very busy time of year in the towns of RSU 3. During the past two and a half years, I have met so many wonderful community members, students, and parents. I have learned much about your hopes and dreams for the district, your communities, and your students. Although these past few years have been financially challenging all around the state, I am grateful for the generous and overwhelming support that our district, students, and staff receive from the residents of the RSU 3 communities.

Change is inevitable, but RSU 3's commitment and focus on providing students with the very best education possible remains unchanged. The vision of RSU 3 is to ensure that every learner is prepared to be academically, socially, and emotionally successful in learning and in life. We are invested in what our learners know, what they are able to do, and what kind of citizens they are becoming. It is essential that every student who graduates from RSU 3 is career, college, and life ready. There is no doubt that the world is changing at lightning speed. We must ensure that all of our students are prepared for the challenges ahead. To support our students and staff, we have continued our work on the RSU 3 strategic plan, which has been focused on the full implementation of a proficiency-based system of education. RSU 3 is prepared to award the first Proficiency-Based Diploma to the Mount View High School class of 2021. We have continued the process of reviewing and evaluating our curriculum to ensure that our students are academically prepared. Last year, we heard the concerns of staff, students, parents, and community members. As a result, we made changes to the high school grading process, implemented a new Math curriculum in grades K-5, and made significant gains in updating the Math and English Language Arts curriculum across all grade spans. Although we have made great progress, there is still much work to be done. As we look to the future, we will continue to review and work on the curriculum and implement curriculum that supports the needs of all students.

As a rural district, we understand that being "connected" is vital to the success of our students. In 2017-18, we continue to focus on student and community access to technology and we provide high quality afterschool programs for our students. RSU 3 collaborates with numerous organizations to support afterschool programs that provide learning opportunities that attract high numbers of participants. In addition, our students actively participate in extracurricular offerings such as academic support, athletics, music, drama, and numerous clubs and organizations. Last year, students represented Mount View High School in Unified Basketball and Track competitions. Our Unified Sports Program provides opportunities for athletes with disabilities to participate in team sports with support from their non-disabled peers. The outcome has been overwhelmingly positive and our students have received an outpouring of support from their peers, parents, staff, and communities. We are very proud of what we can offer our students and we are thankful for the generous community support that allows these activities to continue.

2017 Annual Report

As was true in past years, there is considerable uncertainty in regards to the state funding of our schools or how spending will be prioritized. In the current fiscal year, the state added funding to General Purpose Aid for schools with a requirement that each district use at least 50% of the additional funding to offset the tax burden. In RSU 3, the Board of Directors and Administration agreed to use 100% of all additional funds to offset the tax burden, which resulted in a substantial decrease to the local share in Fiscal Year (FY) 18 that began on July 1, 2017 through June 30, 2018. At the time of this writing, we have just received our preliminary subsidy figures for FY19 (July 1, 2018 – June 30, 2019). It is important to know that there are two major factors that impact the amount of subsidy RSU 3 receives: property values and student enrollment. In years past, property values increased, while enrollment decreased. That combination resulted in several years of decreased state funding. State figures this year indicate that property values in RSU 3 have continued to rise by approximately 2% on average. However, enrollment did not decrease, resulting in preliminary funding that is about the same as compared to FY18. Although our funding has not yet been finalized, the district needs to plan for the 2018-2019 school year. Please be assured that I will provide more information about our funding as it becomes available.

Looking forward to FY19, the RSU 3 Board of Directors is working diligently to develop a budget that is mindful of the tax burden on our citizens, while ensuring adequate services that meet the needs of our students and communities. This is a fine line and one that is complicated by uncertainties in revenue (state and federal dollars) and increasing costs to operate our district such as salaries, health insurance, and the operation of our facilities. However, the RSU 3 Board of Directors will do the very best it can to mitigate additional costs to local taxpayers. We will continue to search for efficiencies and to collaborate with other districts to maximize our resources to the fullest extent possible. Our administrative team, our school board, and our staff will work together to minimize any impact of revenue shortfalls to the best of our ability. We will work hard to create the most fiscally responsible budget possible, while adhering to our vision of ensuring that every student is prepared to be academically, socially, and emotionally successful in learning and in life.

Thank you for your support of RSU 3. As we progress through the next few weeks and months, I look forward to conversations as we build a district budget that moves our school system forward in a positive direction while balancing the needs of taxpayers. We will do our best to create a budget that does both. Please feel free to contact me at (207) 948-6136 or if you have any questions or input.

Sincerely,

Paul W. Austin Jr.
Superintendent of Schools

School Board Representative Report 2017

School budget: The board strives to provide the best educational programs for the RSU 3 communities. The past year's budgeting process was difficult in part due to debates in the State legislature about what the state share in funding would be and how it would be allocated. The state referendum passed by the voters was not implemented in any recognizable form.

We are not certain what will be the outcome of this year's budget planning in terms of State funding. We hope the State funding formula will be resolved in a timely fashion and without undue burden on local property taxes. Please review the School Superintendent's letter in the Town Meeting booklet for more detailed information.

As your representative to the school board I have chaired the curriculum and facilities committees and am a member of the policy committee.

Facilities Committee: The state supported performance bonding projects to increase energy efficiency have largely been completed. They have improved heating efficiency and energy savings at both the elementary schools and at the Mt. View complex. A thorough review of facilities needs has been completed and ongoing maintenance schedules have been developed. Our Superintendent, Paul Austin, and Mr. Raymond Shute, our facilities manager have worked closely with the School Board in this effort.

A number of state renovation grants were awarded to the district last year as a result of engineering studies completed by the district. They will soon be completed.

We have begun the long process of planning for a new elementary facility to replace our older elementary schools that require huge expenses to operate and maintain. The state department of education now has our application and has begun the process of evaluating our situation and helping the district to make plans. This

2017 Annual Report

process is typically one which can take up to ten years and is guided by the state department of education in consultation with the local communities and school board. The cost for new school construction is largely born by the state.

Policy Committee: Our legal counsel was requested to review and prioritize needed policy updates to synchronize with the latest accepted standards. These include ongoing updates required for State law compliance and updates of local RSU 3 policies. The work is ongoing.

Curriculum Committee: The district has purchased and begun to implement new elementary math curriculum materials with in-service activities to insure consistency across the district in math proficiency objectives.

A process for organizing, reviewing, and updating the curriculum in all subject areas and correlating them with the state department of education standards has been developed.

There have been Improvements in the High School course grading system allowing for more traditional (familiar) grades based on academic proficiency as well as continuing provisions for individualized courses and learning pathways which may require less traditional assessment methods.

Teacher contract: The superintendent and the school board's personnel committee completed a successful contract negotiation which focused on supporting our professional teachers, both new and veteran. The goal was to reach a consensus on what was fair, reasonable, and in line with state and local salary and benefit ranges. This is required to recruit and retain excellent professionals.

Administrator contract: An evaluation, salary/benefit schedule, and negotiation process was developed involving the administrators as a group. The goal was to make the School Board's administrative position expectations more consistent and

predictable based upon educational, experience, and performance levels. In previous years administrative position salaries and benefits were individually negotiated. The School Board feels that the change will help to recruit and retain the best administrators.

We continue to support our athletics program as an important aspect of youth development. The Unified Sports program continues for a second year. This relatively new program across the country involves teams of special needs students playing alongside mentor athletes. It was well received by parents, students, and staff. Mentor athletes who have participated have reported to the school board that the experience has been an inspiration to all involved. Many participants from last year have returned to continue the program.

In addition to the physical and social and community building benefits of our athletic program, the district's emphasis upon sportsmanship and character development is notable. The school board considers this an important focus and value of competitive team sports in our schools.

Music and all arts programs are an integral part of a well-rounded education. In the past year our arts programs have not been a prime focus of school board discussions or new initiatives. We have a number of ongoing, excellent programs, some of which have achieved regional, and even national acclaim. It may be time to refocus and expand our efforts in these areas. Increased support for all forms of the performing arts might be one area. After all, we have a beautiful performing arts center at the Mt. View complex. Performing arts programs can involve students with many different talents and interests and add to a vibrant school climate.

We have had a small gardening program in several elementary schools which involves students in developing and applying their academic skills in a content area. This year we have a full-time professional teacher with a background in school gardens and special education. She can help to develop, inspire, and integrate

the activities with our indoor classroom activities. It is motivational, in part, because it is literally “hands on” and “productive” in a very real sense. It involves math, reading, writing, science, social studies and produces food and beauty for the school lunch program and local families. Make an effort to get to know our Agriculture projects teacher/leader/coordinator, Darcy Johnston.

Walker School: Keep up to date with what’s happening by reading the weekly newsletters and/or stopping in and meeting with staff and teachers. They are very welcoming. Make sure you get a chance to meet our new principal, Lisa Roux. She’s off and running (literally, between Troy and Walker). I think you’ll find her very interested in your questions and easy to talk with.

I would like to hear from you and I will try to address any questions or concerns (207-206-6822). If I don’t have the information or answers I will try to get them.

Sincerely,

Richard Frost

Ivan O. Davis - Liberty Library Annual Report 2017

The Liberty Library welcomed two new volunteers in 2017. The Library's hours increased from 24 hours a week to 29 hours a week.

Here are a few highlights of the Library in 2017:

- Our circulation is at 7,043 to date, which includes books, audio books and DVD's.
- Our patrons requested over 313 books from other libraries through interlibrary loan. Courier delivery of interlibrary loan materials from Maine libraries is available for our Library thanks to the Maine Public Library Fund.
- The walls of the Library were filled every month with artwork from local artists and crafters. Pottery, hooked rugs, quilts, silhouettes, jewelry, paintings, wool appliqués, and personal collections were among the items on display. Every May, artwork from students at Mount View Middle School adorns the Library walls.
- To date, 342 audiobooks & eBooks were downloaded from Download Library. The Library covers the cost of this service through Maine InfoNet so there is no cost to patrons.
- Library programs and events in 2017 included Soup Night, Cribbage Tournament, Maine authors, Bangor Symphony Quartet concert for children (thanks to a grant from the Maine State Library), silhouette artist, poetry reading, concert featuring the "King Pirogis", Through Paddling on the Northern Canoe Trail, Fall Wild Flowers, Scrabble/Cribbage/Maj Jong Nights, and Knit Knight.
- The theme of our Summer Reading Program was "Build a Better World". We received a Rudman Grant from the Maine Community Foundation towards the "Mad Science" Program and science books for children. Twenty-five children returned a Summer Reading Calendar on which they marked off the days they read. Prizes were made possible by donations from local businesses.

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- A group of devoted and lively knitters meet on Wednesday mornings. We collect mittens and hats for the Walker School, Head Start, and Soup Kitchen.
- Every second Wednesday of the month is “Scrabble Night” at the Library.
- A weekly preschool Story Time is held on Thursday mornings at 10:30. The Children’s Room is bursting with children and caregivers. It is a fun time for children and their parents to make new friends and share the enjoyment of reading, crafts, games, songs and a snack.
- Groups of homeschoolers, quilters, “Aging Well in Waldo County” committee, and various community organizations meet weekly/monthly at the Library.
- A grant from the Maine Humanities Council was received for the Library to host a five-month book discussion, titled “Let’s Talk About It.” Over 20 people signed up for the program. The books that were discussed focused on Maine authors and community.

We work diligently to fundraise throughout the year via plant, pie, vintage jewelry, art, and book sales. This year we hosted for the first time a French Country Dinner. The annual Pick-A-Prize Raffle and Ice Cream Social have become community summer events. We thank all the local businesses that are a strong factor in the success of the Pick-A-Prize raffle.

