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2017

Annual Report

of the

Municipal Officers

of the Town of

Nobleboro, Maine

Incorporated 1788

Annual Report
Municipal Officers
of the Town of
NOBLEBORO
MAINE
Incorporated 1788



For the Fiscal Year
2017



Lincoln County Publishing Co.
Newcastle / Damariscotta, Me.

Dedication



STANLEY WALTZ

The Selectmen would like to dedicate this year's Town Report to Stanley Waltz.

Stanley has been a life-long resident of Nobleboro. He attended Nobleboro Central School and graduated from Lincoln Academy in 1972. He then served our country by joining the Navy from 1973-1977.

Stanley has served the Town of Nobleboro in many capacities for many years, 28 years to be exact. He started by being a ballot clerk for the town from 1990-1992; he was also a member of the Budget Committee from 1990-1997. In 1995 Stanley also joined the Planning Board, he served from 1995-2003.

In 2004, Stanley became a Selectman, serving from 2004 to 2007. In 2005 he took on the job of Code Enforcement Officer/Plumbing & Building Inspector, a title he has held for the past 13 years.

In 2017, Stanley was recognized as Midcoast Code Enforcement Officer of the Year for his commitment and professionalism. We are very happy and proud of Stanley for receiving this award as it is well deserved. Stanley holds the position for Code Enforcement Officer for many towns such as Nobleboro, Bremen, Damariscotta, Edgcomb, South Bristol, Waldoboro and Wiscasset. Stanley most recently stopped serving the Town of Jefferson as their Code Enforcement Officer. He certainly puts a lot of time and effort

into all the towns he serves.

Stanley also spent a lot of time at the Fish Stream helping with the Alewives Festival (Damariscotta Mills Fish Ladder Restoration Festival). Stanley is a member of or participant in many other local organizations and events. He dedicates hours of his own time to these organizations.

We appreciate everything Stanley has done for the Town of Nobleboro. He is well deserving of this dedication.

Town of Nobleboro Office Hours

Monday 8-4:30, Tuesday & Thursday 8-5:30,
Wednesday 12-4:30, Friday 8-2:30
Telephone: 207-563-8816 * Fax: 207-563-8212
www.nobleboro.govoffice2.com

Transfer Station Hours

Tuesday thru Saturday – 8:00 am to 4:00 pm
The front gate closes at 3:50 pm each day.
207-563-1610

Nobleboro Post Office

207-563-5514

Nobleboro Central School

207-563-3437

Meeting Schedule

Selectmen - Every other Wednesday night 7:00 pm, Town Office Meeting Room (meeting will be at 4:30 pm during winter months)

Planning Board - Third Thursday at 6:30 pm, Town Office Meeting Room

Appeals Board - Held as needed at 6:00 pm, Town Office Meeting Room

School Board - Held on the second Monday of month at 6:00 pm, Nobleboro Central School

Minnehata Fire Dept. - Held every Wednesday night at 7:00 pm, Town Office Meeting Room

TOWN OFFICE IS CLOSED ON THE FOLLOWING HOLIDAYS

New Year's Day

Martin Luther King Jr .Day

Presidents Day

Patriots Day

Memorial Day

Independence Day

Labor Day

Columbus Day

Veterans Day

Thanksgiving Holiday

(Thursday & Friday)

Christmas Day

• If a regular holiday falls on a Sunday, the following Monday is considered a holiday. If the holiday falls on a Saturday, the preceding Friday is considered the holiday, unless otherwise regulated by law.

• We close at 12:00 (noon) the LAST business day of the year for Closing Out Our Year End Reporting.

Municipal Officers

SELECTMEN, ASSESSORS, OVERSEERS OF THE POOR,
FISH COMMITTEE

Richard Spear, Chairman 4/1/18

Harold (Bud) Lewis 4/1/19

Richard Powell Jr 4/1/20

TOWN CLERK/OFFICE MANAGER/TREASURER/
TAX COLLECTOR/DEPUTY REGISTRAR

Susan Pinnetti-Isabel

DEPUTY CLERK/DEPUTY TREASURER & TAX COLLECTOR/
REGISTRAR

Jodee Kelley

DEPUTY TREASURER & TAX COLLECTOR/
DEPUTY REGISTRAR/FRONT DESK CLERK

Melanie Pendleton

SCHOOL BOARD

Hilary Peterson, Chairman 4/1/19

W Joshua Hatch 4/1/18

Briceson Henny 4/1/20

Michael Ward 4/1/18

Thomas Wriggins IV (resigned) Angela White 4/1/19

ROAD COMMISSIONER

John York 4/1/19

TRUSTEE TO SALT BAY SANITARY DISTRICT

Robert Whear 4/1/18

SUPERINTENDENT OF SCHOOLS

Steven Bailey

MODERATOR

Donald Means

FIRE CHIEF/FIRE WARDEN

Ryan Gallagher

ANIMAL CONTROL OFFICER
Lincoln County Animal Control

DIRECTOR OF CIVIL DEFENSE
Ryan Gallagher

HEALTH OFFICER
Ingrid Sherrill

DIRECTOR AMBULANCE SERVICE
Larry Hallowell

CODE ENFORCEMENT OFFICER/PLB & BLD INSPECTOR
Stanley Waltz

APPEALS BOARD

| | |
|------------------------|-------------------------|
| David Libby 4/1/2020 | Dewey Meteer 4/1/2019 |
| Dale Wright 4/1/2019 | Stewart Hanna 4/2/2020 |
| William Devoe 4/1/2018 | Sharon Abair, Secretary |

BUDGET/ADVISORY COMMITTEE

Center:

Peter Lawrence 4/1/2018 Brittany Carter 4/1/2019 Kellie Peters 4/1/2020

Mills:

Tim Andrews 4/1/2020 Dale Wright 4/1/2019 Joan Hallowell 4/1/2020

North:

Steve Plumb 4/1/2018 Robert Spear 4/1/2019 Buddy Brown 4/1/2020

PLANNING BOARD

| | |
|-------------------------------|--|
| Clete Baltes 4/1/2019 | Brandon Henny 4/1/2018 |
| Shosana Zuboff 4/1/2019 | Steve Plumb 4/1/2020 |
| William Hill (Chair) 4/1/2018 | Ken Vencile (resigned) Vacant 4/1/2020 |
| Alternate (vacant) | Kathleen Cheska, Secretary |

RECREATION COMMITTEE

| | |
|----------------------|----------------------|
| Phil Page 4/1/2019 | Ken York 4/1/2018 |
| Terry Spear 4/1/2019 | Darren York 4/1/2018 |

CEMETERY COMMITTEE

| | |
|------------------------------------|------------------------|
| Laurel McBurnie, Chairman 4/1/2019 | Mary Sheldon 4/1/2019 |
| Mark Becker 4/1/2018 | Henry Simmons 4/1/2018 |

BALLOT CLERKS

DEMOCRATS:

Sharon Abair, James Birkett, Eivind Boe, Todd Brackett, Carolyn Hardman, Charles Hedrick, Ellen Hibbard, Sally Hough, Susan Lewis, David Libby, Debbie Libby, George Mason, Eleanor O'Donnell, Steve Plumb, Richard Roosa, Mary Sheldon, Elizabeth Smalley, Betty Welt, Diana Williams

REPUBLICANS:

Cletus Baltes, Carolyn Baltes, Pamela Campbell, Joan Hallowell, Nancy Hartford, Judith Lawrence, Peter Lawrence, Peggy Nelson, Iverne Peck, Alice Palmer-Scott, Janet Spear, Jean Thurston, Mitchell Wellman

State Senator - DANA DOW

State Address:

3 State House Station
Augusta, Maine 04333-0003
(207) 287-1505

Home Address:

30 Kalers Pond Road
Waldoboro, ME 04572
(207) 832-4658

Dana.Dow@legislature.maine.gov

State Representative - MICHAEL DEVIN

Capitol Address:

House of Representatives
2 State House Station
Augusta, ME 04333-0002
(207) 287-1400
TTY: (207) 287-4469

Home Address:

1 Hillcrest Rd.
Newcastle, ME 04553
Cell: (207) 975-3132

mick@mickdevin.org

State Representative - DEBORAH J. SANDERSON

Capitol Address:

House of Representatives
2 State House Station
Augusta, Maine 04333-0002
(207) 287-1400 (Voice)

Home Address:

64 Whittier Dr.
Chelsea, Maine 04330
(207) 376-7515

RepDeb.Sanderson@legislature.maine.gov

Assessors' Report

Property owners are reminded that the Assessors will be in session on Saturday, April 7, 2018 from 9:00 a.m. to 12 noon at the Town Office Meeting Room. Any taxpayer is welcome to discuss and declare any and all taxes.

2017 COMMITMENT

| | |
|------------------|-----------------------|
| Land & Buildings | 319,449,665.00 |
| Personal | 1,788,900.00 |
| Exempt | <u>(4,260,555.00)</u> |
| | 316,978,000.00 |
| Tax Rate | <u>.0113</u> |
| Tax Raised | <u>3,581,851.40</u> |

COMPUTATION OF ASSESSMENT

| | | |
|---------------------------------|-------------------|---------------------|
| Municipal Appropriation | 794,899.00 | |
| Education | 3,009,644.00 | |
| County Tax | 410,930.00 | |
| Overlay | <u>59,522.62</u> | |
| | | 4,274,995.62 |
| Allowable Deductions: | | |
| State Municipal Revenue Sharing | 30,000.00 | |
| Homestead Reimbursement | 47,465.09 | |
| BETE Reimbursement | 679.13 | |
| Other Revenue | <u>615,000.00</u> | |
| | | <u>(693,144.22)</u> |
| Net Assessment for Commitment | | 3,581,851.40 |

Selectmen's Report

The Town of Nobleboro in 2017 saw a year where we kept the same office staff, with Susan Pinnetti-Isabel as Office Manager, and Jodee Kelly and Melanie Pendleton as Office Staff. They have kept the office running smoothly. In 2017, they worked hard at having your trip to the Town Office be a positive experience.

In 2017 there were some changes to the operations of the Town Office... we now accept credit cards for payments of most daily transactions. We went live with Rapid Renewal for Motor Vehicles which allows you to re-register online. Rapid Renewal has been a positive convenience for our customers. You also have the capability through Inland Fisheries and Wildlife to go online and re-register your ATVs, boats, and snowmobiles as well as renew your hunting and fishing licenses.

We also have steady office hours Monday 8-4:30, Tuesday & Thursday 8-5:30, Wednesday 12-4:30 & Fridays 8-2:30. These hours seem to work well for the community and for the staff.

Last January the budget committee worked hard in giving careful consideration for our fiscal planning for 2017. Working with the Selectmen, fire department and school committee, they produced a budget that was adopted at town meeting. The Selectmen want to thank the budget committee along with all the other volunteer boards and committees which work diligently throughout the year to accomplish the town business. These individuals make a significant contribution to our support of public safety, conservation, our schools, planned development, recreation, and many other areas. We wish to recognize them for making Nobleboro a better place to live.

We also would like to recognize the work of our Code Enforcement Officer Stanley Waltz, our Tax Assessor Dennis (Frank) Reed, and our Road Commissioner John York. They continue to work hard for the Town and we appreciate their time and efforts in all they do.

In March at the Town Meeting the Town elected Richard Powell Jr. as selectman to replace the late Walter (Al) Lewis. Richard, along with Harold (Bud) Lewis and Richard Spear, has worked hard to see that the Town is run smoothly and responsibly.

In April the Town switched the Animal Control Services to Lincoln County Animal Control. This has worked well for the residents and the

Town. If you have any animal concerns and/or problems, please contact the LC Animal Control 563-3200 or 882-7332.

In May, the Dow Scholarship Committee awarded a \$1,000 scholarship to Jasmine Packard. We wish her the best of luck in her education. George Dow was a great resource for the town and was always proud of “The Little Town with a Big Heart.” Application for this scholarship (for Nobleboro students only) can be picked up each spring at the Nobleboro Town Office, on the Town website or from the guidance office at your local school.

The Selectmen recommended two well-deserved residents for the Spirit of America Award. This award recognizes a person for their contributions and valuation to the community. We recommended Mary Sheldon for her work with the Nobleboro Historical Society, AppleFest, and many other events she has been involved in over the years. We also recommended Walter (Al) Lewis for all the work he did with the budget committee, as Selectman and as an officer of the North Nobleboro Association. These two well deserve the recognition.

We would like to recognize Camp Kieve for their contributions to the Town in the amount of \$15,000. This is in lieu of the taxes because they are non-profit.

As always, many thanks go out to all the members of the Minnehata Fire Department. They are always looking for more members to help them – they responded to the approximately 202 calls in 2017. Anyone interested should stop by the Fire Department on Wednesday nights @ 7 p.m., which is their regular meeting and training session.

The town is in good shape financially and we closely follow the advice of auditors. The town is carrying no debt at this time. With some cost savings last year along with an increase in excise taxes, our surplus ended at \$531,849. which is up \$30,849. from 2016.

Don't forget to vote on Friday, March 16 from 12:00 noon to 6:00 p.m. at the Town Office Conference Room. We hope to see you at the Town Meeting Saturday, March 17th, 10:00 a.m. at the Nobleboro Central School.

Nobleboro Board of Selectmen
RICHARD SPEAR, Chairman
HAROLD (BUD) LEWIS
RICHARD POWELL JR.

Selectmen's Financial Report

#501 TOWN ADMINISTRATION

| | | |
|--------------------------|------------|-------------------|
| Town Payroll | 97,158.43 | |
| Selectmen | 16,000.00 | |
| School Board | 2,834.00 | |
| Election Expenses/Clerks | 743.12 | |
| FICA | 8,877.47 | |
| Legal Fees | 3,367.75 | |
| Assessing | 15,600.00 | |
| Health Insurance | 11,307.85 | |
| Retirement Insurance | 3,500.00 | |
| Misc | 871.02 | |
| Bond Council | | |
| Unemployment | 0.00 | 160,259.64 |
| Appropriation | 161,250.00 | |
| Unexpended | -990.38 | 160,259.62 |

#502 GENERAL ADMINISTRATION

| | | |
|----------------------------|-----------|------------------|
| Postage | 2,993.23 | |
| Office Supplies | 2,458.21 | |
| Books & Supplies | 1,754.60 | |
| Deed & Lien Expense | 3,030.58 | |
| Computer Maintenance | 10,966.54 | |
| Copier Maintenance | 2,424.58 | |
| Town Reports | 2,958.00 | |
| Audit | 7,800.00 | |
| Advertising | 854.50 | |
| Training | 715.00 | |
| Town Insurance | 29,427.00 | |
| Office Equipment Purchases | 970.00 | |
| Misc / Petty Cash | 805.21 | |
| Web site | 500.00 | |
| Tax Maps | 0.00 | |
| Computer Hardware | 2,729.00 | 70,386.45 |

| | | |
|-------------------------|------------|------------------|
| Reimbursement-Insurance | -19,700.00 | |
| Reimbursement-Liens | -3,832.85 | 46,853.60 |
| Appropriations | 50,450.00 | |
| Unexpended | -3,596.40 | 46,853.60 |

#504 MAINTENANCE OF TOWN BUILDINGS

| | | |
|------------------------|-----------|------------------|
| Telephone | 2,858.45 | |
| Electric | 3,557.49 | |
| Heating Oil | 3,290.18 | |
| Maintenance of Grounds | 3,600.00 | |
| Building Repair | 7,789.08 | |
| Supplies | 23.87 | |
| Equipment & Repair | 975.13 | |
| Snowplowing | 1,580.00 | |
| Cemeteries | 4,000.00 | |
| Security System | 513.08 | |
| Cleaning Town Office | 1,560.00 | |
| Miscellaneous | 0.00 | |
| Salt & Sand Shed | 0.00 | |
| Generator Maintenance | 0.00 | |
| Engineer | 5,000.00 | 34,747.28 |
| Appropriation | 36,500.00 | |
| Unexpended | -1,752.72 | 34,747.28 |

#510 STREET LIGHTS

| | | |
|------------------|----------|-----------------|
| Central ME Power | 4,908.37 | 4,908.37 |
| Appropriation | 5,500.00 | |
| Unexpended | -591.63 | 4,908.37 |

#511 FIRE DEPARTMENT

| | | |
|--------------------|-----------|--|
| FICA | 1,362.22 | |
| Fire Chiefs | 6,000.00 | |
| Firemen's Salaries | 11,806.80 | |
| Telephone | 1,156.21 | |
| Electric-Mills | 306.64 | |
| Heating Oil-Mills | 790.74 | |

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| | | |
|---------------------|-----------|------------------|
| Gas & Oil | 2,166.69 | |
| Dry Hydrant | 0.00 | |
| Repairs | 7,514.50 | |
| Training | 1,045.00 | |
| EMS | 1,313.50 | |
| OSHA | 1,300.00 | |
| Insurance | 5,476.00 | |
| Equipment | 13,959.21 | |
| EMS / Supplies | 1,435.06 | |
| Operating Expenses | 2,300.67 | |
| Copier Maintenance | 295.37 | |
| Pump Test | 4,465.04 | |
| Public Education | 0.00 | |
| Emergency Reporting | 1,188.00 | |
| Flow Test | 0.00 | |
| Hose Test | 3,050.52 | |
| Med Eval | 825.00 | 67,757.17 |

| | | |
|---------------|-----------|------------------|
| Appropriation | 64,000.00 | |
| Refunds | 8,320.43 | |
| Unexpended | -4,563.26 | 67,757.17 |

#512 FIRE TRUCK PROJECT

| | | |
|----------------|-----------|------------------|
| Pump | 0.00 | |
| Egress Signals | 12,650.67 | 12,650.67 |
| Appropriation | 46,275.00 | |
| Unexpended | 1,349.33 | |
| Carry Forward | | 32,275.00 |

#520 WINTER MAINTENANCE

| | | |
|---------------------|------------|-------------------|
| Snowplow Contractor | 117,534.07 | |
| Sand Payment | 29,349.80 | |
| Salt Payment | 12,633.18 | 159,517.05 |

| | | |
|----------------------|------------|-------------------|
| Appropriations: | | |
| Article 11 Plowing | 117,535.00 | |
| Article 12 Sand/Salt | 42,000.00 | |
| Unexpended | -17.95 | 159,517.05 |

#526 ROAD MAINTENANCE

| | | |
|---------------------|------------|-------------------|
| Cold Patch | 3,409.20 | |
| Gravel | 25,314.00 | |
| Culverts | 2,615.27 | |
| Signs | 178.41 | |
| Backhoe / excavator | 43,745.00 | |
| Dump Truck | 6,582.50 | |
| Pickup | 0.00 | |
| Brush Cutting | 4,237.50 | |
| Dozer / Grader | 0.00 | |
| Grading & Ditching | 0.00 | |
| Labor | 15,242.50 | |
| Roadside Mowing | 1,755.40 | |
| Miscellaneous | 0.00 | |
| Sidewalk Repair | 194.41 | 103,274.19 |
| | | |
| Appropriation | 105,000.00 | |
| DOT State Funds | 0.00 | |
| Unexpended | -1,725.81 | 103,274.19 |

#550 GENERAL ASSISTANCE

| | | |
|--------------------|----------|-----------------|
| ACCT MB | 0.00 | |
| ACCT CV | 0.00 | 0.00 |
| | | |
| Balance 12/31/17 | 2,912.30 | 2,912.30 |
| | | |
| Balance 1/1/17 | 2,912.30 | |
| Appropriation | 0.00 | |
| Receipts/GA Reimb. | 0.00 | 2,912.30 |

#570 ANIMAL CONTROL

| | | |
|----------------|----------|-----------------|
| FICA | 0.00 | |
| ACO Officer | 1,316.97 | |
| Veterinary | 0.00 | |
| Animal Shelter | 1,643.00 | |
| Warrant Fees | 0.00 | |
| Dog Leash Law | 0.00 | |
| Mileage | 0.00 | |
| Misc Supplies | 0.00 | 2,959.97 |

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| | | |
|---------------|-----------|-----------------|
| Appropriation | 5,850.00 | |
| Unexpended | -2,890.03 | 2,959.97 |

#580 CEO/BLD/PLB

| | | |
|------------------------|-----------|------------------|
| FICA | 1,130.61 | |
| CEO Officer | 14,781.40 | |
| Div Health Engineering | 1,035.00 | |
| Mileage | 3,198.00 | |
| Equipment | 0.00 | |
| Misc -Training | 20.00 | 20,165.01 |

| | | |
|------------|-----------|------------------|
| Unexpended | 15,109.19 | 35,274.20 |
|------------|-----------|------------------|

| | | |
|---------------|-----------|------------------|
| Appropriation | 19,003.00 | |
| Permits | 16,271.20 | 35,274.20 |

#528 HOT TOP PROGRAM

| | | |
|---------|------------|-------------------|
| Hot Top | 106,007.60 | 106,007.60 |
|---------|------------|-------------------|

| | | |
|----------------------|-----------|-------------------|
| Appropriation | 90,000.00 | |
| Carry over from 2016 | 18,526.58 | |
| Unexpended | -2,518.98 | 106,007.60 |

Local Road Assistance Fund

| | | |
|--------------------------|-----------|------------------|
| Balance Forward 01/01/17 | 0.00 | |
| 2017 Local Rd Assistance | 33,876.00 | 33,876.00 |

| | | |
|--------------------------------|-----------|------------------|
| Transferred to Road Maint Acct | 33,000.00 | |
| Balance Forward | 876.00 | 33,876.00 |

#600 MISCELLANEOUS

| | Appropriated | Expended | Balance |
|-----------------|--------------|----------|---------|
| FICA | 23.00 | 0.00 | 23.00 |
| MMA | 3,044.00 | 3,044.00 | 0.00 |
| Planning Board | 300.00 | 0.00 | 300.00 |
| Appeals Board | 200.00 | 100.00 | 100.00 |
| Advertising | 300.00 | 247.64 | 52.36 |
| Ice House Park | 700.00 | 900.00 | -200.00 |
| Budget Comm Sec | 300.00 | 250.00 | 50.00 |

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| | | | |
|---------------|-----------------|-----------------|-----------------|
| Training | 0.00 | 125.00 | -125.00 |
| Wells Hussey | 300.00 | 300.00 | 0.00 |
| | <u>5,167.00</u> | <u>4,966.64</u> | <u>200.36</u> |
| Appropriation | | 5167.00 | |
| Unexpended | | <u>- 200.36</u> | <u>4,966.64</u> |

#700 OUTSIDE AGENCIES

| | Appropriated | Carry forward | Unexpended | Expended |
|-----------------------------|------------------|---------------|-------------|------------------|
| Coastal Kid Preschool | 500.00 | | | 500.00 |
| Pem. Watershed Assoc. | 500.00 | | | 500.00 |
| New Hope For Women | 830.00 | | | 830.00 |
| Mid Coast Comm Action | 1,060.00 | | | 1,060.00 |
| Spectrum Generations | 1,407.00 | | | 1,407.00 |
| CLC Ambulance | 4,644.00 | | | 4,644.00 |
| Union #74 Adult Ed | 6,005.00 | | | 6,005.00 |
| Healthy Kids Program | 2,000.00 | | | 2,000.00 |
| Highland Cemetery | 1,000.00 | | | 1,000.00 |
| Skidompha Library | 10,000.00 | | | 10,000.00 |
| LCTV | 0.00 | | | 3,984.46 |
| Elder Care | 4,000.00 | | | 4,000.00 |
| Dam . Lake Snowmobile | 483.00 | | | 483.26 |
| Mid Coast Conservancy | 3,000.00 | | | 3,000.00 |
| Food Pantry | 500.00 | | | 500.00 |
| | <u>35,929.00</u> | | | <u>39,913.72</u> |
| Appropriation | | | 35,929.00 | |
| (article 31,32,33,35,36,37) | | | | |
| Art. 34 LCTV | | | 3,984.46 | |
| Overexpended | | | <u>0.26</u> | <u>39,913.72</u> |

#750 TRANSFER STATION-TOWN SHARE

| | | |
|---------------|------------------|------------------|
| Expended | <u>58,473.00</u> | <u>58,473.00</u> |
| Appropriation | <u>58,473.00</u> | <u>58,473.00</u> |

#777 BOAT LANDING

| | | |
|---------------|--------|---------------|
| Maintenance | 0.00 | |
| Docks | 500.00 | |
| Miscellaneous | 24.95 | 524.95 |
| | | <hr/> |
| Unexpended | 200.05 | 725.00 |
| | | <hr/> |
| Appropriation | 725.00 | 725.00 |
| | | <hr/> |

#790 ALEWIVE FISH STREAM ACCT.

| | | |
|-------------------------|-----------|------------------|
| Utilities | 240.00 | |
| Maint & Repair | 5,022.31 | |
| Contracted Services | 2,800.00 | |
| Reimb to Newcastle | 13,230.00 | |
| Reimb to Nobleboro | 13,200.00 | |
| Misc | 409.00 | 34,931.36 |
| | | <hr/> |
| FICA | 0.00 | |
| Appropriation | 0.00 | |
| Alewives Sales 2017 | 26,460.00 | |
| Received from Newcastle | 4,235.68 | |
| Received from Nobleboro | 4,235.68 | 34,931.36 |
| | | <hr/> |

#795 FISH LADDER RESTORATION

| | | |
|--------------------------|-----------|------------------|
| 1/1/17 Beginning Balance | 4,532.85 | |
| Donations/Sales | 51,822.30 | 56,355.15 |
| | | <hr/> |
| Paid out in repairs | 19,826.57 | |
| Balance 12/31/17 | | 36,528.58 |
| | | <hr/> |

#850 RECREATION COMMITTEE FUND

| | | |
|--------------------------|-----------|------------------|
| Balance Forward 1/1/17 | 11,344.34 | |
| Appropriation | 0.00 | |
| Deposits | 1,625.00 | |
| Expenditures | -1,074.33 | |
| Balance Forward 12/31/17 | | 11,344.34 |
| | | <hr/> |

#985 TAX ANTICIPATION

| | | |
|---------------|----------|-----------------|
| Expended | 1,968.74 | |
| Appropriation | 2,000.00 | |
| Unexpended | 31.26 | 1,968.74 |

#999 COUNTY BUDGET

| | | |
|---------------|------------|-------------------|
| Expended | 410,929.39 | 410,929.39 |
| Appropriation | 410,929.39 | 410,929.39 |

CAPITOL FUND-FIRE TRUCK

| | | |
|-------------------------------|------------|-----------------|
| Balance Forward 1/1/17 | 17,382.29 | |
| Interest Earned | 24.24 | |
| Appropriation | 0.00 | |
| Withdrawals (Due to Gen Fund) | 0.00 | |
| Deposits | 209.00 | |
| Article 18 | -10,275.00 | |
| Fire Truck Purchase | | |
| Balance Forward 12/31/17 | | 7,421.53 |

ALEWIVE FISH ACCT

| | | |
|------------------------|-----------|------------------|
| Balance Forward 1/1/17 | 47,334.19 | |
| Interest Earned | 65.01 | |
| Deposits | 13,230.00 | |
| Withdrawals | -4,235.68 | |
| Balance 12/31/17 | | 56,385.27 |

UNEMPLOYMENT ACCT (SCHOOL)

| | | |
|------------------------|----------|-----------------|
| Balance Forward 1/1/17 | 4,575.35 | |
| Interest Earned | 9.56 | |
| Withdrawals | 0.00 | |
| Deposits | 3,700.00 | |
| Balance 12/31/17 | | 8,284.91 |

FRANCES & HEATHER KEY SCHOLARSHIP FUND

| | | |
|------------------------|-----------|-------------------------|
| Balance forward 1/1/17 | 53,663.19 | |
| Interest thru 12/31/17 | 932.82 | |
| Capital Gains | 1,882.47 | |
| Appr/(Dep) | 5,732.57 | |
| Fees | -430.23 | |
| Contributions | 0.00 | |
| Balance 12/31/17 | | <u>61,780.82</u> |

BARTLETT CEMETERY SAVINGS ACCT

| | | |
|------------------------|-----------|-------------------------|
| Balance forward 1/1/17 | 10,266.37 | |
| Interest thru 12/31/17 | 178.46 | |
| Capital Gains | 360.14 | |
| Appr/(Dep) | 1,096.70 | |
| Fees | -430.23 | |
| Contributions | 494.72 | |
| Balance 12/31/17 | | <u>12,314.08</u> |

CEMETERY SAVINGS ACCOUNT

| | | |
|------------------------|-----------|-------------------------|
| Balance forward 1/1/17 | 37,311.29 | |
| Interest thru 12/31/17 | 648.58 | |
| Capital Gains | 1,308.86 | |
| Appr/(Dep) | 3,985.78 | |
| Fees | -160.00 | |
| Contributions | 0.00 | |
| Balance 12/31/17 | | <u>42,795.38</u> |

DOW SCHOLARSHIP FUND

| | | |
|-----------------------------|-----------|-------------------------|
| Balance forward 1/1/17 | 24,368.13 | |
| Interest thru 12/31/17 | 423.59 | |
| Capital Gains | 854.82 | |
| Appr/(Dep) | 2,603.13 | |
| Distributions (Scholarship) | 1,000.00 | |
| Fees | -160.00 | |
| Contributions | 0.00 | |
| Balance 12/31/17 | | <u>27,054.30</u> |

Town Clerk's Report

To the Citizens of Nobleboro,
 The following is the annual report of the Town Clerk's Office for the year ending December 31, 2017.

Vital Statistics Recorded

| <u>Births</u> | <u>Marriages</u> | <u>Deaths</u> | |
|----------------------|----------------------------|---------------|------------|
| 15 | 12 | 15 | |
| <u>Date of Death</u> | <u>Name</u> | | <u>Age</u> |
| 2/2/2017 | Joseph Arthur Weber Jr. | | 71 |
| 2/10/2017 | Chester W. Bailey III | | 67 |
| 3/16/2017 | Beverly M. Trask | | 78 |
| 4/2/2017 | Richard A. Giberson | | 93 |
| 5/17/2017 | Priscilla Proctor Matthews | | 87 |
| 7/25/2017 | Richard A. Scott | | 89 |
| 9/6/2017 | Valerie J. Walsh | | 94 |
| 9/24/2017 | George T. Farris | | 76 |
| 9/30/2017 | Elaine A. Simmons | | 74 |
| 10/14/2017 | Odway M. Simmons | | 79 |
| 11/15/2017 | Shirley Ann Blake | | 75 |
| 11/16/2017 | Philip Louis Quintal II | | 53 |
| 11/17/2017 | Sandra J. Hilton | | 73 |
| 12/13/2017 | Anthony James Casella | | 71 |
| 12/22/2017 | Raymond W. Roberts Jr. | | 90 |

DOG LICENSES SOLD

| | | | |
|-------------------------------|----|-------------------|-----|
| Male/Female | 24 | Neutered/Spayed | 248 |
| Paid to the State of ME | | \$937.00 | |
| Paid to the Town of Nobleboro | | \$772.00 | |
| Late Fees Collected | | <u>\$2,275.00</u> | |
| TOTAL | | <u>\$3,984.00</u> | |

*****Note - As of 2/1/18 there is a \$25.00 late fee added, in addition to the license fee, for all unlicensed dogs. To avoid this extra cost, try to remember that dog licenses are due JANUARY 1st of each year*****

HUNTING/FISHING LICENSES

| | |
|-------------------------------|-----------------|
| Paid to the State Treasurer | \$8,556.00 |
| Paid to the Town of Nobleboro | <u>\$486.75</u> |
| TOTAL | \$9,042.75 |

BOAT/ATV/SNOWMOBILE REGISTRATIONS

| | |
|-------------------------------|-------------------|
| Paid to State Treasurer | \$31,529.80 |
| Paid to the Town of Nobleboro | <u>\$7,900.30</u> |
| TOTAL | \$39,430.10 |

*****Please remember we need your old registrations for Cars, ATVs, Boats & Snowmobiles*****

*******ATTENTION VOTERS*******

- Are you turning 18 in 2018?
- Have you moved to the Town of Nobleboro?
- Do you know which party you are enrolled in?
- Have you recently changed your address?
- Are you interested in becoming a ballot clerk?

If you stop by the Town Office, we would be happy to answer these questions and any other questions that would help make your voting experience a good one.

REMEMBER THAT WE HAVE ABSENTEE BALLOTS AVAILABLE 30 DAYS PRIOR TO ALL ELECTIONS!!

Respectfully,
SUSAN PINNETTI-ISABEL
Town Clerk

Tax Collector's Report

| | | |
|------------------------------|---------------------|---------------------|
| 2017 COMMITMENT | | 3,581,851.40 |
| SUPPLEMENTAL | | 41,244.00 |
| | | <u>3,623,095.40</u> |
| Collected | 3,415,691.18 | |
| Uncollected (as of 12/31/17) | 166,192.88 | |
| Abatements/Prepays | <u>41,211.34</u> | |
| | <u>3,623,095.40</u> | |

Uncollected Real Estate: 2017 Taxes

| | | | |
|-------------------------|----------|----------------------------|----------|
| BAILEY, ARLENE | 549.18 | DEMERRITT, MARY | 2,235.14 |
| BAUM, JILL B | 1,227.18 | DUBORD, MICHAEL B | 1,213.62 |
| BECK, AARON | 2,164.53 | ELOWE, HEATHER | 1,210.23 |
| BENNER, DAVID A JR | 1,644.15 | FELTIS, SHAWN T | 1,792.18 |
| BENNER, ROY | 351.43 | FERRERO MARK J | 3,425.03 |
| BENNER, WILLIAM J | 371.52 | FISHER, PATIENCE O | 2,438.99 |
| BENT, CAROL ESTATE OF | 2,413.68 | FREKER, JOHN C | 474.05 |
| BIXBY, AIMEE L CONSERV. | 1,409.11 | FREKER, JOHN C M&A L TR | 5,459.03 |
| BLAKE, MICHAEL | 87.01 | GERARD, ELLEN W | 4,658.99 |
| BODLEY, BRIAN | 1,760.54 | GROTH, MARIANNE L | 2,578.66 |
| BOLLING, DAVID | 581.61 | HAMMOND, PAUL | 3,863.47 |
| BRAGG, BARBARA A | 4,188.91 | HARLOW, JAMES | 1,197.80 |
| BRYANT, PATRICIA H | 1,704.04 | HATCH, RICHARD | 1,044.31 |
| BRYANT, PAUL | 558.22 | HENNY, BRANDON T | 340.13 |
| BRYANT, PAUL | 3,541.42 | HEZIK, WALTER JR | 1,571.83 |
| CAMPBELL, WILLIAM | 800.78 | HILTON, JEFFREY | 2,024.96 |
| CARTER, EDWARD | 2,063.38 | HODGDON, LOIS & EDWARD EST | 125.43 |
| CARTER, MARION | 1,603.47 | JACOBS, MARSHA A | 1,733.60 |
| CHASSE, GEORGE | 364.99 | KALER, JAMES E SR | 1,027.17 |
| CHASSE, JOHN N | 258.77 | KALER, JAMES E SR | 1,511.94 |
| CHASSE, JOHN N | 1,983.15 | KAVIN, JOHN A | 716.42 |
| CHENEY, TIMOTHY | 2,082.59 | KINNE, KIMBERLY C | 874.67 |
| CLIFFORD BILLY | 398.89 | KNOF MICHAEL T | 2,639.68 |
| CLIFFORD BILLY G | 2,056.60 | LANE, LAWRENCE E JR | 1,832.86 |
| COFFIN, GARRETT S | 3,000.15 | LANE, LYNDON L | 192.10 |
| COFFIN, PATRICIA | 353.69 | LAVALLEE GERALD L | 3.88 |
| COFFIN, PATRICIA K | 382.31 | LEEMAN, WAYNE C | 1,904.05 |
| COFFIN, RYAN F | 1,075.76 | LESSNER, DEBRA C | 559.35 |
| CORBIN, JAMES | 1,508.55 | LESSNER, DEBRA C | 3,347.06 |
| CRANE, LAURA C | 2,951.56 | LESSNER, DEBRA C | 699.47 |
| CROCKETT, CHERYL | 316.40 | LESSNER, DEBRA C | 203.40 |
| CRONKHITE, RICKY A | 1,517.38 | LUKSIC, JOSIP | 2,172.99 |
| CUNNINGHAM, SHEENA L | 400.00 | LUKSIC, JOSIP | 352.56 |

| | | | |
|--------------------------|----------|-----------------------------|-------------------|
| MAINE MODULAR | 367.25 | RITTALL JENNIFER C LIFE EST | 1,841.90 |
| MAINE MODULAR | 4.52 | RUNDELL, MICHAEL E | 367.25 |
| MAINE MODULAR | 370.64 | SCOTT, BRIAN | 6.78 |
| MAKI, KARL W | 32.77 | SIMMONS, HENRY B | 627.15 |
| MANK, MITCHELL | 1,550.36 | SIMMONS, HENRY B | 161.59 |
| MCFARLAND, RICHARD D | 2,063.38 | SIMMONS, HENRY B | 21.47 |
| MCNAMARA, KEVIN | 390.98 | SIMMONS, HENRY B | 654.03 |
| MERRICK, LORRAINE | 1,162.46 | SPEAR, JEFFREY | 4,103.03 |
| NILES, MICHAEL J JR | 406.80 | SPRAGUE, PAULA K | 1,570.70 |
| NUTTER DAN JR | 2.36 | STEEVES, SHANE | 545.79 |
| OBRIEN, JAMES | 397.76 | TIDEWATER CREEK REALTY | 17,216.68 |
| OLIVER JOHN W JR | 802.30 | TOWNE, KANDIE L | 2,221.58 |
| OLIVER, JOSHUA H | 318.66 | TOWNSEND DALE F | 633.93 |
| PERLEY, KENTON B | 323.18 | TOZIER, NAHUM R | 2,395.52 |
| PIETILA SULO A JR | 1,667.88 | VINAL, CHRISTOPHER D | 1,499.51 |
| PINE STATE RECYCLING INC | 620.37 | WEAVER, SARAH R 1/2 INT | 2,349.27 |
| QUINTAL PHILIP II | 1,379.73 | WEBBER, MARIE | 1,362.78 |
| QUINTAL PHILIP II | 161.59 | WILLIAMS, EVA L | 631.53 |
| QUINTAL PHILIP II | 50.85 | WOODARD, STEVEN PAUL | 2,714.26 |
| QUINTAL PHILIP II | 298.32 | YORK, KENNETH R | 3,483.79 |
| QUINTAL, LISA | 1,923.26 | YORK, MICHELLE M | 880.33 |
| RICE, DEAN | 1,080.28 | ZIMMERMAN, DARYL | 1,004.28 |
| RICHMOND, ERIC | 2,383.23 | | <u>165,148.80</u> |

Uncollected Personal Property: 2017 Taxes

| | | | |
|-----------------|-------|------------------------|-----------------|
| ALLEN, SUSAN | 56.50 | RICE, ADAM | 56.50 |
| BLAKE, DEAN | 39.55 | ROLFE, FRANK SR | 56.05 |
| BLAKE, EARL | 16.95 | ROWLING, ROGER | 16.95 |
| BLASTOW, GEORGE | 79.10 | SILVARIA, CHRISTOPHER | 62.15 |
| BREWER, HERB | 90.40 | SIMMONS, DIANNE | 16.95 |
| FELTIS, SHAWN | 16.95 | SMITH, LIBBY | 90.40 |
| JEWEEET, JULIA | 16.95 | SPRAGUE SUE & CHESTER | 11.30 |
| LINCOLN, ROBERT | 11.30 | THORNE, RON | 28.25 |
| MCKENNY, JASON | 16.95 | TIDEWATER CREEK REALTY | 282.50 |
| PORTER, MARK | 11.30 | WATT, LISA | 67.80 |
| | | | <u>1,044.80</u> |

Abatements: Real Estate 2017

| | | | |
|---------------|--------|-------------|-----------------|
| Charles Fiore | 940.67 | Max Vinal | 733.37 |
| Dwayne Miller | 37.29 | Kieve-Wavus | 2,515.38 |
| | | | <u>4,226.71</u> |

Abatements: Personal Property 2017

| | | | |
|-----------------|--------|-------------|---------------|
| Farm Leasing | 541.27 | Joyce Prior | 16.95 |
| Pam & Alan Heal | 81.60 | Allan Young | 151.42 |
| | | | <u>791.24</u> |

Prepayments: 2018 Taxes

36,193.39

| | | |
|---|-------------------|-------------------|
| Uncollected: 2016 Taxes (1/1/18) | | 183,627.46 |
| Collected | 62,269.91 | |
| Liens | <u>121,357.55</u> | |
| | 183,627.46 | |

Uncollected P.P.: 2016 Taxes (1/1/18)

| | | | |
|------------------------|-------|------------------------|-----------------|
| BLASTOW GEORGE | 76.30 | PORTER, MARK | 10.90 |
| BREWER, HERB | 87.20 | RICE, ADAM | 54.50 |
| BREWER, LORI | 54.50 | SHEEPSCOT JOINERY | 90.47 |
| BROOKLYN URBAN MAN INC | 11.99 | SIBLEY, DAVID | 87.20 |
| CAMPBELL, CHARLOTTE | 87.20 | SIMMONS, DIANNE | 16.35 |
| DANIELSON, APRIL | 54.50 | SMITH, LIBBY | 87.20 |
| HISLER, WARREN | 21.80 | SPRAGUE SUE & CHESTER | 10.90 |
| LIBBY, HEIDI | 76.30 | TIDEWATER CREEK REALTY | 163.50 |
| LINCOLN, ROBERT | 0.12 | WATT, LISA | <u>65.40</u> |
| | | | 1,056.33 |

Uncollected 2015 Taxes (1/1/2018)

| | | |
|-------------|-----------------|--|
| Collected | 173.68 | |
| Uncollected | <u>1,029.60</u> | |
| | 1,203.28 | |

Uncollected Personal Property: 2015 Taxes

| | | | |
|------------------------|--------|------------------------|-----------------|
| ALLEN, SUSAN | 52.00 | LIBBY, HEIDI | 72.80 |
| BLASTOW, GEORGE | 72.80 | SHEEPSCOT JOINERY | 86.32 |
| BREWER, HERB | 83.20 | SIBLEY, DAVID | 83.20 |
| BREWER, LORI | 52.00 | SIMMONS, DIANE | 15.60 |
| BROOKLYN URBAN MAN INC | 11.44 | SMITH, LIBBY | 83.20 |
| CITY TOURS | 124.80 | SPRAGUE, SUE & CHESTER | 10.40 |
| DANIELSON, APRIL | 52.00 | TIDEWATER CREEK REALTY | 83.20 |
| HARRISON, RON | 63.44 | WAITT, LISA | <u>62.40</u> |
| HISLER, WARREN | 20.80 | | 1,029.60 |

