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

2016

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

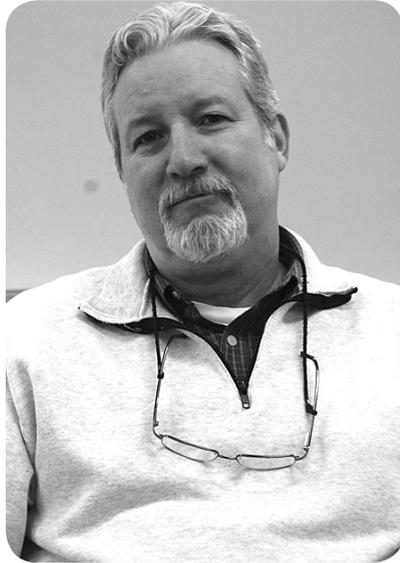


For the Fiscal Year
2016



Lincoln County Publishing Co.
Newcastle / Damariscotta, Me.

Dedication



WALTER “AL” LEWIS

The decision on the dedication of this year’s annual report did not require much discussion.

It did not require any debate, as the Selectmen & Town Clerk cannot convene any meetings without noting the absence of our colleague Al Lewis. Al’s sudden and unexpected death in May left us very aware of the extent of the loss to the board, office staff and the Town.

Al moved back to Nobleboro from Florida in 1986 shortly after marrying his longtime friend and companion since 1976, Madelyn “Midge” Lewis. He was a graduate from Portland High School Class of 1972 and a member of the United Bikers of Maine. He loved his motorcycle, Red Sox, Patriots, and Flea Markets. He owned & operated Lewis Electric which was an asset for the Town.

Al had several roles in the town and accomplished many items on our agenda. He had been a Selectman for the Town since 2011 until his passing. He was a former Chair of the Budget Committee, and a former member

of Lincoln County Budget Advisory Committee, and former President and Vice President of the North Nobleboro Community Association. He would always take part in and help with North Nobleboro Days Event. Al's last major project that he worked diligently on was the Generator Installation for the Town & Fire Department. This was a major project and Al worked closely with FEMA/MEMA and local contactor to get this project accomplished. This project was finally completed and implemented after his passing and that was a project he was proud of as we all were.

Al always did more than his share of the work around the town office. Making good use of his knowledge and experience to guide the town through many technical issues and not so technical issues/projects. Al was just a great guy to work with, to be around and enter into any discussion with. He was sensible and sensitive to others perspectives, views, and needs. He kept us all on our toes regardless of the topic at hand. He was always there whenever someone needed him especially the office staff. He always brought a ray of sunshine, laughs and great presence to everyone he was around.

Al was a great partner, colleague, friend to many, worked hard for the Town with many accomplishments. He was one of a kind and we all miss him very much!

Town of Nobleboro Office Hours

(New office hours effective 2/27/17)

Monday 8-4:30, Tuesday & Thursday 8-5:30,

Wednesday 12-4:30, Friday 8-2:30

Telephone: 207-563-8816 • Fax: 207-563-8212

www.nobleboro.govoffice2.com

Transfer Station Hours

Tuesday thru Saturday – 8:00 am to 4:00 pm

The front gate closes at 3:50 pm each day.

207-563-1610

Nobleboro Post Office

207-563-5514

Nobleboro Central School

207-563-3437

Meeting Schedule

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

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

Appeals Board- As needed at 6:00 pm Town Office Meeting Room

School Board- Second Monday of month at 6:00 pm Nobleboro Central School

Minnehata Fire Dept- Every Monday night at 7:00 pm Town Office Meeting Room

TOWN OFFICE IS CLOSED ON THE FOLLOWING HOLIDAYS

New Year's Day

Columbus Day

Martin Luther King Jr. Day

Veterans Day

Presidents Day

Thanksgiving Holiday

Memorial Day

(Thursday & Friday)