Also for the first time this year, a couple asked for donations to the Library in lieu of wedding gifts. We are hoping that this idea catches-on for honoring anniversaries, birthdays, and other celebrations as a way the community can assist us in raising funds.

For program updates, hours and information check out the Library website: **liberty.lib.me.us**. Please stop in and see all the Library has to offer.

There are many **opportunities** waiting for **YOU** at the Library. Art Wall? Volunteering? Program? Give me a call (877-1408) or email me at: **bworcester@liberty.lib.me.us**.

Thank you to all the Library volunteers. There are many in the community whose loyalty keeps the door of the Library open. Thank

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you to the Town of Liberty for its continued financial support that enables us to offer so many programs and services for the community.

Respectfully Submitted,

Barbara Worcester
Director
589-3161
877-1408 (cell)

Life Is Better Everywhere Reading Takes You

LIBERTY HISTORICAL SOCIETY ANNUAL REPORT 2017

Greetings,

Even though we are usually considering the past the Board members of the Liberty Historical Society are looking to the future.

The State of Maine will be celebrating its Bicentennial in just two years. Also, more importantly, the Town of Liberty will be having its Bicentennial in 2027. We at the LHS will be looking to the citizens of Liberty for inspiration and ideas on how to celebrate it in our own unique manner.

The Board meets monthly, in warm weather, at the Octagonal Post Office located on Main St. In cold weather we meet in the Overlock Room at the Town Office. These meetings are more sporadic and individually announced when necessary.



We welcome input from one and all. Display space in the Octagonal P.O. is limited so we must consider any items carefully before we accept them. Most needed are narratives or stories of our past and help identifying current items or images that we have on hand already

Liberty is a wonderful little town with a great past and a very bright future! Come join us and help spread the word! We look forward to an increased awareness of ourselves.

Thank you

Dana Philippi
Chair Liberty Historical Society

2017 Annual Report

Marshall Shore Report 2017

- Ice fishing
- Swimming
- Sun bathing
- Bank fishing
- Star, Moon and Sunrise/Sunset gazing
- Picnicking
- Contemplation
- Diving practice/lessons
- Small boat launching
- Metal detecting
- Off-road walking
- Stone skipping
- Photography
- Painting, sketching and chalk drawing
- Fairy house building

Visitors enjoyed all the above activities, plus more, during the past year. The park continues to be one of Liberty's special assets.

Attendees can help keep this asset the treasure it is by following "best park practices": Please check boats, canoes and kayaks for plants when entering and leaving the water, park legally, swim safely and keep the park clean.

Respectfully submitted,
HL Whitney

Midcoast Conservancy

36 Water Street, PO Box 289, Wiscasset, Maine 04578

207.389.5150

Dear community members and friends:

Midcoast Conservancy is committed to supporting healthy lands, waters and communities in Midcoast Maine through conservation, outdoor adventure and learning. We specialize in conserving land and clean water for all and getting people outside and enjoying all that Maine has to offer. Our goal is to have a deep impact within the heart of the midcoast region: from the headwaters of the Sheepscot River to the bay and the entire Damariscotta Lake watershed.

In 2017, in Liberty and nearby, Midcoast Conservancy:

- Had a potluck supper and owl presentation at the Town Office, followed by an “owl prow!”.
- Hosted a presentation by beaver expert Skip Lisle at the Library.
- Continued to expand the Outdoor Adventure & Learning Hub at Walker Elementary School, where all activities are made accessible by instruction and equipment at no cost to kids and their families year round
- As part of the Hub programming:
 - Held a Winter Skills Day at Roberts Field that drew more than 50 participants.
 - Held two paddle camp programs on Stevens Pond that each drew more than 30 participants.
- Installed a new kiosk and signage at the Whitten Hill preserve in Montville.



We are excited to continue to work with you to protect the land and water in Liberty, and to provide opportunities for everyone to get outside to enjoy the beautiful place we call home. Midcoast Conservancy is looking to sustain and deepen connections with all the communities we serve. We invite you to volunteer or attend an event; learn more at www.midcoastconservancy.org. Please be in touch or stop by our new office at 290 Atlantic Highway (Rt. 1) in Edgecomb with any questions you may have.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jody Jones", with a stylized, flowing script.

Jody Jones, Executive Director

Tri-County
Solid Waste Management Org.
3368 Heald Highway
Union, Maine
785-2261

To All Residents of Tri-County Member Towns:

Greetings.

This past year, the Tri-County transfer station was the scene of numerous beneficial facility improvements. Most notable among these was the construction of a pole shed to shelter the trash trailer from inclement weather, thus allowing continuous use of both trailers throughout the winter season. Trash disposal directly into the trailers may now proceed virtually uninterrupted by transportation constraints.

Other improvements included additional paving, making possible significant expansion of the area between the paper and demo bins. Vehicular congestion now reduced, operational efficiency has been increased, and a safer environment provided for customers and employees alike. Pallet racks installed in the recycling building have improved the storage and material handling of trash bag inventory. Installation of enhanced, energy efficient lighting fixtures not only better illuminates the station periphery, but also protects the premises when the station is closed.

We at Tri-County are proud of our transfer station, and of the service it provides to you, our member towns. As we begin the year 2018, we will continue this course of facility improvements. Again this year, we are committed to providing you, our patrons, with customer service and practicable solutions to waste disposal. For your part in helping us make this happen, we once more say thanks.

Respectfully,

David Stanley, Manager

Tri County Solid Waste

**serving the communities of
Union, Appleton, Liberty, Washington and Somerville.**

Phone 785-2261

3368 Heald Highway (Route 17), Union, ME

Hours are 8:00 to 4:30 Tuesday, Wednesday, Friday, and Saturday. SCALES CLOSE AT 4:00 SHARP!

Tri County is about 50% funded by a “pay as you throw” approach. This means, in large part, that you only pay for what you throw out. Recycle and pay less! **Please see attendant prior to dumping waste!**

Fee Schedule:

Unsorted Demo: \$160/ton – when not separated. **Separate metal, wood and corrugated & save\$ and landfill space!**

Sorted Demo and Bulky Waste: \$120/ton – please recycle corrugated! **No corrugated cardboard in demo!**

Mattresses and box springs See Attendant Please!

Asphalt shingles and tar paper (nails o.k. No plastic, wood or ice and water shield): **\$85/ton**. This program is in jeopardy due to contaminants. If we fail, price goes to \$120/ton as demo.

Items containing freon (like refrigerators, dehumidifiers and air conditioners) **\$15 each**

Lead acid and rechargeable batteries – no fee. Ask attendant

All other metals are free. Please drain all oil and gas prior to disposing. Oil, gas and other hazardous compounds are collected once per year as part of a household hazardous waste collection usually the third Saturday in June. Please consider separating non-ferrous from ferrous metals as the non-ferrous helps to fund lead acid battery removal!

Household trash: \$2.00 – We will accept trash **in our green 32-gallon bags** available at your town office or at the transfer station. You will be asked to re-bag your trash at the facility if you do not. On busy days, you will be asked to do your re-bagging outside the trash building. **Alternatively, larger loads of unsorted trash not in green bags will be weighed and charged at a rate of \$160 per ton.**

Fluorescent tubes and mercury thermometers disposal ban –

Please do not break! See Attendant

CRT's (tv's and monitors) & **Computers** – please ask!

Recycling Opportunities - Papers

Mixed paper and paperboard – junk mail, paper tubes, wrapping paper (**no foil, no plastic**), school papers, cereal type boxes (made of chip board - **not corrugated**), paper milk and juice cartons and drink boxes (**please rinse**). **No plastic, paper towels or Kleenex please!**

Newspapers and magazines – Only – nothing else please!

Corrugated cardboard and brown paper bags – Only! It's simple; it's corrugated!

Other Recyclables – From the Kitchen – PLEASE RINSE and let dry!!! Please, Please, Please – no food or liquid in the containers:

Plastics 1 & 3 though 7 – These containers are collected together. As with all plastics, please rinse and dry! **NO STYROFOAM PLEASE!**

#2 Plastic Only – **PLEASE RINSE** and leave **covers off!** Separate colored and “natural” (milk jugs).

Steel and Aluminum Cans – RINSE, **REMOVE PAPER**, and flatten **PLEASE**

JARS and BOTTLES Only! - **PLEASE RINSE** and remove covers! **No light bulbs, drinking glasses, ceramics or Pyrex!**

Please consider bringing useable clothes to the Thompson Center Thrift Store in Union or to Goodwill in Augusta or Rockland. Thanks! If you have any further questions, please ask Hank, David, Walt, Jeff or Leo.

Please take responsibility for the waste that you produce and make certain it is deposited in the proper manner.

Thank you!

WALDO COUNTY SHERIFF'S OFFICE

6 Public Safety Way
Belfast, ME 04915

SHERIFF

Jeffrey C. Trafton

Administrative Offices

207-338-6786

Fax

207-338-6784

CHIEF DEPUTY

Jason Trundy

January 9, 2018

Citizens of Waldo County,

The Members of the Waldo County Sheriff's Office are proud to serve the citizens of our great County. We want to thank the members of the public for their continued support. We are a full service Sheriff's Office providing Law Enforcement, Corrections and Civil Paperwork Service to folks who live, work and visit Waldo County.

Some highlights of 2017 included our new Domestic Violence Detective program, our first full-time female Deputy graduated from the Maine Criminal Justice Academy and the County Garden produced more than 100,000 pounds of vegetables that were distributed to folks in need throughout Waldo County.

Our patrol division handled 8,733 calls for service in 2017. These calls included all types of incidents from murders, domestic violence, robberies, burglaries, thefts, child abuse, sexual abuse, drug overdoses, and much more. The drug abuse epidemic continues to ravage our citizens and cause much of the crime in our county. The patrol division also conducted 1,895 traffic stops throughout the county in an effort to increase traffic safety on our roads and highways.

Our Corrections Division continues to excel in the operation of the Maine Coastal Regional Re-entry Center serving 57 residents in 2017. These are men who were nearing the end of their term of incarceration. Our many programs assist them with their integration back into society as productive and contributing citizens. During their stay at the re-entry center, residents provided 7,690 hours of community service throughout Waldo County. This translated to \$69,210 dollars in free labor to citizens and non-profit agencies. Residents also provided more than 100,000 pounds of fresh vegetables to local food pantries and those in need from the County's Garden Project overseen by Waldo County

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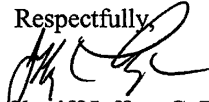
Commissioner William Shorey. The residents also paid \$14,476 dollars in room and board to the County and they paid \$22,146 dollars in restitution to their victims during 2017.

The 72 hour holding and booking facility processed 941 persons who were arrested in Waldo County by all the law enforcement agencies serving our County. If a person who has been arrested cannot make bail within 72 hours, he or she has to be transported to the Two Bridges Regional Jail in Wiscasset by our Transport Division. Our average daily population of Waldo County prisoners held at Two Bridges was 34 men and women. This along with bringing prisoners to court and medical appointments, generated 394 transports traveling more than 72,000 miles in 2017.

Our Civil Service Division served 1,746 sets of legal paperwork all over the County in 2017.

It has been an honor for all of us to serve all of you in 2017. We look forward to a safe and productive 2018.