Uncollected 2014 Taxes (1/1/2018)

| | | |
|-------------|-----------------|--|
| Collected | 163.20 | |
| Uncollected | <u>1,393.03</u> | |
| | 1,556.23 | |

Uncollected Personal Property 2014 Taxes

| | | | |
|------------------------|--------|------------------------|-----------------|
| ALLEN, SUSAN | 51.00 | LIBBY, HEIDI | 71.40 |
| BLASTOW, GEORGE | 71.40 | MAJOR, SCOTT | 290.70 |
| BREWER, HERB | 81.60 | REED, ROBERT | 204.00 |
| BREWER, LORI | 51.00 | SHEEPSCOT CUST. WOOD | 84.66 |
| BROOKLYN URBAN MAN INC | 11.22 | SIBLEY, DAVID | 81.60 |
| CITY TOURS OF MAINE | 122.40 | SIMMONS, DIANNE | 15.30 |
| CROCKETT WENDY & JIM | 61.20 | SMITH, LIBBY | 81.60 |
| DANIELSON, APRIL | 1.75 | SPRAGUE, SUE & CHESTER | 10.20 |
| HISLER, WARREN | 20.40 | TIDEWATER CREEK REALTY | <u>81.60</u> |
| | | | 1,393.03 |

List of Taxpayers

| Owner | Map/Lot | Assessment | Tax |
|-------------------------------|----------------|-------------------|------------|
| 2008 HCR HUNTS COVE TRUST 50% | 006-001-B | 831,900 | 9,400.47 |
| 23 MAPLERIDGE LLC | 021-025 | 368,900 | 4,168.57 |
| 40 DUCKPUDDLE LLC | 023-024 | 184,400 | 2,083.72 |
| ABAIR SHARON E | 007-019 | 60,900 | 688.17 |
| ABAIR SHARON E | 009-046 | 103,900 | 1,174.07 |
| ABBOT R LOUISE | 019-007 | 432,800 | 4,890.64 |
| ACHORN GERALD B JR | 005-033-A | 142,700 | 1,612.51 |
| ACHORN NANCY A ETAL | 025-025-A | 7,300 | 82.49 |
| ACHORN NANCY K ETAL | 025-018 | 315,100 | 3,560.63 |
| ACORN FORESTRY LLC | 009-042 | 90,900 | 1,027.17 |
| ADAMS JOHN D | 004-014 | 168,800 | 1,907.44 |
| ALFIERI JAMES P | 005-053-A | 50,700 | 572.91 |
| ALFIERI PATRICIA E | 003-028-001 | 349,600 | 3,950.48 |
| ALLAN COREY A | 001-017 | 229,900 | 2,597.87 |
| ALLEN ERIC R | 013-001 | 249,100 | 2,814.83 |
| ALLEN MARK S | 009-041 | 226,200 | 2,556.06 |
| ALLEN REBECCA | 004-003 | 123,000 | 1,389.90 |
| ALLEY GREGORY S | 007-054 | 220,100 | 2,487.13 |
| ALOISIO GREGORY W | 003-062 | 397,100 | 4,487.23 |
| AMES LAUREL E | 010-099 | 163,000 | 1,841.90 |
| AMES ROBERTA | 010-117 | 150,700 | 1,702.91 |
| AMNOTT FAMILY TRUST 50% | 018-013 | 23,300 | 263.29 |
| AMNOTT FAMILY TR UAD 11/26/08 | 027-014 | 466,700 | 5,273.71 |
| ANDERSON CHRISTOPHER S | 004-029-B | 444,500 | 5,022.85 |
| ANDERSON CLAUDE | 028-006 | 658,400 | 7,439.92 |
| ANDERSON MARY ELLEN | 015-010 | 203,900 | 2,304.07 |
| ANDERSON WAYNE F | 009-034-A | 161,300 | 1,822.69 |
| ANDREJACK ALBERT G | 012-019-A | 262,400 | 2,965.12 |
| ANDRES PATRICIA L | 021-013 | 248,500 | 2,808.05 |
| ANDREWS TIMOTHY | 010-052 | 220,500 | 2,491.65 |
| ARBUCKLE CAROL S & | 002-026 | 24,700 | 279.11 |
| ARNOLD MARY BESS | 021-039 | 42,600 | 481.38 |
| ARNOLD MARY BESS | 021-041 | 520,900 | 5,886.17 |
| ARSENAULT JOHN N | 016-016 | 465,300 | 5,257.89 |
| ATWATER DAVID L | 014-009 | 93,400 | 1,055.42 |
| ATWOOD MILFORD W | 023-023-004 | 31,100 | 351.43 |
| ATWOOD MILFORD W | 023-023 | 48,500 | 548.05 |
| ATWOOD MILFORD W | 023-023-001 | 31,100 | 351.43 |
| ATWOOD MILFORD W | 023-023-003 | 31,100 | 351.43 |

| Owner | Map/Lot | Assessment | Tax |
|---------------------------------|----------------|-------------------|------------|
| ATWOOD MILFORD W | 023-023-005 | 31,100 | 351.43 |
| ATWOOD MILFORD W | 023-023-009 | 31,100 | 351.43 |
| ATWOOD MILFORD W | 023-023-010 | 31,100 | 351.43 |
| ATWOOD MILFORD W | 023-023-012 | 31,100 | 351.43 |
| ATWOOD MILFORD W | 023-023-013 | 31,100 | 351.43 |
| ATWOOD MILFORD W | 023-023-011 | 31,100 | 351.43 |
| ATWOOD MILFORD W | 023-023-B | 34,400 | 388.72 |
| ATWOOD MILFORD W | 023-023-C | 173,000 | 1,954.90 |
| ATWOOD MILFORD W JR | 013-037 | 180,100 | 2,035.13 |
| ATWOOD MILFORD W JR | 023-013 | 345,000 | 3,898.50 |
| ATWOOD MILFORD W JR | 023-017 | 148,000 | 1,672.40 |
| ATWOOD MILFORD W JR | 023-023-A | 182,400 | 2,061.12 |
| ATWOOD MILFORD W JR | 023-023-B-001 | 9,900 | 111.87 |
| AUGUSTINI MICHAEL C | 010-028 | 202,500 | 2,288.25 |
| AUSTIN PAUL W JR | 014-015 | 300,700 | 3,397.91 |
| B3 PROPERTIES LLC | 013-025 | 213,100 | 2,408.03 |
| BAILEY ARLENE F ET AL | 016-013 | 48,600 | 549.18 |
| BAILEY JAY S | 023-008 | 188,300 | 2,127.79 |
| BAILEY MARY B | 003-012 | 215,600 | 2,436.28 |
| BAILEY MERRILL B. | 010-110 | 57,000 | 644.10 |
| BAKER DENNIS E & DORIS D LNG TR | 016-002 | 235,100 | 2,656.63 |
| BAKER E. DENNIS LIVING TRUST | 016-001 | 254,700 | 2,878.11 |
| BAKER LARRY L | 009-006-B | 207,600 | 2,345.88 |
| BALDWIN ANTHONY | 009-029-E | 111,900 | 1,264.47 |
| BALDWIN JAMES YORK | 007-010-A | 237,500 | 2,683.75 |
| BALDWIN MOLLIE | 010-045 | 193,700 | 2,188.81 |
| BALDWIN PAUL | 009-029 | 427,400 | 4,829.62 |
| BALDWIN RAYMOND F | 025-026 | 287,800 | 3,252.14 |
| BALDWIN ROBERT C JR | 007-010-B | 205,900 | 2,326.67 |
| BALDWIN ROBERT C JR ET AL TTEES | 007-010 | 279,500 | 3,158.35 |
| BALDWIN ROBERT D | 025-002 | 39,800 | 449.74 |
| BALDWIN ROBERT D | 025-003 | 437,200 | 4,940.36 |
| BALDWIN ROBERT D | 025-025 | 32,600 | 368.38 |
| BALDWIN SCOTT J | 002-057 | 161,600 | 1,826.08 |
| BALL EVELYN M | 003-072 | 259,700 | 2,934.61 |
| BALL FAITH R | 009-042-A | 164,900 | 1,863.37 |
| BALL HARRIET J | 005-053 | 28,000 | 316.40 |
| BALL MARKHAM | 005-003 | 151,400 | 1,710.82 |
| BALL MARTHA H | 024-027 | 506,700 | 5,725.71 |
| BALL MICHAEL B | 004-041-A | 45,100 | 509.63 |
| BALL RICHARD J | 006-006 | 31,800 | 359.34 |
| BALL ROBERT M | 024-026 | 318,400 | 3,597.92 |
| BALL RYAN J | 003-058-B | 328,300 | 3,709.79 |
| BALTES CAROLYN S | 023-002-H | 323,800 | 3,658.94 |

| Owner | Map/Lot | Assessment | Tax |
|--|----------------|-------------------|------------|
| BALTES CLETUS J | 023-002-E | 520,200 | 5,878.26 |
| BAMFORTH PATRICIA P REV TRUST | 026-035 | 349,200 | 3,945.96 |
| BANKS JAMIE L | 010-077 | 144,400 | 1,631.72 |
| BANTA JOHN H | 015-046 | 95,500 | 1,079.15 |
| BAPTIST CHURCH | 015-006 | - | 0.00 |
| BAPTIST PARSONAGE | 014-025-A | 156,000 | 1,762.80 |
| BARBOUR DANIEL S | 009-029-D | 159,500 | 1,802.35 |
| BARKALOW ROBERT E | 010-086 | 197,800 | 2,235.14 |
| BARNES CATHERINE BESTON TR UA 5-22-06 | 004-033-A | 325,300 | 3,675.89 |
| BARNUM WILTON J | 004-006-A | 253,200 | 2,861.16 |
| BARRON LYNDON D | 014-001-B | 36,900 | 416.97 |
| BARRON LYNDON D | 014-001-C | 241,300 | 2,726.69 |
| BARRON LYNDON D | 014-001-D | 38,000 | 429.40 |
| BARSTOW CHRISTOPHER B | 003-017-B | 73,600 | 831.68 |
| BARSTOW CHRISTOPHER R | 005-056 | 1,100 | 12.43 |
| BARSTOW CHRISTOPHER R | 005-055-C | 103,900 | 1,174.07 |
| BARSTOW JAMIE M | 005-055 | 163,100 | 1,843.03 |
| BARSTOW, MICHAEL EST OF | 003-025 | 30,300 | 342.39 |
| BARTER JANEEN M | 012-035 | 162,500 | 1,836.25 |
| BARTLETT KATHI | 004-037 | 185,400 | 2,095.02 |
| BARTOLOMEI DYNASTY TRUST | 001-015 | 571,300 | 6,455.69 |
| BARTOLOMEI DYNASTY TRUST | 001-016 | 94,000 | 1,062.20 |
| BARTRUG BRUCE A | 014-008 | 195,700 | 2,211.41 |
| BASCOM KENDALL H | 010-005 | 109,500 | 1,237.35 |
| BATCHELDER JASON A | 002-007-H | 77,900 | 880.27 |
| BATCHELOR KENNETH | 003-014-C | 225,000 | 2,542.50 |
| BAUKUS WILLIAM J JR | 021-042 | 381,500 | 4,310.95 |
| BAUKUS WILLIAM JR | 021-040 | 39,700 | 448.61 |
| BAUM JILL B M | 010-070 | 108,600 | 1,227.18 |
| BEAULIEU RETREAT LLC | 025-016 | 415,100 | 4,690.63 |
| BEAVER POINT CAMP LLC | 008-013-A | 491,900 | 5,558.47 |
| BECK AARON M | 027-006-C | 218,100 | 2,464.53 |
| BECK ALLAN A | 027-006-A | 406,200 | 4,590.06 |
| BECK ROBERT A LIVING TRUST | 027-027 | 396,400 | 4,479.32 |
| BECKER MARK CALDWELL | 010-060 | 153,700 | 1,736.81 |
| BECKER MARK CALDWELL | 010-061 | 20,800 | 235.04 |
| BECKER MARK CALDWELL | 010-062 | 5,300 | 59.89 |
| BECKWITH ROBERT | 003-058-F | 330,700 | 3,736.91 |
| BEDFORD J CORNELIUS | 016-031 | 377,200 | 4,262.36 |
| BELLOWS DEBORAH V | 026-007 | 327,400 | 3,699.62 |
| BELLOWS DEXTER R | 016-025 | 331,100 | 3,741.43 |
| BENJAMIN WALLACE B | 021-010 | 234,100 | 2,645.33 |
| BENNER AUDREY R EST OF | 003-007 | 115,000 | 1,299.50 |

| Owner | Map/Lot | Assessment | Tax |
|---|----------------|-------------------|------------|
| BENNER CALE | 010-112 | 166,300 | 1,879.19 |
| BENNER COLT D | 010-033 | 283,600 | 3,204.68 |
| BENNER DAVID A JR | 015-052 | 145,500 | 1,644.15 |
| BENNER DAVID A SR | 005-031 | 122,100 | 1,379.73 |
| BENNER DEVIN J | 010-110-A | 182,400 | 2,061.12 |
| BENNER DEVIN J | 012-029 | 157,600 | 1,780.88 |
| BENNER DEVIN J | 014-005 | 131,900 | 1,490.47 |
| BENNER KERRIE LYNNE | 013-030 | 177,100 | 2,001.23 |
| BENNER PHILIP L | 003-045 | 219,600 | 2,481.48 |
| BENNER ROY | 002-007-C | 31,100 | 351.43 |
| BENNER STEPHEN A | 005-058-A | 34,500 | 389.85 |
| BENNER STEPHEN A | 005-059 | 77,200 | 872.36 |
| BENNER WAYNE K | 005-055-A | 132,300 | 1,494.99 |
| BENNER WILLIAM J | 005-030 | 52,700 | 595.51 |
| BENNER YVETTE M | 010-034 | 43,800 | 494.94 |
| BENT CAROL ESTATE OF | 018-006 | 213,600 | 2,413.68 |
| BENT JOSEPH J III | 018-020 | 120,300 | 1,359.39 |
| BENTON CHARLES J | 004-025 | 239,400 | 2,705.22 |
| BERRY HILDA K | 014-003-A | 31,100 | 351.43 |
| BERRY HILDA K | 014-006 | 128,800 | 1,455.44 |
| BERUBE RAYMOND E | 001-003-G | 36,000 | 406.80 |
| BETTS BARBARA A | 010-057 | 71,900 | 812.47 |
| BHE LETICIA Z | 001-025 | 283,500 | 3,203.55 |
| BICKFORD MICHAEL J | 005-001 | 360,900 | 4,078.17 |
| BICKFORD MICHAEL J | 024-009 | 31,100 | 351.43 |
| BIGWOOD PETER J | 028-018 | 197,000 | 2,226.10 |
| BILLINGS MARILYN SUE | 016-032 | 188,500 | 2,130.05 |
| BILLINGS SUSAN | 002-023 | 59,000 | 666.70 |
| BILLINGS SUSAN M | 002-021-A | 322,100 | 3,639.73 |
| BILLINGS SUSAN M | 002-022 | 200 | 2.26 |
| BIRKETT JAMES D | 002-004 | 31,700 | 358.21 |
| BIRKETT JAMES D | 018-001 | 254,000 | 2,870.20 |
| BIXBY AIMEE L CONSERVATOR | 013-009 | 124,700 | 1,409.11 |
| BLACK DOG CORPORATION | 014-028 | 122,800 | 1,387.64 |
| BLAKE JAMES J | 005-001-A | 196,700 | 2,222.71 |
| BLAKE MICHAEL J | 002-053-B | 7,700 | 87.01 |
| BLAKELOCK ROBERT E & HELEN J LIVING TR | 010-083 | 237,100 | 2,679.23 |
| BLAKESLEY MEREDITH | 022-006 | 151,900 | 1,716.47 |
| BLANCHETTE JOAN F | 003-078 | 94,000 | 1,062.20 |
| BLAUVELT CHARLES J | 025-022 | 348,200 | 3,934.66 |
| BLUST CYNTHIA | 007-066-A | 213,800 | 2,415.94 |
| BODLEY BRIAN | 015-044 | 155,800 | 1,760.54 |
| BODOR WILLIAM L | 018-014 | 231,900 | 2,620.47 |

| Owner | Map/Lot | Assessment | Tax |
|-----------------------------|----------------|-------------------|------------|
| BODOR WILLIAM L | 018-018-A | 1,300 | 14.69 |
| BOE EIVIND A | 010-102 | 155,300 | 1,754.89 |
| BOGGS LELAND E | 002-007-D | 30,800 | 348.04 |
| BOGGS LELAND E ET AL | 007-064-B | 73,400 | 829.42 |
| BOGGS LELAND II ET AL | 002-007-F | 65,400 | 739.02 |
| BOGOSIAN ROBERT G | 007-025 | 310,900 | 3,513.17 |
| BOLAN BRENDA | 018-025 | 61,800 | 698.34 |
| BOLLING DAVID | 010-022-B | 63,900 | 722.07 |
| BOND ELLIS & | 008-011 | 500,800 | 5,659.04 |
| BOONE BRIAN E | 003-014-E | 279,400 | 3,157.22 |
| BORING DAVID F | 012-001 | 485,200 | 5,482.76 |
| BOSWORTH NETTIE G | 005-050 | 96,300 | 1,088.19 |
| BOTTERO JOHN | 014-027 | 191,100 | 2,159.43 |
| BOURNE DONN ROGER | 013-016 | 151,700 | 1,714.21 |
| BOYD CHERYL C | 015-041 | 165,500 | 1,870.15 |
| BOYNTON MELBA M | 015-056 | 210,100 | 2,374.13 |
| BRACKETT TODD B | 003-032 | 162,700 | 1,838.51 |
| BRADBURY AARON F | 013-035 | 235,200 | 2,657.76 |
| BRADBURY AARON F | 013-035-B | 39,500 | 446.35 |
| BRADY JOHN A | 021-012 | 318,400 | 3,597.92 |
| BRAGG BARBARA A EST OF | 003-019 | 107,500 | 1,214.75 |
| BRAGG BARBARA A EST OF | 003-020 | 49,300 | 557.09 |
| BRAGG BARBARA A EST OF | 003-033 | 370,700 | 4,188.91 |
| BRAND COTTAGE TRUST | 027-024 | 248,300 | 2,805.79 |
| BRANN LESLIE J | 015-019 | 136,300 | 1,540.19 |
| BRESLIN WILLIAM W., TRUSTEE | 026-028 | 405,700 | 4,584.41 |
| BREWER RUTH C | 015-057 | 114,500 | 1,293.85 |
| BREWER SCOTT W | 004-007 | 110,800 | 1,252.04 |
| BREWER STANLEY R SR | 014-004 | 72,100 | 814.73 |
| BREWER STANLEY R SR | 014-004-A | 95,300 | 1,076.89 |
| BREWER TIMOTHY L | 021-024 | 258,700 | 2,923.31 |
| BRIERLEY MARILYN E | 007-036 | 270,400 | 3,055.52 |
| BRIGGS ARNOLD M | 010-013 | 535,100 | 6,046.63 |
| BRIGGS MARTHA W | 026-029 | 422,000 | 4,768.60 |
| BRIGGS NOLA | 023-002-B | 454,000 | 5,130.20 |
| BROOKS MARK A | 003-053-A | 321,500 | 3,632.95 |
| BROUGH PETER P | 015-031 | 160,600 | 1,814.78 |
| BROWN BEN L | 004-042-A | 232,000 | 2,621.60 |
| BROWN DEBORAH | 007-035 | 248,300 | 2,805.79 |
| BROWN DORCELLE | 007-054-A | 55,700 | 629.41 |
| BROWN DORCELLE | 022-003 | 417,900 | 4,722.27 |
| BROWN DORCELLE 52 | 004-042 | 38,300 | 432.79 |
| BROWN DORCELLE 52 | 004-043 | 800 | 9.04 |
| BROWN DORCELLE 52 | 007-057 | 457,500 | 5,169.75 |

| Owner | Map/Lot | Assessment | Tax |
|------------------------------|----------------|-------------------|------------|
| BROWN DORCELLE 52 | 007-059-A | 15,000 | 169.50 |
| BROWN DORCELLE 52 | 007-062 | 513,800 | 5,805.94 |
| BROWN FAMILY TRUST 50% | 018-019 | 127,000 | 1,435.10 |
| BROWN JOYCE | 002-050-T | - | 0.00 |
| BROWN LAURIE J ET AL | 016-042 | 149,900 | 1,693.87 |
| BROWN LEROY BUDDY | 007-061 | 49,500 | 559.35 |
| BROWN LEROY EDWIN | 007-062-A | 221,300 | 2,500.69 |
| BROWN REBECCA M | 004-006-B | 31,100 | 351.43 |
| BROWN SHARON W | 012-026 | 60,400 | 682.52 |
| BROWN ZACHERY B | 004-042-B | 248,900 | 2,812.57 |
| BRUCE N HARRIS REV. TRUST | 026-032 | 527,600 | 5,961.88 |
| BRUEN JOHN P | 028-001 | 488,400 | 5,518.92 |
| BRYANT PATRICIA H | 023-028-A | 150,800 | 1,704.04 |
| BRYANT PAUL | 005-042 | 49,400 | 558.22 |
| BRYANT PAUL L | 023-028 | 313,400 | 3,541.42 |
| BRYANT WILLIAM P | 011-013 | 170,900 | 1,931.17 |
| BRYANT WILLIAM P | 011-013-A | 72,500 | 819.25 |
| BRYANT WILLIAM P | 012-033 | 51,300 | 579.69 |
| BRYDGES BETTY LU | 010-069 | 246,500 | 2,785.45 |
| BUCHAN MARY JANE | 002-052 | 236,100 | 2,667.93 |
| BUCK ALEXANDER K JR | 004-030 | 30,100 | 340.13 |
| BUCK ALEXANDER K JR | 019-023 | 1,301,200 | 14,703.56 |
| BUDD LORI R | 015-036 | 144,600 | 1,633.98 |
| BUFFER ZONE TRUST | 002-012-A | 32,100 | 362.73 |
| BURMEISTER JEFFREY P | 007-039-D | 311,500 | 3,519.95 |
| BURNHAM CORY T | 022-012-E | 239,900 | 2,710.87 |
| BURNS CHRISTINA | 003-010 | 3,100 | 35.03 |
| BURNS CHRISTINA F | 003-011 | 184,000 | 2,079.20 |
| BUTLER OLIVER | 010-073 | 169,100 | 1,910.83 |
| BUTLER SUZANNE | 018-031 | 61,300 | 692.69 |
| C&R REALTY TRUST | 021-016 | 370,000 | 4,181.00 |
| CAHILL MICHAEL J | 003-034-B | 395,400 | 4,468.02 |
| CAMERON LEWIS A | 005-017-B | 184,600 | 2,085.98 |
| CAMP ARTHUR LLC | 001-013 | 301,000 | 3,401.30 |
| CAMPBELL JUSTIN W | 005-017-A | 153,900 | 1,739.07 |
| CAMPBELL PAULA D | 010-004 | 501,500 | 5,666.95 |
| CAMPBELL WILLIAM B | 016-037 | 159,300 | 1,800.09 |
| CAPLE CYNTHIA | 003-017-C | 172,200 | 1,945.86 |
| CAPUANO DENNIS J | 003-030 | 466,300 | 5,269.19 |
| CARTER BRADFORD J | 004-039 | 235,700 | 2,663.41 |
| CARTER DUSTIN J | 023-025 | 216,700 | 2,448.71 |
| CARTER EDWARD W | 019-002-C | 182,600 | 2,063.38 |
| CARTER MARION R | 024-004 | 141,900 | 1,603.47 |
| CARTER WAYNE M LIV TR 1-6-16 | 012-012 | 276,000 | 3,118.80 |

| Owner | Map/Lot | Assessment | Tax |
|----------------------------|----------------|-------------------|------------|
| CARTER, PRESTON S | 024-006 | 182,100 | 2,057.73 |
| CARVALHO JOSEPH | 012-022 | 217,400 | 2,456.62 |
| CASE STEVEN B | 002-002-A | 145,100 | 1,639.63 |
| CASELLA ANTHONY | 018-005 | 218,300 | 2,466.79 |
| CASWELL CHRISTOPHER N | 001-003-H | 220,800 | 2,495.04 |
| CATUDAL DAVID | 024-024 | 475,600 | 5,374.28 |
| CEDAR LANE ACRES INC | 018-011 | 162,800 | 1,839.64 |
| CENTRAL LINCOLN CTY YOUTH | 001-001 | - | 0.00 |
| CENTRAL MAINE POWER | 002-003 | 4,424,100 | 49,992.33 |
| CHADWICK PROPERTIES LLC | 003-008-B | 183,500 | 2,073.55 |
| CHADWICK PROPERTIES LLC | 003-009 | 9,200 | 103.96 |
| CHADWICK RICHARD | 014-036 | 172,100 | 1,944.73 |
| CHAPMAN DEREK A | 002-050 | 128,400 | 1,450.92 |
| CHAPMAN JOHN A | 004-026 | 210,800 | 2,382.04 |
| CHAPMAN JOHN A | 004-025-A | 37,200 | 420.36 |
| CHAPMAN MICHAEL L | 023-012 | 251,500 | 2,841.95 |
| CHAPMAN PRISCILLA A | 012-002 | 455,900 | 5,151.67 |
| CHAPMAN TERRY L | 008-009-A | 303,000 | 3,423.90 |
| CHAPNICK NATHAN C | 028-015 | 390,600 | 4,413.78 |
| CHASE GEORGE | 026-005 | 401,900 | 4,541.47 |
| CHASE GEORGE | 026-043 | 32,300 | 364.99 |
| CHASSE JOHN N | 015-039 | 22,900 | 258.77 |
| CHASSE JOHN N | 015-040 | 175,500 | 1,983.15 |
| CHENEY TIMOTHY W | 014-010 | 184,300 | 2,082.59 |
| CHERRY STEPHEN J | 023-009 | 231,600 | 2,617.08 |
| CHERUBINI RITA B | 003-028 | 233,300 | 2,636.29 |
| CHESKA KATHLEEN J | 012-027-E | 202,100 | 2,283.73 |
| CHIARCHIARO CHARLES | 010-016 | 300,300 | 3,393.39 |
| CHICKERING ROAD REALTY LLC | 010-020 | 131,300 | 1,483.69 |
| CHILL LAKE HOUSE LLC | 003-034 | 591,300 | 6,681.69 |
| CHIPPENDALE DAVID | 023-018 | 216,800 | 2,449.84 |
| CHUTE NATHAN D | 015-038 | 166,100 | 1,876.93 |
| CIRIGLIANO JOSEPH J | 003-058 | 39,000 | 440.70 |
| CIRIGLIANO JOSEPH J | 003-069 | 531,700 | 6,008.21 |
| CLARK BERNICE | 007-063-D | 86,100 | 972.93 |
| CLARKE BRADLEY H | 013-002 | 84,400 | 953.72 |
| CLARKE BRADLEY H | 013-003 | 3,800 | 42.94 |
| CLARKE BRADLEY H | 013-014 | 33,900 | 383.07 |
| CLARKE BRADLEY H | 013-024 | 39,000 | 440.70 |
| CLIFFORD BILLY | 013-032-F | 35,300 | 398.89 |
| CLIFFORD BILLY G | 013-033 | 182,000 | 2,056.60 |
| CLUNIE JANET K | 017-007-A | 603,800 | 6,822.94 |
| COASTAL MAINE LLC | 005-011-A | 13,400 | 151.42 |
| COASTAL WOODWORKING INC | 001-001-A | 333,600 | 3,769.68 |

| Owner | Map/Lot | Assessment | Tax |
|-----------------------------------|----------------|-------------------|------------|
| COFFIN GARRETT S | 022-005-A | 265,500 | 3,000.15 |
| COFFIN IAN J | 022-005-A-001 | 195,000 | 2,203.50 |
| COFFIN JENNIFER R | 023-023-D | 278,100 | 3,142.53 |
| COFFIN PATRICIA | 003-075-C | 31,300 | 353.69 |
| COFFIN PATRICIA K | 003-075-A | 94,700 | 1,070.11 |
| COFFIN RYAN F | 022-005-A-002 | 95,200 | 1,075.76 |
| COFFIN SCOTT | 003-075-D | 183,000 | 2,067.90 |
| COLEMAN NANCY L | 010-030 | 174,200 | 1,968.46 |
| COLLAMORE LORRAINE E | 007-045-B | 188,300 | 2,127.79 |
| COLLINS EDWIN A | 010-105-A | 166,500 | 1,881.45 |
| COLLINS MARK G | 025-020 | 405,100 | 4,577.63 |
| COLLINS STEVEN F | 009-029-B | 303,800 | 3,432.94 |
| COMBS STACEY | 026-040-A | 204,500 | 2,310.85 |
| COMER JOSEPH M TRUSTE | 008-013-D | 450,700 | 5,092.91 |
| COMER LAURA A | 008-013-D-001 | 111,400 | 1,258.82 |
| CONARY NANCY | 002-061 | 212,100 | 2,396.73 |
| CONERSTONE INVESTMENT PROP LLC | 027-029-A-001 | 44,100 | 498.33 |
| CONLEY JOHN L | 015-005 | 157,500 | 1,779.75 |
| CONWAY TONI J. | 005-029-C | 119,800 | 1,353.74 |
| COOKSON BRAIN | 001-003-C | 261,900 | 2,959.47 |
| COOKSON BRIAN D | 005-001-C | 219,900 | 2,484.87 |
| COONS HILDA E ET AL | 024-010 | 218,900 | 2,473.57 |
| CORBIN JAMES | 009-003-D | 133,500 | 1,508.55 |
| CORMIER-HAY JANICE M | 003-008-B-002 | 33,300 | 376.29 |
| COST LISA M | 013-020 | 254,200 | 2,872.46 |
| COST TRAVIS | 019-002-B | 127,800 | 1,444.14 |
| COURVILLE JOHN B | 002-016-A | 269,200 | 3,041.96 |
| COWAN CAROL S | 023-033 | 140,600 | 1,588.78 |
| CRAIG HOWARD HUNTER III | 016-005 | 313,700 | 3,544.81 |
| CRANE LAURA C | 026-015 | 261,200 | 2,951.56 |
| CREAMER CARLTON T | 027-025 | 302,500 | 3,418.25 |
| CREAMER SELMA M | 005-022 | 209,400 | 2,366.22 |
| CREAMER THOMAS E ET AL | 026-034 | 385,300 | 4,353.89 |
| CREDIT SHELTER TRUST | 007-034 | 127,000 | 1,435.10 |
| CREDIT SHELTER TRUST | 007-039 | 147,900 | 1,671.27 |
| CROCKETT CHERYL | 002-007-G | 28,000 | 316.40 |
| CRONKHITE RICKY A | 004-007-A | 175,500 | 1,983.15 |
| CROSS DENISE M | 023-031-A | 33,900 | 383.07 |
| CUMMONS MICHAEL J JR | 003-058-E | 229,300 | 2,591.09 |
| CUNNINGHAM BONNIE | 015-033 | 104,800 | 1,184.24 |
| CUNNINGHAM JASON O | 015-013 | 66,200 | 748.06 |
| CUNNINGHAM JASON OWEN | 015-013-B | 32,100 | 362.73 |
| CUNNINGHAM LISA ANN | 007-055-B | 136,100 | 1,537.93 |

| Owner | Map/Lot | Assessment | Tax |
|--------------------------------------|----------------|-------------------|------------|
| CUNNINGHAM MATHEW AINSLEY | 015-013-A | 125,500 | 1,418.15 |
| CUNNINGHAM MAURICE W III | 007-055-C | 54,900 | 620.37 |
| CUNNINGHAM OWEN F | 014-007-A | 147,400 | 1,665.62 |
| CUNNINGHAM PHILIP C | 001-004 | 120,800 | 1,365.04 |
| CUNNINGHAM SHEENA L | 007-055 | 71,100 | 803.43 |
| CURTIS STEPHEN J & BRIDGET M | 023-004 | 289,800 | 3,274.74 |
| CURTIS THOMAS B | 003-003 | 70,100 | 792.13 |
| CURTIS THOMAS B | 010-047 | 133,800 | 1,511.94 |
| CURTIS THOMAS B | 010-048 | 22,000 | 248.60 |
| CURTIS THOMAS B | 014-035 | 147,400 | 1,665.62 |
| CUSHING HOLLY | 015-055 | 168,700 | 1,906.31 |
| CUSHING PAUL H | 001-003-B | 206,500 | 2,333.45 |
| D F PARTNERSHIP | 009-020 | 400 | 4.52 |
| D F PARTNERSHIP | 009-022 | 37,300 | 421.49 |
| DAGLEY WILLIAM W | 003-027 | 203,400 | 2,298.42 |
| DAGLEY WILLIAM W | 005-018 | 274,100 | 3,097.33 |
| DAINS LYNN | 026-016 | 300,200 | 3,392.26 |
| DAIUTE MARK H | 026-011 | 315,900 | 3,569.67 |
| DAIUTE MARK H | 026-040 | 28,400 | 320.92 |
| DAIUTE MARK H | 026-041 | 26,300 | 297.19 |
| DAIUTE PAUL C | 026-014 | 262,300 | 2,963.99 |
| DAMARISCOTTA LAKE WATERSHED | 004-028-A | - | 0.00 |
| DAMARISCOTTA MONTESSORI SCHOOL II | 003-008 | - | 0.00 |
| DAPKINS BRUCE JOSEPH | 026-001 | 308,200 | 3,482.66 |
| DAPKINS BRUCE JOSEPH | 026-044 | 30,800 | 348.04 |
| DARBAY ALBERT JEFFREY | 002-008 | 163,800 | 1,850.94 |
| DARLING MARILYN V | 004-019-A | 166,000 | 1,875.80 |
| DARLING-DELISLE CHRISTINE | 004-020 | 147,100 | 1,662.23 |
| DAVIS ARTHUR L | 023-002-D | 165,300 | 1,867.89 |
| DELISLE AUGUST | 004-045-A | 33,400 | 377.42 |
| DEMERRIT MARY | 017-008-A | 197,800 | 2,235.14 |
| DEPATSY DOMINIC I/2 INTEREST | 004-040 | 98,500 | 1,113.05 |
| DESCHESSNES CHARLES E JR | 010-113 | 225,700 | 2,550.41 |
| DEVAKUL M L TRIDHOSYUTH | 003-057 | 565,100 | 6,385.63 |
| DION WILLIAM A | 007-038 | 147,400 | 1,665.62 |
| DOANE-JUMBO MELINDA L | 004-002 | 153,200 | 1,731.16 |
| DODGE CATHERINE L | 005-058 | 104,100 | 1,176.33 |
| DOLLOFF DALE A | 022-012 | 440,600 | 4,978.78 |
| DOLLOFF DALE A | 022-012-A | 95,000 | 1,073.50 |
| DOMARECK MYRON & SHARI | 022-004 | 325,400 | 3,677.02 |
| DONAHUE THOMAS A | 028-006-A | 271,800 | 3,071.34 |
| DONDLINGER ANDREW P | 003-075-E | 31,400 | 354.82 |
| DONNELL JEFFREY | 007-004 | 185,100 | 2,091.63 |

| Owner | Map/Lot | Assessment | Tax |
|-------------------------------|----------------|-------------------|------------|
| DORR GREGORY GENE SR | 021-002 | 234,900 | 2,654.37 |
| DOUCETTE, CAROL | 024-013 | 223,300 | 2,523.29 |
| DRABECK JOSEPH A | 009-053 | 123,600 | 1,396.68 |
| DRAKE JUSTIN S | 015-043 | 155,100 | 1,752.63 |
| DRAKE ROGER E | 003-004 | 131,100 | 1,481.43 |
| DRAKE ROGER E | 014-034 | 8,900 | 100.57 |
| DRAKE STEVEN | 003-014-B | 211,600 | 2,391.08 |
| DREJZA BARBARA LOUISE (KEENE) | 016-003 | 282,900 | 3,196.77 |
| DRUGACH DELORES | 013-012 | 113,800 | 1,285.94 |
| DRW LLC | 001-002 | 39,700 | 448.61 |
| DRW LLC | 003-056 | 475,700 | 5,375.41 |
| DRW LLC | 016-014 | 256,100 | 2,893.93 |
| DTRAB HOLDINGS LLC | 021-044 | 361,200 | 4,081.56 |
| DUBORD MICHAEL B | 008-005-A | 107,400 | 1,213.62 |
| DUGGAN DEBRA M | 002-027 | 218,400 | 2,467.92 |
| DUNBAR EDWARD W FAMILY TRST | 021-027 | 258,600 | 2,922.18 |
| DUNCAN ADA | 014-041 | 222,100 | 2,509.73 |
| DUNPHEY RICHARD S | 015-011 | 239,100 | 2,701.83 |
| DWYER ALISON BOYD | 010-003 | 127,300 | 1,438.49 |
| EASTER JENNIFER C | 016-040-A | 79,800 | 901.74 |
| EATON JANE E REV TR 2/5/13 | 023-020 | 286,500 | 3,237.45 |
| ECCLESTON FREDRICK W | 018-008 | 411,900 | 4,654.47 |
| ECCLESTON FREDRICK W | 018-009 | 69,500 | 785.35 |
| ECCLESTON FREDRICK W | 018-010 | 322,000 | 3,638.60 |
| EDWARDS DAVID I JR | 007-007 | 144,300 | 1,630.59 |
| EDWARDS DIANE R | 004-005 | 197,900 | 2,236.27 |
| EDWARDS DIANE R | 004-005-001 | 149,000 | 1,683.70 |
| EED MELISSA | 010-026-A | 30,600 | 345.78 |
| ELLIS DAVID M | 007-007-A | 129,300 | 1,461.09 |
| ELOWE HEATHER R | 009-012 | 107,100 | 1,210.23 |
| EMERSON JOHN F | 014-020 | 107,700 | 1,217.01 |
| EMERSON JOHN F | 014-021 | 159,600 | 1,803.48 |
| ENDERS VILLI | 022-007-E | 191,400 | 2,162.82 |
| ENNIS FAMILY TRUST | 028-003 | 357,000 | 4,034.10 |
| EON CHRISTINA | 005-035-B | 218,700 | 2,471.31 |
| EON DAVID JR | 005-035-D | 41,200 | 465.56 |
| EON DAVID P | 005-035 | 152,700 | 1,725.51 |
| EON DAVID P | 024-031 | 199,300 | 2,252.09 |
| ERICKSON CARL B | 022-007-A | 564,600 | 6,379.98 |
| ERICKSON CARL B | 022-007-B | 194,300 | 2,195.59 |
| ERICKSON CARL B | 022-007-L | 7,100 | 80.23 |
| ERICKSON CARL B JR | 022-007-H | 37,300 | 421.49 |
| ERICKSON CARL B JR | 022-007-J | 36,400 | 411.32 |
| ERICKSON CARL B JR | 022-007-K | 37,600 | 424.88 |

| Owner | Map/Lot | Assessment | Tax |
|----------------------------------|----------------|-------------------|------------|
| ERNST DAVID | 007-049 | 162,300 | 1,833.99 |
| ESCHENROEDER, DANA E ET AL | 024-025 | 370,100 | 4,182.13 |
| EVANS SURVIVOR'S TRUST | 014-019 | 186,100 | 2,102.93 |
| EWELL THOMAS C | 007-050 | 53,100 | 600.03 |
| FAGAN KATHLEEN | 010-006 | 252,800 | 2,856.64 |
| FAHEY FAMILY JOINT REV. LIV TRST | 003-073-A | 388,300 | 4,387.79 |
| FAHEY MICHAEL S | 003-074 | 77,500 | 875.75 |
| FAIRPOINT COMMUNICATIONS | 009-027-L | 3,500 | 39.55 |
| FALES BARBARA P | 009-002 | 6,000 | 67.80 |
| FALES BARBARA P | 009-033 | 2,500 | 28.25 |
| FALES BARBARA P | 009-054 | 239,800 | 2,709.74 |
| FALES JAMES P | 004-041 | 146,600 | 1,656.58 |
| FALES JAMES P | 024-022 | 120,900 | 1,366.17 |
| FALES PATRICIA P | 019-004-A | 263,400 | 2,976.42 |
| FALK JUDITH | 019-010 | 489,500 | 5,531.35 |
| FALKOFF SUSAN G | 003-063 | 318,400 | 3,597.92 |
| FALKOFF SUSAN G | 003-064 | 167,200 | 1,889.36 |
| FALLER RICHARD A | 015-009-A | 30,500 | 344.65 |
| FALLER TRUST OF 2009 | 015-008 | 30,600 | 345.78 |
| FALLER TRUST OF 2009 | 015-009 | 56,700 | 640.71 |
| FANNING CRAIG W | 012-004 | 259,200 | 2,928.96 |
| FARRIS GEORGE T | 010-035 | 106,100 | 1,198.93 |
| FARRIS GEORGE T | 012-031 | 20,400 | 230.52 |
| FAULSTICH JOHN O | 021-011 | 326,600 | 3,690.58 |
| FAUX GEORGE F | 025-005 | 226,400 | 2,558.32 |
| FELTIS SHAWN T | 023-037 | 158,600 | 1,792.18 |
| FERNALD PETER S | 025-023 | 318,800 | 3,602.44 |
| FEROLA FAMILY LEGACY TRUST | 026-013 | 213,300 | 2,410.29 |
| FERRERO MARK J | 005-023 | 262,100 | 2,961.73 |
| FERRERO MARK J | 005-029-A | 303,100 | 3,425.03 |
| FEUS GEORGE H | 003-067 | 636,000 | 7,186.80 |
| FEYLER MARY S | 007-065 | 148,300 | 1,675.79 |
| FICKEN FREDERICK A | 009-025 | 235,100 | 2,656.63 |
| FIDES PETER J II | 019-020 | 778,500 | 8,797.05 |
| FIELD THOMAS M | 010-087 | 258,000 | 2,915.40 |
| FINDLAY DAVID W | 007-009 | 473,200 | 5,347.16 |
| FIORE CHARLES | 009-051 | 37,400 | 422.62 |
| FISHER PATIENCE O | 004-036 | 216,000 | 2,440.80 |
| FITTON LAWRENCE IN VIVOS TRST | 002-016 | 211,700 | 2,392.21 |
| FLAGG BRIAN H | 008-012 | 103,600 | 1,170.68 |
| FLAGG BRIAN H | 008-012-A | 117,700 | 1,330.01 |
| FLAGG BRIAN H | 008-012-D | 31,200 | 352.56 |
| FLAGG DARRYL | 009-022-A | 50,000 | 565.00 |
| FLAGG JAMES D | 008-012-B | 166,800 | 1,884.84 |

