

A decorative border with a repeating floral and leaf pattern in white on a black background, framing the entire page.

**2014**

**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**  
**2014**



*Lincoln County Publishing Co.*  
Newcastle / Damariscotta, Me.

## **Town Office Hours**

Monday thru Friday 8:00am to 4:30pm  
Telephone 563-8816 • Fax 562-8212  
www.nobleboro.govoffice2.com

## **Transfer Station Hours**

Tuesday thru Saturday — 8:00am to 4:00pm  
**The front gate closes at 3:50 pm each day**  
Telephone 563-1610

## **Nobleboro Post Office**

563-5514

## **Nobleboro Central School**

563-3437

## **Meeting Schedule**

Selectmen's Meetings – Every other Wednesday night 7:00 pm at the Town Office (Meetings will be at 4:30 pm during the winter months)

Planning Board Meetings – Third Wednesday at 6:00 pm at the Town Office

Appeals Board Meetings – Held as needed at 6:00 pm at the Town Office

School Board Meetings – Held on the second Monday of month at 6:00 pm at the Nobleboro School

Minnehata Fire Dept- Held every Monday night at 7:00 pm at the Town Office Meeting Room

### **TOWN OFFICE CLOSED FOR THE FOLLOWING HOLIDAYS\***

New Year's Day	Columbus Day
Martin Luther King Jr. Day	Veterans Day
Presidents' Day	Thanksgiving Holiday (Thursday & Friday)
Memorial Day	Christmas
Independence Day	
Labor Day	

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

## Municipal Officers

### SELECTMEN, ASSESSORS, OVERSEERS OF THE POOR, FISH COMMITTEE

Richard Spear, Chairman	4/1/15
Walter (Al) Lewis	4/1/17
Harold (Bud) Lewis	4/1/16

### TREASURER/TAX COLLECTOR/TOWN CLERK/ REGISTRA/OFFICE MANAGER

Mary Ellen Anderson

### DEPUTY CLERK/DEPUTY REGISTRA/ELECTIONS WARDEN

Susan Isabel

### SCHOOL BOARD

W Joshua Hatch, Chairman	4/1/15	Hilary Peterson	4/1/16
Briceson Henny	4/1/17	Michael Ward	4/1/15
Thomas Wriggins IV	4/1/16		

### ROAD COMMISSIONER

John York 4/1/15

### TRUSTEE TO SALT BAY SANITARY DISTRICT

Robert Whear 4/1/16

### SUPERINTENDENT OF SCHOOLS

Steven Bailey

### MODERATOR

Donald Means

### FIRE CHIEF/FIRE WARDEN

Ryan Gallagher

### ANIMAL CONTROL OFFICER

Kyle Emerson 380-4090

DIRECTOR OF CIVIL DEFENSE

Heidi Leinonen

DIRECTOR AMBULANCE SERVICE

Larry Hallowell

CODE ENFORCEMENT OFFICER/PLB & BLD INSPECTOR

Stanley Waltz

APPEALS BOARD

David Libby 4/1/17

Mike Cahill 4/1/15

Dewey Meteer 4/1/16

John Nichols 4/1/17

Dale Wright 4/1/16

Sharon Abair, Secretary

BUDGET/ADVISORY COMMITTEE

Center:

Peter Lawrence 4/1/15

Carolyn Baltes 4/1/16

Kellie Peters 4/1/17

Mills:

Richard Powell 4/1/15

Timothy Andrews 4/1/16

Joan Hallowell 4/1/17

North:

Steve Plumb 4/1/15

Robert Spear 4/1/16

Buddy Brown 4/1/17

PLANNING BOARD

Clete Baltes 4/1/16

Jacob Oliver, 4/1/16

Shosana Zuboff 4/1/16

Richard Powell 4/1/17

Heidi Leinonen (Alternate) 4/1/15

Tonia McLaughlin 4/1/17

Brandon Henny 4/1/15

Sharon Abair, Secretary

RECREATION COMMITTEE

Phil Page 4/1/16

Ken York 4/1/15

Terry Spear 4/1/16

Darren York 4/1/17

## CEMETERY COMMITTEE

Laurel McBurnie, Chairman	4/1/16	Tom Moody	4/1/17
Robert Jackson	4/1/16	Mary Sheldon	4/1/15
Lee Stafford		4/1/17	

## BALLOT CLERKS

## DEMOCRATS:

Sharon Abair, Michelle Bartrug, Todd Brackett, D. Billie Flanagan, Carolyn Hardman, Susan Lewis, David Libby, Debbie Libby, Dennis Mercer, Eleanor O'Donnell, Lynn Plumb, Steve Plumb, Louise Riley, Mary Sheldon, Emma Stephenson, Betty Welt

## REPUBLICANS:

Cletus Baltus, Carolyn Baltus, Judy Beck, Robert Beck, Lewis Cameron, Joan Hollowell, Nancy Hartford, Judith Lawrence, Peter Lawrence, Peggy Nelson, Iverne Peck, Alice Scott, Janet Spear, Sue Thompson, Jean Thurston, Kathy Wright

## State Senator - CHRISTOPHER JOHNSON

State Address:	Home Address:
3 State House Station	3230 Turner Ridge Road
Augusta, ME 04333-0003	Somerville, ME 04348
(207) 287-1515	(207) 549-3358
senchris.johnson@legislature.maine.gov	chris@dirigo.net
Toll Free Telephone: 1-800-423-6900 (Message Service)	
Web Site: legislature.maine.gov/senate	

## State Representative - MICHAEL DEVIN

Capitol Address:	Home Address:
House of Representatives	1 Hillcrest Rd.
2 State House Station	Newcastle, ME 04553
Augusta, ME 04333-0002	(207) 563-3132
(207) 287-1400	Cell: (207) 975-3132
TTY: (207) 287-4469	mick@mickdevin.org

## State Representative - DEBORAH J. SANDERSON

Capitol Address:	Home Address:
House of Representatives	64 Whittier Dr
2 State House Station	Chelsea, Maine 04330
Augusta, Maine 04333-0002	(207) 376-7515
(207) 287-1400 (Voice)	RepDeb.Sanderson@legislature.maine.gov
(207) 287-4469 (TTY)	

## Assessors' Report

Property owners are reminded that the Assessors will be in session on Saturday, April 4, 2015 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.

### 2014 COMMITMENT

Land & Buildings	313,118,700.00
Personal	1,973,106.00
Exempt	<u>(2,209,300.00)</u>
	312,789,200.00
Tax Rate	<u>.0102</u>
Tax Raised	3,190,449.84

### COMPUTATION OF ASSESSMENT

Municipal Appropriation	730,658.00
Education	2,605,020.00
County Tax	361,722.00
Overlay	<u>41,060.53</u>
	3,738,460.53
Allowable Deductions:	
State Municipal Revenue Sharing	50,000.00
Homestead Reimbursement	22,534.86
BETE Reimbursement	475.83
Other Revenue	<u>475,000.00</u>
	(548,010.69)
Net Assessment for Commitment	<u>3,190,450.14</u>

## Selectmen's Report

The Town of Nobleboro had another interesting and challenging year in 2014, beginning with a positive and unremarkable audit report from our outside auditors. Our Town Clerk, Mary Ellen Anderson, had our books ready for the audit in the first week of January as usual; and we are always pleased to start the New Year confident of our financial status.

This year the Budget Committee completed their work right on schedule, giving careful consideration to all sections of our fiscal planning for 2014. Working with the Selectmen, the Fire Department and the School Committee, they produced a proposed budget that was subsequently adopted at our town meeting in March without controversy. The Selectmen wish to thank the Budget Committee, along with all of the other volunteer boards and committees who work diligently throughout the year to accomplish the town's business. These individuals make a significant contribution to the town through their efforts in support of public safety, conservation, our school, planned development, recreation and so many other areas. We wish to recognize them for making Nobleboro a better place in which to live.

In relation to our town meeting, the Selectmen wish to thank everyone who participated in the discussions and voting last March. We depend on Town Meeting to provide us with guidance for the coming year, and we hope to see many of you on March 21, 2015 at 10:00 am at the Nobleboro Central School.

The Selectmen again wish to use this opportunity to acknowledge the staff who make our town office run so well, serving the public daily and helping the Selectmen do their jobs.

This year our biggest challenge involved responding to the unexpected departure of Deputy Clerk Michelle Cameron, leaving Mary Ellen Anderson as our sole office staff employee for a substantial part of 2014. Mary Ellen, already Office Manager, Tax Collector, Treasurer, Town Clerk/Registrar and Secretary to the Board of Selectmen and Budget/Advisory Committee, now had to manage two elections as well as perform all daily customer service alone in the office. While the Selectmen did all that we could to support Mary Ellen during this period, she carried an enormous load until we were able to hire a new deputy clerk. We all should thank her for an exceptional effort on behalf of the town. We also would like to recognize the work of our new Deputy Clerk, Sue Pinnetti-Isabel; our Code Enforcement Officer,

Stanley Waltz; and our Animal Control Officer, Kyle Emerson.

In May the Dow Scholarship Committee awarded one \$1000.00 scholarship to Jalen Lincoln. We wish him the best of luck in his education. George Dow was a great resource for the Town and was always proud of "The Little Town with a Big Heart". Applications for this scholarship and for the Francis and Heather Key Scholarship (both for Nobleboro students only) can be picked up each spring at the Nobleboro Town Office or from your guidance office at your local school.

As always, many thanks go out to all the people of the Nobleboro Fire Department. They are always looking for more members to help them in responding to the approximately 150 fire and EMS calls each year. Anyone interested should stop by the Fire Department on Monday nights, which is their regular meeting and training session.

We give our thanks to all the people who have worked to raise money for the fish ladder restoration project. This year they raised and received grants totaling \$196,405 which allowed them to spend \$281,000 in repair work. Deb Wilson has worked diligently in writing grant proposals to fund the project. Read the fish ladder report that Deb writes which gives you an update on the progress of the project. They would appreciate any help that anyone can give.

The town has a number of properties that classify as non-profits. We want to, once again, recognize Camp Kieve, a non-profit, for giving the town a \$15,000 donation this year in lieu of taxes. We hope that other non-profits might follow their example to help the town with the many services we provide.

The town of Nobleboro is in good shape financially. In 2014 the town saw an increase of \$18,697 in excise tax. Our carry forward at year end was \$504,000. The town did not have to borrow a tax anticipation loan this year. The tax rate this year increased from 9.8 to 10.2 mils.

Don't forget to vote on Friday, March 20th from 12:00 noon to 6:00 pm at the Town Office meeting room and we hope to see you at Town Meeting on March 21st at 10:00 am at the Nobleboro Central School.

Nobleboro Board of Selectmen  
RICHARD SPEAR, Chairman  
WALTER (AL) LEWIS  
HAROLD (BUD) LEWIS

# Selectmen's Financial Report 2014

## #501 TOWN ADMINISTRATION

Town Payroll	86563.50	
Selectmen	14500.00	
School Board	3000.00	
Election Expenses/Clerks	1120.03	
Fica	7971.29	
Legal Fees	243.75	
Assessing	13500.00	
Health Insurance	14894.75	
Retirement Insurance	3300.00	
Misc	1977.21	
Bond Council	.00	
Unemployment	<u>3695.30</u>	150,765.83
Appropriation	161,972.00	
Unexpended	<u>11,206.17</u>	
	150,765.83	

## #502 GENERAL ADMINISTRATION

Postage	2330.21
Office Supplies	1632.76
Books & Supplies	1186.96
Deed & Lien Expense	3929.80
Computer Maintenance	8405.59
Copier Maintenance	2211.20
Town Reports	2783.00
Audit	7600.00
Advertising	1276.00
Training	918.86
Town Insurance	17875.50
Office Equipment Purchases	1323.46
Misc / Petty Cash	169.41
Web site	450.00

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Tax Maps	.00	
		52092.75
Reimbursement		- 14884.00
		<u>37208.75</u>
Appropriations	45250.00	
Unexpended	- 8041.25	
	<u>37208.75</u>	

#### **#504 MAINTENANCE OF TOWN BUILDINGS**

Telephone	3918.20	
Electric	2823.34	
Heating Oil	8033.30	
Maintenance of Grounds	2150.00	
Building Repair	4829.27	
Supplies	108.18	
Equipment & Repair	3025.02	
Snowplowing	1570.00	
Cemeteries	5035.00	
Security System	1070.00	
Cleaning Town Office	1100.00	
Miscellaneous	352.67	
Salt & Sand Shed	.00	
		<u>34015.08</u>
Appropriation	31400.00	
Article 42	2615.08	
	<u>34015.08</u>	

#### **#510 STREET LIGHTS**

Central Me Power	4775.94	
		<u>4775.94</u>
Appropriation	4600.00	
Article 42	175.94	
	<u>4775.94</u>	

**#511 FIRE DEPARTMENT**

Fica	1133.91	
Fire Chiefs	7000.00	
Firemen's Salaries	8646.61	
Telephone	1278.48	
Electric-Mills	301.13	
Heating Oil-Mills	1233.12	
Gas & Oil	1314.98	
Dry Hydrant	.00	
Repairs	6087.77	
Training	1050.00	
EMS	3761.11	
OSHA	1300.00	
Insurance	43.66.50	
Equipment	17469.10	
Misc / Supplies	2889.90	
Operating Expenses	<u>1402.00</u>	59234.61
Appropriation	56800.00	
Refunds	939.65	
Article 42	<u>1494.96</u>	
	59234.61	

**#515 FIRE TRUCK PURCHASE**

Apropiation	34468.00	
Loan Payment		34467.43
Unexpended		<u>.57</u>
		34468.00

**#516 FIRE TRUCK CAPITOL**

Capitol Account	.00
Appropriation	.00

**#520 WINTER MAINTENANCE**

Snowplow Contractor	107957.94	
Sand Payment	31579.00	
Salt Payment	<u>13478.09</u>	153015.93

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Appropriations:

Article 12 Plowing	107958.00
Article 13 Sand/Salt	9500.00
Article 42	<u>5557.93</u>
	153015.93

**#526 ROAD MAINTENANCE**

Cold Patch	2449.70
Gravel	12619.00
Culverts	8228.05
Signs	417.85
Backhoe / excavator	33142.50
Dump Truck	14057.50
Pickup	350.00
Brush Cutting	2600.00
Dozer / Grader	.00
Grading & Ditching	.00
Labor	5520.00
Roadside Mowing	1730.00
Miscellaneous	<u>3469.22</u>

84583.82

Appropriation	86,000.00
DOT State Funds (shortfall)	- 1,844.00
Article 42	<u>427.82</u>
	84583.82

**#550 GENERAL ASSISTANCE**

ACCT AW	593.10
ACCT AL	175.00
ACCT SL	100.00
ACCT BH	600.00
ACCT CG	359.90
ACCT AJ	<u>740.15</u>

2568.15

Balance 12/31/14	<u>4221.38</u>
	6789.58

Balance 1/1/14	5763.03
Appropriation	.00
Receipts/GA Reimb.	<u>1026.50</u>
	6789.53

**#570 ANIMAL CONTROL**

Fica	21.50	
ACO Officer	362.52	
Veterinary	.00	
Animal Shelter	1643.00	
Warrant Fees	59.98	
Dog Leash Law	.00	
Mileage	95.20	
Misc Supplies	<u>.00</u>	
		2182.20
Balance forward 12/31/14		<u>1671.34</u>
		3853.54
Appropriation	.00	
Balance Forward 1/1/14	3365.54	
Dog License Fees-Towns Share	<u>488.00</u>	
	3853.54	

**#580 CEO/BLD/PLB**

Fica	1031.69	
CEO Officer	13486.43	
Div Health Engineering	1640.00	
Mileage	3198.00	
Equipment	.00	
Misc -Training	<u>.00</u>	
		19391.12
Unexpended		<u>13557.48</u>
		32948.60
Appropriation	18214.00	
Permits	<u>14734.60</u>	
	32948.60	

**#528 HOT TOP PROGRAM**

Hot Top –	<u>175229.06</u>	175229.06
Appropriation	90000.00	
Carry over from 2013	85500.00	
Unexpended	<u>270.94</u>	
	175229.06	

**Local Road Assistance Fund**

Balance Forward 01/01/14	18490.00	
2014 Local Rd Assistance	<u>33156.00</u>	51646.00
Transferred to Road Maint Acct	51646.00	
Balance Forward	<u>.00</u>	
	51646.00	

**#600 MISCELLANEOUS**

	Appropriated	Over expended	Unexpended	Expended
FICA	23.00	5.76		28.76
MMA	2718.00			2718.00
Civil Emer	.00		.00	.00
Planning Board	300.00		50.00	250.00
Appeals Board	150.00	50.00		200.00
Advertising	200.00	50.00		280.00
Ice House Park	600.00			600.00
Budget Comm Sec	300.00		.00	300.00
Training	<u>200.00</u>		<u>200.00</u>	<u>.00</u>
	4491.00	105.76	250.00	4346.76
Appropriation			4491.00	
Unexpended			- 250.00	
Overexpended			<u>105.76</u>	
			4346.76	

**#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
CLC YMCA	2000.00			2000.00
Coastal Comm Action	1060.00			1060.00
Spectrum Generations	1500.00			1500.00
CLC Ambulance	2000.00			2000.00
Wells Hussey Memorial	300.00			300.00
Union #74 Adult Ed	6005.00			6005.00
Healthy Kids Program	2000.00			2000.00

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Highland Cemetery	1000.00		1000.00
Skidompha Library	10000.00		10000.00
LCTV	.00		2460.01
Elder Care	2000.00		2000.00
Dam . Lake Snowmobile	800.00		800.00
Damariscotta Lake Water.	2000.00		2000.00
Food Pantry	500.00		500.00
	<u>32165.00</u>		<u>34628.01</u>

Appropriation		32165.00	
Art. 39 LCTV		<u>2460.01</u>	
		34625.01	

**#750 TRANSFER STATION-TOWN SHARE**

Expended		<u>62780.00</u>	
			62780.00
Appropriation		<u>62780.00</u>	
		62780.00	

**#777 BOAT LANDING**

Maintenance		.00	
Docks		400.00	
Miscellaneous		<u>27.40</u>	
			427.40
Unexpended			<u>622.60</u>
			1050.00
Appropriation		<u>1050.00</u>	
		1050.00	

**#790 ALEWIVE FISH STREAM ACCT.**

Utilities		258.48	
Maint & Repair		3051.23	
Contracted Services		2392.00	
Reimb to Newcastle		11715.00	
Reimb to Nobleboro		11715.00	
Misc		.00	
Fica		<u>.00</u>	
			29131.68
Appropriation		.00	
Alewives Sales 2013		23430.00	

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Received From Newcastle	3000.84	
Received From Nobleboro	<u>3000.84</u>	
	29131.68	

**#795 FISH LADDER RESTORATION**

1/1/14 Beginning Balance	126390.14	
Donations/Sales	<u>196405.00</u>	322795.14
Paid out in repairs	<u>281838.88</u>	
12/31/14 Balance		40956.26

**#INTEREST ON INVESTMENTS/LOANS**

Interest on Investments	<u>2564.71</u>	2564.71
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**#850 RECREATION COMMITTEE FUND**

Balance Forward 1/1/14	16204.64	
Appropriation	.00	
Deposits	1500.00	
Expenditures	<u>- 8675.59</u>	9029.05
Lapsed to Rec. Committee Fund	9029.05	

**Acct # 985 TAX ANTICIPATION**

Expended	<u>.00</u>	.00
Appropriation	500.00	
Lapsed to surplus	<u>500.00</u>	
	.00	

**#999 COUNTY BUDGET**

Expended	<u>361721.60</u>	36172160
Appropriation	<u>361721.60</u>	
	361721.60	

**DOW SCHOLARSHIP FUND**

Balance Forward 1/1/14	23963.37	
Interest Earned	500.73	
Withdrawals	<u>1000.00</u>	
		23464.07
Lapsed to Dow Scholarship Fund	23464.07	

**CAPITOL FUND-FIRE TRUCK CD**

Balance Forward 1/1/14	16282.79	
Interest Earned	25.25	
Appropriation	.00	
Withdrawals (Due to Gen Fund)	4324.58	
Due From Gen Fund	<u>1952.10</u>	
Balance Forward 12/31/14		16308.04

**ALEWIVE FISH ACCT**

Balance Forward 1/1/14	23709.58	
Interest Earned	43.25	
Deposits	11715.00	
Withdrawals	<u>2850.00</u>	
Balance 12/31/14		32617.83

**UNEMPLOYMENT ACCT (SCHOOL)**

Balance Forward 1/1/14	7474.58	
Interest Earned	11.14	
Withdrawals	4118.80	
Deposits	<u>4000.00</u>	
		7366.92
Lapsed to Unemployment Acct Fund	7366.92	

**FRANCES & HEATHER KEY SCHOLARSHIP FUND**

Balance forward 1/1/14	50,042.76	
Interest	<u>75.12</u>	
Balance 12/31/14		50117.88

**BARTLETT CEMETERY SAVINGS ACCT**

To Open Acct	8028.94	
Interest	15.36	
Dividend from Stocks	<u>865.92</u>	
		8910.22

## 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, 2014.

### Vital Statistics Recorded

<b>Births</b>	<b>Marriages</b>	<b>Deaths</b>
18	16	23

#### DEATHS:

Last Name	First Name	Date of Death
ALLEN	ANNA	8/20/2014
BAILEY	JOHN	1/28/2014
BEGIN	VIVIAN	10/2/2014
BOUCHER	NANCY	1/10/2014
CHANDLER	VICTORIA	3/16/2014
COLEMAN	MELISSA	4/1/2014
CUNNINGHAM	FRANK	7/31/2014
DARLING-DESLISLE	CHRISTINE	1/12/2014
DYER	DANIEL	10/21/2014
GRAY	FLORA	5/27/2014
HAVENSTEIN	ROBERT	9/14/2014
HOUGHTON	BERNARD	2/11/2014
JOHNSON	BARBARA	10/13/2014
KALER	CLINTON	6/30/2014
MURRAY	JOHN	12/2/2014
PERKINS	RICHARD	8/2/2014
PRATT	GERTRUDE	7/4/2014
SALEWSKI	RICHARD	12/7/2014
SEWALL	KAREN	10/23/2014
SWEENEY	LAURA	11/13/2014
VON VOGT	ELIZABETH	11/2/2014
WALTZ	SHIRLEY	6/11/2014
WEBBER	ELLEN	4/12/2014

DOG LICENSES SOLD

Male/Female	17	Neutered/Spayed	157
Paid to the State of ME			\$641.00
Paid to the Town of Nobleboro			<u>\$488.00</u>
TOTAL			\$1,129.00

HUNTING/FISHING LICENSES SOLD

	326	
Paid to the State Treasurer		\$10,060.72
Paid to the Town of Nobleboro		<u>\$573.25</u>
TOTAL		\$10,633.97

BOATS/ATV/SNOWMOBILE REGISTRATIONS SOLD

Boats	349	
Snowmobiles	73	
ATV	86	
Paid to State Treasurer		\$17,821.00
Paid to the Town of Nobleboro		<u>\$618.00</u>
TOTAL		\$18,439.00

As of 2/1/2015 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 1<sup>st</sup> of each year. You have the entire month of January to pay the license fee thus avoiding the late charge.

.....ATTENTION VOTERS.....

Are you turning 18 in 2015?  
 Have you recently moved to the Town of Nobleboro?  
 Do you know which party you are in 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,  
MARY ELLEN ANDERSON  
Town Clerk

## Tax Collector's Report

2014 COMMITMENT		3,190,449.84
SUPPLEMENTAL		365.15
		<u>3,190,814.99</u>
Collected	2,997,212.06	
Uncollected	182,428.83	
Abatements/Prepays	11,174.10	
	<u>3,190,814.99</u>	

### UNCOLLECTED:

ABBOT, R LOUISE		4,414.56
BAILEY, ARLENE		597.72
BALL, NORMA		348.50
BATCHELDER, JASON A		794.58
BECK, AARON M		124.77
BENNER, DAVID A JR		1,489.65
BENNER, ROY		317.22
BENNER, STEPHEN A		598.31
BENSLEY, AUDREY TRUST		17.85
BENT, CAROL ESTATE OF		2,178.72
BIXBY, AIMEE L CONSERV.		1,271.94
BLAKE, MICHAEL J		78.54
BOGGS, LELAND E ET AL		312.89
BOGGS, LELAND II ET AL		748.68
BOGGS, LELAND II ET AL.664.37		664.37
BOLLING, DAVID		654.21
BRAGG, BARBARA A		2,566.32
BRAGG, BARBARA A		514.08
BRAGG, BARBARA A		4,621.62
BRACKETT, TODD B		1,363.66
BREWER, TIMOTHY		2,738.73
BROWN, LESTER S		1,613.73
BUCK, SALLY		50.91
BURNHAM, SARAH		733.64
CHAPMAN, MICHAEL L		2,565.30
CHASSE, JOHN N		1,790.10
CLIFFORD BILLY		360.06

CLIFFORD BILLY	1,958.40
COASTAL MAINE LLC	5.36
COFFIN, GARRETT S	2,851.92
COFFIN, IAN J	2,091.00
COFFIN, RYAN F	971.04
COFFIN, SCOTT	78.93
COOKE, RODNEY T	2,440.43
COOPER, STEPHEN PAUL	505.92
CORBIN, JAMES	1,102.62
CRANE, LAURA	2,664.24
CROCKETT RODNEY	285.60
CRONKHITE, RICKY A	1,790.10
CUNNINGHAM, FRANK W	618.12
CUSHING PAUL H	987.40
DAIUTE, MARK	3,220.54
DAUITE, MARK	289.68
DAIUTE MARK H	268.26
DIPIETRO GERALD B	3,339.48
DUBORD, MICHAEL	1,095.48
DWYER, ALISON BOYD	361.36
ELOWE, HEATHER R	1,194.35
EON DAVID P	421.36
FELTIS, SHAWN T	1,617.72
FERRERO MARK J	3,067.14
FLAGG, BRIAN H	1,294.38
FLAGG, BRIAN H	318.24
FLAGG, HANNAH M EST.	1,056.72
FOYE, RODNEY C	2,767.26
GERARD, ELLEN W	4,146.63
GLASIER, REBECCA L	2,532.66
GOMEXC IDA & SEK YASUSHI	4,327.86
GRAY, FLORA.	14.28
GRAY, FLORA.	37.16
GUPTILL MARY P	1,322.94
HAMMOND, PAUL	3,487.38
HENNY BRANDON T	307.02
HUPFELD, PETER	20.40
HUTCHINGS, LEEANNA	321.30
JACKSON, ROBERT	975.12
JACOBS MARSHA A	1,571.82

KAVIN, JOHN A	646.68
KELLER, CHARLES W	306.54
KINNE, KIMBERLY C	1,794.18
KNOF MICHAEL T	2,382.72
LANE, TINA, HARAVEY	275.68
LANE, LAWRENCE	1,599.36
LAWRENCE, BRIAN	1,727.88
LAWSON, SALLY	1,265.82
LEEMAN, WAYNE C	1,820.70
LEINONEN HEIDI	1,188.24
LESSNER, DEBRA C	2,000.00
LIBBY, HALVOR D	797.64
LIBBY, JOHN W	738.48
LUDWIG, JANE	2.15
LUKSIC, JOSIP	2,063.46
LUKSIC, JOSIP	318.24
MACLEOD, JEAN	2,806.02
MAKI KARL	29.58
MAINE MODULAR	331.50
MAINE MODULAR	4.08
MAINE MODULAR	334.56
MCNAMARA, KEVIN	352.92
NEAL KELLY	2,524.44
NILES, MICHAEL J JR	325.01
NUTTER DAN JR	804.78
O'BRIEN, JAMES	359.04
OLIVER JOHN W JR	724.20
OLIVER JOSHUA H	287.64
OLIVER SARA J	1,183.20
PEARSON, SCOTT D	323.34
PIERI, LOUIS A	11.63
PIETILA SULO A JR	1,607.52
PINE STATE RECYCLING INC	559.98
QUINTAL PHILIP II	1,535.10
QUINTAL PHILIP II	145.86
QUINTAL PHILIP II	45.90
QUINTAL PHILIP II	269.28
RAILSBACK ALAN	72.10
REED, SHARON	114.24
RICHMOND, ERIC	2,152.86

RIDLEY, STEVEN	23.46
RITTALL CECIL W JR	1,298.46
RITAL JENNIE C LIFE EST	1,662.60
SALEWSKI, RICHARD	4,530.84
SAWYER, ALISON L	1,369.72
SCHELL, CAROL S	508.17
SCHELL, KRISTI ROBERT	122.40
SCHELL, KRISTI ROBERT	104.72
SCHELL, KRISTI ROBERT	115.60
SCHUMACHER JOHN M	1,691.16
SHAW, VIRGINIA W	7,020.66
SIMMONS, HENRY B	668.10
SIMMONS, HENRY B	145.86
SIMMONS, HENRY B	38.76
SIMMONS, HENRY B	1,057.62
SPARRELL, STEPHEN	1,543.26
SPRAGUE, DANA	4,867.44
SPRAGUE, PAULA K	1,417.80
STANLEY, PETER B	1,829.88
STEEVES, SHANE	594.66
STYLES, HILDA COONS	1,544.16
THE DEBREE FAMILY TRUST	2,934.48
TIDEWATER CREEK REALTY	15,193.92
TOWNSEND DALE F	690.54
TOWNSEND DALE F	21.42
TOZIER, NAHUM R	2,264.40
YORK, MICHELLE M	302.46
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	180,650.38

Personal Property

ALLEN SUSAN	51.00
BLASTOW GEORGE	71.40
BREWER, HERB	81.60
BREWER, LORI	51.00
BROOKLYN URBAN MAN INC	11.22
CAMPBELL, CHARLOTTE	81.60
CIT TECHNOLOGY FINANCING	8.16
CITY TOURS OF MAINE	122.40
CROCKETT, WENDY & JIM	61.20
DANIELSON, APRIL	51.00
HEAL, ALAN	81.60

HISLER, WARREN	20.40
LIBBY, HEIDI	71.40
MAJOR, SCOTT	290.70
REED ROBERT	204.00
Sheepscot Custom Woodwork	84.66
SIBLEY, DAVID	81.60
SIMMONS, DIANNE	15.30
SMELTZER, RICHARD	61.20
SMITH, LIBBY	81.60
SPRAGUE SUE & CHESTER	10.20
ST JEAN, PAMELA	61.20
TIDEWATER CREEK REALTY	81.60
TOWNLINER CAMPING LLC	12.24

1,748.28

Abatements:

AUDREY BENNER	32.64
SUSAN LAMIE	45.90
COASTAL WOODWORKING	7,555.14
MATTHEW URBANEK	969.00
ROBERT NELSON	74.46
ART COULTER	102.00
JEFFREY HINGSTON	320.28
D F PARTNERSHIP	4.08
JOEL MORGAN	134.64
BOB MORTIMER	122.40
BLINN LEBOURDAIS	25.50
JOHN STUDLEY	1,101.60
SNAP ON CREDIT LLC	402.90
MAINE FIBER CO	79.56
U S BANK NATIONAL ASSOC	204.00

11,174.10

Uncollected 1/1/14 (2013 Taxes)		\$180,501.99
Collected	65,038.91	
Abatements	0.00	
Liens	114,791.79	
Uncollected	671.30	
	<u>180,501.99</u>	

Personal Property	
ALLEN, SUSAN	49.00
BLASTOW, GEORGE	68.60
BROOKLYN URBAN MAN INC	10.78
CIT TECH FINANCE SERVICE	44.10
COMPTON, DARYL	24.50
COOK, GEORGE	58.80
ELAVONN	14.70
HAMILTON, AMY	78.40
HARRISON RON	59.78
ROLFE, KEN	29.40
SHEEPSCOT CUSTOM	81.34
SPRAGUE, SUE & CHESTER	14.70
TIDEWATE CREEK REALTY	78.40
WAITT, LISA & QUENTIN	58.80
	<u>671.30</u>
PRIOR & FUTURE YEARS	
2014 PREPAYMENTS	6,340.71
	<u><u>6,340.71</u></u>

Uncollected 1/1/14 (2012 Taxes)		933.76
Collected	36.91	
Uncollected	896.85	
	<u>933.76</u>	

