

City of Hallowell



Annual Report

July 1, 2012 – June 30, 2013

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Prepared by the City Clerk’s Office

On the Cover: A special version of the City Seal was devised for use on with events celebrating Hallowell’s 250th Anniversary.

CITY OF HALLOWELL 2013 CITY COUNCIL INAUGURATION



The Mayor and Councilors

Left to Right, Back: Jed Wartman, Ward One; Alan Stearns, At Large;
and Edmund Cervone, At Large;
Middle: Phillip Lindley, Ward Three; and Mark Walker, Ward Two;
Front: Charlotte Warren, Mayor; J Mark Sullivan, Ward Four and
Lisa Harvey-McPherson, Ward Five.



Mayor Charlotte Warren
addressing the meeting.



City Clerk
Deanna Mosher Hallett

Mayor's Inaugural Address

January 2, 2013

Good evening Hallowell citizens and friends, City Councilors, and City Staff:

Tonight begins my fourth year as Hallowell's Mayor. And, I am pleased to announce that state of our City is strong.

Despite tough economic times, our downtown is filled to the brim with vibrant commerce, including new retail and longstanding antique shops, restaurants and pubs, and art and music. Our downtown is also filled with community – filled with Hallowell citizens as well as those from away. Our little City provides a unique and unrivalled gathering place.

Our City boasts many beautiful public spaces for solitude, for reflection, and for recreation. From Vaughan Field to Vaughan Woods and from the Waterfront Park to the Reservoir, Hallowell families have the opportunity to appreciate nature and all that it has to share with us.

Last year at this time we kicked off the celebration of Hallowell's 250th Anniversary. Together, with our welcoming community spirit, we hosted the largest birthday party in Central Maine. And, what a party it was – so large in fact that we spread our merry-making throughout the whole year!

I'd like to take a couple of minutes now and recognize the many Hallowell citizens that made the yearlong events possible – and especially those who worked so hard to make Old Hallowell Day another wonderful success.

First, I'd like to thank the members of the 250th Celebration committee for all of their hard work – truly a labor of love. This committee – comprised of long time Hallowell residents who had been part of planning the 200th celebration, along with relatively new Hallowellians who chose to be part of Hallowell and make it their community – this committee planned events that celebrated our amazing City throughout the entire year. Specifically, I'd like to thank the co-chairs of the committee, Jane Orbeton and Gerry Mahoney. Jane and Gerry, with their strong commitment to Hallowell and her citizens, have devoted time and energy to ensure that our 250th year was the best that it could be. Thank you Jane and Gerry.

I'd also like to thank Susan McPherson for her huge part in the festivities. Many people make our annual Old Hallowell Day a success, but no one is more attuned to each and every detail than Susan. From making sure that each parade entry has an exact location to gather, knows where they should and should not park, and exactly where the judges will be stationed, to the many other details too numerous to mention, Susan McPherson really knows how to plan a party! Thank you Susan!

Finally, I want to mention the Old Hallowell Day committee who year after year – and for 45 years - has organized an amazing event for the 3rd Saturday of July. Each year, former Hallowell residents and our neighbors from north south east and west join with us as we celebrate the history – and the present – of our fair City. Let's give a round of applause as appreciation for our current committee members as well as all those who've gone before them.

Throughout this last year, there are many other achievements that have

occurred to keep Hallowell the beloved community that she is.

These achievements belong to many people – and I trust that no one in this room would be interested me spending hours tonight telling you about them – so I will just mention a few.

First, the members of this Council. In addition to our multiple evening meetings, and special public hearings, these councilors chair and attend numerous committee meetings. From these committee meetings, research and recommendations emerge to the Council. And, from their recommendations, come the discussions, debates, motions, and votes.

The work we do together isn't always easy, and we don't always agree, but we all take our job seriously.

As you can see, we have welcomed two new City Councilors to our team tonight, let me be the first to welcome Councilor Wartman and Councilor Stearns. Thank you for stepping up to serve; I look forward to working with you.

As we move through this upcoming year we cannot ignore that we face large challenges dependent upon the decisions made by the State Legislature. We may see cuts to education funding, revenue sharing, and social services, all which will have a financial impact on our municipal government. I look forward to working with the City Council on these challenges as they arise.

Also tonight, we have two City Councilors who have served and are now moving off the council. Councilor Steve Vellani and Councilor Peter Schumacher we thank you for your commitment and service to the City of Hallowell. Please come to the stage and accept a token of our appreciation.

I'd like to take a minute to recognize our long serving city clerk Deanna Hallett. Deanna has served as City Clerk since 1984. She served as deputy clerk before that while her mother was the City Clerk. Deanna is not only a terrific resource for those of us working in City Government, but is also seen as a leader in her field throughout the state.

This year, Deanna is retiring from full-time work and will be serving as a part-time City Clerk. We will be hosting an open house in her honor on Friday, January 25th here in City Hall from 2pm to 4pm. Please join with us on January 25th and with me now in a round of applause thanking Deanna for her decades of service to the City of Hallowell.

And, finally, Hallowell is the City that is due to the hundreds of Hallowell citizens who freely volunteer their time to committees that keep Hallowell moving along. The decisions made by the Council – and administered by the staff – are bolstered by the work of these committees.

Many of you here tonight are members of those committees – and I'd like to personally thank you for your service.

In 1995, I chose to move to Hallowell. Since it was early summer, I got to experience Old Hallowell Day on that very first year. As I stood on the sidewalk and watched my first Old Hallowell Day parade, I felt gratitude for and pride in my new chosen home. Each year, that gratitude and pride has grown deeper. It is an incredible honor to serve as Mayor for the community that I adore. And it is each one of you – and our shared love of our community – that makes Hallowell the place that it is – the gem of the Kennebec.

CITY GOVERNMENT

July 1, 2012 – June 30, 2013

MAYOR	Charlotte M Warren
CITY COUNCIL	
At Large	Peter Schumacher / Alan Stearns
At Large	Ed Cervone
Ward One	Steve Vellani / Jed Wartman
Ward Two	Mark L Walker
Ward Three	Phillip W Lindley
Ward Four	J Mark Sullivan
Ward Five	Lisa Harvey-McPherson
CITY MANAGER	Michael Starn
CITY MANAGER'S SECRETARY	Deanna Mosher Hallett
CITY CLERK	Deanna Mosher Hallett
DEPUTY CITY CLERK	Diane D Polky
ASSISTANT CITY CLERK	Daniel P Kelley
CITY TREASURER	Dawna M Myrick
CITY SOLICITOR	Erik M Stumpf, Esq
Tax Collector	Michael Starn
Registrar of Voters	Deanna Mosher Hallett
Assessors	Richard Bourdon, Chair
	Richard Hayes
	Maureen AuCoin
Assessors' Clerk	Deanna Mosher Hallett
Public Works Director	Tony LaPlante / Chris Buck
Code Enforcement Officer	Maureen AuCoin
Building Inspector	Maureen AuCoin
Plumbing Inspector	Maureen AuCoin
Harbor Master	Dan Davis
Police Chief	Eric L Nason
Fire Chief	Michael F Grant
Emergency Management Dir.	Eric L Nason
Animal Control Officer	Chris Martinez
Health Officer	Michael Starn
Addressing Officer	Michael Starn
General Assistance Director	Deanna Mosher Hallett
City Historian	Sumner A Webber, Sr
Superintendent of Cemetery	Carroll I Chapman, Sr
TRUSTEES OF THE CEMETERY	
Deanna Mosher Hallett	Carroll I Chapman, Sr
Anthony L Masciadri	

MAYOR'S APPOINTMENTS

BOARD OF APPEALS

Pamela Perry, Chair	Phillip Davidson
Loren Kinney	Kevin McGinnis
Michael Frett	Kirk Rau
Chris Vallee	1st alternate: David Young, Jr
2nd alternate: Ella Bourgoine	

PLANNING BOARD

Jane Orbeton, Chair	John Bastey / Danielle Obery
Judith Feinstein	Darryl Brown, Jr
Richard Bostwick	Irvin Paradis / Timothy Sullivan
Sandra Johnson	
1st alternate: Danielle Obery / Timothy Sullivan / Cary Colwell	
2nd alternate: Timothy Sullivan / Cary Colwell / Jeanne Hoxie	

HALLOWELL CONSERVATION COMMISSION

Jon Lund, Chair	William Duffy / Charles Johnson / Open
Judy Kane / Theresa Davulis	Sarah Shed
Jeffrey Pidot / Jeffrey Feaga	Peter McPherson
Debbie Sewall	Diano Circo
Catherine Murray	

TREE BOARD

Wes Davis, Chair	Margaret Newton
Ellen Gibson	Katie Tremblay
Mark Paisley	Jennifer Paisley

TREE WARDENS

Wes Davis	Michael McPherson
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COMMUNITY DEVELOPMENT COMMITTEE

Linda Masciadri, Chair	Mary Moody
Frank O'Hara	Shawna Corbett
Melanie Young / Open	Robert McIntire
Gail Wippelhauser	Cary Colwell Open
Open	Open

REPS. TO KENNEBEC VALLEY COUNCIL OF GOVERNMENTS

Councilor Ed Cervone	Justin Holmes
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RECYCLING COMMITTEE