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|-------------------------------|----------------|-------------------|------------|
| FLAGG JAMES D | 008-012-C | 31,200 | 352.56 |
| FLAGG JAMES D 50% | 028-005 | 600 | 6.78 |
| FLAGG JAMES D 50% | 028-005-A | 13,000 | 146.90 |
| FLAGG JOHN A ET AL | 009-019 | 57,100 | 645.23 |
| FLEURY EVA-MARIE | 015-018-C | 65,100 | 735.63 |
| FLEWELLING JR KENNETH L | 013-005 | 164,100 | 1,854.33 |
| FORD IV JOHN E | 007-008 | 395,500 | 4,469.15 |
| FORD JOHN E IV | 007-005 | 55,900 | 631.67 |
| FORD JOHN E IV | 007-006 | 1,600 | 18.08 |
| FORSTROM SHERRY | 007-069 | 109,400 | 1,236.22 |
| FORTIN JOSEPH | 007-037 | 313,100 | 3,538.03 |
| FOSS NANCY J | 009-045 | 116,900 | 1,320.97 |
| FOYE RODNEY C | 021-004 | 271,300 | 3,065.69 |
| FRAME MICHAEL | 005-019 | 321,300 | 3,630.69 |
| FRANCONI TYLER VAILL | 027-019 | 296,100 | 3,345.93 |
| FREKER JOHN C | 011-002 | 42,100 | 475.73 |
| FREKER JOHN C. M&A L TRUST | 011-003-A | 483,100 | 5,459.03 |
| FRENCH MARY LOU | 024-030 | 215,000 | 2,429.50 |
| FRIEDLAND DANIEL M | 010-088 | 303,500 | 3,429.55 |
| FRIEND WARREN H | 026-033 | 342,900 | 3,874.77 |
| FRIEND WARREN H | 026-034-A | 27,300 | 308.49 |
| FROG HOLLOW LLC | 001-014 | 311,600 | 3,521.08 |
| FURMAN ROBERT W JR | 021-040-A | 8,200 | 92.66 |
| G R H & SONS | 005-019-D | 541,300 | 6,116.69 |
| GABBE PETER S | 006-003-D | 818,400 | 9,247.92 |
| GADBERRY MARTHAJEAN | 008-014-B-T | 40,400 | 456.52 |
| GAETH RICHARD R | 016-011 | 465,100 | 5,255.63 |
| GALEN AMY F LIVING TRUST | 019-021-A | 339,200 | 3,832.96 |
| GALLACE CHERYL | 024-002 | 5,600 | 63.28 |
| GALLACE CHERYL | 024-021 | 224,200 | 2,533.46 |
| GALLAGHER JOHN W | 004-017-A | 217,400 | 2,456.62 |
| GALLAGHER SHIRLEY R | 004-017 | 124,500 | 1,406.85 |
| GALLAGHER SHIRLEY R | 023-010 | 240,300 | 2,715.39 |
| GALLANT BETTY JEAN | 008-008-A | 129,100 | 1,458.83 |
| GALLANT JEROLD LEE | 016-041-D | 170,200 | 1,923.26 |
| GARBER PAUL G | 008-001-A | 177,400 | 2,004.62 |
| GARCIA JENNIFER | 022-014-A | 30,300 | 342.39 |
| GARCIA JENNIFER | 022-013 | 32,100 | 362.73 |
| GARDINER JAMES C | 010-091 | 101,500 | 1,146.95 |
| GARDINER ROBERT H LIFE ESTATE | 015-050 | 172,000 | 1,943.60 |
| GARGILL MAXX | 004-006-D | 74,500 | 841.85 |
| GARNETT LEON | 023-032 | 195,700 | 2,211.41 |
| GATCHELL MERRILL R | 002-009-A | 169,700 | 1,917.61 |
| GAY DAVID P | 014-029 | 152,900 | 1,727.77 |

| Owner | Map/Lot | Assessment | Tax |
|----------------------------------|----------------|-------------------|------------|
| GAY TRACY LEE | 028-011 | 379,000 | 4,282.70 |
| GEELE BRYCE C | 027-006 | 196,000 | 2,214.80 |
| GEELE BRYCE C & JEANNINE 1/3 INT | 027-007 | 19,000 | 214.70 |
| GEISLER ANNE S | 013-021 | 189,700 | 2,143.61 |
| GENTHNER MILDRED L EST | 005-006 | 140,200 | 1,584.26 |
| GENTHNER NANCY A | 027-028 | 290,700 | 3,284.91 |
| GEORGE S WILLS REVOC TRUST | 023-011 | 415,900 | 4,699.67 |
| GERARD ELLEN W | 019-011 | 412,300 | 4,658.99 |
| GESUALDO RICHARD A | 027-017 | 348,300 | 3,935.79 |
| GG IV LLC | 025-019 | 287,800 | 3,252.14 |
| GIBERSON RICHARD F | 010-017 | 343,900 | 3,886.07 |
| GIBERSON RICHARD F | 010-020-B | 201,100 | 2,272.43 |
| GIDDINGS STEPHEN | 003-054 | 376,200 | 4,251.06 |
| GIFFORD GERALD | 003-038-A | 163,400 | 1,846.42 |
| GIFFORD SHERMAN T | 003-005 | 28,200 | 318.66 |
| GIGLIA MICHAEL | 016-012 | 227,600 | 2,571.88 |
| GIGNOUX ALEXANDRA | 019-001 | 581,500 | 6,570.95 |
| GILBERT CATHERINE E | 015-018-B | 88,500 | 1,000.05 |
| GILBERT JOHN | 007-063-006 | 32,500 | 367.25 |
| GILBERT JOHN | 007-063-005 | 31,500 | 355.95 |
| GILBERT JOHN | 007-063-004 | 31,100 | 351.43 |
| GILBERT JOHN | 007-063-001 | 31,100 | 351.43 |
| GILBERT JOHN A JR | 007-063 | 50,100 | 566.13 |
| GILCHRIST JANE B TRUST | 003-061 | 343,600 | 3,882.68 |
| GLASIER-WYLIE REBECCA L | 005-029-D | 238,300 | 2,692.79 |
| GLENDINNING DAVID R | 019-008 | 417,800 | 4,721.14 |
| GLENDINNING WILLIAM B & HELEN | 023-006 | 367,400 | 4,151.62 |
| GLIDDEN A B III | 020-005 | 102,900 | 1,162.77 |
| GOGGIN PHILLIP T | 005-040 | 175,100 | 1,978.63 |
| GOODALE CATHERINE J | 016-004 | 212,200 | 2,397.86 |
| GOODWIN THOMAS W JR | 010-017-A | 205,200 | 2,318.76 |
| GOULD ROBIE | 002-076 | 120,400 | 1,360.52 |
| GOULD TERRY A | 008-008 | 234,100 | 2,645.33 |
| GRAMACY STEPHEN J | 023-023-002 | 31,100 | 351.43 |
| GRAMACY STEPHEN J | 023-023-008 | 31,100 | 351.43 |
| GREAT SALT BAY SANITARY DIST | 010-051 | - | 0.00 |
| GREENE HEATHER E | 023-002 | 122,900 | 1,388.77 |
| GREGOIRE JOAN H | 013-032-B | 247,300 | 2,794.49 |
| GREGORY PATRICK A | 016-034-A | 133,500 | 1,508.55 |
| GREY JUDITH NOON | 010-122 | 208,000 | 2,350.40 |
| GRIFONI JOSEPH JR | 024-029 | 533,900 | 6,033.07 |
| GRINDAL RICHARD C | 010-021 | 180,900 | 2,044.17 |
| GROSS DEBRA | 009-019-B | 233,700 | 2,640.81 |
| GROTH MARIANNE L | 027-023 | 228,200 | 2,578.66 |

| Owner | Map/Lot | Assessment | Tax |
|------------------------|----------------|-------------------|------------|
| GUENZEL JOSEPH T | 008-010-A | 179,600 | 2,029.48 |
| GUENZEL KARL | 008-010 | 276,100 | 3,119.93 |
| GUPTILL MARY P | 009-003-A | 119,700 | 1,352.61 |
| HAGAR ROXANNE L | 009-039 | 64,600 | 729.98 |
| HAINES BRUCE O | 002-074 | 113,000 | 1,276.90 |
| HAINES BRUCE O | 002-075 | 7,200 | 81.36 |
| HALL BRIAN P | 026-017 | 419,800 | 4,743.74 |
| HALL KENDALL | 009-043 | 203,100 | 2,295.03 |
| HALL RON | 009-002-A-T | 31,700 | 358.21 |
| HALL SHIRLEY | 007-053 | 112,200 | 1,267.86 |
| HALLETT PETER G | 003-071 | 184,500 | 2,084.85 |
| HALLETT WILLIAM H | 003-014-N | 347,900 | 3,931.27 |
| HALLOWELL BRIAN G | 012-025 | 49,000 | 553.70 |
| HALLOWELL BRIAN G | 012-032 | 8,400 | 94.92 |
| HALLOWELL BRIAN G | 012-037-A | 216,800 | 2,449.84 |
| HALLOWELL LARRY | 012-037 | 50,600 | 571.78 |
| HALLOWELL LARRY P | 012-038 | 89,800 | 1,014.74 |
| HALLOWELL MARJORIE | 005-022-A | 154,800 | 1,749.24 |
| HALMO MICHAEL M | 021-048 | 271,700 | 3,070.21 |
| HAMMER LISA BETH | 004-013-C | 147,800 | 1,670.14 |
| HAMMER THOMAS C | 004-013-B | 211,900 | 2,394.47 |
| HAMMER WILLIAM | 004-013 | 294,600 | 3,328.98 |
| HAMMER WILLIAM | 019-002 | 40,200 | 454.26 |
| HAMMER WILLIAM C | 019-002-E | 31,500 | 355.95 |
| HAMMOND PAUL | 019-004-C | 341,900 | 3,863.47 |
| HANCOCK JOAN M EST OF | 012-036 | 113,200 | 1,279.16 |
| HANCOCK SAMUEL B | 013-006 | 185,000 | 2,090.50 |
| HANCOCK SAMUEL B | 013-013 | 26,700 | 301.71 |
| HANCOCK THOMAS N | 013-019 | 2,600 | 29.38 |
| HANCOCK THOMAS N | 013-028 | 61,400 | 693.82 |
| HANLEY ALAN | 013-034 | 137,300 | 1,551.49 |
| HANLEY GERALDINE | 024-016 | 470,600 | 5,317.78 |
| HANNA STEWART | 013-011 | 174,100 | 1,967.33 |
| HANNAN SHERRI CROCKETT | 003-024-A | 108,500 | 1,226.05 |
| HANSBURY MATTHEW J | 002-021 | 240,200 | 2,714.26 |
| HANSEN GREGORY C | 007-001-A | 443,900 | 5,016.07 |
| HANSON JEANNETTE A | 003-036 | 287,700 | 3,251.01 |
| HAPACH MATTHEW | 015-049 | 146,000 | 1,649.80 |
| HARDINA BRUCE M | 022-007-G | 326,400 | 3,688.32 |
| HARDMAN CAROLYN B | 007-024 | 294,200 | 3,324.46 |
| HARDT DAVID | 005-035-C | 395,900 | 4,473.67 |
| HARDY EMILY D | 009-044-B | 209,000 | 2,361.70 |
| HARGREAVES ROBERT A | 015-051 | 148,200 | 1,674.66 |
| HARJULA MARY G | 028-009 | 245,000 | 2,768.50 |

| Owner | Map/Lot | Assessment | Tax |
|-------------------------------|----------------|-------------------|------------|
| HARKINS TRACY | 005-025 | 31,100 | 351.43 |
| HARKINS TRACY | 005-026 | 41,000 | 463.30 |
| HARLOW JAMES H | 009-038 | 106,000 | 1,197.80 |
| HARPER ROBERT J | 007-063-B | 125,100 | 1,413.63 |
| HARRINGTON KYLIE G | 005-036-B | 234,100 | 2,645.33 |
| HARRIS LESLIE K | 001-007 | 111,900 | 1,264.47 |
| HART DANIEL | 026-006 | 377,000 | 4,260.10 |
| HART DANIEL | 026-042 | 31,500 | 355.95 |
| HART DAVID J SR | 003-024-007 | 202,400 | 2,287.12 |
| HART HALVER A EST OF | 009-017-A | 2,300 | 25.99 |
| HART HALVER A EST OF | 009-018 | 157,600 | 1,780.88 |
| HART MICHAEL | 024-005 | 201,700 | 2,279.21 |
| HART WILLIAM | 026-036 | 386,600 | 4,368.58 |
| HARTENSTEIN SALLY SWAN FAM TR | 004-031-E | 898,000 | 10,147.40 |
| HARTFORD ASHLEE T | 009-024-C | 167,700 | 1,895.01 |
| HARTFORD BRUCE B | 009-024-D | 112,700 | 1,273.51 |
| HARTFORD NANCY A | 008-009 | 76,000 | 858.80 |
| HARTFORD NANCY A | 009-024 | 198,500 | 2,243.05 |
| HARTFORD THOMAS | 009-024-A | 218,600 | 2,470.18 |
| HARTSUIKER HENDRIK | 012-005-B | 31,100 | 351.43 |
| HARTSUIKER HENDRIK | 012-016 | 394,900 | 4,462.37 |
| HATCH BRITT H | 013-017 | 21,800 | 246.34 |
| HATCH RICHARD E | 015-021 | 99,300 | 1,122.09 |
| HATCH WELL DRILLERS | 005-017-C | 250,800 | 2,834.04 |
| HATCH WILLIAM J | 013-039 | 44,300 | 500.59 |
| HATCH WILLIAM J | 013-039-B | 190,100 | 2,148.13 |
| HAVENSTEIN CHRISTINE | 016-024 | 398,200 | 4,499.66 |
| HAVENSTEIN CHRISTINE | 016-041-B | 157,000 | 1,774.10 |
| HAVENSTEIN CHRISTINE | 016-041-B-001 | 118,700 | 1,341.31 |
| HAWKES GARY | 023-034 | 256,300 | 2,896.19 |
| HAYES ALBERT JR | 026-031 | 485,200 | 5,482.76 |
| HAYES CHRISTOPHER L | 021-007 | 269,100 | 3,040.83 |
| HEBB WENDY | 010-106 | 208,100 | 2,351.53 |
| HEDRICK SUZANNE F | 011-003-D | 420,600 | 4,752.78 |
| HEDRICK SUZANNE F | 011-008 | 253,000 | 2,858.90 |
| HELMS TAYIB A | 012-013 | 259,600 | 2,933.48 |
| HELSTOSKY MARGARET | 003-050 | 180,500 | 2,039.65 |
| HENNESSEY MICHAEL J | 016-017 | 283,600 | 3,204.68 |
| HENNY BRANDON T | 005-019-F | 30,100 | 340.13 |
| HENNY BRICESON | 005-019-E | 24,700 | 279.11 |
| HENNY GEORGE R | 005-012 | 36,600 | 413.58 |
| HENNY GEORGE R | 005-014 | 45,800 | 517.54 |
| HENNY GEORGE R | 005-019-A | 33,000 | 372.90 |
| HENNY GEORGE R | 005-019-B | 149,500 | 1,689.35 |

| Owner | Map/Lot | Assessment | Tax |
|--|----------------|-------------------|------------|
| HENNY GEORGE R | 005-019-C | 75,500 | 853.15 |
| HERALD CRAIG D | 011-004 | 316,400 | 3,575.32 |
| HEREFORD ALISON & SHROUT ANN | 006-002 | 628,200 | 7,098.66 |
| HEYWOOD ANNE TRUST 2005 | 008-013-G | 268,400 | 3,032.92 |
| HEZIK WALTER JR | 008-005 | 139,100 | 1,571.83 |
| HIBBARD GLENN R | 009-029-C | 223,700 | 2,527.81 |
| HIBBS PAMELA S | 013-028-A | 253,000 | 2,858.90 |
| HIDDEN VALLEY TRAIL LLC | 007-003-C | 129,500 | 1,463.35 |
| HIGGINS FAMILY REV FAM TRUST | 021-014 | 238,900 | 2,699.57 |
| HILL WILLIAM | 012-025-A | 3,100 | 35.03 |
| HILL WILLIAM | 012-027-B | 189,600 | 2,142.48 |
| HILTON CYNTHIA | 021-034 | 16,200 | 183.06 |
| HILTON DENNIS | 019-022 | 271,400 | 3,066.82 |
| HILTON DENNIS H | 019-021 | 56,700 | 640.71 |
| HILTON JEFFREY | 005-021 | 179,200 | 2,024.96 |
| HILTON MICHAEL L | 009-052 | 151,300 | 1,709.69 |
| HILTON SANDRA JEAN | 015-042 | 148,900 | 1,682.57 |
| HILTON TIMBER MANAGEMENT LLC | 019-021-B | 32,100 | 362.73 |
| HILTON TIMBER MGMT LLC | 015-032 | 5,800 | 65.54 |
| HINGSTON JEFFREY | 003-024-006 | 204,100 | 2,306.33 |
| HOBBS MATTHEW B | 003-053-C | 334,100 | 3,775.33 |
| HOCKING HERRICK L | 025-026-A | 404,700 | 4,573.11 |
| HODGDON LOIS & EDWARD EST | 002-005 | 11,100 | 125.43 |
| HODGMAN KAYLA R | 023-023-007 | 119,500 | 1,350.35 |
| HODGMAN ROGER | 025-011 | 318,900 | 3,603.57 |
| HOGAN STEVEN | 027-016 | 245,000 | 2,768.50 |
| HOLLISTER A LYNN | 026-027 | 293,800 | 3,319.94 |
| HOLMES ANNE WYMAN | 009-049-B | 129,700 | 1,465.61 |
| HOLMES GREGORY D | 015-016 | 153,500 | 1,734.55 |
| HOLMES JOHN D BOTTERO | 005-032 | 353,600 | 3,995.68 |
| HOOPS 1998 NORMAN E & DEBORAH J REV TRUST | 026-018 | 596,600 | 6,741.58 |
| HOPEWELL VICKI CAHILL TRUST | 010-084 | 198,100 | 2,238.53 |
| HOPKINS ELISHA | 004-035-A | 218,900 | 2,473.57 |
| HORST ROBERT | 008-012-F | 52,500 | 593.25 |
| HORST ROBERT | 008-013-B | 36,000 | 406.80 |
| HORTON WILLIAM A TRUST 2015 | 013-032-A | 184,900 | 2,089.37 |
| HOUGH, JOHN D TRUST #2 50% | 005-043 | 441,400 | 4,987.82 |
| HOUGH, JOHN D. TRUST #2 50% | 005-047 | 64,600 | 729.98 |
| HOUSE NATHANIEL P | 011-009 | 153,100 | 1,730.03 |
| HOV ERIC | 002-070 | 221,300 | 2,500.69 |
| HOWARD LISA M | 014-002-A | 244,900 | 2,767.37 |
| HOWARD ROBERT T III | 010-104 | 373,000 | 4,214.90 |
| HOWELL BARRY E | 007-047-A | 52,000 | 587.60 |

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|---------------------------------|----------------|-------------------|------------|
| HOWELL FAMILY TRUST | 007-056 | 12,500 | 141.25 |
| HOWELL FAMILY TRUST UTA | 007-002 | 389,100 | 4,396.83 |
| HOWELL FAMILY TRUST UTA | 007-047 | 70,100 | 792.13 |
| HOWELL FAMILY TRUST UTA | 007-047-C | 31,800 | 359.34 |
| HUFF TRUST | 025-021 | 398,100 | 4,498.53 |
| HUGHES PAMELA B | 026-009 | 274,700 | 3,104.11 |
| HUNOLD ROBERT N | 021-003 | 258,000 | 2,915.40 |
| HUNT ELDON C JR | 017-004 | 193,900 | 2,191.07 |
| HUNT FARM LLC | 019-002-A | 316,200 | 3,573.06 |
| HUNT KENDRA J | 009-044-C | 222,600 | 2,515.38 |
| HUNT NICOLE A | 017-004-001 | 136,700 | 1,544.71 |
| HUNT RICHARD | 007-064 | 121,400 | 1,371.82 |
| HUNT WILDER | 014-039 | 142,100 | 1,605.73 |
| HUNT WILDER A | 014-038 | 20,600 | 232.78 |
| HUNT WILDER A. | 017-005 | 223,800 | 2,528.94 |
| HUNTSBURGER CARLTON | 003-022 | 93,300 | 1,054.29 |
| HUPFELD PETER EST OF | 007-060 | 2,000 | 22.60 |
| HUPP DANIEL A | 007-022 | 125,800 | 1,421.54 |
| HUTCHINGS FRANCES G REV TRST | 002-007 | 95,500 | 1,079.15 |
| HUTCHINGS LEEANNA | 013-040-A | 31,500 | 355.95 |
| HYNES JONATHAN G | 007-029 | 577,100 | 6,521.23 |
| ILTON CYNTHIA | 021-030 | 435,900 | 4,925.67 |
| IMPALLOMENI DIANE M | 002-015 | 139,700 | 1,578.61 |
| INNES DENISE | 007-064-A-001 | 176,100 | 1,989.93 |
| INNES MICHAEL | 007-064-A | 64,800 | 732.24 |
| INNES MICHAEL W | 007-034-B | 79,900 | 902.87 |
| INNES MICHAEL W | 007-064-A-002 | 28,400 | 320.92 |
| ISAACSON GEORGE | 021-047-A | 397,800 | 4,495.14 |
| ISABEL RICHARD J JR | 005-015 | 65,500 | 740.15 |
| ISABEL RICHARD J JR | 005-017 | 206,800 | 2,336.84 |
| ISHMAEL ROBIN E | 001-003-A | 778,400 | 8,795.92 |
| ISHMAEL ROBIN E | 001-021 | 9,000 | 101.70 |
| JACK NATHANIEL K | 003-024-003 | 242,600 | 2,741.38 |
| JACKSON ELAINE C FAMILY TR-2014 | 024-017 | 316,500 | 3,576.45 |
| JACKSON ROBERT | 002-009 | 85,600 | 967.28 |
| JACOBS MARSHA A | 010-108 | 154,100 | 1,741.33 |
| JACOBS MARSHA A | 010-109 | 229,100 | 2,588.83 |
| JASON RONALD & LYNNE LIV TRST | 002-078 | 43,100 | 487.03 |
| JEWITT CHARLES F | 018-028-A | 266,000 | 3,005.80 |
| JOHNSON DAVID J 51% | 028-016 | 77,800 | 879.14 |
| JOHNSON MICHAEL P | 007-068 | 119,500 | 1,350.35 |
| JOHNSON MICHAEL P | 007-068-A | 100,800 | 1,139.04 |
| JOHNSON MICHAEL P JR | 023-035 | 206,900 | 2,337.97 |
| JOHNSON PETER B | 017-006 | 103,100 | 1,165.03 |

| Owner | Map/Lot | Assessment | Tax |
|--------------------------------|----------------|-------------------|------------|
| JOHNSTON WAYNE A | 015-014 | 125,300 | 1,415.89 |
| JONES ARTHUR E | 010-036 | 145,100 | 1,639.63 |
| JONES DANA A | 018-002 | 195,500 | 2,209.15 |
| JONES DOROTHY E | 010-018 | 640,500 | 7,237.65 |
| JONES ROBERT J | 012-001-A | 334,500 | 3,779.85 |
| JOY TIMOTHY S | 028-007 | 284,300 | 3,212.59 |
| JULOANIA INC | 015-027 | 139,900 | 1,580.87 |
| KALER DEAN | 016-033-002 | 393,900 | 4,451.07 |
| KALER DEAN | 002-014-001 | 31,900 | 360.47 |
| KALER JAMES E SR | 002-014 | 90,900 | 1,027.17 |
| KALER JAMES E SR | 016-033 | 133,800 | 1,511.94 |
| KALER JOAN A | 016-033-001 | 364,300 | 4,116.59 |
| KARAS JEFFERY | 003-034-A | 276,700 | 3,126.71 |
| KAUFMANN ALBERT | 014-023 | 56,100 | 633.93 |
| KAUFMANN ALBERT | 014-024 | 99,300 | 1,122.09 |
| KAVIN JOHN A | 016-038-A | 63,400 | 716.42 |
| KEENE JAMES EDWARD 33-1/3 | 013-036-A | 288,700 | 3,262.31 |
| KEENE MARK | 021-015 | 233,500 | 2,638.55 |
| KEENE WESTON | 013-036 | 208,700 | 2,358.31 |
| KEENE WESTON C | 015-022 | 100,600 | 1,136.78 |
| KEI (USA) POWER MANAGEMENT INC | 010-079 | 140,000 | 1,582.00 |
| KEI (USA) POWER MANAGEMENT INC | 010-123 | 250,000 | 2,825.00 |
| KEITH LAURENCE | 014-022-A | 195,200 | 2,205.76 |
| KELLER CHARLES W | 007-063-C | 43,800 | 494.94 |
| KELLER JOSEPH G | 007-014 | 277,100 | 3,131.23 |
| KELLER THOMAS E | 001-022 | 177,700 | 2,008.01 |
| KELLEY JOHN R | 005-007 | 339,800 | 3,839.74 |
| KELLEY THOMAS M J | 003-014-L | 286,500 | 3,237.45 |
| KELSEY CINDY S | 016-041-A | 30,300 | 342.39 |
| KENNEDY ANN BENAMOS | 020-001-Q | 643,500 | 7,271.55 |
| KENNEDY ANNE BENAMOS TRUST | 020-001-G | 365,000 | 4,124.50 |
| KENNEDY ANNE S LIFE ESTATE | 020-001 | 359,400 | 4,061.22 |
| KENNEDY GAIL R & VERNE A | 026-008 | 235,900 | 2,665.67 |
| KENNEDY HENRY | 020-001-L | 215,400 | 2,434.02 |
| KENNEDY HENRY R | 020-001-D | 270,500 | 3,056.65 |
| KENNEDY HENRY R | 020-001-H | 404,400 | 4,569.72 |
| KENNEDY HENRY R | 020-001-J | 216,400 | 2,445.32 |
| KENNEDY HENRY R | 020-001-K | 347,900 | 3,931.27 |
| KENNEDY KATHLEEN | 004-022 | 196,300 | 2,218.19 |
| KERRIGAN JEAN M | 010-010 | 235,600 | 2,662.28 |
| KEY THOMAS G LIVING TRUST | 013-007-A | 43,000 | 485.90 |
| KEY TRUST OF ME | 010-075 | 229,500 | 2,593.35 |
| KIEVE AFFECTIVE EDUCATION INC | 020-001-B | - | 0.00 |
| KIEVE AFFECTIVE EDUCATION INC | 020-001-E | - | 0.00 |

| Owner | Map/Lot | Assessment | Tax |
|-------------------------------|----------------|-------------------|------------|
| KIEVE AFFECTIVE EDUCATION INC | 020-001-F | - | 0.00 |
| KIEVE AFFECTIVE EDUCATION INC | 020-001-M | - | 0.00 |
| KIEVE AFFECTIVE EDUCATION INC | 020-001-N | - | 0.00 |
| KIEVE AFFECTIVE EDUCATION INC | 020-001-P | - | 0.00 |
| KIEVE AFFECTIVE EDUCATION INC | 020-001-R | - | 0.00 |
| KIEVE AFFECTIVE EDUCATION INC | 020-001-S | - | 0.00 |
| KIEVE AFFECTIVE EDUCATION INC | 020-001-T | - | 0.00 |
| KIEVE AFFECTIVE EDUCATION INC | 020-001-W | - | 0.00 |
| KIEVE WAVUS EDUCATINO INC | 020-001-A | - | 0.00 |
| KIEVE-WAVUS ED INC | 020-001-C | 222,600 | 2,515.38 |
| KIEVE-WAVUS EDU INC | 020-002 | - | 0.00 |
| KING FRANK | 005-045-A | 1,100 | 12.43 |
| KING FRANK P REV TRUST | 003-075 | 183,600 | 2,074.68 |
| KING FRANK P REV TRUST | 003-078-A | 22,000 | 248.60 |
| KING FRANK P REV TRUST | 021-008 | 63,500 | 717.55 |
| KING FRANK P REV TRUST | 021-009 | 355,100 | 4,012.63 |
| KINNE KIMBERLY C | 027-030-B | 165,900 | 1,874.67 |
| KIRKLAND EDWARD V JR | 028-019 | 37,700 | 426.01 |
| KIRKPATRICK CHARLOTTE H | 016-004-C | 436,400 | 4,931.32 |
| KIRKPATRICK CHARLOTTE H | 016-022 | 63,000 | 711.90 |
| KIRKPATRICK HOWARD JR | 012-023 | 334,100 | 3,775.33 |
| KLYZA STEPHEN M | 018-032 | 411,700 | 4,652.21 |
| KNAPP JOHN E | 002-036 | 18,600 | 210.18 |
| KNAPP JOHN E | 002-037 | 287,700 | 3,251.01 |
| KNIGHT JONATHAN A | 004-016-A | 290,000 | 3,277.00 |
| KNOF KELSEY M | 008-013-M | 126,000 | 1,423.80 |
| KNOF MICHAEL | 008-013-L | 247,600 | 2,797.88 |
| KNOF MICHAEL T | 005-015-A | 233,600 | 2,639.68 |
| KNOWLES JOYCE ELAINE | 018-012 | 224,200 | 2,533.46 |
| KNOWLTON JOY W 67% | 010-089 | 118,700 | 1,341.31 |
| KOJIGIAN CHARLES A | 027-031-A | 412,500 | 4,661.25 |
| KOPISHKE HEIDI | 003-014-J | 167,600 | 1,893.88 |
| KOZAK PAUL DAVID & NANCY | 028-004 | 361,300 | 4,082.69 |
| KRAMER DAVID K | 015-034 | 28,300 | 319.79 |
| KRAMER DAVID K | 015-035 | 232,100 | 2,622.73 |
| KRAWIC EDMUND J | 021-035 | 271,600 | 3,069.08 |
| KRAWIC JOANNE A | 021-036 | 46,600 | 526.58 |
| KURR SHAWNA M | 027-032 | 303,700 | 3,431.81 |
| LABBE DENNIS LEO | 014-002 | 162,500 | 1,836.25 |
| LAFFIN GEORGE G | 010-009 | 366,000 | 4,135.80 |
| LAFLAMME EDMUND J | 003-046 | 340,900 | 3,852.17 |
| LAFRENAYE JASON P | 015-053 | 168,000 | 1,898.40 |
| LAILER DENNIS M | 009-049-A | 68,000 | 768.40 |
| LAILER ROBERT E | 009-006 | 222,200 | 2,510.86 |

| Owner | Map/Lot | Assessment | Tax |
|---------------------------------|----------------|-------------------|------------|
| LAILER ROBERT EARL | 028-013 | 171,500 | 1,937.95 |
| LANCE R LEE LIVING TRUST | 016-008 | 138,500 | 1,565.05 |
| LANDRY MARK D | 010-058 | 172,700 | 1,951.51 |
| LANDRY MARK D | 010-064 | 4,100 | 46.33 |
| LANE ALFRED | 026-024 | 314,500 | 3,553.85 |
| LANE DANNY K JR | 016-039 | 135,700 | 1,533.41 |
| LANE LAWRENCE E JR | 007-007-D | 162,200 | 1,832.86 |
| LANE LYNDON L | 007-015 | 17,000 | 192.10 |
| LANE TINA M & MARY LANE 1/3 INT | 021-037 | 215,600 | 2,436.28 |
| LANG DEBORAH | 007-040 | 135,200 | 1,527.76 |
| LANPHIER MARLA S | 004-035-B | 502,600 | 5,679.38 |
| LASKO THOMAS | 007-001 | 220,900 | 2,496.17 |
| LASSEN REALTY TRUST | 026-025-A | 76,900 | 868.97 |
| LASSEN REALTY TRUST | 026-026 | 228,200 | 2,578.66 |
| LASSEN REALTY TRUST | 026-038 | 26,600 | 300.58 |
| LAVALLEE GERARD L | 003-001 | 223,800 | 2,528.94 |
| LAVENDIER JOSEPH | 026-030 | 284,700 | 3,217.11 |
| LAWLESS GARY C | 004-033 | 150,400 | 1,699.52 |
| LAWRENCE BRIAN | 007-067 | 146,300 | 1,653.19 |
| LAWRENCE BRIAN | 007-067-A | 42,700 | 482.51 |
| LAWRENCE PETER G | 001-026-A | 221,100 | 2,498.43 |
| LAWSON SALLY L EST OF | 010-065 | 100,100 | 1,131.13 |
| LAWTON DANIEL | 009-024-B | 91,800 | 1,037.34 |
| LEAVITT JANE W | 015-054 | 130,600 | 1,475.78 |
| LEAVITT ROBERT A | 024-019 | 293,400 | 3,315.42 |
| LEBEL MICHAEL D | 010-080 | 327,400 | 3,699.62 |
| LEE HENRY G | 011-012 | 259,900 | 2,936.87 |
| LEEMAN WAYNE C | 009-013 | 168,500 | 1,904.05 |
| LEIGHTON DAVID D | 007-054-F | 77,200 | 872.36 |
| LEINONEN EINO E | 011-005 | 505,000 | 5,706.50 |
| LELAND MATTHEW | 002-068 | 189,100 | 2,136.83 |
| LEONARD MARK E | 018-003 | 251,000 | 2,836.30 |
| LEP JOHN R | 002-063 | 244,000 | 2,757.20 |
| LEP JOHN R | 002-066 | 30,500 | 344.65 |
| LEP JOHN R | 002-067 | 30,600 | 345.78 |
| LESSNER DEBRA C | 005-020 | 49,500 | 559.35 |
| LESSNER DEBRA C | 005-024 | 296,200 | 3,347.06 |
| LESSNER DEBRA C | 005-027 | 61,900 | 699.47 |
| LESSNER DEBRA C | 005-028 | 18,000 | 203.40 |
| LEVENSALE DEBRA D | 007-043-A | 241,400 | 2,727.82 |
| LEVENSALE RICHARD JR | 009-007 | 135,600 | 1,532.28 |
| LEVESQUE WALTER T | 015-007 | 161,000 | 1,819.30 |
| LEVY DEAN J | 016-022-A | 28,600 | 323.18 |
| LEVY DEAN J | 016-028 | 317,000 | 3,582.10 |

| Owner | Map/Lot | Assessment | Tax |
|---|----------------|-------------------|------------|
| LEWIS HAROLD | 001-024 | 158,000 | 1,785.40 |
| LEWIS MADELYN | 007-066 | 104,900 | 1,185.37 |
| LEWIS MADELYN A | 007-051-A | 28,800 | 325.44 |
| LEWIS MATTHEW | 023-023-014 | 34,500 | 389.85 |
| LEWIS MATTHEW J | 023-004-A | 132,300 | 1,494.99 |
| L'HOMMEDIEU, W. GARY | 005-041 | 394,700 | 4,460.11 |
| LIBBY CHARLENE H | 003-043 | 273,800 | 3,093.94 |
| LIBBY DAVID A | 023-027 | 134,200 | 1,516.46 |
| LIBBY HALVOR D | 013-004 | 78,200 | 883.66 |
| LIBBY JOHN W | 013-004-H | 72,400 | 818.12 |
| LIBBY OLIVER W | 001-012 | 415,900 | 4,699.67 |
| LIBBY TINA M | 013-039-A | 227,700 | 2,573.01 |
| LINCOLN LISA C | 023-003 | 109,500 | 1,237.35 |
| LINKER JUDITH G | 018-028-D | 429,100 | 4,848.83 |
| LITTEL THOMAS H | 005-038 | 141,400 | 1,597.82 |
| LITTLE BRUCE | 007-045-A | 187,900 | 2,123.27 |
| LITTLE DAVID | 007-003-A | 109,500 | 1,237.35 |
| LITTLE DAVID H | 007-003-B | 120,800 | 1,365.04 |
| LITTLE DEREK D | 023-036 | 171,200 | 1,934.56 |
| LITTLE PENELOPE M | 007-020 | 137,000 | 1,548.10 |
| LITTLE PENELOPE M | 007-021 | 27,000 | 305.10 |
| LOCKE THOMAS E | 023-030 | 150,900 | 1,705.17 |
| LOON COVE ASSOCIATION | 003-047 | - | 0.00 |
| LOON'S NEST REALTY TRUST | 023-016 | 329,100 | 3,718.83 |
| LOREN RICHARD | 007-031-B | 35,100 | 396.63 |
| LOVINS HIRAM R | 003-023 | 134,400 | 1,518.72 |
| LUCAS JEREMY M | 001-003-E | 262,500 | 2,966.25 |
| LUDWIG JANE | 010-090 | 122,400 | 1,383.12 |
| LUFKIN ELIZABETH H | 007-047-B | 251,100 | 2,837.43 |
| LUKENS DANA | 022-011 | 357,800 | 4,043.14 |
| LUKSIC JOSIP | 023-002-F | 192,300 | 2,172.99 |
| LUKSIC JOSIP | 023-002-G | 31,200 | 352.56 |
| MABEE CARLETON H | 012-011 | 249,300 | 2,817.09 |
| MACDONALD CHRISTIEL L | 004-034 | 358,800 | 4,054.44 |
| MACDONALD THOMAS | 009-011 | 141,700 | 1,601.21 |
| MACDONALD THOMAS E | 008-004 | 37,000 | 418.10 |
| MACDONALD WENDY L | 008-004-A | 133,100 | 1,504.03 |
| MACDOUGALL FAMILY RE TRUST | 021-019 | 293,700 | 3,318.81 |
| MACK ARTHUR E DEC.OF TRUST | 012-039 | 155,200 | 1,753.76 |
| MACLEOD JEAN | 018-027 | 275,100 | 3,108.63 |
| MAGILL FAMILY TRUST | 019-014 | 703,500 | 7,949.55 |
| MAINE LOBSTERMENS ASSOC INC | 003-018 | 105,000 | 1,186.50 |
| MAINE MODULAR AND MANUFACTURED HOMES INC | 003-024-004 | 32,500 | 367.25 |

| Owner | Map/Lot | Assessment | Tax |
|---------------------------------------|----------------|-------------------|------------|
| MAINE MODULAR AND MANUFACTURED INC | 003-024 | 400 | 4.52 |
| MAINE MODULAR AND MANUFACTURED INC | 003-024-002 | 32,800 | 370.64 |
| MAINE STATE OF | 005-013 | - | 0.00 |
| MAINE STATE OF | 005-031-A | - | 0.00 |
| MAINE STATE OF | 010-049 | - | 0.00 |
| MAINE STATE OF | 010-050 | - | 0.00 |
| MAINE STATE OF | 024-032 | - | 0.00 |
| MAINELLA MARK T | 013-007 | 285,900 | 3,230.67 |
| MAKI KARL W | 005-040-A | 2,900 | 32.77 |
| MALLORY WILLIAM W JR | 018-016 | 387,900 | 4,383.27 |
| MANK DONALD | 007-065-A | 72,500 | 819.25 |
| MANK GREGORY A | 007-052-A | 151,500 | 1,711.95 |
| MANK MITCHELL D | 009-040 | 137,200 | 1,550.36 |
| MANNING RANDAL | 001-018-C | 386,600 | 4,368.58 |
| MAPLERIDGE COMMUNITY | 021-020 | 14,400 | 162.72 |
| MARAGOUDAKIS NICHOLAS JR | 004-045 | 210,000 | 2,373.00 |
| MARITIME ENERGY, INC. | 005-052 | 278,500 | 3,147.05 |
| MARKUR REALTY TRUST | 010-007 | 260,300 | 2,941.39 |
| MARSHALL WILLIAM B III RLT | 021-005 | 242,200 | 2,736.86 |
| MARTIN ASHLEY | 015-026 | 116,500 | 1,316.45 |
| MARTIN CARROLL F ET AL | 005-001-B | 176,900 | 1,998.97 |
| MARTIN CARROLL F ET AL | 024-008 | 24,500 | 276.85 |
| MARTIN CATHERINE ET AL | 026-004 | 146,800 | 1,658.84 |
| MASON GEORGE T | 010-011 | 277,400 | 3,134.62 |
| MASON SUSAN WEISER | 010-120-A | 38,600 | 436.18 |
| MASTERS LISA | 011-001-B | 240,500 | 2,717.65 |
| MASTROVITA ROBERT P | 017-002 | 819,200 | 9,256.96 |
| MATTHEWS PRISCILLA P | 001-003-F | 240,000 | 2,712.00 |
| MAY DONALD L | 004-045-B | 170,300 | 1,924.39 |
| MCBURNIE LAUREL J | 004-055 | 105,200 | 1,188.76 |
| MCCABE EDWARD LEE 2/3 INT | 023-005 | 268,400 | 3,032.92 |
| MCCABE FRANCES | 002-053 | 1,400 | 15.82 |
| MCCABE FRANCIS | 002-065 | 228,800 | 2,585.44 |
| MCCANDLESS PRISCILLA | 010-071 | 215,400 | 2,434.02 |
| MCCANDLESS PRISCILLA | 012-005-A | 110,000 | 1,243.00 |
| MCCLINTICK FOUNDATIONS INC | 009-044-G | 122,500 | 1,384.25 |
| MCCLINTICK WILLIAM R | 009-044-H | 391,900 | 4,428.47 |
| MCCOOK WILLIAM C JR | 019-019 | 485,700 | 5,488.41 |
| MCCORMACK JAMES A | 011-003-B | 429,100 | 4,848.83 |
| MCCORMACK PHYLLIS | 010-042 | 400,300 | 4,523.39 |
| MCCULLAGH PETER A | 023-021 | 153,500 | 1,734.55 |
| MCDONALD EARNEST E | 009-008 | 115,200 | 1,301.76 |