Independence Day

Christmas Day

Labor Day

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

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

Municipal Officers

SELECTMEN, ASSESSORS, OVERSEERS OF THE POOR,
FISH COMMITTEE

Richard Spear, Chairman 4/1/18
Harold (Bud) Lewis 4/1/19
Vacant 4/1/17

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

Susan Pinnetti-Isabel

DEPUTY CLERK/DEPUTY TREASURER & TAX COLLECTOR/
REGISTRAR

Jodee Kelley

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

Melanie Pendleton

SCHOOL BOARD

Hilary Peterson, Chairman 4/1/19

W. Joshua Hatch 4/1/18

Briceson Henny 4/1/17

Michael Ward 4/1/18

Thomas Wriggins IV 4/1/19

ROAD COMMISSIONER

John York 4/1/17

TRUSTEE TO SALT BAY SANITARY DISTRICT

Robert Whear 4/1/18

SUPERINTENDENT OF SCHOOLS

Steven Bailey

MODERATOR

Donald Means

FIRE CHIEF/FIRE WARDEN

Ryan Gallagher

DIRECTOR OF CIVIL DEFENSE

Ryan Gallagher

HEALTH OFFICER

Ingrid Sherrill

DIRECTOR AMBULANCE SERVICE

Larry Hallowell

CODE ENFORCEMENT OFFICER/PLB & BLD INSPECTOR

Stanley Waltz

APPEALS BOARD

David Libby 4/1/17
Dewey Meter 4/1/19
vacant

Mike Cahill 4/1/18
Dale Wright 4/1/19
Sharon Abair, Secretary

BUDGET/ADVISORY COMMITTEE

Center:

Peter Lawrence 4/1/18
Brittany Carter 4/1/19
Kellie Peters 4/1/17

Mills:

Richard Powell 4/1/18
Dale Wright 4/1/19
Joan Hallowell 4/1/17

North:

Steve Plumb 4/1/18
Robert Spear 4/1/19
Buddy Brown 4/1/17

PLANNING BOARD

Clete Baltes 4/1/19
Shosana Zuboff 4/1/19
Tonia McLaughlin 4/1/17

Brandon Henny 4/1/18
Richard Powell 4/1/17
William Hill (alternate) 4/1/18
Sharon Abair, Secretary

RECREATION COMMITTEE

Phil Page 4/1/19
Terry Spear 4/1/19

Ken York 4/1/18
Darren York 4/1/18

CEMETERY COMMITTEE

Laurel McBurnie, Chairman 4/1/19

Tom Moody 4/1/17

Mary Sheldon 4/1/19

Lee Stafford 4/1/17

vacant

BALLOT CLERKS

DEMOCRATS:

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

REPUBLICANS:

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

State Senator - DANA DOW

State Address:

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

Home Address:

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

Dana.Dow@legislature.maine.gov

State Representative - MICHAEL DEVIN

Capitol Address:

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

Home Address:

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

mick@mickdevin.org

State Representative - DEBORAH J. SANDERSON

Capitol Address:

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

Home Address:

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

RepDeb.Sanderson@legislature.maine.gov

Assessors' Report

Property owners are reminded that the Assessors will be in session on Saturday, April 1, 2017 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.

2016 COMMITMENT

Land & Buildings	316,348,150.00	
Personal	1,954,200.00	
Exempt	<u>(3,190,450.00)</u>	
	315,047,600.00	
Tax Rate	.0109	
Tax Raised	<u>3,434,018.84</u>	

COMPUTATION OF ASSESSMENT

Municipal Appropriation	859,417.00		
Education	2,748,383.00		
County Tax	409,652.00		
Overlay	<u>32,043.62</u>		
			4,049,495.62
Allowable Deductions:			
State Municipal Revenue Sharing	30,000.00		
Homestead Reimbursement	34,775.91		
BETE Reimbursement	700.87		
Other Revenue	<u>550,000.00</u>		
			<u>(615,476.78)</u>
Net Assessment for Commitment			3,434,018.84

Selectmen's Report

The Town of Nobleboro had an interesting and challenging year in 2016. We had some good highs and some bad lows. As most of you know, Mary Ellen Anderson retired after 33 plus years of service to the town. This was hard to transition everything to Susan Pinnetti-Isabel. At the same time Al Lewis passed away suddenly. This left a big void in the town leadership. These were the big lows we had to work through.