Uncollected:	
ALLEN, SUSAN	49.00
BLASTOW, GEORGE	68.60
BROOKLYN URBAN MAN INC	10.78
COMPTON DARYL	24.50
CIT TECHNOLOGY FIN SERVI	56.99
COOK, GEORGE	58.80
GILCHREST, WILLIAM	35.28
HAMILTON, AMY	78.40
HARRISON, RON	59.78
MOORE, MILDRED L	35.28
ROLFE, KEN	29.40
SHEEPSCOT CUST. WOOD	81.34
SPRAGUE, SUE & CHESTER	14.70
TIDEWATER CREEK REALTY	78.40
WAITT, LISE & BROOKS QUENTIN	58.80

WHITMAN, SCOTT	156.80	
	<u>896.85</u>	
Uncollected 1/1/14 (2011 Taxes)		1162.66
Collected	54.69	
Uncollected	<u>1,107.97</u>	
	<u><u>1,162.66</u></u>	
ALLEN, SUSAN	50.50	
BEAN, FRANK	5.05	
BLAKE, TAMMY	121.20	
BLASTOW, GEORGE	70.70	
BROOKLYN URBAN MAN INC	11.11	
COOK GEORGE	60.60	
GILCHREST WILLIAM	36.36	
HAMILTON AMY	80.80	
HARRISON RON	61.61	
MOORE MILDRED L	36.36	
MULDOWNNEY RON	10.10	
ROLFE, KEN	30.30	
RUPERT, JAMES	10.10	
SHEEPSCOT CUSTOM WOOD	83.83	
SIMPSON SCOTT	121.20	
SPRAGUE SUE & CHESTER	15.15	
TIDEWATER CREEK RALTY	80.80	
WAITT, LISA & QUEN BROOKS	60.60	
WHITMAN, SCOTT	161.60	
	<u>1,107.97</u>	
Uncollected 1/1/2014 (2010 Taxes)		1279.59
Collected	4.54	
Uncollected	<u>1,275.05</u>	
	<u><u>1,279.59</u></u>	
Uncollected:		
ALLEN, SUSAN	50.50	
BLAKE, TAMMY	121.20	
BLASTOW, GEORGE	70.70	
BROOKLYN URBAN MAN INC	11.11	
COOK, GEORGE	60.60	
GILCHREST, WILLIAM	0.43	
HAMILTON, AMY	80.80	

MOORE, MILDRED	36.36
MULDOWNNEY, RON	10.10
NORTHEAST WIRELESS NET	121.20
O'GRADY, JOE	50.50
RODGRIQUE, FAYE	45.45
ROLFE, KEN	30.30
RUPERT, JAMES	10.10
SIMMONS, ABDEN	60.60
SIMPSON, SCOTT	121.20
SPARAGUE, SUE & CHESTER	15.15
STAPLES, JEFFREY	50.50
STETSON, GEORGE	45.45
STUART, KETIH	30.30
WAITT, LISA & BROOKS	60.60
WHITMAN SCOTT	161.60
WITT, RICHARD	30.30
	<hr/>
	1,275.05

Uncollected 1/1/14 (2009 Taxes)

934.60

Collected	0.00
Uncollected	934.60
	<hr/>
	934.60

BLAKE TAMMY	121.20
BLASTOW, GEORGE	80.80
BROOKLYN URBAN MAN INC	11.11
BURNS, CHAD	10.10
COOK, GEORGE	60.60
ELLIOT, IRENE	16.73
HOOPER, MICHAEL	15.15
MOORE, MILDRED	36.36
MUSTO, DAVE	202.00
O'GRADY JOE	50.50
RODRIQUE, FAYE	45.45
RUPERT, JAMES	10.10
SIMMONS, ABDEN	60.69
SPRAGUE, CHESTER	15.15
STUART, KEITH	30.30
WAITT LISA & QUENTEN BROOKS	6.90
WHITMAN, SCOTT	161.60
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	934.60

## List of Taxpayers

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
2008 HCR HUNTS COVE TRUST 50%	006-001-B	841,900	8,587.38
ABAIR SHARON E	007-019	28,000	285.60
ABAIR SHARON E	009-046	103,900	1,059.78
ABBOT R LOUISE	019-007	432,800	4,414.56
ACHORN GERALD B JR	005-033-A	152,700	1,557.54
ACORN FORESTRY LLC	009-042	74,100	755.82
ADAMS JOHN D	004-014	178,800	1,823.76
ALBER MARY L	015-027	139,900	1,426.98
ALFIERI JAMES P	005-053-A	50,700	517.14
ALFIERI PATRICIA E	003-028-001	313,800	3,200.76
ALLAN COREY A	001-017	229,900	2,344.98
ALLEN ERIC R	013-001	249,100	2,540.82
ALLEN REBECCA	004-003	123,000	1,254.60
ALLEY GREGORY S	007-054	230,100	2,347.02
ALOISIO GREGORY W	003-062	397,100	4,050.42
AMES ROBERTA	010-117	160,700	1,639.14
AMNOTT FAMILY TRUST 50%	018-013	23,300	237.66
ANDERSON CLAUDE	028-006	658,400	6,715.68
ANDERSON MARY ELLEN	015-010	213,900	2,181.78
ANDERSON WAYNE F	009-034-A	171,300	1,747.26
ANDREJCAK ALBERT G	012-019-A	262,400	2,676.48
ANDRES PATRICIA L	021-013	248,500	2,534.70
ANDREWS CHAD P	003-017-C	172,200	1,756.44
ANDREWS TIMOTHY	010-052	227,400	2,319.48
ARBUCKLE CAROL S &	002-026	24,700	251.94
ARNOLD MARY BESS	021-041	520,900	5,313.18
ARNOLD MARY BESS	021-039	42,600	434.52
ARSENAULT JOHN N	016-016	465,300	4,746.06
ATWATER DAVID L	014-009	93,400	952.68
ATWOOD MILFORD W	023-023-004	31,100	317.22
ATWOOD MILFORD W	023-023-D	287,600	2,933.52
ATWOOD MILFORD W	023-023-C	172,800	1,762.56
ATWOOD MILFORD W	023-023-B	36,900	376.38
ATWOOD MILFORD W	023-023-010	31,100	317.22
ATWOOD MILFORD W	023-023	97,600	995.52
ATWOOD MILFORD W	023-023-009	31,100	317.22
ATWOOD MILFORD W	023-023-011	31,100	317.22
ATWOOD MILFORD W	023-023-012	31,100	317.22
ATWOOD MILFORD W	023-023-003	31,100	317.22

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
ATWOOD MILFORD W	023-023-005	31,100	317.22
ATWOOD MILFORD W	023-023-007	31,100	317.22
ATWOOD MILFORD W	023-023-013	31,100	317.22
ATWOOD MILFORD W	023-023-014	31,100	317.22
ATWOOD MILFORD W	023-023-001	31,100	317.22
ATWOOD MILFORD W JR	023-017	144,900	1,477.98
ATWOOD MILFORD W JR	023-013	345,000	3,519.00
ATWOOD MILFORD W JR	023-023-A	183,400	1,870.68
ATWOOD MILFORD W JR	013-037	180,100	1,837.02
AUGUSTINI MICHAEL C	010-028	202,500	2,065.50
AUSTIN PAUL W JR	014-015	300,700	3,067.14
BAILEY ARLENE F	016-013	58,600	597.72
BAILEY CHESTER W III	003-012	225,600	2,301.12
BAILEY JAY S	023-008	188,300	1,920.66
BAILEY MERRILL B.	010-110	204,100	2,081.82
BAKER DENNIS E & DORIS D LNG TR	016-002	235,100	2,398.02
BAKER E. DENNIS LIVING TRUST	016-001	254,700	2,597.94
BAKER LARRY L	009-006	268,600	2,739.72
BAKER SUSAN B REV TRUST	007-026	358,100	3,652.62
BALANT DORIS	021-038	148,600	1,515.72
BALDWIN ANN HAYDEN	014-030	111,700	1,139.34
BALDWIN ANTHONY	009-029-E	121,900	1,243.38
BALDWIN DOUGLAS	024-029	216,300	2,206.26
BALDWIN JAMES YORK	007-010-A	237,500	2,422.50
BALDWIN MOLLIE	010-045	203,700	2,077.74
BALDWIN PAUL	009-029	349,500	3,564.90
BALDWIN RAYMOND F	025-026	297,800	3,037.56
BALDWIN RAYMOND F	025-002	39,800	405.96
BALDWIN ROBERT C JR	007-010-B	205,900	2,100.18
BALDWIN ROBERT C JR ET AL TTEES	007-010	279,500	2,850.90
BALDWIN ROBERT D	025-003	399,400	4,073.88
BALDWIN ROBERT D	025-025	32,600	332.52
BALDWIN SCOTT J	002-057	171,600	1,750.32
BALL EVELYN M	003-072	259,700	2,648.94
BALL FAITH R	009-042-A	174,900	1,783.98
BALL HARRIET J	005-053	28,000	285.60
BALL MARKHAM	005-003	151,400	1,544.28
BALL MICHAEL B	004-041-A	42,300	431.46
BALL NORMA	028-019	37,700	384.54
BALL RICHARD J	006-006	31,800	324.36
BALL ROBERT M	024-026	318,400	3,247.68
BALL RYAN J	003-058-B	338,300	3,450.66
BALTES CAROLYN S	023-002-H	323,800	3,302.76
BALTES CLETUS J	023-002-E	530,200	5,408.04

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
BAMFORTH PATRICIA & RICHARD REV TRUST	026-035	349,200	3,561.84
BANTA JOHN H	015-046	105,500	1,076.10
BAPTIST PARSONAGE	014-025-A	156,000	1,591.20
BARBOUR DANIEL S	009-029-D	179,500	1,830.90
BARKALOW ROBERT E	010-086	207,800	2,119.56
BARNES CATHERINE B EST OF	004-033	462,900	4,721.58
BARNETT MARTHA	012-019	447,500	4,564.50
BARNUM WILTON J	004-006-A	263,200	2,684.64
BARRON LYNDON D	014-001-B	36,900	376.38
BARRON LYNDON D	014-001-C	251,300	2,563.26
BARRON LYNDON D	014-001-D	38,000	387.60
BARSTOW CHRISTOPHER B	014-035	147,400	1,503.48
BARSTOW CHRISTOPHER B	003-017-B	73,600	750.72
BARSTOW CHRISTOPHER R	003-003	61,700	629.34
BARSTOW CHRISTOPHER R	005-056	1,100	11.22
BARSTOW CHRISTOPHER R	005-055-C	113,900	1,161.78
BARSTOW JAMIE M	005-055	173,100	1,765.62
BARSTOW, MICHAEL EST OF	003-025	30,300	309.06
BARTER JANEEN M	012-035	172,500	1,759.50
BARTOLOMEI JUAN C	001-016	94,000	958.80
BARTOLOMEI JUAN C	001-015	459,200	4,683.84
BARTRUG BRUCE A	014-008	205,700	2,098.14
BASCOM KENDALL H	010-005	109,500	1,116.90
BATCHELDER JASON A	002-007-H	77,900	794.58
BATCHELOR KENNETH	003-014-C	225,000	2,295.00
BAUKUS PAUL J	021-044	361,200	3,684.24
BAUKUS WILLIAM J JR	021-042	381,500	3,891.30
BAUKUS WILLIAM JR	021-040	39,700	404.94
BAUM JILL B M	010-070	108,600	1,107.72
BEAULIEU JEAN	025-016	415,100	4,234.02
BEAVER POINT CAMP LLC	008-013-A	490,800	5,006.16
BECK AARON M	027-006-C	228,100	2,326.62
BECK ALLAN A	027-006-A	406,200	4,143.24
BECK ALLAN A	027-029-A-001	44,100	449.82
BECK ROBERT A LIVING TRUST	027-027	406,400	4,145.28
BECKER MARK CALDWELL	010-060	163,700	1,669.74
BECKER MARK CALDWELL	010-062	5,300	54.06
BECKER MARK CALDWELL	010-061	20,800	212.16
BECKWITH ROBERT	003-058-F	330,700	3,373.14
BEDFORD SARAH H ESTATE OF	016-031	386,800	3,945.36
BEGIN VIVIAN G	010-022	152,800	1,558.56
BELLOWS DEBORAH V	026-007	327,400	3,339.48
BELLOWS WILLIAM M	016-025	321,100	3,275.22

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
BENJAMIN WALLACE B	021-010	234,100	2,387.82
BENNER AUDREY R	003-007	138,200	1,409.64
BENNER COLT D	010-033	283,600	2,892.72
BENNER DAVID A JR	015-052	155,500	1,586.10
BENNER DAVID A SR	005-031	132,100	1,347.42
BENNER DEVIN J	012-029	157,600	1,607.52
BENNER DEVIN J	010-110-A	192,400	1,962.48
BENNER MARIANNE G	005-030	72,700	741.54
BENNER PHILIP L	003-045	219,600	2,239.92
BENNER ROY	002-007-C	31,100	317.22
BENNER STEPHEN A	005-058-A	34,500	351.90
BENNER STEPHEN A	005-059	77,200	787.44
BENNER WAYNE K	005-055-A	142,300	1,451.46
BENNER YVETTE M	010-034	43,800	446.76
BENSLEY AUDREY N TRUSTEE	020-001-C	222,600	2,270.52
BENT CAROL ESTATE OF	018-006	213,600	2,178.72
BENT JOSEPH J III	018-020	130,300	1,329.06
BERRY HILDA K	014-006	138,800	1,415.76
BERRY HILDA K	014-003-A	31,100	317.22
BERRY SHAWN G	009-007	125,600	1,281.12
BERUBE RAYMOND E	001-003-G	36,000	367.20
BETTS BARBARA A	010-057	81,900	835.38
BHE LETICIA Z	001-025	283,500	2,891.70
BICKFORD MICHAEL J	024-009	31,100	317.22
BICKFORD MICHAEL J	005-001	360,900	3,681.18
BILLINGS MARILYN SUE	016-032	124,000	1,264.80
BILLINGS SUSAN	002-023	59,000	601.80
BILLINGS SUSAN M	002-021-A	332,100	3,387.42
BILLINGS SUSAN M	002-022	200	2.04
BIRKETT JAMES D	002-004	12,100	123.42
BIRKETT JAMES D	018-001	264,000	2,692.80
BIXBY AIMEE L CONSERVATOR	013-009	124,700	1,271.94
BLACK DOG CORPORATION	014-028	122,800	1,252.56
BLACKMAN ANDREW M	007-032	129,600	1,321.92
BLAKE JAMES J	005-001-A	206,700	2,108.34
BLAKE MICHAEL J	002-053-B	7,700	78.54
BLAKELOCK ROBERT E	010-083	237,100	2,418.42
BLAKESLEY MEREDITH	022-006	161,900	1,651.38
BLANCHETTE JOAN F	003-078	94,000	958.80
BLAUVELT CHARLES J	025-022	348,200	3,551.64
BLOCK PETRA G	003-074	77,500	790.50
BLUST CYNTHIA	007-066-A	216,100	2,204.22
BODLEY BRIAN	015-044	155,800	1,589.16
BODOR WILLIAM L	018-014	231,900	2,365.38

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
BODOR WILLIAM L	018-018-A	1,300	13.26
BOE EIVIND A	010-102	165,300	1,686.06
BOGGS LELAND E	002-007-D	30,800	314.16
BOGGS LELAND E ET AL	007-064-B	73,400	748.68
BOGGS LELAND II ET AL	002-007-F	65,400	667.08
BOGOSIAN ROBERT G	007-025	310,900	3,171.18
BOLAN BRENDA	018-025	71,800	732.36
BOLLING DAVID	010-022-B	73,900	753.78
BOND ELLIS &	008-011	500,800	5,108.16
BOONE BRIAN E	003-014-E	289,400	2,951.88
BOOTH WILLIAM H	022-007-C	192,500	1,963.50
BORING DAVID F	012-001	495,200	5,051.04
BOSTWICK GEORGE W	027-014	466,700	4,760.34
BOSWORTH NETTIE G	005-050	106,300	1,084.26
BOTTERO JOHN	014-027	191,100	1,949.22
BOUCHER LISA MARIE	013-028-A	263,000	2,682.60
BOURNE DONN ROGER	013-016	151,700	1,547.34
BOYD CHERYL C	015-041	175,500	1,790.10
BOYNTON MELBA M	015-056	220,100	2,245.02
BRACKETT TODD B	003-032	162,700	1,659.54
BRADY JOHN A	021-012	295,600	3,015.12
BRAGG BARBARA A	003-019	251,600	2,566.32
BRAGG BARBARA A	003-020	50,400	514.08
BRAGG BARBARA A	003-033	453,100	4,621.62
BRAND JOHN PH	027-024	248,300	2,532.66
BREEN ORION E	007-069	109,400	1,115.88
BRESLIN WILLIAM W., TRUSTEE	026-028	405,700	4,138.14
BREWER RUTH C	015-057	124,500	1,269.90
BREWER SCOTT W	004-007	120,800	1,232.16
BREWER STANLEY R SR	014-004-A	105,300	1,074.06
BREWER TIMOTHY L	021-024	268,700	2,740.74
BRIERLEY MARILYN E	007-036	270,400	2,758.08
BRIGGS ARNOLD M	010-013	545,100	5,560.02
BRIGGS MARTHA W	026-029	422,000	4,304.40
BRIGGS NOLA	023-002-B	441,200	4,500.24
BROOKS MARK A	003-053-A	321,500	3,279.30
BROUGH PETER P	015-031	170,600	1,740.12
BROWN BEN L	004-042-A	242,000	2,468.40
BROWN DEBORAH	007-035	248,300	2,532.66
BROWN DORCELLE	022-003	417,900	4,262.58
BROWN DORCELLE	007-054-A	55,700	568.14
BROWN DORCELLE 52	004-042	37,400	381.48
BROWN DORCELLE 52	004-043	800	8.16
BROWN DORCELLE 52	007-062	513,800	5,240.76

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
BROWN DORCELLE 52	007-057	457,500	4,666.50
BROWN DORCELLE 52	007-059-A	15,000	153.00
BROWN FAMILY TRUST 50%	018-019	127,000	1,295.40
BROWN JENNIFER B	004-045-A	33,400	340.68
BROWN LAURIE J ET AL	016-042	159,900	1,630.98
BROWN LEROY BUDDY	007-061	49,500	504.90
BROWN LEROY EDWIN	007-062-A	231,300	2,359.26
BROWN LESTER S	007-055-A	170,200	1,736.04
BROWN SHARON W	012-026	70,400	718.08
BROWN ZACHERY B	004-042-B	248,900	2,538.78
BRUCE N HARRIS REV. TRUST	026-032	484,900	4,945.98
BRUEN JOHN P	028-001	488,400	4,981.68
BRYANT PATRICIA H	023-028-A	150,800	1,538.16
BRYANT PAUL	005-042	53,500	545.70
BRYANT PAUL L	023-028	323,400	3,298.68
BRYANT WILLIAM P	012-033	51,300	523.26
BRYANT WILLIAM P	011-013	160,900	1,641.18
BRYANT WILLIAM P	011-013-A	72,500	739.50
BRYANT WILLIAM P	011-011	50,600	516.12
BRYDGES BETTY LU	010-069	246,500	2,514.30
BRYER BARBARA G	003-014-P	189,500	1,932.90
BUCHAN MARY JANE	002-052	246,100	2,510.22
BUCK ALEXANDER K	004-030	28,800	293.76
BUCK SALLY	019-023	1,301,200	13,272.24
BUDD LORI R	015-036	154,600	1,576.92
BUFFER ZONE TRUST	002-012-A	32,100	327.42
BURMEISTER JEFFREY P	007-039-D	323,000	3,294.60
BURNHAM CORY T	022-012-E	39,000	397.80
BURNHAM JENNIFER L	015-045	136,100	1,388.22
BURNHAM SARAH	010-012	169,900	1,732.98
BURNS CHRISTINA	003-010	3,100	31.62
BURNS CHRISTINA F	003-011	184,000	1,876.80
BUTLER OLIVER	010-073	169,100	1,724.82
BUTLER SUZANNE	018-031	61,300	625.26
BYERS WILLIAM L REVOC TRUST	020-004	82,700	843.54
C&R REALTY TRUST	021-016	370,000	3,774.00
CAHILL MICHAEL J	003-034-B	405,400	4,135.08
CALAIS ERIKA D	004-006-B	31,100	317.22
CAMERON LEWIS A	005-017-B	194,600	1,984.92
CAMERON ROBERT	010-004	483,200	4,928.64
CAMP ARTHUR LLC	001-013	301,000	3,070.20
CAMPBELL WILLIAM B	016-037	167,100	1,704.42
CANONICA PATRICK G & KATHIE A DUNCAN	019-001	581,500	5,931.30

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
CAPUANO DENNIS J	003-030	466,300	4,756.26
CARTER BRADFORD J	004-039	235,700	2,404.14
CARTER EDWARD W	019-002-C	66,800	681.36
CARTER MARION R	024-004	151,900	1,549.38
CARTER WAYNE M & MARK W	012-012	276,000	2,815.20
CARTER, PRESTON S	024-006	182,100	1,857.42
CARVALHO JOSEPH	012-022	217,400	2,217.48
CASE STEVEN B	002-002-A	145,100	1,480.02
CASWELL CHRISTOPHER N	001-003-H	220,800	2,252.16
CATUDAL DAVID	024-024	475,600	4,851.12
CEDAR LANE ACRES INC	018-011	162,800	1,660.56
CENTRAL MAINE POWER	002-003	3,470,200	35,396.04
CHADWICK PROPERTIES LLC	003-022	93,300	951.66
CHADWICK PROPERTIES LLC	003-009	9,200	93.84
CHADWICK PROPERTIES LLC	003-008-B	183,500	1,871.70
CHADWICK RICHARD	014-036	182,100	1,857.42
CHANDLER VICTORIA M ET AL	014-004	82,100	837.42
CHAPMAN DEREK	002-054	281,100	2,867.22
CHAPMAN DEREK A	002-050	128,400	1,309.68
CHAPMAN JOHN A	004-026	220,800	2,252.16
CHAPMAN MICHAEL L	023-012	251,500	2,565.30
CHAPMAN PRISCILLA A	012-002	455,900	4,650.18
CHAPMAN TERRY L	008-009-A	274,500	2,799.90
CHAPNIK ELAINE	028-015	400,600	4,086.12
CHASE GEORGE	026-043	32,300	329.46
CHASE GEORGE	026-005	401,900	4,099.38
CHASSE JOHN N	015-040	175,500	1,790.10
CHENEY TIMOTHY W	014-010	184,300	1,879.86
CHERRY STEPHEN J	023-009	231,600	2,362.32
CHERUBINI RITA B	003-028	233,300	2,379.66
CHESKA KATHLEEN J	012-027-E	212,100	2,163.42
CHIARCHIARO CHARLES	010-016	300,300	3,063.06
CHICKERING JAMES	010-020	115,300	1,176.06
CHIPPENDALE CLIFFORD	023-018	216,800	2,211.36
CHUBBUCK JAMES A	009-006-A	409,600	4,177.92
CHUTE NATHAN D	015-038	176,100	1,796.22
CIRIGLIANO JOSEPH J	003-058	39,000	397.80
CIRIGLIANO JOSEPH J	003-069	541,700	5,525.34
CLARK BERNICE	007-063-D	86,100	878.22
CLARKE BRADLEY H	013-002	84,400	860.88
CLARKE BRADLEY H	013-003	3,800	38.76
CLARKE BRADLEY H	013-024	39,000	397.80
CLARKE BRADLEY H	013-014	33,900	345.78
CLIFFORD BILLY	013-032-F	35,300	360.06

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
CLIFFORD BILLY G	013-033	192,000	1,958.40
CLUNIE JANET K	017-007-A	525,700	5,362.14
COASTAL MAINE LLC	005-011-A	13,400	136.68
COASTAL WOODWORKING INC	001-001-A	333,600	3,402.72
COFFIN GARRETT S	022-005-A	279,600	2,851.92
COFFIN IAN J	022-005-A-001	205,000	2,091.00
COFFIN PATRICIA	003-075-C	31,300	319.26
COFFIN PATRICIA K	003-075-A	104,700	1,067.94
COFFIN RYAN F	022-005-A-002	95,200	971.04
COFFIN SCOTT	003-075-D	183,000	1,866.60
COLEMAN NANCY L	010-030	184,200	1,878.84
COLLAMORE LORRAINE E	007-045-B	188,300	1,920.66
COLLINS MARK G	025-020	405,100	4,132.02
COLLINS STEVEN F	009-029-B	315,100	3,214.02
COMER JOSEPH M TRUSTE	008-013-D	450,700	4,597.14
COMER LAURA A	008-013-D-001	111,400	1,136.28
CONARY NANCY	002-061	222,100	2,265.42
CONLEY JOHN L	015-005	167,500	1,708.50
CONWAY TONI J	005-029-C	109,600	1,117.92
COOKE RODNEY T	003-014-G	239,700	2,444.94
COOKSON BRIAN D	005-001-C	219,900	2,242.98
COONS HILDA E ET AL	024-010	218,900	2,232.78
COOPER STEPHEN PAUL	007-054-D	49,600	505.92
CORBIN JAMES	009-003-D	108,100	1,102.62
CORMIER-HAY JANICE M	003-008-B-002	33,300	339.66
COST LISA M	013-020	260,200	2,654.04
COURVILLE JOHN B	002-016-A	279,200	2,847.84
COWAN CAROL S	023-033	140,600	1,434.12
CRANE LAURA C	026-015	261,200	2,664.24
CREAMER CARLTON T	027-025	302,500	3,085.50
CREAMER SELMA M	005-022	219,400	2,237.88
CREAMER THOMAS E ET AL	026-034	385,300	3,930.06
CREDIT SHELTER TRUST	007-034	137,000	1,397.40
CREDIT SHELTER TRUST	007-039	147,900	1,508.58
CROCKETT RODNEY	002-007-G	28,000	285.60
CRONKHITE RICKY A	004-007-A	175,500	1,790.10
CROSS DENISE M	023-031-A	33,900	345.78
CROY MATTHEW D	002-070	229,900	2,344.98
CUNNINGHAM BONNIE	015-033	114,800	1,170.96
CUNNINGHAM FERNALD ESTATE OF	015-013	76,200	777.24
CUNNINGHAM FRANK W	007-055	60,600	618.12
CUNNINGHAM JASON OWEN	015-013-B	32,100	327.42
CUNNINGHAM LISA ANN	007-055-B	146,100	1,490.22
CUNNINGHAM MATHEW AINSLEY	015-013-A	125,500	1,280.10

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
CUNNINGHAM MAURICE W III	007-055-C	81,600	832.32
CUNNINGHAM OWEN F	014-007-A	157,400	1,605.48
CUNNINGHAM PHILIP C	001-004	130,800	1,334.16
CURTIS STEPHEN J & BRIDGET M	023-004	204,700	2,087.94
CURTIS THOMAS B	010-048	22,000	224.40
CURTIS THOMAS B	010-077	126,200	1,287.24
CUSHING PAUL H	001-003-B	206,500	2,106.30
D F PARTNERSHIP	009-020	400	4.08
D F PARTNERSHIP	009-022	39,500	402.90
DAGLEY WILLIAM W	005-018	239,200	2,439.84
DAINS LYNN	026-016	300,200	3,062.04
DAIUTE MARK H	026-041	26,300	268.26
DAIUTE MARK H	026-011	315,900	3,222.18
DAIUTE MARK H	026-040	28,400	289.68
DAIUTE PAUL C	026-014	262,300	2,675.46
<b>DAMARISCOTTA LAKE WATERSHED</b>			
ASSOC.	009-019-A	19,600	199.92
DAPKINS BRUCE J	026-001	308,200	3,143.64
DAPKINS BRUCE J	026-044	30,800	314.16
DARBAY ALBERT JEFFREY	002-008	148,000	1,509.60
DARLING MARILYN V	004-019-A	166,000	1,693.20
DARLING-DELISLE CHRISTINE	004-020	157,100	1,602.42
DAVIS ARTHUR L	023-002-D	175,300	1,788.06
DEAN EMILY M	009-044-B	199,000	2,029.80
DEGRAAF JAMES D	003-014-M	312,400	3,186.48
DEPATSY DOMINIC 1/2 INTEREST	004-040	98,500	1,004.70
DESCHESNES CHARLES E JR	010-113	225,700	2,302.14
DEVAKUL M L TRIDHOSYUTH	003-057	565,100	5,764.02
DIMAURO REAL ESTATE LLC	003-041	95,300	972.06
DION NORMA M	007-038	151,400	1,544.28
DIPIETRO GERALD B	010-080	327,400	3,339.48
DIPIETRO PROPERTIES LLC	005-007	339,800	3,465.96
DOANE-JUMBO MELINDA L	004-002	151,000	1,540.20
DODGE CATHERINE L	005-058	114,100	1,163.82
DOLLOFF DALE A	022-012	450,600	4,596.12
DOLLOFF DALE A	022-012-A	95,000	969.00
DOMARECK MYRON & SHARI	022-004	325,400	3,319.08
DONAHUE THOMAS A	028-006-A	271,800	2,772.36
DONDLINGER ANDREW P	003-075-E	31,400	320.28
DONNELL JEFFREY	007-004	185,100	1,888.02
DORR CHESTER G	021-002	234,900	2,395.98
DOUCETTE, CAROL	024-013	223,300	2,277.66
DRABECK JOSEPH A	009-053	133,600	1,362.72
DRAKE ALICE H	025-026-D	175,700	1,792.14

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
DRAKE ROGER E	003-004	141,100	1,439.22
DRAKE ROGER E	014-034	8,900	90.78
DRAKE STEVEN	003-014-B	221,600	2,260.32
DREJZA BARBARA LOUISE (KEENE)	016-003	282,900	2,885.58
DRUGACH DELORES	013-012	113,800	1,160.76
DRW LLC	003-056	475,700	4,852.14
DRW LLC	001-002	39,700	404.94
DRW LLC	016-014	256,100	2,612.22
DUBORD MICHAEL B	008-005-A	107,400	1,095.48
DUGGAN DEBRA M	002-027	218,400	2,227.68
DUNBAR EDWARD W FAMILY TR	021-027	258,600	2,637.72
DUNCAN ADA	014-041	232,100	2,367.42
DUNPHEY RICHARD S	015-011	249,100	2,540.82
DWYER ALISON BOYD	010-003	137,300	1,400.46
EASTER JENNIFER C	016-040-A	79,800	813.96
EATON RICHARD C	023-020	286,500	2,922.30
ECCLESTON FREDRICK W	018-010	322,000	3,284.40
ECCLESTON FREDRICK W	018-009	69,500	708.90
ECCLESTON FREDRICK W	018-008	411,900	4,201.38
EDWARDS DAVID I JR	007-007	112,800	1,150.56
EDWARDS DIANE R	004-005	126,400	1,289.28
EDWARDS PAMELA D	007-043-B	28,000	285.60
EDWARDS PAMELA D	007-043	29,400	299.88
ELLIS DAVID M	007-007-A	129,300	1,318.86
ELOWE HEATHER R	009-012	117,100	1,194.42
EMERSON JOHN F	014-021	169,600	1,729.92
EMERSON JOHN F	014-020	107,700	1,098.54
ENDERS VILLI	022-007-E	191,400	1,952.28
ENNIS JAMES G	028-003	357,000	3,641.40
EON CHRISTINA	005-035-B	200,600	2,046.12
EON DAVID JR	005-035-D	41,200	420.24
EON DAVID P	024-031	199,300	2,032.86
EON DAVID P	005-035	42,800	436.56
ERICKSON CARL B	022-007-A	574,600	5,860.92
ERICKSON CARL B	022-007-L	7,100	72.42
ERICKSON CARL B	022-007-B	194,300	1,981.86
ERICKSON CARL B JR	022-007-H	37,300	380.46
ERICKSON CARL B JR	022-007-J	36,400	371.28
ERICKSON CARL B JR	022-007-K	37,600	383.52
ERICKSON MARGIE L	023-029	99,700	1,016.94
ESCHENROEDER, DANA E ET AL	024-025	370,100	3,775.02
EVANS DAVID A EVANS FAMILY TR	014-019	186,100	1,898.22
EWELL THOMAS C	007-050	53,100	541.62
FAGAN KATHLEEN	010-006	262,800	2,680.56