| Owner | Map/Lot | Assessment | Tax |
|-----------------------------|----------------|-------------------|------------|
| MCDONALD EDWARD | | | |
| THE IRREVOCABLE FAM TRST | 003-044 | 224,800 | 2,540.24 |
| MCFARLAND ELIZABETH K | | | |
| TRUST 6/26/15 | 020-003 | 642,300 | 7,257.99 |
| MCFARLAND RICHARD D | 003-014-D | 182,600 | 2,063.38 |
| MCGEE FAMILY LIVING TRUST | 007-029-B | 595,300 | 6,726.89 |
| MCGINNESS RACHEL A | 003-070 | 328,100 | 3,707.53 |
| MCKEEVER EUGENE D JR | 007-026 | 358,100 | 4,046.53 |
| MCKINLEY THEODORE J | 010-022-C | 634,700 | 7,172.11 |
| MCLAIN JUDITH I | 007-033 | 125,800 | 1,421.54 |
| MCLAIN SCOTT M | 024-014 | 82,200 | 928.86 |
| MCLAUGHLIN LAUREN D | 001-010 | 38,700 | 437.31 |
| MCLEAN LUCINA ALICE STEVENS | 010-074 | 201,100 | 2,272.43 |
| MCLEAN MICHAEL | 010-107 | 89,200 | 1,007.96 |
| MCLEAN WOODBURY W | 013-018 | 206,400 | 2,332.32 |
| MCMILLAN DONNA M | 003-037 | 565,300 | 6,387.89 |
| MCMILLAN DONNA REALTY TRUST | 003-037-A | 203,100 | 2,295.03 |
| MCNALLY ROBERT | 024-015 | 145,300 | 1,641.89 |
| MCNAMARA DONALD | 025-014 | 330,600 | 3,735.78 |
| MCNAMARA JOHN B | 025-012 | 244,600 | 2,763.98 |
| MCNAMARA JOHN B | 025-013 | 269,100 | 3,040.83 |
| MCNAMARA KEVIN | 003-058-C | 34,600 | 390.98 |
| MCNEILL BARRY G | 021-006 | 261,800 | 2,958.34 |
| MCNEILL FAMILY REV TRUST | 005-004 | 118,700 | 1,341.31 |
| MCNEILL FAMILY REV TRUST | 024-028 | 425,500 | 4,808.15 |
| MCNEILL LESLIE B | 024-023-B | 227,900 | 2,575.27 |
| MEADE SUSAN W | 004-009-D | 16,800 | 189.84 |
| MEADE SUSAN W | 019-018 | 426,200 | 4,816.06 |
| MEANS, CHARLIE A.III | 025-004 | 155,800 | 1,760.54 |
| MEHLHORN PETER J | 002-059 | 33,500 | 378.55 |
| MEHLHORN PETER J | 002-060 | 184,800 | 2,088.24 |
| MELLYN MARIA | 014-026 | 101,900 | 1,151.47 |
| MERCER DENNIS D | 002-031 | 142,000 | 1,604.60 |
| MERCER DENNIS D | 002-032 | 27,100 | 306.23 |
| MERRIAM STEPHEN L. | 007-031-A | 211,300 | 2,387.69 |
| MERRICK, LORRAINE | 009-037 | 114,900 | 1,298.37 |
| MERRIFIELD GEORGE E ESTATE | 016-009 | 399,100 | 4,509.83 |
| MERRIFIELD GEORGE E ESTATE | 012-024-001 | 14,200 | 160.46 |
| MERTEN THOMAS J | 012-017-B | 445,700 | 5,036.41 |
| MERTEN THOMAS J 1/2 INT | 012-017 | 245,100 | 2,769.63 |
| MEUSBURGER CHARLES E | 022-008 | 528,100 | 5,967.53 |
| MEYER KAY R | 003-053-G | 231,300 | 2,613.69 |
| MICHAUD GARY L | 015-002 | 132,700 | 1,499.51 |
| MIDCOAST CONSERVANCY | 009-019-A | 19,600 | 221.48 |

| Owner | Map/Lot | Assessment | Tax |
|------------------------------|----------------|-------------------|------------|
| MID-COAST TOWER LLC | 001-005-A | 245,700 | 2,776.41 |
| MILLER ANN L | 010-105 | 177,100 | 2,001.23 |
| MILLER DUWAYNE E | 005-010-A | 198,000 | 2,237.40 |
| MILLER GERALD Q | 021-028 | 254,900 | 2,880.37 |
| MILLER PHILIP L | 015-025 | 99,200 | 1,120.96 |
| MILLIKEN ANDREW H | 007-051 | 180,700 | 2,041.91 |
| MILLS DOUGLAS D | 009-031 | 174,700 | 1,974.11 |
| MINER PAUL J | 013-032-E | 296,800 | 3,353.84 |
| MINER PAUL J | 008-012-B-001 | 39,700 | 448.61 |
| MISERANDINO THOMAS | 003-033-C | 347,000 | 3,921.10 |
| MITCHELL PAUL E | 002-020 | 241,000 | 2,723.30 |
| MITCHELL SARA | 010-097 | 24,300 | 274.59 |
| MONAGHAN CHRIS J | 022-014-B | 213,500 | 2,412.55 |
| MONAGHAN SARAH L | 003-021 | 114,400 | 1,292.72 |
| MONTERISI JOHN JR | 010-020-A | 250,400 | 2,829.52 |
| MOODY ALVAH | 027-020 | 337,500 | 3,813.75 |
| MOODY ALVAH | 027-022 | 271,500 | 3,067.95 |
| MOODY DONALD T | 015-004 | 157,100 | 1,775.23 |
| MOODY DOROTHY B | 027-029-B | 293,800 | 3,319.94 |
| MOODY HARVEY C | 027-029-C | 317,400 | 3,586.62 |
| MOODY ISLAND OWNERS ASSOC | 027-033 | 6,500 | 73.45 |
| MOODY MARK | 009-017 | 336,400 | 3,801.32 |
| MOODY MARK A JR | 027-029-D | 154,000 | 1,740.20 |
| MOODY RICHARD D | 026-022 | 253,000 | 2,858.90 |
| MOODY STEPHEN D 1/2 INT | 027-006-B | 36,400 | 411.32 |
| MOODY THOMAS H | 007-039-B | 136,100 | 1,537.93 |
| MOODY WARREN | 027-029-A | 273,400 | 3,089.42 |
| MOOERS PHYLLIS A | 004-048 | 167,800 | 1,896.14 |
| MORANG TRUST | 027-030 | 154,700 | 1,748.11 |
| MORRIS STEPHEN | 011-006 | 330,600 | 3,735.78 |
| MORRIS STEPHEN C | 011-011 | 50,600 | 571.78 |
| MORRISON ROBERT | 007-039- C | 356,800 | 4,031.84 |
| MOSLEY HOWARD E JR | 006-005 | 75,400 | 852.02 |
| MSP LLC | 001-005 | 297,600 | 3,362.88 |
| MULLIGAN JOHN J ESTATE | 010-067 | 40,000 | 452.00 |
| MULLIGAN JOHN J ESTATE | 012-040 | 37,500 | 423.75 |
| MULLIGAN SALLY ANN | 010-114 | 115,500 | 1,305.15 |
| MULLIGAN SEAN 33 1/3 | 006-004 | 53,100 | 600.03 |
| MURDOCK WILLIAM J | 010-022-A | 80,600 | 910.78 |
| MURPHY CHARLES G | 003-053-D | 465,200 | 5,256.76 |
| MURPHY FAMILY TRUST | 025-010 | 293,300 | 3,314.29 |
| MURRAY JOLENE M | 003-014-Q | 304,700 | 3,443.11 |
| MUSA DORIS | 009-002-B | 197,700 | 2,234.01 |
| N. NOBLEBORO COMMUNITY ASSOC | 009-028 | - | 0.00 |

| Owner | Map/Lot | Assessment | Tax |
|----------------------------|----------------|-------------------|------------|
| NASTVOGEL JOHN W | 007-011 | 175,100 | 1,978.63 |
| NATELLE JASON | 003-058-A | 128,300 | 1,449.79 |
| NEAL KELLEY A | 009-044-A | 237,200 | 2,680.36 |
| NEDEAU ERIK | 007-018 | 151,400 | 1,710.82 |
| NEESON BARBARA C | 010-072 | 261,200 | 2,951.56 |
| NELSON ADAM R | 010-066 | 58,500 | 661.05 |
| NELSON BERNHART | 019-009 | 445,900 | 5,038.67 |
| NELSON DEXTER J SR | 005-049 | 84,300 | 952.59 |
| NELSON HOLLIS C | 011-007 | 202,200 | 2,284.86 |
| NELSON HOLLIS C JR 2/3 INT | 011-003 | 299,800 | 3,387.74 |
| NELSON ROBERT L | 002-077 | 289,000 | 3,265.70 |
| NEWBERT ANDREA M | 007-034-A | 293,500 | 3,316.55 |
| NEWBERT BROTHERS LLC | 008-014 | 1,100,000 | 12,430.00 |
| NEWBERT C DWIGHT | 008-014-B | 233,700 | 2,640.81 |
| NEWBERT GARY | 009-016 | 169,600 | 1,916.48 |
| NEWBERT LARRY | 008-014-A | 147,100 | 1,662.23 |
| NEWBERT LARRY P | 009-027 | 406,500 | 4,593.45 |
| NICHOLS ANTHONY F | 007-054-B | 78,600 | 888.18 |
| NICHOLS JOHN P | 017-007 | 304,100 | 3,436.33 |
| NICHOLS PAMELA R | 004-009-A | 218,000 | 2,463.40 |
| NICHOLS TERRY M | 007-070 | 33,300 | 376.29 |
| NICHOLS TERRY M | 007-071 | 248,400 | 2,806.92 |
| NIEMEYER LINDA | 003-015 | 9,600 | 108.48 |
| NIFONG THOMAS P | 019-015 | 517,300 | 5,845.49 |
| NILES MICHAEL J JR | 007-052 | 36,000 | 406.80 |
| NOBLEBORO TOWN OF | 003-008-A | - | 0.00 |
| NOBLEBORO TOWN OF | 003-009-A | - | 0.00 |
| NOBLEBORO TOWN OF | 003-033-A | - | 0.00 |
| NOBLEBORO TOWN OF | 005-035-A | - | 0.00 |
| NOBLEBORO TOWN OF | 005-045 | - | 0.00 |
| NOBLEBORO TOWN OF | 005-046-A | - | 0.00 |
| NOBLEBORO TOWN OF | 009-009 | - | 0.00 |
| NOBLEBORO TOWN OF | 010-001 | - | 0.00 |
| NOBLEBORO TOWN OF | 010-068 | - | 0.00 |
| NOBLEBORO TOWN OF | 010-093 | - | 0.00 |
| NOBLEBORO TOWN OF | 014-011 | - | 0.00 |
| NOBLEBORO TOWN OF | 015-001 | - | 0.00 |
| NOBLEBORO TOWN OF | 015-023 | - | 0.00 |
| NOBLEBORO TOWN OF | 015-024 | - | 0.00 |
| NOBLEBORO TOWN OF | 023-022 | - | 0.00 |
| NOBLES RON K TRUST - 50% | 027-031 | 887,900 | 10,033.27 |
| NORTHMORE LENIS | 002-013 | 66,900 | 755.97 |
| NORTON MATHEW A | 003-014-P | 189,500 | 2,141.35 |
| NUTTER DAN JR | 009-003-C | 78,900 | 891.57 |

| Owner | Map/Lot | Assessment | Tax |
|---------------------------------|----------------|-------------------|------------|
| O BRIEN ROBERT W | 004-052 | 300 | 3.39 |
| O'BRIEN JAMES | 022-014 | 35,200 | 397.76 |
| O'BRIEN ROBERT T | 003-066 | 494,400 | 5,586.72 |
| O'BRIEN ROBERT W | 004-051 | 174,000 | 1,966.20 |
| O'DONNELL ELEANOR | 003-031 | 427,100 | 4,826.23 |
| O'DONNELL ELEANOR | 004-016 | 101,200 | 1,143.56 |
| ODONNELL KEVIN | 008-007-A | 251,100 | 2,837.43 |
| O'DONNELL KEVIN J | 009-11-A | 32,500 | 367.25 |
| ODONNELL OWEN | 007-052-B | 69,200 | 781.96 |
| O'DONNELL OWEN J | 009-011-A-1 | 231,000 | 2,610.30 |
| ODONNELL TINA P | 009-044-J | 534,100 | 6,035.33 |
| OLD FARM COVE SUBDIVISION ASSOC | 003-068 | 44,700 | 505.11 |
| OLD FARM TRUST | 012-003 | 389,200 | 4,397.96 |
| OLIVER ERNEST JR. | 014-031 | 79,400 | 897.22 |
| OLIVER HENRY | 004-027 | 273,900 | 3,095.07 |
| OLIVER HENRY | 004-038 | 2,400 | 27.12 |
| OLIVER HENRY | 005-057 | 3,500 | 39.55 |
| OLIVER HENRY | 005-060 | 80,000 | 904.00 |
| OLIVER HENRY | 005-061 | 13,400 | 151.42 |
| OLIVER HENRY V | 003-016 | 12,700 | 143.51 |
| OLIVER HENRY V | 004-028 | 35,600 | 402.28 |
| OLIVER HENRY V | 005-063 | 12,000 | 135.60 |
| OLIVER JACOB J | 005-060-B | 109,800 | 1,240.74 |
| OLIVER JASON | 005-062 | 142,000 | 1,604.60 |
| OLIVER JOHN W JR | 004-049 | 71,000 | 802.30 |
| OLIVER JOSHUA H | 014-014 | 28,200 | 318.66 |
| OLIVER TERESA E | 005-062-001 | 78,400 | 885.92 |
| OLIVER WAYNE ET AL | 001-020 | 45,000 | 508.50 |
| OLSON GREGG | 018-023 | 190,400 | 2,151.52 |
| OLSON GREGG | 018-023-A | 1,300 | 14.69 |
| OLSON JAMES G | 004-010 | 153,800 | 1,737.94 |
| OLSON JAMES G | 004-012 | 15,000 | 169.50 |
| OLSON JAMES G | 019-005 | 3,900 | 44.07 |
| OLSON JAMES GARY | 004-024 | 32,600 | 368.38 |
| OLSON JAMES GARY | 004-006-C | 10,500 | 118.65 |
| OLSON MARION | 019-006 | 225,800 | 2,551.54 |
| OLSON MARION | 019-017 | 279,800 | 3,161.74 |
| OLSON MARION A | 019-018-A | 900 | 10.17 |
| ONEIL CYNTHIA | 010-019-A | 30,500 | 344.65 |
| ONEIL CYNTHIA M | 010-019 | 573,900 | 6,485.07 |
| ORFF RANDY A | 027-030-A | 34,500 | 389.85 |
| OSIER DAVID L | 024-018 | 326,900 | 3,693.97 |
| OSMER ELIZABETH G | 002-058 | 239,900 | 2,710.87 |
| OWEN ELIZABETH CHERRY | 012-005-D | 244,700 | 2,765.11 |

| Owner | Map/Lot | Assessment | Tax |
|---|----------------|-------------------|------------|
| OWENS ELIZABETH P REV TR UID 1-25-08 | 018-030 | 1,266,600 | 14,312.58 |
| OXTON TIMOTHY J | 007-007-C | 320,100 | 3,617.13 |
| PABIN PATRICK A 2/3 | 008-013-C | 240,600 | 2,718.78 |
| PACKARD JENNIFER L | 022-012-D | 244,400 | 2,761.72 |
| PAGE ELIZABETH L | 005-033 | 250,800 | 2,834.04 |
| PAGE PHILIP A | 015-003 | 124,100 | 1,402.33 |
| PAGE PHILIP A | 023-006-A | 81,300 | 918.69 |
| PAINÉ MARGARET A | 016-007 | 318,600 | 3,600.18 |
| PALINO LURIE | 011-001 | 704,900 | 7,965.37 |
| PALLOTTA LISA R | 014-033 | 6,500 | 73.45 |
| PALMER ELIZABETH S | 021-031 | 541,500 | 6,118.95 |
| PALMER LINWOOD E III | 010-120 | 91,900 | 1,038.47 |
| PALMER PATRICIA P | 003-053-F | 11,700 | 132.21 |
| PALMER PATRICIA S | 003-053 | 63,200 | 714.16 |
| PALMER WILLIAM | 007-063-003 | 257,700 | 2,912.01 |
| PALMER WILLIAM M | 007-063-002 | 31,100 | 351.43 |
| PAMELA R NICHOLS REV. MNGT.TR | 004-009 | 291,100 | 3,289.43 |
| PARLIN ALICE | 005-048-A | 167,900 | 1,897.27 |
| PARLIN DERRICK | 024-011 | 151,500 | 1,711.95 |
| PARMELEE SHERRY L | 023-033-A | 286,600 | 3,238.58 |
| PARMLEY ROBERT E | 001-003-K | 308,100 | 3,481.53 |
| PARSONS NEIL L JR | 010-038 | 778,100 | 8,792.53 |
| PARSONS PAUL G | 013-021-A | 28,500 | 322.05 |
| PASCALE PATRICIA | 013-032-D | 281,100 | 3,176.43 |
| PAUL TRACEY | 010-037 | 888,300 | 10,037.79 |
| PAULINO NICHOLAS J | 005-029-B | 212,000 | 2,395.60 |
| PAYOR ANDREW | 025-008 | 191,400 | 2,162.82 |
| PBM TRUST | 027-029 | 244,000 | 2,757.20 |
| PEARCE FAMILY TRUST 2016 | 004-018 | 260,900 | 2,948.17 |
| PEARCE SCOTT H | 023-001 | 424,300 | 4,794.59 |
| PEARL COLLINS NORRIS PART. LTD | 027-011 | 314,000 | 3,548.20 |
| PECK ADNEY M JR LIVING TRUST | 005-037 | 162,800 | 1,839.64 |
| PECK ADNEY M JR LIVING TRUST | 005-046 | 485,200 | 5,482.76 |
| PECK IVERNE W | 005-048 | 80,900 | 914.17 |
| PECK JEFFREY A | 005-046-B | 274,700 | 3,104.11 |
| PENDERGAST CATHERINE | 010-098 | 174,600 | 1,972.98 |
| PENDEXTER KATRINA | 010-056 | 105,300 | 1,189.89 |
| PENDLETON JENNIFER | 015-045 | 126,100 | 1,424.93 |
| PENDLETON MELANIE | 016-010-A | 25,600 | 289.28 |
| PENNIMAN JOYCE R | 026-002 | 250,300 | 2,828.39 |
| PEPPER CYNTHIA L | 003-077-A | 144,100 | 1,628.33 |
| PERKOWSKI GAIL | 026-021 | 272,800 | 3,082.64 |
| PERLEY, KENTON B | 014-012 | 30,800 | 348.04 |

| Owner | Map/Lot | Assessment | Tax |
|---------------------------------|----------------|-------------------|------------|
| PERLEY, KENTON B | 014-013 | 28,600 | 323.18 |
| PESTANA, PATRICIA A. | 021-022 | 258,300 | 2,918.79 |
| PETEET STAR GLIDDEN | 020-004 | 82,700 | 934.51 |
| PETERS KELLIE J | 001-012-A | 262,900 | 2,970.77 |
| PETERSEN DARRYN S | 009-014-A | 156,000 | 1,762.80 |
| PETRINO ANTHONY A | 025-026-D | 185,700 | 2,098.41 |
| PETTEY CHESTER P | 019-002-D | 152,600 | 1,724.38 |
| PFAHLER JOHN | 021-018 | 365,000 | 4,124.50 |
| PHILLIPS TODD E | 010-029 | 79,900 | 902.87 |
| PHIPPS JOHN M & ETHEL W & | 003-065-A | 392,800 | 4,438.64 |
| PIERCE JEANETTE A | 010-025 | 89,500 | 1,011.35 |
| PIERCE WILLIAM A | 003-057-C | 38,600 | 436.18 |
| PIERI LOUIS A SR EST OF | 028-017 | 295,300 | 3,336.89 |
| PIETILA SULO A JR | 007-004-A | 147,600 | 1,667.88 |
| PIKE SHARON A | 009-044-E | 109,700 | 1,239.61 |
| PIKE SHARON A | 009-044-F | 31,300 | 353.69 |
| PINE STATE RECYCLING INC | 009-004 | 54,900 | 620.37 |
| PINKHAM MARIANNE H | 010-031 | 196,500 | 2,220.45 |
| PIONTKOWSKI C BRIAN 2014 TRUST | 002-041 | 87,800 | 992.14 |
| PIONTKOWSKI C BRIAN 2014 TRUST | 002-042 | 7,400 | 83.62 |
| PITCHER COREY | 009-002-C | 97,500 | 1,101.75 |
| PITCHER SHERYL G | 009-032 | 98,700 | 1,115.31 |
| PLUMB STEPHEN P | 007-041 | 99,000 | 1,118.70 |
| POLAND SARAH E | 007-054-D | 49,600 | 560.48 |
| POLLITT MARCENA | 012-018 | 423,300 | 4,783.29 |
| POLLITT MARCENE ET AL | 012-019 | 447,500 | 5,056.75 |
| PORTER CAROL W | 021-043 | 291,400 | 3,292.82 |
| PORTER DAVID W | 013-032-C | 334,400 | 3,778.72 |
| POTTER MARK H | 004-015 | 248,600 | 2,809.18 |
| POWELL DENISE | 023-002-C | 202,400 | 2,287.12 |
| POWELL ERIC | 001-008 | 194,200 | 2,194.46 |
| POWELL RICHARD L | 002-010 | 80,900 | 914.17 |
| POWELL RICHARD L | 002-017 | 176,300 | 1,992.19 |
| POWELL SAMUEL W | 002-033 | 175,300 | 1,980.89 |
| PRATT NOBLEBORO MAINE FLP | 018-029 | 627,100 | 7,086.23 |
| PRAWER IONA A TRUST | 012-009 | 280,200 | 3,166.26 |
| PRESTON BETH L | 017-003 | 193,000 | 2,180.90 |
| PRINCE PAUL & HELEN IRREVOC. TR | 024-012 | 156,100 | 1,763.93 |
| PRIOR JOHN R JR | 002-055 | 178,900 | 2,021.57 |
| PROCK SHIRLEY | 008-007 | 25,100 | 283.63 |
| PROCK SHIRLEY | 009-026 | 156,200 | 1,765.06 |
| PROCK SHIRLEY | 027-001 | 423,800 | 4,788.94 |
| PUTNAM POINT TRUST | 027-013 | 291,500 | 3,293.95 |
| QUINTAL PHILIP II | 002-045 | 122,100 | 1,379.73 |

| Owner | Map/Lot | Assessment | Tax |
|---------------------------|----------------|-------------------|------------|
| QUINTAL PHILIP II | 002-045-B | 14,300 | 161.59 |
| QUINTAL PHILIP II | 002-046 | 4,500 | 50.85 |
| QUINTAL PHILIP II & | 002-045-A | 26,400 | 298.32 |
| QUINTAL, LISA J | 007-055-A | 170,200 | 1,923.26 |
| R & J FAMILY TRUST | 027-009 | 193,500 | 2,186.55 |
| RADNOSKY LINDA A | 023-019 | 335,000 | 3,785.50 |
| RAFALOWSKI JOSEPH J | 007-049-A | 29,800 | 336.74 |
| RAILSBACK TRUST | 007-012 | 7,100 | 80.23 |
| RAUSCHENBERG CARLTON | 010-076 | 158,400 | 1,789.92 |
| RE' RICHARD & DONALD | 001-019 | 34,100 | 385.33 |
| RE' RICHARD & DONALD | 013-031 | 60,600 | 684.78 |
| REED ALAN J | 009-044-D | 268,800 | 3,037.44 |
| REED CARMEN B | 002-034 | 172,600 | 1,950.38 |
| REED CARMEN B | 002-035 | 7,400 | 83.62 |
| REGUT ROBERT E | 003-017 | 59,200 | 668.96 |
| REIFEL CHARLES M | 004-035-C | 602,300 | 6,805.99 |
| RENY CAROLYN D EST OF | 006-003 | 412,400 | 4,660.12 |
| RENY MARY KATE | 006-003-C | 240,300 | 2,715.39 |
| REPITON CHRIS P | 009-030 | 138,100 | 1,560.53 |
| RIBEIRO JAY S | 002-029 | 1,500 | 16.95 |
| RIBEIRO JAYS | 002-028 | 182,900 | 2,066.77 |
| RICE DEAN | 005-051 | 95,600 | 1,080.28 |
| RICE STEPHEN P | 010-044 | 132,600 | 1,498.38 |
| RICHARD A BROWN | 012-034 | 133,600 | 1,509.68 |
| RICHMOND ERIC | 015-012 | 211,100 | 2,385.43 |
| RIDER NANCY A | 025-024 | 275,700 | 3,115.41 |
| RIDLEY MALCOLM | 005-011 | 122,400 | 1,383.12 |
| RIDLEY MALCOLM D | 005-011-B | 43,500 | 491.55 |
| RIDLEY STEVEN | 005-011-T | - | 0.00 |
| RILEY PETER J 1% | 021-026 | 525,100 | 5,933.63 |
| RITTALL CECIL W JR | 014-022-B | 127,300 | 1,438.49 |
| RITTALL JENNIE C LIFE EST | 014-022 | 163,000 | 1,841.90 |
| RIVERS LIVING TRUST | 006-001-A | 328,800 | 3,715.44 |
| ROBBINS BRIAN D | 003-079 | 249,700 | 2,821.61 |
| ROBERTS DAVID A | 019-004-B | 229,400 | 2,592.22 |
| ROBERTS FRANCES L | 010-024 | 144,800 | 1,636.24 |
| ROBERTS RAYMOND W | 004-011 | 136,700 | 1,544.71 |
| ROBERTS RAYMOND W | 019-004 | 187,500 | 2,118.75 |
| ROBERTS SAMUEL E | 010-115 | 191,800 | 2,167.34 |
| ROBERTS SAMUEL E | 010-116 | 46,100 | 520.93 |
| ROBINSON WILLIAM | 013-023 | 31,700 | 358.21 |
| ROBINSON WILLIAM | 014-041-A | 152,300 | 1,720.99 |
| ROBINSON WILLIAM J JR | 004-009-B | 9,600 | 108.48 |
| ROBINSON WILLIAM J JR | 004-009-E | 225,400 | 2,547.02 |

| Owner | Map/Lot | Assessment | Tax |
|-----------------------------------|----------------|-------------------|------------|
| ROBINSON WILLIAM J JR | 004-009-F | 218,200 | 2,465.66 |
| ROBISON JEANNE F | 022-009 | 197,200 | 2,228.36 |
| ROCKEL DOREEN | 026-025 | 533,600 | 6,029.68 |
| ROGERS FRANCIS | 004-053-A | 28,400 | 320.92 |
| ROGERS FRANCIS | 004-056 | 2,100 | 23.73 |
| ROGERS FRANCIS C | 002-001 | 52,200 | 589.86 |
| ROGERS FRANCIS C | 002-069 | 17,900 | 202.27 |
| ROGERS FRANCIS C | 004-053 | 270,800 | 3,060.04 |
| ROGERS JASON M | 003-024-005 | 210,500 | 2,378.65 |
| ROGERS LINDA | 007-046 | 210,700 | 2,380.91 |
| ROGERS PATRICK | 001-003-J | 291,000 | 3,288.30 |
| ROGERS, DANVILLE JR & LINDA | 007-003 | 143,700 | 1,623.81 |
| ROLLINS KARA C | 023-039 | 43,500 | 491.55 |
| RUFFLEY CHRISTINE E | 010-103 | 194,400 | 2,196.72 |
| RUNDELL MICHAEL E | 002-072 | 32,500 | 367.25 |
| SALTERIO JOHN G REVOC TRUST | 010-015 | 321,700 | 3,635.21 |
| SANDERSON DANIEL H ET AL | 021-017 | 239,600 | 2,707.48 |
| SAWYER ALISON L | 013-035-A | 268,600 | 3,035.18 |
| SAWYER M ROBERT | 012-027-C | 222,200 | 2,510.86 |
| SAWYER M ROBERT | 012-027-D | 41,100 | 464.43 |
| SAWYER MAURICE ET AL | 028-010 | 285,300 | 3,223.89 |
| SCALF CLAIRE W | 024-001 | 97,800 | 1,105.14 |
| SCALF CLAIRE W | 025-007 | 20,600 | 232.78 |
| SCARBOROUGH JAMES M | 007-016 | 26,300 | 297.19 |
| SCARBOROUGH JAMES M | 007-017 | 28,400 | 320.92 |
| SCHAFF PATRICIA | 019-003 | 817,200 | 9,234.36 |
| SCHAFFNER PAUL E | 021-023 | 264,000 | 2,983.20 |
| SCHAIBLE DAVID G | 001-009 | 182,200 | 2,058.86 |
| SCHAIBLE DAVID G | 001-018-B | 37,500 | 423.75 |
| SCHAIBLE DAVID G | 005-039 | 42,300 | 477.99 |
| SCHELL CAROL S. EST OF | 003-051 | 261,800 | 2,958.34 |
| SCHELL J. KRIST/ROBERT W. SCHELL | 003-052 | 18,000 | 203.40 |
| SCHELL J. KRIST, ROBERT W.SCHELL | 003-053-B | 15,900 | 179.67 |
| SCHELL J. KRIST, SCHELL J. DANIEL | 003-051-A | 24,300 | 274.59 |
| SCHIAVI FAMILY REALTY TRUST | 026-019 | 105,900 | 1,196.67 |
| SCHIAVI FAMILY REALTY TRUST | 026-039 | 69,100 | 780.83 |
| SCHIAVI FAMILY RE TRUST - TC | 026-020 | 255,700 | 2,889.41 |
| SCHUMACHER JOHN MICHAEL | 010-095 | 165,800 | 1,873.54 |
| SCHWEIGHAUSER DELLY | 004-013-A | 299,500 | 3,384.35 |
| SCOFIELD VICTOR B | 015-037 | 138,500 | 1,565.05 |
| SCOLLO WILLIAM H | 010-002 | 264,600 | 2,989.98 |
| SCOTT ALICE P | 015-007-A | 37,500 | 423.75 |
| SCOTT ALICE PALMER | 015-020 | 129,200 | 1,459.96 |
| SCOTT BRIAN | 004-047 | 106,100 | 1,198.93 |

| Owner | Map/Lot | Assessment | Tax |
|--------------------------|----------------|-------------------|------------|
| SCOTT BRIAN | 004-050 | 600 | 6.78 |
| SCOTT PAUL | 002-055-A | 348,500 | 3,938.05 |
| SCOTT RICHARD A | 004-019 | 124,200 | 1,403.46 |
| SCUDDER CATHERINE P | 005-034 | 158,200 | 1,787.66 |
| SEAVER BARBARA ELLEN | 007-039-A | 153,700 | 1,736.81 |
| SEVERANCE RICHARD | 003-020-A | 153,400 | 1,733.42 |
| SEWALL CHRISTOPHER | 009-010 | 129,100 | 1,458.83 |
| SEWALL ROBERT A | 003-038 | 173,000 | 1,954.90 |
| SEWALL ROBERT A | 003-038-B | 30,400 | 343.52 |
| SHAFFER RYAN J | 008-013-H | 232,000 | 2,621.60 |
| SHAFFER RYAN J | 008-013-K | 32,100 | 362.73 |
| SHALLOW COVE ASSOCIATION | 021-029 | 34,500 | 389.85 |
| SHALLOW HARBORS RE TRUST | 026-037 | 677,200 | 7,652.36 |
| SHALLOW HARBORS RE TRUST | 026-045 | 56,200 | 635.06 |
| SHAW VIRGINIA W | 012-024 | 794,600 | 8,978.98 |
| SHEA RICHARD A | 010-012 | 169,900 | 1,919.87 |
| SHELDON MARY K | 004-036-B | 247,500 | 2,796.75 |
| SHEPHERD REBECCA A | 025-006 | 432,300 | 4,884.99 |
| SHERRILL CHARLES A | 010-119 | 179,500 | 2,028.35 |
| SHJ TRUST & | 026-023 | 313,900 | 3,547.07 |
| SHOVER EVELYN R | 004-008 | 59,200 | 668.96 |
| SIDA GRAHAM D | 016-023 | 385,500 | 4,356.15 |
| SIDELINGER FRANK E | 015-015 | 55,200 | 623.76 |
| SIDELINGER PAUL K | 015-018-A | 221,200 | 2,499.56 |
| SIDEN DIANE | 023-019-A | 277,400 | 3,134.62 |
| SILVER WILLIAM M | 007-029-A | 647,800 | 7,320.14 |
| SILVER WILLIAM M TRUSTEE | 007-031 | 31,700 | 358.21 |
| SILVER WILLIAM MICHAEL | 007-007-B | 42,800 | 483.64 |
| SIMMONS AMY E | 016-041-C | 122,000 | 1,378.60 |
| SIMMONS CAROLYN S | 016-041 | 84,500 | 954.85 |
| SIMMONS CHARLOTTE G | 014-016 | 88,200 | 996.66 |
| SIMMONS HENRY B | 002-038-A | 55,500 | 627.15 |
| SIMMONS HENRY B | 002-039 | 14,300 | 161.59 |
| SIMMONS HENRY B | 002-040 | 1,900 | 21.47 |
| SIMMONS HENRY B | 003-002 | 133,100 | 1,504.03 |
| SIMMONS JILL MICHELLE | 003-053-E | 434,200 | 4,906.46 |
| SIMMONS LOUISE | 016-038 | 43,600 | 492.68 |
| SIMMONS MALCOLM C | 016-040 | 132,200 | 1,493.86 |
| SIMMONS TIMOTHY P | 022-001 | 166,200 | 1,878.06 |
| SIMONDS PETER J | 016-012-A | 191,600 | 2,165.08 |
| SIMPSON BETTY JANE | 016-018 | 297,400 | 3,360.62 |
| SINCLAIR AFTON A | 007-032 | 129,600 | 1,464.48 |
| SKINNER LAWRENCE | 015-028-A | 112,400 | 1,270.12 |
| SMALLEY BENJAMIN W | 005-040-B | 272,200 | 3,075.86 |

| Owner | Map/Lot | Assessment | Tax |
|---------------------------|----------------|-------------------|------------|
| SMITH DIANE | 023-004-B | 388,100 | 4,385.53 |
| SMITH EMMA STEPHENSON | 023-031-B | 192,400 | 2,174.12 |
| SMITH GEORGE | 003-029 | 101,200 | 1,143.56 |
| SMITH JONATHAN BACON | 001-003-I | 286,500 | 3,237.45 |
| SMITH JR JOSEPH R | 024-007 | 461,900 | 5,219.47 |
| SMITH KATHLEEN | 010-121 | 149,800 | 1,692.74 |
| SMITH SUSAN J | 024-008-A | 19,500 | 220.35 |
| SMITH-BALTES FAMILY TRUST | 023-002-J | 28,800 | 325.44 |
| SNELL JONATHAN W | 009-006-A | 419,600 | 4,741.48 |
| SNOW MICHAEL PAUL | 002-007-A | 31,100 | 351.43 |
| SOARES WILLIAM E JR | 022-007-C | 498,800 | 5,636.44 |
| SODERGREN IRENE E | 005-036 | 156,600 | 1,769.58 |
| SOKOLL CHRISTOPHER NYE | 004-023 | 141,900 | 1,603.47 |
| SORACCHI GARY A | 016-026 | 270,500 | 3,056.65 |
| SORENSEN FAY T | 019-013 | 459,900 | 5,196.87 |
| SOUTHWICK TIMOTHY J | 002-007-B | 91,200 | 1,030.56 |
| SPARRELL STEPHEN | 018-026 | 141,300 | 1,596.69 |
| SPEAR FARMS INC | 007-058 | 59,700 | 674.61 |
| SPEAR FARMS INC | 007-059 | 431,500 | 4,875.95 |
| SPEAR FARMS INC | 009-029-A | 1,800 | 20.34 |
| SPEAR FARMS INC | 009-035 | 9,200 | 103.96 |
| SPEAR FARMS INC | 009-044 | 39,900 | 450.87 |
| SPEAR FARMS INC | 009-049 | 1,800 | 20.34 |
| SPEAR FARMS INC | 009-050 | 3,000 | 33.90 |
| SPEAR FARMS INC | 009-035-A | 231,700 | 2,618.21 |
| SPEAR JEFFREY | 009-003-B | 363,100 | 4,103.03 |
| SPEAR ROBERT | 009-002-A | 44,400 | 501.72 |
| SPEAR ROBERT W | 003-008-B-001 | 50,300 | 568.39 |
| SPEAR ROBERT W | 009-034 | 210,200 | 2,375.26 |
| SPEAR ROBERT W | 009-036 | 21,700 | 245.21 |
| SPEAR RONALD D | 009-038-A | 615,300 | 6,952.89 |
| SPEAR TERENCE W | 007-058-A | 268,400 | 3,032.92 |
| SPEAR THOMAS L | 028-008 | 232,400 | 2,626.12 |
| SPECTOR JENNIFER E | 007-010-C | 482,300 | 5,449.99 |
| SPRAGUE AMANDA | 011-001-C | 256,600 | 2,899.58 |
| SPRAGUE DANA L | 011-001-A | 467,200 | 5,279.36 |
| SPRAGUE JAMES | 013-015-A | 98,000 | 1,107.40 |
| SPRAGUE JANICE O | 011-001-D | 214,300 | 2,421.59 |
| SPRAGUE PAULA K. | 023-002-A | 139,000 | 1,570.70 |
| SPRAGUE THEODORE C | 004-036-A | 273,900 | 3,095.07 |
| SPROUL H W LLC | 026-003 | 308,400 | 3,484.92 |
| SQUIERS WILLIAM G | 007-054-E | 228,900 | 2,586.57 |
| ST JEAN BRETT | 018-021 | 29,000 | 327.70 |
| ST PIERRE J MARC | 007-054-C | 116,500 | 1,316.45 |

| Owner | Map/Lot | Assessment | Tax |
|---------------------------------|----------------|-------------------|------------|
| STAAB MARY L | 003-026 | 55,800 | 630.54 |
| STADTLANDER GARY L 1994 TRUST | 016-019 | 610,900 | 6,903.17 |
| STADTLANDER GARY L 1994 TRUST | 016-020 | 4,400 | 49.72 |
| STAFFORD LEEMAN F | 003-017-A | 186,200 | 2,104.06 |
| STANLEY INGRID C | 017-008 | 881,300 | 9,958.69 |
| STEBNER MARGARET D | 021-038 | 148,600 | 1,679.18 |
| STEBNER PAUL | 003-040 | 22,200 | 250.86 |
| STEBNER PAUL J | 001-006 | 218,100 | 2,464.53 |
| STEBNER PAUL J | 003-039 | 24,200 | 273.46 |
| STEEN ARLENE A LIFE ESTATE | 023-007 | 229,800 | 2,596.74 |
| STEEVES SHANE | 003-075-B | 48,300 | 545.79 |
| STEHLIK RICHARD E | 003-042 | 280,800 | 3,173.04 |
| STEINBERGER RICHARD NED | 022-007 | 510,700 | 5,770.91 |
| STEPANAUKAS RAMUNAS | 002-071 | 186,400 | 2,106.32 |
| STEVENS MARC | 004-029 | 68,500 | 774.05 |
| STEVENS MARC R | 004-029-A | 298,400 | 3,371.92 |
| STEVENS MARC R | 004-035 | 543,500 | 6,141.55 |
| STEVENS NORMA F | 015-017 | 193,800 | 2,189.94 |
| STEWART MARK ANDREW | 012-027 | 290,500 | 3,282.65 |
| STRAWBRIDGE NANCY R | 022-007-F | 494,300 | 5,585.59 |
| STRAWSER DANIEL G | 003-035 | 199,500 | 2,254.35 |
| STREKER PETER D | 018-017 | 335,900 | 3,795.67 |
| STREKER PETER D | 018-018 | 35,100 | 396.63 |
| STUART CHARLES C | 006-001 | 700,100 | 7,911.13 |
| STUDLEY TRUST | 004-032 | 1,193,300 | 13,484.29 |
| SULLIVAN SANDRA | 014-025 | 105,500 | 1,192.15 |
| SWAZEY GEORGE A & ROCHELLE S | 014-001-A | 338,800 | 3,828.44 |
| SWEET MERIBY | 013-015 | 142,300 | 1,607.99 |
| SWIFT ESTHER | 007-048 | 146,700 | 1,657.71 |
| TAYLOR DEBORAH R | 001-003 | 508,700 | 5,748.31 |
| TAYLOR DOUGLAS E | 004-036-C | 519,600 | 5,871.48 |
| TEEL ALLAN S | 018-004 | 600,000 | 6,780.00 |
| TEEL ALLAN S | 018-022 | 29,700 | 335.61 |
| TETU THOMAS R | 024-003 | 134,000 | 1,514.20 |
| THARPE ANN MARIE | 017-001 | 441,600 | 4,990.08 |
| THE PRISCILLA C HORST LIV TRUST | 028-002 | 763,200 | 8,624.16 |
| THOMAS LORANCE | 005-060-A | 1,500 | 16.95 |
| THOMAS PATRICK S | 010-026 | 326,700 | 3,691.71 |
| THOMAS WILLIAM C | 026-010 | 365,200 | 4,126.76 |
| THOMPSON GAIL O | 003-065 | 506,000 | 5,717.80 |
| TIBBETTS BRANDON C | 005-036-A | 118,100 | 1,334.53 |
| TIBBETTS DEBORAH A | 010-035-B | 122,000 | 1,378.60 |
| TIDEWATER CREEK REALTY TRUST | 022-005 | 1,523,600 | 17,216.68 |
| TIDEWATER TELCOM INC | 001-018-A | 1,804,600 | 20,391.98 |

| Owner | Map/Lot | Assessment | Tax |
|----------------------------|----------------|-------------------|------------|
| TIDEWATER TELECOM | 005-046-A-L | 9,500 | 107.35 |
| TIDEWATER TELECOM | 018-027-A | 34,100 | 385.33 |
| TILAS MATTHEW R | 002-054 | 261,100 | 2,950.43 |
| TILLOU DEBRA A | 007-013 | 71,600 | 809.08 |
| TILTON ROBERT L | 027-034 | 600,000 | 6,780.00 |
| TOWNE KANDIE L | 013-010 | 196,600 | 2,221.58 |
| TOWNSEND DALE F | 004-044 | 56,100 | 633.93 |
| TOWNSEND DALE F | 004-046 | 2,100 | 23.73 |
| TOWNSEND PATRICIA EST | 021-001 | 62,300 | 703.99 |
| TOWNSEND-SOKOLL DEBRA | 003-033-B | 427,800 | 4,834.14 |
| TOZIER NAHUM R | 015-018 | 212,000 | 2,395.60 |
| TOZIER NAHUM R | 015-047 | 158,400 | 1,789.92 |
| TOZIER NAHUM R | 015-048 | 14,500 | 163.85 |
| TRAIL ROBERT S III | 002-012 | 177,700 | 2,008.01 |
| TRANK SUSAN A | 023-038 | 119,900 | 1,354.87 |
| TRASK GARETH | 016-034 | 109,400 | 1,236.22 |
| TRUHEL CARL W | 003-013 | 102,800 | 1,161.64 |
| TURGEON REVOC LIVING TRUST | 003-058-D | 32,600 | 368.38 |
| TURGEON THOMAS | 003-058-001 | 7,700 | 87.01 |
| TUTTLE JOYCE A | 004-054 | 132,600 | 1,498.38 |
| UHLMAN MARK D | 013-022 | 188,700 | 2,132.31 |
| URBANEK MATTHEW D | 012-021 | 148,400 | 1,676.92 |
| URBANEK MATTHEW D | 012-041 | 179,100 | 2,023.83 |
| VAN DYKE JAMES A | 013-040 | 117,200 | 1,324.36 |
| VAN WYNGARDEN MICHAEL W | 003-041 | 95,300 | 1,076.89 |
| VANNAH STANLEY JR | 009-047 | 2,600 | 29.38 |
| VANNAH THOMAS E | 009-023 | 69,900 | 789.87 |
| VENCILE KENNETH W | 003-014-M | 312,400 | 3,530.12 |
| VINAL CHRISTOPHER D | 007-042 | 132,700 | 1,499.51 |
| VINAL MAX T | 003-014-G | 307,900 | 3,479.27 |
| VINAL WILLA C | 005-044 | 95,800 | 1,082.54 |
| VIOLETTE MARTHA A | 023-026 | 160,900 | 1,818.17 |
| VITALE NICHOLAS C | 012-005-E | 392,700 | 4,437.51 |
| VOGT RUTH B | 012-008 | 321,400 | 3,631.82 |
| VON VOGT CARL | 007-044 | 117,900 | 1,332.27 |
| VOSE FAMILY TRUST | 002-018 | 162,000 | 1,830.60 |
| VOSE FAMILY TRUST | 002-019 | 6,200 | 70.06 |
| VOWLES STEPHEN | 010-022 | 152,800 | 1,726.64 |
| WADDELL DAVID A | 027-010 | 262,800 | 2,969.64 |
| WALDEN SARAH C | 002-062 | 147,600 | 1,667.88 |
| WALDRON RICHARD L | 014-001 | 60,900 | 688.17 |
| WALENTA DONALD F | 010-023 | 144,400 | 1,631.72 |
| WALSH VALERIE J | 010-094 | 197,800 | 2,235.14 |
| WALSH VERONICA | 016-035 | 29,100 | 328.83 |