Hank Tyler, Co-Chair	Susan Farnsworth, Co-Chair
Laura Harper / Rick Seymour	Rick Debruin / Phillip Lindley
Jen McGowan	Amy Moulton
Ron Kreisman / Clyde Williams	City Manager Michael Starn

MAYOR'S APPOINTMENTS

STEVENS PRE-RELEASE ADVISORY COMMITTEE

Father George Hickey	Viola Bucknam
Patricia Truman	Alexandra Serra
Katherine Trask	Nancy McGinnis
Jane Harvey	Kelly Arata
City Manager Michael Starn	City Clerk Deanna Mosher Hallett

ORDINANCE REWRITE COMMITTEE

Michael Frett, Chair	Councilor Mark Walker
Dana Evans	CEO Maureen AuCoin
Pamela Perry	City Manager Michael Starn

TIF REVIEW COMMITTEE

Councilor Phil Lindley, Chair	Mayor Charlotte Warren
Councilor Ed Cervone	Johanna McQuoid
Councilor Steve Vellani / Alexandra Serra	
Joel Davis	

VAUGHAN FIELD COMMITTEE

Councilor Steve Vellani	Councilor Ed Cervone
Bill Duffy / Open	Christine Canty-Brooks
Joel Canty	Barbara Vellani
Michael Frett	Doug Averill
Danielle Obery / Open	

250th ANNIVERSARY CELEBRATION COMMITTEE

Arthur Moore	Janis Cross
Gerry Mahoney	Richard Bachelder
Albert Hague	Sumner A Webber, Sr
Robert Stubbs	Robert McIntire
Nancy McGinnis	Harmon Harvey
Kelly Arata	Richard Bostwick
Malley Weber	Cary Colwell
Jane Orbeton	Kerri Holmes
Jeremy Sheaffer	Deanna Hallett
Robert Moriarty	Chris Vallee
Ruth LaChance	Gianine Lupo
Mayor Charlotte Warren	City Mgr Michael Starn

TECHNOLOGY COMMITTEE

Lauren Mier, Chair	Ruth LaChance
Robert McIntire	Mayor Charlotte Warren
Councilor Ed Cervone	Brian Ayotte
City Clerk Deanna Hallett	City Manager Todd Shea



Schedule for 250th Anniversary/Old Hallowell Day Celebrations, 2012



January 3, 7:00pm, City Council Inauguration and grand kickoff of Hallowell's 250th Anniversary Celebration.

March 9, 4:30 - 6:00pm, Italian Night Public Supper and homemade pies. On-going slide shows of "Hallowell Bicentennial Celebration 1762 – 1962" & "Italian Granite Cutters at the Hallowell Granite Works"; 50/50 Raffle; Collection of 1962 Bicentennial Souvenirs and Memorabilia and Vintage Old Hallowell Day Posters.

May 5, 1pm, "Dressing a Colonial Lady" performance, at City Hall auditorium.

May 16, 6:30pm, "The Architecture of Hallowell" by Amy Cole Ives, at Hall-Dale Elementary School, sponsored by the Kennebec Historical Society.

May 28, 11am, Dedication of new Hallowell Veterans' Memorial in Hallowell Cemetery.

June 2, Cox Memorial United Methodist Church dramatic production of the history of Melville Cox, Hallowell minister and missionary to Liberia.

June 30, 10am, Walking Tour of Hallowell Waterfront with historians Sam Webber and Arthur Moore, leaving from the Hallowell Boat Landing.

July 6–26, Hallowell through History, Art show at the Harlow Gallery.

July 8, 10am, Walking Tour of Hallowell Waterfront with historians Sam Webber and Arthur Moore, leaving from the Hallowell Boat Landing.

July 20–22, United States Coast Guard Vessel arrives and moors on Kennebec River.

July 20, Community Events as planned by churches and organizations all day and at 6pm; Old Hallowell Day Cribbage Tournament.

July 21, Old Hallowell Day Traditional Events: 5K road race, fun run, parade with Maine Army National Guard marching band and Hallowell Community Band, Hallowell Community band concert at the Cotton Mill, craft show, food vendors, musical performances, community events, "Doors of Hallowell" poster and souvenirs, birthday cake contest, bocce tournament, family event at Vaughan Field, fireworks in the evening.

August 12, 1pm, "Historic Vaughan Woods," walking tour of the Vaughan Woods with a trained naturalist, sponsored by the Vaughan Homestead Foundation.

September 15, 1pm, Hallowell Cemetery Tour with Sam Webber, narration on notable Hallowell citizens and veterans from the American Revolution and the Civil War.

September, Community Celebration Dinner, with slide show of City of Hallowell's 250th Anniversary.

October 12, 5pm, Italian Night Public Supper with homemade pies. On-going slide shows of "Hallowell's 250th Anniversary Celebration 2012" & "Italian Granite Cutters at the Hallowell Granite Works"; 50/50 Raffle; Souvenirs and Memorabilia and Vintage Old Hallowell Day Posters.

October 13, Hallowell Fall Festival.

October 13, 1pm, "Maine, After the Revolution" at the Vaughan Homestead, sponsored by the Vaughan Homestead Foundation.

December 3, 6:30pm, "The Architecture of Hallowell" by Amy Cole Ives, at City Hall Auditorium.

December 6, Children's Christmas Party at City Hall Auditorium.

December 8, Christmas in Old Hallowell, with fireworks over the Kennebec River.



REPORT OF THE CITY MANAGER

July 1, 2012 – June 30, 2013

The City of Hallowell is an extraordinary community, and I am privileged to be its city manager. I've been city manager here for two years. It's been a great opportunity for me to see how local government works from the "inside out". Most of my career was spent looking at local government from the "outside in", having spent over 30 years as the communications director of a statewide organization that advised and lobbied for Maine's 490 municipalities. That job helped me understand the myriad of issues that confront Maine communities, but there is nothing like being on the front lines of local government.

I was lucky to come into city management for a community that has dedicated and knowledgeable staff. We've been able to accomplish a lot during the past two years. One thing I wasn't able to accomplish, however, was getting a "Manager's Report" into last year's Annual Report. I didn't make the same oversight this year.

Public Works

The title of Road Commissioner comes with the City Manager's position. Fortunately, during my two years I've had two excellent staff members in the Highway Foreman position – Tony LaPlante and Chris Buck. Tony became Gardiner's Public Works Director in January, 2013 and Chris Buck was appointed by me to take over that job on a permanent basis in April, 2013.

This past year, we finished up two major road construction projects – a reclamation and resurfacing of Central Street and the stormwater system replacement on Greenville Street. The total cost of these two projects combined was about \$300,000. The City did some creative financing of these projects by restructuring our debt service, borrowing from ourself, and not increasing our annual debt service payments.

The Water Street Feasibility Study in partnership with the MaineDOT was started in the fall of 2012. The purpose of this study is to analyze the road surface and infrastructure needs of this critical part of the City economic activity. The road surface has serious pedestrian safety issues associated with an exaggerated crown in the center of the street and the infrastructure for stormwater, sewer and water needs to be replaced. This is a long-term project and this year was just the beginning. Actual road construction is likely to be 4 to 5 years away.

Fire Station

The current Fire Station is a treasured, historic landmark in the City, but it doesn't provide an adequate facility for our firefighters or their equipment. On this front, the City of Hallowell and the Town of Farmingdale have formed a Joint Fire Station Exploratory Committee that is trying to forge an interlocal agreement to build a fire station that would serve both communities. If we are successful, I think this would be first-of-its-kind project in Maine.

While working on this joint fire station project, we also have been working on a remodeling project at the current Fire Station. This project has turned the upstairs of the brick building into attractive, useable space. Our firefighters are using this space for administrative functions, and there is now an area to display Fire Department artifacts and hold meetings.

Natural Gas

The prospect of natural gas coming to the Kennebec Valley region has been both exciting and contentious during the past year. Two companies have been at loggerheads trying to be the dominant provider of natural gas to a region that for many years no one wanted. One of these companies, Summit Natural Gas of Maine, appears to have won the battle – at least from Hallowell's perspective – as they are moving forward with a \$350 million build-out program that will bring natural gas to communities from Gardiner to Madison. Summit was able to land contracts with Madison Paper, Sappi, and Hutahtaki, which was key to their ability to offer gas to other residential and commercial customers in the region. Some Hallowell businesses and residences will have natural gas availability as early as this coming winter. In 2014, Summit plans a much more comprehensive expansion of its pipeline giving many more people and businesses the ability to hook up if they choose to.

Miscellaneous Items

Several improvements have been made to the Res Area, including refurbished bathrooms, newly painted picnic tables and ballfield maintenance. The Pre-Release Center was closed down and the Stevens School complex seems to be headed toward full abandonment by the State. The City Council and staff have been working and communicating with State officials about the future of the complex, but no future development plans have been approved at this time.

Respectfully submitted,
Michael Starn,
City Manager



REPORT FROM THE CITY CLERK

July 1, 2012 – June 30, 2013

From the balcony of our beautiful City Hall hangs the City of Hallowell 250th flag as part of the City's year long celebration.