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
FAHEY FAMILY JOINT REV. LIV TR	003-073-A	398,300	4,062.66
FAIRPOINT COMMUNICATIONS	009-027-L	3,500	35.70
FALES BARBARA P	009-054	249,800	2,547.96
FALES BARBARA P	009-002	6,000	61.20
FALES BARBARA P	009-033	2,500	25.50
FALES JAMES P	004-041	146,600	1,495.32
FALES JAMES P	024-022	130,900	1,335.18
FALES PATRICIA P	019-004-A	263,400	2,686.68
FALK JUDITH	019-010	489,500	4,992.90
FALKOFF SUSAN G	003-064	167,200	1,705.44
FALKOFF SUSAN G	003-063	318,400	3,247.68
FALLER RICHARD A	015-009-A	30,500	311.10
FALLER TRUST OF 2009	015-008	30,600	312.12
FALLER TRUST OF 2009	015-009	56,700	578.34
FANNING CRAIG W	012-004	259,200	2,643.84
FARRELL THOMAS	015-026	116,500	1,188.30
FARRIS GEORGE T	010-035	116,100	1,184.22
FARRIS GEORGE T	012-031	20,400	208.08
FAULSTICH JOHN O	021-011	326,600	3,331.32
FAUX GEORGE F	025-005	226,400	2,309.28
FEINSTEIN WILLIAM	027-012	228,700	2,332.74
FELTIS SHAWN T	023-037	158,600	1,617.72
FERNALD PETER S	025-023	318,800	3,251.76
FEROLA NANCY	026-013	213,300	2,175.66
FERRERO MARK J	005-023	272,100	2,775.42
FERRERO MARK J	005-029-A	300,700	3,067.14
FEUS GEORGE H	003-067	646,000	6,589.20
FEYLER MARY S	007-065	158,300	1,614.66
FICKEN FREDERICK A	009-025	235,100	2,398.02
FIDES PETER J II	019-020	778,500	7,940.70
FIELD THOMAS M	010-087	248,000	2,529.60
FINDLAY DAVID W	007-009	473,200	4,826.64
FISHER ALLAN C	024-027	506,700	5,168.34
FISHER PATIENCE O	004-036	216,000	2,203.20
FITTON LAWRENCE IN VIVOS TR	002-016	221,700	2,261.34
FLAGG BRIAN H	008-012-A	126,900	1,294.38
FLAGG BRIAN H	008-012-D	31,200	318.24
FLAGG DARRYL	009-022-A	52,200	532.44
FLAGG HANNAH M ESTATE OF	008-012	103,600	1,056.72
FLAGG JAMES D	008-012-B	178,300	1,818.66
FLAGG JAMES D	008-012-C	31,200	318.24
FLAGG JOHN A ET AL	009-019	53,400	544.68
FLANAGAN BILLIE M	004-037	175,400	1,789.08
FLEURY EVA-MARIE	015-018-C	65,100	664.02

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
FLEWELLING JR KENNETH L	013-005	164,100	1,673.82
FLYNN ELIZABETH	016-005	313,700	3,199.74
FORBES TENCH C	020-002	364,900	3,721.98
FORD IV JOHN E	007-008	395,500	4,034.10
FORD JOHN E IV	007-006	1,600	16.32
FORD JOHN E IV	007-005	55,900	570.18
FORTIN JOSEPH	007-037	313,100	3,193.62
FOSKETT ANN L	010-105	187,100	1,908.42
FOSS NANCY J	009-045	126,900	1,294.38
FOYE RODNEY C	021-004	271,300	2,767.26
FRAME MICHAEL	005-019	321,300	3,277.26
FREKER JOHN C. M&A L TRUST	011-003-A	483,100	4,927.62
FRENCH MARY LOU	024-030	215,000	2,193.00
FRIEDLAND DANIEL M	010-088	303,500	3,095.70
FRIEND WARREN H	026-033	342,900	3,497.58
FRIEND WARREN H	026-034-A	27,300	278.46
FROG HOLLOW LLC	001-014	305,800	3,119.16
FURMAN ROBERT W JR	021-040-A	8,200	83.64
G R H & SONS	005-019-D	533,700	5,443.74
GABBE PETER S	006-003-D	818,400	8,347.68
GAETH RICHARD R	016-011	464,900	4,741.98
GALEN AMY F LIVING TRUST	019-021-A	349,200	3,561.84
GALLACE CHERYL	024-021	224,200	2,286.84
GALLACE CHERYL	024-002	5,600	57.12
GALLAGHER JOHN W	004-017-A	217,400	2,217.48
GALLAGHER SHIRLEY R	004-017	134,500	1,371.90
GALLAGHER SHIRLEY R	023-010	240,300	2,451.06
GALLANT BETTY JEAN	008-008-A	139,100	1,418.82
GALLANT JUNE H	016-041-D	170,200	1,736.04
GAMAGE RONALD L	009-008	125,200	1,277.04
GARBER PAUL G	008-001-A	177,400	1,809.48
GARCIA JENNIFER	022-014-A	30,300	309.06
GARCIA JENNIFER	022-013	32,100	327.42
GARDINER JAMES C	010-091	111,500	1,137.30
GARDINER ROBERT H LIFE ESTATE	015-050	182,000	1,856.40
GARNETT LEON	023-032	195,700	1,996.14
GATCHELL MERRILL R	002-009-A	169,700	1,730.94
GAY DAVID P	014-029	152,900	1,559.58
GAY TRACY LEE	028-011	366,900	3,742.38
GEELE BRYCE C	027-006	196,000	1,999.20
GEELE BRYCE C & JEANNINE 1/3 INT	027-007	19,000	193.80
GEISLER ANNE S	013-021	189,700	1,934.94
GENTHNER MILDRED L EST	005-006	132,600	1,352.52
GENTHNER NANCY A	027-028	290,700	2,965.14

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
GEORGE S WILLS REVOC TRUST	023-011	415,900	4,242.18
GERARD ELLEN W	019-011	412,300	4,205.46
GEROUX, SAMANTHA	023-025	206,700	2,108.34
GESUALDO RICHARD A	027-017	348,300	3,552.66
GIBERSON RICHARD F	010-020-B	91,000	928.20
GIBERSON RICHARD F	010-017	353,900	3,609.78
GIDDINGS STEPHEN	003-054	370,600	3,780.12
GIFFORD GERALD	003-038-A	173,400	1,768.68
GIFFORD SHERMAN T	003-005	38,200	389.64
GIGLIA MICHAEL	016-012	237,600	2,423.52
GILBERT GERALD I	015-018-B	88,500	902.70
GILBERT JOHN	007-063-005	31,500	321.30
GILBERT JOHN	007-063-004	31,100	317.22
GILBERT JOHN	007-063-006	32,500	331.50
GILBERT JOHN	007-063-001	31,100	317.22
GILBERT JOHN	007-063-002	31,100	317.22
GILBERT JOHN A JR	007-063	50,100	511.02
GILCHRIST JANE B TRUST	003-061	343,600	3,504.72
GLASIER-WYLIE REBECCA L	005-029-D	248,300	2,532.66
GLENDINNING WILLIAM B & HELEN	023-006	367,400	3,747.48
GLIDDEN A B III	020-005	102,900	1,049.58
GLIDDEN RICHARD W	027-029-D	154,000	1,570.80
GLIDDEN SHAWNA M	027-032	226,400	2,309.28
GOMEZ IDA & YASUSHI SEKIYA	023-001	424,300	4,327.86
GOODALE CATHERINE J	016-004	183,700	1,873.74
GOODSELL SALLY D	019-002-B	137,800	1,405.56
GOODWIN THOMAS W JR	010-017-A	205,200	2,093.04
GOULD ROBIE	002-076	120,400	1,228.08
GOULD TERRY A	008-008	234,100	2,387.82
GRAMACY STEPHEN J	023-023-008	31,100	317.22
GRAMACY STEPHEN J	023-023-002	31,100	317.22
GRAY FLORA	002-053	1,400	14.28
GRAY FLORA M	002-065	218,800	2,231.76
GRAY JOHN D & PENNY N	023-016	329,100	3,356.82
GREENE HEATHER E	023-002	122,900	1,253.58
GREGOIRE JOAN H	013-032-B	257,300	2,624.46
GREGORY PATRICK A	016-034-A	133,500	1,361.70
GREY JUDITH NOON	010-122	208,000	2,121.60
GRINDAL RICHARD C	010-021	190,900	1,947.18
GROSS DEBRA	009-019-B	233,700	2,383.74
GROTH MARIANNE L	027-023	228,200	2,327.64
GUENZEL KARL	008-010	276,100	2,816.22
GUENZEL MARY O'ROURKE	008-010-A	169,600	1,729.92
GUPTILL MARY P	009-003-A	129,700	1,322.94

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
GUPTILL SUE	009-041	236,200	2,409.24
HAGAR ROXANNE L	015-055	158,700	1,618.74
HAINES BRUCE O	002-074	123,000	1,254.60
HAINES BRUCE O	002-075	7,200	73.44
HALL BRIAN P	026-017	419,800	4,281.96
HALL KENDALL	009-043	213,100	2,173.62
HALL RON	009-002-A-T	31,700	323.34
HALL SHIRLEY	007-053	122,200	1,246.44
HALLETT WILLIAM H	003-071	184,500	1,881.90
HALLETT WILLIAM H	003-014-N	347,900	3,548.58
HALLOWELL BRIAN G	012-025	49,000	499.80
HALLOWELL BRIAN G	012-032	8,400	85.68
HALLOWELL BRIAN G	012-037-A	223,900	2,283.78
HALLOWELL LARRY	012-037	50,600	516.12
HALLOWELL LARRY P	012-038	99,800	1,017.96
HALLOWELL MARJORIE	005-022-A	154,800	1,578.96
HALMO MICHAEL M	021-048	271,700	2,771.34
HAMLIN RACHEL S	007-063-B	125,100	1,276.02
HAMMER LISA BETH	004-013-C	147,800	1,507.56
HAMMER THOMAS C	004-013-B	221,900	2,263.38
HAMMER WILLIAM	004-013	304,600	3,106.92
HAMMER WILLIAM	019-002	40,200	410.04
HAMMER WILLIAM C	019-002-E	31,500	321.30
HAMMOND PAUL	019-004-C	341,900	3,487.38
HANCOCK NELSON A	012-036	123,200	1,256.64
HANCOCK NELSON A	013-028	61,400	626.28
HANCOCK NELSON A	013-019	2,600	26.52
HANLEY ALAN	013-034	147,300	1,502.46
HANLEY GERALDINE	024-016	470,600	4,800.12
HANNA STEWART	013-011	184,100	1,877.82
HANNAN SHERRI CROCKETT	003-024-A	118,500	1,208.70
HANSBURY MATTHEW J	002-021	240,200	2,450.04
HANSEN GREGORY C	007-001-A	443,900	4,527.78
HANSON JEANNETTE A	003-036	286,100	2,918.22
HARDINA BRUCE M	022-007-G	326,400	3,329.28
HARDMAN CAROLYN B	007-024	304,200	3,102.84
HARDT DAVID	005-035-C	174,800	1,782.96
HARGREAVES ROBERT A	015-051	168,200	1,715.64
HARJULA MARY G	028-009	245,000	2,499.00
HARKINS TRACY	005-025	31,100	317.22
HARKINS TRACY	005-026	41,000	418.20
HARLOW JAMES H	009-038	116,000	1,183.20
HARRINGTON KYLIE G	005-036-B	234,100	2,387.82
HARRIS LESLIE K	001-007	111,900	1,141.38

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
HART DANIEL	026-042	31,500	321.30
HART DANIEL	026-006	377,000	3,845.40
HART DAVID J SR	003-024-007	202,400	2,064.48
HART HALVER A	009-018	167,600	1,709.52
HART HALVER A	009-017-A	2,300	23.46
HART MICHAEL	024-005	202,800	2,068.56
HART WILLIAM	026-036	386,600	3,943.32
HARTENSTEIN SALLY SWAN FAM TR	004-031-E	864,200	8,814.84
HARTFORD NANCY A	008-009	76,000	775.20
HARTFORD NANCY A	009-024	291,400	2,972.28
HARTFORD THOMAS	009-024-A	226,400	2,309.28
HARTSUIKER HENDRIK	012-005-B	31,100	317.22
HARTSUIKER HENDRIK	012-016	394,900	4,027.98
HATCH BRITT H	013-017	21,800	222.36
HATCH BRITT H	013-006	185,000	1,887.00
HATCH BRITT H	013-013	26,700	272.34
HATCH RICHARD E	015-021	99,300	1,012.86
HATCH RICHARD E	004-005-001	53,800	548.76
HATCH WELL DRILLERS	005-017-C	250,800	2,558.16
HATCH WILLIAM J	013-039	44,300	451.86
HATCH WILLIAM J	013-039-B	200,100	2,041.02
HAVENSTEIN CHRISTINE	016-024	322,500	3,289.50
HAVENSTEIN ROBERT D	016-041-B	141,000	1,438.20
HAVENSTEIN ROBERT D SR	016-041-B-001	118,700	1,210.74
HAWKES GARY	023-034	256,300	2,614.26
HAYES ALBERT JR	026-031	485,200	4,949.04
HAYES CHRISTOPHER L	021-007	269,100	2,744.82
HEBB WENDY	010-106	198,100	2,020.62
HEDRICK SUZANNE F	011-003-D	420,600	4,290.12
HEDRICK SUZANNE F	011-008	263,000	2,682.60
HELSTOSKY MARGARET	003-050	190,500	1,943.10
HENNESSEY MICHAEL J	016-017	283,600	2,892.72
HENNY BRANDON T	005-019-F	30,100	307.02
HENNY BRICESON	005-019-E	24,700	251.94
HENNY GEORGE R	005-019-B	159,500	1,626.90
HENNY GEORGE R	005-019-A	33,000	336.60
HENNY GEORGE R	005-019-C	75,500	770.10
HENNY GEORGE R	005-012	36,600	373.32
HENNY GEORGE R	005-014	45,800	467.16
HERALD CRAIG D	011-004	326,400	3,329.28
HEREFORD ALISON & SHROUT ANN	006-002	628,200	6,407.64
HEYWOOD ANNE TRUST 2005	008-013-G	268,400	2,737.68
HEZIK WALTER JR	008-005	139,100	1,418.82
HIBBARD GLENN R	009-029-C	233,700	2,383.74

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
HIGGINS MICHAEL E	021-014	238,900	2,436.78
HILDEBRANDT HARRY P ESTATE OF	003-027	203,400	2,074.68
HILL WILLIAM	012-027-B	186,500	1,902.30
HILL WILLIAM	012-025-A	3,100	31.62
HILTON BRENDA B	019-008	402,900	4,109.58
HILTON CYNTHIA	021-034	16,200	165.24
HILTON CYNTHIA	021-030	445,900	4,548.18
HILTON DENNIS	019-022	281,400	2,870.28
HILTON DENNIS H	019-021	56,700	578.34
HILTON JEFFREY	005-021	176,200	1,797.24
HILTON MICHAEL L	009-052	161,300	1,645.26
HILTON SANDRA JEAN	015-042	148,900	1,518.78
HILTON TIMBER MANAGEMENT LLC	019-021-B	32,100	327.42
HINGSTON JEFFREY	003-024-006	204,100	2,081.82
HISTORIC RETIREMENT LLC	007-039- C	356,800	3,639.36
HOBBS MATTHEW B	003-053-C	334,100	3,407.82
HOCKING HERRICK L	025-026-A	384,600	3,922.92
HODGDON LOIS & EDWARD EST	002-005	11,100	113.22
HODGMAN ROGER	025-011	318,900	3,252.78
HOGAN STEVEN	027-016	245,000	2,499.00
HOLLISTER ANNETTE M	026-027	293,800	2,996.76
HOLMES ANNE WYMAN	009-049-B	139,700	1,424.94
HOLMES GREGORY D	015-016	153,500	1,565.70
HOLMES JOHN D BOTTERO	005-032	353,600	3,606.72
HOOPS 1998 NORMAN E & DEBORAH J REV TRUST	026-018	596,600	6,085.32
HOPEWELL VICKI CAHILL TRUST	010-084	198,100	2,020.62
HOPKINS ELISHA	004-035-A	218,900	2,232.78
HORTON WILLIAM A	013-032-A	194,900	1,987.98
HOUGH, JOHN D TRUST #2 50%	005-043	441,400	4,502.28
HOUGH, JOHN D. TRUST #2 50%	005-047	64,600	658.92
HOUSE NATHANIEL P	011-009	153,100	1,561.62
HOWARD LISA M	014-002-A	254,900	2,599.98
HOWARD ROBERT T III	010-104	373,000	3,804.60
HOWARTH DONNA M LIVING TRUST	019-015	501,300	5,113.26
HOWELL BARRY E	007-047-A	62,000	632.40
HOWELL FAMILY TRUST	007-056	12,500	127.50
HOWELL FAMILY TRUST UTA	007-047	70,100	715.02
HOWELL FAMILY TRUST UTA	007-047-C	31,800	324.36
HOWELL FAMILY TRUST UTA	007-002	387,700	3,954.54
HUFF TRUST	025-021	398,100	4,060.62
HUGHES PAMELA B	026-009	274,700	2,801.94
HUNOLD ROBERT M	013-035-B	39,500	402.90
HUNOLD ROBERT M	013-035	239,200	2,439.84

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
HUNOLD ROBERT N	021-003	258,000	2,631.60
HUNT ELDON C JR	015-032	5,800	59.16
HUNT ELDON C JR	015-039	22,900	233.58
HUNT ELDON C JR	017-004	223,800	2,282.76
HUNT FARM LLC	019-002-A	316,200	3,225.24
HUNT KENDRA J	009-044-C	232,600	2,372.52
HUNT NORMAN	013-025	213,100	2,173.62
HUNT RICHARD	007-064	121,400	1,238.28
HUNT WILDER	014-039	142,100	1,449.42
HUNT WILDER A	014-038	20,600	210.12
HUNT WILDER A.	017-005	223,800	2,282.76
HUPFELD PETER	007-060	2,000	20.40
HUPP DANIEL A	007-022	135,800	1,385.16
HUTCHINGS FRANCES	002-007	95,500	974.10
HUTCHINGS LEEANNA	013-040-A	31,500	321.30
HYNES JONATHAN G	007-029	577,100	5,886.42
IMPALLOMENI DIANE M	002-015	139,700	1,424.94
INNES MICHAEL	007-064-A	64,800	660.96
INNES MICHAEL	007-064-A-001	187,700	1,914.54
INNES MICHAEL W	007-034-B	79,900	814.98
ISAACSON GEORGE	021-047-A	397,800	4,057.56
ISABEL RICHARD J JR	005-015	65,500	668.10
ISABEL RICHARD J JR	005-017	198,900	2,028.78
JACK NATHANIEL K	003-024-003	241,000	2,458.20
JACKSON ELAINE C	024-017	316,500	3,228.30
JACKSON ROBERT	002-009	95,600	975.12
JACOBS MARSHA A	010-109	229,100	2,336.82
JACOBS MARSHA A	010-108	154,100	1,571.82
JASON LYNNE A	002-078	43,100	439.62
JEWITT CHARLES F	018-028-A	276,000	2,815.20
JOHNSON BARBARA ANN	015-022	84,600	862.92
JOHNSON DAVID J 51%	028-016	77,800	793.56
JOHNSON MICHAEL P	007-068-A	110,800	1,130.16
JOHNSON MICHAEL P	007-068	119,500	1,218.90
JOHNSON MICHAEL P JR	023-035	206,900	2,110.38
JOHNSON PETER B	017-006	103,100	1,051.62
JOHNSTON WAYNE A	015-014	135,300	1,380.06
JONES ALLAN R	022-011	347,000	3,539.40
JONES ARTHUR E	010-036	155,100	1,582.02
JONES CAROL M	026-030	284,700	2,903.94
JONES DANA A	018-002	195,500	1,994.10
JONES DOROTHY E	010-018	650,500	6,635.10
JONES ROBERT J	012-001-A	334,500	3,411.90
JOY TIMOTHY S	028-007	284,300	2,899.86

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
KALER CLINTON D	016-033	566,400	5,777.28
KALER CLINTON D	002-014	93,700	955.74
KARAS JEFFERY	003-034-A	276,200	2,817.24
KAUFMANN ALBERT	014-024	109,300	1,114.86
KAUFMANN ALBERT	014-023	56,100	572.22
KAVIN JOHN A	016-038-A	63,400	646.68
KEENE JAMES EDWARD	013-036-A	298,700	3,046.74
KEENE MARK	021-015	233,500	2,381.70
KEENE WESTON	013-036	218,700	2,230.74
KEI (USA) POWER MANAGEMENT INC	010-123	250,000	2,550.00
KEI (USA) POWER MANAGEMENT INC	010-079	140,000	1,428.00
KEITH LAURENCE	014-022-A	205,200	2,093.04
KEIVE WAVUS EDUCATINO INC	020-001-A	227,700	2,322.54
KELLER CHARLES W	007-063-C	53,800	548.76
KELLER JOSEPH G	007-014	287,100	2,928.42
KELLER THOMAS E	001-022	177,700	1,812.54
KELSEY CINDY S	016-041-A	30,300	309.06
KENNEDY ANN BENAMOS	020-001-Q	643,500	6,563.70
KENNEDY ANNE BENAMOS TRUST	020-001-G	467,400	4,767.48
KENNEDY GAIL R & VERNE A	026-008	235,900	2,406.18
KENNEDY HENRY	020-001-L	215,400	2,197.08
KENNEDY HENRY R	020-001-H	358,700	3,658.74
KENNEDY HENRY R	020-001-K	342,600	3,494.52
KENNEDY HENRY R	020-001-J	216,400	2,207.28
KENNEDY HENRY R	020-001-D	270,500	2,759.10
KENNEDY KATHARINE E	011-002	42,100	429.42
KENNEDY KATHLEEN S	004-022	212,300	2,165.46
KENNEDY RICHARD C LIFE ESTATE	020-001	359,400	3,665.88
KENNISON WILLIAM B ET AL	025-025-A	7,300	74.46
KERRIGAN JEAN M	010-010	245,600	2,505.12
KEY THOMAS G	013-007-A	43,000	438.60
KEY TRUST OF ME	010-075	229,500	2,340.90
KING FRANK	005-045-A	1,100	11.22
KING FRANK P REV TRUST	003-075	183,600	1,872.72
KING FRANK P REV TRUST	003-078-A	22,000	224.40
KING FRANK P REV TRUST	021-009	365,100	3,724.02
KING FRANK P REV TRUST	021-008	63,500	647.70
KINNE KIMBERLY C	027-030-B	175,900	1,794.18
KIRKPATRICK CHARLOTTE H	016-004-C	436,400	4,451.28
KIRKPATRICK CHARLOTTE H	016-022	63,000	642.60
KIRKPATRICK HOWARD JR	012-023	334,100	3,407.82
KLYZA STEPHEN M	018-032	368,400	3,757.68
KNAPP JOHN E	002-036	18,600	189.72
KNAPP JOHN E	002-037	297,700	3,036.54

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
KNIGHT JONATHAN A	004-016-A	290,000	2,958.00
KNOF MICHAEL	008-013-L	257,600	2,627.52
KNOF MICHAEL T	005-015-A	233,600	2,382.72
KNOWLES JOYCE ELAINE	018-012	234,200	2,388.84
KNOWLTON JOY W 67%	010-089	118,700	1,210.74
KOJIGIAN CHARLES A	027-031-A	437,900	4,466.58
KOPISHKE HEIDI	003-014-J	191,600	1,954.32
KOZAK PAUL DAVID & NANCY	028-004	361,300	3,685.26
KRAMER DAVID K	015-035	242,100	2,469.42
KRAMER DAVID K	015-034	28,300	288.66
KRAWIC EDMUND J	021-035	261,600	2,668.32
KRAWIC JOANNE A	021-036	46,600	475.32
LABBE DENNIS LEO	014-002	172,500	1,759.50
LAFFIN GEORGE G	010-009	366,000	3,733.20
LAFLAMME EDMUND J	003-046	340,900	3,477.18
LAILER DENNIS ET AL	028-013	171,500	1,749.30
LAILER DENNIS M	009-049-A	78,000	795.60
LAMIE SUSAN	028-005-A	13,000	132.60
LAMIE SUSAN	008-012-F	57,000	581.40
LAMIE SUSAN D	008-013-B	36,000	367.20
LAMIE SUSAN D	028-005	600	6.12
LANCE R LEE LIVING TRUST	016-008	149,600	1,525.92
LANDAU ALEX	003-014-L	31,300	319.26
LANDRY MARK D	010-058	172,700	1,761.54
LANDRY MARK D	010-064	4,100	41.82
LANE ALFRED	026-024	314,500	3,207.90
LANE DANNY K JR	016-039	122,400	1,248.48
LANE LAWRENCE E JR	007-007-D	156,800	1,599.36
LANE LYNDON L	007-015	17,000	173.40
LANE TINA M & HARVEY	021-037	215,600	2,199.12
LANG DEBORAH	007-040	145,200	1,481.04
LANPHIER MARLA S	004-035-B	501,300	5,113.26
LASKO THOMAS	007-001	240,900	2,457.18
LASSEN REALTY TRUST	026-038	26,600	271.32
LASSEN REALTY TRUST	026-025-A	76,900	784.38
LASSEN REALTY TRUST	026-026	228,200	2,327.64
LAVALLEE GERARD L	003-001	223,800	2,282.76
LAWRENCE BRIAN	007-067	169,400	1,727.88
LAWRENCE PETER G	001-026-A	231,100	2,357.22
LAWSON SALLY L	010-065	124,100	1,265.82
LAWTON DR. WILLIAM	009-024-B	91,800	936.36
LEAVITT JANE W	015-054	140,600	1,434.12
LEE HENRY G	011-012	259,900	2,650.98
LEEMAN WAYNE C	009-013	178,500	1,820.70

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
LEHMANN GERALDINE M &	028-018	341,400	3,482.28
LEIGHTON DAVID D	007-054-F	77,200	787.44
LEINONEN EINO E	011-005	515,000	5,253.00
LEINONEN HEIDI	022-012-D	234,400	2,390.88
LEONARD MARK E	018-003	261,000	2,662.20
LEP JOHN R	002-066	30,500	311.10
LEP JOHN R	002-067	30,600	312.12
LEP JOHN R	002-063	254,000	2,590.80
LESSNER DEBRA C	005-024	306,200	3,123.24
LESSNER DEBRA C	005-027	61,900	631.38
LESSNER DEBRA C	005-028	18,000	183.60
LESSNER DEBRA C	005-020	49,500	504.90
LEVENSALE DEBRA D	007-043-A	249,700	2,546.94
LEVESQUE WALTER T	015-007	171,000	1,744.20
LEVY DEAN J	016-022-A	28,600	291.72
LEVY DEAN J	016-028	343,400	3,502.68
LEWIS HAROLD	001-024	174,000	1,774.80
LEWIS HAROLD J	015-025	106,500	1,086.30
LEWIS MATTHEW J	023-004-A	142,300	1,451.46
LEWIS WALTER	007-066	114,900	1,171.98
LEWIS WALTER A JR	007-051-A	28,800	293.76
L'HOMMEDIU, W. GARY	005-041	360,200	3,674.04
LIBBY CHARLENE H	003-043	273,800	2,792.76
LIBBY DAVID A	023-027	144,200	1,470.84
LIBBY HALVOR D	013-004	78,200	797.64
LIBBY JOHN W	013-004-H	72,400	738.48
LIBBY OLIVER W	001-012	415,900	4,242.18
LIBBY TINA M	013-039-A	227,700	2,322.54
LINCOLN LISA C	023-003	119,500	1,218.90
LINDSEY RICHARD A	013-010	158,100	1,612.62
LINKER JUDITH G	018-028-D	429,100	4,376.82
LITTEL THOMAS H	005-038	114,800	1,170.96
LITTLE BRUCE	007-045-A	187,900	1,916.58
LITTLE DAVID	007-003-C	129,500	1,320.90
LITTLE DAVID	007-003-A	118,300	1,206.66
LITTLE DAVID H	007-003-B	120,800	1,232.16
LITTLE WARREN M	007-021	27,000	275.40
LITTLE WARREN M	007-020	147,000	1,499.40
LOCHEIM TRUST	021-021	26,000	265.20
LOCHHEIM TRUST	021-019	292,200	2,980.44
LOCKE THOMAS E	023-030	160,900	1,641.18
LOREN RICHARD	007-031-B	35,100	358.02
LOVINS HIRAM R	003-023	144,400	1,472.88
LUCAS JEREMY M	001-003-E	282,500	2,881.50

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
LUDWIG JANE	010-090	122,400	1,248.48
LUFKIN ELIZABETH H	007-047-B	261,100	2,663.22
LUKSIC JOSIP	023-002-G	31,200	318.24
LUKSIC JOSIP	023-002-F	202,300	2,063.46
MABEE CARLETON H	012-011	249,300	2,542.86
MACDONALD CHRISTIEL L	004-034	358,800	3,659.76
MACDONALD THOMAS	009-011	151,700	1,547.34
MACDONALD THOMAS E	008-004	37,000	377.40
MACDONALD WENDY L	008-004-A	133,100	1,357.62
MACK ARTHUR E DEC.OF TRUST	012-039	155,200	1,583.04
MACLEOD JEAN	018-027	275,100	2,806.02
MAGILL FAMILY TRUST	019-014	703,500	7,175.70
MAINE LOBSTERMENS ASSOC INC	003-018	105,000	1,071.00
MAINE MODULAR AND MANUFACTURED HOMES INC	003-024-004	32,500	331.50
MAINE MODULAR AND MANUFACTURED INC	003-024	400	4.08
MAINE MODULAR AND MANUFACTURED INC	003-024-002	32,800	334.56
MAINELLA MARK T	013-007	187,500	1,912.50
MAKI KARL W	005-040-A	2,900	29.58
MALLORY WILLIAM W JR	018-016	387,900	3,956.58
MANK DONALD	007-065-A	82,500	841.50
MANK GREGORY A	007-052-A	151,500	1,545.30
MANK MITCHELL D	009-040	137,200	1,399.44
MANNING RANDAL	001-018-C	396,600	4,045.32
MAPLERIDGE COMMUNITY	021-020	14,400	146.88
MARAGOUDAKIS NICHOLAS	004-045	165,800	1,691.16
MARKUR REALTY TRUST	010-007	260,300	2,655.06
MARSHALL WILLIAM B III RLT	021-005	242,200	2,470.44
MARTEL JAY	018-005	145,100	1,480.02
MARTIN CARROLL F ET AL	024-008	24,500	249.90
MARTIN CARROLL F ET AL	005-001-B	176,900	1,804.38
MARTIN CATHERINE ET AL	026-004	146,800	1,497.36
MASON GEORGE T	010-011	287,400	2,931.48
MASON SUSAN WEISER	010-120-A	38,600	393.72
MASTERS LISA	011-001-B	240,500	2,453.10
MASTROVITA ROBERT P	017-002	819,200	8,355.84
MATTHEWS PRISCILLA P	001-003-F	250,000	2,550.00
MAXMIN JAMES H M	027-002	1,800	18.36
MAXMIN JAMES/ZUBOFF SHOSHANNA 60%	027-002-A	425,900	4,344.18
MAY DONALD L	004-045-B	185,000	1,887.00
MCBRIDE DONALD H JR	013-030	177,100	1,806.42