| Owner | Map/Lot | Assessment | Tax |
|-----------------------------|----------------|-------------------|------------|
| WALSH VERONICA | 016-035-A | 3,500 | 39.55 |
| WALTON RONALD W | 023-031 | 124,400 | 1,405.72 |
| WALTZ GEORGE H | 002-007-E | 113,200 | 1,279.16 |
| WALTZ RAYMOND | 014-032 | 101,500 | 1,146.95 |
| WALTZ STANLEY R | 009-048 | 171,600 | 1,939.08 |
| WARD GREGORY JASON | 008-013-Q | 36,100 | 407.93 |
| WARD JEFFERY V | 008-013-N | 278,200 | 3,143.66 |
| WARD MICHAEL | 008-013-P | 188,300 | 2,127.79 |
| WARD NEAL R | 003-014-H | - | 0.00 |
| WARD NEAL R | 003-014-R | - | 0.00 |
| WARD RONALD | 008-013 | 37,500 | 423.75 |
| WARD RONALD | 008-013-J | 293,200 | 3,313.16 |
| WARD VIRGINIA C | 025-001 | 401,700 | 4,539.21 |
| WEAVER SARAH R 1/2 INTEREST | 002-073 | 207,900 | 2,349.27 |
| WEBBER MARIE E | 002-002 | 120,600 | 1,362.78 |
| WEBBER SONJA J HEIRS OF | 015-030 | 157,200 | 1,776.36 |
| WEBSTER SANDRA | 007-004-B | 4,800 | 54.24 |
| WEBSTER SANDRA | 007-027 | 181,600 | 2,052.08 |
| WEINER MICHAEL A | 016-027 | 279,600 | 3,159.48 |
| WELLMAN MARGARET | 008-001 | 130,900 | 1,479.17 |
| WELLMAN MARGARET M | 009-015 | 186,400 | 2,106.32 |
| WELSHER MICHAEL | 003-019-A | 184,400 | 2,083.72 |
| WELT BETTY | 012-005 | 35,900 | 405.67 |
| WELT BETTY | 012-007 | 585,200 | 6,612.76 |
| WELT MARTIN JOSEPH | 012-006 | 69,800 | 788.74 |
| WELTON STEPHANIE L | 009-001 | 143,000 | 1,615.90 |
| WEST NECK STORAGE LLC | 015-028 | 387,200 | 4,375.36 |
| WESTHAVER BRIAN | 012-027-F | 184,100 | 2,080.33 |
| WESTON GEORGE | 010-046 | 37,300 | 421.49 |
| WESTON GEORGE | 010-100 | 172,200 | 1,945.86 |
| WESTON GEORGE | 010-101 | 800 | 9.04 |
| WESTON GEORGE N | 010-096 | 48,100 | 543.53 |
| WEYMOUTH NANCY E | 007-030 | 86,000 | 971.80 |
| WHALLEY ELLEN E | 023-029 | 89,800 | 1,014.74 |
| WHALLEY ELLEN E ERICKSON | 010-043 | 200,300 | 2,263.39 |
| WHEAR ROBERT H | 010-081 | 228,600 | 2,583.18 |
| WHEAR ROBERT H | 012-005-C | 172,700 | 1,951.51 |
| WHEELER ROBERT | 010-008 | 532,200 | 6,013.86 |
| WHITAKER KENT | 004-001 | 176,500 | 1,994.45 |
| WHITAKER RAMONA E | 004-004 | 64,800 | 732.24 |
| WHITE ANGELA M | 013-029 | 118,200 | 1,335.66 |
| WHITNEY DAVID L | 010-092 | 220,600 | 2,492.78 |
| WHITNEY WILLIAM J | 003-060 | 478,900 | 5,411.57 |
| WICKS, LESLIE A | 014-018 | 209,300 | 2,365.09 |

| Owner | Map/Lot | Assessment | Tax |
|-------------------------------|----------------|-------------------|------------|
| WILCOX MICHAEL T | 001-003-D | 266,200 | 3,008.06 |
| WILLARD JOELLEN LYNN | 024-023 | 819,200 | 9,256.96 |
| WILLIAM & JUDITH SILVER RE TR | 007-028 | 324,400 | 3,665.72 |
| WILLIAMS EVA L | 007-055-D | 142,700 | 1,612.51 |
| WILLIAMS JOHN S. | 011-003-C | 838,400 | 9,473.92 |
| WILLIAMS JULIETTE N | 014-030 | 121,700 | 1,375.21 |
| WILLIAMS RUSSELL W | 010-078 | 291,400 | 3,292.82 |
| WILLIAMS STEPHEN | 013-027 | 125,500 | 1,418.15 |
| WILLIAMSON ANDREA Y | 016-036 | 227,200 | 2,567.36 |
| WILLIAMSON ANN WHEELER | 019-012 | 398,500 | 4,503.05 |
| WILSON EBEN S | 002-024 | 247,500 | 2,796.75 |
| WINDS WAY PROP. OWNERS ASSOC | 022-007-D | - | 0.00 |
| WINE TIMOTHY E | 018-015 | 20,400 | 230.52 |
| WINSLOW PATRICIA H | 022-002 | 128,400 | 1,450.92 |
| WINTER REGINE | 004-006 | 254,400 | 2,874.72 |
| WOOD JONATHAN | 027-012 | 228,700 | 2,584.31 |
| WOOD KATHLEEN | 027-005 | 55,700 | 629.41 |
| WOODARD STEVEN PAUL | 027-018 | 240,200 | 2,714.26 |
| WOODMAN PAUL D | 001-023 | 187,700 | 2,121.01 |
| WOODWARD ROBERT | 015-010-A | 31,300 | 353.69 |
| WOODWARD ROBERT K | 013-026 | 117,000 | 1,322.10 |
| WOODWARD-MERCER ANGELA | 015-010-A-1 | 303,200 | 3,426.16 |
| WRIGGINS THOMAS | 013-041-A | 87,900 | 993.27 |
| WRIGGINS THOMAS IV | 013-041 | 405,700 | 4,584.41 |
| WRIGHT CHESTER H | 014-003 | 43,200 | 488.16 |
| WRIGHT DALE C | 002-047 | 43,500 | 491.55 |
| WRIGHT DALE C | 002-048 | 16,800 | 189.84 |
| WRIGHT DALE C | 014-007 | 129,400 | 1,462.22 |
| WRIGHT DALE C | 014-040 | 27,000 | 305.10 |
| WRIGHT ELIZABETH JEAN | 022-012-C | 651,500 | 7,361.95 |
| WRIGHT H CHESTER | 014-003-B | 37,500 | 423.75 |
| WRIGHT JEFFREY B | 003-073 | 384,500 | 4,344.85 |
| WRIGHT KYLE | 002-079 | 96,100 | 1,085.93 |
| WRIGHT THOMAS E | 004-036-D | 588,500 | 6,650.05 |
| WRIGHT WILBUR L | 013-038 | 140,800 | 1,591.04 |
| WYLIE ARTHUR | 014-037 | 108,300 | 1,223.79 |
| WYLIE ARTHUR & MAXINE | 005-055-B | 73,900 | 835.07 |
| YANARELLA MARK C | 025-009 | 269,600 | 3,046.48 |
| YATES CALVIN C | 012-028 | 425,700 | 4,810.41 |
| YORK AMY L | 023-023-006 | 205,900 | 2,326.67 |
| YORK DARREN R | 003-014-K | 148,500 | 1,678.05 |
| YORK DONOVAN J | 013-035-A-001 | 14,800 | 167.24 |
| YORK FLORENCE | 016-010 | 180,900 | 2,044.17 |
| YORK JOHN F | 010-032 | 51,300 | 579.69 |

| Owner | Map/Lot | Assessment | Tax |
|---------------------------------------|----------------|-------------------|------------|
| YORK JOHN F | 016-021 | 45,400 | 513.02 |
| YORK JOHN F | 018-028-C | 235,300 | 2,658.89 |
| YORK KENNETH R | 018-028-B | 308,300 | 3,483.79 |
| YORK MARY H | 018-028 | 145,700 | 1,646.41 |
| YORK MICHELLE M | 016-015 | 78,200 | 883.66 |
| YOUNG MAYNARD R & LOUISE D 1/2 INT | 012-015 | 295,600 | 3,340.28 |
| YOUNG ROBERT A | 001-026 | 3,100 | 35.03 |
| YOUNG ROBERT A | 021-023-A | 186,100 | 2,102.93 |
| YOUNG ROBERT A | 021-047 | 174,400 | 1,970.72 |
| ZAHNER PAUL G | 016-030 | 101,900 | 1,151.47 |
| ZAMBELLO KATHLEENC | 010-027 | 389,600 | 4,402.48 |
| ZANDA K GUTER REVOC TRUST | 003-014-A | 243,000 | 2,745.90 |
| ZELLER FRANK | 014-017 | 139,800 | 1,579.74 |
| ZIMMERMAN DARYL | 003-006 | 139,800 | 1,579.74 |
| ZUBOFF SHOSHANA | 008-002 | 2,490,700 | 28,144.91 |
| ZUBOFF SHOSHANA | 008-003 | 83,100 | 939.03 |
| ZUBOFF SHOSHANA | 008-006 | 19,700 | 222.61 |
| ZUBOFF SHOSHANA | 027-002 | 1,800 | 20.34 |
| ZUBOFF SHOSHANA 60% | 027-002-A | 425,900 | 4,812.67 |

PERSONAL PROPERTY

| Owner | Assessment | Tax |
|----------------------------------|-------------------|------------|
| ADT LLC | - | - |
| ALLEN SUSAN | 5,000 | 56.50 |
| ANDERSON TAMMY | 800 | 9.04 |
| ANDREWS RON | 10,000 | 113.00 |
| ASELAVON INC | 1,200 | 13.56 |
| BAKER EDWARD | 6,500 | 73.45 |
| BERNIER, JOANNE | 6,600 | 74.58 |
| BLAKE DEAN | 3,500 | 39.55 |
| BLAKE EARL | 1,500 | 16.95 |
| BLAKE JODY | 10,000 | 113.00 |
| BLASTOW GEORGE | 7,000 | 79.10 |
| BLOUIN DICK | 5,500 | 62.15 |
| BREWER HERB | 8,000 | 90.40 |
| CAMERON CHARLES | 1,500 | 16.95 |
| CHANEY DINA | 1,500 | 16.95 |
| CHENY TODD | 1,500 | 16.95 |
| CIT TECHNOLOGY FINANCING SER INC | 500 | 5.65 |
| COASTAL TELCO SERVICES | 241,100 | 2,724.43 |
| COASTAL WOODWORKING INC | 84,100 | 950.33 |
| COGSWELL JALINE R | 2,500 | 28.25 |
| DIRECTV LLC | 20,800 | 235.04 |
| DISH NETWORK LLC | 8,600 | 97.18 |
| DISHNET SATELLITE BROADBAND LLC | 400 | 4.52 |
| EASTERN TRADERS LTD | 24,300 | 274.59 |
| FAIRHURST TERRI & TOM | 3,000 | 33.90 |
| FARM CREDIT LEASING SER. CORP. | 773,900 | 8,745.07 |
| FARRIN ALBERT & NANCY | 1,000 | 11.30 |
| FELTIS SHAWN | 1,500 | 16.95 |
| FIRST DATA MERCH SER CORP | 1,000 | 11.30 |
| GRAYHAWK LEASING LLC | 2,800 | 31.64 |
| HARRIS CHRISTINA & GEORGE | 3,000 | 33.90 |
| HUGHES NETWORK SYSTEMS LLC | 1,300 | 14.69 |
| JEWETT JULIA | 1,500 | 16.95 |
| JORDAN SANDY | 1,700 | 19.21 |
| LAVALLE ROGER | 1,000 | 11.30 |
| LINCOLN ROBERT | 1,000 | 11.30 |
| MAILFIINANCE INC | - | - |
| MAINE FIBER CO. INC | 10,300 | 116.39 |
| MAINE RSA #1 INC | 32,800 | 370.64 |
| MARITIME ENERGY INC | 1,400 | 15.82 |
| MCCLINTICK STEFANIE | 1,500 | 16.95 |
| MCKENNY JASON | 1,500 | 16.95 |
| NEOPOST USA INC | - | - |
| PELLERIER JEFF | 1,500 | 16.95 |

| Owner | Assessment | Tax |
|---------------------------------|-------------------|------------|
| PITNEY BOWES GLOBEL FIN SER LLC | - | - |
| PORTER MARK | 1,000 | 11.30 |
| PORTLAND CELLULAR | 4,400 | 49.72 |
| POST LINDA | 1,300 | 14.69 |
| PRIOR JOYCE & DONALD | 1,500 | 16.95 |
| QUINTANA ZACHERY | 1,000 | 11.30 |
| RICE ADAM | 5,000 | 56.50 |
| ROLFE FRANK SR. | 5,000 | 56.50 |
| ROWLING ROGER | 1,500 | 16.95 |
| SAVAGE MICHAEL | 3,500 | 39.55 |
| SAWYER SHEILA | 4,000 | 45.20 |
| SCIENTIFIC GAMES INT'L | 1,600 | 18.08 |
| SERENCKO JANICE | 1,500 | 16.95 |
| SILVARIA CHRISTOPHER | 5,500 | 62.15 |
| SIMMONS DIANNE | 1,500 | 16.95 |
| SKPRAGUE ED | 1,500 | 16.95 |
| SMELTZER RICHARD | 6,000 | 67.80 |
| SMITH LIBBY | 8,000 | 90.40 |
| SNAP-ON CREDIT LLC | - | - |
| SPRAGUE SUE & CHESTER | 1,000 | 11.30 |
| ST JEAN PAMELA J | 4,000 | 45.20 |
| STAPLES JEFF & MAUREEN | 2,000 | 22.60 |
| THORNE RON | 2,500 | 28.25 |
| TIDEWATER CREEK REALTY TRUST | 25,000 | 282.50 |
| TIDEWATER TELCOM INC | 6,300 | 71.19 |
| TIME WARNER | 374,200 | 4,228.46 |
| TIME WARNER CABLE INTERNET LLCC | 4,100 | 46.33 |
| TOWNLINE CAMPING LLC | 2,500 | 28.25 |
| U S BANK NATIONAL ASSOC. | - | - |
| WAITT LISA | 6,000 | 67.80 |
| YOUNG ALLAN & CRYSTAL | 13,400 | 151.42 |

Road Commissioner's Report

In 2017:

Vannah Road was finished being prepped and paving was completed. The road was completely ditched and culverts replaced as needed. A 1200-foot section of the road required rebuilding and the elevation was raised to allow for proper drainage.

The end of East Neck Road was prepped for paving, culverts replaced and ditched.

A two-mile section of West Neck Road had brush cutting to allow for safer visibility.

Upper East Pond Road had a grid of drainage pipes installed to resolve water and ice issues across the roadway.

Several culverts were replaced in town right of ways.

The Vannah Road boat landing was regraded to allow for easier access.

Routine maintenance including patching and signs was done as necessary.

2017 had several storms that required extensive storm cleanup.

In 2018:

A section of West Neck Road requires prep work for anticipated paving that includes ditching, culvert replacement and rebuilding a 200-foot section of roadway. Some sections of West Neck Road will also require work to widen roadway.

A section of the Mills will have new catch basins installed and culverts replaced. The Mills will also have sidewalk work done for anticipated paving.

In 2018, I hope to perform more extensive brush cutting throughout town.

Plan to pave the end of East Neck Road.

Routine maintenance will be done as required during the year.

Respectfully submitted,
JOHN F. YORK
Road Commissioner

Code Officer Report

Any building, addition, or remodel needs to be permitted and if you get an after the fact permit, the fees are doubled. There also could be added monetary penalties. Any contracted work done in the Shoreland Zone “within 250 feet of water” needs to be performed by a licensed contractor. The contractor needs the State certification number on the permit. If a contractor is not certified, he/she will be facing fines from both the State and the Town. It is the homeowners’ responsibility to see that any permits are in place before construction begins, including the clearing of land for any type of development.

This year the Town fined a property owner for not getting the required permits. The owner placed a building on the abutting property and added an addition which had to be removed. Due to their nonresponse to letters sent them, they are now being fined thousands of dollars.

There was an increase in the number of permits issued this year. I issued a combination of ninety-nine (99) building and Shoreland Zone permits. I also issued twenty-three (23) internal plumbing permits and fifteen (15) septic permits.

The project at Maritime Energy has been completed and the new propane bulk tank is in operation.

Respectfully submitted,
STAN WALTZ

Minnehata Fire Company

To the townspeople of Nobleboro:

The Minnehata Fire Company / Nobleboro Fire Department responded to a total of 202 calls in 2017.

For 2017, the fire department completed the installation of the emergency egress signal along Route 1.

The fire department would like to thank Tidewater Telecom Inc. for donating the cost of ledge removal in the installation of the emergency egress systems.

The Minnehata Fire Company installed a new roof on the Mills Fire Station, renovated the interior of the station with a new heating system, raised the ceiling height and installed new LED lighting. These renovations were at no cost to the taxpayers.

The Minnehata Fire Company would like to thank Richard Giberson, from R.J. Enterprises, and John Emerson, from John Emerson Builders, for donated time and services to the Mills Station project. I would also like to thank all of the Minnehata volunteer fire company members and their significant others for donating their nights and weekends working on the Mills Station. We couldn't have done it without you!

As you all know, there is a desperate cry for volunteer fire fighters around the state. We are hurting just as much so please serve your town with pride! Join the Minnehata Fire Company! We meet Wednesday nights, 7 p.m. at the Glendon Station next to the town office.

Respectfully submitted,
 RYAN GALLAGHER, Chief

Fires:

| | | | |
|-----------------------------------|-----|-------------------------------|----|
| Structure: | | Property damage | 38 |
| Nobleboro | 1 | Vehicle vs. pedestrian | 1 |
| Mutual aid | 7 | Fire Alarms: | |
| Chimney | 3 | Smoke/fire alarms | 11 |
| Vehicle | 1 | Carbon monoxide alarms | 3 |
| Grass/woods | 3 | Miscellaneous: | |
| Emergency Medical Services | 120 | Severe weather/disaster/other | 2 |
| Vehicle Accidents: | | Power lines/trees down | 3 |
| With injuries | 7 | Service calls | 2 |

Nobleboro Historical Society

Again in 2017 the Nobleboro Historical Society (NHS), an all-volunteer organization, provided four historical programs for the public, the AppleFest community celebration, three \$1,000 scholarships for Nobleboro residents, an on-going Nobleboro history program for Nobleboro Central School students taught by Carolyn Hardman, access to local genealogical records with assistance, and eight summer Open Houses at the Museum. The Fish Ladder Restoration Committee, part of the Society, has a separate report. NHS currently has about 190 members.

The NHS programs, open to everyone for free, were outstanding and filled the Historical Center chairs for several programs. Starting in April and ending in November were:

- David Greenham, Program Director for the Holocaust and Human Rights Center of Maine spoke at the annual dinner about “WWII German Prisoners of War in Maine” and how they were accepted by the Mainers.
- David Yarborough, Wild Blueberry Specialist at UMaine Extension spoke on “The Whole Story of Blueberries” starting 10,000 years ago thru Maine’s modern-day industry and blueberries in local gardens.
- Jeff Miller explained the “Role of Ship’s Navigator in the 1600s & 1700s” and use of a quadrant and other navigational tools that guided ships on the open seas 500 years ago.
- Carolyn Hardman spoke about “Capt. Joseph C. Hopkins’ Life In Nobleboro and Sailing The High Seas” with an excellent set of pictures to make the story of his 85-year life tie into current-day Nobleboro and included his worldwide experiences in wood ships and happy return to his Nobleboro wife.

Carolyn Hardman continued to create and coordinate our wonderful Nobleboro history classes for Nobleboro Central School students, along with volunteers Britt Hatch, Richard Roosa and Barbara Briggs. As usual, this year students from Nobleboro Central School in the 1st, 2nd, 3rd, 5th, and 6th grade classes and the Miles of Friends came to the Center for programs that fulfill their class’ curriculum requirements. There are always lots of smiles and wonderful thank you letters.

Our 12th AppleFest revival on September 30 was a success again – thanks to our volunteers and support from people in Nobleboro & surrounds. This year it was dedicated to the memory of Dick Scott, who was a hard-working, dedicated volunteer with a great sense of humor since



Mitchell Wellman, AppleFest emcee (LCN photo)

NHS was created. About 450 folks attended and NHS raised enough for the Society’s three scholarships and other activities. We thank the many area businesses that provided over 100 silent auction items or donations. This year there were 100 donated, locally-made delicious apple pies. NHS gives \$200 to the NCS 8th graders for their class project as a thank-you for their cheerful and diligent help with AppleFest.

Also at AppleFest, Nobleboro selectmen Dick Spear and Bud Lewis presented Mary Sheldon with the 2017 Nobleboro Spirit of America Award for her community work. Mary thanked them and said that “Nobleboro is the best place that I have ever lived!”

The three 2017 scholarships for \$1,000 each were awarded to Lincoln Academy graduates:

- Courtney Peabody will attend University of Rhode Island for a pharmacy major
- Maxwell Smith is attending the University of Southern Maine for a nursing degree
- Alyx York at University of New Hampshire is undecided but considering social work

The 2018 scholarship application forms are now available from local high schools or our website, www.nobleborohistoricalociety.org, and are due Monday, May 7, 2018.

The office at the Center, which houses the genealogy files and reference books, was painted and reorganized and the restored 1857 Lincoln County map was hung. Scott White from Waldoboro did an excellent job prepping, reglazing and painting all the windows and doors at the Center.

The “Telumah” fully-rigged ship model and another smaller schooner model were cleaned and some rigging replaced by Jeremy Morris from Union. More updates of the museum are promised for 2018.

MARY SHELDON, President



Mary Sheldon, AppleFest coordinator, draws the final winning raffle ticket for a potted mum from Beth’s Farm Stand. (LCN photo)

Dow Scholarship

The twelfth annual Dow Scholarship was awarded to Jasmine Packard. Jasmine is a recent graduate of Medomak Valley High School in the class of 2017. She is attending The University of Maine, Farmington. Jasmine is the daughter of Jennifer and Troy Packard.

The George F. Dow Scholarship was established to honor our past “Town Historian”. Over a period of ten years we were able to build the scholarship to the necessary total of \$20,000. With this amount as a startup figure, we invested so that we are able to give \$1,000 in scholarships to Nobleboro students each year.



Donations will always be accepted to help keep the scholarship going. Checks, earmarked for the George F. Dow Scholarship Fund, may be sent to the Nobleboro Town Office. In making a donation you will not only be helping a Nobleboro student with his/her continued education, but will also be honoring one of Nobleboro’s finest citizens.

While George was with us to present the first scholarship, we feel he is smiling down on us each year as we present Nobleboro students with the scholarship in his honor. We wish Jasmine the best in her studies at The University of Maine, Farmington.

Past Recipients:

2006 Nathan Steeves
 2007 Kyle Wright
 2008 Daniel Wyand
 2009 Kyle Spear & Jesse Oliver
 2010 Alyssa Fitzgerald
 2011 Orion Becker
 2012 Mikaela Cameron
 2013 NO PRESENTATION
 2014 Jalen Lincoln
 2015 Nancy Billings
 2016 Alyx York

Scholarship Committee:

Richard Spear, Selectman
 Harold (Bud) Lewis, Selectman
 Susan Pinnetti-Isabel,
 Town Clerk
 David Whitney, Past Selectman
 Mary Ellen Anderson,
 Past Town Clerk

Nobleboro Cemetery Committee

The repair and cleaning of headstones in town cemeteries continued in 2017. The work, carried out by Thomas A. Stevens Cemetery Restorations of Newcastle, included cemeteries along/off U.S. Route 1 as well as cemeteries on Vannah Road.

Tom and his crew repair and reset broken headstones as needed, straighten those that are leaning, and clean the stones. The cleaning removes lichen and other biological growth, thus preventing continued damage to the headstones.

The Cemetery Committee is pleased with this effort to preserve these aspects of town history. Work in 2018 is planned for the cemeteries along Duck Puddle Road and possibly upper East Neck Road.

The Cemetery Committee extends its appreciation to the residents who have committed to caring for a cemetery. We acknowledge the time and effort put in to raking, mowing, and basic upkeep, thus preserving a part of Nobleboro's rich history.

As we continue with the plan to repair and clean headstones, the need for one-time and/or annual care of cemeteries is all the more evident. There are a few cemeteries in which repair work cannot be done until the area is cleared of brush. The committee cannot do this alone. Any person or group who would like to spend time working with part of Nobleboro's past, please contact Laurie McBurnie. Whatever amount of time you have available, we would most appreciate. Perhaps we can get a group together for a work day in the spring (before all the ground vegetation gets thick).

"The Cemeteries of Nobleboro" column, featured in *The Lincoln County News* and covering all 85 cemeteries in town, has been compiled into a book and will soon be in print. The book will include a comprehensive listing of burials in town.

Please contact Laurie McBurnie (lmcb293@gmail.com or 563-5347) for more information if you are interested in joining us.

Respectfully submitted,
LAURIE McBURNIE, Chair
MARK BECKER
MARY SHELDON
HENRY SIMMONS

Nobleboro K – 12 Education Report

Greetings,

My name is Jim Hodgkin and I am the Interim Superintendent here in AOS 93. I want to start by sharing how impressed I have been with the schools in AOS 93, the staff of those schools, and the communities that support them. This structure is new to me and it has certainly taken me some time to understand all the nuances that go with being the Superintendent of an AOS. I have greatly enjoyed working with the Nobleboro Central School Board of Education. Their support of the school is well balanced with a fiscal focus for the citizens of Nobleboro. During this past year, they have had to deal with some challenging issues related to staffing the school and running the operation. Specifically, the implementation of a new math program and continued work on a program called JumpRope has kept the staff busy.

NCS is very fortunate to have Ann Hassett on board as the school's principal. Mrs. Hassett is a strong, student-focused leader and a clear communicator. She works very well with the school board on a monthly basis. During this year, Mrs. Hassett has provided the board with student data information and monthly reports about the status of the school, students and faculty. She has worked with the school board to identify the budget needs for curriculum, assessment, and instruction. On a personal level, it has been my pleasure working with Mrs. Hassett this year and I feel very well informed about issues at NCS, both staff and student-wise.

As we head in to this budget season, we will focus our attention of developing a budget to address the curriculum, assessment, and instructional issues that have been discussed at the board meetings. At the same time, the board, Mrs. Hassett, and I will pay close attention to the impact that the budget will have on the local taxpayers of Nobleboro. I have been impressed with the level of support that the town gives the school, but am quite aware that fiscal restraint is expected in our process to produce a budget that citizens can support. This will be our goal.

During the 2017-18 school year, the town of Nobleboro sent students primarily to high school at Lincoln Academy (68). Four students attended Medomak Valley High School in Waldoboro and two students attended Morse High School in Bath.

The 2018-19 school year will continue the focus on the implementation

of proficiency-based education and of the new student reporting system (JumpRope), more work on the math program that was implemented this year, and more. Nobleboro is clearly committed to a continuous improvement model.

I thank you again for the opportunity to serve as the Interim Superintendent this year and wish the Nobleboro community well in the future.

JIM HODGKIN
Interim Superintendent

January 2018 Enrollment

| ELEMENTARY | Pre-K | Kdgn. | 1st | 2nd | 3rd | 4th | 5th | 6th | 7th | 8th | TOTAL |
|-----------------------------|-----------|-----------|-----------|------------|------------|------------|------------|------------|------------|------------|-------------|
| Bristol | 15 | 15 | 20 | 17 | 16 | 17 | 17 | 18 | 26 | 18 | 179 |
| Open Enrollment | | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | | 2 |
| Compass from out of Bristol | | 1 | 1 | | | 3 | | | | 1 | 7 |
| Bristol Total | 15 | 16 | 21 | 17 | 17 | 20 | 17 | 19 | 26 | 20 | 188 |
| Bremen | | 6 | 3 | 6 | 6 | 12 | 6 | 7 | 6 | 9 | 61 |
| Damariscotta | | 20 | 17 | 23 | 21 | 14 | 15 | 23 | 16 | 17 | 166 |
| Newcastle | | 10 | 9 | 16 | 18 | 18 | 25 | 22 | 26 | 18 | 162 |
| Open Enrollment | | 0 | 3 | 1 | 1 | 4 | 4 | 0 | 2 | 3 | 18 |
| Superintendent's Agree | | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 6 |
| Public Tuition | | 0 | 1 | 2 | 1 | 3 | 5 | 5 | 8 | 10 | 35 |
| GSB, CSD Total | 36 | 33 | 49 | 48 | 52 | 56 | 58 | 59 | 57 | 57 | 448 |
| Jefferson | | 17 | 18 | 10 | 24 | 18 | 26 | 21 | 17 | 22 | 173 |
| Pathways from out of JVS | | 1 | 0 | 2 | 0 | 0 | 1 | 1 | 1 | 1 | 7 |
| Open Enrollment | | 1 | 0 | 2 | 1 | 0 | 1 | 1 | 1 | 0 | 7 |
| Superintendent's Agree | | 2 | 1 | 4 | 1 | 1 | 0 | 1 | 0 | 0 | 10 |
| Jefferson Total | 21 | 19 | 18 | 26 | 19 | 28 | 24 | 24 | 19 | 23 | 197 |
| Nobleboro | | 8 | 16 | 14 | 13 | 12 | 16 | 16 | 17 | 15 | 127 |
| Open Enrollment | | 1 | 0 | 0 | 2 | 0 | 1 | 2 | 2 | 1 | 9 |
| CAL (from out of NCS) | | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 3 | 5 |
| Public Tuition | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Superintendent's Agree | | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 2 |
| Nobleboro Total | 9 | 16 | 14 | 15 | 12 | 18 | 19 | 20 | 20 | 20 | 143 |
| South Bristol | | 2 | 5 | 5 | 3 | 8 | 3 | 7 | 8 | 9 | 50 |
| Superintendent's Agree | | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 2 |
| Open Enrollment | | 2 | 1 | 2 | 1 | 6 | 0 | 1 | 1 | 0 | 14 |
| So. Bristol Total | 4 | 6 | 7 | 4 | 14 | 3 | 9 | 9 | 9 | 10 | 66 |
| TOTAL ELEMENTARY | 15 | 86 | 95 | 105 | 110 | 117 | 122 | 129 | 133 | 130 | 1042 |

SECONDARY ENROLLMENT and home school

| | 9th | 10th | 11th | 12th | TOTAL |
|------------------------|--------------|--------------|------------|--------------|--------------|
| Bremen | 9 | 5.5 | 9 | 11.5 | 35 |
| Bristol | 20 | 15.5 | 21 | 18.5 | 75 |
| Damariscotta | 17 | 24 | 31 | 20.5 | 92.5 |
| Jefferson | 21 | 26.5 | 25 | 33.5 | 106 |
| Newcastle | 16.5 | 29 | 19 | 20 | 84.5 |
| Nobleboro | 13.5 | 15.5 | 26 | 20 | 75 |
| South Bristol | 4.5 | 6.5 | 6 | 9.5 | 26.5 |
| TOTAL SECONDARY | 101.5 | 122.5 | 137 | 133.5 | 494.5 |

.5 is a student who have parents in different towns that share financial responsibility for the student.

| | |
|-----------------------|------|
| AOS No. 93 Total K-12 | 1537 |
|-----------------------|------|

Central Lincoln County (AOS#93) Adult & Community Education Annual Report 2017

CLC Adult & Community Education provided services to over 600 adults in 2017. We offered the HiSET (formerly GED) high school completion program, assisted adults preparing for college, worked with literacy students and English language learners, provided medical certificate programs and sponsored a wide variety of community enrichment classes for all ages.

Your CLC Adult & Community Education program provides basic literacy services along with high school completion classes free of charge in our Learning Center on Tuesday & Thursday evenings and on Thursday mornings. Free college transition courses are offered through The Lincoln County College Connection – a cooperative program with 3 other Lincoln County Adult Education programs. Dozens of students from Lincoln County participated in classes that helped them prepare for college through this program.

In 2017 we had 10 students earn a high school completion credential. Another 16 worked toward obtaining a high school credential or on basic language and math skills. Anyone who is 17 or older and out of high school and who wants to earn his/her high school credential or who needs to improve their reading, writing, math or English language skills should contact us to get started.

We continue to work with LincolnHealth to provide vocational training in several medical programs. In response to the critical need for Certified Nursing Assistants (CNAs), we started a CNA apprenticeship program to allow students to “earn while they learn.” In 2017, we conducted 3 CNA courses with 21 students completing the program and receiving certification and employment. We were also able to offer CPR, CRMA, and CRMA recertification classes.

Hundreds of students enjoyed the 202 low-cost, high impact courses offered through our community education program and in collaboration with RSU 40 Adult Education, providing a single point of access for information about classes throughout Lincoln County. From an eight week course on the Geology of the Midcoast Area to a one night class on learning

to make fresh stuffed pasta, to free classes on Medicare and Social Security, people throughout Lincoln County participated in offerings that sparked their interest and enriched their knowledge.

Although I have only been in my new position as Director of CLC Adult & Community Education for six months, I can already see what a tremendous impact the program has in our community. Thank you to each of our supporting towns for the funding that enables us to continue to provide programs and services that improve, inspire, and enrich the lives of so many Lincoln County citizens. The difference you make is greater than you know!

For more information about all of our programs, please visit our web site: <http://clc.maineadulted.org> or call us at 207-563-2811.

Respectfully submitted,
PAMELA J. SPERRY
Director

Lincoln Academy

Winter 2018 School Report for Sending Towns

Lincoln Academy is an independent secondary school chartered in 1801 to serve the midcoast area. It offers a comprehensive program, including courses at all levels in the areas of English, Mathematics, Science, Social Studies, World Languages, Fine and Performing Arts, Technology Education, Physical Education, and Health. Regional Vocational, Alternative Education, and Special Education programs are available. On a ten-year cycle Lincoln Academy is accredited by the New England Association of Schools and Colleges (NEASC), and was most recently reaccredited in 2015.

Governance: Lincoln Academy is governed by an independent Board of Trustees. Officers include: Christine Wajer '85, President; Sarah Maurer, Vice-President; Dennis Prior '91, Secretary; and Lisa Masters, Treasurer. Members include: Paul Anderson, Elizabeth Allen, Chris Olson '83, Judi Hilton '91, Ann McFarland '73, Faustine Reny '01, Stephen Dixon, Jon McKane, Karen Moran, William Morgner, Pam Gormley, and Hugh Riddleberger. David Sturdevant is Head of School.

The Student Body, Day and Residential: Lincoln Academy has a current enrollment of 570 students in the 2017-18 school year. The majority of students come from 16 local towns. 87 residential students come from 19 countries around the world. After 5 consecutive years of growth, the Residential population has met available housing capacity and for the foreseeable future will remain between 80 and 90 students.

Graduates: Of the 130 graduates in the Class of 2017, 91 enrolled in postsecondary education; 81 enrolled in 4-year colleges/universities, 10 enrolled in programs shorter than 4-year (2 year and certificate programs), 37 are employed/seeking employment, and 2 enlisted in military service.

Curriculum: Lincoln Academy remains committed to its comprehensive curriculum as we strive to meet the needs of all students. We have added new courses in the past several years, including AP Computer Science Principles, Introduction to Design, Engineering and Technology, Wood Projects, Metal Projects, Mechanical Projects, and Introduction to Engineering Design. The new courses take advantage of the space and tools in the ATEC building, as well as serve our increasingly diverse population of day and residential students.

Finances: Unlike most independent schools, The Board does not set day tuition. Because most students' tuition is paid by their sending towns, the tuition is established by the State Department of Education using a formula based on average per pupil expenditures of Maine public high schools during the previous two years. The tuition for the 2017-18 school year was increased by 3.38% from the prior year to \$10,886.51 per pupil. The Insured Value (IV) factor is an amount in addition to tuition intended to fund capital maintenance and debt service. The legislated IV factor amount of 10% was reduced in 2009 to 5% and remained at 5% through 2013-14. The legislature voted to partially restore the IV by voting to increase the amount to 6% of the calculated tuition figure for 2014-15. The 6% rate was carried over into 2017-18 and is \$653.19 per pupil for this year. While towns are allowed to continue to pay the full 10% and some of our area towns have done that in the past, this year all sending towns have elected to pay the mandatory 6% rate. **2017-18 maximum allowable tuition is \$10,886.51 and insured value \$653.19 (6%). Tuition increase 3.38%.**

Supporting Lincoln: The state-determined tuition is simply not enough to provide the quality educational experience that Lincoln Academy promises to every student. Because of this, LA depends on support from donors to the Lincoln Fund to make up the deficit. Private contributions have allowed Lincoln to support programs and capital improvements. Money raised through the Lincoln Fund supports students and faculty, and is vital to the life of the school. Since 1997, over \$1.625M has been contributed to general operations, over \$715 for specific programs, and about \$15M for capital projects. Contributions to annual and capital campaigns provide for the perpetuation of and improvements to LA's programs and physical plant without increasing local taxes.

Lincoln Academy is grateful for the support of sending towns, and individual and business supporters that allow our programs to serve students so well.

Nobleboro/Jefferson Transfer Facility

The Transfer Station, operated by Nobleboro and Jefferson, and under contract with Bremen, Damariscotta and Newcastle, provides for the disposal of most types of solid waste generated in the five towns. In 2017 our household waste went to PERC in Orrington. In 2018 this will go to Waste Management in Norridgewock along with the construction and demolition bulky materials. We use the services of Lincoln County Recycling to recycle cardboard, newspaper, plastic and many other products. We also recycle our universal hazard waste (televisions, computers, fluorescent light bulbs, mercury switches and rechargeable batteries).

You will see the Transfer Station Attendants out helping the customers with their trash and recyclables. They worked very hard to keep the facility neat and safe. Our hopes are that they make your trip to the Transfer Station a positive experience. The Town would like to give many thanks to our employees Barry Howell, Brandon Achorn, Linwood Rideout, Glenn Daiute, and David Gallagher for all they do for the Transfer Station.

In 2017 we did see many changes at the station. We continue to promote recycling in different ways. We have programs to recycle paint, electronics, food waste, paper, cardboard, plastics and metals. Everything you recycle helps reduce the amount it costs to put items into the mainstream trash.

This year with the effort of the employees and the public, we lowered our tipping costs of trash. By doing this, we added to the surplus which we used to lower the cost to the town by 2.9%. We feel in the future we will be able to keep the tax commitment level.

The Transfer Station is open from 8:00 a.m. to 4:00 p.m., Tuesday through Saturday. The front gate is closed at 3:50 p.m. each night to allow time to close out the computer. We are closed on Sunday and Monday. This allows our staff to have two days off in a row.

We will continue to review our operations in an effort to provide good service and the most efficient Transfer Station possible. We are interested in your comments and recommendations and will attempt to incorporate them whenever possible.

Respectfully submitted,
RICHARD SPEAR
Transfer Station Agent

Great Salt Bay Sanitary District

Great Salt Bay Sanitary District (GSBSD) is a publicly owned, quasi-municipal utility organized to provide safe drinking water in Damariscotta and Newcastle, and to provide wastewater treatment services in the Towns of Damariscotta, Newcastle, and Nobleboro. The District currently has 713 water customers and 1428 wastewater users. Scott Abbotoni is the Water Division Manager and LeeAnna Libby is the Wastewater Division Manager.

Our mission is to provide safe drinking water, adequate fire protection and effective wastewater treatment. The District is committed to public health, customer service and environmental protection.

The Drinking Water Division's water supply is "Little Pond," a pristine 77-acre spring fed pond with an ultraviolet light water treatment system as a primary disinfectant and Sodium Hypochlorite as a secondary disinfectant.

The Welton Tank on Standpipe Road in Damariscotta and the Academy Hill Tank in Newcastle feed the Twin Villages water for fire suppression and quality drinking water.

In 2017 the Water Division replaced 1600 feet of 120-year-old cast iron pipe with new 8-inch H.D.P.E. pipe from Main Street to Lewis Point Road. This will help with water quality and increased fire flows throughout the water system.

The Wastewater Division's treatment facility for Damariscotta and Newcastle consist of three aerated lagoons with a capacity of eight million gallons.

The lagoons were cleaned, the aeration system was upgraded and the lagoon liners were inspected in 2012.

In 2016 a long-needed upgrade to the main plant's electrical and blower system was finished. These improvements will save on power and future repairs.

The Damariscotta Mills area of Newcastle and Nobleboro has a small sand filter fed by septic tanks which are maintained by the District.

The Great Salt Bay Sanitary District's operations are carried out by five full-time employees and are overseen by an elected six-member Board of Trustees. Representing Damariscotta are William Brewer, John Gallagher, and Raymond McConnell. Newcastle Trustees are Alan Ray and Clayton Huntley and representing Nobleboro is Robert Whear. The Trustees meet the

second Wednesday of each month at 5 p.m. at the District office located at 121 Piper Mill Road in Damariscotta. The public is encouraged to attend.