The City Clerk's Office is pleased to welcome you to the City's website at www.hallowell.govoffice.com.

If you have not already tried it out, on the left side of the screen click on one of the different sites available. If you want to go to the City Clerk's site, click on "City Department" – "Administration" – "City Clerk".

You can go back to the Home Page from any site page or to a different site by clicking on it.; like City Budget, Council & Planning Board Agendas and Minutes, Calendar for meeting schedules, Elections, Special Events for upcoming special activities, Helpful Links and more. At different times you will see sidebars added to the Home Page for short-term important information.

My e-mail address is: deannamhcclerk@hallowellmaine.org, if you have any comments or concerns, as I would be glad to hear from you.

VITAL RECORDS

Births 14 Marriages 16 Deaths 35

MARRIAGES

<u>Groom/Party A*</u>	<u>Bride/Party B*</u>	<u>Date</u>	<u>Place</u>
Andrews, Hannah E	Blymier, Bradley E	6/29/13	Hallowell
Barlow, Carol A	Freed, Ellen L	3/24/2013	Hallowell
Bates, Timothy J	Mooers, Carrie A	6/30/2013	Hallowell
Champion, Nicholas	Koenig, Danica A	9/23/2012	Monmouth
Coy, Gregory M	Simpson, Marguerite E	8/3/2012	York
DuGay, Edward R	Gomez, Mayra E	3/17/2013	Hallowell
Edney, Paul A	Anderson, Susan	10/6/2012	Hallowell
Fitch, Melody L	Mooney, Andrea R	1/25/2013	Augusta
Higgins, Jennifer E	Maul, Kimberly A	6/15/2013	Belgrade
Howard, Jonah S	Richardson, Julianne	12/21/2012	Augusta
Laflin, Nathan R	Grimstead, Kirsten J	8/18/2012	Hallowell
Leach, Arianna E	Gabרון, Sophie M	12/29/2012	Winthrop
Nadeau, Justin D	Beaulieu, Marisa R	6/1/2013	Winthrop
Rolfe, Mark C	Griswold, Mark F	6/3/2013	Hallowell
Urquhart, Charles A	Allen, Tracy P	7/28/2012	Jefferson
Yeterian, Julie D	Koulouris, Bryan A	6/15/2013	Bar Harbor

* Effective December 29, 2012, Marriage Licenses became gender-neutral and the designations for Groom and Bride were changed to Party A and Party B.

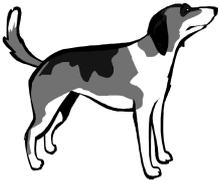
LICENSES & REGISTRATIONS

Victualer's Licenses	28	Amusement/Vending Machine Lic.	2
Innkeeper's Licenses	3	Motor Vehicle Registrations	2,404
Transient Sellers Licenses	1	ATV Registrations	27
Farmers' Market Licenses	8	Boat Registrations	134
Liquor/Catering Licenses	23		

A first time Liquor License or Victualer's License must be approved by the City Council. Renewal Liquor Licenses are approved by the City Clerk on behalf of the City Council.

HUNTING & FISHING LICENSES

Archery	2	Non-Resident Hunting/Fishing	1
Archery/Expanded Antlerless	1	Non-Resident Fishing	1
Archery/Expanded Antlered	1	Migratory Waterfowl	1
Fishing	17	Spring or Fall Turkey	2
Hunting	44	Muzzleloading	3
Hunting/Fishing Combination	28	Over-70 Lifetime	1



DOG LICENSES:

Male/Female:	47
Neutered/Spayed:	314
Kennel:	1



On October 15th following year dog licenses are available. Licenses expire December 31st. Dogs 6 months and older are required to be licensed.

Dog License Fees: Male/Female = \$11.00, Neutered/Spayed = \$6.00, Kennel licenses = \$42.00 for one to ten dogs. A late fee of \$25 will be charged after January 31st.

Rabies certificates are required for all dogs. Some certificates are good for more than one year. A veterinarian's certificate is required when registering spayed or neutered dogs for the first time.

Once again, I would like to thank the City Council and the residents of Hallowell for the opportunity to serve them. The City Clerk's Office is always happy to work with the residents and the various departments. I would also like to give a special "thank you" to my Deputy Clerk Diane Polky and Assistant Clerk Daniel Kelley for their continuous support and assistance.

Deanna Mosher Hallett,
City Clerk

REPORT FROM THE REGISTRAR OF VOTERS

July 1, 2012 – June 30, 2013

To the Honorable Mayor, City Council and Citizens of Hallowell:

I hereby submit the following report of the Registrar of Voters:

Ward	Dem	Grn-Ind	Rep	Unr	Total
1	214	16	71	116	417
2	181	12	72	126	391
3	198	3	65	83	349
4	164	11	62	110	347
5	189	20	238	149	596
City	946	62	508	584	2,100



There were two elections:

November 6, 2012

1,581 ballots cast

June 11, 2013

189 ballots cast

Election Workers for these elections were:

Dale Ackerson
 Harold Booth
 Ella Bourgoine
 Elsie Brackett
 Donna Brochu
 Joanne Chateauvert
 Jeanne Daneau
 Elizabeth Davis
 Theresa Davulis
 Richard Dolby

Linda Gilson
 Jean Hayes
 Jackie Herber
 Martha Jovin
 Loren Kinney
 William Meehan
 Mary Moody
 Richard Morrow
 Johanna Morton
 Barbara Rohrbaugh



Carrie Stevens
 Lorraine Stubbs
 David Thornton
 Martha Thornton
 Margaret Wallace
 Sumner Webber, Sr.

*Deanna Mosher Hallett,
 Registrar of Voters*

CEMETERY ANNUAL REPORT

July 1, 2012 – June 30, 2013



This is the beautiful 250th Hallowell Veterans' Memorial Monument made possible by the Goodrich-Caldwell American Legion Post #6. This memorial was dedicated on Memorial Day, May 29, 2012 as part of the year long City of Hallowell 250th celebration.

The cemetery roads and repair work to monuments are an annual ongoing expense, along with tree pruning, loaming and re-seeding.

Since the water lines broke underground several years ago, each year more water lines with faucets are being installed throughout the cemetery.

The Cemetery Department has one seasonal worker and the Public Works Department continues to help out, as it is difficult to get the whole cemetery mowed and trimmed in a timely manner.

The City Clerk continues to have faith that an angel will provide a black wrought-iron sign "Hallowell Calvary Cemetery" to stand on granite posts over the entrance of the cemetery welcoming all comers to our beautiful cemetery.

Respectfully submitted Cemetery Trustees,
Deanna Mosher Hallett, City Clerk
Anthony L. Masciadri
Carroll Chapman

City of Hallowell Deaths and Burials 2012–2013

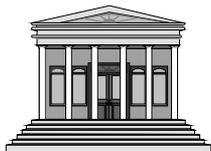
<u>Name of Deceased</u>	<u>Date of Death</u>	<u>Place of Death</u>	<u>Date of Burial</u>	<u>Place of Burial</u>
Almy, Philip B	12/18/2012	Augusta	12/21/2012	Gardiner
Andrews, Eleanor R	12/17/2012	Hallowell	12/19/2012	Gardiner
AuCoin, Phyllis J	4/1/2013	Augusta	4/4/2013	Searsport
Bergeron, Agatha R	1/21/2013	Augusta	5/24/2013	Hallowell
Bessey, Ezra D	2/5/2013	Hallowell	2/7/2013	Hallowell
Bolstridge, Floyd E	1/29/2013	Augusta	2/7/2013	Augusta
Bond, Barbara A	12/18/2012	Augusta	1/23/2013	Auburn
Bourdon, Richard V	1/28/2013	Augusta	5/21/2013	Hallowell
Bowden, Irene I	5/7/2013	Hallowell	5/22/2013	Augusta
Brackett, Roger G	2/16/2013	Augusta	5/23/2013	Hallowell
Coughlin, Frances E	1/30/2013	Augusta	2/9/2013	Augusta
Cusick, Eileen L	2/1/2013	Hallowell	5/17/2013	Augusta
Dawson, Peter T	12/19/2012	Augusta	2/22/2013	Gardiner
Dow, Jacqueline	1/6/2013	Augusta	1/8/2013	Gardiner
Duncan, Evelyn M	5/20/2013	Hallowell	6/15/2013	Hallowell
Fullerton, Muriel J	5/7/2013	Augusta	5/20/2013	Hallowell
Gangi, Hazel M	5/20/2013	Hallowell	5/24/2013	China
Gernert, Marion A	1/17/2013	Portland	1/25/2013	Totowa, NJ
Gilman, Florence A J	5/8/2013	Augusta	5/10/2013	Readfield
Gray, E Vernon	3/11/2013	Hallowell	3/13/2013	Gardiner
Kane, Judith A	11/29/2012	Hallowell	12/9/2012	Auburn
Kirschner, Evelyn A	1/22/2013	Togus	1/28/2013	Manchester
LaDew, David A	10/3/2012	Hallowell	10/5/2012	Gardiner
Laflin, Debra A	8/11/2012	Auburn	8/14/2012	Gardiner
Loisel, Paul R	12/3/2012	Hallowell	12/7/2012	Searsport
Lunt, James C	2/15/2013	Augusta	2/19/2013	Auburn
Merrill, Janice B	1/16/2013	Lewiston	1/18/2013	Auburn
Munn, Irene L	1/6/2013	Augusta	1/10/2013	Auburn
Murray, Cora E	8/22/2012	Augusta	8/24/2012	Orono
Potrepka, Marie C	9/22/2012	Hallowell	9/26/2012	China
Pratt, Bryan J	1/25/2013	Hallowell	1/28/2013	Gardiner
Pullen, Ruth M	5/6/2013	Augusta	5/10/2013	Windsor
Roy, Ludger T	11/20/2012	Augusta	11/22/2012	Auburn
Shepherd, Barbara G	4/30/2013	Augusta	5/7/2013	Hallowell
Stilphen, Alma E	12/9/2012	Hallowell	12/13/2012	Dresden

Note: The Electronic Death Registration System instituted in 2011 does not notify the Place of Residence of deaths that occur elsewhere.