We had some good accomplishments this year. Through a FEMA grant we were able to install a generator to keep the town office and fire house with power at all times. We also kept the office running smoothly with the help of Jodee Kelley and newly hired Melanie Pendleton to assist Sue with the transition. They all keep the office at a high quality of service. Many thanks to all three of them.

Last January the budget committee worked hard in giving careful consideration for our fiscal planning for 2016. Working with the selectmen, fire department and school committee, they produced a budget that was adopted at town meeting. The selectmen want to thank the budget committee along with all the other volunteer boards and committees who work diligently throughout the year to accomplish the town business. These individuals make a significant contribution to our support of public safety, conservation, our schools, planned development, recreation, and many other areas. We wish to recognize them for making Nobleboro a better place to live.

We also would like to recognize the work of our Code Enforcement Officer, Stanley Waltz; our Tax Assessor, Dennis (Frank) Reed; and our Animal Control Officer, Kyle Emerson.

In May, the Dow Scholarship Committee awarded a \$1000.00 scholarship to Alyx York. We wish her the best of luck in her education. George Dow was a great resource for the town and was always proud of "The Little Town with a Big Heart." Application for this scholarship (for Nobleboro students only) can be picked up each spring at the Nobleboro Town Office, Town website or from the guidance office at your local school.

As always, many thanks go out to all the members of the Minnehata Fire Department. They are always looking for more members to help them in responding to the approximately 192 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.

The town is in good shape financially and we closely follow the advice of the auditors. The town is carrying no debt at this time due to some cost savings last year along with an increase in excise taxes. We ended up with an unappropriated surplus of \$501,000 at the end of 2016.

In July 2016, we went online with Inland Fisheries and Wildlife. We hope to be online with Department of Motor Vehicles by the end of May and our hopes are in June to be ready to accept credit cards as a payment option.

Don't forget to vote on Friday, March 17th from 12:00 noon to 6:00 pm at the Town Office Conference Room. We hope to see you at the Town Meeting Saturday, March 18th, 10:00 am at the Nobleboro Central School.

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

Selectmen's Financial Report

#501 TOWN ADMINISTRATION

Town Payroll	115352.15	
Selectmen	14500.00	
School Board	3000.00	
Election Expenses/Clerks	1154.89	
Fica	10161.28	
Legal Fees	273.00	
Assessing	15000.00	
Health Insurance	14183.66	
Retirement Insurance	6000.00	
Misc	1601.09	
Bond Council	1636.95	
Unemployment	<u>0</u>	
		181226.07
Appropriation	184350.00	
Unexpended	<u>- 3123.93</u>	
		181226.07

#502 GENERAL ADMINISTRATION

Postage	2708.67	
Office Supplies	2503.85	
Books & Supplies	1054.95	
Deed & Lien Expense	4334.25	
Computer Maintenance	9816.95	
Copier Maintenance	2400.11	
Town Reports	3635.00	
Audit	8925.00	
Advertising	671.50	
Training	934.00	
Town Insurance	29664.50	
Office Equipment Purchases	1412.04	
Misc / Petty Cash	1218.42	
Web site	450.00	
Tax Maps	112.00	
Computer Hardware	<u>3818.87</u>	
		73660.11

Reimbursement-Insurance	- 19629.00	
Reimbursement-Liens	<u>4812.02</u>	49219.09
Appropriations	50250.00	
Unexpended	<u>-1030.91</u>	49219.09

#504 MAINTENANCE OF TOWN BUILDINGS

Telephone	2630.55	
Electric	3006.65	
Heating Oil	2866.96	
Maintenance of Grounds	1810.00	
Building Repair	949.66	
Supplies	107.43	
Equipment & Repair	1385.17	
Snowplowing	1360.00	
Cemeteries	4370.00	
Security System	493.70	
Cleaning Town Office	1755.00	
Miscellaneous	.00	
Salt & Sand Shed	990.00	
Generator Maintenance	<u>35196.00</u>	56921.12
Appropriation	63675.00	
Unexpended	<u>- 6753.88</u>	56921.12