Office hours are Monday – Friday 7:00 am -3:00 pm. For more information, please contact our Water Division at 563-3010 or our Wastewater Division at 563-5105.

Respectfully submitted,
SCOTT ABBOTONI
Water Division Manager
LEEANNA LIBBY
Wastewater Division Manager

Midcoast Conservancy

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, Midcoast Conservancy cared for Damariscotta Lake and its surroundings by:

- Continuing Outdoor Adventure & Learning hub programming on Damariscotta Lake with a summer paddle camp offered at no cost to participants.
- Continuing to reduce invasive plant Hydrilla (the most aggressive in North America) populations in Davis Stream and Cranberry Cove. In 2017, no Hydrilla was found for the first time since 2009. We will continue being a leader in the fight against invasive plants in 2018.
- Conducting regular testing of Damariscotta Lake water quality.
- Continuing Youth Conservation Corps projects to prevent pollution from reaching the lake, all with labor provided at no cost to the landowner. Nobleboro homeowners are encouraged to request a free evaluation for the 2018 project schedule.
- We have significant grant funds available to any resident in the Damariscotta Lake watershed to help prevent pollution.

Midcoast Conservancy is extremely grateful for the financial support that Nobleboro provided in 2017; we hope you saw our “Thank You” advertisement in the Lincoln County News!

We are excited to continue to work with you to protect the land and water in Nobleboro, 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 Rt. 1 in Edgecomb with any questions you may have.

Respectfully submitted,
JODY JONES, Executive Director

Pemaquid Watershed Association

Pemaquid Watershed Association (PWA) has been conserving the natural resources of the Pemaquid Peninsula region through land and water stewardship and education since 1966. Part of Nobleboro makes up the northern portion of the PWA focus area in the 47-square mile Pemaquid River watershed. In the watershed, Pemaquid and Duckpuddle Ponds are important to Nobleboro's quality of place. PWA is dedicated to the continued programming and services it provides to all the citizens of Nobleboro.

In 2017, the major programs managed and offered by PWA included:

- Public access to trails, open space, wildlife habitat, and shorefront via thirteen PWA nature preserves.
- PWA conducts water quality monitoring on Duckpuddle and Pemaquid Ponds, and provides land stewardship and environmental education programs in Nobleboro.
- The Courtesy Boat Inspection (CBI) program at the Pemaquid Pond Nobleboro boat ramp to educate boaters and help minimize the risk of spreading invasive plants. Keeping the pond water quality healthy and clean benefits recreational and waterfront property values.
- The LakeSmart Program, which provides free, individualized technical advice and information to waterfront residents about property-care best management practices to prevent erosion and to safeguard water quality.
- Free guided paddle trips on Pemaquid and Duckpuddle Ponds with the PWA Paddlers from May through September.
- Providing Nobleboro residents boating and fishing regulations, boating safety information, lead tackle exchange and loon habitat information.
- Sponsoring the Keep Pemaquid Peninsula Beautiful initiative for litter and pollution prevention. Several clean up days were held on Duckpuddle Pond in 2017.
- Offering invasive aquatic plant paddle citizen scientist training with the Maine Volunteer Lake Monitoring Program for pond side residents in Nobleboro.

Please visit the PWA web site to learn about matters that impact the Pemaquid Peninsula region and for a schedule of events related to educational programming, hiking, and paddling. PWA thanks our volunteers, donors, members, businesses, agencies, and local municipalities for the support of PWA's mission. PWA will continue to serve the citizens of Nobleboro with programs to help protect the quality of life for residents and visitors by keeping the land and water healthy.

Skidompha Library

Because of your continued generosity and support, many Nobleboro residents enjoyed all Skidompha Library has to offer. At the end of 2017, over 1,000 Nobleboro individuals had library cards.

In the last year your library...

Provided meeting, performance, and fundraising space to more than 50 organizations monthly

Presented Chats with Champions and a film series to a combined audience of nearly 1,500

Assisted researchers more than 1,100 times in our Genealogy Department

Engaged with local teens by providing a dedicated teen room and offering programs suited to their needs

Hosted exhibitions for 17 emerging artists in our atrium and in our Carey Art Gallery

Modeled the importance of philanthropy to 270 young readers during our Summer Reading Program (CHIP received over a half a ton of shingles and nails thanks to this effort!)

Listened to your suggestions and continued OWL, our online radio station, to provide programming for people at home (we've had 14,854 listens...and counting!)

Stepped out on a limb to bring you cutting edge programs like Gizmo Gardens, the STEM program for future engineers

Continued to provide literacy programs for learners of all ages, as well as foreign language lessons

Gave a sense of purpose to volunteers of all ages, totaling over 10,000 donated hours (for which we are so grateful!)

Of course, we also circulated items over 100,000 times, including large print books, audiobooks, films, 3 different museum passes, a ukulele, and a telescope! We did all of this while remaining a fiscally sound, friendly, and welcoming non-profit.

With appreciation,
PAM GORMLEY
Executive Director

Nobleboro Recreation Committee

The Nobleboro Recreation Committee is pleased to report another good year for the ballfield and surrounding grounds in 2017. Special thanks to the businesses who advertise through their banners proudly displayed on our outfield fence, and to the Two Bridges crews who continue to do an excellent job mowing the grass on both the ballfield and town landing. Thanks also to Barry Howell and his crew at the Transfer Station for trash collection at both the ballfield and town landing.

The ballfield continues to be utilized by teams at different levels and thanks to its excellent drainage, can be counted on to be ready for play when needed each spring. Space in the main building has been made available to the Lincoln Little League for supplies, uniforms, equipment and other items.

The committee, as in the past, has used volunteer help from Lincoln Academy students during community service days to rake leaves and thin brush to help maintain a pleasant environment at the town landing.

The committee will be looking at resurfacing the infield to improve playing conditions for the 2018 season and will be assessing other needs for the ballfield at their annual March meeting. Volunteers, monthly or otherwise, are needed to raise and take down the American flag from April to August. It is a nice addition to the ballfield which we would like the public to see as they use the field or pass by each day. Contact Phil Page at 563-3300 if interested in helping.

Respectfully submitted,
PHIL PAGE - Chair
DARREN YORK
KEN YORK
TERRY SPEAR
Nobleboro Recreation Committee

Central Lincoln County Ambulance

Hello:

In 2017 our service responded to 426 fewer calls than in 2016. This is good news for communities, fewer calls usually means less sick or injured. Unfortunately the majority of the reduction is from our basic transfer side of the business, leaving our emergency work about the same as the previous year. This reduction in call volume has made a large impact on our revenue for the year as our operational budget is funded by the calls we bill for. (Town money received is used only to pay for part of our equipment and training needs.)

In November of 2017 we launched an annual appeal letter seeking help with the growing costs of equipment and training. I am pleased to announce that we have received great support to date and have raised \$22,000 toward our goal. The money received will go toward replacing an aging ambulance. We currently have two 2010 models that are next to be replaced. Along with the ambulance we will be working toward replacing the aging cardiac monitor that serves with the older ambulance. Currently with our donations and Town contributions we are \$80,000 from our goal. I would like to thank everyone for the great support that we have received.

The Community Home visits are now in their fourth year of the pilot project and we have been able to demonstrate a positive impact on the patients we have served. We have just completed two sections out of four of advanced training that will allow us to provide better respiratory support in the way of providing instruction and additional medication. We also will be able to better provide assistance with individual medication use, tracking, and patient questions. The next two sections will cover more in depth wound care, and diabetic education & treatment.

I would like to thank the Fire and First Responders of the Towns for their continued support and excellent work.

Please contact us if you have any questions, concerns, or would like to learn more about our service, 207-563-7105.

Respectfully,
WARREN S. WALTZ
Service Chief

Lincoln County Television

In 1993 Lincoln County Television (LCTV), was established as a non-profit organization to teach video production, provide production equipment and manage and distribute videos made and/or requested by local individuals and organizations in Lincoln County. LCTV programming can be seen on Spectrum Cable, Tidewater IPTV, as streaming and video on demand at www.LCTV.org and also on LCTV's Facebook page.

The second half of 2017 was a period of major transitions at LCTV including the much sooner than anticipated departure of our long standing Executive Director, Mary Ellen Crowley, and a forced channel reassignment from channel 7 to channel 1301 by Spectrum (Charter Communications). These challenges were positively offset by the hiring of a new Executive Director in October, an uptick in the number of active volunteers working with us and much needed upgrades of our field production cameras and broadcast software.

During 2017, in addition to filming new episodes of our regular series and many special town meetings in the municipalities we serve, LCTV volunteers produced: My Life with Hairy Man, Twin Villages Business Forum 2017 (producer: Bruce Hilsmeier), 2017 WBA Waldoboro Business Summit (producer: Jim Blier), Washington School Interview Series, BookSpeak Presents: Mountain Lions in Maine: Rewilding the Maine Woods, Bristol Emergency Management Exercise, Bristol Emergency Management Interviews, Seacoast Orchestra Spring and Winter Concerts, Maine State Prison Hospice Program, Damariscotta Pumpkinfest Parade and Regatta, Waldoboro Special Town Meeting – Marijuana Moratorium, Old Bristol Historical Society (5 lectures), Damariscotta River Association's River Beats 2017, Bristol Consolidated School Diversity Program – India!, and Moody's Diner 90th Anniversary (producer: Dave Svens).

In November, the LCTV's Board of Directors established four inter-related priorities going forward. They are:

- Refreshing our programming

- Upgrading our studio equipment

- Developing stipend based student internships and collaboration with workforce development in the area

- Expanding our hands-on involvement with the local communities and people we serve

These goals have already begun to be achieved and are being complemented by a new fundraising effort undertaken by the new Executive Director, Abby Ingraham. As evidence of LCTV's commitment to expanding their community-centric efforts, the station is now working with LCEMA to be part of their emergency information notification system, we are in discussion with members of a local fire dept to film a series on fire prevention and safety and LCTV is working with new, additional production partners such as AARP, Healthy Lincoln County and the HeadStart program to produce programs and PSAs of value to the community.

LCTV would like to take this opportunity to thank the town of Nobleboro for their continued financial support. Our motto is LCTV: Your Station. Your Voice. Please consider becoming a LCTV volunteer, trainee, producer or sponsor in 2018!

**This report is dedicated to the memory of Mary Ellen Crowley
(1955-2018)**

Executive Director of LCTV from 2008 to 2017

Nobleboro-Newcastle Fish Agent

In 2017, we were able to harvest 15 days as opposed to 11 days the last two seasons, resulting in the harvest of 1107 bushels of alewives. Only 8 bushels were widow orders this year. As in the past few years, we occasionally had days when we had more fish to harvest than local lobsterman to buy them. For this reason, we continued to sell the surplus whenever possible to the South Bristol Coop. Selling to the Coop has worked well for the last three years.

The Tenants Harbor Fishermen's Coop approached us last spring and asked us to supply 100 bushels of alewives for an experimental project for which they would later seek grant funding. The Coop planned to freeze the alewives we supplied for use later in the season. Further talks ensued about how to continue this relationship in 2018. The bottom line: at Damariscotta Mills we need more markets so that we can sell as many fish as we can harvest when the fish are running strong and enough are getting into Damariscotta Lake to spawn.

If you stopped by the fish stream last year you may have noticed the new wooden trough that extends from the falls to the fish box by the Check Office. The folks from the TV show *Maine Cabin Masters* were in the area working on an episode about repairing a building related to the oyster industry and wondered if we had a project they could get involved in. The *Maine Cabin Masters* Group did a great job rebuilding what is an important component of our harvest operation, and they surprised us by generously donating their labor and all the materials for the new chutes. A very special thanks to *Maine Cabin Master* Chase Morrill and his crew!!

Netting over the fish ladder to protect the fish from bird predation was a hot topic of conversation in 2017. I was involved (along with Deb Wilson and Kurt Oehme) in several meetings during the summer and fall with various State and Federal agencies including MDMR, MIFW, USFW, and the USDA because several protected migratory birds had been caught in the netting in the past few years.

During the spring and summer hundreds of gulls descend on Damariscotta Mills to gorge on alewives while they are bottled up in constricted areas in the harvest area and fish ladder. The gulls slow the run, even causing it to stop for periods of time, as shown in the counts of fish entering Damariscotta Lake to spawn. I believe having the netting in place

is important for the long term health of our alewives. The agencies agree wholeheartedly but they are, as am I, concerned about bird entrapment. In 2018 we will finalize the plan so that we can protect the birds as well as the fish.

Thanks to the following who pitched in this year with the harvesting, netting, and tending the ladder from the day we opened it in April, till we closed it December 1, and all the work behind the scenes: Deb Wilson, Kurt Oehme, Leigh Morrill, Jim Brinkler, JB Smith, Richard Powell, Eben Wilson, Frank Waltz, Bob Barkalow, Orion Becker, Ken Ames, and Bob Whear.

Respectfully submitted,
MARK C. BECKER
Fish Agent



The rebuilt wooden trough that aids in harvesting the alewives.

Damariscotta Mills Fish Ladder Restoration

We did it!!!

Ten years ago the Damariscotta Mills Fish Ladder Restoration began after long-time harvester Frank Waltz pointed out just how compromised the old fish ladder was. The restoration took off, at first with work on the worst five small areas and later in major sections — upper, middle and lower. In 2007 the Fish Ladder was in such tough shape that, if nothing had happened in a major way, we might no longer be getting fish to the top and into Damariscotta Lake to spawn. A major restoration effort was needed and that is just what happened.

For ten years, the Fish Ladder Restoration Committee, composed of Damariscotta Mills neighbors and friends and headed by selectperson at-the-time Deb Wilson and her husband Mark Becker, worked with the Towns of Nobleboro and Newcastle and the Nobleboro Historical Society to raise one million dollars and to carry out the restoration efforts. As a result of these efforts, which included fundraising events like an annual festival each spring, a soup and chowder lunch each fall, and a bean supper each early spring, the work is now complete and the Damariscotta Mills Fish Ladder is working exceedingly well.

The finishing touches were put on the fish ladder in 2017 by local mason Mike Nelson. Nelson completed the stonework on several large concrete wall sections so now the entire fish ladder not only looks great but is also working better than it ever did during its more than 200 years in operation. One major reason for the success of the re-built fish ladder is the new design: the entire fish ladder was re-built at one time using a pool and weir design created by fish ladder engineer Curt Orvis of the US Fish and Wildlife Service, Gail Wippelhauser of the Maine Department of Marine Fisheries, and Fred Seavey from the US Fish and Wildlife Service.

The success of the newly re-built fish ladder can be seen in the increase in the numbers of alewives reaching Damariscotta Lake to spawn each year. In 2007, before the restoration began, 80,142 alewives passed into Damariscotta Lake to spawn. In 2017, 924,546 passed up the fish ladder to spawn in Damariscotta Lake. What a change!! The numbers vary from year to year depending on weather conditions, water temperatures, and offshore

harvesting impacts, to name a few, but the trend at Damariscotta Mills is nothing but up. Such a significant increase in in the upstream alewife run opens up many possibilities – for the health of other wildlife that depend on alewives each spring to an opportunity for the Towns of Nobleboro and Newcastle to harvest more fish.

For now, we can now officially say that Damariscotta Mills Fish Ladder Restoration is complete. It took ten years, a million dollars, and a lot of work by many, many dedicated volunteers. If I could, I'd list each and every person that donated time, talent, creativity, goods, services, funds, whatever it took to make this important effort come to a successful completion. I am very proud to have worked with such a wonderful group of people. A huge thanks to one and all – we did it!!!

Respectfully submitted,
DEBORAH WILSON
Fish Committee Member
Fish Ladder Restoration
Chairperson



Completed restoration by the footbridge, 2016. (Russ Williams photo)

Lincoln County Sheriff's Office

Greetings,

2017 has been another busy year here at the Sheriff's Office.

While we continue to experience the presence of illicit drugs like heroin, fentanyl, and other opioids, we have made some inroads in treatment options. We continue to work in collaboration with programs such as the Boothbay Region Community Resource Council's Addiction Outreach Program and have expanded our outreach directly through our contract with Mid-Coast Hospital's Addiction Resource Center. The results thus far have been very positive, allowing our deputies to refer individuals in need to these programs! Our success is measured by a solid number of referrals of participants countywide, over 167 in 2017.

Another product of substance abuse is its direct relation to overdose deaths. In response to overdose deaths across our county, deputies have been issued the drug Narcan. This is a nasal inhalant that counteracts an opioid overdose. Thankfully, the number of uses has been limited thus far, but in 2017 deputies deploying Narcan have saved lives, allowing some of those individuals time to seek treatment.

Included with these prevention efforts, we have and will continue to aggressively enforce Maine's drug laws. In addition to the work my deputies and detectives do on a daily basis, we continue to provide a full-time drug investigator to the Maine Drug Enforcement Agency's Mid Coast District Task Force. As long as illicit drugs are available, we will remain unrelenting.

I am excited about these efforts as they evolve and change to meet the needs of our communities and have committed the full resources of your Sheriff's Office to do everything we can to stem the tide of illicit drugs.

I want to thank the Town of Nobleboro for its ongoing support for the men and women of the Lincoln County Sheriff's Office. We responded to over 3,350 calls for service in town this past year. I am extremely proud of my staff who continue to do their very best to meet your law enforcement needs.

Thank you for the opportunity to serve as your Sheriff and for allowing me to be a part of the team of law enforcement professionals serving Lincoln County. Please reach out to me at any time if I can be of assistance to you.

Respectfully submitted,
SHERIFF TODD B. BRACKETT

United States Senate Washington, DC

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.

ANGUS S. KING, JR., U.S. Senator

United States Senate

Washington, DC

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 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 Lincoln County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Augusta office at 207-622-8414 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

U.S. House of Representatives

I hope this letter finds you well. It's a privilege to share an update on my work to represent you and your family in Washington and in Maine.

Even though Washington is so bitterly divided these days, I've continued to look for bipartisan opportunities to address issues important to our state. Nearly all the bills I've introduced this Congress have Republican cosponsors.

One piece of legislation would help protect our state's economy by investing in working waterfronts. Another would allow Mainers to import less expensive prescriptions from Canada. And several bills would help our farmers capitalize on the fastest growing areas of agriculture—local and organic sales—by investing in research, increasing consumer access to healthy food, and improving farmer programs.

I'm happy to report bipartisan victories for our veterans as well. After working for years with Maine's Congressional Delegation, we were finally able to push a much-needed expansion of the Portland VA Community Based Outpatient Clinic through Congress. Legislation I introduced to help veterans who find themselves in debt to the Department of Veterans Affairs unanimously passed the House of Representatives. And full GI Bill benefits were extended to a group of veterans who had been denied them previously—an issue I've introduced legislation to address.

While I strive to find common ground with my colleagues on everything from rural broadband access to economic development, there are many areas where I will not compromise. I have serious concerns about the direction the Trump Administration and its allies in Congress are taking our country. In so many ways, they have abandoned America's leadership in the world, made our country less safe, and are jeopardizing our future. They've weakened our health care system, rigged the tax code against working families, and endangered the environment. With one hand, they are taking away resources our families and communities need. With the other, they are offering generous giveaways to giant corporations and the wealthiest Americans.

Over the last year, I've received an unprecedented amount of feedback on these issues from my constituents. With their concerns and interests in mind, I have fought hard against these policies. I will continue using my role in Congress and the Appropriations Committee to hold the Administration and the President accountable.

Please keep in touch with your views or if there is anything I might be able to help you with. My office assists hundreds of constituents every year who have issues with federal programs or agencies. It's an honor to serve you.

CHELLIE PINGREE, Member of Congress

Governor's Report

For the past seven years as your Governor, my priority has been to make Maine – our people – prosper. Helping you keep more money in your wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

As of 2016, towns and cities owned land and buildings valued at nearly \$5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings – totaling more than \$5.1 billion statewide.

In Maine, nearly 2.5 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts. Municipalities are losing out on property taxes on an estimated \$2 billion in land that has been either removed from the tax rolls or prohibited from development – shifting the cost of municipal services to local homeowners through higher property taxes.

It's time to recognize the results of taking property off the tax rolls, and identify solutions to reduce the burden on our homeowners. My administration's proposals have been met with staunch resistance.

In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,270 percent. Land trusts now control over 490,000 acres with an estimated value of \$403 million. We must restore the balance. We will be working this session to ensure all land owners are contributing to the local tax base. It's time for them to pay their fair share.

I encourage you to ask your local officials how much land in your municipality has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset your property taxes.

If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,

PAUL R. LEPAGE, Governor

State Senator's Report

I would like to thank you for the opportunity to represent you in the Maine Senate. It has been an honor to work on your behalf to make our state an even better place to live, work and conduct business.

On August 2, Maine lawmakers finally adjourned for the year, after what proved to be the longest session in recent memory due to a brief government shut down over budgetary disagreements. While no state budget is ever perfect, the end product was a state budget that makes a record investment in our students, supports our communities and will tremendously benefit small businesses and our economy.

Perhaps the most significant action the Legislature took last year, as part of the biennial budget, was the removal of the burdensome, job-killing surtax that was already hurting small businesses, doctors and other professionals that we so critically need. 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 passed a measure to make Maine compliant with the REAL ID Act. As a result 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.

While we accomplished much, there is still a lot of work ahead of us this session. Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you need my help in navigating the state bureaucracy. I can be reached in Waldoboro at 207-832-4658, in Augusta at 287-1505, or by email at dana.dow@legislature.maine.gov.

Sincerely,
SENATOR DANA L. DOW

State Representative's Report

It is an honor to continue my service as your State Representative. I intend to work hard throughout the year to advance legislation that benefits the people of Lincoln County and provide responsive constituent services.

This year the Legislature's agenda will be limited mostly to emergency legislation and bills carried over from 2017. We are scheduled to adjourn by the end of April.

The bills we will be taking up cover a wide range of topics, but our chief focus will be on making sure Maine properly implements the MaineCare expansion overwhelmingly passed by voters last November. We will also work to implement the recommendations of a task force that studied Maine's opioid crisis, continue to wrestle with education costs and property taxes, revisit our approach to energy and technology infrastructure in the wake of recent storms, find consensus on the voter-approved citizen initiative legalizing the limited recreational use and sale of marijuana, and address any unexpected situations that might arise during the spring.

I will also continue to work with anyone with good ideas about how to bring more jobs to Lincoln County, take care of our seniors, support our veterans, improve education and keep people warm during the winter.

Just as in previous years, I'll be continuing as co-chair of the bipartisan Veterans Caucus and as a member of the Legislature's Marine Resources Committee. I have also submitted several bills that I believe are vital to Maine's future. I'm spending extra time on energy policy this year and have been pushing hard to pass my bill to help towns build microgrids — smaller localized power grids that are better suited to withstand weather events and are more likely to keep your lights and furnace going. Microgrids are an especially good fit for areas near a hospital.

Whether we are dealing with the above issues or any other topic, I remain ready to work with all of my colleagues, regardless of party affiliation, to make sure we're doing the best work we can for the people of our district and all the people of Maine.

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My email is mick@mickdevin.org and my phone number is 975-3132. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

Respectfully,
MICHAEL DEVIN, State Representative

State Representative's Report

Thank you for allowing me to represent your interests in the Maine State Legislature. I'm very much looking forward to meeting many more constituents in Nobleboro in 2018. Below you will find some of the most notable accomplishments from the First Session of the current Legislature:

Enacting Real Welfare Reform: The Maine Department of Health and Human Services expanded the Welfare Fraud Investigative Unit, which annually reviews well over 3,000 allegations of waste, fraud and abuse.

No New Taxes: The new state budget rejected a 17% increase in the lodging tax (from 9% to 10.5%) among other proposed tax increases.

Resources for the Elderly and Disabled: An additional \$14.25 million was authorized to support direct service providers who work at skilled nursing facilities, home health agencies and assisted living residences in Maine.

Investments in Education: The Legislature authorized the largest increase in K-12 education in our state's history (\$162 million), in addition to new reforms. For the first time in our history, Maine is scheduled to contribute over 55% of educational costs.

Protecting Maine Small Businesses: Lawmakers agreed to remove the 3% surcharge for incomes over \$200,000, which would have impacted over 11,000 small businesses owners in Maine – and their employees and customers.

I encourage you to reach out with your questions and concerns about state government. My legislative office can be contacted at (207) 287-1440, and you can email me at Deborah.Sanderson@Legislature.Maine.Gov.

I value the perspective of each of my constituents, after all, it is through your input that I will best be able to represent the people who call Nobleboro "home."

Warmest regards,
DEB SANDERSON
State Representative

Independent Auditor's Report

Board of Selectmen
Town of Nobleboro
Nobleboro, Maine

We have audited the accompanying financial statements of the governmental activities, business-type activities, and each major fund of the Town of Nobleboro, as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements.

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 from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities,

business-type activities, and each major fund of the Town of Nobleboro as of December 31, 2017 and 2016, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Nobleboro's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements.

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

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

WILLIAM H. BREWER

January 17, 2018

Management's Discussion and Analysis Year Ended December 31, 2017

As management of the Town of Nobleboro, Maine, we offer readers of the Town of Nobleboro, Maine's financial statements this narrative overview and analysis of the financial activities of the Town of Nobleboro for the year ended December 31, 2017. We encourage readers to consider the information presented in conjunction with additional information that we have furnished in our letter of transmittal, the basic financial statements, and the accompanying notes to those financial statements.

ADMINISTRATIVE NOTES

Frances and Heather Key Scholarship

In 2014 the school was notified that they had been given \$50,000 to establish the Frances and Heather Key Scholarship. The Scholarship will be for high school graduates and will be awarded as the income from the fund increases. We hope to be able to award scholarships on a yearly basis. The current balance of the Key Scholarship is \$61,781 with \$11,781 in accumulated income.

Fish Stream Restoration Project

A very active group of people, headed by Deb Wilson, worked hard to raise money to rebuild the fish ladder. The fish ladder is the stream that allows the alewives to pass from the Damariscotta River into the Damariscotta Lake to spawn in the spring. The fish ladder was in need of a lot of repairs.

In 2017 the group took in \$51,822 in grants, donations and sales. Together with a balance forward of \$4,533 they had \$56,355 to work with. In 2017 they spent \$19,827 on major reconstruction of the pools, to finish the lower pools and ended the year with a balance of \$36,528. If you have not visited the fish ladder since this work began, you should take time to view the magnificent work that has been done.

Overview of Finances

The economy seems to be improving. In 2017 we saw excise tax collections increase by 5.5% or \$23,617 above the prior year. We also saw a decrease in outstanding property taxes at the end of 2017 by \$34,688.

The Town has no debt. In the current year we borrowed \$370,000 on a short term basis to address cash flow needs. At the end of the year this loan was paid off. Overall the Town of Nobleboro is in very good shape financially with little debt and a healthy surplus. This makes for a good financial situation for the Town.

It is very important that you come to town meeting to vote on the 2018 budget.

THE FINANCIAL STATEMENTS

The financial statements presented herein include all the activities of the Town of Nobleboro, Maine (the Town) using the integrated approach as prescribed by GASB Statement No. 34.

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

separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

The Fund Financial Statements include statements for each of the three categories of activities - governmental, business-type, and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and modified accrual basis of accounting. The business-type activities are prepared using the economic resources measurement focus and the accrual basis of accounting. The fiduciary activities are agency funds, which only report a balance sheet and do not have a measurement focus. Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach.

REPORTING THE TOWN AS A WHOLE

The Statement of Net Position (see Exhibit A) and the Statement of Activities (see Exhibit B) report information about the Town as a whole and its activities. These statements include all assets and liabilities of the Town using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's Net Position and changes to it. Net position is the difference between assets and liabilities, which is one way to measure the Town's financial health or financial position. Over time, increases and decreases in the Town's net position are indicators of whether its financial health is improving or deteriorating. Other factors to consider are changes to the Town's property tax base and the condition of the Town's infrastructure.

In the Statement of Net Position and Statement of Activities we separate the Town's basic governmental activities as:

| | |
|--------------------------------------|-----------------------|
| General Government | County Tax Assessment |
| Health & Welfare | Protection |
| Highways & Bridges | Unclassified |
| Education | Recreation |
| Intergovernmental on Behalf Payments | Contingency |

Property taxes, excise taxes, fees, interest income, and state and federal grants finance these activities. Detail relating to the activities is in Schedules A-2 and A-4.

Business-type activities include the Nobleboro/Jefferson Transfer Station. Both towns share and operate this as a business entity. Details of this activity are in Schedule A-15.

REPORTING THE TOWN'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds, not the Town as a whole. Management established many funds to help it control and manage money for particular purposes to show that it is meeting

legal responsibilities for using certain taxes, grants, or other money.

Governmental Funds - All of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end. The governmental fund statements provide a detailed shorter-term view of the Town's general government operations and the basic services it provides.

Governmental fund information helps determine whether there are more or fewer financial resources that can be spent on the near future to finance the Town's programs. The differences of results in the Governmental Fund financial statements to those in the Government-Wide financial statements are explained in reconciliation statements.

THE TOWN AS A WHOLE
(Government-Wide Financial Analysis)

As noted earlier, net position may serve over time as a useful indicator of the Town's financial position. In the case of Nobleboro, assets exceed liabilities by \$4,281,543.47 at the close of calendar year 2017 compared to \$4,420,142.63 at the close of 2016.

We currently have no debt. Our only long-term liability is related to the Pension Liability for the Town teachers.

Exhibit A of the audit has a breakdown of the numbers listed below:

| | 2014 | 2015 | 2016 | 2017 |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Current and Other Assets | 1,534,161.50 | 1,477,533.39 | 1,622,427.94 | 1,697,623.95 |
| Capital Assets | 3,160,478.72 | 3,059,601.78 | 3,017,533.69 | 2,896,427.72 |
| Deferred Outflows of Resources | 25,242.49 | 60,842.35 | 72,687.25 | 86,814.55 |
| Total Assets | <u>4,719,882.71</u> | <u>4,597,977.52</u> | <u>4,712,648.88</u> | <u>4,680,866.22</u> |
| Current Liabilities | 160,524.78 | 195,676.70 | 234,693.25 | 314,931.75 |
| Long-Term Liabilities | 76,133.41 | 40,177.00 | 39,477.00 | 69,430.00 |
| Deferred Inflows of Resources | | 17,394.00 | 18,336.00 | 14,961.00 |
| Net Invested in Capital Assets | 3,093,674.73 | 3,025,849.61 | 3,017,533.69 | 2,896,427.72 |
| Restricted for: | | | | |
| Other Purposes | 569,243.49 | 448,293.78 | 430,423.94 | 404,243.51 |
| Capital Projects | 16,308.04 | 16,332.52 | 17,382.29 | 7,423.79 |
| Unrestricted | 803,998.26 | 854,253.91 | 954,802.71 | 973,448.45 |
| Total Net Position | <u>4,483,224.52</u> | <u>4,344,729.82</u> | <u>4,420,142.63</u> | <u>4,281,543.47</u> |
| Total Liabilities and Net Position | <u>4,719,882.71</u> | <u>4,597,977.52</u> | <u>4,712,648.88</u> | <u>4,680,866.22</u> |

Governmental Activities

The cost of all Governmental Activities was \$5,603,918.94. Charges for services of \$244,303.41, operating grants and contributions of \$1,005,369.55, and capital grants and contributions of \$51,822.30 reduced the cost to the Town to \$4,302,421.68 that we financed by property taxes. The Town's programs listed below show the net costs (total cost less revenues generated by the activities). The

net cost shows the financial burden that was placed on the Town's taxpayers by each of the functions with a comparison to 2014, 2015, 2016 and 2017.

| | 2014 | 2015 | 2016 | 2017 |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Primary Government: | | | | |
| Governmental Activities: | | | | |
| General Government | (200,658.53) | (243,442.38) | (238,453.25) | (224,531.82) |
| Health and Welfare | (78,607.81) | (78,448.29) | (76,514.84) | (71,824.11) |
| Highways and Bridges | (271,016.01) | (274,447.01) | (292,902.38) | (304,330.75) |
| Education | (2,652,491.64) | (2,805,442.14) | (2,809,130.41) | (3,192,291.41) |
| County Tax Assessment | (361,721.60) | (391,675.51) | (409,652.42) | (410,929.39) |
| Protection | (98,176.83) | (96,943.40) | (103,111.37) | (102,416.77) |
| Unclassified | 196,598.65 | (8,176.91) | 66,180.33 | (5,036.77) |
| Recreation | (14,392.99) | (8,759.44) | (51,347.84) | (11,368.25) |
| Contingency | (10,000.00) | | | |
| Business-Type Activities: | | | | |
| Transfer Facility | (30,071.69) | 35,527.79 | 70,120.23 | 20,305.59 |
| Total Primary Government | <u>(3,520,538.45)</u> | <u>(3,871,807.29)</u> | <u>(3,844,811.95)</u> | <u>(4,302,423.68)</u> |

The information below compares the revenues of the General fund for 2014, 2015, and 2016 to the revenues of 2017.

| | 2014 | 2015 | 2016 | 2017 |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|
| General Revenues: | | | | |
| Taxes: | | | | |
| Property Taxes | 3,179,640.89 | 3,265,538.95 | 3,437,017.47 | 3,618,077.45 |
| Homestead Reimbursement | 22,534.86 | 22,769.00 | 34,652.41 | 47,424.68 |
| Excise Taxes | 357,971.42 | 404,339.37 | 429,071.32 | 452,687.92 |
| Intergovernmental | 48,955.22 | 30,000.00 | 30,000.00 | 30,000.00 |
| Interest and Investment Earning | 16,009.13 | 10,197.27 | 9,378.12 | 14,703.20 |
| Gain (Loss) on Sale of Assets | | | (20,609.56) | 252.27 |
| BETE Reimbursement | 476.00 | 468.00 | 715.00 | 679.00 |
| Total General Revenues | <u>3,625,587.52</u> | <u>3,733,312.59</u> | <u>3,920,224.76</u> | <u>4,163,824.52</u> |

DEBT ADMINISTRATION

The Town borrowed a line of credit this year in anticipation of taxes. Total funds borrowed on the Line of Credit in the current year were \$370,000.00 and at December 31, 2017 the balance on the Line of Credit was zero.

Conclusion

The Selectmen, along with the auditors, feel the Town of Nobleboro is in a sound financial state. In the future the Selectmen will continue to run the Town as efficiently as possible without causing a burden to the taxpayer.

Exhibit A

TOWN OF NOBLEBORO
Statements of Net Position — December 31, 2017 and 2016

| | Governmental Activities | Business-Type Activities | 2017 Totals | 2016 Totals |
|--|----------------------------|-----------------------------|-----------------------|-----------------------|
| ASSETS AND DEFERRED OUTFLOWS | | | | |
| CURRENT ASSETS: | | | | |
| Cash (Note B) | 1,196,266.09 | - | 1,196,266.09 | 1,123,186.72 |
| Accounts Receivable (Note C) | 22,213.09 | | 22,213.09 | 12,997.41 |
| Prepaid Expenses | 451.18 | | 451.18 | |
| Taxes Receivable | 169,671.84 | | 169,671.84 | 196,152.40 |
| Tax Liens | 81,553.21 | | 81,553.21 | 89,760.34 |
| Due From Other Funds | | 227,468.54 | 227,468.54 | 200,331.07 |
| Total Current Assets | <u>1,470,155.41</u> | <u>227,468.54</u> | <u>1,697,623.95</u> | <u>1,622,427.94</u> |
| PROPERTY, PLANT, AND EQUIPMENT (NOTE D): | | | | |
| Land and Land Improvements | 169,853.60 | 194,488.60 | 364,342.20 | 359,409.70 |
| Buildings | 3,875,417.79 | 150,949.01 | 4,026,366.80 | 4,020,415.05 |
| Equipment and Vehicles | 1,167,915.59 | 257,250.11 | 1,425,165.70 | 1,439,812.88 |
| Infrastructure | 2,714,581.65 | | 2,714,581.65 | 2,595,652.05 |
| Total Property, Plant, and Equipment | <u>7,927,768.63</u> | <u>602,687.72</u> | <u>8,530,456.35</u> | <u>8,415,289.68</u> |
| Less: Accumulated Depreciation | <u>(5,353,076.56)</u> | <u>(280,952.07)</u> | <u>(5,634,028.63)</u> | <u>(5,397,755.99)</u> |
| Net Property, Plant, and Equipment | <u>2,574,692.07</u> | <u>321,735.65</u> | <u>2,896,427.72</u> | <u>3,017,533.69</u> |
| DEFERRED OUTFLOWS OF RESOURCES: | | | | |
| Related to Pension | 86,814.55 | - | 86,814.55 | 72,687.25 |
| Total Assets and Deferred Outflows | <u>4,131,662.03</u> | <u>549,204.19</u> | <u>4,680,866.22</u> | <u>4,712,648.88</u> |
| LIABILITIES, DEFERRED INFLOWS, AND NET POSITION | | | | |
| CURRENT LIABILITIES: | | | | |
| Accounts Payable - Trade | 19,072.75 | - | 19,072.75 | 9,213.54 |
| Due To Other Funds | 227,468.54 | | 227,468.54 | 200,825.79 |
| Deferred Tax Revenue (Note I) | 68,390.46 | | 68,390.46 | 24,653.92 |
| Total Current Liabilities | <u>314,931.75</u> | <u>-</u> | <u>314,931.75</u> | <u>234,693.25</u> |
| LONG-TERM LIABILITIES: | | | | |
| Pension Liability | 69,430.00 | | 69,430.00 | 39,477.00 |
| Total Liabilities | <u>384,361.75</u> | <u>-</u> | <u>384,361.75</u> | <u>274,170.25</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | | |
| Related to Pension | 14,961.00 | - | 14,961.00 | 18,336.00 |
| NET POSITION: | | | | |
| Net Invested in Capital Assets | 2,574,692.07 | 321,735.65 | 2,896,427.72 | 3,017,533.69 |
| Restricted for: | | | | |
| Other Purposes | 404,243.51 | | 404,243.51 | 430,423.94 |
| Capital Projects | 7,423.79 | | 7,423.79 | 17,382.29 |
| Unrestricted | 745,979.91 | 227,468.54 | 973,448.45 | 954,802.71 |
| Total Net Position | <u>3,732,339.28</u> | <u>549,204.19</u> | <u>4,281,543.47</u> | <u>4,420,142.63</u> |
| Total Liabilities, Deferred Inflows, and Net Position | <u>4,131,662.03</u> | <u>549,204.19</u> | <u>4,680,866.22</u> | <u>4,712,648.88</u> |

The accompanying notes are an integral part of the financial statements

Exhibit B

TOWN OF NOBLEBORO
Statements of Activities
For the Years Ended December 31, 2017 and 2016

| Functions/Programs | Program Revenues | | | | Net (Expense) Revenue and Change in Net Position | |
|--------------------------------------|------------------|----------------------------|---|---|---|----------------|
| | Expenses | Charges for Services | Operating Grants and Contribu- tions | Capital Grants and Contribu- tions | 2017 Totals | 2016 Totals |
| Primary Government: | | | | | | |
| Governmental Activities: | | | | | | |
| General Government | 305,811.26 | 81,279.44 | - | - | (224,531.82) | (238,453.25) |
| Health and Welfare | 76,754.46 | | 4,930.35 | | (71,824.11) | (76,514.84) |
| Highways and Bridges | 338,206.75 | | 33,876.00 | | (304,330.75) | (292,902.38) |
| Education | 3,556,556.23 | | 364,264.82 | | (3,192,291.41) | (2,809,130.41) |
| Intergovernmental on Behalf Payments | 100,508.57 | | 100,508.57 | | | |
| County Tax Assessment | 410,929.39 | | | | (410,929.39) | (409,652.42) |
| Protection | 117,237.20 | 14,820.43 | | | (102,416.77) | (103,111.37) |
| Unclassified | 86,457.65 | | 29,598.58 | 51,822.30 | (5,036.77) | 66,180.33 |
| Recreation | 13,476.51 | 2,108.26 | | | (11,368.25) | (51,347.84) |
| Total Governmental Activities | 5,005,938.02 | 98,208.13 | 533,178.32 | 51,822.30 | (4,322,729.27) | (3,914,932.18) |
| Business-Type Activities: | | | | | | |
| Transfer Facility | 597,980.92 | 146,095.28 | 472,191.23 | | 20,305.59 | 70,120.23 |
| Total Primary Government | 5,603,918.94 | 244,303.41 | 1,005,369.55 | 51,822.30 | (4,302,423.68) | (3,844,811.95) |

| | | | | |
|------------------------------------|--------------|------------|--------------|--------------|
| General Revenues: | | | | |
| Taxes: | | | | |
| Property Taxes | 3,618,077.45 | - | 3,618,077.45 | 3,437,017.47 |
| Homestead Reimbursement | 47,424.68 | | 47,424.68 | 34,652.41 |
| Excise Taxes | 452,687.92 | | 452,687.92 | 429,071.32 |
| Intergovernmental | 30,000.00 | | 30,000.00 | 30,000.00 |
| Interest and Investment Earnings | 14,703.20 | | 14,703.20 | 9,378.12 |
| BETE Reimbursement | 679.00 | | 679.00 | 715.00 |
| (Gains) Loss on Disposal of Assets | 290.00 | (37.73) | 252.27 | (20,609.56) |
| Total General Revenues | 4,163,862.25 | (37.73) | 4,163,824.52 | 3,920,224.76 |
| Change in Net Position | (158,867.02) | 20,267.86 | (138,599.16) | 75,412.81 |
| Net Position, January 1 | 3,891,206.30 | 528,936.33 | 4,420,142.63 | 4,344,729.82 |
| Net Position, December 31 | 3,732,339.28 | 549,204.19 | 4,281,543.47 | 4,420,142.63 |

The accompanying notes are an integral part of the financial statements

Exhibit C

TOWN OF NOBLEBORO
Reconciliation of Total Governmental Fund Balance to
Net Position of Governmental Activities
For the Years Ended December 31, 2017 and 2016

| | 2017 | 2016 |
|---|--------------|--------------|
| GOVERNMENTAL FUND BALANCES: | | |
| Transfer Facility | 227,468.54 | 200,331.07 |
| Restricted for: | | |
| Capital Projects (Schedule A-13) | 7,423.79 | 17,382.29 |
| Other Purposes (Schedule A-4) | 404,243.51 | 430,423.94 |
| Unrestricted (Schedule A-3) | 531,849.01 | 501,346.30 |
| Total Governmental Fund Balances (Exh E) | 1,170,984.85 | 1,149,483.60 |
| | | |
| Amounts reported for governmental activities in the Statements of Net Position are different because: | | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. | 2,896,427.72 | 3,017,533.69 |
| Deferred outflows are deferred as expense in the fund financial statements and in the government-wide financial statements as expense in the year following the year paid. | 86,814.55 | 72,687.25 |
| Property taxes not collected within 60 days after year end are deferred as revenue in the financial statements. In the government-wide financial statements the revenue is income in the year it is assessed. | 211,707.35 | 238,251.09 |
| Pension liability is not due and payable in the current period and therefore is not reported in the funds. | (69,430.00) | (39,477.00) |
| Deferred inflows are deferred revenues related to pension expenses that are amortized in the government-wide financial statements. | (14,961.00) | (18,336.00) |
| Net Position of Governmental Activities (Exhibit A) | 4,281,543.47 | 4,420,142.63 |