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
MCBURNIE LAUREL J	004-055	115,200	1,175.04
MCCABE EDWARD LEE 2/3 INT	023-005	264,800	2,700.96
MCCANDLESS PRISCILLA	010-071	215,400	2,197.08
MCCANDLESS PRISCILLA	012-005-A	110,000	1,122.00
MCCLINTICK FOUNDATIONS INC	009-044-G	122,500	1,249.50
MCCLINTICK WILLIAM R	009-044-H	401,900	4,099.38
MCCOOK WILLIAM C JR	019-019	495,700	5,056.14
MCCORMACK JAMES A	011-003-B	429,100	4,376.82
MCCORMACK PHYLLIS	010-042	400,300	4,083.06
MCCULLAGH PETER A	023-021	163,500	1,667.70
MCDONALD EDWARD THE IRREVOCABLE FAMILY TRUST	003-044	224,800	2,292.96
MCFARLAND ELIZABETH K	020-003	642,300	6,551.46
MCFARLAND RICHARD D	003-014-D	192,600	1,964.52
MC GEE FAMILY LIVING TRUST	007-029-B	595,300	6,072.06
MCGINNESS RACHEL A	003-070	328,100	3,346.62
MCKINLEY THEODORE J	010-022-C	220,700	2,251.14
MCLAIN JUDITH I	007-033	135,800	1,385.16
MCLAIN SCOTT M	024-014	82,200	838.44
MCLAUGHLIN LAUREN D	001-010	38,700	394.74
MCLEAN LUCINA ALICE STEVENS	010-074	211,100	2,153.22
MCLEAN MICHAEL	010-107	99,200	1,011.84
MCLEAN WOODBURY W	013-018	228,000	2,325.60
MC MILLAN DONNA M	003-037	565,300	5,766.06
MC MILLAN DONNA REALTY TRUST	003-037-A	203,100	2,071.62
MCNALLY ROBERT	024-015	145,300	1,482.06
MCNAMARA DONALD	025-014	330,600	3,372.12
MCNAMARA JOHN B	025-013	269,100	2,744.82
MCNAMARA JOHN B	025-012	244,600	2,494.92
MCNAMARA KEVIN	003-058-C	34,600	352.92
MCNEILL BARRY G	021-006	261,800	2,670.36
MCNEILL FAMILY REV TRUST	024-028	425,500	4,340.10
MCNEILL FAMILY REV TRUST	005-004	118,700	1,210.74
MCNEILL LESLIE B	024-023-B	227,900	2,324.58
MEADE SUSAN W	019-018	426,200	4,347.24
MEADE SUSAN W	004-009-D	16,800	171.36
MEANS, CHARLIE A.III	025-004	155,800	1,589.16
MEHLHORN PETER J	002-059	33,500	341.70
MEHLHORN PETER J	002-060	166,600	1,699.32
MELLYN MARIA	014-026	101,900	1,039.38
MERCER DENNIS D	002-031	152,000	1,550.40
MERRIAM STEPHEN L.	007-031-A	221,300	2,257.26
MERRICK LORRAINE	009-037	124,900	1,273.98
MERRIFIELD GEORGE E ESTATE	012-024-001	14,200	144.84

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
MERRIFIELD GEORGE E ESTATE	016-009	399,100	4,070.82
MERTEN THOMAS J	012-017-B	445,700	4,546.14
MERTEN THOMAS J 1/2 INT	012-017	245,100	2,500.02
MEUSBURGER CHARLES E	022-008	297,000	3,029.40
MEYER KAY R	003-053-G	231,300	2,359.26
MICHAUD GARY L	015-002	142,700	1,455.54
MID-COAST TOWER LLC	001-005-A	235,700	2,404.14
MILLER DUWAYNE E	005-010-A	293,700	2,995.74
MILLER GERALD Q	021-028	264,900	2,701.98
MILLIKEN ANDREW H	007-051	180,700	1,843.14
MINER PAUL J	008-012-B-001	34,100	347.82
MISERANDINO THOMAS	003-033-C	345,500	3,524.10
MITCHELL PAUL E	002-020	241,000	2,458.20
MITCHELL SARA	010-097	24,300	247.86
MONAGHAN CHRIS J	022-014-B	223,500	2,279.70
MONAGHAN SARAH L	003-021	124,400	1,268.88
MONTERISI JOHN JR	010-020-A	250,400	2,554.08
MOODY ALVAH	027-022	281,500	2,871.30
MOODY ALVAH	027-020	337,500	3,442.50
MOODY DONALD	015-004	167,100	1,704.42
MOODY DOROTHY B	027-029-B	293,800	2,996.76
MOODY HAROLD E	007-039-B	136,100	1,388.22
MOODY HARVEY C	027-029-C	319,400	3,257.88
MOODY ISLAND OWNERS ASSOC	027-033	6,500	66.30
MOODY MARK	009-017	346,400	3,533.28
MOODY RICHARD D	026-022	253,000	2,580.60
MOODY STEPHEN D 1/2 INT	027-006-B	36,400	371.28
MOODY WARREN	027-029-A	273,400	2,788.68
MOOERS PHYLLIS A	004-048	167,800	1,711.56
MOORE ROXANNE	002-032	27,100	276.42
MORANG MARCIA	027-030	154,700	1,577.94
MORGAN JOEL W	009-021	13,200	134.64
MORIN RICHARD L	013-027	135,500	1,382.10
MORRIS STEPHEN	011-006	318,100	3,244.62
MOSLEY HOWARD E JR	006-005	75,400	769.08
MSP LLC	001-005	297,600	3,035.52
MULLIGAN JOHN J ESTATE	010-067	40,000	408.00
MULLIGAN JOHN J ESTATE	012-040	37,500	382.50
MULLIGAN SALLY ANN	010-114	115,500	1,178.10
MULLIGAN SEAN 33 1/3	006-004	53,100	541.62
MULLIN WILLIAMS LIVING TRUST	012-027	290,500	2,963.10
MURDOCK WILLIAM J	010-022-A	90,600	924.12
MURPHY CHARLES	003-053-D	465,200	4,745.04
MURPHY FAMILY TRUST	025-010	250,200	2,552.04

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
MURRAY JOHN E	003-014-Q	314,700	3,209.94
MUSA DORIS	009-002-B	207,700	2,118.54
NASTVOGEL JOHN W	007-011	185,100	1,888.02
NATELLE JASON	003-058-A	102,900	1,049.58
NEAL KELLEY A	009-044-A	247,200	2,521.44
NEDEAU ERIK	007-018	151,400	1,544.28
NEESON BARBARA C	010-072	261,200	2,664.24
NELSON BERNHART	019-009	445,900	4,548.18
NELSON DEXTER J SR	005-049	94,300	961.86
NELSON HOLLIS C	011-007	212,200	2,164.44
NELSON HOLLIS C JR 2/3 INT	011-003	299,800	3,057.96
NELSON ROBERT L	002-077	306,300	3,124.26
NEWBERT ANDREA M	007-034-A	293,500	2,993.70
NEWBERT C DWIGHT	008-014-B	243,700	2,485.74
NEWBERT GARY	009-016	179,600	1,831.92
NEWBERT LARRY P	009-027	416,500	4,248.30
NEWBERT LOUISE T	008-014-A	127,100	1,296.42
NEWBERT LOUISE T	008-014	1,100,000	11,220.00
NICHOLS ANTHONY F	007-054-B	78,600	801.72
NICHOLS JOHN P	017-007	314,100	3,203.82
NICHOLS PAMELA R	004-009-A	228,000	2,325.60
NICHOLS TERRY M	007-071	248,400	2,533.68
NICHOLS TERRY M	007-070	33,300	339.66
NIEMEYER LINDA	003-015	9,600	97.92
NILES MICHAEL J JR	007-052	36,000	367.20
NOBLES RONNIE K	027-031	887,900	9,056.58
NORTHMORE LENIS	002-013	66,900	682.38
NUTTER DAN JR	009-003-C	78,900	804.78
O BRIEN ROBERT W	004-051	184,000	1,876.80
O BRIEN ROBERT W	004-052	300	3.06
O'BRIEN JAMES	022-014	35,200	359.04
O'BRIEN ROBERT T	003-066	423,800	4,322.76
O'DONNELL ELEANOR	003-031	437,100	4,458.42
O'DONNELL ELEANOR	004-016	101,200	1,032.24
ODONNELL KEVIN	008-007-A	261,100	2,663.22
O'DONNELL KEVIN J	009-11-A	32,500	331.50
ODONNELL OWEN	007-052-B	69,200	705.84
O'DONNELL OWEN J	009-011-A-1	231,000	2,356.20
ODONNELL TINA P	009-044-J	142,300	1,451.46
OLD FARM COVE SUBDIVISION ASSOC	003-068	44,700	455.94
OLD FARM TRUST	012-003	389,200	3,969.84
OLIVER ERNEST JR.	014-031	79,400	809.88
OLIVER HENRY	004-027	283,900	2,895.78
OLIVER HENRY	004-038	2,200	22.44

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
OLIVER HENRY	005-060	80,000	816.00
OLIVER HENRY	005-057	3,500	35.70
OLIVER HENRY	005-061	13,400	136.68
OLIVER HENRY V	004-028	35,600	363.12
OLIVER HENRY V	003-016	12,700	129.54
OLIVER HENRY V	005-063	12,000	122.40
OLIVER JACOB J	005-060-B	109,800	1,119.96
OLIVER JOHN W JR	004-049	71,000	724.20
OLIVER JOSHUA H	014-014	28,200	287.64
OLIVER MARJORIE F	005-062	155,100	1,582.02
OLIVER SARA J	008-013-M	116,000	1,183.20
OLIVER WAYNE ET AL	001-020	45,000	459.00
OLSON GREGG	018-023-A	1,300	13.26
OLSON GREGG	018-023	190,400	1,942.08
OLSON JAMES G	004-012	11,200	114.24
OLSON JAMES G	019-005	2,800	28.56
OLSON JAMES G	004-010	150,600	1,536.12
OLSON JAMES GARY	004-024	20,700	211.14
OLSON MARION	019-006	225,800	2,303.16
OLSON MARION	019-017	288,300	2,940.66
OLSON MARION A	019-018-A	600	6.12
ONEIL CYNTHIA	010-019-A	30,500	311.10
ONEIL CYNTHIA M	010-019	573,900	5,853.78
ORFF RANDY A	027-030-A	34,500	351.90
OSIER DAVID L	024-018	326,900	3,334.38
OSMER ELIZABETH G	002-058	249,900	2,548.98
OWEN ELIZABETH CHERRY	012-005-D	244,700	2,495.94
OWENS CRAIG B	018-030	1,091,900	11,137.38
OXTON TIMOTHY J	007-007-C	320,100	3,265.02
PABIN PATRICK A 2/3	008-013-C	240,600	2,454.12
PAGE ELIZABETH L	005-033	250,800	2,558.16
PAGE PHILIP A	015-003	134,100	1,367.82
PAGE PHILIP A	023-006-A	81,300	829.26
PAINÉ LIVING TRUST	016-007	318,600	3,249.72
PALINO LURIE	011-001	714,900	7,291.98
PALLOTTA LISA R	014-033	6,500	66.30
PALMER ELIZABETH S	021-031	541,500	5,523.30
PALMER LINWOOD E III	010-120	91,900	937.38
PALMER PATRICIA P	003-053-F	11,700	119.34
PALMER PATRICIA S	003-053	63,200	644.64
PALMER WILLIAM	007-063-003	267,700	2,730.54
PAMELA R NICHOLS REV. MNGT.TR	004-009	291,100	2,969.22
PARLIN ALICE	005-048-A	167,900	1,712.58
PARMELEE SHERRY L	023-033-A	286,600	2,923.32

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
PARMLEY ROBERT E	001-003-K	290,000	2,958.00
PARSONS NEIL L JR	010-038	788,100	8,038.62
PARSONS PAUL G	013-021-A	28,500	290.70
PASCALE PATRICIA	013-032-D	281,100	2,867.22
PAUL TRACEY	010-037	888,300	9,060.66
PAULINO NICHOLAS J	005-029-B	212,000	2,162.40
PAYOR ANDREW	025-008	191,400	1,952.28
PBM TRUST	027-029	244,000	2,488.80
PEARCE SALLY L	004-018	260,900	2,661.18
PEARL COLLINS NORRIS PARTNERS LIMITED	027-011	314,000	3,202.80
PEARSON SCOTT D	007-031	31,700	323.34
PECK ADNEY M JR LIVING TRUST	005-037	162,800	1,660.56
PECK ADNEY M JR LIVING TRUST	005-046	434,300	4,429.86
PECK IVERNE W	005-048	80,900	825.18
PECK JEFFREY A	005-046-B	250,400	2,554.08
PENDERGAST CATHERINE	010-098	174,600	1,780.92
PENDEXTER KATRINA	010-056	105,300	1,074.06
PENDLETON MELANIE	016-010-A	25,600	261.12
PENNIMAN JOYCE R	026-002	250,300	2,553.06
PENNIMAN JOYCE R	026-040-A	204,500	2,085.90
PENNINGTON SAMUEL C	023-024	174,400	1,778.88
PEPPER PETER J	003-077-A	144,100	1,469.82
PERKINS NANCY D	012-013	259,600	2,647.92
PERKINS RICHARD E	015-048	14,500	147.90
PERKINS RICHARD E	015-047	142,400	1,452.48
PERKOWSKI GAIL	026-021	272,800	2,782.56
PERLEY, KENTON B	014-012	30,800	314.16
PERLEY, KENTON B	014-013	28,600	291.72
PESTANA, PATRICIA A.	021-022	258,300	2,634.66
PETERS KELLIE J	001-012-A	262,900	2,681.58
PETERSEN DARRYN S	009-014-A	138,600	1,413.72
PETTEY CHESTER P	019-002-D	99,400	1,013.88
PFAHLER JOHN	021-018	365,000	3,723.00
PHILLIPS MICHAEL B	007-049	162,300	1,655.46
PHIPPS JOHN M & ETHEL W &	003-065-A	392,800	4,006.56
PIERCE WILLIAM A	003-057-C	38,600	393.72
PIERCE WILLIAM H	010-025	99,500	1,014.90
PIERI LOUIS A	028-017	295,300	3,012.06
PIETILA SULO A JR	007-004-A	157,600	1,607.52
PIKE SHARON A	009-044-F	31,300	319.26
PIKE SHARON A	009-044-E	119,700	1,220.94
PINE STATE RECYCLING INC	009-004	54,900	559.98
PINKHAM MARIANNE H	010-031	206,500	2,106.30

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
PIONTKOWSKI BRIAN	002-041	30,800	314.16
PIONTKOWSKI BRIAN	002-042	7,400	75.48
PITCHER COREY	009-002-C	107,500	1,096.50
PITCHER SHERYL G	009-032	108,700	1,108.74
PLUMB STEPHEN P	007-041	109,000	1,111.80
PLUMMER WAYNE	010-047	133,800	1,364.76
PORTER CAROL W	021-043	291,400	2,972.28
PORTER DAVID W	013-032-C	326,700	3,332.34
PORTER FAITH MERRILL	024-019	293,400	2,992.68
POTTER MARK H	004-015	235,200	2,399.04
POWELL DENISE	023-002-C	202,400	2,064.48
POWELL ERIC	001-008	204,200	2,082.84
POWELL PAULINE ESTATE OF	010-066	48,500	494.70
POWELL RICHARD L	002-017	186,300	1,900.26
POWELL RICHARD L	002-010	80,900	825.18
POWELL SAMUEL W	002-033	175,300	1,788.06
PRATT GERTRUDE	008-014-B-T	50,400	514.08
PRATT NOBLEBORO MAINE FLP	018-029	627,100	6,396.42
PRAWER IONA A TRUST	012-009	280,200	2,858.04
PRESTON BETH L	017-003	179,000	1,825.80
PRESTON LESLIE J	015-019	156,300	1,594.26
PRICE MICHAEL	001-003-J	291,000	2,968.20
PRINCE PAUL & HELEN REVOC. TR	024-012	156,100	1,592.22
PRIOR CAROL R TRUST	012-018	423,300	4,317.66
PRIOR JOHN R JR	002-055	178,900	1,824.78
PROCK SHIRLEY	009-026	156,200	1,593.24
PROCK SHIRLEY	008-007	25,100	256.02
PROCK SHIRLEY	027-001	433,800	4,424.76
PUTNAM POINT TRUST	027-013	291,500	2,973.30
QUINTAL LOUIS P	005-052	278,500	2,840.70
QUINTAL PHILIP II	002-045	150,500	1,535.10
QUINTAL PHILIP II	002-045-B	14,300	145.86
QUINTAL PHILIP II	002-046	4,500	45.90
QUINTAL PHILIP II &	002-045-A	26,400	269.28
R & J FAMILY TRUST	027-009	193,500	1,973.70
RADNOSKY LINDA A	023-019	328,100	3,346.62
RAFALOWSKI JOSEPH J	007-049-A	29,800	303.96
RAILSBACK ALAN N	007-012	7,100	72.42
RAUSCHENBERG CARLTON	010-076	149,600	1,525.92
RE' RICHARD & DONALD	013-031	60,600	618.12
RE' RICHARD & DONALD	001-019	34,100	347.82
REED ALAN J	009-044-D	278,800	2,843.76
REED CARMEN B	002-034	182,600	1,862.52
REED CARMEN B	002-035	7,400	75.48

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
REED MATTHEW L	010-026	326,700	3,332.34
REED MELISSA	010-026-A	30,600	312.12
REED SHARON	005-021-T	11,200	114.24
REGUT ROBERT E	003-017	59,200	603.84
REIFEL CHARLES M	004-035-C	396,100	4,040.22
RENY CAROLYN D	006-003	412,400	4,206.48
RENY MARY KATE	006-003-C	240,300	2,451.06
REPITON CHRIS P	009-030	138,100	1,408.62
REYNOLDS, SUSAN L	003-058-E	219,300	2,236.86
RIBEIRO JAY S	002-029	1,500	15.30
RIBEIRO JAYS	002-028	192,900	1,967.58
RICE PAMELA	015-053	158,000	1,611.60
RICE STEPHEN P	010-044	132,600	1,352.52
RICE WILDER A	005-051	105,600	1,077.12
RICHMOND ERIC	015-012	211,100	2,153.22
RIDER NANCY A	025-024	275,700	2,812.14
RIDLEY MALCOLM	005-011	132,400	1,350.48
RIDLEY MALCOLM D	005-011-B	43,500	443.70
RIDLEY STEVEN	005-011-T	2,300	23.46
RILEY PETER	021-026	525,100	5,356.02
RITTALL CECIL W JR	014-022-B	127,300	1,298.46
RITTALL JENNIE C LIFE EST	014-022	163,000	1,662.60
RIVERS LIVING TRUST	006-001-A	328,800	3,353.76
ROBBINS BRIAN D	003-079	249,700	2,546.94
ROBERTS DAVID A	019-004-B	136,000	1,387.20
ROBERTS FRANCES L	010-024	154,800	1,578.96
ROBERTS RAYMOND W	019-004	187,500	1,912.50
ROBERTS RAYMOND W	004-011	146,700	1,496.34
ROBERTS SAMUEL E	010-115	201,800	2,058.36
ROBERTS SAMUEL E	010-116	46,100	470.22
ROBINSON WILLIAM	013-023	31,700	323.34
ROBINSON WILLIAM	014-041-A	152,300	1,553.46
ROBINSON WILLIAM J JR	004-009-E	235,400	2,401.08
ROBINSON WILLIAM J JR	004-009-F	218,200	2,225.64
ROBINSON WILLIAM J JR	004-009-B	9,600	97.92
ROBISON JEANNE F	022-009	181,200	1,848.24
ROCKEL DOREEN	026-025	533,600	5,442.72
ROGERS FRANCIS	004-053-A	28,400	289.68
ROGERS FRANCIS	004-056	2,100	21.42
ROGERS FRANCIS C	002-069	17,900	182.58
ROGERS FRANCIS C	004-053	280,800	2,864.16
ROGERS FRANCIS C	002-001	52,200	532.44
ROGERS JASON M	003-024-005	220,500	2,249.10
ROGERS LINDA	007-046	220,700	2,251.14

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
ROGERS, DANVILLE JR & LINDA	007-003	143,700	1,465.74
ROLLINS KARA C	023-039	41,100	419.22
ROSE SUSAN	015-015	31,700	323.34
RUFFLEY CHRISTINE E	010-103	194,400	1,982.88
RUNDELL MICHAEL E	002-072	32,500	331.50
RYAN CHARLOTTE L	027-019	296,100	3,020.22
SALEWSKI RICHARD W	003-053-E	444,200	4,530.84
SALTERIO JOHN G REVOC TRUST	010-015	290,600	2,964.12
SAMPSON PAUL F	001-003-C	261,900	2,671.38
SANDERSON DANIEL H ET AL	021-017	239,600	2,443.92
SAWYER ALISON L	013-035-A	268,600	2,739.72
SAWYER M ROBERT	012-027-C	232,200	2,368.44
SAWYER M ROBERT	012-027-D	41,100	419.22
SAWYER MAURICE ET AL	028-010	285,300	2,910.06
SAWYER PETER	009-010	129,100	1,316.82
SCALF CLAIRE W	024-001	97,800	997.56
SCALF CLAIRE W	025-007	20,600	210.12
SCARBOROUGH JAMES M	007-017	28,400	289.68
SCARBOROUGH JAMES M	007-016	26,300	268.26
SCHAFF LAWRENCE	019-003	827,200	8,437.44
SCHAFFNER PAUL E	021-023	264,000	2,692.80
SCHAIBLE DAVID G	001-009	192,200	1,960.44
SCHAIBLE DAVID G	001-018-B	37,500	382.50
SCHAIBLE DAVID G	005-039	42,300	431.46
SCHELL CAROL S.	003-051	245,100	2,500.02
SCHELL J. KRIST/ROBERT W. SCHELL	003-052	18,000	183.60
SCHELL J. KRIST, ROBERT W.SCHELL,	003-053-B	15,400	157.08
SCHELL J. KRIST, SCHELL J. DANIEL	003-051-A	17,000	173.40
SCHIAVI ELINOR	026-019	105,900	1,080.18
SCHIAVI ELINOR	026-039	69,100	704.82
SCHIAVI ELINOR HORNEY	026-020	255,700	2,608.14
SCHNEIDER KURT	004-025-A	37,200	379.44
SCHUMACHER JOHN MICHAEL	010-095	165,800	1,691.16
SCHWEIGHAUSIER DELLY	004-013-A	282,300	2,879.46
SCOFIELD VICTOR B	015-037	148,500	1,514.70
SCOLLO WILLIAM H	010-002	274,600	2,800.92
SCOTT ALICE P	015-007-A	37,500	382.50
SCOTT ALICE PALMER	015-020	139,200	1,419.84
SCOTT BRIAN	004-047	106,100	1,082.22
SCOTT BRIAN	004-050	600	6.12
SCOTT PAUL	002-055-A	358,500	3,656.70
SCOTT RICHARD A	004-019	77,600	791.52
SCUDDER CATHERINE P	005-034	158,200	1,613.64
SEAVER BARBARA ELLEN	007-039-A	163,700	1,669.74

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
SERGEANT HELEN J	023-036	166,900	1,702.38
SEVERANCE RICHARD	003-020-A	163,400	1,666.68
SEWALL KAREN	003-038-B	30,400	310.08
SEWALL ROBERT A	003-038	183,000	1,866.60
SHAFER RYAN J	008-013-H	232,000	2,366.40
SHAFER RYAN J	008-013-K	32,100	327.42
SHALLOW COVE ASSOCIATION	021-029	34,500	351.90
SHALLOW HARBORS REALTY TR	026-045	56,200	573.24
SHALLOW HARBORS REALTY TR	026-037	677,200	6,907.44
SHAW VIRGINIA W	012-024	688,300	7,020.66
SHELDON MARY K	004-036-B	257,500	2,626.50
SHEPHERD REBECCA A	025-006	432,300	4,409.46
SHERRILL CHARLES A	010-119	179,500	1,830.90
SHJ TRUST &	026-023	313,900	3,201.78
SHOVER EVELYN R	004-008	59,200	603.84
SIDA GRAHAM D	016-023	288,000	2,937.60
SILVER WILLIAM M	007-029-A	657,800	6,709.56
SILVER WILLIAM MICHAEL	007-007-B	42,800	436.56
SIMMONS AMY E	016-041-C	132,000	1,346.40
SIMMONS CAROLYN S	016-041	84,500	861.90
SIMMONS CHARLOTTE G	014-016	98,200	1,001.64
SIMMONS HENRY B	002-038-A	65,500	668.10
SIMMONS HENRY B	003-002	133,100	1,357.62
SIMMONS HENRY B	002-039	14,300	145.86
SIMMONS HENRY B	002-040	3,800	38.76
SIMMONS LOUISE	016-038	53,600	546.72
SIMMONS MALCOLM C	016-040	142,200	1,450.44
SIMMONS TIMOTHY P	022-001	191,800	1,956.36
SIMONDS PETER J	016-012-A	191,600	1,954.32
SIMPSON BETTY JANE	016-018	297,400	3,033.48
SINKUS PAUL	023-019-A	278,500	2,840.70
SKINNER LAWRENCE	015-028-A	112,400	1,146.48
SMALLEY BENJAMIN W	005-040	188,000	1,917.60
SMITH DIANE	023-004-B	398,100	4,060.62
SMITH EMMA STEPHENSON	023-031-B	202,400	2,064.48
SMITH GEORGE	003-029	101,200	1,032.24
SMITH JONATHAN BACON	001-003-I	286,500	2,922.30
SMITH JR JOSEPH R	024-007	471,900	4,813.38
SMITH KATHLEEN	010-121	149,800	1,527.96
SMITH SUSAN J	024-008-A	19,500	198.90
SMITH-BALTES FAMILY TRUST	023-002-J	28,800	293.76
SNOW MICHAEL PAUL	002-007-A	31,100	317.22
SODERGREN IRENE E	005-036	166,600	1,699.32
SOKOLL CHRISTOPHER NYE	004-023	167,900	1,712.58

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
SORACCHI GARY A	016-026	206,100	2,102.22
SORENSEN FAY T	019-013	459,900	4,690.98
SOUTHWICK TIMOTHY J	002-007-B	101,200	1,032.24
SPARRELL STEPHEN	018-026	151,300	1,543.26
SPEAR FARMS INC	009-050	3,000	30.60
SPEAR FARMS INC	009-035	8,400	85.68
SPEAR FARMS INC	009-035-A	231,700	2,363.34
SPEAR FARMS INC	009-049	1,800	18.36
SPEAR FARMS INC	009-044	30,400	310.08
SPEAR FARMS INC	007-058	47,600	485.52
SPEAR FARMS INC	007-059	429,600	4,381.92
SPEAR FARMS INC	009-029-A	1,800	18.36
SPEAR GAY M	028-008	232,400	2,370.48
SPEAR JEFFREY	009-003-B	363,100	3,703.62
SPEAR ROBERT	009-002-A	44,400	452.88
SPEAR ROBERT W	009-039	72,800	742.56
SPEAR ROBERT W	003-008-B-001	50,300	513.06
SPEAR ROBERT W	009-034	220,200	2,246.04
SPEAR ROBERT W	009-036	21,700	221.34
SPEAR RONALD D	009-038-A	625,300	6,378.06
SPEAR TERENCE W	007-058-A	281,500	2,871.30
SPECTOR JENNIFER E	007-010-C	482,300	4,919.46
SPRAGUE AMANDA	011-001-C	256,600	2,617.32
SPRAGUE DANA L	011-001-A	477,200	4,867.44
SPRAGUE ELIZABETH M	015-043	153,000	1,560.60
SPRAGUE JAMES	013-015-A	98,000	999.60
SPRAGUE JANICE O	011-001-D	224,300	2,287.86
SPRAGUE PAULA K.	023-002-A	139,000	1,417.80
SPRAGUE THEODORE C	004-036-A	273,900	2,793.78
SPROUL H W LLC	026-003	308,400	3,145.68
SQUIERS WILLIAM G	007-054-E	238,900	2,436.78
ST JEAN BRETT	018-021	29,000	295.80
ST PIERRE J MARC	007-054-C	136,500	1,392.30
STAAB MARY L	003-026	55,800	569.16
STADTLANDER GARY L 1994 TRUST	016-020	4,400	44.88
STADTLANDER GARY L 1994 TRUST	016-019	610,900	6,231.18
STAFFORD LEEMAN F ET AL	003-017-A	186,200	1,899.24
STANLEY INGRID C REV TRUST	017-008	888,600	9,063.72
STANLEY PETER B	017-008-A	179,400	1,829.88
STEBNER PAUL	003-040	22,200	226.44
STEBNER PAUL J	001-006	225,200	2,297.04
STEBNER PAUL J	003-039	24,200	246.84
STEEN ARLENE A LIFE ESTATE	023-007	229,800	2,343.96
STEEVES SHANE	003-075-B	58,300	594.66

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
STEHLIK RICHARD E	003-042	280,800	2,864.16
STEINBERGER RICHARD NED	022-007	520,700	5,311.14
STEPANAUKAS RAMUNAS	002-071	206,400	2,105.28
STEVENS MARC	004-029	228,800	2,333.76
STEVENS MARC R	004-035	543,500	5,543.70
STEVENS MARC R	004-029-A	157,800	1,609.56
STEVENS NORMA F	015-017	193,800	1,976.76
STONE WARREN TUTT JR	001-003-A	778,400	7,939.68
STONE WARREN TUTT JR	001-021	9,000	91.80
STORER SUSAN ANN	002-068	189,100	1,928.82
STORER TIM	010-105-A	34,400	350.88
STRAWBRIDGE NANCY R	022-007-F	488,700	4,984.74
STRAWSER DANIEL G	003-035	199,500	2,034.90
STREKER PETER D	018-018	35,100	358.02
STREKER PETER D	018-017	325,900	3,324.18
STUART CHARLES C	006-001	700,100	7,141.02
STUDLEY JOHN F	004-031	108,000	1,101.60
STUDLEY TRUST	004-032	1,193,300	12,171.66
STYLES HILDA COONS	024-011	151,500	1,545.30
SULLIVAN SANDRA	014-025	105,500	1,076.10
SWAZEY GEORGE A & ROCHELLE S	014-001-A	348,800	3,557.76
SWEENEY LAURA	012-034	123,600	1,260.72
SWEET MERIBY	013-015	142,300	1,451.46
SWIDEREK HEIDI	010-029	89,900	916.98
SWIFT ESTHER	007-048	156,700	1,598.34
TAYLOR DEBORAH R	001-003	508,700	5,188.74
TAYLOR DOUGLAS E	004-036-C	529,600	5,401.92
TAYLOR MARY	025-018	315,100	3,214.02
TEEL ALLAN S	018-022	29,700	302.94
TEEL ALLAN S	018-004	610,000	6,222.00
TETU THOMAS R	024-003	134,000	1,366.80
THARPE ANN MARIE	017-001	302,600	3,086.52
THE DEBREE FAMIL REVOC TRUST	025-019	287,800	2,935.56
THE PRISCILLA C HORST LIV TRUST	028-002	763,200	7,784.64
THOMAS LORANCE	005-060-A	1,500	15.30
THOMAS WILLIAM C	026-010	365,200	3,725.04
THOMPSON GAIL O	003-065	506,000	5,161.20
THOMPSON SUZANNE M	005-017-A	143,900	1,467.78
TIBBETTS BRANDON C	005-036-A	138,100	1,408.62
TIBBETTS DEBORAH A	010-035-B	132,000	1,346.40
TIDEWATER CREEK REALTY TRUST	022-005	1,489,600	15,193.92
TIDEWATER TELCOM INC	001-018-A	1,804,600	18,406.92
TIDEWATER TELECOM	018-027-A	34,100	347.82
TIDEWATER TELECOM	005-046-A-L	9,500	96.90