Respectfully,



Sheriff Jeffrey C. Trafton

Waldo County Sheriffs Office

Total Number of **Liberty** Complaints in 2017 Received by Nature of Call

Nature of Call	Total Calls Received	% of Total
911 Disconnect	12	4.21
911 Misdial	4	1.40
Abandoned Vehicle	5	1.75
Agency Assistance	6	2.11
Alarm	20	7.02
ALS/Paramedic Assist	1	0.35
Animal Problem - ACO assigned	1	0.35
Animal Problem - Law Assigned	1	0.35
off road motorized vehicle	2	0.70
Be On Lookout	2	0.70
Business Check	14	4.91
Accident Car Deer	11	3.86
Civil Complaint	6	2.11
Criminal Mischief	2	0.70
Criminal Trespass	3	1.05
Cruiser Accident	1	0.35
K-9 Detail	1	0.35
Miscellaneous Detail	1	0.35
Detail Radar	19	6.67
Disturbance	11	3.86
Domestic Disturbance	5	1.75
Controlled Substance Problem	1	0.35
Found Property	1	0.35
Fuel Drive Off	1	0.35
Harassment	11	3.86
House Check	13	4.56
Information Report	5	1.75
Intoxicated Person	5	1.75
Juvenile Problem	1	0.35
Late Report of PD 10-55	3	1.05
Loitering	1	0.35
Medical Emergency EMD	4	1.40
Mental Medical	7	2.46
Motor Vehicle Complaint	34	11.93
Paperwork Service	1	0.35
Parking Problem	4	1.40
Traffic Accident with Damage	8	2.81
Traffic Accident with Injuries	4	1.40
Property Watch	1	0.35

2017 Annual Report

Public Assist	6	2.11
Recovered Stolen Property	1	0.35
Reported Death	1	0.35
IRS Scam and similar	2	0.70
Service PO	1	0.35

Total CAD Calls Received, by Nature of Call

Nature of Call	Total Calls Received	% of Total
Sex Offense	1	0.35
Speed Complaint	4	1.40
Structure Fire	1	0.35
Suspicious Person, Circumstance	6	2.11
Theft	10	3.51
Threatening	4	1.40
Traffic Violation	3	1.05
Vehicle Off the Road	4	1.40
Vehicle Fire	1	0.35
Welfare Check	6	2.11
Wildlife Problem or Complaint	1	0.35
Total reported	285	

Report Includes:

All dates between '00:00:00 01/01/17' and '00:00:00 01/01/18', All nature of incidents, All cities matching 'LB', All types, All priorities, All agencies matching ' WSO'.

Total Number of Traffic Stops in 2017	70
---------------------------------------	----

2017 Annual Report

WALDO COUNTY PROBATE COURT ANNUAL REPORT

To the Citizens of Waldo County:

Thank you for this opportunity to report about and your interest in Waldo County Probate Court.

As you well may know, at Waldo County Probate Court, we address family matters such as guardianships (for both minors and adults), adoptions, name changes and wills and trusts.

As you may not know, though, in these proceedings, we have the often very great opportunity to meet our neighbors who truly are unsung heroes who are doing extraordinary work to help others in need. It is our honor to meet them and learn all that they do for others.

Should you find yourself in Waldo County Probate Court, most cases are not contested. Should a case be contested, however, we are happy to report that we continue to offer, and most families continue to take full advantage of, mediation opportunities. By far, most then resolve their differences and return home that day with a judge's order that they themselves have helped write. Should they not have resolved all their differences in mediation, however, we stand ready to prepare the mostly self-represented litigants ("pro se," or without a lawyer) with an understanding of court procedures intended to help them appear for their hearing fully prepared to present their case effectively and efficiently.

You might also be interested in knowing that, every fall, you are invited to a free probate basics workshop. At these, each attendee receives free Maine legal forms and explanations for organizing one's very important advance directive for health care and financial power of attorney. If you are interested in attending, starting in September, watch in local papers and adult education flyers for the times, dates and places for these free probate basics workshops.

As another public service, passports: If you need a passport wish to spare yourself any extra time to travel to Bangor or Augusta, simply visit Waldo County Probate in Belfast.

Specifically, Waldo County Probate Court and the Office of the Register of Probate is located at 39A Spring Street in Belfast (on the floor below District Court). Office hours are Monday through Friday from 8:00 a.m. to 4:00 p.m., with additional hours as emergencies require.

Thank you always for your ongoing interest and support. Have a successful town meeting.

Respectfully,

Susan W. Longley
Waldo County Judge of Probate

2017 Annual Report

SUSAN W. LONGLEY, Judge
SHARON W. PEAHEY, Register
JUDITH M. NEALEY, Deputy



P.O. BOX 323 - 39A SPRING STREET
BELFAST, MAINE 04915-0323
TELEPHONE (207) 338-2780
or (207) 338-2963
FAX (207) 338-2360

STATE OF MAINE PROBATE COURT—WALDO COUNTY BELFAST

WALDO COUNTY PROBATE COURT ANNUAL REPORT

To the Citizens of Waldo County:

Thank you for your interest in Waldo County Probate Court.

In Waldo County Probate Court, we address family matters such as guardianships (for both minors and adults), adoptions, name changes and wills and trusts. In many of these matters, we have the opportunity to work with unsung heroes offering amazing help to loved ones.

For families who cannot agree, we try to help first by offering them a reduced-price mediation opportunity. Most opt to try mediation. And most who opt to try actually do resolve differences.

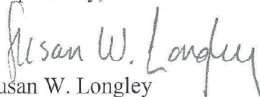
For those who cannot resolve differences in mediation, we next offer a pre-trial conference to prepare the parties for the hearing. For the many who appear in court without a lawyer, at this pre-trial conference, we explain their need to organize arguments, witnesses and exhibits. In so doing, we hope to help all parties be able to appear at their hearing ready and able to present their case effectively and efficiently.

Beyond mediation and litigation, we offer educational opportunities in the form of "probate basics" workshops. On this note, please be reminded that, every fall, you are invited to a free probate basics workshop. At these, you can receive free Maine legal forms and explanations for organizing your very important advance directive for health care and financial power of attorney. If you are interested in attending one of these free probate basics workshops, starting in September, watch in local papers and adult education booklets for the dates, times and places.

Lastly, a note regarding passports: Please know that you can save yourself any extra time to travel to Bangor or Augusta and simply apply for your passport in the Office of the Register of Probate.

Concerning our location, Waldo County Probate Court and the Office of the Register of Probate is located at 39A Spring Street in Belfast (on the floor below District Court). Office hours are Monday through Friday from 8:00 a.m. to 4:00 p.m.

Respectfully,


Susan W. Longley
Waldo County Judge of Probate

CALL Report 2017

The Citizen's Association of Liberty Lakes (CALL) had another very busy year with ongoing projects. Annual water quality testing, bacteria testing and water clarity, were completed with joint funding from both the Town of Liberty and CALL. Volunteers collect numerous samples from different areas of each of Liberty's three lakes to be tested for e-coli at the State lab. Unfortunately, last August very high levels of e-coli were reported to exceed the maximum allowed for safe swimming at Marshall Shores, and the two culverts at lower Stickney Hill Rd. CALL notified the Liberty Selectmen and the plumbing inspector of the initial results. Those areas were retested in early September and late October on the recommendation of the State Plumbing Inspector and the e-coli levels had dropped significantly to safe levels. It is unknown what the cause of the initial high levels was but the State Plumbing inspector identified possible causes as a faulty septic system, the hay bales which were in the water for erosion control on a town project or higher than normal number of ducks. The hay bales have been removed. CALL will test that area again in the spring/early summer 2018 and notify the town of the results. To prevent increasing e-coli levels have your septic system checked and cleaned regularly. Do not feed water fowl...and notify the town plumbing inspector if you smell any septic odors. CALL is requesting additional funding from the town this year to assist in paying for all the additional testing that was necessary.

On positive notes, the water clarity readings were excellent on all lakes. The reading on Lake St. George was 35-40 ft. The boat inspection program for aquatic invasive plants is funded through a state grant, a contribution from the town, and CALL. The boat inspectors did not find any invasive plants. The invasive plant surveys completed on all of Liberty's lakes by volunteers did not find any invasive plants. We are looking to train additional volunteers to go out on the lakes in August on a calm morning in a small boat, canoe or kayak to survey for plants. Training is provided at various locations around the state by VLMP. Kerry Black will be more than happy to discuss this further with all interested parties.

The LakeKeepers Camp, organized by CALL completed its 12th year. This year 16 campers and counselors and additional leaders all

2017 Annual Report

contributed to the success of the weeklong program. Pat Smith who's been organizing the camp since it started, is planning to step back her role so more volunteers will be needed to keep this wonderful, educational, free camp going. In September, 11 LakeKeeper graduates and assorted adults joined the new Lake St. George State Park manager, Sunshine Hood, to plant a buffer of blueberry bushes at the water's edge. More plantings are planned for coming years.

A sunset paddle on July 1 was a huge success with 25 people attending. Everyone started at Marshall Shores on Lake St. George and paddled to and around Millstone Island....it was beautiful evening. Visit CALL's website for pictures.

The Annual Meeting took place in July with a presentation by Susan Gallo, Maine Audubon Society's Loon Project director who gave a very informative talk and slide show on Maine's loons. We also held another raffle for 25 lbs. of lobster and had a native shrub sale. Everyone is welcome to attend the meeting for free but there is a charge for dinner beforehand. This year's Annual Meeting is scheduled for July 13th at the Liberty Community Hall. Please join us.

We have many members who volunteer for the various activities and they deserve a big thank you. We could not provide the services and activities without you. Everyone is welcome to join CALL, not just lake front property owners. These wonderful lakes are here for everyone to enjoy. We thank the residents of Liberty for your continued support and interest.

Please visit our website -

<https://sites.google.com/site/calllibertymaine/home>

And our Facebook page -

<https://www.facebook.com/CALLlibertymaine/>

If you have any questions or concerns feel free to contact either Linda or Kerry.

Sincerely,

Linda Breslin, President

207-872-5469

Kerry Black, Vice President

207-589-4033

kblack@fairpoint.net

2017 Annual Report

Swimming Report 2017

LIBERTY

2017 was another great year. We had 28 youth registered for the summer swim program. The children were enrolled in the American Red Cross Learn-to-Swim levels 1 through 5. Depending on the level, these students learned everything from how to go under water to swimming different strokes for longer distances. We continued the parent-child aquatics class we added in 2015 for those children who are not comfortable being in the water independently. This is where a parent (or other trusted adult) enters the water with the child and the instructors help them to get the child used to playing in the water while still in the safety of their trusted adult's arms. This acts as a bridge between clinging to a parent and entering the water with an instructor.

We look forward to seeing the same successes this year as we did last, not just with the new parent-child program, but in all the levels we teach.

Respectfully submitted

Kat Newcombe

Darlene Newcombe

Liberty Gardeners Report 2017

We are all stewards of the earth.

Environmental stewardship refers to responsible use and protection of the natural environment through conservation and sustainable practices.

During the coming year we will replenish the soil in our gardens at the Town office, the Post Office and at the Walker School. Donations of money will help us to support suppliers of compost, and our local growers for plantings. Donations of your time are especially appreciated. To donate or sign up to help, there will be a sign-up sheet in the Town Office.

Respectfully submitted,
Suzanne Pelletier

MARIJUANA IMPLEMENTATION COMMITTEE REPORT 2017

Liberty's Marijuana Implementation Committee was formed at Town Meeting on March 25, 2017, to make recommendations to the Selectboard about the implementation of marijuana legalization after a statewide referendum on non-medical use passed in November 2016. The referendum made it legal to use and grow limited quantities of marijuana for recreational use in Maine but retail activities (sales, social clubs, growing facilities, and manufacturing facilities) are subject to a statewide moratorium enacted by the Legislature. Marijuana for medical use is subject to separate regulations.