The following were brought here for Burial:

Name of Deceased	Date of Death	Place of Death	Date of Burial
Ayotte, Clifford J	11/6/2012	Togus	11/10/2012
Carey, Leo R Jr	4/17/2013	Treasure Island, FL	5/4/2013
Choate, Dorothy P	7/13/2012	Portland	7/17/2012
Colfer, Beatrice G	4/5/2013	Farmingdale	6/1/2013
Dionne, Karen E	4/4/2013	Seminole, FL	5/18/2013
Downing, Roscoe A	6/10/2012	Sun City Center, FL	9/17/2012
Gatchell, Charles W	7/28/2012	Scarborough	8/1/2012
Mitton, Walter P	11/28/2012	Manchester	5/24/2013
Peters, Zane L	4/26/2012	Augusta	8/17/2012
Plummer, Stanley S	5/5/2013	Manchester	5/21/2013
Quinn, Marjorie R	2/9/2013	Farmingdale	5/24/2013
Roy, Shirley F	12/18/2012	Augusta	5/18/2013
Snowden, Sylvia	1/16/2013	Chelsea	5/9/2013
Sproul, Alton L Jr	7/3/2012	Centerville, MA	8/1/2012





BOARD OF ASSESSORS ANNUAL REPORT

July 1, 2012 – June 30, 2013

The Board reviewed and recorded all new transfers and adjusted tax maps, property cards and land and building values, when warranted. They also provided parcel information, assisted with abatement requests, exemptions and other tax relief programs. A total of 443 Homestead exemptions were recorded during the past fiscal year.

During this period, several new residential and commercial properties were assessed. Some building projects will not be completed until the next reporting period. The Board visited work sites and adjusted valuations, as needed. Updating tax maps and property records continues as property changes occur.

The City of Hallowell would like to recognize the loss of two of our dedicated assessors, Richard Bourdon, deceased January 28, 2013, and Paul Furbush, deceased February 1, 2011.

Respectfully submitted,
Board of Assessors,

Richard Bourdon, Chair
Richard Hayes
Maureen AuCoin
Deanna Mosher Hallett, Clerk



GENERAL ASSISTANCE DIRECTOR'S REPORT

July 1, 2012 – June 30, 2013

The primary function of the General Assistance Director is to provide general assistance services to the Community. General assistance is a last resort “safety net” program, which each municipality in the State is required to administer according to guidelines established by the State and by the local municipality. The Department of Health & Human Services (DHHS) oversees the administration of all the Municipal G. A. Programs and provides partial reimbursement to municipalities for assistance furnished to G. A. clients, along with Social Security Adm. for SSI approved clients. Assistance is limited to basic necessities and is granted to clients in the form of purchase orders payable to specific vendors, who supply the services or goods needed.

Each case is carefully examined by the G.A. Director to see if a general assistance client qualifies. Applications need to be made ahead of time with proof of income and expenses attached.

Gift cards for heating fuel are always welcome and will be used for clients with emergencies, that do not qualify because they might be just over the G. A. guidelines or do not qualify for all the assistance that the family needs. You can send them to the G. A. Director to be distributed.

The General Assistance Office is open Wednesdays from 9 a.m. – 3 p.m. In a life-threatening emergency, after hours, the Hallowell Police Department can reach the G A. Director.



Respectfully submitted
Deanna Mosher Hallett,
General Assistance Director



ERIC L NASON
CHIEF OF POLICE

CITY OF HALLOWELL
POLICE DEPARTMENT

1 Winthrop Street
Hallowell, Maine 04347

Business: (207) 622-9710
Non-Emergency: (207) 623-3131
Fax: (207) 623-7147

**To the Honorable Mayor,
City Council, and Citizens of Hallowell**

The Police Department continues to be dedicated to the people of our community. We work in partnership with the residents and businesses in our city and do our best to problem solve all issues. We must aim for continuous improvement in serving the people of our great city.

The police department offers 24 hours a day service to our residents and businesses. We encourage our citizen to call us with any questions or concerns they may have at any time of day or night.

We recently received \$19,000 in federal funding to improve our records management system. The new records management system will allow us to be interoperable with other police departments in the state. We also received additional funding for flashlights and bulletproof vests, just to mention a few.

The department handled 3,905 calls for service, which excludes all traffic enforcement work and accident investigations. There are so many different projects we work on throughout the year it makes it impossible to mention them all.

We would like to say that working for and with the people of Hallowell is a great and rewarding experience. Thanks for all your support.

Respectfully Submitted,
Eric L. Nason
Chief of Police



Hallowell Fire Department

"In Service" since 1790

ANNUAL REPORT FOR FISCAL YEAR 2013

To the Honorable Mayor and City Council:

The Hallowell Fire Department is currently staffed by 14 paid call firefighters on a 24-hour basis. Department personnel are issued pagers which are activated whenever a fire or other emergency is reported to the dispatch center at the Augusta Police Department. City firefighters are required to live or work within 8 miles driving distance to the fire station and include members from other communities; in fact the majority of the department members reside in neighboring towns. Average response time is 8-12 minutes from time of activation with evening responses shorter.

Call firefighters are paid hourly when involved in department operations and fire officers are paid a premium rate for the additional administrative duties performed to support the Chief which is also a call position. City firefighters also volunteer many hours towards community events requiring non-duty participation such as Old Hallowell Day and other City functions.

The City Council earmarked funding to rehabilitate the meeting hall and apartment of the fire station and restore it to modern standards. Work was done by Public Works and Code Enforcement staff with some assistance from local Contractors. The City Historical Preservation Committee has taken the responsibility for the Fire Department artifacts and will set up the meeting hall with a display of our historical documents, awards, tools and devices. We are grateful to the City for these efforts and look forward to using the upgraded facilities until a suitable station solution has been reached.

The Fire Association has purchased an inflatable rescue boat for use on the river and local ponds. The Department has not had a boat for at least 30 years. Considering the renewed use of the river and new waterside infrastructure, the membership decided a boat was needed and donated the funds to alleviate the expense from the budget. The Fire Association also donated funds to allow a public safety radio upgrade which will save the City \$2,100 a year from future budgets. The Fire Association donated \$5,000 in total to these projects.

The department continues to experience an increase in the calls for service. Last year we responded to 88 calls for the period; this year the number of alarms was 105. Many of these calls are the result of alarm investigations from businesses and residents, but each must be treated as genuine as in some cases the alarms have been the result of hazardous conditions that were mitigated in a timely fashion. As always, we stand ready to Serve and Protect the Citizens from any calamity be it fire or disaster. Stop by anytime and see us.

Respectfully submitted by Chief Engineer Michael F. Grant

HALLOWELL FIRE DEPARTMENT ROSTER FOR THE YEAR 2013

Michael Grant	Department Chief /Fire Inspector/Fire Warden
Jeff Thompson	Administrative Assistant Chief
Aaron Selwood	Fire/Rescue Operations Captain
Richard Clark	Apparatus Captain/Deputy Fire Warden
Roy Girard	Company 1, Lieutenant
Peter Schumacher	Company 2, Lieutenant
Ryan Girard	Firefighter/Engineer
Richard Seymour	Firefighter/Clerk
Frank Wozniak	Firefighter
Travis Frith	Firefighter
Joseph Galeco	Firefighter
Jamail Goldfarb	Probationary Firefighter
Norman Cormier	Reserve Engineer
Peter Inchcombe	Safety Officer/Chaplin



In FY 2013 a group of citizens began a fund-raising effort to build a dedicated fund for the renovation of the Fire Station, which was the original Town House.

Photo courtesy of Bill Haley.

REPORT OF THE CODE ENFORCEMENT AND PLUMBING DEPARTMENT

**The following is the permit activity report for the period
July 1, 2012 to June 30, 2013
Last year's amounts are in (parentheses).**

Category*	No.	Construction Cost (\$)	Fee (\$)	
Building Permits:				
Commercial	1 (3)	80,000 (5,075,298)	86	(5,910)
Single Family Homes	2 (2)	225,000 (235,000)	258	(372)
Garages	3 (4)	132,575 (123,800)	90	(805)
Additions, Decks	8 (11)	508,500 (174,000)	413	(407)
Sheds, Barns	0 (1)	0 (10,000)	0	(112)
Renovations, Int. & Ext.	4 (4)	188,500 (176,900)	120	(120)
Other Permits and Application Fees:				
Signs	11 (16)		275	(400)
Miscellaneous	0 (1)		0	(50)
Demolition	0 (2)		0	(60)
Conditional Use	2 (2)		200	(125)
Subdivision	2 (1)		550	(400)
Site Plan Review	0 (3)		0	(500)
Historic District	10 (18)		250	(280)
Zoning Appeal	0 (1)		0	(25)

*Note: Some projects are included in several categories (i.e. garages as part of single-family homes, etc.)