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
TILLOU DEBRA A	007-013	71,600	730.32
TILTON ROBERT L	027-034	600,000	6,120.00
TOWNSEND DALE F	004-044	67,700	690.54
TOWNSEND DALE F	004-046	2,100	21.42
TOWNSEND PATRICIA EST	021-001	62,300	635.46
TOWNSEND-SOKOLL DEBRA	003-033-B	427,800	4,363.56
TOZIER NAHUM R	015-018	222,000	2,264.40
TRAIL ROBERT S III	002-012	187,700	1,914.54
TRANK SUSAN A	023-038	119,900	1,222.98
TRASK BEVERLY	016-034	119,400	1,217.88
TRUHEL CARL W	003-013	112,800	1,150.56
TURGEON REVOCABLE LIV TRUST	003-058-D	32,600	332.52
TURGEON THOMAS	003-058-001	7,700	78.54
TUTTLE JOYCE A	004-054	142,600	1,454.52
UHLMAN MARK D	013-022	31,500	321.30
URBANEK MATTHEW	012-041	234,300	2,389.86
URBANEK MATTHEW D	012-021	148,400	1,513.68
VALLANCE MARY F	010-099	163,000	1,662.60
VAN DINE NORMAN	013-032-E	280,800	2,864.16
VAN DYKE JAMES A	013-040	127,200	1,297.44
VANNAH STANLEY JR	009-047	2,600	26.52
VANNAH THOMAS E	009-023	69,900	712.98
VINAL CHRISTOPHER D	007-042	142,700	1,455.54
VINAL WILLA P	005-044	105,800	1,079.16
VIOLETTE JAMES M	023-026	170,900	1,743.18
VITALE NICHOLAS C	012-005-E	392,700	4,005.54
VOGT RUTH B	012-008	321,400	3,278.28
VON VOGT CARL	007-044	127,900	1,304.58
VOSE FAMILY TRUST	002-018	172,000	1,754.40
VOSE FAMILY TRUST	002-019	6,200	63.24
WADDELL DAVID A	027-010	262,800	2,680.56
WALDEN SARAH C	002-062	157,600	1,607.52
WALDRON RICHARD L	014-001	60,900	621.18
WALENTA DONALD F	010-023	154,400	1,574.88
WALSH VALERIE J	010-094	207,800	2,119.56
WALTON RONALD W	023-031	124,400	1,268.88
WALTZ GEORGE H	002-007-E	70,000	714.00
WALTZ RAYMOND	014-032	111,500	1,137.30
WALTZ STANLEY R	009-048	187,600	1,913.52
WARD GREGORY JASON	008-013-Q	36,100	368.22
WARD JEFFERY V	008-013-N	288,200	2,939.64
WARD MICHAEL	008-013-P	196,400	2,003.28
WARD RONALD	008-013-J	301,300	3,073.26
WARD RONALD	008-013	37,500	382.50

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
WARD VIRGINIA C	025-001	401,700	4,097.34
WEAVER SARAH R 1/2 INTEREST	002-073	168,100	1,714.62
WEBBER MARIE E	002-002	130,600	1,332.12
WEBBER SONJA J HEIRS OF	015-030	157,200	1,603.44
WEBSTER SANDRA	007-004-B	4,800	48.96
WEBSTER SANDRA	007-027	181,600	1,852.32
WEINER THEODORE J	016-027	182,700	1,863.54
WELCH JOHN W	021-025	368,900	3,762.78
WELLMAN MARGARET	008-001	130,900	1,335.18
WELLMAN MARGARET M	009-015	196,400	2,003.28
WELSHER MICHAEL	003-019-A	184,400	1,880.88
WELT BETTY	012-005	35,900	366.18
WELT BETTY	012-007	595,200	6,071.04
WELT MARTIN JOSEPH	012-006	69,800	711.96
WELTON STEPHANIE L	009-001	143,000	1,458.60
WEST NECK STORAGE LLC	015-028	208,700	2,128.74
WESTHAVER BRIAN	012-027-F	184,100	1,877.82
WESTON GEORGE	010-100	182,200	1,858.44
WESTON GEORGE	010-046	37,300	380.46
WESTON GEORGE	010-101	800	8.16
WESTON GEORGE N	010-096	48,100	490.62
WEYMOUTH NANCY E	007-030	96,000	979.20
WHALLEY ELLEN E ERICKSON	010-043	210,300	2,145.06
WHARAM SUSAN D	004-025	239,400	2,441.88
WHEAR ROBERT H	012-005-C	172,700	1,761.54
WHEAR SHERRY	010-081	238,600	2,433.72
WHEELER ROBERT	010-008	542,200	5,530.44
WHITAKER KENT	004-001	186,500	1,902.30
WHITAKER RAMONA E	004-004	64,800	660.96
WHITE ANGELA M	013-029	128,200	1,307.64
WHITNEY DAVID L	010-092	230,600	2,352.12
WHITNEY WILLIAM J	003-060	478,900	4,884.78
WICKS, LESLIE A	014-018	209,300	2,134.86
WILCOX MICHAEL T	001-003-D	276,200	2,817.24
WILLARD JOELLEN LYNN	024-023	819,200	8,355.84
WILLIAM & JUDITH SILVER RE TR	007-028	324,400	3,308.88
WILLIAMS EVA L	007-055-D	152,700	1,557.54
WILLIAMS JOHN S.	011-003-C	838,400	8,551.68
WILLIAMS RUSSELL W	010-078	301,400	3,074.28
WILLIAMSON ANDREA Y	016-036	217,700	2,220.54
WILLIAMSON ANN WHEELER	019-012	398,500	4,064.70
WILSON EBEN S	002-024	232,200	2,368.44
WINE TIMOTHY E	018-015	20,400	208.08
WINSLOW PATRICIA H	022-002	138,400	1,411.68

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
WINTER CLIFFORD L	004-006	298,300	3,042.66
WITHAM WESTON I	010-112	156,300	1,594.26
WMC MORTGAGE CORP.	009-051	123,700	1,261.74
WOOD KATHLEEN	027-005	55,700	568.14
WOODARD STEVEN PAUL	027-018	240,200	2,450.04
WOODMAN PAUL D	001-023	187,700	1,914.54
WOODWARD ROBERT	015-010-A	31,300	319.26
WOODWARD ROBERT K	013-026	127,000	1,295.40
WOODWARD-MERCER ANGELA	015-010-A-1	303,200	3,092.64
WORSTER RICKY T	014-005	131,900	1,345.38
WRIGGINS THOMAS	013-041-A	87,900	896.58
WRIGGINS THOMAS IV	013-041	405,700	4,138.14
WRIGHT CHESTER H	014-003	43,200	440.64
WRIGHT DALE C	002-047	43,500	443.70
WRIGHT DALE C	002-048	16,800	171.36
WRIGHT DALE C	014-040	27,000	275.40
WRIGHT DALE C	014-007	139,400	1,421.88
WRIGHT ELIZABETH JEAN	022-012-C	661,500	6,747.30
WRIGHT H CHESTER	014-003-B	37,500	382.50
WRIGHT JEFFREY B	003-073	394,500	4,023.90
WRIGHT KYLE	002-079	96,100	980.22
WRIGHT THOMAS E	004-036-D	598,500	6,104.70
WRIGHT WILBUR L	013-038	140,800	1,436.16
WYLIE ARTHUR	014-037	118,300	1,206.66
WYLIE ARTHUR & MAXINE	005-055-B	83,900	855.78
WYMAN RALPH	015-018-A	155,700	1,588.14
YANARELLA ELIZABETH B	025-009	269,600	2,749.92
YATES CALVIN C	012-028	435,700	4,444.14
YORK AMY L	023-023-006	205,900	2,100.18
YORK DARREN R	003-014-K	158,500	1,616.70
YORK DONOVAN J	013-035-A-001	14,800	150.96
YORK FLORENCE	016-010	190,900	1,947.18
YORK FREDERICK	010-032	61,300	625.26
YORK JOHN F	016-021	45,400	463.08
YORK JOHN F	018-028-C	230,000	2,346.00
YORK KEN INC	009-031	47,600	485.52
YORK KENNETH R	018-028-B	318,300	3,246.66
YORK MARY H	018-028	155,700	1,588.14
YORK MICHELLE M	016-015	88,200	899.64
YORK SCOTT HEIRS	016-035-A	3,500	35.70
YORK SCOTT HEIRS	016-035	29,100	296.82
YOUNG MAYNARD R & LOUISE D 1/2 INT	012-015	295,600	3,015.12
YOUNG ROBERT A	021-047	174,400	1,778.88

<b>Owner</b>	<b>Map/Lot</b>	<b>Value</b>	<b>Tax</b>
YOUNG ROBERT A	021-023-A	196,100	2,000.22
YOUNG ROBERT A	001-026	3,100	31.62
ZAHNER PAUL G	016-030	101,900	1,039.38
ZAMBELLO KATHLEENC	010-027	389,600	3,973.92
ZANDA K GUTTEK REVOC TRUST	003-014-A	243,000	2,478.60
ZELLER FRANK	014-017	139,800	1,425.96
ZIMMERMAN DARYL	003-006	149,800	1,527.96
ZUBKUS MARGARITA O	003-034	591,300	6,031.26
ZUBOFF SHOSHANA	008-006	13,400	136.68
ZUBOFF SHOSHANA	008-003	77,800	793.56
ZUBOFF SHOSHANA	008-002	2,499,100	25,490.82

### PERSONAL PROPERTY

<b>Owner</b>	<b>Value</b>	<b>Tax</b>
ALLEN SUSAN	5,000	51.00
ANDERSON TAMMY	800	8.16
BAKER EDWARD	7,500	76.50
BERNIER, JOANNE	6,600	67.32
BLANCHARD ROBERT	9,500	96.90
BLASTOW GEORGE	7,000	71.40
BLOUIN DICK	5,500	56.10
BOUCHER KENT	17,000	173.40
BREWER HERB	8,000	81.60
BREWER LORI	5,000	51.00
BROOKLYN URBAN MAN INC	1,100	11.22
CAMPBELL CHAROLETTE	8,000	81.60
CHUBBUCIT PETER	5,000	51.00
CITY TOURS OF MAINE	12,000	122.40
COASTAL TELCO SERVICES	189,600	1,933.92
COASTAL WOODWORKING INC	823,000	8,394.60
COULTER ART	10,000	102.00
CROCKETT WENDY & JIM	6,000	61.20
DANIELSON APRIL	5,000	51.00
DINSMORE JOLENE	20,000	204.00
DIRECTV LLC	23,700	241.74
DISH NETWORK LLC	14,400	146.88
EASTERN TRADERS LTD	12,500	127.50
FAIRHURST TERRI & TOM	3,000	30.60
FARRIN ALBERT & NANCY	1,000	10.20
FIRST DATA MERCH SER CORP	1,100	11.22
GAMAGE ALAN & SANDRA	6,000	61.20
GRAYHAWK LEASING LLC	3,600	36.72
GRAYHAWK LEASING LLC	1,600	16.32
HANNAN DAWNA	7,000	71.40

<b>Owner</b>	<b>Value</b>	<b>Tax</b>
HEAL ALAN	8,000	81.60
HISLER WARREN	2,000	20.40
LEBOURDAIS BLINN	2,500	25.50
LIBBY HEIDI	7,000	71.40
LINCOLN ROBERT	1,000	10.20
MAINE FIBER COMPANY INC	23,400	238.68
MAJOR SCOTT	28,500	290.70
MARLIN LEASING	10,500	107.10
MORTIMER BOB & MARCIA	12,000	122.40
PITNEY BOWES INC	700	7.14
PORTER MARK	1,000	10.20
POST LINDA	2,000	20.40
QUINTANA ZACHERY	1,000	10.20
REED ROBERT	20,000	204.00
ROAD RUNNER HOLD CO LLC	6,900	70.38
ROLFE FRANK SR.	5,000	51.00
RONCO DANO	1,500	15.30
ROY LUCIEN	500	5.10
RSA #1 INC.	49,200	501.84
SAVAGE MICHAEL	3,500	35.70
SAWYER SHEILA	3,000	30.60
SHEEPSCOT CUSTOM WOODWORK	8,300	84.66
SIBLEY DAVID	8,000	81.60
SIMMONS DIANNE	1,500	15.30
SMELTZER RICHARD	6,000	61.20
SMITH LIBBY	8,000	81.60
SPRAGUE SUE & CHESTER	1,000	10.20
ST JEAN PAMELA	6,000	61.20
TIDEWATER CREEK REALTY TRUST	8,000	81.60
TIDEWATER TELCOM INC	7,100	72.42
TIME WARNER	308,700	3,148.74
TOWNLINE CAMPING LLC	1,200	12.24
VERIZION WIRELESS	5,900	60.18
VIASAT INC	1,300	13.26
WEBBER WAYNE	800	8.16

## Road Commissioner's Report

In 2014 Bremen Road had a section rebuilt, ditched and culverts were replaced. Paving was done on Bremen Road, Eugley Hill and part of the Upper East Pond Road.

East Neck Road had 80 feet of 36 inch culvert replaced and Vannah Road had two 30 inch culverts replaced. Additional culverts on West Neck Road were also replaced.

Upper Cross Road was cut back to allow safe passage during inclement weather.

Storm damage was repaired as required.

In 2015 the plan is to start the preparation on Bennett Road for paving. Paving will also be started on Duck Puddle.

Ditching is planned for Morgan Hill, Bayview and Belvedere Road. As budget allows, a section of Vannah Road is planned for rebuilding.

Routine maintenance including patching, brush cutting and sign installation and replacement will be carried out as needed.

Respectfully submitted,  
JOHN F. YORK  
Road Commissioner

# Minnehata Fire Company Report

To: Board of Selectmen, Budget Committee and Citizens of Nobleboro,

The Members of the Nobleboro Fire Department, Minnehata Fire Company are a dedicated group of volunteers who not only respond to the call of duty at a moment's notice, but who also dedicate many hours of training annually.

This year the Minnehata Fire Company celebrated 75 years of service to the town of Nobleboro and surrounding communities. In honor of this milestone the Company held an open house at the Nobleboro Fire Department.

In 2014 the Fire Department responded to 149 incidents:

Fire Calls and mutual aid calls	10
Emergency Medical calls	92
Motor vehicle accidents, no injuries	33
False Alarms	6
Service Calls	8

Respectfully,  
RYAN A. GALLAGHER, Chief  
Minnehata Fire Company

## Nobleboro Historical Society

Our thanks to Eleanor O'Donnell, the Society's treasurer for 19 years and 6 months, whose cheerful, steadfast, and truly outstanding service is much appreciated – as she retires. George Dow recruited her within days of her return to Nobleboro in 1995 and her ledger books have never been off even a penny since then. Now we welcome Britt Hatch who has agreed to take over as treasurer, in addition to her work running the AppleFest Silent Auction. Britt and Eleanor will work together thru the transition.



*Eleanor O'Donnell (left) and Mary Sheldon*

Laurie McBurnie, thru her work as Chair of the Town Cemetery Committee, learned more and more about Nobleboro families, and will work with Joyce Brown to handle the increasing number of Nobleboro genealogy inquiries, in addition to continuing as Membership chair.

In October our 9<sup>th</sup> AppleFest revival was enjoyed by over 500 folks, and NHS successfully raised enough funds for the Society's three \$1,000 scholarships and other community activities. We thank all the volunteers who helped with AppleFest, the local businesses that participated and that provided over 100 silent auction items, and the NCS 8<sup>th</sup> graders for their help. The Society gives \$200 to the NCS 8<sup>th</sup> graders for their class project and also to Fondy York for the Special Olympics. In 2015 AppleFest is Saturday, October 3<sup>rd</sup>.

The three 2014 scholarships were awarded to:

- Hannah Boone – Maine College of Art, painting and drawing
- Cassie Lincoln – University of Maine Farmington, elementary education-math
- Caitlin Waltz – University of Maine-Farmington, elementary education

Since 1985 NHS has awarded 75 scholarships for a total of \$56,800 to Nobleboro residents and NHS members. The 2015 scholarship application forms are now available from local high schools or our website, [www.nobleborohistoricalsociety.org](http://www.nobleborohistoricalsociety.org).

Carolyn Hardman continues to create and coordinate our Nobleboro history classes for Nobleboro Central School students, along with volunteers Britt Hatch, Ann Baldwin, and Barbara Briggs. This year Mrs. Cindy Sabina's 6th graders, Ms. Tamara Kaler's 5th graders, Ms. Avis Ingalls' 2nd graders, and Mrs. Robyn Henry's 1st graders all came to the Historical Center for one of the "Life in Olde Nobleboro" classes.

The five programs for the general public on historical topics relating to the area included: Plants of the Early Colonists and Heirloom Seeds, Local Native Americans in the Colonial Period, Kieve & Wavus Summer Camps on Damariscotta Lake, Nobleboro Cemeteries – Stories about a Few Special Ones, and Colonel David Dunbar and the Re-Settlement of the Pemaquid Peninsula.

The Fish Ladder Restoration Committee, part of the Society, made significant progress with fund-raising and restoration work; see their separate report.

The Historical Center has Open House on Saturday afternoons in July and August and volunteer docents are there to help visitors. The museum is also open almost any time by appointment.

Dues are still: Individuals, \$10; Family, \$15; Junior (under 18), \$1; and Life, \$200; and they may be mailed to: Laurie McBurnie, NHS Membership Chair, 293 East Neck Road, Nobleboro, ME 04555. New members are welcome!

MARY K. SHELDON, President

## Dow Scholarship

The ninth annual Dow Scholarship was awarded to Jalen Lincoln. Jalen is attending Southern Maine Community College. He is a 2013 graduate of Lincoln Academy in Newcastle. Jalen is the son of Chris and Kerrilyn Lincoln in Nobleboro.

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 start up figure, we invested so that we are able to give \$1000.00 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 Jalen the best in his studies.

### 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

### Scholarship Committee:

Richard Spear, Selectman  
 Harold (Bud) Lewis, Selectman  
 Walter (Al) Lewis, Selectman  
 Mary Ellen Anderson, Treasurer  
 David Whitney, Past Selectman

## Nobleboro Cemetery Committee

The Nobleboro Cemetery Committee was pleased with the first year of its multi-year plan for the repair and cleaning of headstones. The work in 2014, carried out by Thomas A. Stevens Cemetery Restorations of Newcastle, was done in cemeteries along East Pond Road as well as a couple others. Much positive feedback has been received. Work in 2015 is planned for most of the cemeteries along West Neck and Lower Cross Roads.

In late spring two committee members attended a workshop on gravestone repair sponsored by the Maine Old Cemetery Association (MOCA) in St. George. The information was great and the hands-on experience couldn't be beat.

The Cemetery Committee extends its thanks to residents who have committed to caring for a cemetery. We appreciate the time and effort put in to raking, mowing, and even some repair, 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. Any person or group who would like to spend time working with part of Nobleboro's past, please contact a member of the committee. Whatever amount of time you have available, we can find a cemetery for you.

Please contact Laurie McBurnie (laurie\_m@tidewater.net or 563-5347) for more information if you are interested in joining us.



Respectfully submitted,  
 LAURIE McBURNIE, Chair  
 BOB JACKSON  
 TOM MOODY  
 MARY SHELDON  
 LEE STAFFORD



*Blackstone-Flagg Cemetery (GR-69) - before, during and after repair & cleaning*

# Nobleboro K – 12 Education Report

Ann Hassett, Principal, Nobleboro Central School

Steven Bailey, Superintendent of Schools

Joshua Hatch, Chair, Nobleboro School Board

**Nobleboro Central School:** In March 2014 Nobleboro Central School was named a “High Performing Reward School” by the Maine Department of Education - one of 20 schools in Maine with this designation. Students and staff continue to work hard to support student learning and achieve high standards of academic achievement and citizenship, and the staff continues its efforts on several new initiatives including implementing proficiency (standards) based learning, using technology powerfully, and implementing a new system for teacher evaluation.

NCS continues to benefit from the strong support provided by families, the Nobleboro Parent Teacher Organization, and our many community partners including The Leadership School at Kieve, Skidompha Public Library, the Nobleboro Historical Society, the Nobleboro Fire Department, AOS 93 Adult Education, and the Lincoln County Sheriff’s Office.

Two major maintenance and repair projects were completed this year: renovating the front entrance and painting the exterior of the building. Improvements to lighting and sound systems and interior painting are our next building priorities.

Through continuous learning, improvement, and community involvement, NCS strives to be a center of education for the citizens of Nobleboro.

**Grades 9-12:** Nobleboro has 66 students in grades 9-12, with 55 attending Lincoln Academy. Seven (7) students attend other private schools and four (4) students are enrolled in other various high school opportunities. These students continue to achieve to high levels. Lincoln Academy continues a very high placement level of students seeking post-secondary learning. The School Boards of the Central Lincoln County School System meet with the Board of Directors of Lincoln Academy a couple times per year in order to align curriculum and prepare for transition of our grade eight students to a successful experience in high school.

Thank you for your continued support for our kindergarten - grade 12 learners. It is greatly appreciated.

STEVEN W. BAILEY

Superintendent of Schools

**AOS 93 ~ ELEMENTARY ENROLLMENT – October 2014**

Grade:	PreK	Kdgn.	1st	2nd	3rd	4th	5th	6th	7th	8th	TOTAL
Bristol	12	17	17	13	18	20	16	14	16	16	159
<b>Bristol Total</b>	<b>12</b>	<b>17</b>	<b>17</b>	<b>13</b>	<b>18</b>	<b>20</b>	<b>16</b>	<b>14</b>	<b>16</b>	<b>16</b>	<b>159</b>
Bremen	9	9	9	5	10	7	10	8	5	6	69
Damariscotta	16	11	11	12	22	20	21	16	14	25	157
Newcastle	10	20	20	18	21	17	19	13	20	15	153
Other	10	10	10	14	3	7	2	6	9	11	62
<b>GSB, CSD Total</b>	<b>35</b>	<b>50</b>	<b>49</b>	<b>49</b>	<b>56</b>	<b>51</b>	<b>52</b>	<b>43</b>	<b>48</b>	<b>57</b>	<b>441</b>
Jefferson	25	15	15	24	21	22	23	20	18	20	188
<b>Jefferson Total</b>	<b>25</b>	<b>15</b>	<b>15</b>	<b>24</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>20</b>	<b>18</b>	<b>20</b>	<b>188</b>
Nobleboro	14	12	12	17	16	18	18	12	11	23	141
<b>Nobleboro Total</b>	<b>14</b>	<b>12</b>	<b>12</b>	<b>17</b>	<b>16</b>	<b>18</b>	<b>18</b>	<b>12</b>	<b>11</b>	<b>23</b>	<b>141</b>
South Bristol	5	10	10	3	9	6	9	3	3	9	57
<b>So. Bristol Total</b>	<b>5</b>	<b>10</b>	<b>10</b>	<b>3</b>	<b>9</b>	<b>6</b>	<b>9</b>	<b>3</b>	<b>3</b>	<b>9</b>	<b>57</b>
TOTAL ELEMENTARY	96	104	104	106	120	117	118	92	96	125	986

**SECONDARY ENROLLMENT and Home School – October 2014**

	9th	10th	11th	12th	TOTAL
Bremen	10.5	7	7	7.5	32
Bristol	26	24	28.5	23	101.5
Damariscotta	26	25	27.5	20	98.5
Jefferson	29	19	36	31	115
Newcastle	21	17.5	21	18	77.5
Nobleboro	13	17	15	20	65
South Bristol	9	3	10.5	7	29.5
TOTAL SECONDARY	134.5	112.5	145.5	126.5	519

## Nobleboro Central School Staff 2014-2015

<u>Position</u>	<u>Name</u>
Kindergarten	Barbara Powell
1st Grade	Robyn Clark-Henry
2nd Grade	Avis Ingalls
3rd Grade	Paula Schuster
4th Grade	Marina Hington
5th Grade	Tamara Poland-Kaler
6th Grade	Cynthia Sabina
7th Grade	Ken Williams
8th Grade	Laurie Stiles
Art	Lisa Workman
PE & Health	Michelle York
Music	Carol Preston
Center for Alternative Learning	Doug Parcher
Principal	Ann Hassett
Admin Assistant to Principal	Nancy Courville
Guidance Counselor	Chelase Renaud
Nurse	Diane Lazarri
Title I Ed Tech	Nancy Whitney
Title I Ed Tech	Barbara Woodward
Special Education Teacher	Debra Poland
Speech & Language	Elaine Tibbetts
Occupational Therapy	Ann Griffin-Carey
Library Ed Tech	Kristine Harriman
Regular Education Ed Tech	Deborah Pratt
CAL Ed Tech	Lisa Steeves
CAL Ed Tech	Kristine Harriman
Special Education Ed Tech	Jean Mehlhorn
Technology Ed Tech	Linda Taylor
Head Custodian	Shepard Brown
Custodian	Ron Harrison
Kitchen Manager	Angela Mercer
Food Service Worker	Heather Instaci

## Adult and Community Education

CLC Adult and Community Education again provided services to over 800 adults in 2014. We began the new HiSET high school completion program, assisted students who want to go on to college, worked with basic literacy students, provided medical certificate programs and served up a wide variety of enrichment classes for young and old.

We provide basic literacy services along with high school completion classes free of charge in our Learning Center program on Tuesday and Thursday evenings and Monday and Tuesday mornings with students from each town in AOS #93 participating in basic education or high school completion classes in 2014. Free College Transitions courses are offered through The Lincoln County College Connection (TLC<sup>3</sup>) – a cooperative program with 3 other Lincoln County Adult Education programs. Dozens of adults from Lincoln County participated in classes that will help them prepare for college through that program.

In 2014 we helped 12 students complete a high school credential and many more worked on basic literacy and math skills. Anyone 18 or older who is out of school and wants to earn a high school credential or who needs to improve their reading or writing should contact us to get started.

We continue to work with Lincoln County Healthcare to provide vocational training in several medical programs. In 2014 we conducted 3 Certified Nursing Assistant courses with 21 students completing the program and receiving certification and employment. We were also able to offer 5 Certified Residential Medical Assistant and Personal Support Specialist classes with 28 people receiving certification.

Hundreds of students continue to enjoy the more than 90 low-cost, high impact courses offered in Community Education. Community members learned to use an iPad or a digital camera. They also exercised, practiced Tai Chi, cooked, and learned firearm safety among other things.

Thank you to each of our supporting towns for the funding that provides these important services. Information about all our programs and services can be found on our web site: <http://clc.maineadulted.org> or by calling us at 563-2811.

Respectfully submitted,  
ELLEN DICKENS  
Director

# Lincoln Academy

## Winter 2015 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 in the areas of English, Mathematics, Science, Social Studies, World Languages, Fine and Performing Arts, Technology Education, Physical Education, and Health at all levels. Regional Vocational, Alternative Education and Special Education programs are available. Lincoln Academy is accredited by the New England Association of Schools and Colleges (NEASC), which reaccredits the school every ten years. The school went through the reaccreditation process in 2014.

In the winter of 2015 two new buildings will open on the Lincoln Academy Campus. The Cable-Burns Applied Technology and Engineering Center (ATEC) will offer approximately 10,000 square feet of classroom space for vocational, science, and technology courses. The new dormitory will house 54 of the 78 residential students expected to attend Lincoln Academy in the fall of 2015.

### **Governance**

Lincoln Academy is governed by an independent Board of Trustees. Officers include: Ann McFarland '73, President; Christine Wajer '85, Vice-President; Dennis Prior '91, Secretary. Members include: Sarah Maurer, Treasurer; Faustine Reny '01, Robert Baldwin '62, Stephen Dixon, George Masters, Jr., Lisa Masters '83, Jon McKane, Karen Moran, William Morgner, and Rob Nelson. David Sturdevant is Head of School.

### **The Student Body**

Lincoln Academy has a current enrollment of 548 students in the 2014-15 school year. The majority of students come from 16 local towns. 64 residential students come from thirteen countries around the world. Lincoln has a goal of enrolling 78 residential students in the fall of 2015.

### **Graduates**

Of the 131 graduates in the Class of 2014, 81 enrolled in post-secondary education - 65 enrolled in 4-year colleges/ universities, 16 enrolled in less than 4-year programs (2 year and certificate programs), 48 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 our students. We have added several

new courses to our 2015-16 course guide, many of which take advantage of the space and tools in the Applied Technology and Engineering Center.

### **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 2014-2015 school year is \$9,754. 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 last year. The legislature voted to partially restore the IV by voting to increase the amount to 6% of the calculated tuition figure for 2014-15. 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 towns have elected to pay at the 6% rate.

### **Supporting Lincoln**

While the sending towns do pay tuition for each student, that amount is calculated each year by the state. The tuition allowance is simply not enough to provide the quality educational experience that we strive to provide each student. LA depends on support from the Lincoln Fund (aka Annual Fund) to bridge that gap. Private contributions have allowed Lincoln to support both programs and capital improvements. Money raised supports students and faculty, and is vital to the life of the school. Since 1997, over \$1.4M has been contributed to general operations, over \$650K for specific programs, and about \$10M for capital projects. Contributions to annual and capital campaigns provide for major improvements to the LA program and facilities without increasing local taxes.

## **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. This year our household waste went to PERC in Orrington. The construction and demolition bulky materials are hauled to a landfill in Norridgewock. We use the services of Lincoln County Recycling to recycle cardboard, newspaper, plastic and many other products. They also recycle our universal hazard waste (televisions, computers, fluorescent light bulbs, mercury switches and rechargeable batteries).

In 2014 Barry Howell spent his first year as manager of the facility. He has done a great job in making the transfer station run smoothly. Barry has put emphasis on safety, organization and appearance of the facility. Barry, along with assistant manager Brandon Achorn and newly hired Linwood Rideout, has done a great job keeping it running smoothly.

We purchased two new containers to haul demolition in 2014. We also did a small section of the driveway with hot top. Next year we hope to hot top the whole road coming into the transfer station. The new office, built in 2013, has worked really well.

We increased our recyclables by 80 tons this year. This is very important because it saves the towns close to \$90 per ton. This increase is due to the efforts of the public and our staff in educating what can actually be recycled.

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

**NOBLEBORO/JEFFERSON TRANSFER STATION**  
**Statement of Revenues, Expenses, and Changes in Fund Balance**  
**For the Year Ended December 31, 2014**

**REVENUES:**

Assessment - Bremen	45,150.10	
Assessment - Damariscotta	124,269.96	
Assessment - Newcastle	101,480.04	
Assessment - Jefferson	96,320.04	
Assessment - Nobleboro	63,030.20	
Miscellaneous	39,057.54	
Demolition Fees	<u>121,731.22</u>	
Total Revenues		591,039.10

**EXPENSES:**

Salaries and Wages	94,645.75	
Dumping Fees	163,897.80	
Hauling Fees	104,715.00	
Demolition Fees	127,328.80	
Advertising	200.00	
Administration	7,000.00	
Insurance	25,160.37	
Maintenance and Repairs	10,630.29	
Refrigerator Disposal; Brush Grinding	1,655.50	
Electronics Recycling	3,108.15	
Supplies	6,784.59	
Professional Fees	1,185.90	
Miscellaneous	2,394.85	
Payroll Taxes	7,393.60	
Snow Removal	2,700.00	
Utilities	3,672.34	
Fuel Adjustments	14,296.84	
Capital Expenditures	38,803.72	
Mileage	479.35	
Website	<u>1,052.60</u>	
Total Expenses		<u>617,105.45</u>
Expenses in Excess of Revenues		(26,066.35)
Fund Balance, January 1		<u>138,527.97</u>
Fund Balance, December 31		<u><u>112,461.62</u></u>

## 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 Manager, overseeing all water operations, and LeeAnna Libby is the Wastewater Manager, overseeing all wastewater operations.

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 lightwater treatment system as a primary disinfectant and chlorine as a secondary disinfectant.

The Welton Tank on Standpipe Rd. in Damariscotta and the Academy Hill Tank in Newcastle feed the Twin Villages equalizing the water distribution system while adding extra fire protection. (Generators provide backup power to all areas of the system.)

In 2014 the Water Division worked in conjunction with the town of Damariscotta, under a CDBG funded project. The District's portion of the project was to replace 1800' of old 6" cast iron, leaded joint pipe along Church, Chapman, and Pleasant Streets with new 8" high density polyethylene pipe. In the process all customer service connections were replaced as well as fire hydrants. The upsizing of the pipe should yield better fire flows and less disinfection byproduct issues, and decrease the need for repairs to the water main in that area.

The District also enlisted the help of the engineering firm of Tata & Howard to perform a Capital Efficiency Plan to plan for future projects, based on problem areas, pipe ages, and a hydraulic study done on the system.

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

The wastewater is disinfected with household bleach (average use per day is 3 gallons).

In order to shorten the distribution system, in 2014 the District moved

an old 8x8 chlorine storage building 1200 ft. It now sits next to the chlorine contact chamber.

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

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 overseen by an elected six-member Board of Trustees. Representing Damariscotta are William Brewer, John Gallagher, and Raymond McConnell; representing Newcastle are Christopher Hayden and Alan Ray; and representing Nobleboro is Robert Whear. The Trustees meet the second Wednesday each month, 5 p.m. at the District office, located at 121 Piper Mill Road, 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

## Code Officer Report

This past year the Town had a 17% increase in building permits and land use permits. I issued 90 permits in 2014 compared to 77 permits in 2013 and 62 permits in 2012. Permits for this year included: 6 new homes, 2 mobile homes, 6 demo permits, 9 timber harvesting, 30 shoreland zone, and 37 others that included garages, additions, signs, accessory buildings and others. I also issued 16 septic permits and 21 interior permits.