#510 STREET LIGHTS

Central Me Power		5399.72
Appropriation	5500.00	
Unexpended	<u>-100.28</u>	5399.72

#511 FIRE DEPARTMENT

Fica	1218.09
Fire Chiefs	7000.00
Firemen's Salaries	8723.00
Telephone	1191.95
Electric-Mills	342.08

continued next page

Heating Oil-Mills	491.00	
Gas & Oil	1519.92	
Dry Hydrant	207.96	
Repairs	9212.43	
Training	730.08	
EMS	150.00	
OSHA	2275.00	
Insurance	5580.00	
Equipment	9422.49	
EMS / Supplies	1153.99	
Operating Expenses	1598.51	
Copier Maintenance	.00	
Pump Test	3459.92	
Public Education	1499.97	
Emergency Reporting	<u>1188.00</u>	
		56964.34
Appropriation	61100.00	
Refunds	240.00	
Unexpended	<u>-4375.60</u>	
		56964.34
#514 FIRE TRUCK PURCHASE		
Appropriation		34468.00
Loan Payment	34467.27	
Unexpended	<u>21.73</u>	
		34468.00
#520 WINTER MAINTENANCE		
Snowplow Contractor	114521.27	
Sand Payment	22651.20	
Salt Payment	<u>12786.55</u>	
		149959.02
Appropriations:		
Article 11 Plowing	114522.00	
Article 12 Sand/Salt	42000.00	
Unexpended	<u>-6562.98</u>	
		149959.02

#526 ROAD MAINTENANCE

Cold Patch	2564.90	
Gravel	27668.00	
Culverts	301.00	
Signs	37.00	
Backhoe / excavator	47415.00	
Dump Truck	5037.50	
Pickup	.00	
Brush Cutting	.00	
Dozer / Grader	1235.00	
Grading & Ditching	.00	
Labor	15020.00	
Roadside Mowing	1730.40	
Miscellaneous	<u>2509.70</u>	106518.50
Appropriation	115000.00	
DOT State Funds	-156.00	
Unexpended	<u>-11325.50</u>	103518.50

#550 GENERAL ASSISTANCE

ACCT MB	785.00	
ACCT CV	<u>552.13</u>	1337.13
Balance 12/31/16		<u>2912.30</u>
		4249.43
Balance 1/1/16	4249.43	
Appropriation	.00	
Receipts/GA Reimb.	<u>.00</u>	4249.43

#570 ANIMAL CONTROL

Fica	0.00	
ACO Officer	0.00	
Veterinary	120.21	
Animal Shelter	1643.00	
Warrant Fees	.00	
Dog Leash Law	.00	
Mileage	.00	
Misc Supplies	<u>.00</u>	1763.21

Appropriation	2373.00	
Unexpended	<u>-609.79</u>	1763.21

#580 CEO/BLD/PLB

Fica	1083.38	
CEO Officer	14162.26	
Div Health Engineering	922.50	
Mileage	3136.50	
Equipment	.00	
Misc -Training	<u>95.00</u>	
		19399.64
Unexpended		<u>11430.81</u>
		30830.45
Appropriation	18694.00	
Permits	<u>12136.45</u>	
		30830.45

#528 HOT TOP PROGRAM

Hot Top	<u>101685.32</u>	
		101685.32
Appropriation	105000.00	
Carry over from 2016	15211.90	
Unexpended	<u>-18526.58</u>	
		101685.32

LOCAL ROAD ASSISTANCE FUND

Balance Forward 01/01/16	.00	
2016 Local Rd Assistance	<u>33344.00</u>	
		33344.00
Transferred to Road Maint Acct	33344.00	
Balance Forward	<u>.00</u>	
		33340.00

#600 MISCELLANEOUS

	Appropriated	Expended	Balance
FICA	23.00	22.95	0.05
MMA	2943.00	2943.00	0.00
Planning Board	300.00	350.00	-50.00
Appeals Board	200.00	50.00	150.00