All construction work costing or valued at \$1,500 or more requires a building permit. Any work causing structural alterations to a building requires a building permit, regardless of cost.

Any exterior additions or alterations to properties, buildings, and structures within the Historic District require approval of the Planning Board prior to acquiring a building permit. This approval is known as a Historic District Certificate of Appropriateness and has a fee of \$25.00 attached to it. Activities that require Planning Board approval and have

not been commenced within one year require re-approval.

A Certificate of Occupancy must be obtained prior to occupancy of any structure. Twenty four hours notice is required for inspection requests. Any development in the City's Shoreland Zone or Floodplain District requires pre-construction review and often the issuance of additional permits prior to the start of construction. An Elevation Certificate may be required of projects in the Floodplain or Floodway. If you don't know, please ask the Code Officer if you are in these flood prone areas. Development in any area of the City's wetland and shoreland zones requires additional state and federal review. Development has a very broad definition when it comes to these areas, so when in doubt, ask.

ADA and the Maine Human Rights Act require that new, expanded, or altered places of public accommodations must apply for a barrier free permit from the State Fire Marshal prior to construction start up. All commercial projects are also required to obtain a Fire Marshal's permit prior to the beginning of construction.

PLUMBING PERMITS ISSUED

The State's internal and external plumbing codes allow plumbing

Category	No.	Total Fee	City's Share
External	5	\$1095	\$787.50
Internal	20	\$1490	\$1117.50

permits to be valid for a two-year period and permits shall be issued only by the local plumbing inspector. Any plumbing installed without a permit will be charged a double fee. Only a licensed master plumber can be issued a permit with the exception of a homeowner doing their own work on their PRIMARY single family residence. A homeowner is required to perform all work to code and must meet the same inspection requirements of a master plumber.

Periodic inspections by the Plumbing Inspector are required by the Code for internal plumbing work, and for external plumbing work and system must be approved prior to being covered. Please ensure that all plumbing work will meet Code before calling for inspection. An air test or equivalent is required to verify a leak free system.

Respectfully submitted,
Maureen AuCoin
Code Enforcement Officer/Plumbing Inspector

REPORT OF THE PLANNING BOARD

July 1, 2012 – June 30, 2013

To the Honorable Mayor, City Council and Citizens of Hallowell:

The function of the Hallowell Planning Board, in conjunction with the Code Enforcement Officer, is to assure compliance with the City's 1997 "Revised Code of Ordinances" (i.e. the Code). In general, the Code addresses "permitted" or "conditional" uses in the twelve land use zones established within the City of Hallowell. The Code maintains consistency of use within zones and requires the applicant to comply with the Code's conditional use standards and the Maine Uniform Building & Energy Code.

The Planning Board consists of nine members, two of whom are alternates who move into full voting positions when regular members are absent or vacate their seats. The Board meets in public meetings regularly on the third Wednesday of each month at 7 PM in the City Hall Council Chamber. Special meetings may be scheduled as needed to complete business in a timely manner.

The majority of applications before the Planning Board fall within the Historic District. The stated purpose of the Historic District is to preserve historical structures and areas of historical and architectural value. Activity in this area is substantial and indicates a strong interest in property maintenance and improvement.

In the fiscal year that ended June 30, 2013, the Board met 12 times and heard the following:

Certificate of Appropriateness Applications:	13
Conditional Use Applications:	4
Subdivision Applications:	
Major	2
Minor	1
Revision	1
Sign Permit Applications:	1
Site Plan Review Applications:	1
Public Hearings:	
Subdivision	2

At the City Council's request, the Planning Board held a Public Hearing on the proposed changes to the Zoning District Ordinance, reviewed the changes, and made recommendations to the City Council.

Respectfully submitted,
Jane Orbeton, Chair

HALLOWELL CONSERVATION COMMISSION

July 1, 2012 – June 30, 2013

Activities of the Conservation Commission in the last year included:

Hands On Work

- Vaughan Woods trail invasive removal day.
- Day of Caring participation at The Res.

Collaboration with other groups

- Reviewed, made recommendations and endorsed the Hallowell Tree Board's forest management plan for the City Forest.
- Attempted to work with trail bike planning at the Res, resources for trail creation and maintenance located.
- HHC representatives appointed to newly reconstituted Recreation Committee.

Monitoring open space

- Expressed concern at City's granting of a right of way through City property at Res.
- Monitored the Steven's School potential sale and development potential.
- Monitored efforts to bring Howard Hill into conservation area.
- Keel Kemper and Ryan Robichaud shared IF&W plans for timber management for wildlife habitat at Jamies Pond.

Community Involvement

- Co-sponsored a talk on Moles, Voles and Shrews with Kennebec Land Trust (KLT) at City Hall.
- Began planning for memorial grove for Judy Kane.
- Hosted a presentation from KLT Executive Director about KLT priorities and strategic efforts to work with conservation-minded property holders to help them be good stewards for the land.

Invasive Sign Project Grant:

No money beyond basic tools has been expended pending development of sign content. Estimates of cost of signs have been obtained. Text and pictures under development.

Sarah Shed, Secretary
Hallowell Conservation Commission

HALLOWELL TREE BOARD

July 1, 2012 – June 30, 2013

The Hallowell Tree Board completed a busy and successful year. The current Tree Board is composed of Maggie Newton, Ellen Gibson, Jen Paisley, Mark Paisley and Wes Davis. The Tree Board meets monthly where the public is welcome. We are looking for new members.

Work continued on a long-term plan for a GPS tree inventory.

We maintained the tree holding ground at the Vaughn Homestead, 18 Balsam Firs & 11 American Chestnuts, all looking healthy.

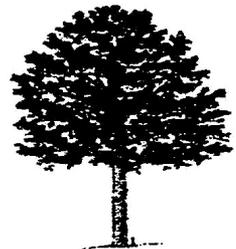
The Tree Board renewed Hallowell's Tree-City USA status. Maggie Newton and Jen Paisley represented the City of Hallowell, receiving the award at the annual ceremony held in Lewiston.

Arborweek occurred during the week of May 19 to 23. The City council issued a proclamation that the City would celebrate Arborweek concurrently with the state. This year the Tree Board posted a display at the library and gave away balsam fir seedlings. The tree board organized the planting of two maple trees at the Vaughn Field Park. These trees were memorial trees planted in memory of Judy Kane and Peter Dawson. The two well attended ceremonies were organized by the tree board.

The Board completed the forest management plan funded through a Davis Foundation grant. Several tree board member and Harold Burnett of Two Trees Forestry presented the plan at a City Council meeting. The City Council deferred supporting the plan and added the decision to the agenda of the newly formed Parks and Recreation Committee. Maggie Newton represents the Tree Board on the new committee.

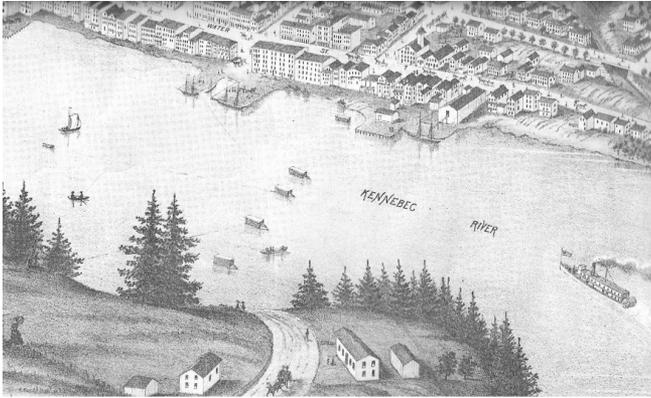
The Tree Board looks forward to continued community support and another productive year.

Respectfully Submitted:
Wes Davis – Chairman
City of Hallowell Tree Board



REPORT OF THE CITY HISTORIAN

July 1, 2012 – June 30, 2013



Hallowell Waterfront 1878

The City Historian opened the newly renovated Dr. Hubbard Office Museum on Old Hallowell Day 2012. For the first time, the museum was staffed by volunteers.

The City Historian participated in Hallowell's 250th celebration by giving a waterfront tour in early July and a cemetery tour in September. Other events hosted by the City Historian were presentations at Granite Hill Estates, the annual Hallowell Board of Trade meeting and an illustrated talk covering the last days of the Hallowell Granite Works at Granite Hill for the Kennebec Historical Society. Other activities included helping with a UMA Senior College quarry tour and a downtown tour of "Museum in the Streets" sites for the 4th Grade.

The City Historian teamed with local author Katy Perry to publish a book composed of stories written by long-time Hallowell residents. *Reflections & Recollections, Celebrating Hallowell's 250th* was an all volunteer effort and resulted in a generous contribution to the Hallowell Food Bank.