The accompanying notes are an integral part of the financial statements

Exhibit D

TOWN OF NOBLEBORO
Reconciliation of the Statements of Revenues, Expenditures, and
Changes in Fund Balance of Governmental Funds
to the Statements of Activities
For the Years Ended December 31, 2017 and 2016

| | 2017 | 2016 |
|---|--------------|-------------|
| Net Change in Fund Balances - | | |
| Total Governmental Funds (Exhibit F) | (5,636.22) | (12,478.32) |
| <p>Amounts reported for governmental activities in the Statements of Activities are different because:</p> <p>Governmental funds report capital outlays as expenditures. However, in the Statements of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlays (capital outlays exceed depreciation).</p> | | |
| | (114,236.36) | (33,928.76) |
| <p>The sale of assets is recorded as revenue in the governmental funds, but in the Statements of Activities it is reduced by the net book value of the assets sold.</p> | | |
| | | (20,609.56) |
| <p>Repayment of loan principal is an expenditure in the governmental fund, but the repayment reduces liabilities in the Statement of Net Position.</p> | | |
| | | 33,752.17 |
| <p>Property taxes are deferred in the fund financial statements, but in the government-wide financial statements they are recorded as income in the year assessed.</p> | | |
| | (26,543.74) | 26,954.15 |
| <p>Pension expense is adjusted for changes in earnings contributions and contribution subsequent to the measurement date.</p> | | |
| | (12,450.70) | 11,602.90 |
| Change in Net Position of Governmental Activities (Exhibit B) | (158,867.02) | 5,292.58 |

The accompanying notes are an integral part of the financial statements

TOWN OF NOBLEBORO
Balance Sheets - Governmental Funds
December 31, 2017 and 2016

| | <u>Governmental Fund Types</u> | | | 2017 Totals | 2016 Totals |
|---|--------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|
| | General | Capital Projects | Proprietary Fund | | |
| ASSETS: | | | | | |
| Cash (Note B) | 1,178,567.30 | 17,698.79 | - | 1,196,266.09 | 1,123,186.72 |
| Taxes Receivable | 169,671.84 | | | 169,671.84 | 196,152.40 |
| Tax Liens | 81,553.21 | | | 81,553.21 | 89,760.34 |
| Accounts Receivable (Note C) | 22,213.09 | | | 22,213.09 | 12,997.41 |
| Prepaid Expenses | 451.18 | | | 451.18 | |
| Due From Other Funds | 10,275.00 | | 227,468.54 | 237,743.54 | 200,331.07 |
| Total Assets | <u>1,462,731.62</u> | <u>17,698.79</u> | <u>227,468.54</u> | <u>1,707,898.95</u> | <u>1,622,427.94</u> |
| LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE: | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | 19,072.75 | - | - | 19,072.75 | 9,213.54 |
| Due To Other Funds (Note J) | 227,468.54 | 10,275.00 | | 237,743.54 | 200,825.79 |
| Total Liabilities | <u>246,541.29</u> | <u>10,275.00</u> | <u>-</u> | <u>256,816.29</u> | <u>210,039.33</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | | | |
| Deferred Revenue (Note I) | 68,390.46 | - | - | 68,390.46 | 24,653.92 |
| Deferred Tax Revenue (Note H) | 211,707.35 | | | 211,707.35 | 238,251.09 |
| Total Deferred Inflows of Resources | <u>280,097.81</u> | <u>-</u> | <u>-</u> | <u>280,097.81</u> | <u>262,905.01</u> |
| Fund Balance: | | | | | |
| Committed for Capital Projects Assigned for Other Purposes (Note F) | - | 7,423.79 | - | 7,423.79 | 17,382.29 |
| Unassigned | 404,243.51 | | | 404,243.51 | 430,423.94 |
| Total Fund Balance | <u>531,849.01</u> | | <u>227,468.54</u> | <u>759,317.55</u> | <u>701,677.37</u> |
| Total Liabilities, Deferred Inflows, and Fund Balance | <u>1,462,731.62</u> | <u>17,698.79</u> | <u>227,468.54</u> | <u>1,707,898.95</u> | <u>1,622,427.94</u> |

The accompanying notes are an integral part of the financial statements

TOWN OF NOBLEBORO Exhibit F
Statements of Revenues, Expenditures, and Changes in
Fund Balance - Governmental Funds
For the Years Ended December 31, 2017 and 2016

| | <u>Governmental Fund Types</u> | | 2017 Totals | 2016 Totals |
|---|--------------------------------|-----------------------------|------------------------|------------------------|
| | General | Capital Projects | | |
| REVENUES: | | | | |
| Intergovernmental Revenue | 30,000.00 | - | 30,000.00 | 30,000.00 |
| Homestead Reimbursement | 47,424.68 | | 47,424.68 | 34,652.41 |
| Property Taxes | 3,644,621.19 | | 3,644,621.19 | 3,410,063.32 |
| Excise Tax (Auto and Boat) | 452,687.92 | | 452,687.92 | 429,071.32 |
| Education | 364,264.82 | | 364,264.82 | 480,808.82 |
| General Government | 81,279.44 | | 81,279.44 | 107,799.89 |
| Highways | 33,876.00 | | 33,876.00 | 33,344.00 |
| Health and Welfare | 4,930.35 | | 4,930.35 | 3,153.81 |
| Interest | 14,676.70 | 26.50 | 14,703.20 | 9,378.12 |
| Protection | 14,820.43 | 290.00 | 15,110.43 | 1,265.00 |
| Recreation | 2,108.26 | | 2,108.26 | 2,731.16 |
| Unclassified | 81,420.88 | | 81,420.88 | 90,716.86 |
| BETE Reimbursement | 679.00 | | 679.00 | 715.00 |
| Maine State Retirement on Behalf Payments (Note Q) | 100,508.57 | | 100,508.57 | 128,916.00 |
| Total Revenues | 4,873,298.24 | 316.50 | 4,873,614.74 | 4,762,615.71 |
| EXPENDITURES: | | | | |
| Education | 3,463,761.27 | - | 3,463,761.27 | 3,228,652.80 |
| General Government | 295,453.98 | | 295,453.98 | 339,438.52 |
| Highways and Bridges | 370,793.84 | | 370,793.84 | 355,162.84 |
| Protection | 96,023.47 | | 96,023.47 | 101,572.43 |
| Health and Welfare | 76,754.46 | | 76,754.46 | 79,668.65 |
| Unclassified | 52,926.70 | | 52,926.70 | 119,378.01 |
| Special Assessments | 410,929.39 | | 410,929.39 | 409,652.42 |
| Recreation | 12,099.28 | | 12,099.28 | 12,652.36 |
| Maine State Retirement on Behalf Payments | 100,508.57 | | 100,508.57 | 128,916.00 |
| Total Expenditures | 4,879,250.96 | - | 4,879,250.96 | 4,775,094.03 |
| Excess of Revenues Over (Under) Expenditures | (5,952.72) | 316.50 | (5,636.22) | (12,478.32) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating Transfer - In | 10,275.00 | - | 10,275.00 | - |
| Operating Transfer - Out | | (10,275.00) | (10,275.00) | |
| Total Other Financing Sources (Uses) | 10,275.00 | (10,275.00) | - | - |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | 4,322.28 | (9,958.50) | (5,636.22) | (12,478.32) |
| Fund Balance, January 1 | 931,770.24 | 17,382.29 | 949,152.53 | 961,630.85 |
| Fund Balance, December 31 | 936,092.52 | 7,423.79 | 943,516.31 | 949,152.53 |

The accompanying notes are an integral part of the financial statements

Exhibit G

TOWN OF NOBLEBORO
Statement of Changes in Net Position
Proprietary Fund – Transfer Facility
For the Years Ended December 31, 2017 and 2016

| | 2017 | 2016 |
|--|--------------------------|--------------------------|
| REVENUES: | | |
| Assessment - Bremen | 42,052.00 | 44,160.00 |
| Assessment - Damariscotta | 106,098.71 | 121,542.96 |
| Assessment - Newcastle | 94,516.92 | 99,252.96 |
| Assessment - Jefferson | 89,711.00 | 94,207.00 |
| Assessment - Nobleboro | 58,761.00 | 61,402.00 |
| Miscellaneous | 51,578.36 | 40,876.04 |
| Demolition Fees | 175,568.52 | 163,066.43 |
| Total Revenues | <u>618,286.51</u> | <u>624,507.39</u> |
| EXPENSES: | | |
| Salaries and Wages | 116,782.39 | 101,661.02 |
| Dumping Fees | 127,732.16 | 194,691.87 |
| Hauling Fees | 106,898.90 | 104,611.27 |
| Demolition Fees | 147,680.85 | 59,110.00 |
| Advertising | 70.00 | 34.00 |
| Administration | 7,000.00 | 7,000.00 |
| Depreciation | 21,891.74 | 20,254.77 |
| Insurance | 34,873.78 | 30,962.56 |
| Maintenance and Repairs | 9,764.39 | 12,344.70 |
| Refrigerator Disposal and Brush Grinding | 1,811.18 | 1,708.50 |
| Electronics Recycling | 317.72 | 471.00 |
| Supplies | 4,975.56 | 4,357.14 |
| Professional Fees/Licenses | 1,718.50 | 954.00 |
| Miscellaneous | 1,527.21 | 1,863.75 |
| Payroll Taxes | 9,209.23 | 7,777.18 |
| Snow Removal | 2,633.33 | 2,700.00 |
| Utilities | 2,760.80 | 3,350.80 |
| Mileage | 333.18 | 534.60 |
| Loss on Disposal of Assets | 37.73 | |
| Total Expenses | <u>598,018.65</u> | <u>554,387.16</u> |
| Change in Net Position | 20,267.86 | 70,120.23 |
| Net Position, January 1 | 528,936.33 | 458,816.10 |
| Net Position, December 31 | <u><u>549,204.19</u></u> | <u><u>528,936.33</u></u> |

The accompanying notes are an integral part of the financial statements

Exhibit H

TOWN OF NOBLEBORO
Statements of Cash Flows
Proprietary Fund - Transfer Facility
For the Years Ended December 31, 2017 and 2016

| CASH FLOWS FROM | 2017 | 2016 |
|---|--------------|--------------|
| OPERATING ACTIVITIES: | | |
| Receipts from Local Assessments | 391,139.63 | 420,564.92 |
| Miscellaneous Receipts | 227,146.88 | 203,942.47 |
| Advances (to) from General Fund | (27,137.47) | (57,650.00) |
| Payments to Employees | (116,782.39) | (101,661.02) |
| Payments to Vendors | (474,366.65) | (465,196.37) |
| Net Cash Provided by Operating Activities | - | - |
| Cash Balance, January 1 | | |
| Cash Balance, December 31 | - | - |

Exhibit I

TOWN OF NOBLEBORO
Statements of Fiduciary Net Position - Nonspendable Trust Funds
December 31, 2017 and 2016

| | Frances and Heather Key Scholarship Fund | George Dow Scholarship Fund | Cemetery | 2017 Totals | 2016 Totals |
|---------------------------------------|---|--|-----------------|------------------------|------------------------|
| ASSETS: | | | | | |
| Investments | 61,780.82 | 27,054.30 | 86,585.88 | 175,421.00 | 162,479.50 |
| Due From Other Funds | | | | | 494.72 |
| Total Assets | 61,780.82 | 27,054.30 | 86,585.88 | 175,421.00 | 162,974.22 |
| LIABILITIES | | | | | |
| | - | - | - | - | - |
| NET POSITION: | | | | | |
| Restricted for: | | | | | |
| Nonexpendable Trust | | | | | |
| Principal | 50,000.00 | 22,930.00 | 26,515.55 | 99,445.55 | 99,445.55 |
| Other Purposes | 11,780.82 | 4,124.30 | 60,070.33 | 75,975.45 | 63,528.67 |
| Total Net Position | 61,780.82 | 27,054.30 | 86,585.88 | 175,421.00 | 162,974.22 |
| Total Liabilities and Net Position | 61,780.82 | 27,054.30 | 86,585.88 | 175,421.00 | 162,974.22 |

The accompanying notes are an integral part of the financial statements

TOWN OF NOBLEBORO
Statements of Changes in Fiduciary Net Position
Nonspendable Trust Funds
For the Years Ended December 31, 2017 and 2016

Exhibit J

| | Frances and Heather Key Scholarship Fund | George Dow Scholarship Fund | Cemetery | 2017 Totals | 2016 Totals |
|---|---|--|------------------|------------------------|------------------------|
| REVENUES: | | | | | |
| Dividends and Interest | 932.82 | 423.59 | 1,768.26 | 3,124.67 | 3,024.09 |
| Realized Gains | 1,882.47 | 854.82 | 1,669.00 | 4,406.29 | 3,115.87 |
| Unrealized Appreciation (Depreciation) | 5,732.57 | 2,603.13 | (1,252.84) | 7,082.86 | 19,408.48 |
| Total Revenues | <u>8,547.86</u> | <u>3,881.54</u> | <u>2,184.42</u> | <u>14,613.82</u> | <u>25,548.44</u> |
| EXPENSES: | | | | | |
| Cemetery Maintenance | - | - | 160.00 | 160.00 | 180.00 |
| Scholarships | | 1,000.00 | | 1,000.00 | 1,000.00 |
| Investment Fees | 430.23 | 195.37 | 381.44 | 1,007.04 | 882.02 |
| Total Expenses | <u>430.23</u> | <u>1,195.37</u> | <u>541.44</u> | <u>2,167.04</u> | <u>2,062.02</u> |
| Change in Net Position | 8,117.63 | 2,686.17 | 1,642.98 | 12,446.78 | 23,486.42 |
| Net Position, Jan. 1 | 53,663.19 | 24,368.13 | 84,942.90 | 162,974.22 | 139,487.80 |
| Net Position, Dec. 31 | <u>61,780.82</u> | <u>27,054.30</u> | <u>86,585.88</u> | <u>175,421.00</u> | <u>162,974.22</u> |

Exhibit K

Statements of Cash Flows
Fiduciary Fund Types - Nonspendable Trust Funds
For the Years Ended December 31, 2017 and 2016

| | 2017 Totals | 2016 Totals |
|--|------------------------|------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Increase in Net Position (Exhibit J) | 12,446.78 | 23,486.42 |
| Adjustment to Reconcile Changes in Net Position to Net Cash Used by Operating Activities: | | |
| Net Realized (Gains) on Investments | (4,406.29) | (3,115.87) |
| Net Unrealized (Gains) on Investments | <u>(7,082.86)</u> | <u>(19,408.41)</u> |
| Net Cash Provided by Operating Activities | 957.63 | 962.14 |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | |
| Purchase of Investments | <u>(957.63)</u> | <u>(962.14)</u> |
| Increase (Decrease) in Cash | - | - |
| Cash Balance, January 1 | | |
| Cash Balance, December 31 | <u>-</u> | <u>-</u> |

The accompanying notes are an integral part of the financial statements

TOWN OF NOBLEBORO
Notes To Financial Statements – December 31, 2017

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

1. Financial Reporting Entity

The Town of Nobleboro was incorporated in 1788. The Town operates under a town meeting form of government.

In evaluating the Town of Nobleboro as a reporting entity, management has addressed all potential component units. The primary criteria for including a component reporting entity are the exercise of financial accountability by the Town of Nobleboro's municipal officials.

The Town's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is responsible for establishing Generally Accepted Accounting Principles (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 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements.

2. Basic Financial Statements - Government-Wide Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental. The Town's fire protection, recreation, public works, and general administrative services are classified as governmental activities.

In the government-wide Statements of Net Position, the governmental column is presented on a consolidated basis by column, and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts - net invested in capital assets; restricted; and unrestricted. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statements of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (fire, public works, administrative, etc.). The functions are also supported by general government revenues (property, certain intergovernmental revenues, fines, permits, and charges, etc.). The Statements of Activities reduces gross expenses (including depreciation) by related program revenues, and operating and capital grants. Program revenues must be directly associated with the function (fire, public works, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, intergovernmental revenues, interest income, etc.).

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

3. Basic Financial Statements - Fund Financial Statements

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Town:

a. Governmental Funds:

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

1. General Fund:

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

2. Capital Projects Funds:

Capital Projects Funds are used to account for financial resources to be used for the acquisition of a fire truck.

3. Fiduciary Funds:

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support town programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

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

The Town's fiduciary funds are presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

4. Proprietary Fund:

The Proprietary Fund is the fund used to account for all financial resources relating to the Nobleboro-Jefferson Transfer Facility. The generally accepted accounting principles applicable are those similar to business in the private sector.

4. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied:

a. Accrual:

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

b. Modified Accrual:

The governmental funds financial statements are presented on the modified

accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e. both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

5. Financial Statement Amounts

a. Cash and Cash Equivalents:

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agents. Statutes authorize the Treasurer of the Town, as directed by the municipal officers, to invest all municipal funds, including reserve and trust funds, to the extent that the terms of the instrument, order, or article creating the fund do not prohibit the investment in financial institutions as described in Section 5706 MRSA and securities as described in Sections 5711 through 5717 MRSA.

b. Investments:

Investments are stated at fair market value.

c. Capital Assets:

Capital Assets purchased or acquired with an original cost of \$2,000.00 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

| | | | |
|--------------|-------------|-------------------------|-------------|
| Buildings | 20-50 Years | Machinery and Equipment | 3-10 Years |
| Improvements | 10-20 Years | Other Infrastructure | 10-50 Years |

d. Revenues:

Substantially, all governmental fund revenues are accrued. Property taxes are billed and collected within the same period in which the taxes are levied. In applying GASB No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

e. Expenditures:

Expenditures are recognized when the related fund liability is incurred. Inventory costs are reported in the period when inventory items are used, rather than in the period purchased.

f. Fund Balance:

In accordance with GASB Statement No. 54, the Town employs terminology and classifications for fund balance items as follows:

Nonspendable fund balances include amounts that are not expected to be converted to cash, or that are legally required to be maintained intact. The fund balance of the Town's Trust Funds are classified as nonspendable.

Restricted fund balances are amounts that can be used only for specific purposes because of legislation or restrictions imposed by donors. The fund balances

of the Special Revenue Funds are classified as restricted.

Committed fund balances are amounts that can be used only for specific purposes because of a formal action taken by town government. Budget carry forward amounts (other than the school budget), the fund balances in the Capital Projects Fund and the Cemetery Maintenance Fund are in this category.

Assigned fund balances are resources that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned fund balance is all amounts in the General Fund that are not assigned to another category. Only the General Fund can have an unassigned fund balance.

g. Deferred Inflows and Outflows of Resources:

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until that time. The deferred outflows relate to the net pension liability, which include the Town's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension liability in the subsequent year. They also include changes in assumptions, differences between expected and actual experience, and changes in proportion and differences between Town contributions and proportionate share of contributions, which are deferred and amortized over the average, expected remaining service lives of active and inactive members in the plan.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The deferred inflows relate to the net pension liability, which include the differences between expected and actual experience and changes in proportion and differences between Town contributions and proportionate share of contributions, which is deferred and amortized over the average expected remaining service lives of active and inactive members in the plan. They also include the net difference between projected and actual earnings on pension plan investments, which is deferred and amortized over a five-year period.

h. Use of Estimates:

The presentation of financial statements in conformity with generally accepted accounting principles 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.

NOTE B - CASH:

Cash

The Town's cash is categorized to give an indication of the level of risk assumed by the Town at year-end. These Categories are defined as follows:

Category #1 - Insured or collateralized with securities held by the Town or by its agent in the Town's name.

Category #2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the Town's name.

Category #3 - Uncollateralized (This includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the Town's name.)

| ACCOUNT TYPE | CARRYING AMOUNT | BANK BALANCE | CATEGORY | | |
|---------------------------|--------------------|-----------------|------------|------------|----|
| | | | #1 | #2 | #3 |
| Interest Bearing Accounts | 1,196,266.09 | 1,234,115.10 | 244,740.95 | 989,374.15 | - |

NOTE C - ACCOUNTS RECEIVABLE:

Accounts Receivable consists of the following:

Town:

| | |
|-------------------------|------------------|
| Homestead Reimbursement | 13,613.09 |
| State Revenue Sharing | 3,600.00 |
| Minnehata Fire Company | 5,000.00 |
| | <u>22,213.09</u> |

NOTE D - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at December 31, 2017:

| | BALANCE | | ADDITIONS | DELETIONS | BALANCE | |
|---------------------------------|---------------------|---------------------|------------------|-----------|----------|---------------------|
| | 1/1/17 | | | | 12/31/17 | |
| Governmental Activities | | | | | | |
| Land and Land Improvements | 169,853.60 | | | | | 169,853.60 |
| Buildings | 3,869,466.04 | 5,951.75 | | | | 3,875,417.79 |
| Equipment and Vehicles | 1,180,262.13 | 26,685.46 | 39,032.00 | | | 1,167,915.59 |
| Infrastructure | 2,595,652.05 | 118,929.60 | | | | 2,714,581.65 |
| | <u>7,815,233.82</u> | <u>151,566.81</u> | <u>39,032.00</u> | | | <u>7,927,768.63</u> |
| Accumulated Depreciation | | | | | | |
| Net Property, Plant, and | | | | | | |
| Equipment | 5,126,305.39 | 265,803.17 | 39,032.00 | | | 5,353,076.56 |
| | <u>2,688,928.43</u> | <u>(114,236.36)</u> | | | | <u>2,574,692.07</u> |
| Business-Type Activities | | | | | | |
| Land and Land Improvements | 189,556.10 | 4,932.50 | | | | 194,488.60 |
| Buildings | 150,949.01 | | | | | 150,949.01 |
| Equipment and Vehicles | 259,550.75 | 10,127.36 | 12,428.00 | | | 257,250.11 |
| | <u>600,055.86</u> | <u>15,059.86</u> | <u>12,428.00</u> | | | <u>602,687.72</u> |
| Accumulated Depreciation | 271,450.60 | 21,891.74 | 12,390.27 | | | 280,952.07 |
| Net Property, Plant, and | | | | | | |
| Equipment | <u>328,605.26</u> | <u>(6,831.88)</u> | <u>37.73</u> | | | <u>321,735.65</u> |

Depreciation expense for the period totaled \$287,694.91. Of that amount, \$16,309.03 was for Administration, \$73,420.51 was for Highways and Bridges, \$33,864.40 was for Public Safety, \$94,379.05 was for Education, \$1,377.23 was for Recreation, \$46,452.95 was for Unclassified, and \$21,891.74 was for the Transfer Facility.

NOTE E - LONG-TERM DEBT:

The following is a summary of note transactions for the Town for the year ended December 31, 2017:

| | BALANCE 1/1/17 | ADDITIONS | REDUCTIONS | BALANCE 12/31/17 |
|----------------------------|-------------------|------------|------------|---------------------|
| The First - Line of Credit | | 370,000.00 | 370,000.00 | |
| The First - Line of Credit | | | | |

Proceeds from this loan were used in lieu of borrowing a tax anticipation note. The principal available is \$400,000.00 dated March 25, 2015, and is available until March 25, 2020 at an interest rate of 2.550%. Total interest expense in 2017 was \$1,968.74.

NOTE F - ASSIGNED FOR OTHER PURPOSES:

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

| | |
|--------------------|-------------------|
| Education | 266,287.78 |
| Health and Welfare | 2,992.30 |
| Protection | 32,275.00 |
| Recreation | 11,895.06 |
| Unclassified | 87,398.39 |
| Highways | 2,518.98 |
| | <u>403,367.51</u> |

NOTE G - EXPENDITURES IN EXCESS OF APPROPRIATIONS:

During the year expenditures and other charges exceeded total appropriations, revenue, and other credits in the following general fund categories:

| FUNCTION | APPROPRIATION AND REVENUE | EXPENDITURES | VARIANCE |
|----------------------|------------------------------|----------------------|------------|
| | | AND OTHER CHARGES | |
| Expenditures: | | | |
| Abatements | | 5,017.95 | (5,017.95) |
| Road Maintenance | 105,000.00 | 105,269.19 | (269.19) |
| Town Road Assistance | - | - | - |
| Revenues: | | | |
| Homestead | 47,424.68 | 47,465.09 | (40.41) |
| BETE | 679.00 | 679.13 | (.13) |

Historically, the Town has not appropriated funds for abatements but rather funds the expenditures through other unappropriated revenues or undesignated fund balance. Road Maintenance was over due to unanticipated road costs due to a storm. Revenues did not meet expected amounts.

NOTE H - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the current year was levied June 15, 2017 on the assessed value listed as of April 1, 2017 for all taxable real and personal property located in the Town. Taxes were due September 30, 2017 with interest at 7% per annum or part thereof commencing October 1, 2017.

Tax liens are filed against delinquent real estate taxpayers after eight months but within one year of the original tax commitment. If the tax, interest, and costs have

not been paid eighteen months after the filing of a lien certificate then the lien is automatically foreclosed.

The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue be recognized only to the extent it will be collected within sixty days following the year end. The deferred tax revenue shown on the balance sheet represents property taxes not expected to be collected within sixty days after the year end.

Property taxes are recognized when they become available. Available includes those taxes expected to be collected within sixty days after year end as stated above.

NOTE I - DEFERRED REVENUE:

Deferred revenue at December 31, 2017 consists of the following:

| | |
|------------------------|------------------|
| State Revenue Sharing | 32,191.07 |
| Prepaid Property Taxes | <u>36,199.39</u> |
| | <u>68,390.46</u> |

State Revenue Sharing Deferred Revenue represents the excess of State Revenue Sharing received over the amount used to reduce the commitment.

NOTE J - INTERFUND RECEIVABLES AND PAYABLES:

As of December 31, 2017, the General Fund owed \$227,468.54 to the Special Revenue Fund and was owed \$10,275.00 from the Capital Reserve Fund.

NOTE K - INVESTMENTS:

The Town's investments in marketable securities with readily determinable fair values and all investments in debt securities are stated at their fair values in the Statements of Financial Position. Realized and unrealized gains and losses are included in the change in net assets.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the Town uses various methods including market, income, and cost approaches.

Based on these approaches, the Town often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumption about risk and or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable inputs. The Town utilizes valuation on the observability of the inputs used in the valuation techniques the Town is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values.

Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

Level 1 - Pricing inputs are quoted prices available in active markets for identical assets or liabilities as of the reporting date.

Level 2 - Pricing inputs are observable for the assets or liabilities, either directly or indirectly, as of the reporting date, but are not the same as those used in Level 1. Fair value is derived principally from observable market data or other valuation methodologies.

Level 3 - Pricing inputs are unobservable for the assets or liabilities and include situations where there is little, if any, market activity. The inputs into the determination of fair value require significant judgment or estimation.

The following table summarizes the levels in the ASC 820-10 fair value hierarchy into which the Town's financial instruments fall as of December 31, 2017:

Investments at Fair Value as of December 31, 2017

| | Level 1 | Level 2 | Level 3 | Total |
|--------------------------------|-------------------|---------|---------|-------------------|
| Equities | 31,476.42 | | | 31,476.42 |
| Money Market | 3,730.97 | | | 3,730.97 |
| Regulated Investment Companies | 140,213.61 | | | 140,213.61 |
| | <u>175,421.00</u> | | | <u>175,421.00</u> |

Investments at Fair Value as of December 31, 2016

| | Level 1 | Level 2 | Level 3 | Total |
|--------------------------------|-------------------|---------|---------|-------------------|
| Equities | 36,870.52 | | | 36,870.52 |
| Money Market | 2,874.84 | | | 2,874.84 |
| Regulated Investment Companies | 122,734.09 | | | 122,734.09 |
| | <u>162,479.45</u> | | | <u>162,479.45</u> |

The Town's Investments as of December 31, 2017 and 2016 are stated at fair value.

NOTE L - TAX LIENS:

At a special town meeting, the Town voted to waive the foreclosure of certain tax lien mortgages on real estate for taxes assessed against a taxpayer. The amounts waived total \$23,613.91 and are included in the total liens of \$81,553.21 and 2017 real estate taxes of \$620.37.

NOTE M - RISK MANAGEMENT:

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. All significant losses are covered by commercial insurance. There has been no significant reduction in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

NOTE N - OVERLAPPING DEBT:

The Town of Nobleboro is situated in Lincoln County and is therefore subject to annual assessment of its proportional share of County expenses. Long-term debt outstanding in Lincoln County, for which the Town of Nobleboro would be proportionally responsible in the event the County defaulted, amounted to \$5,560,000.00 at December 31, 2017. The Town of Nobleboro's share would be 4.26% of the debt, or approximately \$237,059.00.

NOTE O - LEASE:

On June 1, 2005 the Town entered into a fifteen (15) year lease with Deborah Wilson and Mark Becker for the use of property in the Mills section of Town. The Town receives annual rent of one dollar (\$1.00) for the use of the town landing property.

NOTE P - SNOW REMOVAL:

On July 17, 2013 the Town entered into a five (5) year snow removal contract with Hagar Enterprises, Inc.

The contractor shall be paid the following:

| | |
|-----------|------------|
| 2017-2018 | 119,413.09 |
|-----------|------------|

NOTE Q - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM:**Summary of Significant Accounting Policies**

Pensions - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows for resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System State Employee and Teacher Plan (SET Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Maine Public Employees Retirement System***General Information about the Pension Plan***

Plan Description - Teaching-certified employees of the Town of Nobleboro are provided with pensions through the Maine Public Employees Retirement System State Employee and Teacher Plan (SET Plan), cost-sharing multiple-employer defined benefit pension plans, administered by the Maine Public Employees Retirement System (MPERS). Benefit terms are established in Maine statute. MPERS issues a publicly available financial report that can be obtained at www.maineper.org.

Benefits Provided - The SET Plan provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e. eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For SET members, normal retirement age is 60, 62, or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. MPERS also provides disability and death benefits, which are established by statute.

Contributions - Employee contribution rates are defined by law or Board rule and depend on the terms of the plan under which an employee is covered. Employer contributions are determined by actuarial valuations. The contractually required contribution rates are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

SET Plan - Maine statute requires the State to contribute a portion of the Town's contractually required contributions. Employees are required to contribute 7.65% of their annual pay. The Town of Nobleboro's contractually required contribution rate for the year ended December 31, 2017, was 13.38% of annual payroll of which

3.36% of payroll was required from the Town and \$100,508.57 was required from the State. Contributions to the pension plan from the Town was \$54,023.55 for the year ended December 31, 2017.

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

The net pension liabilities were measured as of June 30, 2016 and the total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of that date. The Town's proportion of the net pension liabilities were based on projections of the Town's long-term share of contributions to the pension plans relative to the projected contributions of all participating School Administrative Units and the State (SET Plan), actuarially determined.

SET Plan - At June 30, 2017, the Town reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the Town. The amount recognized by the Town as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the Town were as follows:

| | |
|--|---------------------|
| Town of Nobleboro's Proportionate Share of the Net Pension Liability | 69,430.00 |
| State's Proportionate Share of the Net Pension Liability Associated with the Town of Nobleboro | <u>1,458,972.00</u> |
| Total | <u>1,528,402.00</u> |

At June 30, 2017, the Town of Nobleboro's proportion of the SET Plan was .003930%.

For the year ended December 31, 2017, the Town recognized pension loss of \$12,450.70 and revenue of \$100,508.57 for support provided by the State for the SET Plan. At December 31, 2017, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|---|---|--|
| Differences Between Expected and Actual Experience | 1,343.00 | 131.00 |
| Changes in Assumptions | | 1,783.00 |
| Net Difference between Projected and Actual Earnings on Pension Plan Investments | 22,170.00 | 9,085.00 |
| Changes in Proportion and Differences between Town Contributions and Proportionate Share of Contributions | 9,278.00 | 3,962.00 |
| Town Contributions Subsequent to the Measurement Date | 54,023.55 | |
| Total | <u>86,814.55</u> | <u>14,961.00</u> |

\$54,023.55 is reported as deferred outflows and resources related to pensions resulting from Town of Nobleboro's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liabilities in the year ended December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended Dec. 31:

| | |
|------|----------|
| 2017 | 2,028.00 |
| 2018 | 6,121.00 |
| 2019 | 6,244.00 |
| 2020 | 3,437.00 |

Actuarial assumptions - The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | SET Plan |
|---|-----------------|
| Inflation | 2.75% |
| Salary Increases, per year | 2.75% - 14.5% |
| Investment return, per annum, compounded annually | 6.875% |
| Cost of living benefit increases, per annum | 2.20% |

Mortality rates were based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for Males and Females.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2005 to June 30, 2010.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of December 31, 2017 are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|--------------------|--------------------------|---|
| US Equities | 20% | 5.7% |
| Non-US Equities | 20% | 5.5% |
| Private Equity | 10% | 7.6% |
| Real Estate | 10% | 5.2% |
| Infrastructure | 10% | 5.3% |
| Hard Assets | 5% | 5.0% |
| Fixed Income | 25% | 2.9% |
| Total | 100% | |

Discount Rate - The discount rate used to measure the total pension liability was 6.875% for the SET Plan. The projection of cash flows used to determine the discount rates assumed that employee contributions will be made at the current contribution rate and that contributions from participating local districts will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plans’ fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liabilities.

Sensitivity of the Town of Nobleboro’s proportionate share of the net pension liabilities to changes in the discount rate - The following presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 6.875% for the SET Plan, as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using the discount rate that is 1

percentage-point lower 5.875% for SET Plan or 1 percentage-point higher 7.875% for SET Plan than the current rate:

| SETP Plan | 1% Decrease (5.875%) | Current Discount Rate (6.875%) | 1% Increase (7.875%) |
|------------------|-------------------------------------|---|-------------------------------------|
|------------------|-------------------------------------|---|-------------------------------------|

Town of Nobleboro's Proportionate

| | | | |
|------------------------------------|------------|-----------|-----------|
| Share of the Net Pension Liability | 111,175.00 | 69,430.00 | 34,636.00 |
|------------------------------------|------------|-----------|-----------|

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in the separately issued MPERS financial report.

Payables to the Pension Plan - none as of December 31, 2017.

Changes of Benefit Terms - None

Changes of Assumption

The assumption changes for June 2015 to June 2016 valuation are as follows:

| | <u>JUNE 2015</u> | <u>JUNE 2016</u> |
|-------------------|------------------|------------------|
| Inflation | 3.5% | 2.75% |
| Salary Increase | 3.5% - 13.5% | 2.75% - 14.5% |
| Investment Return | 7.125% | 6.875% |
| Cost of Living | 2.55% | 2.20% |

NOTE R - SUBSEQUENT EVENTS:

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

TOWN OF NOBLEBORO Schedule A-1
Budgetary Comparison Schedule - General Fund
For the Year Ended December 31, 2017

| | Original and Final Budget | Actual |
|--|--------------------------------------|---------------------|
| REVENUES: | | |
| Property Taxes | 3,621,851.40 | 3,644,621.19 |
| Intergovernmental Revenue | 30,000.00 | 30,000.00 |
| Excise Taxes | 275,000.00 | 445,310.12 |
| Boat Taxes | | 7,377.80 |
| Education | | 364,264.82 |
| General Government | | 81,279.44 |
| Unclassified | | 81,420.88 |
| Health and Welfare | | 4,930.35 |
| Protection | 5,000.00 | 14,820.43 |
| Highways | 33,000.00 | 33,876.00 |
| Recreation | 483.26 | 2,108.26 |
| Interest | | 14,676.70 |
| Homestead Reimbursement | 47,465.09 | 47,424.68 |
| ME State Retirement on Behalf Payments (Note Q) | | 100,508.57 |
| BETE Reimbursement | 679.13 | 679.00 |
| Total Revenues | 4,013,478.88 | 4,873,298.24 |
| EXPENDITURES: | | |
| Education | 3,015,649.00 | 3,463,761.27 |
| General Government | 280,220.00 | 295,453.98 |
| Health and Welfare | 72,770.00 | 76,754.46 |
| Highways | 354,535.00 | 370,793.84 |
| Protection | 120,419.00 | 96,023.47 |
| Recreation | 11,708.26 | 12,099.28 |
| Special Assessments | 410,930.00 | 410,929.39 |
| Unclassified | | 43,598.93 |
| Contingency | 15,000.00 | 9,327.77 |
| ME State Retirement on Behalf Payments (Note Q) | | 100,508.57 |
| Total Expenditures | 4,281,231.26 | 4,879,250.96 |
| Excess of Expenditures Over Revenues | (267,752.38) | (5,952.72) |
| OTHER FINANCING SOURCES (USES): | | |
| Operating Transfer - In | 10,275.00 | 10,275.00 |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | (257,477.38) | 4,322.28 |
| Fund Balance, January 1 | 931,770.24 | 931,770.24 |
| Fund Balance, December 31 | 674,292.86 | 936,092.52 |

Schedule A-3

TOWN OF NOBLEBORO
Statement of Changes In Unappropriated Surplus
For the Year Ended December 31, 2017

| | | |
|---|------------------|--------------------------|
| Unappropriated Surplus, January 1, 2017 | | 501,346.30 |
| INCREASES: | | |
| Operating Account Balances Lapsed (Schedule A-4) | 320,958.97 | |
| Decrease in Deferred Property Taxes | <u>26,543.74</u> | |
| | | <u>347,502.71</u> |
| | | 848,849.01 |
| DECREASES: | | |
| Appropriated at Annual Town Meeting | | <u>317,000.00</u> |
| Unappropriated Surplus, December 31, 2017 | | <u><u>531,849.01</u></u> |

TOWN OF NOBLEBORO
Statement of Departmental Operations For the Year Ended December 31, 2017

Schedule A-4

| | Balance Forward 1/1/17 | Appropriations | Cash Receipts | Other Credits | Total | Cash Disbursed | Other Charges | Unexpended (Overdraft) | Balance Forward 12/31/17 |
|-----------------------------------|------------------------|----------------|---------------|---------------|--------------|----------------|---------------|------------------------|--------------------------|
| EDUCATION: | | | | | | | | | |
| School | 342,846.80 | 3,009,644.00 | 360,554.79 | - | 3,713,045.59 | 3,457,756.27 | - | - | 255,289.32 |
| Adult Education | | 6,005.00 | | | 6,005.00 | 6,005.00 | | | |
| Unemployment | | | | | | | | | |
| Compensation Fund | 7,288.43 | | 3,710.03 | | 10,998.46 | | | | 10,998.46 |
| | 350,135.23 | 3,015,649.00 | 364,264.82 | - | 3,730,049.05 | 3,463,761.27 | - | - | 266,287.78 |
| GENERAL GOVERNMENT: | | | | | | | | | |
| Town Administration | - | 161,250.00 | - | - | 161,250.00 | 160,259.62 | - | 990.38 | - |
| General Administration | | 50,450.00 | 43,528.00 | | 93,978.00 | 70,386.72 | | 23,591.28 | |
| Bldg & Equipment Maintenance | | 36,500.00 | | | 36,500.00 | 34,747.28 | | 1,752.72 | |
| Interest Earned | | | 5,738.46 | | 5,738.46 | | | 5,738.46 | |
| Interest on Tax Anticipation Note | | 2,000.00 | | | 2,000.00 | 1,968.74 | | 31.26 | |
| Bldg Inspector & Code Enforcement | | 19,003.00 | 16,271.20 | | 35,274.20 | 20,165.01 | | 15,109.19 | |
| Homestead | | | | 47,424.68 | 47,424.68 | | 47,465.09 | (40.41) | |
| Interest on Taxes and Liens | | | 8,938.24 | | 8,938.24 | | | 8,938.24 | |
| Abatements | | | | | | | 5,017.95 | (5,017.95) | |
| Supplemental Taxes | | | 41,244.00 | | 41,244.00 | | 40,000.00 | 1,244.00 | |
| BETE | | | 679.00 | | 679.00 | | 679.13 | (0.13) | |
| Miscellaneous | | 5,167.00 | 20,708.24 | | 25,875.24 | 4,966.64 | | 20,908.60 | |
| Animal Control | | 5,850.00 | 772.00 | | 6,622.00 | 2,959.97 | | 3,662.03 | |
| | - | 280,220.00 | 137,879.14 | 47,424.68 | 465,523.82 | 295,453.98 | 93,162.17 | 76,907.67 | - |
| HEALTH AND WELFARE: | | | | | | | | | |
| Coastal Community Action | - | 1,060.00 | - | - | 1,060.00 | 1,060.00 | - | - | - |
| Coastal Kids | | 500.00 | | | 500.00 | 500.00 | | | |
| Transfer Facility - Town's Share | | 58,473.00 | | | 58,473.00 | 58,473.00 | | | |
| Town Welfare | 2,912.30 | | 80.00 | | 2,992.30 | | | | 2,992.30 |

| | | | | | | | | | |
|------------------------------|------------|--------------|------------|------------|--------------|--------------|------------|------------|------------|
| SPECIAL ASSESSMENTS: | | | | | | | | | |
| County Tax | - | 410,930.00 | - | - | 410,930.00 | 410,929.39 | - | 0.61 | - |
| Overlay | - | 59,522.62 | - | - | 59,522.62 | - | - | 59,522.62 | - |
| | - | 470,452.62 | - | - | 470,452.62 | 410,929.39 | - | 59,523.23 | - |
| UNCLASSIFIED: | | | | | | | | | |
| Excise Taxes | - | - | - | 445,310.12 | 445,310.12 | 1,922.50 | 275,000.00 | 168,387.62 | - |
| Excise Taxes - Boats | | | | 7,377.80 | 7,377.80 | 148.50 | | 7,229.30 | |
| Fish Ladder Restoration Fund | 4,532.74 | | 51,822.30 | | 56,355.04 | 19,826.57 | | | 36,528.47 |
| Contingent | | 15,000.00 | | | 15,000.00 | | | 9,327.77 | 5,672.23 |
| Alewife Fish Account | 42,972.70 | | 29,598.58 | | 72,571.28 | 21,701.36 | | | 50,869.92 |
| | 47,505.44 | 15,000.00 | 81,420.88 | 452,687.92 | 596,614.24 | 43,598.93 | 284,327.77 | 181,289.15 | 87,398.39 |
| | 430,423.94 | 4,340,753.88 | 600,423.88 | 558,591.37 | 5,930,193.07 | 4,763,351.34 | 441,639.25 | 320,958.97 | 404,243.51 |