The committee consists of Kerry Black, HL Whitney, Sara Salley, Tammy Reynolds, Dallas Parmenter, and Jalen Babin. Members of the committee met in June and identified potential concerns such as parking and traffic at retail stores or social clubs, proximity to schools or daycare, and uncertainty about the state's implementation regulations. Over the summer they talked to several surrounding towns to learn whether they were addressing the issue, but found none had taken action. The committee also reviewed materials on marijuana legalization in other states and sample ordinances from other towns in Maine.

The committee met in October to discuss the bill submitted by the Maine Legislature's Joint Select Committee on Marijuana Legalization Implementation. In November Sara and Kerry attended a Maine Municipal Association workshop which explained the Joint Select Committee's implementation bill. It was passed by the Legislature but vetoed by Governor LePage, and the Legislature failed to override the veto. The result was continued uncertainty about how the referendum would be implemented, at least until the Legislature's next session beginning in January 2018. The greatest concerns discussed at the workshop were about retail facilities operating in towns without municipal oversight. The workshop explained that municipalities had four options: 1) enact a temporary moratorium on all retail activities pending the passage of state implementing legislation; 2) enact a permanent ban on retail activities; 3) enact an ordinance governing various parts of retail activities, such as the number or size of retail stores or growing

operations, etc.; or 4) allow the Legislature to address the issue before taking action.

Liberty's committee met in late November to determine whether it should recommend any action to the Liberty Selectboard. A majority of the committee decided to recommend that Liberty wait to see what the Legislature would do with respect to marijuana legalization implementation. The committee made this recommendation to the Selectboard on November 27. The committee explained that because a statewide moratorium was already in place, Liberty would have time to consider further action depending on what the Legislature did. The committee also considered that marijuana retail activities did not necessarily require Liberty to impose more regulation than it does on other businesses in town, such as bars, restaurants, and stores.

The Legislature's implementation committee has since voted to extend the statewide moratorium on marijuana retail activities until April 18, 2018, and to ban social clubs until 2023, but the Legislature is not expected to act on these proposals until at least February.

Interested residents can learn more on the webpage of the Legislature's Joint Select Committee on Marijuana Legalization Implementation at <https://legislature.maine.gov/committee-information/joint-select-committee-on-marijuana-legalization-implementation>. Members of Liberty's committee are also happy to speak with residents at any time about their concerns.

Respectfully Submitted,
Liberty Marijuana Implementation Committee

Willard A. Overlock Scholarship Fund 2017 Report

At the annual town meeting on March 20, 1976, the town of Liberty voted to establish the Willard A. Overlock Memorial Scholarship in memory of Willard A. Overlock. The principal for the scholarship was established from the combined Walker funds. The scholarship was to be limited to the interest of the funds and awarded to a worthy University of Maine student (or students). Applicants had to be a resident of Liberty for at least five years and entering their second year of study in the University of Maine system. The administration of the scholarship was delegated to a board of five administrators. The board would choose new members as vacancies occurred.

The original intent of the scholarship has been followed to the present day. In the early days of the twenty first century, interest rates declined as education costs rose. In an effort to keep awards at a helpful level, the board asked the town to vote an annual one thousand dollars (and later fifteen hundred) to supplement the amounts to be awarded.

With the exception of 2005, scholarships have been awarded to applicants every year since 1976. Awards have been made to between one and four students each of those years. The 2017-18 awards went to Andrew Cloutier, Abby Leidenfrost and Brandy Smith.

Over the years since 1976 many Liberty residents have served on the scholarship board. Current board members are Dawn Boden, Christine Brackett, Toni Clark, Lucille Peavey and Barbara Rehmyer. The deadline for applications for the 2018-19 school year is August 1, 2018. Applications should be presented in a report to any member of the board. The report should state the applicant's name, address and campus attending. The applicant should make a brief statement of need and any circumstances that might make the need of the fund especially essential. Also, the applicant should state other funds or grants they are receiving or expect to receive.

Respectfully,
Dawn Boden, Secretary
Town of Liberty WAO Scholarship Board

2017 Annual Report



RECEIVED
3/6/17

February 28, 2017

Town of Liberty
Board of Selectmen
P.O. Box 116
Liberty, ME 04049

Re: Madge H. Walker Trust – 2016 Report

Dear Selectmen:

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

Enclosed are reports from Waldo County Hospital, the University of Maine and MaineGeneral Medical Center outlining payments made to these institutions from the trust for the fiscal year ended May 31, 2016. Each report itemizes the number of residents served in each of the specified towns.

Please call if you have any questions or if you would like an electronic version of the report.

Best regards,

A handwritten signature in black ink that reads "Srilatha V. Lakkaraju".

Srilatha Lakkaraju
Vice President, Philanthropic Client Manager
312-828-8166

2017 Annual Report

Business Office

10 Water Street, Suite 202
Libertyville, Maine 04901



www.maine-general.org

June 8, 2016

Ms. Ann Hennessey

US Trust, Bank of America Private Wealth Management

114 West 47th Street

New York, New York 10036

Re: Disbursement of Trust under Deed of Madge H. Walker for:

Thayer Hospital, i.e. MaineGeneral Medical Center

(Formerly Mid-Maine Medical Center) for the period of 6/1/15 to 5/31/16

Dear Ms. Hennessey,

Thank you again for the disbursement of \$46,603.71 from the Madge H. Walker Trust Fund. With a carry over of \$109,118.56 from last year, we had a total of \$155,722.27 available. Again this year, the availability of the trust fund has provided needed financial assistance to patients and families using the services of MaineGeneral Medical Center.

Town	# of patients	dollars allocated
Appleton	0	0.00
Liberty	0	0.00
Montville	0	0.00
Palermo	1	\$4,944.90
Searsmont	0	0.00
Washington	3	\$9,951.20

The remaining \$145,771.07 will be carried over to the next fiscal year.

Sincerely,

A handwritten signature in cursive script, appearing to read "Teri Marino".

Teri Marino

Guarantor Receivables Supervisor

MaineGeneral Medical Center

2017 Annual Report

WALDO COUNTY GENERAL HOSPITAL

Recapitulation Sheet for the Madge Walker Trust Fund

From June 1, 2015 through May 31, 2016

RECEIPTS

Balance on Hand – May 31, 2015	\$ 0.00
Check Received – Jun 2015	\$ 11,731.72
Check Received – Sep 2015	11,731.72
Check Received – Dec 2015	11,731.72
Check Received – Mar 2016	<u>11,408.55</u>

\$ 46,603.71

EXPENDITURES

By towns (detailed list is maintained at the Hospital)

<u>TOWN</u>	<u>NUMBER OF PATIENTS</u>	<u>PAID TO HOSPITAL</u>
Appleton	0	0.00
Liberty	14	26,673.01
Montville	7	12,130.70
Palermo	2	3,950.00
Searsmont	<u>21</u>	<u>3,850.00</u>

TOTAL PATIENTS 67 \$ 46,603.71

Paid for Cemetery Care to
Waldo County General Hospital 0.00

TOTAL ACCOUNTS PAID \$ 46,603.71

2017 Annual Report

2015-16 Joel and Annie Walker Scholarship Fund Madge Walker Trust University of Maine System

General Parameters

Remaining Need	# of Students	Award Level	Level Total
\$ < 1,000	1	\$ 1,000	\$ 1,000
\$ 1,000-3,999	1	\$ 2,500	\$ 2,500
\$ 4,000-7,999	4	\$ 3,000	\$ 12,000
\$ 8,000-9,999	8	\$ 3,200	\$ 25,600
\$ 10,000+	38	\$ 3,500	\$ 133,000
TOTAL:	52		\$ 173,100

Campus Distribution

Campus	# of Recipients	Amount
UM	35	\$ 117,900
UMA	3	\$ 9,900
UMF	7	\$ 23,900
UMFK	0	\$ 0
UMM	1	\$ 3,500
UMPI	1	\$ 1,000
USM	5	\$ 16,900
TOTALS:	52	\$ 173,100

Town Distribution

Town	# of Recipients	Amount
Appleton	4	\$ 14,000
Liberty	9	\$ 27,400
Montville	11	\$ 35,200
Palermo	11	\$ 38,000
Searsmont	8	\$ 29,000
Washington	9	\$ 29,500
TOTALS:	52	\$ 173,100

FY15 Income carry forward: \$63,540
FY16 payover: \$132,917
FY16 Budget: \$196,457

THE JOEL J. AND ANNIE H. WALKER SCHOLARSHIPS were established by the late Donald S. Walker and his sister, the late Madge H. Walker, in honor of their parents. Administered by the Office of Student Aid for graduate and undergraduate students who have been residents of the Townships of Liberty, Appleton, Montville, Palermo, Searsmont, and Washington in the State of Maine. In order to be eligible, an applicant must have been a **resident of one of these towns for at least three years immediately preceding the receipt of the award.** Selection of recipients by the Office is based upon ability, character, financial need, and academic standing.

Eligibility Criteria:

- ☐ Matriculated undergraduate or graduate at any campus within the UMS.
- ☐ All continuing undergraduates must have at least a 2.0 GPA, graduate students are required to have a 3.0 GPA.
- ☐ All recipients (new & continuing) must demonstrate financial need.
- ☐ Recipients must have a permanent address of: Liberty, Appleton, Montville, Palermo, Searsmont or Washington. We must have documentation showing that the *student established residency at least three years immediately preceding the receipt of the award.* (e.g., Town Clerk)

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Parameters rpt 15-16 Walker

TOWN OF LIBERTY, MAINE

FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT

FOR THE FISCAL YEAR
ENDED JUNE 30, 2017

2017 Annual Report

**TOWN OF LIBERTY
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
FOR THE YEAR ENDED JUNE 30, 2017**

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2017 Annual Report

**James W.
Wadman**

Certified Public Accountant

Telephone 207-667-6500
Facsimile 207-667-3636

James W. Wadman, C.P.A.
Ronald C. Bean, C.P.A.
Kellie M. Bowden, C.P.A.
Wanese L. Lynch, C.P.A.
Amy E. Atherton, C.P.A.

INDEPENDENT AUDITOR'S REPORT

September 20, 2017

Members of the Board of Selectmen
Town of Liberty
P.O. Box 116
Liberty, ME 04949

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Liberty, Maine (the Town) as of and for the fiscal year ended June 30, 2017, and related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 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 audit opinions.

2017 Annual Report

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Liberty, Maine as of June 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-7 and 24, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Liberty, Maine's basic financial statements. The supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. The supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Respectfully Submitted,

James W. Wadman, CPA

James W. Wadman, CPA

2017 Annual Report

TOWN OF LIBERTY, MAINE **Management's Discussion and Analysis** **For the Year Ended June 30, 2017**

Management of the Town of Liberty, Maine provides this *Management's Discussion and Analysis* of the Town's financial performance for readers of the Town's financial statements. This narrative overview and analysis of the financial activities of the Town is for the year ended June 30, 2017. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

The financial statements herein include all of the activities of the Town of Liberty, Maine (the Town) using the integrated approach as prescribed by Government Accounting Standards Board (GASB) Statement No. 34.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Position – The assets of the Town exceeded its liabilities at year ending June 30, 2017 by \$3,319,941 (presented as “net position”). Of this amount, \$1,118,832 was reported as “unrestricted net position”. Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Position – The Town's total net position increased by \$60,616 (a 1.9% increase) for the year ended June 30, 2017.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the year ended June 30, 2017; the Town's governmental funds reported a combined ending fund balance of \$1,109,361 with \$753,461 being general unassigned fund balance. This unassigned fund balance represents approximately 33% of the total general fund expenditures for the year.