Historic and genealogical research queries were less than usual this year, but the 250th celebration generated great interest in Hallowell's past.

Respectfully Submitted,
Sumner A. Webber, Sr.
City Historian



HUBBARD FREE LIBRARY

115 Second Street – 622-6582

www.hubbardfree.org

To the Honorable Mayor, City Council, and Citizens of Hallowell:

A private, non-profit organization governed by a 15-member Board of Trustees, with a professional library director and five additional part-time staff, the Hubbard Free Library (HFL) continues to be open 34½ hours a week, Mon.–Sat., during the winter. Our summer hours are slightly reduced (to 32), because of the extreme heat buildup during the afternoons.

HFL serves the communities of Hallowell and Chelsea, with the City of Hallowell having contributed \$27,000 in funding this past year, as well as making a memorial donation of \$2,000 in memory of Dot Mithee. The Town of Chelsea contributed \$2500. Patrons who do not live in these communities are able to obtain a library card with the payment of a yearly \$40 non-resident fee. Farmingdale reimburses its residents who pay the fee.

The rest of the library's operating income is derived from investments, an annual fund drive, memorial donations, and various fund-raising activities, such as book sales, and the sale of poinsettias at Christmas; we also continue to seek grants.

Our capital campaign, which has now essentially ended, has garnered \$450,756 in pledges, \$415,394 in actual payments. Projects to be done in the coming year include cleaning the outside of the building and repairing the chimney, installing a handicapped accessible back door, and restroom. Work on the windows, providing heat for the vestibule, and insulating the basement are also projects that are planned.

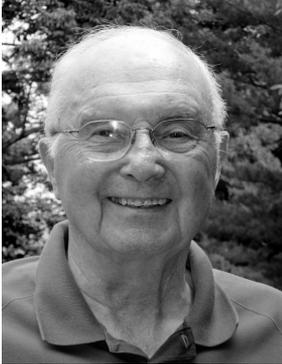
This past year 17,226 items were circulated, including 540 downloads using the Maine-infonet service to which we subscribe. Each year this service proves more and more popular. Our publicly available computers were used 541 times; we answered 3,571 reference questions.

HFL's dedicated Friends group, which meets the fourth Wednesday of every month at noon, continues to sponsor programs for both children and adults, as well as coordinating two book sales a year. A total of 402 adults and 294 children attended programs at the Library during 2012-13. Our patrons and the public are kept informed of our activities through an electronic and print newsletter, our web site and our Facebook page.

Ongoing children's programs include a Story & Craft Hour on Wednesday mornings, and a summer reading program. An ongoing adult program is our Book Club, which meets monthly. Outreach programs are provided to the tenants of the Cotton Mill Apartments, Granite Hill Estates, and Woodlands Assisted Living.

Respectfully submitted, Melody Norman-Camp, Director

2012 CITIZEN OF THE YEAR



Al Hague

Al Hague was named Citizen of the Year for 2012 by the Old Hallowell Day Committee. It seemed most appropriate, in Hallowell's 250th anniversary year, to recognize a longtime citizen who had also played a key role (as the Treasurer) in the city's Bicentennial Celebration half a century before. Al has been quietly contributing to the Hallowell community since he and his wife Joan, a Hallowell native, settled here in the 1950's – and he hasn't stopped yet.

Over the years, Al has served on the Hallowell Planning Board, the Business Zoning Review Board, and the Finance Committee; he also actively participated in the Comprehensive Plan rewrite and Ordinance Review, concomitant projects over a period of two years. Al has been a dedicated longtime volunteer at Old South Congregational Church, where the Hagues were married, and served for ten years as a member of the MSAD 16 school board.

Al has also been a longtime supporter of Row House, Inc., and was instrumental in working with the historic preservation group to secure funding for the spectacular restoration of the "Old Thunder Jug" British artillery cannon which has been part of Hallowell's history since 1839.

As a member of the city's Waterfront Advisory Committee, Al contributed financial and planning expertise and project management experience gained in his 35 year tenure at Key Bank. Al launched the ongoing effort to preserve and relocate the last known quarry crane that was discovered intact on property acquired by Key Bank near Granite Hill.

REAL ESTATE TAXES

Unpaid Taxes as of June 30, 2013 (in \$)

Tax Year 2013

2 L LLC	776.13
Brelee, Inc.	4,884.27
Brown, Darryl G Jr & Nicole L	2,411.52
Brown, Darryl G Jr & Nicole L	340.69
Dale, Robert	3,270.31
Dale, Robert O	2,847.98
Dix, Sara E & Parsells, N King	6,440.14
Doyon, Steven W, c/o DLJ Mortgage Capital Inc, c/o Selene Finance LP	848.58
EDCL, LLC	12,701.30
Fairbanks, Seth & Chiharu	3,340.96
Four Pillar Properties LLC	2,865.75
Fuller, Freese & Porter, Carol	1,879.54
Fuller, Nancy L , "Person In Possession"	1,995.47
Granite City Corp	1,175.93
Granite City Corp	7.85
Granite City Corp	398.78
Granite City Corporation	4,149.51
Harrington, Julie Deane	1,251.38
Jones, Phyllis L	1,893.42
Katz, Mark S & Sylvia L	4,400.71
Kimball, Mark B	3,174.54
Lajeunesse, L Roger & Linda M	4,224.87
Lemar, Grace	1,884.00
Lord, Duane Richard & Barbara Jean	1,700.31
Lord, Duane Richard & Barbara Jean	1,425.56
Lord, Duane Richard & Barbara Jean	1,155.25
Lord-Lockhart, Wendy	219.80
Lucas, Alison Rollins	3,092.90
Lunt, Patrick H	664.20
Mad Brew, LLC	532.23
Mad Brew, LLC	12,547.44
Moreal LLC	1,148.59
Morgan, Roberta P	1,088.01
Nason, Leonard W Jr	20.41
Nason, Leonard W Jr	835.24
Parsells, N King & Dix, Sara E	3,541.92
Parsells, N King & Dix, Sara E	394.07

REAL ESTATE TAXES (cont'd)

Non-zero balances as of June 30, 2013 (in \$)

Prescott, Elizabeth A & Bradford, Phillip E	1,563.72
Somes, Robert K & Elizabeth C	445.26
Somes, Robert K & Elizabeth C	4,402.38
Swedish Fish LLC	7,394.70
Waller, Albert L & Kathleen	2,271.79
Walther, Michelle S	<u>3,643.97</u>
Total Unpaid Taxes, FY 2013	115,284.13

Tax Year 2012

Brown, Darryl Jr & Nicole L	332.01
Brown, Darryl G Jr & Nicole L	1,346.36
Clement, Donald L & Nancy L	
c/o Clement, Nancy "Person In Possession"	1,700.00
Dale, Robert	3,186.99
Dale, Robert O	2,775.42
Dix, Sara E & Parsells, N King	849.92
Granite City Corp	773.89
Granite City Corporation	4,043.79
Jones, Phyllis L	1,743.67
Katz, Mark S & Sylvia L	4,288.59
Kimball, Mark B	3,093.66
Larson, Wendy	53.76
Lemar, Grace	1,836.00
Lucas, Alison Rollins	3,014.10
Mad Brew, LLC	518.67
Mad Brew, LLC	12,227.76
Morgan, Roberta P	74.29
Prescott, Elizabeth A & Bradford, Phillip E	1,523.88
Swedish Fish LLC	7,206.30
Waller, Albert L & Kathleen	1,969.11
Walther, Michelle S	<u>1,000.00</u>
Total Unpaid Taxes, FY 2012	53,558.17

Tax Year 2011

Katz, Mark S & Sylvia L	183.92
Prescott, Elizabeth A & Bradford, Phillip E	<u>1,523.88</u>
Total Unpaid Taxes, FY 2011	1,707.80

CITY OF HALLOWELL, MAINE

ANNUAL FINANCIAL REPORT
with Independent Auditors Report

For the Year Ending June 30, 2013

CITY OF HALLOWELL, MAINE
ANNUAL FINANCIAL REPORT
Year Ended June 30, 2013

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KEEL J. HOOD

Certified Public Accountant

PO Box 302 - Fairfield, Maine 04937 - (207)453-2007

INDEPENDENT AUDITORS REPORT

September 23, 2013

City Council
City of Hallowell
Hallowell, Maine

I have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information, of City of Hallowell, Maine, as of and for the year ended June 30, 2013, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City of Hallowell, Maine's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund and the aggregate remaining fund information of the City of Hallowell, Maine as of June 30, 2013, and the respective changes in financial position, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated November 6, 2013, on my consideration of City of Hallowell, Maine's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

The City of Hallowell has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of the basic financial statements.