Schedule A-5

TOWN OF NOBLEBORO
Valuation, Assessment, and Collections
For the Year Ended December 31, 2017

VALUATION:

| | |
|-------------------|-----------------------|
| Land | 164,582,800.00 |
| Building | 150,606,300.00 |
| Personal Property | 1,788,900.00 |
| Total | <u>316,978,000.00</u> |

ASSESSMENT:

| | |
|--|--------------|
| Valuation x Rate (316,978,000.00 x 0.0113) | 3,581,851.40 |
|--|--------------|

COLLECTIONS AND CREDITS:

| | |
|--|---------------------|
| Cash Collections | 3,407,414.19 |
| Abatements | 3,995.68 |
| Prepayment | <u>4,248.65</u> |
| Total Collections and Credits | <u>3,415,658.52</u> |
| 2017 Taxes Receivable, December 31, 2017 | <u>166,192.88</u> |

COMPUTATION OF ASSESSMENT

| | |
|---------------------------|------------------|
| Tax Commitment | 3,581,851.40 |
| Undesignated Fund Balance | 317,000.00 |
| State Revenue Sharing | 30,000.00 |
| Excise Taxes | 275,000.00 |
| Homestead Reimbursement | 47,465.09 |
| BETE Reimbursement | 679.13 |
| Road Assistance | 33,000.00 |
| Supplemental Taxes | 40,000.00 |
| Snowmobile Fees | 483.26 |
| Fire Department | 5,000.00 |
| Fire Department Capital | <u>10,275.00</u> |
| | 4,340,753.88 |

REQUIREMENTS:

| | |
|-------------------------|---------------------|
| Town Appropriation | 860,657.26 |
| Education Appropriation | 3,009,644.00 |
| County Tax | <u>410,930.00</u> |
| | <u>4,281,231.26</u> |
| Overlay | <u>59,522.62</u> |

Schedule A-12

TOWN OF NOBLEBORO
Cemetery Trust Funds
December 31, 2017

| | Balance 1/1/17 | Increase | Decrease | Balance 12/31/17 | Principal | Income |
|---------------------------|-------------------|------------|----------|---------------------|-----------|-----------|
| John Bartlett | 48,919.54 | (3,478.56) | (96.41) | 45,344.57 | 200.00 | 45,144.57 |
| Hudson, Vannah | 1,558.50 | 245.00 | (12.33) | 1,791.17 | 1,300.96 | 490.21 |
| AB Bassett York | 1,331.76 | 209.36 | (30.54) | 1,510.58 | 801.45 | 709.13 |
| Belle Decker | 165.71 | 26.05 | (1.31) | 190.44 | 132.50 | 57.94 |
| Gorham Eugley | 446.10 | 70.13 | (3.53) | 512.69 | 160.00 | 352.69 |
| Herbert Nash | 678.55 | 106.67 | (5.37) | 779.85 | 520.00 | 259.85 |
| Inez Oliver | 555.67 | 87.35 | (4.40) | 638.63 | 360.00 | 278.63 |
| Dr. H.H. Plummer | 163.10 | 25.64 | (1.29) | 187.45 | 132.50 | 54.95 |
| Mary E. Winslow | 360.68 | 56.70 | (2.85) | 414.53 | 255.00 | 159.53 |
| Tomlinson Decker | 189.79 | 29.84 | (21.50) | 198.13 | 240.00 | (41.87) |
| Linda Benner | 660.54 | 103.84 | (5.23) | 759.15 | 420.00 | 339.15 |
| Gardiner Waltz | 741.72 | 116.60 | (25.87) | 832.45 | 504.69 | 327.76 |
| Frederick Rollins | 863.93 | 135.81 | (6.84) | 992.90 | 481.00 | 511.90 |
| Kaler-Linscott | 816.13 | 128.30 | (26.46) | 917.97 | 421.65 | 496.32 |
| Otis H. Witham | 892.30 | 140.27 | (47.06) | 985.52 | 405.42 | 580.10 |
| Caroline Benner-Overlocke | 695.21 | 109.29 | (5.50) | 799.00 | 470.84 | 328.16 |
| Rand Oliver | 588.73 | 92.55 | (4.66) | 676.62 | 500.00 | 176.62 |
| Otis Sidelinger | 7,016.93 | 1,103.08 | (55.52) | 8,064.49 | 3,000.00 | 5,064.49 |
| Jacob Harris | 515.69 | 81.07 | (24.08) | 572.67 | 322.85 | 249.82 |

| | | | | | | |
|--|-------------------|------------------|-------------------|-------------------|------------------|------------------|
| Noble Monument | 714.72 | 112.36 | (5.66) | 821.43 | 463.00 | 358.43 |
| Hatch Burying Ground | 2,650.78 | 416.71 | (20.97) | 3,046.52 | 2,000.00 | 1,046.52 |
| Chapman Cemetery Trust | 657.51 | 103.36 | (5.20) | 755.67 | 600.00 | 155.67 |
| Merrill Cemetery Trust | 1,092.48 | 171.74 | (8.64) | 1,255.58 | 1,000.00 | 255.58 |
| GR12 Winslow Cemetery | 2,090.38 | 328.61 | (16.54) | 2,402.45 | 1,961.84 | 440.61 |
| GR27 Winslow Cemetery | 1,972.22 | 310.04 | (15.60) | 2,266.66 | 1,861.85 | 404.81 |
| GR63 Hall Umberhind Cemetery | 1,090.80 | 171.48 | (8.63) | 1,253.64 | 1,000.00 | 253.64 |
| GR64 Merrill Cemetery | 1,090.38 | 171.41 | (8.63) | 1,253.16 | 1,000.00 | 253.16 |
| GR129 Jesse Chapman Cemetery | 1,090.37 | 171.41 | (8.63) | 1,253.16 | 1,000.00 | 253.16 |
| GR130 Nathaniel Gliden | 1,079.03 | 169.63 | (8.54) | 1,240.12 | 1,000.00 | 240.12 |
| GR60 L45 George & Muriel Murray | 1,050.63 | 165.16 | (28.31) | 1,187.47 | 1,000.00 | 187.47 |
| GR117 Bryant Lot | 1,066.33 | 167.63 | (8.44) | 1,225.52 | 1,000.00 | 225.52 |
| GR65 Benjamin Merrill Cemetery | 1,068.94 | 168.04 | (8.46) | 1,228.52 | 1,000.00 | 228.52 |
| GR87 Sidelinger Cemetery | 1,067.74 | 167.85 | (8.45) | 1,227.14 | 1,000.00 | 227.14 |
| Frances & Heather Key Scholarship | 53,663.19 | 8,547.86 | (430.23) | 61,780.82 | 50,000.00 | 11,780.82 |
| Dow Scholarship | 24,368.13 | 3,881.54 | (1,195.37) | 27,054.30 | 22,930.00 | 4,124.30 |
| | <u>162,974.21</u> | <u>14,613.82</u> | <u>(2,167.05)</u> | <u>175,420.97</u> | <u>99,445.55</u> | <u>75,975.42</u> |
| The First - Savings Accounts | 125,608.98 | | | 143,944.58 | | |
| The First National Lincoln Corp. (1,056 Shs) | 36,870.52 | | | 31,476.42 | | |
| Due From (To) General Fund | 494.72 | | | | | |
| | <u>162,974.22</u> | | | <u>175,421.00</u> | | |

Town of Nobleboro FY19 Education Proposed Budget

| Description | FY18 Adopted Budget Total | | \$Change | %Change |
|------------------------------|---------------------------|-----------------------|--------------------|--------------|
| | 7/1/17-6/30/18 | 7/1/18-6/30/19 | | |
| Revenue | | | | |
| LOCAL APPROP: REQUIRED | (2,211,407.71) | (2,252,443.91) | (41,036.20) | 1.86% |
| LOCAL APPROP: ADD. LOCAL | (933,718.71) | (951,047.18) | (17,328.47) | 1.86% |
| STATE SUBSIDY | (150,095.32) | (150,095.32) | 0.00 | 0.00% |
| FUND BEGINNING BALANCE | (110,578.27) | (75,000.00) | 35,578.27 | (32.17%) |
| Total Revenues | (3,405,800.01) | (3,428,586.41) | (22,786.40) | 0.67% |
| Regular Instruction | | | | |
| TEACHER SALARY | 643,077.65 | 633,162.72 | (9,914.93) | (1.54%) |
| ED TECH SALARY | 31,192.25 | 32,970.70 | 1,778.45 | 5.70% |
| SUBSTITUTE SALARY | 11,284.81 | 11,284.81 | 0.00 | 0.00% |
| TEACHER LEADER STIPEND | 1,500.00 | 2,250.00 | 750.00 | 50.00% |
| HW TUTOR STIPEND | 2,800.00 | 6,100.00 | 3,300.00 | 117.86% |
| TEACHER LEADER STIP BENEFITS | 21.76 | 37.14 | 15.38 | 70.68% |
| HW TUTOR STIPEND BENEFITS | 40.60 | 100.65 | 60.05 | 147.91% |
| TEACHER BENEFITS | 10,898.65 | 10,936.78 | 38.13 | 0.35% |
| ED TECH BENEFITS | 636.31 | 702.61 | 66.30 | 10.42% |
| SUBSTITUTE BENEFITS | 225.70 | 947.93 | 722.23 | 320.00% |
| TEACHER HEALTH INSURANCE | 162,339.36 | 147,477.24 | (14,862.12) | (9.15%) |
| GROUP DENTAL (CIL) | 1,460.64 | 1,624.68 | 164.04 | 11.23% |
| ED TECH HEALTH INSURANCE | 9,306.80 | 11,726.76 | 2,419.96 | 26.00% |
| TCHR LDR STIP RETRMNT | 50.40 | 89.10 | 38.70 | 76.79% |
| HW TUTOR STIPEND RETIREMENT | 94.08 | 241.56 | 147.48 | 156.76% |
| TEACHER RETIREMENT | 24,905.04 | 25,136.56 | 231.52 | 0.93% |
| ED TECH RETIREMENT | 1,235.22 | 1,308.94 | 73.72 | 5.97% |
| SUB TCHR/ET RETREMNT | 379.17 | 446.88 | 67.71 | 17.86% |
| TEACHER TUITION | 6,000.00 | 6,000.00 | 0.00 | 0.00% |
| TEACHER-CASH IN LIEU | 1,000.00 | 1,000.00 | 0.00 | 0.00% |
| ED TECH-CASH IN LIEU | 163.00 | 0.00 | (163.00) | (100.00%) |
| INSTRUCT EQUIP MAINT | 400.00 | 400.00 | 0.00 | 0.00% |
| COPIER LEASE (TEACHER USE) | 4,000.00 | 4,483.32 | 483.32 | 12.08% |
| INSTRUCTIONAL TRAVEL/MILEAGE | 200.00 | 200.00 | 0.00 | 0.00% |
| TRAVEL - PD | 200.00 | 200.00 | 0.00 | 0.00% |
| INSTRUCTIONAL SUPPLIES | 24,394.82 | 27,993.00 | 3,598.18 | 14.75% |
| INSTRUCTIONAL TEXTBOOKS | 3,000.00 | 3,400.00 | 400.00 | 13.33% |
| INSTRUCTIONAL DUES/FEES | 200.00 | 200.00 | 0.00 | 0.00% |
| INSTRUCTIONAL CONTINGENCY | 22,072.00 | 22,954.88 | 882.88 | 4.00% |
| TUTOR SALARY-SECONDARY | 300.00 | 300.00 | 0.00 | 0.00% |
| TUTOR BENEFITS-SECONDARY | 6.00 | 25.20 | 19.20 | 320.00% |
| TUTOR RETIREMENT-SECONDARY | 10.08 | 11.88 | 1.80 | 17.86% |
| SECONDARY PUBLIC TUITION | 29,046.00 | 28,385.13 | (660.87) | (2.28%) |
| SECONDARY PRIVATE TUITION | 734,119.00 | 774,505.04 | 40,386.04 | 5.50% |

| Description | 7/1/17-6/30/18 | 7/1/18-6/30/19 | \$Change | %Change |
|--------------------------------------|---------------------|---------------------|--------------------|----------------|
| SEC PRIVATE INS VALUE | 44,019.00 | 45,786.46 | 1,767.46 | 4.02% |
| ALT ED SECONDARY TUITION | 2,173.60 | 2,173.60 | 0.00 | 0.00% |
| ALTERNATIVE EDUCATION (CAL) | 39,131.75 | 38,469.02 | (662.73) | (1.69%) |
| Total Regular Instruction | 1,811,883.69 | 1,843,032.59 | 31,148.90 | 1.72% |
| Special Education Instruction | | | | |
| SPED TEACHER SALARY | 41,284.46 | 41,576.92 | 292.46 | 0.71% |
| SPED ED TECH SALARY | 55,449.00 | 59,218.02 | 3,769.02 | 6.80% |
| SPED TUTOR SALARY | 235.00 | 235.00 | 0.00 | 0.00% |
| SPED TEACHER BENEFITS | 825.68 | 855.54 | 29.86 | 3.62% |
| SPED ED TECH BENEFITS | 1,158.57 | 1,315.56 | 156.99 | 13.55% |
| SPED TUTOR BENEFITS | 3.41 | 18.45 | 15.04 | 441.06% |
| SPED TEACHER HEALTH INS | 8,376.12 | 8,795.04 | 418.92 | 5.00% |
| SPED ED TECH HEALTH INS | 20,474.96 | 17,590.14 | (2,884.82) | (14.09%) |
| SPED TEACHER RETIREMENT | 1,634.86 | 1,650.60 | 15.74 | 0.96% |
| SPED ED TECH RETIREMENT | 2,164.10 | 2,311.26 | 147.16 | 6.80% |
| SPED TUTOR RETIREMENT | 7.90 | 9.31 | 1.41 | 17.85% |
| SPED ED TECH CIL | 0.00 | 0.00 | 0.00 | --- |
| SPED CONF/PROF SERVICES | 201.00 | 402.00 | 201.00 | 100.00% |
| SPED SUPPLIES | 1,000.00 | 2,000.00 | 1,000.00 | 100.00% |
| SPED TEXTBOOKS | 100.00 | 200.00 | 100.00 | 100.00% |
| SPCL PLCMNT SEC PUB TUIT | 0.00 | 11,000.00 | 11,000.00 | --- |
| SPCL PLCMNT SEC PRI TUIT | 259,292.50 | 110,000.00 | (149,292.50) | (57.58%) |
| PEC SHARE | 29,459.65 | 64,845.93 | 35,386.28 | 120.12% |
| COMPASS PROGRAM SHARE | 29,378.24 | 57,295.79 | 27,917.55 | 95.03% |
| SPED SECONDARY TUTOR | 250.00 | 250.00 | 0.00 | 0.00% |
| SPED SEC TUTOR BENEFITS | 3.63 | 19.63 | 16.00 | 440.77% |
| SPED SEC TUTOR RETIREMENT | 8.40 | 9.90 | 1.50 | 17.86% |
| MAINECARE SEED EXPENSE | 29,067.03 | 60,547.29 | 31,480.26 | 108.30% |
| SPED ADMIN COST | 23,398.45 | 23,181.94 | (216.51) | (0.93%) |
| OTH PURCH SVCS | | | | |
| ONLINE SUB - SHARED | 547.00 | 549.11 | 2.11 | 0.39% |
| SOCIAL WORKER SALARY | 0.00 | 8,606.42 | 8,606.42 | --- |
| SOCIAL WORKER BENEFITS | 0.00 | 189.34 | 189.34 | --- |
| SOCIAL WORKER RETIREMENT | 0.00 | 341.67 | 341.67 | --- |
| SPED PSYCH ELEMENTARY | 11,309.98 | 11,206.45 | (103.53) | (0.92%) |
| SHARED PSYCH SECONDARY | 3,000.00 | 3,000.00 | 0.00 | 0.00% |
| SPEECH SALARY | 22,866.52 | 33,406.91 | 10,540.39 | 46.10% |
| SPEECH BENEFITS | 457.33 | 692.14 | 234.81 | 51.34% |
| SPEECH HI | 10,212.00 | 4,545.42 | (5,666.58) | (55.49%) |
| SPEECH RETIREMENT | 905.58 | 1,326.25 | 420.67 | 46.45% |
| SPEECH TRAVEL/MILEAGE | 200.00 | 0.00 | (200.00) | (100.00%) |
| SPED OT ELEMENTARY | 20,514.17 | 6,055.95 | (14,458.22) | (70.48%) |
| SPED OT SECONDARY | 567.60 | 0.00 | (567.60) | (100.00%) |
| SPED PT ELEMENTARY | 3,926.32 | 3,664.57 | (261.75) | (6.67%) |
| SPED PT SECONDARY | 0.00 | 586.06 | 586.06 | --- |
| ESY SHARED SERVICES | 1,500.00 | 1,000.00 | (500.00) | (33.33%) |
| Total Special Ed. Instruction | 579,779.46 | 538,498.61 | (41,280.85) | (7.12%) |

| Description | 7/1/17-6/30/18 | 7/1/18-6/30/19 | \$Change | %Change |
|----------------------------------|------------------|------------------|-----------------|--------------|
| Other Instruction | | | | |
| CO-CURRICULAR STIPENDS | 2,950.00 | 1,975.00 | (975.00) | (33.05%) |
| CO-CURRICULAR STIPEND BENEFITS | 42.78 | 32.59 | (10.19) | (23.82%) |
| CO-CURRICULAR STIPEND RETIRE | 99.12 | 78.21 | (20.91) | (21.10%) |
| CO-CURRICULAR PROF SVCS | 6,650.00 | 6,650.00 | 0.00 | 0.00% |
| CO-CURRICULAR OTHER SRVCS | 4,300.00 | 4,300.00 | 0.00 | 0.00% |
| CO-CURR FIELD TRIPS TRANS | 3,900.00 | 4,680.00 | 780.00 | 20.00% |
| COACH/AD STIPENDS | 9,000.00 | 9,000.00 | 0.00 | 0.00% |
| COACH/AD BENEFITS | 490.00 | 508.00 | 18.00 | 3.67% |
| COACH/AD RETIREMENT | 152.40 | 158.70 | 6.30 | 4.13% |
| GAME OFFICIALS PAY | 3,400.00 | 3,740.00 | 340.00 | 10.00% |
| SPORTS SUPPLIES | 4,700.00 | 4,700.00 | 0.00 | 0.00% |
| SPORTS DUES/FEES | 520.00 | 795.00 | 275.00 | 52.88% |
| SPORTS TRIPS | 4,300.00 | 5,160.00 | 860.00 | 20.00% |
| Total Other Instruction | 40,504.30 | 41,777.50 | 1,273.20 | 3.14% |
| Student and Staff Support | | | | |
| GUIDANCE COUNSELOR SALARY | 27,439.82 | 27,658.24 | 218.42 | 0.80% |
| GUIDANCE COUNSELOR BENEFITS | 548.80 | 626.44 | 77.64 | 14.15% |
| GUID COUN HEALTH INSURANCE | 5,025.67 | 0.00 | (5,025.67) | (100.00%) |
| GUID COUN RETIREMENT | 1,086.62 | 1,098.03 | 11.41 | 1.05% |
| CIL - GUIDANCE COUNSELOR | 0.00 | 750.00 | 750.00 | --- |
| NURSING/SHARED HEALTH SRVCS | 34,084.46 | 34,084.46 | 0.00 | 0.00% |
| HEALTH SUPPLIES | 950.00 | 975.00 | 25.00 | 2.63% |
| SAT/INSTR IMPROVEMENT STIPEND | 3,750.00 | 3,000.00 | (750.00) | (20.00%) |
| CURR COMMITTEE STIPEND | 1,000.00 | 0.00 | (1,000.00) | (100.00%) |
| SAT STIPEND BENEFITS | 54.40 | 49.52 | (4.88) | (8.97%) |
| CURR COMM STIPEND BENEFITS | 14.50 | 0.00 | (14.50) | (100.00%) |
| RETIREMENT CONTRIB-STIPENDS | 126.00 | 118.80 | (7.20) | (5.71%) |
| CURR COMM STIPEND RETIREMENT | 33.60 | 0.00 | (33.60) | (100.00%) |
| ASSESSMENT-CURRICULUM ADMIN | 6,729.21 | 6,616.86 | (112.35) | (1.67%) |
| STAFF DEVELOPMENT STIPEND | 0.00 | 2,000.00 | 2,000.00 | --- |
| STAFF DEVELOP STIPEND BENEFITS | 0.00 | 33.00 | 33.00 | --- |
| STAFF DEVELOP STIPEND RETIRE | 0.00 | 79.20 | 79.20 | --- |
| STAFF DEVELOPMENT - SCHOOL | 2,800.00 | 3,200.00 | 400.00 | 14.29% |
| STAFF DEVELOPMENT - SHARED | 5,227.00 | 4,655.39 | (571.61) | (10.94%) |
| STAFF DEVELOP TRAVEL/MILEAGE | 300.00 | 300.00 | 0.00 | 0.00% |
| LIBRARY ED TECH SALARY | 15,751.22 | 19,368.11 | 3,616.89 | 22.96% |
| LIBRARY ED TECH BENEFITS | 379.05 | 489.86 | 110.81 | 29.23% |
| LIBRARY ED TECH RETIREMENT | 623.75 | 768.91 | 145.16 | 23.27% |
| LIBRARY ED TECH-CASH IN LIEU | 837.00 | 1,000.00 | 163.00 | 19.47% |
| LIBRARY PROFESSIONAL SERVICES | 319.00 | 313.00 | (6.00) | (1.88%) |
| LIBRARY SUPPLIES | 300.00 | 375.00 | 75.00 | 25.00% |
| LIBRARY BOOKS/PERIODICALS | 3,300.00 | 3,930.00 | 630.00 | 19.09% |
| TECHNOLOGY ED TECH SALARY | 44,745.26 | 52,670.08 | 7,924.82 | 17.71% |
| TECHNOLOGY ED TECH BENEFITS | 894.91 | 1,077.41 | 182.50 | 20.39% |
| TECH ED TECH HEALTH INSUR | 9,306.84 | 9,772.20 | 465.36 | 5.00% |
| TECHN ED TECH RETIREMENT | 1,771.91 | 2,091.00 | 319.09 | 18.01% |
| AOS IT SUPPORT (KJ) | 0.00 | 4,176.05 | 4,176.05 | --- |
| COMP HARDWARE MAINT/REPAIR | 3,100.00 | 3,100.00 | 0.00 | 0.00% |

| Description | 7/1/17-6/30/18 | 7/1/18-6/30/19 | \$Change | %Change |
|--|-------------------|-------------------|-------------------|----------------|
| COMP SOFTWARE MAINT/REPAIR | 2,366.00 | 1,121.00 | (1,245.00) | (52.62%) |
| ONLINE SUB - SCHOOL | 4,881.00 | 6,079.00 | 1,198.00 | 24.54% |
| ONLINE SUB - SHARED | 2,010.00 | 5,789.00 | 3,779.00 | 188.01% |
| COMPUTER SUPPLIES | 1,343.00 | 1,690.00 | 347.00 | 25.84% |
| COMP HARDWARE PURCHASE | 21,429.00 | 12,494.00 | (8,935.00) | (41.70%) |
| COMP SOFTWARE PURCHASE | 3,615.00 | 0.00 | (3,615.00) | (100.00%) |
| TESTING MATERIALS - SCHOOL | 0.00 | 0.00 | 0.00 | --- |
| TESTING MATERIALS - SHARED | 1,682.00 | 1,652.00 | (30.00) | (1.78%) |
| SHARED WELLNESS COMMITTEE | 500.00 | 500.00 | 0.00 | 0.00% |
| Total Student and Staff Support | 208,325.02 | 213,701.56 | 5,376.54 | 2.58% |
| System Administration | | | | |
| SCHOOL BOARD LIABILITY INSUR | 1,453.08 | 1,574.00 | 120.92 | 8.32% |
| SCHOOL BOARD ADVERTISING | 300.00 | 300.00 | 0.00 | 0.00% |
| SCHOOL BOARD DUES/FEES | 950.00 | 950.00 | 0.00 | 0.00% |
| SCHOOL BOARD CONFERENCES | 150.00 | 150.00 | 0.00 | 0.00% |
| SCHOOL BOARD AUDITOR SRVCS | 4,200.00 | 4,400.00 | 200.00 | 4.76% |
| SCHOOL BOARD LEGAL FEES | 2,500.00 | 2,500.00 | 0.00 | 0.00% |
| ASSESSMENT FOR ADMIN (SUPT) | 45,378.53 | 44,501.68 | (876.85) | (1.93%) |
| ASSESSMENT FOR FISCAL SVCS: SUPT OFFICE | 32,020.29 | 36,082.37 | 4,062.08 | 12.69% |
| Total System Administration | 86,951.90 | 90,458.05 | 3,506.15 | 4.03% |
| School Administration | | | | |
| PRINCIPAL SALARY | 92,233.09 | 94,077.75 | 1,844.66 | 2.00% |
| ADMIN ASST SALARY | 36,836.80 | 35,623.74 | (1,213.06) | (3.29%) |
| AA SUB CALLING OT | 2,338.16 | 2,391.38 | 53.22 | 2.28% |
| PRINCIPAL BENEFITS | 1,844.66 | 1,905.56 | 60.90 | 3.30% |
| ADMIN ASST BENEFITS | 3,044.61 | 2,945.14 | (99.47) | (3.27%) |
| AA SUB CALLING BENEFITS | 178.87 | 200.88 | 22.01 | 12.31% |
| PRINCIPAL HEALTH INSURANCE | 19,255.68 | 20,218.56 | 962.88 | 5.00% |
| ADMIN ASST HEALTH INSURANCE | 16,780.44 | 17,619.48 | 839.04 | 5.00% |
| PRINCIPAL RETIREMENT | 3,652.43 | 3,734.89 | 82.46 | 2.26% |
| PRINCIPAL TUITION | 0.00 | 0.00 | 0.00 | --- |
| PRINCIPAL PROF DEVELOPMENT | 500.00 | 600.00 | 100.00 | 20.00% |
| SHARED POWER SCHOOL STIPEND | 660.00 | 642.00 | (18.00) | (2.73%) |
| PRINCIPAL COPIER LEASE | 4,000.00 | 4,483.32 | 483.32 | 12.08% |
| PRINCIPAL PRINTING | 200.00 | 200.00 | 0.00 | 0.00% |
| PRINCIPAL TRAVEL | 200.00 | 200.00 | 0.00 | 0.00% |
| PRINCIPAL PROF DEV TRAVEL | 150.00 | 200.00 | 50.00 | 33.33% |
| PRINCIPAL SUPPLIES/POSTAGE | 1,000.00 | 1,100.00 | 100.00 | 10.00% |
| PRINCIPAL DUES/FEES | 0.00 | 0.00 | 0.00 | --- |
| Total School Administration | 182,874.74 | 186,142.70 | 3,267.96 | 1.79% |
| Transportation and Buses | | | | |
| K-12 CONTRACTED TRANS | 202,392.12 | 219,352.58 | 16,960.46 | 8.38% |
| SP SRVCS SECONDARY DRIVER | 10,000.00 | 2,500.00 | (7,500.00) | (75.00%) |
| SP SRVCS SEC DRIVER BENEFITS | 1,373.00 | 348.25 | (1,024.75) | (74.64%) |
| SP SRVCS SECONDARY TRANS | 13,291.13 | 3,315.69 | (9,975.44) | (75.05%) |
| SEC VOCATIONAL TRANS | 11,640.00 | 10,813.26 | (826.74) | (7.10%) |
| Total Transportation and Buses | 238,696.25 | 236,329.78 | (2,366.47) | (0.99%) |

| Description | 7/1/17-6/30/18 | 7/1/18-6/30/19 | \$Change | %Change |
|--------------------------------------|-----------------------|-----------------------|------------------|----------------|
| Facilities Maintenance | | | | |
| ASSET MANAGEMENT | 0.00 | 0.00 | 0.00 | --- |
| SHARED CHO STIPEND | 300.00 | 243.00 | (57.00) | (19.00%) |
| UTILITY SERVICES (WATER/SEWER) | 1,200.00 | 1,100.00 | (100.00) | (8.33%) |
| DISPOSAL SERVICES | 2,300.00 | 2,200.00 | (100.00) | (4.35%) |
| PROPERTY INSURANCE | 7,482.80 | 7,000.00 | (482.80) | (6.45%) |
| TELEPHONE | 4,300.00 | 4,400.00 | 100.00 | 2.33% |
| FURNITURE - INSTRUCTIONAL | 1,500.00 | 5,400.00 | 3,900.00 | 260.00% |
| ELECTRICITY | 22,000.00 | 22,000.00 | 0.00 | 0.00% |
| HEATING FUEL | 30,000.00 | 31,000.00 | 1,000.00 | 3.33% |
| MISC BUILDING/UTILITY FEES | 2,600.00 | 2,500.00 | (100.00) | (3.85%) |
| CUSTODIAN SALARY | 69,086.72 | 59,485.12 | (9,601.60) | (13.90%) |
| SUMMER/SUB CUSTODIAN PAY | 3,134.27 | 5,632.81 | 2,498.54 | 79.72% |
| CUSTODIAN BENEFITS | 8,746.38 | 7,578.81 | (1,167.57) | (13.35%) |
| SUMMER/SUB CUSTODIAN BENEFITS | 396.80 | 724.38 | 327.58 | 82.56% |
| CUSTODIAN HEALTH INSURANCE | 18,613.68 | 19,544.50 | 930.82 | 5.00% |
| CUSTODIAN SUPPLIES | 9,200.00 | 9,200.00 | 0.00 | 0.00% |
| BLDG MAINTENANCE SERVICES | 22,000.00 | 23,000.00 | 1,000.00 | 4.55% |
| MAINTENANCE SUPPLIES | 8,500.00 | 8,500.00 | 0.00 | 0.00% |
| GROUNDS MAINT SERVICES | 4,200.00 | 4,200.00 | 0.00 | 0.00% |
| CONTRACTED MOWING | 3,500.00 | 3,400.00 | (100.00) | (2.86%) |
| CONTRACTED SNOWPLOWING | 2,800.00 | 2,800.00 | 0.00 | 0.00% |
| SCHOOL EQUIPMENT | 0.00 | 0.00 | 0.00 | --- |
| SHARED SAFETY COMMITTEE | 250.00 | 250.00 | 0.00 | 0.00% |
| CAPITAL RENEWAL/RENOVATION | 21,187.00 | 44,000.00 | 22,813.00 | 107.67% |
| Total Facilities Maintenance | 243,297.65 | 264,158.62 | 20,860.97 | 8.57% |
| All Other, incl. School Lunch | | | | |
| FOOD SERVICE GF SUBSIDY | 13,487.00 | 14,487.00 | 1,000.00 | 7.41% |
| Total All Other | 13,487.00 | 14,487.00 | 1,000.00 | 7.41% |
| Total Expenditures | 3,405,800.01 | 3,428,586.41 | 22,786.40 | 0.67% |

Warrant

To Stanley Waltz, Constable, in the Town of Nobleboro, County of Lincoln, 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 Nobleboro, qualified to vote in Town affairs, to assemble at the meeting room of the Town Office at 11:45 am on the morning of Friday, the 16th day of March A.D. 2018 to act on the following articles to wit:

Article 1 To choose, by written ballot, a moderator to preside at said meeting.

Article 2 To vote on, by secret ballot, in accordance with the vote of the Town the following officers: One Selectman (to be Overseer of the Poor, Assessor, and Fish Stream Committee member) for a three-year term; Two members of the School Board for three-year terms; One member of the School Board for a one-year term; One Trustee to Salt Bay Sanitary District for a two-year term.

THE POLLS WILL BE OPEN ON FRIDAY, MARCH 16th FROM 12:00 NOON AND WILL CLOSE AT 6:00 PM.

THE REMAINDER OF THE WARRANT WILL BE CONSIDERED THE FOLLOWING DAY, SATURDAY MARCH 17th AT THE NOBLEBORO CENTRAL SCHOOL. THE BALLOT CLERKS WILL BE THERE AT 9:15 AM TO CHECK IN REGISTERED VOTERS AND HAND THEM A VOTER CARD TO VOTE DURING THE MEETING.

AT 10:00 AM CONSIDERATION OF THE FOLLOWING ARTICLES WILL BEGIN:

Article 3 To see what method the Town will adopt for the collection of taxes.

Selectmen recommend the mortgage lien method.

Article 4 To see if the Town will vote to charge interest on unpaid 2018 taxes at the rate of 7 % per year beginning Oct. 1, 2018 and to allow the Tax Collector to collect prepayment of taxes prior to commitment pursuant to Title 35 MRSA Section 36 (Prepayment of Taxes).

Recommended by Selectmen & Budget Committee

Article 5 To see if the Town will authorize the Treasurer to waive the foreclosure of tax lien mortgages pursuant to 36 M.R.S.A. Section 944 upon a finding by the Board of Selectmen that ownership of the property subject to the lien would be contrary to the Town’s best interest.

Recommended by Selectmen & Budget Committee

Article 6 To see if the Town will authorize the Selectmen to borrow such sums of money as may be necessary to pay current expenses in anticipation of taxes, such sums not to exceed the current tax commitment.

Article 7 To see if the Town will vote to set the salaries of the Town Officers as follows: Selectman, Chairman \$7,000; other Selectmen \$4,500; School Board, Chairman \$1,000; other School Board members \$500 each.

Recommended by Selectmen & Budget Committee

Article 8 To see if the Town will vote to raise and appropriate the amounts of money considered necessary to defray the regular operating expenses of the Town as follows:

| | |
|---|-----------|
| 501 Town Administration | 166,708 |
| 502 General Administration | 48,900 |
| 504 Maintenance/Operation of Town Blds. | 31,020 |
| 510 Street Lights | 5,400 |
| 550 General Assistance | 0.00 |
| 570 Animal Control | 5,843 |
| 580 Code Enforcement Officer | 19,690 |
| 600 Misc Account | 5,449 |
| 777 Boat Landing | 1,500 |
| 985 Interest on Tax Anticipation Loan | 2,000 |
| | \$286,510 |
| Selectmen & Budget Committee Recommend | \$286,510 |

Article 9 To see if the Town will vote to raise, appropriate and transfer from the Local Road Assistance Fund the sum of \$105,000 for the purpose of maintaining the Town Roads

| | |
|---|-----------|
| Transfer from Local Road Assistance | \$33,000 |
| Raise and appropriate | \$72,000 |
| Recommended by Selectmen & Budget Committee | \$105,000 |

Article 10 To see if the Town will vote to raise and appropriate \$128,000 for the purpose of paving.

| | |
|---|-----------|
| Recommended by Selectmen & Budget Committee | \$128,000 |
|---|-----------|

Article 11 To see what sum of money the Town will vote to raise and appropriate \$125,500 for the plowing and applying sand on Town Roads in 2018.

| | |
|--|-----------|
| Selectmen & Budget Committee Recommend | \$125,500 |
|--|-----------|

Article 12 To see if the Town will vote to raise and appropriate \$44,500 for the purchasing of sand and salt.

| | |
|--|----------|
| Selectmen & Budget Committee Recommend | \$44,500 |
|--|----------|

Article 13 To see if the Town will vote to raise and appropriate the sum of \$56,843 for Nobleboro's share of the operating expenses for the Nobleboro/Jefferson Transfer Facility.

| | |
|--|----------|
| Selectmen & Budget Committee Recommend | \$56,843 |
|--|----------|

Article 14 To see if the Town will authorize the Selectmen to apply for Federal, State and County Grants and to administer the monies received from said Grants.

Article 15 To see if the Town will vote to accept from the Minnehata Fire Co. gifts of money and certain items of equipment to be used for the benefit of the Town and the Minnehata Fire Co.

Article 16 To see if the Town will raise and appropriate the sum of \$68,458 for the operation of Minnehata Fire Company.

| | |
|--|----------|
| Selectmen & Budget Committee Recommend | \$68,458 |
|--|----------|

Article 17 To see what sum the Town will be authorized to expend for Regular Instruction.

| | |
|--|----------------|
| School Committee Recommends | \$1,843,032.59 |
| Selectmen & Budget Committee Recommend | \$1,843,032.59 |

Article 18 To see what sum the Town will be authorized to expend for Special Education.

| | |
|--|--------------|
| School Committee Recommends | \$538,498.61 |
| Selectmen & Budget Committee Recommend | \$538,498.61 |

Article 19 To see what sum the Town will be authorized to expend for Career and Technical Education

| | |
|--|--------|
| School Committee Recommends | \$0.00 |
| Selectmen & Budget Committee Recommend | \$0.00 |

Article 20 To see what sum the Town will be authorized to expend for Other Instruction.

| | |
|--|-------------|
| School Committee Recommends | \$41,777.50 |
| Selectmen & Budget Committee Recommend | \$41,777.50 |

Article 21 To see what sum the Town will be authorized to expend for Student and Staff Support.

| | |
|---|--------------|
| School Committee Recommends | \$213,701.56 |
| Selectmen & Budget Committees Recommend | \$213,701.56 |

Article 22 To see what sum the Town will be authorized to expend for System Administration.

| | |
|--|-------------|
| School Committee Recommends | \$90,458.05 |
| Selectmen & Budget Committee Recommend | \$90,458.05 |

Article 23 To see what sum the Town will be authorized to expend for School Administration.

| | |
|--|--------------|
| School Committee Recommends | \$186,142.70 |
| Selectmen & Budget Committee Recommend | \$186,142.70 |

Article 24 To see what sum the Town will be authorized to expend for Transportation and Buses.

| | |
|--|--------------|
| School Committee Recommends | \$236,329.78 |
| Selectmen & Budget Committee Recommend | \$236,329.78 |

Article 25 To see what sum the Town will be authorized to expend for Facilities Maintenance.

| | |
|--|--------------|
| School Committee Recommends | \$264,158.62 |
| Selectmen & Budget Committee Recommend | \$264,158.62 |

Article 26 To see what sum the Town will be authorized to expend for Debt Services and Other Commitments.

| | |
|--|--------|
| School Committee Recommends | \$0.00 |
| Selectmen & Budget Committee Recommend | \$0.00 |

Article 27 To see what sum the Town will be authorized to expend for All Other Expenditures.

| | |
|--|----------|
| School Committee Recommends | \$14,487 |
| Selectmen & Budget Committee Recommend | \$14,487 |

ARTICLES PURSUANT TO 20-A M.R.S.A. SECTION §15690

School Administrative Unit Contribution to Total Cost of Funding Public Education from Kindergarten to Grade 12 (as required by Maine Revised Statutes, Title 20-A, §15690 (1 A-B))

Article 28 (***Recorded Vote***) To see what sum the Town will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**Recommend \$2,625,121.82**) and to see what sum the municipality will raise as the municipality's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, Section 15688.

| | |
|--|----------------|
| School Committee Recommends | \$2,397,544.86 |
| Selectmen & Budget Committee Recommend | \$2,397,544.86 |

Explanation: The school administrative unit's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.

ARTICLE 31 AUTHORIZES THE ADULT ED PROGRAM

Article 31 To see if the Town will appropriate \$113,460 for Adult Education and raise \$6,005.00 as the local share; with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education program.

Requested Local Share \$6,005.00
 Selectmen & Budget Committee Recommend \$6,005.00

**ARTICLE 32 AUTHORIZES EXPENDITURE OF GRANTS
 AND OTHER RECEIPTS**

Article 32 In addition to amounts approved in the preceding articles, shall the School Committee be authorized to expend such sums as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes, provided that such grants, programs, or other sources do not require the expenditure of other funds not previously appropriated?

School Committee Recommends: Approval

Article 33 To see what sum of money the Town will vote to raise and appropriate for the purpose of supporting the following outside agencies:

| | Requested | Recommended |
|--|-----------|-------------|
| Pemaquid Watershed Association | 500 | 500 |
| Ecumenical Food Pantry | 500 | 500 |
| Mid Coast Maine Community Action | 1060 | 1060 |
| Spectrum Generations | 1390 | 1390 |
| Healthy Kids Program | 2000 | 2000 |
| Highland Cemetery | 1000 | 1000 |
| Coastal Kids Preschool | 500 | 500 |
| Eldercare Network | 4000 | 4000 |
| New Hope for Women | 830 | 830 |
| | \$11,780 | \$11,780 |
| Selectmen & Budget Committee Recommend | | \$11,780 |

Article 34 To see if the Town will vote to raise, appropriate and transfer \$10,000 to support the Skidompha Library.

Raise and Appropriate \$10,000
 Selectmen & Budget Committee Recommend \$10,000

Article 35 To see if the Town will vote to allocate 90% of the franchise fees that the town received in 2018 to LCTV.

Selectmen & Budget Committee Recommend 90%

Article 36 To see if the town will vote to raise and appropriate the sum of \$5,166 for the purpose of supporting the Central Lincoln County Ambulance

Selectmen & Budget Committee Recommend \$5,166

Article 37 To see if the town will vote to allocate the State Snowmobile refund to the Damariscotta Lake Snowmobile Club.

Selectmen & Budget Committee Recommend \$596

Article 38 To see if the Town will authorize the Selectmen to regulate Alewife Fishing in all Streams in which the Town has an interest in accordance with the plan filed with and approved by the Commissioner of Marine Resources.

Article 39 To select two members of the Budget Committee from the floor, one from the Center and one from the North.

Article 40 To see if the Town will vote to authorize the Selectmen to spend an amount not to exceed 3/12 of the budget amount in each category of the 2018 annual budget during the period of January 1, 2019 to the 2019 annual town meeting.

Article 41 To see what sum of money, if any, the Town will vote to authorize the Selectmen to raise and appropriate, as they deem advisable, to meet unanticipated expenses and emergencies that occur during fiscal year 2018.

Selectmen & Budget Committee Recommend \$15,000

Article 42 To see if the Town will vote to appropriate from the following accounts the combined sum of \$625,000 to be applied to reduce the 2018-year Tax Rate.

The Board of Selectmen recommends the following sources:

Excise Taxes \$300,000

From Undesignated Surplus \$325,000

\$625,000

Selectmen & Budget Committee Recommend \$625,000

Article 43 To see if the Town will vote to authorize the Selectmen on behalf of the Town of sell and dispose of any real estate acquired by the town for non-payment of taxes thereon, on such terms as they deem advisable and proper, and cause execution of quit claim deeds for the same. If the property is to be sold by the Selectmen, they must first put it out to bid in a newspaper of general circulation.

Dated: _____

RICHARD SPEAR, CHAIR
HAROLD J. LEWIS
RICHARD L. POWELL JR.

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