Long-term Debt:

The Town's total long-term debt obligations decreased by \$9,858 (18%) during the current fiscal year. Existing debt obligations were retired according to schedule.

Additional information on the Town's long-term debt can be found in Note 3E of the notes to the financial statements on page 22-23 of this report.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

Government-wide Financial Statements

The Government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities (if applicable) separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain elimination entries have occurred as prescribed by the statement in regards to interfund activity, payables and receivables.

The government-wide financial statements can be found on pages 8-9 of this report.

Fund Financial Statements

The fund financial statements include statements for each of the three categories of activities – governmental, business-type and fiduciary (if applicable). The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. The business-type activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are used to account for resources held for the benefit of parties outside the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not

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available to support the Town's own programs. Reconciliation of the fund financial statements to the Government-wide financial statements is provided to explain the differences created by the integrated approach.

The basic governmental fund financial statements can be found on pages 10-12 of this report.

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 the financial statements can be found immediately following the fund financial statements. The notes to the financial statements can be found on pages 13-23 of this report.

Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary). Required supplementary information can be found on page 24 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

63% of the Town's net position reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets); less any related debt used to acquire those assets that is still outstanding. The Town uses these assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	<i>Governmental Activities</i>	
	<i>Total 2017</i>	<i>Total 2016</i>
Current Assets	1,258,353	1,303,387
Capital Assets	2,133,790	2,228,299
Total Assets	3,392,143	3,531,686
<hr/>		
Current Liabilities	20,900	215,153
Other Liabilities	36,158	46,016
Total Liabilities	57,058	261,169
<hr/>		
Prepaid Taxes	15,144	11,192
Total Deferred Inflows of Resources	15,144	11,192
<hr/>		
Net Position:		
Net Investment in Capital Assets	2,087,774	2,172,425
Restricted	113,335	112,408
Unrestricted	1,118,832	974,492
Total Net Position	3,319,941	3,259,325
<hr/>		
Total Liabilities and Net Position	3,392,143	3,531,686
<hr/>		

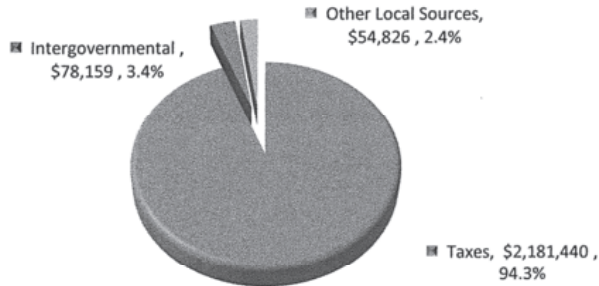
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Changes in Net Position

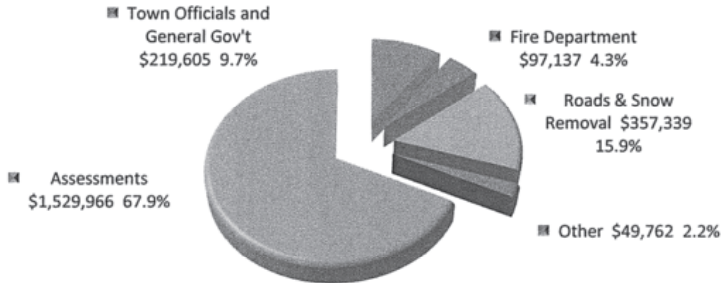
Approximately 94 percent of the Town's total revenue came from property and excise taxes, approximately 3 percent came from State subsidies and grants, and approximately 3 percent came from services, investment earnings and other sources. Depreciation expense on the Town's governmental activity assets represents \$113,649 of the total expenses for the year.

	<i>Total 2017</i>	<i>Total 2016</i>
Revenues:		
Taxes	2,181,440	2,112,820
Intergovernmental Revenues	78,159	62,624
Departmental Revenues	41,539	33,495
Other Local Sources	13,287	9,831
Total	2,314,425	2,218,770
Expenses:		
Town Officials	92,342	87,568
General Government	127,263	112,544
Roads & Bridges	203,439	196,869
Lake St. George Dam Maint.	8,400	-
Steven's Pond Dam Maint.	600	
Snowplowing	153,900	153,900
Volunteer Fire Department	97,137	72,413
Culture and Recreation	36,067	34,606
Emergency Fund	2,604	6,146
Debt	2,091	2,835
Assessments	1,529,966	1,469,323
Total	2,253,809	2,136,204
Changes in Net Position	60,616	82,566

Revenues By Source - Governmental Activities



Expenditures By Source - Governmental Activities



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

At the end of the year, the Town's governmental funds reported ending fund balances of \$1,109,361, an increase of \$76,542 in comparison with the prior year. Approximately 68 percent of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for spending because it has been committed to liquidate contracts and commitments of the prior year or for a variety of other purposes.

GENERAL FUND BUDGETARY HIGHLIGHTS

Variances between actual General Fund revenues and expenditures and the final amended budget included the following:

- \$70,519 positive variance in revenues. The variance is due to favorable property tax collections this year and nonbudgeted revenues.
- \$10,000 positive variance in assessor's agent. The variance is due to assessor's agent not being hired during the year.
- \$24,821 positive variance in legal fees. The variance is due to carrying over budget line for ongoing legal issues.

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CAPITAL ASSET ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental activities amounts to \$5,196,007, net of accumulated depreciation of \$3,062,217, leaving a net book value of 2,133,790. Current year additions included \$19,140 for town office roof.

Additional information on the Town's capital assets can be found in Note 3D of the notes to the financial statements on page 21 of this report.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Liberty, P.O. Box 116 Liberty, Maine 04949.

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TOWN OF LIBERTY
STATEMENT OF NET POSITION
JUNE 30, 2017

Exhibit A

<i>Assets</i>	<i>Governmental Activities</i>
Cash and Equivalents	1,049,974
Receivables	
Taxes	191,922
Tax Liens	3,485
Tax Acquired Property	1,828
Due from Other Governments	11,144
Capital Assets:	
Land and Art Work	48,000
Other Capital Assets, Net of Depreciation	2,085,790
Total Assets	3,392,143
<i>Liabilities, Deferred Inflows of Resources, and Net Position</i>	
<i>Liabilities</i>	
Accounts Payable	11,042
Long-term Liabilities:	
Due Within One Year	9,858
Due in More Than One Year	36,158
Total Liabilities	57,058
<i>Deferred Inflows of Resources:</i>	
Property Taxes Collected in Advance	15,144
Total Deferred Inflows of Resources	15,144
<i>Net Position</i>	
Net Investment in Capital Assets	2,087,774
Restricted	113,335
Unrestricted	1,118,832
Total Net Position	3,319,941
Total Liabilities, Deferred Inflows of Resources, and Net Position	3,392,143

TOWN OF LIBERTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

Exhibit B

Functions/Programs Primary Government	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Fees, Fines, and Charges for Services	Operating Grants	
<u>Governmental Activities</u>				<u>Total Governmental Activities</u>
Town Officials	92,342			(92,342)
General Government	127,263			(127,263)
Roads and Bridges	203,439		22,664	(180,775)
Lake St. George Dam Maint.	8,400		1,000	(7,400)
Steven's Pond Dam Maint.	600			(600)
Snowplowing	153,900			(153,900)
Volunteer Fire Department	97,137	10,982		(86,155)
Culture and Recreation	36,067	500		(35,567)
Emergency Fund	2,604			(2,604)
Debt	2,091			(2,091)
Assessments	1,529,966			(1,529,966)
<u>Total Governmental Activities</u>	<u>2,253,809</u>	<u>11,482</u>	<u>23,664</u>	<u>(2,218,663)</u>
<u>Total Primary Government</u>	<u>2,253,809</u>	<u>11,482</u>	<u>23,664</u>	<u>(2,218,663)</u>
<u>General Revenues:</u>				
Taxes				
Property				2,022,259
Auto Excise				159,181
Intergovernmental Revenues				78,159
Other Local Sources				19,680
<u>Total Revenues, Special Items and Transfers</u>				<u>2,279,279</u>
<u>Changes in Net Position</u>				<u>60,616</u>
<u>Net Position - Beginning</u>				<u>3,259,325</u>
<u>Net Position - Ending</u>				<u>3,319,941</u>

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TOWN OF LIBERTY
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2017

Exhibit C

<i>Assets</i>	<i>General Fund</i>	<i>Other Governmental Funds</i>	<i>Total</i>
Cash and Equivalents	881,459	168,515	1,049,974
Receivables			
Taxes	191,922		191,922
Tax Liens	3,485		3,485
Tax Acquired Property	1,828		1,828
Due from Other Governments	11,144		11,144
Due from Other Funds	3,900	711	4,611
Total Assets	1,093,738	169,226	1,262,964
Liabilities, Deferred Inflows of Resources, and Fund Balances			
<i>Liabilities</i>			
Accounts Payable	11,042		11,042
Due to Other Funds	711	3,900	4,611
Total Liabilities	11,753	3,900	15,653
<i>Deferred Inflows of Resources:</i>			
Property Taxes Collected in Advance	15,144		15,144
Unavailable Property Tax Revenue	122,806		122,806
Total Deferred Inflows of Resources	137,950	-	137,950
<i>Fund Balances</i>			
Restricted	25,147	88,188	113,335
Assigned	165,427	77,138	242,565
Unassigned	753,461		753,461
Total Fund Balances	944,035	165,326	1,109,361
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	1,093,738	169,226	1,262,964

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total Fund Balance	1,109,361
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds, net of accumulated depreciation of 3,062,217	2,133,790
Certain long-term assets are not available to pay for current fund liabilities and, therefore, are deferred in the funds:	
Unavailable Property Tax Revenue	122,806
Certain long-term liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds:	
Bonds Payable	(46,016)
Net Position of Governmental Activities	3,319,941

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TOWN OF LIBERTY
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

Exhibit D
Page 1 of 2

	<i>General Fund</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
Revenues			
Taxes	2,210,005		2,210,005
Intergovernmental Revenues	78,159		78,159
Departmental Revenues	41,539		41,539
Other Local Sources	12,363	924	13,287
Total Revenues	2,342,066	924	2,342,990
Expenditures			
Town Officials	92,342		92,342
General Government	140,962		140,962
Roads and Bridges	211,605		211,605
Lake St. George Dam Maintenance	8,400		8,400
Steven's Pond Dam Maintenance	600		600
Snowplowing	153,900		153,900
Volunteer Fire Department	84,657		84,657
Culture and Recreation	28,753	710	29,463
Emergency Fund	2,604		2,604
Debt	11,949		11,949
Assessments	1,529,966		1,529,966
Total Expenditures	2,265,738	710	2,266,448
Excess of Revenues Over (Under) Expenditures	76,328	214	76,542
Other Financing Sources (Uses)			
Transfers from Other Funds		3,000	3,000
Transfers to Other Funds	(3,000)		(3,000)
Total Other Financing Sources (Uses)	(3,000)	3,000	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	73,328	3,214	76,542
Fund Balance - July 1	870,707	162,112	1,032,819
Fund Balance - June 30	944,035	165,326	1,109,361

(Continued)

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TOWN OF LIBERTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

Exhibit D
Page 2 of 2

Net change in fund balances - total governmental funds	76,542
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Fixed Asset additions	19,140
Depreciation expense	(113,649)
	<u>(94,509)</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Unavailable Property Tax Revenue	68,725
	<u>68,725</u>
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:	
General obligation bond principal payments	9,858
	<u>9,858</u>
Change in net position of governmental activities	<u><u>60,616</u></u>

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TOWN OF LIBERTY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Liberty have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Financial Reporting Entity

The Town of Liberty operates under an elected Board of Selectmen form of government. The Town's major operations include public works, public safety, and general administrative services.