The budgetary comparison information, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

CITY OF HALLOWELL, MAINE
Statement of Net Assets
June 30, 2013

Statement 1

ASSETS	<u>Governmental Activities</u>
Current Assets:	
Cash	\$ 1,520,208
Receivables	
Taxes	2,423
Liens	176,317
Accounts	57,284
Tax acquired property	3,695
Total Current Assets	<u>1,759,927</u>
Noncurrent Assets:	
Capital assets, net	4,214,209
Total Assets	<u>5,974,136</u>
LIABILITIES	
Current Liabilities:	
Accrued wages	21,838
Accounts payable	32,203
Due to other funds	358,970
Bonds payable within one year	155,000
Total Current Liabilities	<u>568,011</u>
Noncurrent Liabilities:	
Long-term portion of due to other funds	630,000
Bonds payable	1,270,000
Total Noncurrent Liabilities	<u>1,900,000</u>
Total Liabilities	<u>2,468,011</u>
NET ASSETS	
Invested in capital assets, net of related debt	2,789,209
Unrestricted	716,916
Total net assets	<u>\$ <u>3,506,125</u></u>

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

CITY OF HALLOWELL, MAINE
Statement of Activities
For the Year Ended June 30, 2013

Function/Programs	Program Revenues				Net (Expense) Revenues
	Expenses	Charges for Services	Operating grants and contributions	Capital grants and contributions	
Governmental activities:	\$				
General government	376,944	25,238	12,286		(339,420)
Public safety	822,816	54,459			(768,357)
Public works	667,446	22,224			(645,222)
Human services	39,829		5,552		(34,277)
Leisure Services	37,974	24,589			(13,385)
Special assessments	2,468,594				(2,468,594)
Unclassified	60,221				(60,221)
Debt service	50,550				(50,550)
Capital outlay	161,354				(161,354)
Total governmental activities	4,685,728	126,510	17,838	0	(4,541,380)

	<u>Governmental Activities</u>
Net (expense) / revenue	
General revenues:	
Property taxes	3,664,715
Excise taxes	345,626
Interest and costs on taxes	20,774
Intergovernmental:	
State revenue sharing	189,347
Local roads assistance	21,684
Homestead exemption	26,221
Snowmobile	225
Tree growth	646
Veterans reimbursement	1,451
BETE	16,621
Gain on sale	18,603
Unrestricted interest	2,405
Miscellaneous	4,181
Transfer In from Trust Fund	15,750
Total general revenues	<u>4,328,249</u>
Change in Net Assets	(213,131)
Net Assets - beginning	3,719,256
Net Assets - ending	<u>3,506,125</u>

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

CITY OF HALLOWELL, MAINE
Balance Sheet
Governmental Funds
June 30, 2013

ASSETS	General Fund	Total Governmental Funds
Cash	\$ 1,520,208	\$ 1,520,208
Receivables		
Taxes	2,423	2,423
Liens	176,317	176,317
Accounts	57,284	57,284
Tax acquired property	3,695	3,695
Total Assets	<u>1,759,927</u>	<u>1,759,927</u>
LIABILITIES		
Accounts payable	21,838	21,838
Deferred property taxes	172,000	172,000
Due to other funds	988,970	988,970
Accrued Wages	32,203	
Total Liabilities	<u>1,215,011</u>	<u>1,182,808</u>
FUND BALANCES		
Fund Balances		
Committed:		
Capital purchases	318,327	318,327
Assigned:		
Revenues	32,882	32,882
Unassigned	193,707	193,707
Total Fund Equity	<u>544,916</u>	<u>544,916</u>
Total Liabilities and Fund Equity	<u>\$ 1,759,927</u>	<u>\$</u>
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are financial resources and, therefore, are not reported in the funds.		4,214,209
Other long-term assets are not available to pay for current-periods expenditures and therefore are deferred in the funds.		172,000
Long-term liabilities, including bonds and notes are not due and payable in the current period and therefore are not reported in the funds.		
Bonds payable		(1,425,000)
Net assets of governmental activities		<u>\$ 3,506,125</u>

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

CITY OF HALLOWELL, MAINE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2013

	General Fund	Total Governmental Funds
Revenues:		
Taxes	\$ 4,067,114	4,067,114
Intergovernmental	263,623	263,623
Charges for services	97,550	97,550
Interest	2,405	2,405
Miscellaneous	43,550	43,550
Total Revenues	<u>4,474,242</u>	<u>4,474,242</u>
Expenditures:		
Current:		
General government	358,962	358,962
Public safety	793,865	793,865
Public works	480,031	480,031
Human services	39,829	39,829
Leisure Services	32,226	32,226
Special assessments	2,468,594	2,468,594
Unclassified	60,221	60,221
Debt service	205,550	205,550
Capital outlay	161,354	161,354
Total Expenditures	<u>4,600,632</u>	<u>4,600,632</u>
Excess of Revenues Over (Under) Expenditures	<u>(126,390)</u>	<u>(126,390)</u>
Other Financing Sources (Uses):		
Operating Transfer In (Out)	15,750	15,750
Sale of TAP	18,603	18,603
Total Other Financing Sources (Uses):	<u>34,353</u>	<u>34,353</u>
Net Change in Fund Balances	(92,037)	(126,390)
Fund Balances - beginning	636,953	636,953
Fund Balances - ending	<u>\$ 544,916</u>	<u>\$ 544,916</u>

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

CITY OF HALLOWELL, MAINE
 Reconciliation of the Statement of Revenues,
 Expenditures, and Changes in Fund Balances
 of Governmental Funds
 to the Statement of Activities
 For the Fiscal Year Ended June 30, 2013

Net change in fund balances - total governmental funds	\$	(92,037)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. While governmental activities report depreciation expense to allocate those expenditures over the life of the assets:		
Capital asset purchases capitalized		
Depreciation expense		(240,095)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets:		
Capital bond obligation principle payments		155,000
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:		
Deferred property tax revenue		(36,000)
Change in Net Assets of Governmental Activities	\$	(213,132)

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

CITY OF HALLOWELL, MAINE
Statement of Net Assets
Fiduciary Fund - Cemeteries
June 30, 2013

		Private Purpose <u>Trust Fund</u>
ASSETS		
Due from general fund	\$	358,970
Due from general fund, more than one year		<u>630,000</u>
Total Assets		<u><u>988,970</u></u>
NET ASSETS		
Held in Trust		988,970
Total Liabilities	\$	<u><u>988,970</u></u>

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

Statement 7

CITY OF HALLOWELL, MAINE
Statement of Changes in Fiduciary Net Assets
Cemeteries
June 30, 2013

		Private Purpose <u>Trust Fund</u>
Additions:		
Investment income	\$	16,272
Donations		9,000
Total Additions		<u>25,272</u>
Deductiuons:		
Other miscellaneous		25,750
Total deductions		<u>25,750</u>
Total Additions		<u>25,272</u>
Change in Net Assets		(478)
Net Assets - beginning		989,448
Net Assets - ending		<u><u>988,970</u></u>

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

CITY Of HALLOWELL, MAINE
Notes to Combined Financial Statements
June 30, 2013

1. Summary of Significant Accounting Policies

The City of Hallowell was incorporated in 1869 under the laws of the State of Maine. The City operates under the City Manager/City Council form of government.

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

A. Reporting Entity

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

B. Government-wide and Financial Statements

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

1. Summary of Significant Accounting Policies, continued

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

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

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

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

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

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

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

1. Summary of Significant Accounting Policies, continued

Operating income reported in proprietary fund financial statements includes revenues and expenses related to the primary, continuing operation of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as nonoperating in the financial statements.

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

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

The City reports the following major governmental fund:

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

Additionally, the City reports the following fund types:

Fiduciary Funds

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

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

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

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

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

1. Summary of Significant Accounting Policies, continued

D. Capital Assets

Capital assets, which include property, plant, and equipment are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$10,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical costs or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

E. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net assets. Bond premiums and discounts, as well as issuance costs, if material, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs, if material, are reported as deferred charges and amortized over the term of the related debt.

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

F. Short-term Interfund Receivables/Payables

During the course of operation, numerous transactions occur between individual funds primarily for cash flow purposes. These interfund receivables and payables are classified as "due from other funds or due to other funds" on the balance sheets.

G. Fund Equity

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

1. Summary of Significant Accounting Policies, continued

H. Use of Estimates

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

2. Budgetary Accounting

A budget is formally adopted for the General Fund, only, through the passage of a City warrant, and is prepared on a basis consistent with generally accepted accounting principles. Commitments for goods and services at the end of the year are recorded as encumbrances for budgetary control. These encumbrances lapse at the end of the year and become part of the following year's budgetary amounts. In the General Fund, the level of control (level at which expenditures may not exceed budget and applied revenues) is the accounts within each department. Generally, unexpended appropriations are not carried forward to future years (designated), and unexpended revenues are lapsed at the close of the year. Once adopted, the budget can only be amended by City Council vote.

3. Deposits

The City's policy is to invest all available funds at the highest possible rates, in conformance with legal and administrative guidelines, while avoiding unreasonable risk. The City includes in cash, balances in certificates of deposits that are available for withdrawal.

At year end, the City's carrying amount of deposits was \$1,520,208. The bank balances for all funds totaled \$1,521,141.00 Custodial credit risk is the risk that, in the event of a bank failure the City's deposits might not be recovered. As of June 30, 2013, all of the Town's deposits were insured or collateralized by securities held in the government's name.