This year we used the new property maintenance ordinance to enforce compliance with property in Town. I am working on two others at this time. You will see in the Planning Board report that activity has picked up with that Board as well. They are a dedicated group and are working hard to make positive changes for the betterment of Nobleboro

As you read my report, please be aware that we have to vote in the new FEMA flood maps, these will be the July 16th 2015 version. The new maps will be digital and much easier to read and use. The State and Town will be holding public meetings on the revised maps. If you are in the shoreland zone and have any questions, I encourage you to attend and ask questions on flood insurance or any other issue you may have. Watch the local paper for meeting dates.

Respectfully submitted,  
STAN WALTZ  
Code Officer  
Shoreland Zone Officer  
Building Inspector

## Damariscotta Lake Watershed Association

The Town of Nobleboro's \$2,000 distribution to the Damariscotta Lake Watershed Association (DLWA) was combined with distributions from other municipalities to fund sampling of water quality and to remove the aquatic invasive plant known as Hydrilla first found growing in Cranberry Cove in 2009 and in Davis Stream in 2011. Both of these water bodies are connected to Damariscotta Lake. Hydrilla is sometimes referred to as the *Godzilla of invasive aquatic plants* since it can grow up to a foot a day. Your support was essential to the work of keeping the plant from spreading and to keep the lake as clean and clear as possible.

**Cranberry Cove:** In June 2014, a pond liner was manufactured specifically for placement within the cove where Hydrilla was first found by DLWA volunteer Dick Butterfield in 2009. The new liner is designed to smother the invasive plant, reduce plant growth to a minimum and create more efficient monitoring. This method has been used successfully in Vermont for the control of Variable-Leaf Milfoil, but it was the first time it was deployed in Maine and the first time it was used to control Hydrilla. Early results indicate the liner has been effective in limiting the invasive plant's growth. Monitoring will be essential to document whether or not this trend will continue.

The rip-rap barrier completed at the cove in 2010 remains intact, helping to isolate the cove from the rest of the lake. However, the cove's isolation was not complete during intermittent high water levels in the summer of 2014, creating risk.

**Davis Stream:** Staff and volunteers conducted weekly monitoring of this site throughout the growing season (14 weeks). *No Hydrilla was found and the cove was open to surface water use for the first time since monitoring began 5 years ago.*

**Lake-wide Work:** Each summer DLWA staff trains and coordinates over 100 volunteers for our Invasive Plant Patrol. Staff and volunteers paddle a portion of the 44 mile shoreline using specialized scopes (provided by the Reny Family Foundation and Horizon Foundation) looking for any invasive plants. This year we increased the amount of shoreline surveyed from 33% to 50%. *No additional invasive plants were found.*

In addition, we monitored water quality in each of the 3 basins of

the lake. In 2014 we expanded testing to include various chemicals and pollutants (funded by the Maine Outdoor Heritage Fund). Studies have shown that when phosphorus levels reach 20 ppb in the water column, it can result in reduced water clarity, algae blooms and fish kills. *Current phosphorus levels indicate Damariscotta Lake appears stable but at risk.* Detailed information can be found at [dlwa.org](http://dlwa.org).

Private funding and highly trained volunteers allowed DLWA to survey areas where soil is eroding within the watershed and carrying phosphorus into the lake. We have plans in 2015 to help reduce erosion and phosphorus going into the lake.

Respectfully submitted,  
JODY JONES  
Executive Director



*Garrison Beck, DLWA Senior Program Manager, and members from the DEP installing the pond liner.*

## Pemaquid Watershed Association

The Pemaquid Watershed Association (PWA) asks the Town of Nobleboro to appropriate \$500 to our Water Quality and Land Use Program for 2015. This is the same amount requested by PWA and granted by the Town for the past seven years. We are making a similar request to four other towns with acreage within the Pemaquid River watershed: Bremen, Damariscotta, Bristol, and South Bristol.

The major programs that PWA administers annually that benefit the Town of Nobleboro are:

(1) Providing free-of-charge to Nobleboro residents comprehensive informational packets on pond stewardship, best land-use practices to minimize pollution, boating and fishing regulations, and boating safety.

(2) Coordinated meetings for citizens with specific interest in Pemaquid and Duckpuddle Ponds. The purpose of these “PWA Ponders” gatherings is to educate about pond management and to share concerns and updates about conservation efforts.

(3) Implementation of the Courtesy Boat Inspection program at the Pemaquid Pond boat launch to educate boaters and help minimize the risk of spreading invasive plants, which benefits water quality, recreational values, and waterfront property values.

(4) Implementation of the LakeSmart Program, which provides free, individualized technical assistance to pondside residents about property-care practices that help safeguard the quality of the ponds.

(5) And, new this year, “Keep Pemaquid Peninsula Beautiful” (KPPB) became an official Affiliate of Keep America Beautiful, giving PWA access to grants that will bring the Town of Nobleboro the opportunity to receive free, tangible items to help reduce and prevent litter (such as large beverage can recycling bins,, which this year the Town of Nobleboro chose not to receive). Via the KPPB initiative, PWA will be bringing more benefit than ever to the Town of Nobleboro. For example, currently the KPPB Steering Committee is working on an informational brochure about the recycling and disposal options at the local transfer stations, which will supplement the existing handout provided by the Nobleboro-Jefferson Transfer Station.

Thank you for your support of our mission that serves to improve the quality of life for Nobleboro residents and visitors by keeping the land and water clean and healthy.

Sincerely,  
DONNA MINNIS, Executive Director

## Skidompha Library

Because of your continued generosity and support, many Nobleboro residents enjoyed all Skidompha Library has to offer. At the end of 2014, over 1,000 Nobleboro individuals had library cards.

First and foremost BOOKS. We add new books almost daily and have a good collection of titles in large print as well as audio books for all ages. The films we purchase tend to be literature-based or classics of their time period.

Our programs offered to the community continue to be diverse and are well-received. For example:

- Skidompha Film Series showing classic and modern films weekly.
- Language classes meeting weekly.
- AdLib Book Club meeting monthly promoting reading and discussion.
- Chats with Champions – Collaborative program of literary speakers.
- Information forums highlighting community issues.
- Literacy training.
- Traveling Books: Done in conjunction with Meals on Wheels, this innovative and successful program reaches our senior population who cannot get to Skidompha.
- Added an experienced Genealogist to our staff to help people who are building their family histories.
- Access to Ancestry.com is now free for use to all at the library.
- Area host for AARP Tax Preparation.
- Free e-book and audio book downloading.
- Ability to borrow a Kindle e reader.
- Technology expert on site to answer your questions.

Our connection to our community's children is vital and strong:

- Weekly Toddler Time and Book Babies – reading readiness programs for preschoolers and families.
- Listening station for reading readiness.
- “Books in Motion” program promoting family reading and literacy. Through the generosity of local businesses, we are able to give a copy of each monthly book to all participants for them to keep.
- “Ready to Read”. Beginning to read program for 4 and 5 year olds. Done in partnership with the Damariscotta/Newcastle Rotary.
- Evil Geniuses: Hands-on science program for 8-12 year olds, which shows kids science is fun and accessible.
- Literary Lunch: Librarians and volunteers read chapter books aloud, during lunch, to grades 4-6.
- School vacation programs.
- Robust Summer Reading Program.

- “UnPlug It Week” – a combined effort with area schools emphasizing alternatives to TV.
- “Miles of Friends” – an intergenerational group of senior citizens and 2<sup>nd</sup> graders from area schools sharing books.
- Home schooling support.
- Teen activities on Lincoln Academy early release days.
- Very active Teen Advisory Board and thriving Teen programs.
- “Premier Night”. Teens read the book then see the movie together.
- Meeting space provided for Teen and Tween clubs.

Skidompha is also host to many groups that serve, educate and entertain our community: Adult Education, Senior College, Heartwood Regional Theater Group and River Company to name a few.

Well into our second century of service to the community, we continue our commitment to provide a place for education, lifelong learning, entertainment, fellowship and a community center. Our challenge continues to be financial security. Skidompha must raise over 85% of our operating budget each and every year.

Skidompha Board of Directors priority continues to be building a strong financial foundation. We are focusing on growing our endowment.

One of the most significant assets of Skidompha Library is our volunteer corps – over 100 people providing 10,000+ hours of support each year! Their involvement and enthusiasm convey the unmistakable message: “All are welcome here”.

Respectfully submitted,  
PAM GORMLEY, Director

**Skidompha Library Income 2014**

Individual Donors	\$179,421	50%
Earned Income	\$85,100	23%
(Second Hand Book Shop, Fines, Memberships, etc.)		
Municipal Support	\$49,641	13%
Businesses/Foundation	\$46,746	14%
<b>TOTAL INCOME</b>	<b>\$372,653</b>	

**Skidompha Library Expenses 2014**

Library Services & Programs	\$245,950	66%
Collection (Books, etc)	\$22,545	6%
Facility	\$51,725	14%
Administration	\$33,002	9%
Second Hand Book Shop	\$19,431	5%
<b>TOTAL EXPENSES</b>	<b>\$372,653</b>	

## Nobleboro Recreation Committee

The Recreation Committee continues to oversee the maintenance of the ballfield and surrounding grounds. Permanent fencing installed last summer was a major improvement to the facility. Local businesses will be solicited in the spring for placement of banners defraying the annual costs of maintaining the facility. Any business wishing to place a banner on the fence this year should contact Phil Page at 563-3300.

The committee is considering the acquisition of a riding lawnmower to be stored on site to meet the challenges presented by weather conditions from time to time.

Special thanks to the following:

- Committee and community members who participated in the annual work day to prepare the ballfield for the 2014 season.
- Mike Cahill for providing trash and recycling cans for the ballfield dugouts and for overseeing the daily raising of the American flag in centerfield.
- Darren York for repair of picnic tables at the ballfield and town landing.
- Several members of the LA Class of 2004 who conducted a spring clean up of the town landing.
- Ellie Grover for overseeing the mowing of the ballfield and town landing by the Two Bridges Regional facility.

Respectfully submitted,  
PHIL PAGE  
TERRY SPEAR  
DARREN YORK  
KENNY YORK

## Central Lincoln County Ambulance

I would like to reflect on some of the changes in our service since we incorporated in 1972. Although our service was up and running many years before that staffed by a few dedicated and caring individuals, sometimes arriving in a hearse! We have certainly grown over the last four decades. Some of you may have even been involved from the start when you would answer the call from a red phone in your home. The red phone system eventually grew to where a red phone would be in place, at houses all over the local area. Care and equipment, although modern, were bare minimum in those days. A priority was placed on transport to the local hospital. The attendants would ring the buzzer at the back door to the emergency room (literally one room). The RN on duty would then come down and let the crew in and call the doctor at home to come in if needed.

One thing that has not changed is the dedication and caring of the staff members. I am not clear on how the history of our motto came to be, but “Neighbors Helping Neighbors” has been the center of our service.

Fast forward to today and we are currently located in central Damariscotta, with ease of access to all the communities that we serve. Our location and building were made possible by several generous benefactors in 1999. Over the years individuals and groups have come together and supported the service to help make us a success. One area of support has always been the local businesses; they have made donations in kind as well as allowing employees to leave work to answer a call.

Currently we have five ambulances, one of which is a larger box that doubles as a critical care transport vehicle. It has a current replacement value of \$140,000.00. We are using state of the art cardiac monitors that can perform 12 lead EKGs and transmit data to the emergency room doctor. They have a replacement cost of \$28,000.00. We are making use of the new iPad tele-medicine for a real time video face-to-face with the ER doctors through a generous donation. We have a large compliment of medications and trained EMTs and Paramedics to handle a wide range of both medical and trauma related emergencies. Currently we are in the second year of our pilot program of Community Paramedicine. This free program allows us to make home visits at the request and guidance of your primary care physician. We have been making visits and a wide range of tasks, ranging from blood draws for lab work to wound and assessment care.

We have certainly grown over the years to the point that we are a rolling ICU, but have not lost sight that helping people is our ultimate goal. It is the caring of the communities that help make us a success. I would like to thank you for all of your generous and continued support.

Respectfully,

WARREN S. WALTZ, Service Chief

## Lincoln County Television

Lincoln County Television (LCTV), established in 1991, is a non-profit organization that manages Public Access Channel 7 on Time Warner Cable for 10 towns in Lincoln County: Alna, Bristol, Damariscotta, Dresden, Edgecomb, Newcastle, Nobleboro, Waldoboro, Westport Island, and Wiscasset. The cable channel currently reaches about 11,200 individuals in our community and our locally produced programs are available to untold numbers worldwide via the internet at [www.lctv.org](http://www.lctv.org).

Highlights from 2014:

Recognizing that local organizations would like to produce video for the community, but were lacking volunteers willing to learn how to produce video, LCTV began offering production services for a fee. Some of the programs produced in 2014 were *Colonial Pemaquid: Outpost on the 17th Century Maine Frontier* (produced for Friends of Colonial Pemaquid); *Russia!*, Bristol Consolidated School's annual diversity show; and *No Place Like Home II*, the second of Mid-Coast Energy System's series of shows dedicated to helping the elderly stay in their homes.

Notable productions by volunteers in 2014 included the Maine Coast Book Shop's *Firehouse Forums* produced by Jack Peters; *Waldoboro Baseball* produced by Al Dickey; a series of parenting shows from Healthy Kids produced by Athena Taylor; town events from Waldoboro produced by Caren Clark; Bristol Area Lions Speak-Out produced by Dave Kolodin, GSB Graduation and the GSB Spring Concert produced by Ann Pinkham, several annual town meetings produced by Mary Ellen Crowley; an election candidates forum produced by Scott Schott; and *In Celebration of Life - Susan E. Ghoreyeb* produced by Jim Buckingham. *Wuzzup News*, produced by Jack Peters, is now in its 7th year and in 2014 expanded its audience by airing on Maine Coast TV, the community television station for Knox County.

LCTV also receives video from individuals and organizations who do it all on their own. Keith O'Leary developed and produced two episodes of *Cowshit Corner* (our own local reality show); Art Mayers continues to add to his Lincoln County Oral History series (there are now 31 of them); Chris Feltis, Rodney Waltz and Blake Griffin Dodge entertain us with the Lincoln Academy Basketball games (seen on LCTV since 1984); St. Patrick's Catholic Church, Edgecomb Congregational Church and Faith

Baptist Church in Newcastle record their weekly services, and the towns of Bristol, Damariscotta, Newcastle, Waldoboro, and Wiscasset inform the voters with selectboard and other government meetings.

Altogether, 38 individuals and organizations produced a total of 98 one-time shows and 15 weekly or biweekly shows for a total of 509 new hours of programming, 434 hours of which are available on the LCTV Video on Demand page.

Over 200 postings were made to the LCTV Electronic Bulletin Board by 32 local organizations.

Thanks to Hagar Enterprises (an LCTV sponsor), LCTV now has a nice, big parking lot in back of the station.

None of the above would be possible without the talents of local producers and support from the towns and business sponsors (Mid-Coast Energy Systems, First Federal Savings, and Hagar Enterprises). “Video by the people, for the people” makes for a vibrant and engaged public -please consider becoming a LCTV producer or sponsor in 2015!

## Nobleboro-Newcastle Fish Agent

This past spring was successful for both harvesting and passing alewives into Damariscotta Lake. During the 16 days we could harvest, we sold 1016 bushels of fish for bait, as well as dipping 28 bushels for widow's orders. We tried something new this year, developing a relationship with the South Bristol Coop in which they agreed to purchase any alewives we had remaining after our sales to lobstermen. This enabled us to sell an additional 330 bushels that in the past we would have left in the river. Hopefully this relationship will continue this season, and perhaps we will expand to other markets as well.

In 2014 we patched and repaired the dippers, purchased a second new hoist, and cobbled together the conveyor for the season. 2015 will undoubtedly come with more of the same annual repair work, but there are a couple other projects that will need to be addressed sooner than later. The concrete structure which is part of the dipper/hopper area is badly undermined by the Middle Stream and is likely to begin to collapse in the near future. If this happens, the dippers will likely be unusable. Of more immediate concern is the concrete walkway between the check office and the harvest area. It, too, is showing the effects of being located at the base of a water fall for the last 60 years and has started to collapse. At some point, it will become impassable and this will put an end to the harvest. Hopefully we can begin to address these issues this year.

With the newly restored fish ladder working as well as it is, it seems possible that we will have the ability to harvest many more alewives than we are currently and still get sizable numbers into the lake to spawn. Hopefully we can turn the fishery back into a source of income for the towns of Nobleboro and Newcastle.

For a lot of folks, the alewife run is something to go have a look at between Mother's Day and beginning of June. While those few weeks might be the busiest, there are endless hours dedicated at the fish ladder during the entire year that make it possible. Deb Wilson, Kurt Omhe and Leigh Morrill can't be thanked enough. Kurt was very involved in the harvest this year; Eben Wilson and JB Smith pitched in as well. Thanks to Jim Brinkler for his dedication to the harvest and fish ladder. Finally special thanks to Stan Waltz for the years he dedicated to being a great fish agent for the town of Nobleboro.

Respectfully submitted,  
MARK C. BECKER, Fish Agent

## **Damariscotta Mills Fish Ladder Restoration – 2014**

With the successful completion of the 2014 project, the fish ladder restoration is nearly finished. Since 2007, we have re-built 68 pools so that we now have an efficient fish ladder that will work well for decades to come. All that remains to be completed is more capping and the construction of one more pool at the bottom of the ladder. The work is a collaboration of the Towns of Nobleboro and Newcastle and the Nobleboro Historical Society.

In 2014, the lowest and final sixteen pools in the fish ladder were re-built during the winter and early spring and the capping was completed on an additional 30 pools that had been previously constructed. Jorgensen Landscaping of Bath again carried out the project. The Jorgensen crew built a huge plastic tent over the work area and, heated with propane heaters, they worked (almost) comfortably through some challenging winter weather. The work is truly exceptional and it's been enjoyed by thousands of visitors as well as the fish.

The success of the fish ladder restoration is measured by the number of alewives reaching Damariscotta Lake to spawn. In 2014, a total of 1,066,314 alewives were counted! It's unlikely that more than a million fish ever reached the lake to spawn, even in the glory days of fish harvesting during the nineteenth and early twentieth centuries. The fish ladder now works efficiently and the fish have responded. We should have great runs now into the foreseeable future.

In 2013-2014, we had help from a number of foundations including the National Fish and Wildlife Foundation, the Sewell Foundation, the Horizon Foundation, the Davis Conservation Foundation, and the Edward A. Myers Marine Conservation Fund. In addition, area businesses helped enormously with donations and sponsorships. Finally, many, many individuals volunteered their help at festivals and other events, made donations, and came to enjoy the rewards of all this work. We, as a community, have preserved our historic fish ladder and the alewives and other fish that rely on it for passage between fresh and salt water.

Thanks to one and all—we did it!! We now have some finishing touches to complete in the coming years.

Respectfully submitted,  
DEB WILSON, Project Director

## **Office of the Sheriff Lincoln County, Maine**

Sheriff Todd B. Brackett and his staff wish to thank the citizens of Nobleboro for their support and make the following report for 2014.

The Sheriff's Office responded to 1,354 calls for service for the Town of Nobleboro. This number is a slight decrease from 2013. The calls include 54 Traffic Accidents, 117 Reports/ Investigation of crimes against individuals/property, 521 Property checks, 227 Traffic Assists/Offenses, 16 9-1-1 Hang Up Investigations, 56 Business/Residential Alarms and 35 assists to residents. The numbers you see above are only a partial listing of actual services provided in 2014.

The Special Services Division is comprised of the Detective Division, Transport Division and Court Security. This Division is commanded by Lieutenant Michael Murphy. The Detective Division continues its quest to solve major property crimes and crimes committed against children. The Detective Division also supports other law enforcement agencies within the county when requested.

The Transport Team works extremely hard on the diversion program, reducing the cost of housing inmates at Two Bridges Regional Jail. The diversion program continues to save the County of Lincoln thousands of dollars in incarceration costs. Deputy James Read continues to excel in managing inmates on diversion contracts, lowering the number of bed days that they would be housed at TBRJ. Eleanor Grover and her work crew continue to save non-profit organizations in Lincoln County money, by providing no cost inmate labor.

The Patrol Division, commanded by Lieutenant Rand Maker, continues on its steady and increasing pace of responding to day-to-day calls for service. The Sheriff's Office in 2014, received another block of grants from the Maine Department of Public Safety to conduct seatbelt, speed and OUI enforcement details. The details paid for by the grant, focus solely on enforcement of those areas which are most commonly reported on day-to-day complaints. These details do not interfere with the patrol division's day-to-day calls for service.

In January of 2014, Deputy Matthew Day was promoted by Sheriff Brackett to the rank of Sergeant. Sergeant Day's knowledge and dedication to duty is a great addition to the supervisory team at the Sheriff's Office.

In April of 2014, Ryan Chubbuck was hired as a full time Patrol Deputy. In January of 2015, Ryan will attend the Maine Criminal Justice Academy 18 week Basic Law Enforcement Training Program (B.L.E.T.P.) in order to obtain his full time law enforcement certification.

Sergeant Jason Nein was assigned duties at the Maine Criminal Justice Academy as a Cadre for the B.L.E.T.P. As a cadre, Sergeant Nein is responsible for training and molding new law enforcement recruits from all law enforcement agencies within the State of Maine. Sergeant Nein's dedication to his assigned task is noteworthy.

In 2014, K-9 Duke and his handler Deputy Kevin Dennison completed the required training to be certified as a law enforcement police K-9 team. Since their certification, Deputy Dennison and Duke have done many K-9 Tracks and article searches with great success.

Distracted driving continues to be one of the leading causation factors for motor vehicle crashes. Please don't be a statistic, pay attention to your driving. Your life or the life of another person could depend on it.

The Sheriff's Office Administrative Division continues to serve the public's needs regarding civil process issues and questions about reports taken by deputies. Karen, Amy and Penny will be happy to assist in any way they can.

The Civil Division remains steady with civil paperwork service throughout the county. There were 76 civil papers served in Nobleboro in 2014.

As your Sheriff, it remains a priority to keep the lines of communication open to each citizen I serve. Please do not hesitate to bring your public safety concerns to me directly or to any member of my staff. The Lincoln County Sheriff's Office cares about its reputation, our community and the people we serve.

Respectfully submitted,  
TODD B. BRACKETT, Sheriff

## United States Senate

### Washington, DC

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can call our toll-free, in-state line at 1-800-432-1599. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, and Washington, D.C. (202) 224-5344. You can also provide your input on our website at [www.king.senate.gov](http://www.king.senate.gov).

Maine is a large state; I know that traveling to our offices can present logistical and financial challenges, which is why our team implemented an outreach program, **Your Government Your Neighborhood**. My staff has been traveling to communities throughout the state for two years now, hosting office hours for local residents. Since we began, we have made over 400 trips and plan to increase that throughout 2015.

If we haven't yet been to your town office, community library, or school, or hosted an information table at a local non-profit, please let us know!

My work in Washington this year has been broad reaching, and I am committed to continue this work in a transparent and nonpartisan manner.

My projects have included:

- Overseeing national security and defense issues from ISIS to cybersecurity
- Continuing efforts to simplify student loans and make higher education more affordable
- Easing the regulatory burdens facing Maine businesses, farms, and schools
- Co-sponsoring budget initiatives for a smarter economic direction
- Supporting vital infrastructure and highway investments
- Tackling climate change mitigation and its long-term impacts
- Ensuring financial transparency in politics through campaign finance reform
- Promoting the growth of rural internet access
- Co-sponsoring legislation to help working families get paid leave to care for loved ones.

I am tremendously grateful for the opportunity to serve you and will keep you informed of my activities in Maine and Washington.

Best regards,  
ANGUS S. KING, JR.  
United States Senator

## United States Senate

### Washington, DC

Dear Friends:

In November, the people of Maine entrusted me to serve another term in the United States Senate. I am deeply honored to serve you and will continue to work to bridge the partisan divide and to forge bipartisan solutions to the many challenges our nation faces. With the New Year just beginning, I welcome this opportunity to reflect on some of my work from this past year and to highlight some of my priorities for the year ahead.

The biggest challenge facing our State remains the need for more jobs so that Mainers can stay in our great State to live, work, and raise their families. Since small businesses create the vast majority of jobs, we must help them to start up, grow, and succeed. We must update our tax code to encourage small business investment in equipment and other assets, cut the red tape that is hampering job creators, build the transportation and energy infrastructure to support an expanding economy. We must also foster opportunities for key industries, from agriculture to defense. We must ensure that our workers have the skills they need for the jobs of today and tomorrow. These initiatives will remain my top priorities in the new Congress.

I am pleased to report a number of successes from this past year, including provisions from my “Seven Point Plan for Maine Jobs.” My proposals to streamline job training programs and better match workers’ skills with employers’ needs were enacted as part of a workforce investment act. I helped secure promising manufacturing opportunities for our state—from requiring the military to buy American-made athletic footwear for new recruits, just as it does for other uniform items, to an additional Department of Energy investment in the deepwater, offshore wind power project being developed by the University of Maine, Maine Maritime Academy, and private companies. For Maine agriculture, I succeeded in including the fresh, white potato in a federal nutrition program from which it has been the only vegetable to be excluded.

Also last year, I was pleased to join in the christening of the *USS Zumwalt* at Bath Iron Works, a Navy ship for the 21st Century that will help protect our nation and strengthen one of Maine’s most vital industries. And, for Veterans living in rural areas, I secured a two-year extension

of the successful Access Received Closer to Home program, which is improving access to health care for Veterans in northern Maine. Finally, after several years in the making, I am delighted that Congress has approved my legislation to form a commission – at no cost to taxpayers – on the creation of a National Women’s History Museum. A museum recognizing the contributions of American women is long overdue, and this bill is an important first step toward that goal.

In the new Congress, I will serve as Chairman of the Transportation Appropriations Subcommittee. This position will allow me to continue working to ensure investments are made in critical transportation infrastructure, which is essential for our safety and economic growth. To date, Maine has received more than \$90 million for highway, bridge, airport, rail, and port projects through the successful TIGER grant program.

I will also serve at the helm of the Senate Special Committee on Aging in the 114th Congress, a position I sought because Maine has the highest median age in the nation. Working to address pressing issues facing our seniors, from long-term care and retirement security to the vast potential of biomedical research, will be on our agenda. Preventing and effectively treating Alzheimer’s should be an urgent national priority as this devastating disease continues to take such a personal and economic toll on more than five million Americans and their families. The Committee will also continue to focus on the scams and frauds targeting our senior citizens and has a toll-free hotline (1-855-303-9470) where seniors and their loved ones can report suspected fraud.

A Maine value that always guides me is our unsurpassed work ethic. As 2014 ended, I continued my record of never missing a roll-call vote since my Senate service began in 1997; a tally that now stands at more than 5,700 consecutive votes.

I am grateful for the opportunity to serve the great State of Maine and the people of Nobleboro. If ever I can be of assistance to you, please contact my Augusta Constituent Services Center at (207) 622-8414, or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov).

Sincerely,  
SUSAN M. COLLINS  
United States Senator

## U.S. House of Representatives

Dear Friends,

I hope this letter finds you and your family well. It's an honor to represent you in Congress. Thank you for the chance to update you on my work there and in Maine.

Like many here at home, I find the current partisan environment in Washington and Congress to be very frustrating. Attempts to take away people's health care, weaken environmental protections, and stoke controversy have been put ahead of more meaningful work to create jobs, help people through tough times, and give our children a better future.

Still, I have tried to find opportunities to work on issues where my colleagues across the aisle and I can find agreement. As a member of the minority party, I'm very proud that these efforts have earned several legislative victories that benefit the people of our state.

One of the most significant was passage of a Farm Bill containing many reforms I introduced to help the kind of small, diversified, family farms that we have here in Maine. These included more funding to help these farms meet the growing demand for healthy local food, as well as better insurance to fit their needs and helping SNAP recipients use benefits at farmers markets.

Another bill I introduced was signed into law, initiating a study of the York River to see if it is a good candidate for the federal Wild and Scenic Rivers program. The classification would help protect this important natural resource while potentially bringing more visitors to the area and an increased amount of federal investment for its conservation. As a member of the House Appropriations Committee, I've worked to secure other investments for the state as well, including \$20 million to replace a crumbling, unhealthy and outdated tribal school in Washington County.

But not all the work I do is from Washington. My offices in Portland and Waterville assist hundreds of constituents every year who have issues with federal agencies and programs—veterans benefits, Social Security, and passports among them. If you have a problem where I might be of assistance, I encourage you to call (207) 774-5019. My staff and I welcome the opportunity to serve you.

Again, it's a pleasure to represent you in Congress. Please keep in touch.

Best wishes,

CHELLIE PINGREE, Member of Congress

## State Senator's Report

Dear Friends of Nobleboro,

Thank you for the opportunity to serve as your State Senator in the Maine Legislature. It is an honor to represent you and our community.

Our state is still facing many economic challenges, even despite a growing economy. And until we create better opportunities for working families and those still looking for a good job, our work is far from done. It is my job to continue to find common ground in working with my colleagues and bring home results that are of importance to the people of Maine. You deserve a government that will work together on such issues.

This session I will be serving on the Legislature's Judiciary Committee and Government Oversight Committee. It is an honor to be a member of these committees since the primary focus is to ensure that government is accessible and transparent, and that it is working at its best and most efficient for the people of Maine. It is essential that we have a government that is working for the people, especially at a time when we are trying to make the most out of limited resources.

As your State Senator, I am here to listen to your legislative needs and concerns, and to serve as a liaison between you and our state government. Feel free to contact me anytime by email at [chris@dirigo.net](mailto:chris@dirigo.net). I can also be reached by phone locally at (207) 549-3358, or the State House, (207) 287-1515. Additionally, I provide a periodic email update about what is happening in the Legislature. Please contact me to sign up.

Again, thank you again for the opportunity to represent you at the State House.

Sincerely,  
CHRIS JOHNSON  
State Senator

## State Representative's Report

Dear Nobleboro Residents,

It is an honor to serve once again as your State Representative. I intend to work hard to retain your trust and build upon the work I've done in the Legislature over the past two years.

We are going to take on a number of big issues in Augusta this year, from the state budget to strengthening our schools, supporting our senior citizens, property tax relief, jobs, wages, entrepreneurship, veterans, agriculture, the social safety net, access to affordable health care, energy costs, student debt, the condition of our ocean, and many more.

I'm also happy to report that I have been reappointed to the Legislature's Marine Resources Committee. As a marine biologist and as someone who represents many coastal communities in Lincoln County, I want to make sure Maine manages its resources in a way that better balances harvesting and sustainability and also puts more emphasis on maximizing the economic gains for harvesters. Thousands of people depend on marine life – directly and indirectly – to make a living, and it's important to be a voice for them in Augusta.

Whether we are dealing with the above issues or any other topic, I stand 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](mailto: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

January 2, 2015

Dear Friends:

I would like to thank you for allowing me to represent your interests in the Maine State Legislature. The decisions made in Augusta have a direct impact upon each Maine resident and no vote should be cast lightly. I am working diligently on your behalf, and look forward to serving in the House of Representatives for another two years.

I have resumed my role as the lead Republican member of the Health and Human Services Committee. In addition to my work on this committee, I will also be serving on the Government Oversight Committee. We have a number of significant issues to consider, and I welcome your ideas, comments and concerns.

There is no doubt that this session will be a busy one. From government spending to welfare reform to job creation, there are many important issues on our plate. As taxpayers, you deserve to know your money is being spent wisely, so I will continue to fight against wasteful spending. In addition, it is a priority of mine to make sure that public assistance is going to those who truly need it.

I encourage you to contact me at any time with your questions, concerns or suggestions. It is through your input that I will best be able to represent our community. I look forward to hearing from more residents from Nobleboro throughout the session.

Sincerely,  
DEB SANDERSON  
State Representative

*Proudly serving the residents of District 88  
Chelsea, Jefferson, Whitefield, Nobleboro (part)*

# Independent Auditors' Report

Board of Selectmen  
Town of Nobleboro  
Nobleboro, Maine 04555

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Nobleboro, as of and for the years ended December 31, 2014 and 2013, 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, each major fund, and the aggregate remaining fund information of the Town

of Nobleboro as of December 30, 2014 and 2013, 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 7, 2015

Town of Nobleboro Management's Discussion and Analysis  
Year Ended December 31, 2014

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, 2014. 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**

***Town Office***

In 2014 we saw a lot of changes in the town office staff. Mary Ellen Anderson was the one constant staff member for the entire year. Michelle Cameron was with us for the first half of the year but then moved on to the Damariscotta Town Office. Michelle was with us for 4½ years and did an excellent job. After a few changes, we hired Susan Pinnetti-Isabel to a full time position. Many thanks go to Mary Ellen for keeping the office running in a very difficult year. To top off the year, Mary Ellen and Sue had to run the November election with no power.