B. Government-wide and Fund Financial Statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Functional expenses may also include an element of indirect cost, designed to recover administrative (overhead) costs. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

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

The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and trust fund financial statements. Revenues are recognized when received and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met. Agency funds, reporting only assets and liabilities, have no measurement focus but use the accrual basis of accounting.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded

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**TOWN OF LIBERTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

when a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, as well as expenditure related to compensated absences and claims and judgments are recorded only when payment is due.

Property taxes, sales taxes, interdepartmental charges and intergovernmental revenues are considered susceptible to accrual. Special assessments are recorded as revenues in the year the assessment become current. Annual installments not yet due are reflected as special assessment receivables and deferred revenues. Other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports the following major governmental funds:

The General Fund is used to account for all or most of the Town's general activities, including the collection and disbursement of earmarked monies (special revenue funds) and the servicing of general long-term debt (debt service fund). The General Fund is used to account for all activities of the general government not accounted in some other fund.

Additionally, the Town reports the following fund types:

Nonexpendable trust funds account for monies held in trust by the Town, the investment earnings from which may only be used for the operation of the program.

Fiduciary funds are used to account for assets held in a trustee or agency capacity for others and therefore cannot be used to support the Town's own programs.

The effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and charges between the business-type functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and of the government's internal service funds are charges to customers for goods and services. Operating expenses include the cost of sales and service, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

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TOWN OF LIBERTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Position or Fund Equity

1. 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. These investments are not specifically identified with any one fund. Interest is allocated to the individual funds on the basis of average cash balances.

The Town may invest in certificates of deposit, in time deposits, and in any securities in which the state investment officer is authorized to invest pursuant to the Maine Statute 5705 Title 30-A and as provided in the authorized investment guidelines of the Maine Statutes 5711 through 5719 in effect on the date the investment is made.

Investments in the Pension Trust Fund are carried at fair value. Investments in other funds are carried at fair value, except for short-term investments, which are reported at amortized cost, which approximates fair value. Securities traded on a national exchange are valued at the last reported sales price. Investments that do not have an established market are reported at estimated fair value, based on relevant market information of similar financial instruments. Income from investments held by the individual funds is recorded in the respective funds as it is earned.

2. Receivables and Payables

Transactions between funds that results in outstanding balances are reported as due to/from other funds.

Property taxes receivable not expected to be collected within 60 days from year's end are classified as unavailable revenue. At June 30, \$122,806 has been so classified and reported on the general fund balance sheet.

Property taxes were levied on September 15, 2016 on property values assessed on April 1. Taxes were due on October 24, 2015 and May 5, 2016, with interest at 5% beginning October 16, 2016 and May 5, 2017.

Tax liens are placed on real property within 12 months following the tax commitment date if taxes remain delinquent. Liens were placed on the 2016 taxes on August 12, 2016.

The Town has the authority to foreclose on property eighteen months after the filing of the liens if the lien amount and associated costs remain unpaid.

3. Capital Assets

Capital assets, which property, plant, equipment, and infrastructure (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$2,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

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**TOWN OF LIBERTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Position or Fund Equity (continued)

3. Capital Assets (continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed.

Capital assets are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	25-40
Infrastructure	10-75
Equipment	10-15

4. Compensated Absences

In the fund financial statements, vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated vacation leave in the government-wide financial statements is recorded as an expense and liability of the fund as the benefits accrue to employees. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulated right to receive sick pay benefits.

5. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt using the bonds-outstanding method. For current and advance refunding of debt, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as an other financing source. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as current expenditures.

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**TOWN OF LIBERTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Position or Fund Equity (continued)

5. Long-term Obligations (continued)

Under State Law, no municipality can incur debt, which would cause its total outstanding debt, exclusive of debt incurred for school, storm or sanitary sewer, energy facilities, or municipal airports, to exceed 7.50% of its last full state valuation. A municipality may incur debt for schools not exceeding 10%, storm or sanitary sewers 7.50%, and municipal airports, water districts and special purpose districts 3% of its last full state valuation. In no event can the total debt exceed 15% of its last full valuation. Full state valuation is the valuation of taxable property as certified by the State Tax Assessor, adjusted to 100%.

At June 30, the Town of Liberty is in compliance with the above requirements.

6. Fund Balances/Net Position

Fund Balances

In accordance with Government Accounting Standards Board 54, fund balance reporting and governmental fund type definitions, the Town classifies governmental fund balances as follows:

Non-spendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through town meeting voting and does not lapse at year-end.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Selectmen.

Unassigned – includes positive fund balance within the general fund which has not been classified within the above mentioned categories and negative fund balance in other governmental funds.

The Town considers restricted, committed, assigned, and unassigned amounts to be spent in that order when expenditures for which any of those amounts are available.

The Town does not have a formal minimum fund balance policy.

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TOWN OF LIBERTY VOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Position or Fund Equity (continued)

The Town has identified for the year ended June 30, 2017 fund balances on the balance sheet as follows:

	General Fund	Other Governmental Funds	Total
<u>Restricted</u>			
Municipal Revenue Sharing	25,147		25,147
Hoit Fund		88,188	88,188
<u>Assigned</u>			
Assessor's Agent	10,000		10,000
Legal Fees	24,821		24,821
Community Hall	2,450		2,450
Paving	17,701		17,701
Fire Capital Reserve	94,908		94,908
Library	1,147		1,147
Emergency Fund	14,400		14,400
Environmental Fund		4,390	4,390
Willard Overlock Scholarship		64,227	64,227
Cemetery Fund		8,521	8,521
<u>Unassigned</u>			
General Fund	753,461		753,461
<u>Total Fund Balance</u>	<u>944,035</u>	<u>165,326</u>	<u>1,109,361</u>

Net Position

Net position are required to be classified into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net Investment in capital assets – This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets. If there are significant unspent related debt proceeds at year-end, the portions of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets.

Restricted – This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This component consists of net position that does not meet the definition of “restricted” or “net investment in capital assets.”

2017 Annual Report

**TOWN OF LIBERTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for the government's general fund and school department operating fund except the Town does not budget for the revenues and expenditures associated with the employer's teacher retirement contribution made by the State of Maine on behalf of the town to the Maine State Retirement System; and encumbrances which are considered to be expenditures for budgetary purposes.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at fiscal year-end to the extent that they have not been encumbered.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 2017, \$35,296 of the beginning General Fund fund balance was applied for this purpose.

Reserve funds, once established by the Town Meeting, may be expended with approval of management for the purpose for which the reserve was established.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments are carried forward to supplement appropriations of the subsequent year.

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town's deposit policy for custodial credit risk requires compliance with the provisions of state law.

State Statute 5706 require banks to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town Treasurer in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of Federal Deposit Insurance Corporation (FDIC).

One or more of the financial institutions holding the Town's cash accounts are participating in the FDIC Transaction Account Guarantee Program. Under the program, all noninterest bearing checking accounts include demand deposit accounts and any transaction account that has unlimited withdrawals and cannot earn interest are fully guaranteed by the FDIC for the entire amount. For interest bearing accounts, the Town's cash deposits, including certificates of deposits, are insured up to \$250,000 per custodian by the FDIC. Any cash deposits or certificates of deposits in excess of the \$250,000 FDIC limits are covered by collateral held in a Federal Reserve pledge account or by an agent for the Town and thus no custodial risk exists.

At year-end, the carrying value of the Town's deposits was \$1,049,975 and the bank balance was \$1,105,971. Of the bank balances, \$1,061,309 was collateralized by Federal Deposit Insurance Town insurance. The remaining \$44,661 was uncollateralized.

2017 Annual Report

TOWN OF LIBERTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

B. Property Taxes

Property taxes were levied for the fiscal year as follows:

Assessed Value	116,077,976
Tax Rate (per \$1,000)	17.25
Commitment	<u>2,002,345</u>
Appropriations	2,229,551
Less:	
State Municipal Revenue Sharing	36,878
Estimated Revenues	154,620
Homestead Reimbursement	<u>35,708</u>
	227,206
Net Assessment for Commitment	<u>2,002,345</u>

Uncollected taxes at June 30 for the current year commitment totaled \$148,888. Unpaid liens at June 30 totaled \$3,485.

C. Interfund Receivables and Payables

Individual fund interfund receivable and payable balances at for the year ended June 30, 2017 were as follows:

	<i>Interfund Receivable</i>	<i>Interfund Payable</i>
General Fund	3,900	711
Environmental Fund	711	
Willard Overlock Scholarship		3,500
Hoit Fund		<u>400</u>
Totals	<u>4,611</u>	<u>4,611</u>

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Governmental Fund financial statements, payables are classified as Due to Other Funds with offsetting receivables on the Governmental Fund financial statements classified as Due from Other Funds. All balances are expected to be repaid during the current year.

Transfers To/From Other Funds at for the year ended June 30, 2017, were as follows:

	<i>Transfers From</i>	<i>Transfers To</i>
General Fund		3,000
Willard Overlock Scholarship Fund	<u>3,000</u>	
Totals	<u>3,000</u>	<u>3,000</u>

2017 Annual Report

TOWN OF LIBERTY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

C. Interfund Receivables and Payables (continued)

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) use unrestricted revenues in the General fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and (3) transfer funds to general fund to cover expenditures voted on per Selectmen.

D. Capital Assets

Capital asset activity for year ended June 30, 2017 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
Governmental Activities;				
<i>Capital assets not being depreciated</i>				
Land	48,000			48,000
<i>Capital assets being depreciated</i>				
Buildings	859,430	19,140		878,570
Equipment	307,000			307,000
Infrastructure	3,962,437			3,962,437
<i>Total capital assets being depreciated</i>	<u>5,128,867</u>	<u>19,140</u>	<u>-</u>	<u>5,148,007</u>
<i>Less accumulated depreciation for</i>				
Buildings	319,446	22,384		341,830
Equipment	265,335	5,467		270,802
Infrastructure	2,363,787	85,798		2,449,585
<i>Total accumulated depreciation</i>	<u>2,948,568</u>	<u>113,649</u>	<u>-</u>	<u>3,062,217</u>
<i>Net capital assets being depreciated</i>	<u>2,180,299</u>	<u>(94,509)</u>	<u>-</u>	<u>2,085,790</u>
Governmental Activities				
Capital Assets, net	<u>2,228,299</u>	<u>(94,509)</u>	<u>-</u>	<u>2,133,790</u>

Depreciation expense was charged to functions/programs of the primary government as follows;

Governmental Activities

General Government	5,441
Volunteer Fire Department	12,480
Roads and Bridges	89,124
Culture and Recreation	<u>6,604</u>
Total Depreciation Expense - Governmental Activities	<u>113,649</u>

2017 Annual Report

TOWN OF LIBERTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

E. Long-Term Debt

1. General Obligation Bonds and Notes.

The government issues general obligation bonds and notes to provide funds for the acquisition and construction of major capital facilities.