4. Operating Property

Operating and nonoperating property are recorded at cost or, in the case of contributed property, at the fair market value at the date of acquisition. Depreciation is computed on the straight line method based upon the estimated useful lives of the assets as follows:

4. Operating Property, continued

Governmental Activities:	Balance July 1 2012	Increases	Decreases	Balance June 30 2013
Assets not being depreciated				
Land and easements	\$ 119,600	\$	\$	119,600
Assets being depreciated				
Buildings	1,907,200			1,907,200
Vehicles and equipment	1,551,536			1,551,536
Infrastructure	3,634,670			3,634,670
	<u>7,213,014</u>	<u>0</u>	<u>0</u>	<u>7,213,014</u>
Less accumulated depreciation				
Buildings	987,212	23,509		1,010,721
Vehicles	969,728	115,347		1,085,075
Infrastructure	801,770	101,239		903,009
	<u>2,758,710</u>	<u>240,095</u>	<u>0</u>	<u>2,998,805</u>
Capital Assets, net	<u>\$ 4,454,304</u>	<u>\$ (240,095)</u>	<u>\$ 0</u>	<u>\$ 4,214,209</u>
Depreciation Expense:				
General government	\$ 17,982			
Public safety	28,951			
Leisure services	5,748			
Public works	187,414			
	<u>240,095</u>			

5. Property Tax

Property taxes for the year were committed on August 15, 2012, on the assessed value listed as of April 1, 2012, for all taxable real and personal property located in the City. Payment of taxes was due September 19, 2013, and March 1, 2013 with interest at 7% on all tax bills unpaid as of those dates.

Assessed values are periodically established by the City's Assessor at 100% of assumed market value. The last revaluation was completed for the list of April 1, 2001. The assessed value for the list of April 1, 2012 upon which the levy for the year ended June 30, 2013, was based, was \$231,478,921. This assessed value was 100% of the estimated market value.

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

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

6. Long-term Debt

The following is a summary of long-term debt transactions of the City for the year ended June 30, 2013:

Long-term debt payable at July 1, 2012	1,580,000
Debt Retired	(155,000)
Debt Proceeds	
Long-term debt payable at June 30, 2013	<u>1,425,000</u>
Interest Paid	<u>50,550</u>

6. Long-term Debt, continued

Long-term debt payable at June 30, 2013 is comprised of the following:

	<u>Interest rate</u>	<u>Final maturity date</u>	<u>Balance end of year</u>
<u>General Long-term Debt</u>			
2009 Bond	3.00%	2030	\$ 1,425,000
			<u>\$ 1,425,000</u>

The annual requirement to amortize all long-term debt outstanding as of June 30, 2013 are as follows:

<u>Year</u>	<u>Bonds and Notes</u>	
	<u>Principal</u>	<u>Interest</u>
2013	\$ 155,000	\$ 45,788
2014	155,000	41,138
2015	155,000	36,488
2016	155,000	31,838
2017-2021	525,000	92,169
2022-2026	175,000	41,038
2027-2030	105,000	7,000
Total	<u>\$ 1,425,000</u>	<u>\$ 295,459</u>

In accordance with 30-A MRSA, Section 5702, as amended, no municipality shall incur debt for specified purposes in excess of 15 percent of the state valuation of such municipality. At June 30, 2013, the City was in compliance with these regulations.

7. General Fund Committed Balances

The General Fund reserves consists of the following:

	<u>Special</u>
CDBG loan funds	\$ 99,199
Capital	219,128
	<u>\$ 318,327</u>

8. Unassigned General Fund Fund Equity

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

Balance - July 1, 2013	\$ 281,856
Increase (Decrease):	
Estimated under actual revenues	128,133
Appropriations over expenditures	98,697
Budgeted utilization of fund equity	(314,979)
Net Increase (Decrease)	<u>(88,149)</u>
Balance - June 30, 2013	<u>\$ 193,707</u>

9. Assigned for Subsequent Year's Revenues

The portion of the General Fund fund equity which has been assigned by budgeting decisions represents amounts received during the current accounting period that are to be budgeted as revenues in the subsequent year. These accounts, were as follows at June 30, 2013:

Local roads	\$	4,851
State Revenue Sharing		28,031
Total	\$	<u>32,882</u>

10. Section 457 Plan

Employees of the City of Hallowell may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments).

The deferred compensation plan is available to all employees of the City. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency.

The deferred compensation plan is administered by an unrelated financial institution. Under the terms of an IRC Section 457 deferred compensation plan, all deferred compensation amounts held by the financial institution, until paid or made available to the employees or beneficiaries, are maintained in a trust with the beneficiary the City.

11. Risk Management

The City is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For the past several years the City has obtained coverage from the Maine Municipal Association risk pool. All risk management activities are accounted for in the General Fund. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonable estimated. In determining claims, events that might create claims but for which none have been reported, are considered.

The City's Management estimates that the amount of actual or potential claims against the City as of June 30, 2013, are unknown. Therefore, the General Fund contains no provision for, and the General Long-term Debt Account Group does not present, estimated claims.

12. Overlapping Debt

The Town is liable for its proportional share of any defaulted debt issued by entities of which it is a member. The overlapping bonded debt applicable to the Town at year-end, consists of the following:

<u>Entity</u>	<u>Total</u>	<u>City's Share</u>	<u>Percentage</u>
RSU #2	\$ 517,340	\$ 99,691	19.27%

13. Long-term due to trust fund

The City of Hallowell borrowed from the trust fund in lieu of borrowing from a financial institution. This borrowing was for major capital construction. In total the borrowing was for \$630,000 and is expected to be repaid over 5 years at a 2.5% interest rate, requiring annual principle payments of \$126,000. In the general fund the interfund loan is required by generally accepted accounting principles to be reflected as a liability, unlike borrowing from an outside source. This results in an unassigned fund equity position lower by \$630,000 than had the borrowing been from a financial institution. As of June 30, 2013, the City of Hallowell's committed balances include 119,825.00 as a sinking fund to repay the laon from the Cemetary fund.

CITY OF HALLOWELL, MAINE
Budget Comparison Schedule
General Fund

For the year ended June 30, 2013

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	final budget
	\$	\$	\$	positive
				(negative)
Revenues:				
Taxes	4,015,215	4,015,215	4,067,114	51,899
Intergovernmental	273,258	273,258	263,623	(9,635)
Interest	600	600	2,405	1,805
Charges for services	66,400	66,400	97,550	31,150
Miscellaneous	17,500	17,500	43,550	26,050
Total revenues	<u>4,372,973</u>	<u>4,372,973</u>	<u>4,474,242</u>	<u>101,269</u>
Expenditures:				
Current:				
General government	359,009	359,009	358,962	47
Public safety	757,564	757,564	793,865	(36,301)
Public works	546,124	546,124	480,031	66,093
Human services	37,618	37,618	39,829	(2,211)
Leisure Services			32,226	(32,226)
Special assessments	2,370,086	2,370,086	2,468,594	(98,508)
Unclassified	65,376	65,376	60,221	5,155
Debt service	347,300	347,300	205,550	141,750
Capital outlay	211,875	211,875	161,354	50,521
Total expenditures	<u>4,694,952</u>	<u>4,694,952</u>	<u>4,600,632</u>	<u>94,320</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(321,979)</u>	<u>(321,979)</u>	<u>(126,390)</u>	<u>195,589</u>
Other Financing Uses:				
Gain on sale of assets			18,603	
Transfer from Trust Fund	7,000		15,750	15,750
Total other financing sources	<u>7,000</u>	<u>0</u>	<u>34,353</u>	<u>15,750</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>(314,979)</u>	<u>(321,979)</u>	<u>(92,037)</u>	<u>211,339</u>
Fund Balance - beginning			636,953	0
Fund Balance - ending	<u>\$ 321,974</u>	<u>\$ 314,974</u>	<u>\$ 544,916</u>	<u>\$ 211,339</u>

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

CITY OF HALLOWELL 2013 CITY COUNCIL INAUGURATION



Newly elected Councilors Jed Wartman and Alan Stearns and re-elected Councilor Lisa Harvey-McPherson being sworn in by City Clerk Deanna Mosher Hallett at the Inauguration.



250th Celebration Committee co-Chairs Gerry Mahoney and Jane Orbeton receiving appreciation from Old Halloween Day Director Susan MacPherson.

Important Dates

City of Hallowell's fiscal year is from
July 1st to June 30th.



Assessors cut off date is April 1st.

Taxes are due September 1st and March 1st.

Tax Club Payments are due
by the 30th of each month,
with the final payment due by May 15th.

Voter Registration is available at City Hall
with proof of identity and residency.

City Council meets at 6:00 PM on the first Monday
after the first Tuesday of each month.

Requests to be placed on the agenda
must be made to the City Manager
by the first Tuesday of each month.

Planning Board meets at 7:00 PM on the third
Wednesday of each month. Application deadline is
12 Noon on the first Wednesday of each month.

Hunting and Fishing Licenses are available in
December for the following year.
Contact the City Clerk's Office.

Dog Licenses are due January 1st, and are available
October 15th. A late fee starts February 1st.

Winter Parking Ban: No person shall park or
permit a vehicle to remain parked in any street
of the City between 12:00 midnight and 6:00AM
from November 15th thru April 1st.

Revised Code of Ordinances Section 4-402