***Nobleboro Volunteer Fire Department***

The Fire Department does a great job in servicing the Town with fire protection and EMT response. It has become a challenge for volunteer firefighters and EMTs to keep up with all the certifications that are mandated by insurances, OSHA, and the State Labor Department.

Since January 1, 2010 Ryan Gallagher has assumed the role of Chief, with over 160 fire and EMS calls this year. We have 68,736 left on the loan for the truck purchased last year. It will be paid off in 2016.

***Dow Scholarship***

In May the Board of Selectmen presented one 1,000.00 scholarship to Jalen Lincoln. We wish him the best of luck in his education and future endeavors. We currently have a balance of 23,464.07 in this account. George Dow was a great resource for the Town and was always proud of "The Little Town with a Big Heart".

***Frances and Heather Key Scholarship***

In 2014 the school was notified that they had been given 50,000.00 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.

***Fish Stream Restoration Project***

A very active group of people, headed by Deb Wilson, worked hard to raise a lot of 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 2014 the group took in 196,405 in grants, donations and sales. Along with a balance forward of 126,390 they had 322,785 to work with. In 2014 they spent

281,835 in major reconstruction of the lower pools. This has almost completed the reconstruction of all the pools.

With a balance at the end of the year of 40,956 they will be doing some minor work to finish the lower pools. 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 2014 we saw excise tax increase by 6.25% for a total of 20,765.87. We also saw a decrease in outstanding property taxes at the end of 2014. This helped increase our unappropriated surplus to 504,000. The Town was able to go thru 2014 without borrowing on a tax anticipation loan.

The tax rate for 2014 was 10.1 mils, an increase from 2013 of .3 mils. The increase was mainly from the education part of our budget.

The Town has very little debt. We owe two yearly payments on the fire truck for a total of 68,736.

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 2015 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 4,500,383.03 at the close of calendar year 2014 compared to 4,395,333.96 at the close of 2013. This shows an increase in net position of 105,049.07 for the year 2014.

The current assets are down by 201,330.36 because decreases in cash on hand exceeded increases to accounts receivable. The capital assets were up 240,286.93.

This was because of the improvements done at the Transfer Facility, Fish Ladder, and paving that were done in the current year. This makes our total assets up by 38,956.57.

Our current debt is 66,786.58. The Town has not had any long-term debt since 2010 until 2013 when we borrowed 100,000.00 for a new fire truck. Even with the funds borrowed our liabilities have decreased by 66,092.50. This was the result of starting payments for the fire truck loan and a reduction in the amount the general fund owed to other funds.

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

	2011	2012	2013	2014
Current and Other Assets	1,674,045.32	1,679,364.90	1,735,491.86	1,534,161.50
Capital Assets	2,507,831.69	2,802,634.24	2,920,191.79	3,160,478.72
Total Assets	4,181,877.01	4,481,999.14	4,655,683.65	4,694,640.22
Current Liabilities	293,294.45	263,471.27	193,563.11	160,524.78
Long-Term Liabilities	–	–	66,786.58	33,732.41
Net Invested in Capital Assets	2,507,831.69	2,802,634.24	2,820,191.79	3,093,674.73
Restricted for:				
Other Purposes	457,414.54	491,402.87	710,133.15	569,243.49
Capital Projects	15,791.15	20,571.90	16,282.79	16,308.04
Unassigned	907,545.18	903,918.86	848,726.23	821,156.77
Total Net Position	3,888,582.56	4,218,527.87	4,395,333.96	4,500,383.03
Total Liabilities and Net Position	4,181,877.01	4,481,999.14	4,655,683.65	4,694,640.22

### ***Governmental Activities***

The cost of all Governmental Activities was 4,393,184.83. Charges for services of 77,855.61, operating grants and contributions of 602,164.60, and capital grants and contributions of 222,697.86 reduced the cost to the Town to 3,490,466.76 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 2011, 2012, 2013 and 2014.

	2011	2012	2013	2014
Primary Government: Governmental Activities:				
General Government	(162,063.05)	(211,065.86)	(194,241.89)	(200,658.53)
Health and Welfare	(84,364.73)	(81,056.20)	(73,021.98)	(78,607.81)
Highways and Bridges	(210,410.93)	(186,984.20)	(224,206.24)	(271,016.01)
Education	(2,633,566.74)	(2,361,132.89)	(2,527,788.03)	(2,652,491.64)
County Tax Assessment	(347,855.32)	(323,325.88)	(340,933.03)	(361,721.60)
Protection	118,453.22	(98,513.19)	(105,692.82)	(98,176.83)
Unclassified	78,417.46	200,712.58	180,650.49	196,598.65
Recreation	(11,815.92)	(11,324.13)	(28,727.22)	(14,392.99)
Contingency	(2,000.63)	(1,789.41)	(9,314.04)	(10,000.00)

## Business-Type Activities:

Transfer Facility	68,404.19	(1,113.73)	(1,749.72)	(30,071.69)
Total Primary Government	<u>(3,186,802.45)</u>	<u>(3,075,592.91)</u>	<u>(3,325,024.48)</u>	<u>(3,520,538.45)</u>

The information below compares the revenues of the General fund for 2011, 2012, and 2013 to the revenues of 2014.

	2011	2012	2013	2014
General Revenues:				
Taxes:				
Property Taxes	3,064,046.73	2,997,589.03	3,018,065.46	3,179,640.89
Homestead Reimbursement	22,717.93	22,385.78	22,239.00	22,534.86
Excise Taxes	315,650.58	328,819.62	336,835.30	357,971.42
Intergovernmental	50,000.00	50,000.00	107,959.00	48,955.22
Interest / Investment Earning	3,741.32	2,743.79	16,328.19	16,009.13
Gain (Loss) on Sale of Assets		4,000.00		
BETE Reimbursement				476.00
Total General Revenues	<u>3,456,156.56</u>	<u>3,405,538.22</u>	<u>3,501,426.95</u>	<u>3,625,587.52</u>

## DEBT ADMINISTRATION

The Town did not borrow any funds this year in anticipation of taxes.

**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.

<b>TOWN OF NOBLEBORO</b>				Exhibit A
<b>Statements of Net Position</b>				
<b>December 31, 2014 and 2013</b>				
	Governmental Activities	Business-Type Activities	2014 Totals	2013 Totals
<b>ASSETS</b>				
<b>CURRENT ASSETS:</b>				
Cash (Note B)	1,146,130.88	-	1,146,130.88	1,305,213.77
Accounts Receivable (Note C)	17,825.14		17,825.14	10,721.14
Taxes Receivable	187,284.48		187,284.48	184,778.16
Tax Liens	70,459.38		70,459.38	88,539.32
Prepaid Expenses				7,711.50
Due From Other Funds		112,461.62	112,461.62	138,527.97
Total Current Assets	1,421,699.88	112,461.62	1,534,161.50	1,735,491.86
<b>PROPERTY, PLANT, AND EQUIPMENT (NOTE D):</b>				
Land and Land Improvements	169,859.13	159,647.10	329,506.23	320,967.23
Buildings	3,856,058.04	150,949.01	4,007,007.05	4,007,007.05
Equipment and Vehicles	1,210,982.13	238,030.75	1,449,012.88	1,427,602.88
Infrastructure	2,283,191.27		2,283,191.27	1,811,910.27
Total Property, Plant, and Equipment	7,520,090.57	548,626.86	8,068,717.43	7,567,487.43
Less: Accumulated Depreciation	4,670,438.54	237,800.17	4,908,238.71	4,647,295.64
Net Property, Plant, and Equipment	2,849,652.03	310,826.69	3,160,478.72	2,920,191.79
Total Assets	4,271,351.91	423,288.31	4,694,640.22	4,655,683.65
<b>LIABILITIES AND NET POSITION</b>				
<b>CURRENT LIABILITIES:</b>				
Notes Payable - Short-Term (Note E)	33,071.58	-	33,071.58	33,213.42
Accounts Payable - Trade	8,156.15		8,156.15	5,630.90
Due To Other Funds	112,956.34		112,956.34	139,846.37
Deferred Tax Revenue (Note H)	6,340.71		6,340.71	4,824.22
Deferred Revenue				10,048.20
Total Current Liabilities	160,524.78	-	160,524.78	193,563.11
Notes Payable - Net of Short-Term (Note E)	33,732.41		33,732.41	66,786.58
Total Liabilities	194,257.19	-	194,257.19	260,349.69
<b>NET POSITION:</b>				
Net Invested in Capital Assets	2,782,848.04	310,826.69	3,093,674.73	2,820,191.79
Restricted for:				
Other Purposes	569,243.49		569,243.49	710,133.15
Capital Projects	16,308.04		16,308.04	16,282.79
Unassigned	708,695.15	112,461.62	821,156.77	848,726.23
Total Net Position	4,077,094.72	423,288.31	4,500,383.03	4,395,333.96
Total Liabilities and Net Position	4,271,351.91	423,288.31	4,694,640.22	4,655,683.65

The accompanying notes are an integral part of the financial statements



General Revenues:				
Taxes:				
Property Taxes	3,179,640.89	-	3,179,640.89	3,018,065.46
Homestead Reimbursement	22,534.86		22,534.86	22,239.00
Excise Taxes	357,971.42		357,971.42	336,835.30
Intergovernmental	48,955.22		48,955.22	107,959.00
Interest and Investment Earnings	16,009.13		16,009.13	16,328.19
BETE Reimbursement	476.00		476.00	
Total General Revenues	<u>3,625,587.52</u>	<u>-</u>	<u>3,625,587.52</u>	<u>3,501,426.95</u>
Change in Net Position	135,120.76	(30,071.69)	105,049.07	176,402.47
Net Position, January 1	3,941,973.96	453,360.00	4,395,333.96	4,218,931.49
Net Position, December 31	<u>4,077,094.72</u>	<u>423,288.31</u>	<u>4,500,383.03</u>	<u>4,395,333.96</u>

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, 2014 and 2013**

	<u>2014</u>	<u>2013</u>
GOVERNMENTAL FUND BALANCES:		
Transfer Facility	112,461.62	138,527.97
Restricted:		
Capital Projects (Schedule A-14)	16,308.04	16,282.79
Other Purposes (Schedule A-4)	569,243.49	710,133.15
Unassigned (Schedule A-3)	504,201.22	489,983.62
Total Governmental Fund Balances (Exh E)	<u>1,202,214.37</u>	<u>1,354,927.53</u>

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. 3,160,478.72    2,920,191.79

Loans payable are recorded as a liability in the Statement of Net Position but in the governmental funds they are recorded as revenue when received. (100,000.00)

Notes payable are not due and payable in the current period and therefore are not reported in the funds. (66,803.99)

Property taxes not collected within the 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. 204,493.93    220,214.64

Net Position of Governmental Activities (Exhibit A) 4,500,383.03    4,395,333.96

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, 2014 and 2013**

	<u>2014</u>	<u>2013</u>
Net Change in Fund Balances -		
Total Governmental Funds (Exhibit F)	(126,646.81)	201,620.34
<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.</p>		
	244,292.27	62,359.65
<p>Proceeds from loans are reported as revenue in the governmental funds but they are reported as a liability in the Statements of Net Position.</p>		
		(100,000.00)
<p>Repayment of loan principal is an expenditure in the governmental fund, but the repayment reduces liabilities in the Statement of Net Position.</p>		
	33,196.01	
<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>		
	<u>(15,720.71)</u>	<u>14,172.20</u>
Change in Net Position of		
Governmental Activities	<u>135,120.76</u>	<u>178,152.19</u>

The accompanying notes are an integral part of the financial statements

Exhibit E

**TOWN OF NOBLEBORO**  
**Balance Sheets - Governmental Funds**  
**December 31, 2014 and 2013**

	<u>Governmental Funds</u>			<b>2014</b> <b>Totals</b>	<b>2013</b> <b>Totals</b>
	<b>General</b>	<b>Capital Projects</b>	<b>Proprietary Fund</b>		
<b>ASSETS:</b>					
Cash (Note B)	1,129,822.84	16,308.04	-	1,146,130.88	1,305,213.77
Taxes Receivable	187,284.48			187,284.48	184,778.16
Tax Liens	70,459.38			70,459.38	88,539.32
Accounts Receivable (Note C)	17,825.14			17,825.14	10,721.14
Prepaid Expenses					7,711.50
Due From Other Funds (Note J)			112,461.62	112,461.62	140,900.45
Total Assets	<u>1,405,391.84</u>	<u>16,308.04</u>	<u>112,461.62</u>	<u>1,534,161.50</u>	<u>1,737,864.34</u>
<b>LIABILITIES, RESERVES, AND FUND BALANCE:</b>					
<b>Liabilities:</b>					
Accounts Payable	8,156.15	-	-	8,156.15	5,630.90
Due To Other Funds	112,956.34			112,956.34	142,218.85
Total Liabilities	<u>121,112.49</u>	<u>-</u>	<u>-</u>	<u>121,112.49</u>	<u>147,849.75</u>
<b>Reserves:</b>					
Deferred Revenue	6,340.71	-	-	6,340.71	14,872.42
Deferred Tax Revenue (Note H)	204,493.93			204,493.93	220,214.64
Total Reserves	<u>210,834.64</u>	<u>-</u>	<u>-</u>	<u>210,834.64</u>	<u>235,087.06</u>
<b>Fund Balance:</b>					
Committed for Capital Projects	-	16,308.04	-	16,308.04	16,282.79
Assigned for Other					
Purposes (Note F)	569,243.49			569,243.49	710,133.15
Unassigned	504,201.22		112,461.62	616,662.84	628,511.59
Total Fund Balance	<u>1,073,444.71</u>	<u>16,308.04</u>	<u>112,461.62</u>	<u>1,202,214.37</u>	<u>1,354,927.53</u>
<b>Total Liabilities, Reserves, and</b>					
Fund Balance	<u>1,405,391.84</u>	<u>16,308.04</u>	<u>112,461.62</u>	<u>1,534,161.50</u>	<u>1,737,864.34</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, 2014 and 2013**

	<u>Governmental Funds</u>			
	<u>General</u>	<u>Capital Projects</u>	<u>2014 Totals</u>	
<b>REVENUES:</b>				
Intergovernmental Revenue	48,955.22	-	48,955.22	107,959.00
Homestead Reimbursement	22,534.86		22,534.86	22,239.00
Property Taxes	3,195,361.60		3,195,361.60	3,003,893.26
Excise Tax (Auto and Boat)	357,971.42		357,971.42	336,835.30
Education	441,949.47		441,949.47	194,461.27
General Government	75,415.96		75,415.96	74,851.39
Highways	33,156.00		33,156.00	53,814.00
Health and Welfare	3,760.35		3,760.35	3,840.38
Interest	15,983.88	25.25	16,009.13	16,328.19
Protection	939.65		939.65	721.51
Recreation	1,500.00		1,500.00	1,650.00
Unclassified	222,697.86		222,697.86	216,681.71
BETE Reimbursement	476.00		476.00	
Maine State Retirement on Behalf				
Payments (Note K)	123,298.78		123,298.78	122,124.82
Total Revenues	<u>4,544,001.05</u>	<u>25.25</u>	<u>4,544,026.30</u>	<u>4,155,399.83</u>
<b>EXPENDITURES:</b>				
Education	3,001,233.65	-	3,001,233.65	2,627,119.15
General Government	260,525.25		260,525.25	253,280.41
Highways and Bridges	409,859.47		409,859.47	222,719.99
Protection	98,807.65		98,807.65	213,727.22
Health and Welfare	82,368.16		82,368.16	76,862.36
Unclassified	300,155.56		300,155.56	174,999.49
Special Assessments	361,721.60		361,721.60	340,933.03
Recreation	22,702.99		22,702.99	12,698.98
Contingency	10,000.00		10,000.00	9,314.04
Maine State Retirement on				
Behalf Payments	123,298.78		123,298.78	122,124.82
Total Expenditures	<u>4,670,673.11</u>	<u>-</u>	<u>4,670,673.11</u>	<u>4,053,779.49</u>
Excess of Revenues				
Over Expenditures	(126,672.06)	25.25	(126,646.81)	101,620.34
<b>OTHER FINANCING SOURCES (USES):</b>				
Loan Proceeds	-	-	-	100,000.00
Operating Transfers - In				4,324.58
Operating Transfers - Out				(4,324.58)
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000.00</u>
Excess of Revenues & Other Sources Over				
(Under) Expenditures & Other Uses	(126,672.06)	25.25	(126,646.81)	201,620.34
Fund Balance, January 1	<u>1,200,116.77</u>	<u>16,282.79</u>	<u>1,216,399.56</u>	<u>1,014,779.22</u>
Fund Balance, December 31	<u><u>1,073,444.71</u></u>	<u><u>16,308.04</u></u>	<u><u>1,089,752.75</u></u>	<u><u>1,216,399.56</u></u>

The accompanying notes are an integral part of the financial statements

## Exhibit I

**TOWN OF NOBLEBORO**  
**Statements of Fiduciary Net Position - Nonexpendable Trust Funds**  
**December 31, 2014 and 2013**

	<b>Frances and Heather Key Scholarship Fund</b>	<b>George Dow Scholarship Fund</b>	<b>Cemetery</b>	<b>2013 Totals</b>	<b>2012 Totals</b>
ASSETS					
ASSETS:					
Cash (Note B)	50,117.88	23,464.07	43,015.61	116,597.56	114,348.14
Investments			200.00	200.00	200.00
Due From Other Funds			494.72	494.72	1,318.40
Total Assets	<u>50,117.88</u>	<u>23,464.07</u>	<u>43,710.33</u>	<u>117,292.28</u>	<u>115,866.54</u>
LIABILITIES AND NET POSITION					
LIABILITIES:					
Due To Other Funds	-	-	-	-	-
NET POSITION:					
Restricted for:					
Non Expendable					
Trust Principal	50,000.00	22,930.00	25,515.55	98,445.55	97,445.55
Other Purposes	117.88	534.07	18,194.78	18,846.73	18,420.99
Total Net Position	<u>50,117.88</u>	<u>23,464.07</u>	<u>43,710.33</u>	<u>117,292.28</u>	<u>115,866.54</u>
Total Liabilities and Net Position	<u>50,117.88</u>	<u>23,464.07</u>	<u>43,710.33</u>	<u>117,292.28</u>	<u>115,866.54</u>

The accompanying notes are an integral part of the financial statements

**TOWN OF NOBLEBORO**  
**Statements of Changes in Fiduciary Net Position**  
**Nonexpendable Trust Funds**  
**For the Years Ended December 31, 2014 and 2013**

Exhibit J

	<b>Frances and Heather Key Scholarship Fund</b>	<b>George Dow Scholarship Fund</b>	<b>Cemetery</b>	<b>2014 Totals</b>	<b>2013 Totals</b>
<b>REVENUES:</b>					
Interest	75.12	500.73	65.97	641.82	616.78
Dividends			865.92	865.92	823.68
Contributions			1,000.00	1,000.00	51,000.00
Total Revenues	75.12	500.73	1,931.89	2,507.74	52,440.46
<b>EXPENSES:</b>					
Cemetery Maintenance	-	-	82.00	82.00	82.00
Scholarships		1,000.00		1,000.00	1,000.00
Total Expenses	-	1,000.00	82.00	1,082.00	1,082.00
Change in Net Position	75.12	(499.27)	1,849.89	1,425.74	51,358.46
Net Position, Jan. 1	50,042.76	23,963.34	41,860.44	115,866.54	64,508.08
Net Position, Dec. 31	50,117.88	23,464.07	43,710.33	117,292.28	115,866.54

Exhibit K

**Statements of Cash Flows**  
**Fiduciary Fund Types - Nonexpendable Trust Funds**  
**For the Years Ended December 31, 2014 and 2013**

	<b>Frances and Heather Key Scholarship Fund</b>	<b>George Dow Scholarship Fund</b>	<b>Cemetery</b>	<b>2014 Totals</b>	<b>2013 Totals</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Interest and Dividend Income	75.12	500.73	931.89	1,507.74	616.78
Reimbursement to Gen. Fund		(1,000.00)	(82.00)	(1,082.00)	(2,082.00)
Transfer from Gen. Fund			823.68	823.68	
Contribution			1,000.00	1,000.00	51,000.00
Net Cash Provided by (Used in)					
Operating Activities	75.12	(499.27)	2,673.57	2,249.42	49,534.78
Cash Balance, Jan.y 1	50,042.76	23,963.34	40,342.04	114,348.14	64,813.36
Cash Balance, Dec. 31	50,117.88	23,464.07	43,015.61	116,597.56	114,348.14

The accompanying notes are an integral part of the financial statements

**TOWN OF NOBLEBORO**  
**Notes to Financial Statements – December 31, 2014**

**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. The more significant accounting policies established in GAAP are used by the Town as discussed below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments. Certain significant changes in the Statement include the following:

1.) Financial statements now include:

- A Management's Discussion and Analysis (MD&A) section providing an analysis of the Town's overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the Town's activities, including infrastructure (roads, bridges, etc.).

2.) A change in the fund financial statements to focus on the major funds.

**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 unassigned. 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. 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.

3. 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, including deferred compensation and pension funds, are stated at cost.

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:

Nonexpendable 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 nonexpendable.

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. Compensated Absences:

The Town accrues accumulated unpaid vacation and sick leave and associated employee-related costs when earned (or estimated to be earned) by the employee. The noncurrent portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government-wide presentations.

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	1,146,130.88	1,161,137.63	81,294.92	1,079,842.71	-

**NOTE C - ACCOUNTS RECEIVABLE:**

Accounts Receivable consists of the following:

**Town:**

Homestead Reimbursement	5,850.00
State Revenue Sharing	4,200.00

**School:**

Local Entitlement	2,157.00
December Lunch Reimbursement	<u>5,618.14</u>
	<u>17,825.14</u>

**NOTE D - PROPERTY, PLANT, AND EQUIPMENT:**

The following is a summary of changes in the fixed assets at December 31, 2014:

	BALANCE		DELETIONS	BALANCE	
	1/1/14	ADDITIONS		12/31/14	
Land / Land Improvements	320,967.23	8,539.00	-	329,506.23	
Buildings	4,007,007.05			4,007,007.05	
Equipment and Vehicles	1,427,602.88	21,410.00		1,449,012.88	
Infrastructure	1,811,910.27	471,281.00		2,283,191.27	
	<u>7,567,487.43</u>	<u>501,230.00</u>	-	<u>8,068,717.43</u>	
Accumulated Depreciation	(4,647,295.64)	(260,943.07)		(4,908,238.71)	
Net Property, Plant, and Equipment	<u>2,920,191.79</u>	<u>240,286.93</u>	-	<u>3,160,478.72</u>	

Depreciation expense for the period totaled 260,943.07. Of that amount, 15,549.24 was for Administration, 60,851.54 was for Highways and Bridges, 35,504.84 was for Public Safety, 93,207.46 was for Education, 28,510.42 was for Recreation, 2,175.23 was for Unclassified, and 25,144.34 was for the Transfer Facility.

## NOTE E - LONG-TERM DEBT:

The following is a summary of loan transactions for the Town for the year ended December 31, 2014:

	BALANCE 1/1/14	ADDITIONS	REDUCTIONS	BALANCE 12/31/14
The First - Fire Truck Loan	100,000.00	–	33,196.01	66,803.99

## The First - Fire Truck Loan

Proceeds from this loan were used to purchase a 2003 Spartan Fire Truck. Payments started January 31, 2014 with three annual payments at 34,467.42. Interest is payable at a rate of 2.09%.

The following is a breakdown of the principal and interest payments for the next two years:

	PRINCIPAL	INTEREST	TOTAL
2015	33,071.58	1,395.84	34,467.42
2016	33,732.41	735.01	34,467.42
	<u>66,803.99</u>	<u>2,130.85</u>	<u>68,934.84</u>

## 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	485,331.91
Health and Welfare	4,221.38
Recreation	9,029.05
Unclassified	<u>70,661.15</u>
	<u>569,243.49</u>

## NOTE G - EXPENDITURES IN EXCESS OF APPROPRIATIONS:

During the year expenditures exceeded total appropriations in the following general fund accounts:

ACCOUNT	APPROPRIATION AND REVENUE	EXPENDITURE	VARIANCE
Abatements	–	11,174.10	(11,174.10)
Winter Maintenance/Sand and Salt	150,427.34	153,015.93	(2,588.59)
Town Road Assistance	51,646.00	53,490.00	(1,844.00)

Historically, the Town has not appropriated funds for abatements but rather funds the expenditures through other unappropriated revenues or undesignated fund balance. The other expenditures exceeded appropriations and were over expended due to higher than anticipated cost or reduction in State payments for Town Road assistance.

## NOTE H - DEFERRED TAX REVENUE:

The deferred tax revenue shown on the balance sheet represents prepayments on 2015 taxes of 6,340.71 and property taxes previously assessed of 204,493.93 not

anticipated to be collected within 60 days after the year end.

The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue only be recognized to the extent it will be collected within 60 days following the year end.

Property taxes are recognized when they become available. Available includes those taxes expected to be collected within 60 days after the year end as stated above. Delinquent taxes are considered fully collectible and therefore no allowance for uncollectible taxes is provided.

#### NOTE I - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the current year was levied June 12, 2014 on the assessed value listed as of April 1, 2014 for all taxable real and personal property located in the town. Taxes were due on September 30, 2014 with interest at 7.00% per annum or part thereof commencing October 1, 2014. Liens are filed on any real property where taxes remain unpaid between eight and twelve months after the levy date.

#### NOTE J - INTERFUND RECEIVABLES AND PAYABLES:

As of December 31, 2014, the General Fund owed 112,461.62 to the Special Revenue Fund and 494.72 to the Trust Fund.

#### NOTE K - DEFINED BENEFIT PENSION PLAN:

Public school teachers contribute to the Maine Public Employees Retirement System ("System"), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for public school teachers, state employees (except as members of the judiciary and legislature who are covered under the Judicial and Legislative Retirement Systems) and political subdivisions. The System also provides retirement, death, disability, and health insurance benefits. These benefit provisions and all other requirements are established by state statute. The MainePERS issues a publicly available financial report that includes financial statements and required supplementary information for the teachers group. This report may be obtained by calling 1-800-451-9800.

Teachers are required to contribute 7.65% of their annual salary to the System. The Town of Nobleboro School Department is required to pay 2.65% of teachers' payroll which is reflected in expenses on the Statement of Revenues and Expenditures. The only exception is the additional contribution required for federally funded teachers for which the Town contributes 13.5% of their compensation and is charged to the grant. This cost amounted to 5,295.00 for the year ended December 31, 2014. The State of Maine contributes the remaining amounts necessary to fund the System, using the actuarial basis specified by statute. The covered payroll for teachers is approximately 952,547.00. As required by Accounting Standards, the amount paid on behalf of the School Department by the State of Maine has been recorded as revenue and an expenditure, which amounted to approximately 123,299.00.

## NOTE L - MARKETABLE SECURITIES:

	NUMBER		MARKET VALUE	MARKET
	OF SHARES	COST	PER SHARE	VALUE
The First Bancorp	1,056	200.00	18.47	19,504.32

## NOTE M - 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 22,444.60 and are included in the total liens of 73,932.53 and 2014 real estate taxes of 187,284.48.

## NOTE N - 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 O - 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 6,790,000.00 at December 31, 2014. The Town of Nobleboro's share would be 4.50% of the debt, or approximately 305,550.00.

## NOTE P - 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 Q - 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:

2014-2015	109,553.37
2015-2016	113,387.45
2016-2017	115,655.06
2017-2018	119,413.09

## NOTE R - SUBSEQUENT EVENTS:

As of January 7, 2015, management has reviewed events after December 31, 2014 and there were no material subsequent events requiring disclosure.