General obligation bonds and notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds and notes currently outstanding are as follows:

<i>General Obligation</i>	<i>Maturity Date</i>	<i>Interest Rate</i>	<i>Amount</i>
1999 Stevens Pond Dam	11/1/2018	4.039-5.239%	6,316
2007 Valley Bridge	10/5/2022	4.44%	<u>39,700</u>
			<u>46,016</u>

Annual debt service requirements to maturity for general obligation bonds and notes, including interest of \$6,448 are as follows:

<i>Year Ended June 30</i>	<i>General Obligation Debt</i>
2018	11,863
2019	11,403
2020	7,867
2021	7,572
2022	7,277
2023	<u>6,482</u>
Total	<u>52,464</u>

2. Changes in Long-Term Liabilities

The following summary of long-term debt transactions of the Town of Liberty for the year ended June 30, 2017:

<i>Long-term Debt payable July 1, 2016</i>	55,874
Debt Issued	
Debt Retired	<u>(9,858)</u>
<i>Long-term Debt payable June 30, 2017</i>	<u>46,016</u>

2017 Annual Report

TOWN OF LIBERTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

E. Long-Term Debt (continued)

3. Overlapping Debt

The Town's proportionate share of debt of all local government units which provide services within the Town's boundaries, and which must be borne by properties in the Town is summarized as follows:

<i>Units</i>	<i>Net debt outstanding June 30, 2017</i>	<i>Percentage applicable to the Town</i>	<i>Town's proportionate share of debt</i>
RSU No. 3	8,467,799	16.09%	1,362,802
Waldo County	-	5.60%	-
Totals	<u>8,467,799</u>		<u>1,362,802</u>

The Town's proportionate share of the above debt is paid through annual assessments by the receptive units.

NOTE 4 - OTHER INFORMATION

A. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures, which may be disallowed by the grantor, cannot be determined at this time, although the government expects such amount, if any to be immaterial.

There are various claims and suits pending against the Town that arise in the normal course of the Town's activities. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the management that resolution of these matters will not have a material adverse effect on the financial condition of the government.

2017 Annual Report

TOWN OF LIBERTY

Exhibit E

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL - UNASSIGNED FUND BALANCE

FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Taxes	2,156,965	2,156,965	2,210,005	53,040
Intergovernmental Revenues	72,586	72,586	77,702	5,116
Other Local Sources	-	-	12,363	12,363
Total Revenues	<u>2,229,551</u>	<u>2,229,551</u>	<u>2,300,070</u>	<u>70,519</u>
Expenditures (Net of Departmental Revenues)				
Town Officials	91,725	91,725	92,342	(617)
General Government	139,208	139,208	138,448	760
Roads and Bridges	292,000	292,000	198,254	93,746
Lake St. George Dam Maintenance	1,000	1,000	1,190	(190)
Steven's Pond Dam Maintenance	500	500	600	(100)
Snowplowing	153,900	153,900	153,900	-
Volunteer Fire Department	110,000	110,000	109,036	964
Culture and Recreation	31,489	31,489	28,253	3,236
Emergency Fund	6,146	6,146	6,146	-
Debt	12,757	12,757	11,949	808
Assessments	1,523,122	1,523,122	1,529,966	(6,844)
Total Expenditures	<u>2,361,847</u>	<u>2,361,847</u>	<u>2,270,084</u>	<u>91,763</u>
Excess Revenues Over Expenditures	(132,296)	(132,296)	29,986	162,282
Other Financing Sources				
Transfers from Other Funds				-
Transfers to Other Funds	(3,000)	(3,000)	(3,000)	-
Total Other Financing Sources	<u>(3,000)</u>	<u>(3,000)</u>	<u>(3,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>(135,296)</u>	<u>(135,296)</u>	26,986	<u>162,282</u>
Beginning Unassigned Fund Balances			726,475	
Ending Unassigned Fund Balances			<u>753,461</u>	

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TOWN OF LIBERTY

GENERAL FUND

STATEMENT OF ESTIMATED AND ACTUAL REVENUES FOR THE YEAR ENDED JUNE 30, 2017

Exhibit A-1

<i>Revenues</i>	<i>Estimated</i>	<i>Actual</i>	<i>Over (Under) Budget</i>
Taxes			
Property	2,002,345	2,034,634	32,289
Auto Excise	154,620	159,181	4,561
Interest on Taxes		16,190	16,190
	<u>2,156,965</u>	<u>2,210,005</u>	<u>53,040</u>
Intergovernmental			
Tree Growth Refund		1,104	1,104
Veterans Reimbursement		844	844
Municipal Revenue Sharing	36,878	36,878	-
Snowmobile Reimbursement		364	364
State Park Fee		2,784	2,784
Homestead Reimbursement	<u>35,708</u>	<u>35,728</u>	<u>20</u>
	<u>72,586</u>	<u>77,702</u>	<u>5,116</u>
Local Sources			
Clerk, Agent Fees, and Miscellaneous		12,363	12,363
	<u>-</u>	<u>12,363</u>	<u>12,363</u>
Total Revenues	2,229,551	<u><u>2,300,070</u></u>	<u><u>70,519</u></u>
Fund Balance Used To Reduce Taxes	<u>35,296</u>		
Total	<u><u>2,264,847</u></u>		

TOWN OF LIBERTY
GENERAL FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
FOR THE YEAR ENDED JUNE 30, 2017

Exhibit A-2
Page 1 of 2

	Encumbered from 2016	Appropriation	Receipts and Reimbursements	Expenditures	Lapsed	Balances (Over) Under Encumbered
Town Officials						
Town Clerk/Tax Collector/Town Agent		26,000		26,983	(983)	
Selectmen		20,000		20,000	-	
Town Administrator		15,000		14,062	938	
Treasurer		6,500		6,500	-	
Deputy Treasurer				453	(453)	
Code Enforcement		5,250		5,250	-	
Fire Chief		6,500		6,500	-	
Road Commissioner		6,500		6,500	-	
Animal Control Officer		2,800		2,800	-	
Registrar of Voters		850		850	-	
Tax Map Coordinator		800		800	-	
Plumbing Inspector		500		500	-	
E-911 Addressing Officer		500		619	(119)	
Emergency Management Director		525		525	-	
	-	91,725	-	92,342	(617)	-
General Government						
Administration		36,000	1,137	41,389	(4,252)	10,000
Assessor's Agent		10,000			-	24,821
Legal Fees	32,114			7,293		
Planning Board / Board of Appeals		3,000		2,504	496	
Tri County		21,638		23,309	(1,671)	
Animal Control		1,900		1,623	277	
Emergency Management		250			250	
Cemeteries		8,200		5,830	2,370	
General Assistance		3,500		300	3,200	
Street Lighting		3,300		2,409	891	
Insurance		17,500		17,331	169	
Payroll Taxes		7,500		8,906	(1,406)	
Lien Fees			4,606	4,180	426	
Automated Sign		3,270		3,270	-	
Town Office Roof		19,150		19,140	10	
Community Hall	1,278	4,000	650	3,478	-	2,450
	33,392	139,208	6,393	140,962	760	37,271
Roads and Bridges						
Roads/Bridge/Dam Maintenance		160,000		67,376	92,624	
Paving	8,388	100,000	22,664	113,351	-	17,701
Salt and Sand		32,000		30,878	1,122	
	8,388	292,000	22,664	211,605	93,746	17,701

TOWN OF LIBERTY
GENERAL FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
FOR THE YEAR ENDED JUNE 30, 2017

	Encumbered from 2016	Appropriation	Receipts and Reimbursements	Expenditures	Balances	
					(Over)	Under
					Lapsed	Encumbered
					(190)	
Lake St. George Dam Maintenance	6,210	1,000	1,000	8,400		
Sieven's Pond Dam Maintenance		500		600	(100)	
Snowplowing		153,900		153,900	-	
Volunteer Fire Department						
Fire Department Expenditures		45,000	(2,685)	42,315	-	
Fire Department Wages		15,000		14,822	178	
Jaws- Extract Equip.			5,776	4,990	786	
Fire Capital Reserve	59,547	50,000	7,891	22,530	-	94,908
	59,547	110,000	10,982	84,657	964	94,908
Culture and Recreation						
Recreation		8,200	1,000	7,550	1,650	
Recreation Requests		2,850		2,264	586	
Recreation Building Removal		1,000			1,000	
Tri Town Rescue		500	(500)		-	
Liberty Ambulance		4,000		4,000	-	
Library	1,147	4,800		4,800	-	1,147
Social Requests	1,147	10,139		10,139	-	
	1,147	31,489	500	28,753	3,236	1,147
Emergency Fund	10,858	6,146		2,604	-	14,400
Debt						
Bridge Loan		9,103		8,791	312	
Sieven's Pond Dam		3,654		3,158	496	
		12,757		11,949	808	-
Assessments						
RSU #3		1,299,938		1,299,938	-	
County Taxes		219,610		219,610	-	
Overlay		3,574		10,418	(6,844)	
		1,523,122		1,529,966	(6,844)	
Transfers to Other Funds						
Overlook Scholarship	119,542	3,000		3,000	-	
	119,542	2,364,847	41,539	2,268,738	91,763	165,427

2017 Annual Report

TOWN OF LIBERTY

Exhibit A-3

GENERAL FUND

**STATEMENT OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2017**

Unassigned Fund Balance -July 1		726,475
Budget Summary		
Revenue Surplus (Deficit) - Exhibit A-1	70,519	
Unexpended Balance (Overdraft) of		
Appropriations - Exhibit A-2	<u>(8,237)</u>	
Budget Surplus		<u>62,282</u>
Deductions		
Beginning Fund Balance Used		
to Reduce Tax Rate		<u>(35,296)</u>
Unassigned Fund Balance - June 30		<u><u>753,461</u></u>

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TOWN OF LIBERTY
GENERAL RESERVE
BALANCE SHEET
JUNE 30, 2017

Exhibit A-4

	<u>Municipal Revenue Sharing</u>
<i>Assets</i>	
Due from Other Funds	<u>25,147</u>
Total Assets	<u>25,147</u>
 <i>Liabilities and Fund Balances</i>	
Liabilities	
Due to Other Funds	<u> </u>
Total Liabilities	<u>-</u>
Fund Balances	
Restricted	<u>25,147</u>
Total Fund Balances	<u>25,147</u>
Total Liabilities and Fund Balances	<u>25,147</u>

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**TOWN OF LIBERTY
GENERAL RESERVE**

Exhibit A-5

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2017**

	<u><i>Municipal Revenue Sharing</i></u>
Revenues	
Intergovernmental	<u>37,335</u>
Total Revenues	<u>37,335</u>
Expenditures	
Budgeted Appropriation	<u>36,878</u>
Total Expenditures	<u>36,878</u>
Excess of Revenues Over (Under) Expenditures	457
Fund Balance -July 1	<u>24,690</u>
Fund Balance - June 30	<u>25,147</u>

TOWN OF LIBERTY
ALL SPECIAL REVENUE FUNDS
BALANCE SHEET
JUNE 30, 2017

Exhibit B-1

Assets	Environmental Fund	Willard Overlock Scholarship	Holt Fund	Cemetery Fund	Total
Cash and Equivalents	3,679	67,727	88,588	8,521	168,515
Due from Other Funds	711				711
Total Assets	4,390	67,727	88,588	8,521	169,226
Liabilities and Fund Balances					
Liabilities					
Due to Other Funds		3,500	400		3,900
Total Liabilities	-	3,500	400	-	3,900
Fund Balances					
Restricted			88,188		88,188
Assigned	4,390	64,227		8,521	77,138
Total Fund Balances	4,390	64,227	88,188	8,521	165,326
Total Liabilities and Fund Balances	4,390	67,727	88,588	8,521	169,226

TOWN OF LIBERTY
ALL SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2017

Exhibit B-2

	Environmental Fund	Willard Overlock Scholarship	Holt Fund	Cemetery Fund	Total
Revenues					
Donations					
Interest Income	34	340	470	80	924
Total Revenues	34	340	470	80	924
Expenditures					
Scholarships		710			710
Miscellaneous					-
Total Expenditures	-	710	-	-	710
Excess of Revenues Over (Under) Expenditures	34	(370)	470	80	214
Other Financing Sources (Uses)					
Transfers from Other Funds		3,000			3,000
Transfers to Other Funds					-
Total Other Sources (Uses)	-	3,000	-	-	3,000
Excess of Revenues Over (Under) Expenditures and Other Sources	34	2,630	470	80	3,214
Fund Balance - July 1	4,356	61,597	87,718	8,441	162,112
Fund Balance - June 30	4,390	64,227	88,188	8,521	165,326

2017 Annual Report

SUSAN M. COLLINS
MAINE

413 DIRCHSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1804
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(202) 224-2830 (FAX)

United States Senate
WASHINGTON, DC 20510-1804

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 from this past year.