**TOWN OF NOBLEBORO**                      Schedule A-1  
**Budgetary Comparison Schedule - General Fund**  
**For the Year Ended December 31, 2014**

	<b>Original and Final Budget</b>	<b>Actual</b>
<b>REVENUES:</b>		
Property Taxes	3,190,449.84	3,195,361.60
Intergovernmental Revenue	50,000.00	48,955.22
Excise Taxes	200,000.00	351,339.67
Boat Taxes		6,631.75
Education		441,949.47
General Government		75,415.96
Unclassified		222,697.86
Health and Welfare		3,760.35
Protection		939.65
Highways	53,490.00	33,156.00
Recreation		1,500.00
Interest		15,983.88
Homestead Reimbursement	22,534.86	22,534.86
Maine State Retirement on Behalf Payments (Note K)		123,298.78
BETE Reimbursement	475.83	476.00
Total Revenues	3,516,950.53	4,544,001.05
<b>EXPENDITURES:</b>		
Education	2,611,025.00	3,001,233.65
General Government	254,227.00	260,525.25
Health and Welfare	77,340.00	82,368.16
Highways	323,458.00	409,859.47
Protection	97,868.00	98,807.65
Recreation	14,350.00	22,702.99
Special Assessments	361,722.00	361,721.60
Unclassified	900.00	300,155.56
Contingency	10,000.00	10,000.00
Maine State Retirement on Behalf Payments (Note K)		123,298.78
Total Expenditures	3,750,890.00	4,670,673.11
Excess of Revenues Over (Under) Expenditures	(233,939.47)	(126,672.06)
Fund Balance, January 1	1,200,116.77	1,200,116.77
Fund Balance, December 31	966,177.30	1,073,444.71

## Schedule A-3

**TOWN OF NOBLEBORO**  
**Statement of Changes In Unappropriated Surplus**  
**For the Year Ended December 31, 2014**

Unappropriated Surplus, January 1, 2014		489,983.62
INCREASES:		
Operating Account Balances Lapsed (Schedule A-4)	273,496.89	
Decrease in Deferred Property Taxes	<u>15,720.71</u>	
Total		<u>289,217.60</u>
		779,201.22
DECREASES:		
Appropriated at Annual Town Meeting		<u>275,000.00</u>
Unappropriated Surplus, December 31, 2014		<u><u>504,201.22</u></u>

Schedule A-4

**TOWN OF NOBLEBORO  
Statement of Departmental Operations  
For the Year Ended December 31, 2014**

	Balance Forward 1/1/14	Appropriations	Cash Receipts	Other Credits	Total	Cash Disbursed	Other Charges	Un-expended (Overdraft)	Balance Forward 12/31/14
<b>EDUCATION:</b>									
School	426,206.64	2,605,020.00	430,163.19	7,775.14	3,469,164.97	2,991,109.85	-	-	478,055.12
Adult Education		6,005.00			6,005.00	6,005.00			
Unemployment									
Compensation Fund	7,384.45		4,011.14		11,395.59	4,118.80			7,276.79
	433,591.09	2,611,025.00	434,174.33	7,775.14	3,486,565.56	3,001,233.65	-	-	485,331.91
<b>GENERAL GOVERNMENT:</b>									
Town Administration	-	161,972.00	-	-	161,972.00	150,766.83	-	11,205.17	-
General Administration		42,250.00	14,889.00	2,665.25	59,804.25	52,092.75	7,711.50		
Bldg & Equipment Maintenance		27,400.00		1,580.08	28,980.08	28,980.08			
Budget Committee		323.00			323.00	278.10		44.90	
Advertising		200.00		80.00	280.00	280.00			
Interest Earned			2,564.71		2,564.71			2,564.71	
Interest on Tax Anticipation Note		500.00			500.00			500.00	
Appeals and Planning Board		650.00	250.00		900.00	450.00		450.00	
Bldg Inspector/Code Enforcement		18,214.00	14,911.00		33,125.00	19,391.12		13,733.88	
Maine Municipal Association		2,718.00			2,718.00	2,718.00			
State Revenue Sharing Deficit				48,955.22	48,955.22		50,000.00	(1,044.78)	
Interest on Taxes and Liens			13,419.17		13,419.17			13,419.17	
Abatements						109.14			
Supplemental Taxes				365.15	365.15			365.15	
BE/TE				476.00	476.00		475.83	0.17	
Miscellaneous	3,365.54		44,877.96		44,877.96			44,877.96	
Animal Control			488.00		3,853.54	2,182.20		1,671.34	
	3,365.54	254,227.00	91,399.84	54,121.70	403,114.08	257,248.22	69,252.29	76,613.57	-

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		62,780.00			62,780.00	62,780.00			
Town Welfare	5,763.03		1,026.50		6,789.53	2,568.15			4,221.38
Spectrum Generations		1,500.00			1,500.00	1,500.00			
CLC YMCA		2,000.00			2,000.00	2,000.00			
Healthy Kids		2,000.00			2,000.00	2,000.00			
Ecumenical Food Pantry		500.00			500.00	500.00			
Cemetery Headstone Restoration		4,000.00		1,035.00	5,035.00	5,035.00			
Highland Cemetery		1,000.00			1,000.00	1,000.00			
Community Television			2,733.85		2,733.85	2,460.01		273.84	
Eldercare Network		2,000.00			2,000.00	2,000.00			
	5,763.03	77,340.00	3,760.35	1,035.00	87,898.38	83,403.16	-	273.84	4,221.38
HIGHWAYS:									
Winter Maintenance/Sand and Salt	-	147,458.00	-	2,969.34	150,427.34	153,015.93	-	(2,588.59)	-
Town Road Assistance	18,490.00		33,156.00		51,646.00	53,490.00		(1,844.00)	
Preparation and Paving	85,500.00	90,000.00			175,500.00	175,229.06		270.94	
Road Maintenance		86,000.00			86,000.00	84,583.82		1,416.18	
	103,990.00	323,458.00	33,156.00	2,969.34	463,573.34	412,828.81	53,490.00	(2,745.47)	-
PROTECTION:									
Minnehata Fire Company	-	56,900.00	939.65	1,394.96	59,234.61	59,234.61	-	-	-
Street Lights		4,600.00		175.94	4,775.94	4,775.94			
Central Lincoln County Ambulance		2,000.00			2,000.00	2,000.00			
Fire Truck Loan Payment		34,368.00		99.43	34,467.43	34,467.43			
	-	97,868.00	939.65	1,670.33	100,477.98	100,477.98	-	-	-
RECREATION:									
Recreation Committee	16,204.64	-	1,500.00	-	17,704.64	8,675.59	-	-	9,029.05
Snowmobile Club		800.00			800.00	800.00			
Pemaquid Watershed Association		500.00			500.00	500.00			
Damariscotta Lake Watershed		2,000.00			2,000.00	2,000.00			



## Schedule A-5

**TOWN OF NOBLEBORO**  
**Valuation, Assessment, and Collections**  
**For the Year Ended December 31, 2014**

## VALUATION:

Land	162,837,500.00
Building	148,071,900.00
Personal Property	1,879,800.00
Total	<u>312,789,200.00</u>

## ASSESSMENT:

Valuation x Rate (312,789,200.00 x .0102)	3,190,449.84	
Supplemental Taxes	<u>365.15</u>	3,190,814.99

## COLLECTIONS AND CREDITS:

Cash Collected	2,992,527.15	
Abatements	11,064.96	
Prepayment	<u>4,824.22</u>	3,008,416.33
2014 Taxes Receivable, December 31, 2014		<u>182,398.66</u>

## COMPUTATION OF ASSESSMENT

Tax Commitment	3,190,449.84	
Undesignated Fund Balance	275,000.00	
State Revenue Sharing	50,000.00	
Excise Taxes	200,000.00	
DOT Local Road Assistance	53,490.00	
Homestead Reimbursement	22,534.86	
BETE Reimbursement	<u>475.83</u>	3,791,950.53

## REQUIREMENTS:

Town Appropriation	784,148.00	
Education Appropriation	2,605,020.00	
County Tax	<u>361,722.00</u>	3,750,890.00
Total Requirements		<u>41,060.53</u>
Overlay		

**TOWN OF NOBLEBORO**  
**Cemetery Trust Funds**  
**December 31, 2014**

	<b>Balance</b>	<b>Increase</b>	<b>Decrease</b>	<b>Balance</b>	<b>Principal</b>	<b>Income</b>
	<b>1/1/14</b>			<b>12/31/14</b>		
John Bartlett	9,876.30	881.28	-	10,757.58	200.00	10,557.58
Vannah Hudson	1,455.71	2.30		1,458.01	1,300.96	157.05
AB Bassett York	1,302.78	2.06	20.00	1,284.84	801.45	483.39
Belle Decker	154.77	0.25		155.02	132.50	22.52
Gorham P. Eugley	416.69	0.65		417.34	160.00	257.34
Herbert Nash	633.80	1.00		634.80	520.00	114.80
Inez Oliver	519.02	0.82		519.84	360.00	159.84
Dr. H.H. Plummer	152.22	0.24		152.46	132.50	19.96
Mary E. Winslow	336.90	0.53		337.43	255.00	82.43
Tomlinson/Decker	177.29	0.28		177.57	240.00	(62.43)
Linda Benner	616.99	0.97		617.96	420.00	197.96
Gardiner Waltz	751.67	1.18	20.00	732.85	504.69	228.16
Frederick Rollins	806.94	1.28		808.22	481.00	327.22
Kaler/Linscott	821.14	1.30	20.00	802.44	421.65	380.79
Otis H. Witham	908.18	1.43		909.61	405.42	504.19
Caroline Benner/Overlocke	649.36	1.02		650.38	470.84	179.54
Rand Oliver	549.89	0.87		550.76	500.00	50.76
Otis Sidelinger	6,554.03	10.40		6,564.43	3,000.00	3,564.43
Jacob Harris Jr.	540.54	0.85	20.00	521.39	322.85	198.54

Noble Monument Fund	667.58	1.05	668.63	463.00	205.63
Hatch Burying Ground	2,475.91	3.93	2,479.84	2,000.00	479.84
Chapman Cemetery Trust	614.14	0.97	615.11	600.00	15.11
Merrill Cemetery	1,020.42	1.61	1,022.03	1,000.00	22.03
GR12 Winslow Cemetery	1,952.48	3.09	1,955.57	1,961.84	(6.27)
GR27 Winslow Cemetery	1,842.12	2.92	1,845.04	1,861.85	(16.81)
GR63 Hall Umberhind Cemetery	1,018.83	1.62	1,020.45	1,000.00	20.45
GR64 Merrill Cemetery	1,018.44	1.62	1,020.06	1,000.00	20.06
GR129 Jesse Chapman Cemetery	1,018.44	1.62	1,020.06	1,000.00	20.06
GR130 Nathaniel Gliden	1,007.86	1.59	1,009.45	1,000.00	9.45
GR61 Lot45 Muriel Murrey	1,000.00	1.58	1,001.58	1,000.00	1.58
GR117 Bryant Lot	1,000.00	1.58	999.58	1,000.00	(0.42)
GR65 Benjamin Merrill Cemetery	1,000.00		1,000.00	1,000.00	
	<u>41,860.44</u>	<u>1,931.89</u>	<u>43,710.33</u>	<u>25,515.55</u>	<u>18,194.78</u>
The First - Savings Accounts	40,342.04		43,015.61		
First National Lincoln					
Corp. (1,056 Shs)	200.00		200.00		
Due From (To) General Fund	<u>1,318.40</u>		<u>494.72</u>		
	<u>41,860.44</u>		<u>43,710.33</u>		

## Town of Nobleboro 2015-2016 Education Budget Draft

Description	Budget 7/1/14-6/30/15	Proposal 7/1/15-6/30/16	Difference 2014-15 to 2015-16
<b>Regular Instruction</b>			
TEACHER SALARY	595,736	608,833	13,907
ED TECH SALARY	19,560	23,827	4,267
SUBSTITUTE SALARY	10,000	10,000	0
TUTOR SALARY	2,000	2,400	400
TEACHER LEADER STIPEND	1,500	1,500	0
TEACHER LEADER STIPEND BENEFITS	32	32	0
TEACHER BENEFITS	10,180	12,042	1,862
ED TECH BENEFITS	308	326	18
SUBSTITUTE BENEFITS	800	425	(375)
TUTOR BENEFITS	35	179	144
TUTOR BENEFITS - SECONDARY	0	0	15
TEACHER HEALTH INSURANCE	145,578	162,661	17,083
ED TECH HEALTH INSURANCE	8,510	8,855	345
TEACHER RETIREMENT	15,787	20,457	4,670
ED TECH RETIREMENT	582	801	219
SUBSTITUTE RETIREMENT/ED TECH	265	336	71
TUTOR RETIREMENT	0	81	81
TEACHER TUITION	2,000	2,000	0
ED TECH-CASH IN LIEU	400	400	0
EQUIPMENT MAINTENANCE	400	400	0
COPIER LEASE (TEACHER USE)	4,000	5,000	1,000
INSTRUCTIONAL TRAVEL/MILEAGE	200	200	0
TRAVEL - PROFESSIONAL DEVELOP	450	450	0
INSTRUCTIONAL SUPPLIES	19,572	22,343	2,771
INSTRUCTIONAL TEXTBOOKS	5,545	8,703	3,158
INSTRUCTIONAL DUES/FEES	200	220	20
TUTOR SALARY-SECONDARY	250	300	50
TUTOR BENEFITS-SECONDARY	15	22	7
SECONDARY PUBLIC TUITION	54,138	37,998	(16,140)
SECONDARY PRIVATE TUITION	503,287	610,023	106,736
SECNDRY PRIVATE INSURED VALUE	32,688	36,601	3,913
ALT ED SECONDARY TUITION	1,875	1,986	111
ALTERNATIVE EDUCATION (CAL)	18,610	19,062	452
<b>Total Regular Instruction</b>	<b>1,454,503</b>	<b>1,598,461</b>	<b>143,985</b>
<b>Budget Difference:</b>	<b>9.90%</b>		

Description	7/1/14-6/30/15	7/1/15-6/30/16	Difference
<b>Special Education Instruction</b>			
SPECIAL SERVICES TEACHER SAL	64,414	49,347	(15,067)
SPECIAL SERVICES ED TECH SAL	15,151	30,141	14,990
SPECIAL SERVICES TUTOR SALARY	250	250	0
SPECIAL SERVICES TEACHER BEN	230	245	15
SPECIAL SERVICES ED TECH BEN	367	569	202
SPEC SRVCS TEACHER HLTH INS	18,676	19,431	755
SPEC SRVCS ED TECH HLTH INS	8,510	9,655	1,145
SPEC SRVCS TEACHER RETIRE	1,657	1,658	1
SPEC SRVCS ED TECH RETIRE	402	1,013	611
SPECIAL SERVICES SUPPLIES	2,212	1,565	(647)
SPECIAL SERVICES TEXTBOOKS	105	520	415
SPEC PLCMNT ED TECH COST	10,314	48,000	37,686
SPEC PLCMT SCNDRY ED TECH COST	33,602	24,000	(9,602)
SPEC PLCMT SEC PUBLIC TUIT	18,000	0	(18,000)
SPEC PLCMT SEC PRIV TUIT	202,792	199,856	(2,936)
PATHWAYS EDUC CNTR SHARE	8,892	10,967	2,075
SPEC SRVCS SCNDRY TUTOR	250	250	0
SPEC SRVCS SEC TUTOR BEN	30	45	15
SPEC SRVCS ADMIN COST	16,484	18,216	1,732
SS CONTRACTED PSYCH ELEM	8,267	7,418	(849)
SS CONTRACTED PSYCH SEC.	1,237	1,109	(128)
SS SPEECH SALARY	21,971	22,956	985
SS SPEECH BENEFITS	417	418	1
SS SPEECH HEALTH INSURANCE	8,523	8,681	158
SS SPEECH RETIREMENT	0	771	771
SS SPEECH TRAVEL	0	75	75
SPEC SRVCS OT ELEMENTARY	19,113	19,686	573
SPEC SRVCS PT ELEMENTARY	8,190	3,000	(5,190)
SPEC SRVCS ESY SALARY	1,500	1,500	0
SPEC SRVCS ESY BENEFITIS	300	300	0
SPEC SRVCS ESY RETIREMENT	79	79	0
SPEC SRVCS ESY SPEECH SERVICES	200	200	0
SPEC SRVCS ESY OT	400	400	0
SPEC SRVCS ESY PT	200	200	0
<b>Total Special Ed. Instruction</b>	<b>472,735</b>	<b>482,521</b>	<b>9,786</b>
<b>Budget Difference:</b>	<b>2.07%</b>		
<b>CTE Instruction</b>			
SEC TUITION TO ROCKLAND VOC	16,000	8,000	(8,000)
SEC TUITION TO BATH VOC	601	627	26
<b>Total CTE Instruction</b>	<b>16,601</b>	<b>8,627</b>	<b>(7,974)</b>
<b>Budget Difference:</b>	<b>-48.03%</b>		
<b>Other Instruction</b>			
SUMMER SCHOOL TEACHER PAY	2,200	0	(2,200)
SUMMER SCHOOL TEACHER BEN	32	0	(32)
SUMMER SCHOOL TEACHER RETIR	58	0	(58)
CO-CURRIC STIPENDS	500	600	100

Description	7/1/14-6/30/15	7/1/15-6/30/16	Difference
CO-CURRIC STIPEND BEN	23	30	7
CO-CURRIC PROF SVCS (KIEVE)	1,828	1,828	0
CO-CURRIC OTHER SERVICES	1,116	2,950	1,834
CO-CURRIC FIELD TRIPS TRANS	4,400	3,022	(1,378)
COACH/AD STIPENDS	7,100	8,000	900
COACH/AD BENEFITS	307	596	289
COACH/AD RETIREMENT	188	269	81
GAME OFFICIALS PAY	3,000	3,000	0
SPORTS SUPPLIES	2,000	3,200	1,200
SPORTS DUES/FEES	425	520	95
SPORTS TRIPS	3,600	3,597	(3)
<b>Total Other Instruction</b>	<b>26,777</b>	<b>27,613</b>	<b>835</b>
<b>Budget Difference:</b>	<b>3.12%</b>		

**Student and Staff Support**

GUIDANCE COUNSELOR SAL	15,266	24,580	9,314
GUIDANCE COUNSELOR BEN	153	456	303
GUIDANCE COUNSELOR HLTH INS	3,008	4,782	1,774
GUIDANCE COUNSELOR RETIREMENT	1,128	826	(302)
NURSING/SHARED HLTH SRVCS	29,158	30,324	1,166
HEALTH SUPPLIES	810	810	0
ME CHARTER SCH COMMISSION DUES	0	700	700
CURRIC.COMMITTEE TEACH SAL	2,000	3,000	1,000
CURRIC.COMMITTEE TEACH BEN	40	60	20
CURRIC.COMMITTEE TEACH RETIRE	0	101	101
ASSESSMNT FOR CURRIC ADMIN	4,411	4,229	(182)
STAFF DEV (INCL. SHARED)	5,425	5,612	187
LIBRARY ED TECH SAL	7,777	8,033	256
LIBRARY ED TECH BEN	213	157	(56)
LIBRARY ED TECH RETIRMENT	400	270	(130)
LIBRARY ED TECH-CASH IN LIEU	400	400	0
LIBRARY PROFESSIONAL SRVCS	3,283	249	(3,034)
LIBRARY SUPPLIES	313	313	0
LIBRARY BOOKS/PERIODICALS	3,137	3,098	(39)
TECHNOLOGY ED TECH SAL	39,766	40,959	1,193
TECHNOLOGY ED TECH BEN	727	850	123
TECHNOLOGY ED TECH HLTH INS	8,510	8,855	345
TECHNOLOGY ED TECH RETIRE	1,023	1,376	353
COMPUTER HRDWRE MAINT/REP	3,100	3,100	0
COMPUTER SFTWRE MAINT/REP	5,012	4,203	(809)
COMPUTER SUPPLIES	1,845	2,372	527
COMPUTER HRDWRE PURCHASE	15,757	14,996	(761)
COMPUTER SFTWRE PURCHASE	4,140	8,009	3,869
TESTING MATERIALS (INCL. NWEA)	3,111	2,750	(361)
SHARED WELLNESS COMMITTEE	500	500	0
<b>Total Student and Staff Support</b>	<b>160,413</b>	<b>175,971</b>	<b>15,558</b>
<b>Budget Difference:</b>	<b>9.70%</b>		

Description	7/1/14-6/30/15	7/1/15-6/30/16	Difference
<b>System Administration</b>			
SCHOOL BOARD LIABILITY INS	1,425	1,399	(26)
SCHOOL BOARD ADVERTISING	500	300	(200)
SCHOOL BOARD DUES/FEES	1,200	950	(250)
SCHOOL BOARD CONFERENCES	150	150	0
SCHOOL BOARD NEGOT SRVCS	1,200	500	(700)
SCHOOL BOARD AUDITOR SRVCS	3,120	3,182	62
SCHOOL BOARD LEGAL FEES	5,000	2,500	(2,500)
ASSESSMENT FOR ADMIN(SUPT)	34,106	35,002	896
ASSMNT FISCAL SVCS: SUPT OFF.	23,119	27,766	4,647
<b>Total System Administration</b>	<b>69,820</b>	<b>71,749</b>	<b>1,929</b>
<b>Budget Difference: 2.76%</b>			
<b>School Administration</b>			
PRINCIPAL SALARY	75,425	77,687	2,262
ADMIN ASST SALARY	35,743	34,923	(820)
SUB CALLING STIPEND	0	2,204	2,204
PRINCIPAL BENEFITS	1,297	1,381	84
ADMIN ASST BENEFITS	2,714	3,169	455
SUB CALL STIPEND BENEFITS	0	164	164
PRINCIPAL HLTH INS	17,535	17,936	428
ADMIN ASST HLTH INS	8,356	15,968	7,612
PRINCIPAL RETIREMENT	1,941	2,610	669
PRINCIPAL PROFESSIONAL DEVELOP	750	750	0
SHARED POWER SCHOOL STIP	587	605	18
PRINCIPAL COPIER LEASE	3,000	3,770	770
PRINCIPAL PRINTING	200	200	0
PRINCIPAL PROF DEV TRAVEL	150	150	0
PRINCIPAL SUPPLIES/POSTAGE	2,000	2,000	0
PRINCIPAL DUES/FEES	450	450	0
<b>Total School Administration</b>	<b>150,148</b>	<b>163,994</b>	<b>13,846</b>
<b>Budget Difference: 9.22%</b>			
<b>Transportation and Buses</b>			
CONTRACTED TRANS K-12	179,153	184,531	5,378
SPEC SRVCS SCNDRY DRIVER	0	25,309	25,309
SPEC SRVCS SCNDRY DRIVER BEN	0	1,982	1,982
SPEC SRVCS SCNDRY TRANS	10,000	4,291	(5,709)
SECONDARY VOC TRANS	11,876	6,139	(5,737)
<b>Total Transportation and Buses</b>	<b>201,029</b>	<b>222,252</b>	<b>21,223</b>
<b>Budget Difference: 10.56%</b>			

<b>Description</b>	<b>7/1/14-6/30/15</b>	<b>7/1/15-6/30/16</b>	<b>Difference</b>
<b>Facilities Maintenance</b>			
ASSET MANAGEMENT	650	675	25
SHARED CHO STIPEND	300	300	0
UTILITY SRVCS (WATER/SEWER)	2,000	2,200	200
DISPOSAL SERVICES	2,300	3,265	965
GROUNDS MAINTENANCE	3,265	3,265	0
CONTRACTED MOWING	4,700	4,700	0
CONTRACTED SNOWPLOWING	2,800	2,800	0
PROPERTY INSURANCE	6,300	7,195	895
TELEPHONE	3,500	4,500	1,000
ELECTRICITY	22,000	22,000	0
HEATING FUEL	42,000	42,000	0
MISC BUILDING/UTILITY FEES	3,000	3,000	0
CUSTODIAN SAL	59,043	62,986	3,943
SUMMER/SUB CUSTODIAN SAL	1,500	1,500	0
CUSTODIAN BENEFITS	6,948	6,898	(50)
SUMMER/SUB CUSTODIAN BEN	300	71	(229)
CUSTODIAN HLTH INS	9,156	17,710	8,554
CUSTODIAN SUPPLIES	9,000	9,400	400
PLANT MAINTENANCE	29,600	31,708	2,108
SHARED SAFETY COMMITTEE	250	250	0
CAPITAL RENEWAL & RENOVATION	82,653	32,640	(50,013)
<b>Total Facilities Maintenance</b>	<b>291,265</b>	<b>259,063</b>	<b>(32,202)</b>
<b>Budget Difference: -11.06%</b>			
<b>All Other, incl. School Lunch</b>			
SCHOOL NUTRI EQUIP MAINT	1,000	1,000	0
SCHOOL NUTRIT CO-OP SHARE	7,199	13,487	6,288
<b>Total All Other</b>	<b>8,199</b>	<b>14,487</b>	<b>6,288</b>
<b>Budget Difference: 6.08%</b>			
<b>Total Expenditures</b>	<b>2,851,490</b>	<b>3,024,738</b>	<b>173,248</b>
<b>Budget Difference: 6.08%</b>			

**K-8 Expenses — 6 Year Comparison**

<b>Budget Category</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>Proposal 2015-16</b>
Regular Instruction	767,152	801,455	820,518	802,260	862,515	911,531
Special Ed Instruction	186,645	214,485	216,884	187,667	208,582	248,378
CTE Instruction	0	0	0	0	0	0
Other Instruction	19,798	23,318	24,735	27,965	26,777	27,613
Student & Staff Support	131,518	139,367	170,821	158,061	158,208	173,506
System Administration	28,707	29,850	34,256	36,143	35,510	35,875
School Administration	147,988	135,395	140,934	142,350	150,148	163,994
Transportation & Buses	78,518	80,874	83,300	86,954	89,577	92,265
Debt Services	142,435	0	0	0	0	0
Facilities Maintenance	203,496	409,115	303,784	303,102	291,265	259,063
All Other	3,000	4,820	11,072	6,800	8,199	14,487
<b>TOTAL</b>	<b>1,709,257</b>	<b>1,838,679</b>	<b>1,806,304</b>	<b>1,751,302</b>	<b>1,830,781</b>	<b>1,926,712</b>
Total Education Budget	2,743,458	2,782,745	2,720,997	2,851,490	2,851,490	3,024,738
Percentage Ed. Budget	62.30%	66.07%	66.38%	61.42%	64.20%	63.70%
Amt. Increase/Decrease		129,422	-32,376	-55,002	79,479	95,931
Percent Increase/Decrease		7.57%	-1.76%	-3.04%	4.54%	5.24%

**9-12 Expenses — 6 Year Comparison**

<b>Budget Category</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>Proposal 2015-16</b>
Regular Instruction	753,703	652,573	589,688	648,998	591,988	686,930
Special Ed Instruction	110,549	151,558	183,731	288,735	264,153	234,143
CTE Instruction	17,200	13,700	5,700	5,700	16,601	8,627
Other Instruction	0	0	0	0	0	0
Student & Staff Support	74	76	77	2,921	2,205	2,465
System Administration	28,707	29,850	34,256	36,144	34,310	35,874
School Administration	0	0	0	0	0	0
Transportation & Buses	123,968	96,309	101,242	117,690	111,452	129,987
Facilities Maintenance	0	0	0	0	0	0
All Other	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,034,201</b>	<b>944,066</b>	<b>914,694</b>	<b>1,100,188</b>	<b>1,020,709</b>	<b>1,098,026</b>
Total Education Budget	2,743,458	2,782,745	2,720,997	2,851,490	2,851,490	3,024,738
Percentage Ed. Budget	37.70%	33.93%	33.62%	38.58%	35.80%	36.30%
Amt. Increase/Decrease		-90,135	-29,373	185,495	-79,479	77,317
Percent Increase/Decrease		-8.72%	-3.11%	20.28%	-7.22%	7.57%

## 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 a.m. on the morning of Friday, the 20th day of March A.D. 2015 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 trustee to Road Commissioner for a two year term.

THE POLLS WILL BE OPEN ON FRIDAY, MARCH 20th FROM 12:00 NOON AND WILL CLOSE AT 6:00 P.M.

THE REMAINDER OF THE WARRANT WILL BE CONSIDERED THE FOLLOWING DAY, SATURDAY, MARCH 21st AT THE NOBLEBORO CENTRAL SCHOOL. THE BALLOT CLERKS WILL BE THERE AT 9:15 A.M. TO CHECK IN REGISTERED VOTERS AND HAND THEM A VOTER CARD TO VOTE DURING THE MEETING.

AT 10:00 A.M. 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 2015 taxes at the rate of 7% per year beginning Oct. 1, 2015 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 \$6,500; other Selectmen \$4,000; School Board, Chairman \$1000; 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	174,850
502 General Administration	39,950
504 Maintenance/operation of Town Bld.	33,000
510 Street Lights	5,000
550 General Assistance	0
580 Code Enforcement Officer	8,360
600 Misc. Account	4,862
777 Boat Landing	950
985 Interest on Tax Anticipation Loan	200
	<u>\$277,172</u>
Selectmen & Budget Committee Recommend	\$277,172

Article 9 To see if the Town will vote to raise, appropriate and transfer from the Local Road Assistance Fund the sum of \$86,000 for the purpose of maintaining the Town Roads

Transfer from Local Road Assistance	\$33,000	
Raise and appropriate	\$53,000	
Recommended by Selectmen & Budget Committee		\$86,000

Article 10 To see if the Town will vote to raise and appropriate \$100,000 for the purpose of highway paving.

Recommended by Selectmen & Budget Committee		\$100,000
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Article 11 To see what sum of money the Town will vote to raise and appropriate for the plowing and applying sand on Town Roads in 2015.

Raise and appropriate	\$111,471	
Selectmen & Budget Committee Recommend		\$111,471

Article 12 To see if the Town will vote to raise and appropriate \$40,500 for the purchasing of sand and salt.

Raise and appropriate from taxes	\$40,500	
Recommended by Selectmen & Budget Committee		\$40,500

Article 13 To see if the Town will vote to accept the sum of \$1000.00 for G.R. 87 Sidelinger Cemetery lot located on East Neck Rd.

Article 14 To see if the Town will vote to raise and appropriate the sum of \$65,833 for Nobleboro's share of the operating expenses for the Nobleboro/Jefferson Transfer Facility.

Selectmen & Budget Committee Recommend		\$65,833
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Article 15 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 16 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 17 To see if the Town will raise and appropriate the sum of \$95,576 for the Minnehata Fire Company.

Operation Cost	\$61,108	
Fire Truck Loan Payment	<u>\$34,468</u>	
	\$95,576	
Selectmen & Budget Committee Recommend		\$95,576

Article 18 To see what sum the Town will be authorized to expend for Regular Instruction.

School Committee Recommends	\$1,598,461	
Selectmen & Budget Committee Recommend		\$1,598,461

Article 19 To see what sum the Town will be authorized to expend for Special Education.

School Committee Recommends	\$482,521	
Selectmen & Budget Committee Recommend		\$482,521

Article 20 To see what sum the Town will be authorized to expend for Career and Technical Education.

School Committee Recommends	\$8,627	
Selectmen & Budget Committee Recommend		\$8,627

Article 21 To see what sum the Town will be authorized to expend for Other Instruction.

School Committee Recommends	\$27,613	
Selectmen & Budget Committee Recommend		\$27,613

Article 22 To see what sum the Town will be authorized to expend for Student and Staff Support.

School Committee Recommends	\$175,971	
Selectmen & Budget Committees Recommend		\$175,971

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

School Committee Recommends	\$71,749	
Selectmen & Budget Committee Recommend		\$71,749

Article 24 To see what sum the Town will be authorized to expend for School Administration.

School Committee Recommends	\$163,994
Selectmen & Budget Committee Recommend	\$163,994

Article 25 To see what sum the Town will be authorized to expend for Transportation and Buses.

School Committee Recommends	\$222,252
Selectmen & Budget Committee Recommend	\$222,252

Article 26 To see what sum the Town will be authorized to expend for Facilities Maintenance.

School Committee Recommends	\$259,063
Selectmen & Budget Committee Recommend	\$259,063

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

#### ARTICLE 28 SUMMARIZES THE PROPOSED SCHOOL BUDGET

Article 28 To see what sum the Town will authorize the school committee to expend for the fiscal year beginning July 1, 2015 and ending June 30, 2016 from the Town's contribution to the total cost of funding the public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purpose under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of school.

School Committee Recommends	\$3,024,738
Selectmen & Budget Committee Recommend	\$3,024,738

ARTICLES 29 THROUGH 30 RAISE FUNDS  
FOR THE PROPOSED SCHOOL BUDGET

<u>School Budget Funding Explanation</u>	
Article 29 Required Local (EPS) Raise Amount	\$ *
Article 30 Additional Local Raise Amount	*
	*
Total Local Funds Raised	*
Fund Balance Forward	175,000
State Subsidy Estimate	*
	\$3,024,738

\*Preliminary Required Local, Additional and State Subsidy Figures are expected mid-February from the State of Maine DOE.

Article 29 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 (School Committee Recommends \$) and to see what sum the Town will raise as the Town’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 \$ \_\_\_\_\_  
Selectmen & Budget Committee Recommend \$ \_\_\_\_\_

*Explanation: The Town’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 30 (**Written ballot required**) To see what sum the Town will raise and appropriate in additional local funds (**Recommend \$ \_\_\_\_\_**) which exceeds the State’s Essential Programs and Services allocation model by \$ \_\_\_\_\_, as required to fund the budget recommended by the school committee.

The school committee recommends \$ \_\_\_\_\_ additional local funds and gives the following reasons for exceeding the State’s Essential Programs and Services funding model by \$ \_\_\_\_\_.

Statutorily required amounts for secondary tuition, as well as special education, facilities maintenance, and transportation costs, exceed the

state’s EPS funding model.

*Explanation: The additional local funds are those locally raised funds over and above the Town’s local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the Town budget for education programs.*

**ARTICLE 31 RAISES MONEY FOR THE FOOD SERVICE PROGRAM**

Article 31 To see what sum the Town will raise in support of the food service program.

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

**ARTICLE 32 AUTHORIZED EXPENDITURE OF GRANTS AND OTHER RECEIPTS FOR EDUCATION PURPOSES**

Article 32 Shall the Nobleboro School Committee be authorized to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year for education purposes provided that such grants, programs, or other sources do not require the expenditure of other funds not previously appropriated?

**ARTICLE 33 AUTHORIZES THE ADULT EDUCATION PROGRAM**

Article 33 To see if the Town will appropriate \$45,660 for Adult Education and raise \$6,005 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
Selectmen & Budget Committee Recommend	\$6,005

Article 34 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	00
CLC YMCA	2000	2000

*continued next page*

Mid Coast Maine Community Action	1060	1060
Spectrum Generations	1407	1407
Wells Hussey Memorial	300	300
Healthy Kids Program	1700	1700
Highland Cemetery	1000	1000
Coastal Kids Preschool	500	500
Eldercare Network	2000	2000
Lincoln County Dental	1500	1500
New Hope for Woman	830	830
Coastal Trans	850	425
	14,147	13,722
Selectmen & Budget Committee Recommend		\$13,722

Article 35 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 36 To see if the Town will vote to allocate 90% of the franchise fees that the town receives in 2015 to LCTV.

Selectmen & Budget Committee Recommend		90%
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Article 37 To see if the town will vote to raise and appropriate the sum of \$4000 for the purpose of supporting the Central Lincoln County Ambulance.

Selectmen & Budget Committee Recommend		\$4000
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Article 38 To see if the town will vote to raise, appropriate and transfer from carry forward the sum of \$2804 for Animal Control.

Carry Forward		\$1305
Raise		\$1500

Article 39 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 40 To select three members of the Budget Committee from the floor, one each from the Mills, Center and the North.

Article 41 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 2015 annual budget during the period of January 1, 2016 to the 2016 annual town meeting.

Article 42 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 2015.

Selectmen & Budget Committee Recommend	\$15,000
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Article 43 To see if the Town will vote to appropriate from the following accounts the combined sum of \$500,000 to be applied to reduce the 2015 year Tax Rate.

The Board of Selectmen recommends the following sources:

Excise Taxes	225,000
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From Undesignated Surplus	<u>275,000</u>
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	500,000
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Selectmen & Budget Committee Recommend	\$500,000
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Article 44 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, Chairman  
HAROLD J LEWIS  
WALTER A LEWIS

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