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction

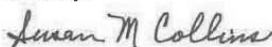
2017 Annual Report

for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make “catch-up” contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Liberty and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Bangor office at 207-945-0417 or visit my website at www.collins.senate.gov. May 2018 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

2017 Annual Report

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <http://www.King.Senate.gov>

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

January 3, 2018

Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

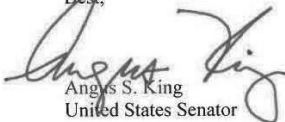
While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

Best,



Angus S. King
United States Senator

2017 Annual Report

BRUCE POLIQUIN
2ND DISTRICT, MAINE

COMMITTEE ON
FINANCIAL SERVICES

COMMITTEE ON
VETERANS' AFFAIRS

1208 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
(202) 225-6306

Congress of the United States House of Representatives Washington, DC 20515-1902

Town of Liberty
7 Water St.
Liberty, ME 04949

Fellow Mainers,

It is a true honor to serve on behalf of the honest and hardworking men and women of our Great State. As your Representative, I am proud that, by working with everyone – Republicans, Democrats, and Independents – we were able to achieve some major victories for Maine in 2017.

Creating and protecting jobs has been and remains one of my top priorities in Congress, and this year we had some big successes. Continuing our work from last Congress, I joined forces with Senators Collins and King to fight to ensure the Department of Defense uses American tax dollars to purchase American made products, like the shoes made by the nearly 900 hardworking Mainers at New Balance. Too often in the past, our foreign competitors made these shoes for our troops, but we won the fight this year and now those shoes can be made in the Pine Tree State. This is a huge victory for the 900 hardworking Mainers at New Balance in Skowhegan, Norway, and Norridgewock.

In addition, the House of Representatives voted 418 – 1 to pass my bill to help business development and job creation in Old Town, and the House Natural Resources Committee voted unanimously in favor of my bill to help worm and clam harvesters settle boundary disputes with Acadia National Park. These are two more big wins for job creation in Maine, and I will not let up one inch until they become law.

Thankfully, this year we stopped the Trans-Pacific Partnership (TPP) in its tracks and fought against other unfair trade deals. I testified before the International Trade Commission (ITC) on behalf of Colombia Forest Products in Aroostook County when illegal Chinese products were hurting their business and threatening its 161 workers. I was thrilled the ITC ruled in favor of Mainers and against illegal Chinese manufacturers. Mainers are the hardest working people in the world and we can compete and win against anyone, but the rules must be fair.

As a new member of the House Veterans Affairs Committee, I created a Veterans Advisory Panel comprised of Maine Veterans from all corners of our Great State. This

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panel gives Maine Veterans a direct seat at the table and a voice in Washington, D.C. Together, we worked to address malpractice at Togus, resolved numerous late payments from the Department of Veterans Affairs (VA) to several rural Maine hospitals, and settled dozens of Maine Veteran's disability claims at the VA.

Unacceptably, this past year multiple members of Congress committed sexual harassment in the workplace. This is reprehensible behavior and should not be tolerated anywhere. As the lead Republican, I joined Democrats and Republicans to pass a resolution that significantly changes outdated sexual harassment procedures in the House of Representatives. Employees should always feel safe and comfortable in their own workplace, and it is past time Congress resolves this issue.

Lastly, I am extremely proud of the services that our Congressional office has been able to provide to help hundreds of Mainers in the past two years. Whether it is a helping a Veteran navigate the bureaucracy at the VA, assisting an elderly Mainer with Medicare issues, or advising a Mainer with a case at the IRS, my office is always available to help. I encourage anyone who is experiencing problems with a government agency, including our Veterans when dealing with the VA, to contact one of my Congressional offices in Maine—Bangor (942-0583), Lewiston (784-0768), Caribou (492-1600)—or visit my website at Poliquin.House.Gov.

We have made great progress, but our work is far from over. The Great State of Maine and our Nation face many critical challenges. Please know that I am working hard, every day, to serve you and that I will continue to work here at home and in Washington D.C. for our families, Veterans, elderly Mainers, local small businesses and communities. It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,

A handwritten signature in black ink that reads "Bruce Poliquin". The signature is written in a cursive, flowing style.

Bruce Poliquin
Maine's 2nd District Congressman

2017 Annual Report



S. Paige Zeigler

60 Freedom Pond Rd

Montville, ME 04941

Cell: (207) 322-1414

StanleyPaige.Zeigler@legislature.maine.gov

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

Dear Liberty Residents:

Thank you for the opportunity to continue to serve residents of Liberty in the 128th Legislature. It is truly an honor to serve our community in the Maine House of Representatives.

Our second regular legislative session is now underway and should adjourn by late April. Our work during the so-called "short session" is generally limited to bills carried over from the previous session and bills deemed urgent by legislative leadership. Over the next several months, we will consider roughly 400 bills.

One of our top priorities will be implementing recommendations from the Task Force to Address the Opioid Crisis in the State, which completed its work last fall. Their recommendations include bettering prevention efforts and law enforcement resources and increasing treatment options. This is a serious issue and we must do more to protect Maine families. You can access the final report at: <http://legislature.maine.gov/uploads/originals/opioidtffinalrpt-3.pdf>

I am proud to continue to serve as a member of the Joint Standing Committee on Environment and Natural Resources. In January, I was pleased to be appointed to the Commission for the Deaf, Hard of Hearing and Late Deafened. Hearing loss is not just an issue for those of us who are aging, and I look forward to working towards the Commission's goals.

Please contact me if I can be of any help to your or your family or if you want to discuss or testify on any legislation. I fully welcome your questions and feedback. Please feel free to contact me by phone at (207) 322-1414 or by email at StanleyPaige.Zeigler@legislature.maine.gov. I also send out e-newsletters from time to time. Just drop me an email or give me a call to let me know you would like to receive them.

Respectfully,

A handwritten signature in black ink, appearing to read "Stanley Paige Zeigler". The signature is fluid and cursive, with the last name "Zeigler" being particularly prominent.

S. Paige Zeigler
State Representative

Annual Report to the Town of Liberty 2017

A Message from Senate President Michael Thibodeau



Dear Friends and Neighbors:

It is an honor to represent you in the Maine State Senate for a fourth term, and the second as the Senate President. Term limits prevent me from running for the Maine Senate again. I am grateful for the trust and confidence you have placed in me over the years by allowing me to represent you in Augusta.

The second session of the 128th Legislature is underway, and before we adjourn in April my fellow legislators and I will be considering important matters such as tax conformity, marijuana legalization implementation, Medicaid expansion, and many others.

I am glad to inform you that in the previous session, Maine Senate Republicans were successful in our effort to eliminate the surtax from the state budget. This was a top priority for my Senate Republican colleagues. In November 2016, voters sent a clear message that education funding was to be a priority of the 128th Legislature, and we heard that message loud and clear. However, the funding mechanism which was included in the measure – the surtax – presented a serious threat to the state’s economy. This new tax gave Maine the ominous distinction of being the highest-taxed state in the country and primarily impacted small businesses, which are the backbone of our economy, taxing them at a rate that is higher than larger corporations are subject to pay. I am proud to say that after a lot of hard work and negotiating, thanks to our rebounding economy, we were able to support our local schools at a level we have never been able to before – without any additional taxation.

The Homestead Exemption, which provides much-needed property tax relief for homeowners, was also preserved in the budget with an increased exemption of \$20,000.

The Legislature also reinstated the tip credit for food servers following the longest public hearing at the State House in recent memory.

Finally, we passed a measure to make Maine compliant with the REAL ID Act. Because of this important new law, the federal government has granted Maine a waiver, meaning that Maine citizens will continue to be able to use their driver's licenses to board commercial airplanes and access certain federal buildings.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I would be happy to help in any way that I can. I can be reached in Augusta at 287-1500.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael Thibault", with a long horizontal flourish extending to the right.

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USEFUL TELEPHONE NUMBERS		
EMERGENCY NUMBERS	NUMBER	ALTERNATE
EMERGENCY FIRE & AMBULANCE	911	
State Police	(800) 452-4664	
Waldo County Sheriff	(800) 660-3398	338-2040
Central Maine Power (Outages)	(800) 696-1000	
WCAP (Outreach/Referral Center)	(800) 498-3025	
Oil Spills (Emergency)	(800) 482-0777	
Poison Control Center	(800) 442-6305	
Dept. of Human Services (Child Abuse)	(800) 452-1999	
Dept. of Human Services (Adult Abuse)	(800) 624-8404	
NON-EMERGENCY NUMBERS		
Ambulance Service, Chris Birge	589-4863	
Animal Control Officer, Heidi Blood	322-3237	
Code Enforcement Officer, Donald Harriman	322-8209	
E911 Cordinator, Gail Philippi	589-4318	589-4730
EMA Director, Elise Brown	589-4339	592-2970
Fire Chief, Bill Gillespie	589-3663	542-3794
First Selectman, Melinda Steeves	589-4450	
Health Officer, Steve Chapin	589-4863	
Library, Ivan O. Davis Liberty Library	589-3161	
Mt View Junior High	568-7561	
Mt View Senior High	568-3255	
Planning Board Chair, Peter Mallow	322-8260	
Plumbing Inspector, Donald Harriman	322-8209	
Post Office	589-4200	
Registrar of Voters, Gail Philippi	589-4318	589-4730
Road Commissioner, Tammy Reynolds	322-2339	
RSU#3 Board Director, Richard Frost	604-0412	
RSU#3 Superintendent's Office	948-6136	
Second Selectman, Carrie Peavey	589-4318	
Snow Plowing, Dave St.Clair	589-4780	
Third Selectman, Henry Hall	589-3472	
Town Administrator, Kenn Ortmann	589-3014	
Town Office FAX	589-3160	
Town Office/Clerk/Tax Collector	589-4318	
Treasurer, Betsey Davis	589-4318	
Tri-County Transfer Station	785-2261	
Walker Elementary School	589-4330	
STATE & FEDERAL ELECTED OFFICIALS		
State Representative, Stanley Paige Zeigler, Jr.	323-6044	
State Senator, Mike Thibodeau (through 12/5/18)	287-1500	
US Senator, Angus King	622-8292	
US Senator, Susan Collins	945-0417	

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NOTES