Advertising	200.00	442.00		-242.00
Ice House Park	700.00	570.00		130.00
Budget Comm Sec	300.00	300.00		0.00
Training	0.00	0.00		0.00
Wells Hussey	300.00	300.00		0.00
	4966.00	4977.95		-11.95
Appropriation			4966.00	
Article 43			<u>-11.95</u>	
				4977.95

#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
Mid Coast Comm Action	1060.00			1060.00
Spectrum Generations	1407.00			1407.00
CLC Ambulance	4000.00			4000.00
Union #74 Adult Ed	6005.00			6005.00
Healthy Kids Program	2000.00			2000.00
Highland Cemetery	1000.00			1000.00
Skidompha Library	10000.00			10000.00
LCTV	.00			2632.52
Elder Care	2000.00			2000.00
Dam. Lake Snowmobile	782.00			782.00
Mid Coast Conservancy	3000.00			3000.00
Food Pantry	500.00			500.00
Coastal Trans	850.00		850.00	0.00
	36434.00	.00	850.00	38216.52
Appropriation	36434.00	(article 31,32,33,35,36,37)		
Unexpended		850.00		
Art. 34 LCTV		<u>2632.52</u>		
				38216.52

#750 TRANSFER STATION-TOWN SHARE

Expended	61402.00
Appropriation	61402.00

#777 BOAT LANDING

Maintenance	.00	
Docks	425.00	
Miscellaneous	<u>100.00</u>	525.00
Unexpended	<u>225.00</u>	750.00
Appropriation		750.00

#790 ALEWIFE FISH STREAM ACCT.

Utilities	273.47	
Maint & Repair	4092.21	
Contracted Services	2800.00	
Reimb to Newcastle	9862.50	
Reimb to Nobleboro	9862.50	
Misc	<u>409.00</u>	27299.68
Fica	.00	
Appropriation	.00	
Alewives Sales 2016	19725.00	
Received from Newcastle	3787.34	
Receives from Nobleboro	<u>3787.34</u>	27299.68

#795 FISH LADDER RESTORATION

1/1/16 Beginning Balance	39186.65	
Donations/Sales	<u>56259.43</u>	95446.08
Paid out in repairs		<u>92689.48</u>
12/31/16 Balance		2756.60

#850 RECREATION COMMITTEE FUND

Balance Forward 1/1/16	10239.75	
Appropriation	.00	
Deposits	1950.00	
Expenditures	<u>-845.36</u>	11344.39
Lapsed to Rec. Committee Fund		11344.39

985 TAX ANTICIPATION

Expended		1283.91
Appropriation	2000.00	
Article 42	<u>716.09</u>	
		1283.91

#999 COUNTY BUDGET

Expended		403425.00
Appropriation		403425.00

CAPITOL FUND-FIRE TRUCK

Balance Forward 1/1/16	16332.52	
Interest Earned	24.77	
Appropriation	0.00	
Withdrawals (Due to Gen Fund)	0.00	
Due From Gen Fund	0.00	
Fire truck Purchase	<u>1025.00</u>	
Balance Forward 12/31/16		17382.29

ALEWIFE FISH ACCT

Balance Forward 1/1/16	39030.23	
Interest Earned	63.58	
Deposits	12002.50	
Withdrawals	<u>3762.12</u>	
Balance 12/31/16		47334.19

UNEMPLOYMENT ACCT (SCHOOL)

Balance Forward 1/1/16	7377.98	
Interest Earned	8.06	
Withdrawals	2810.11	
Deposits	<u>0.00</u>	
		4575.93
Lapsed to Unemployment Acct Fund		4575.93

FRANCES & HEATHER KEY SCHOLARSHIP FUND

Balance forward 1/1/16	49529.55
Interest thru 12/31/16	774.46
Capital Gains	1083.62
Apr/(Dep)	<u>2651.64</u>

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Fees	-376.08	
Balance 12/31/16		53663.19
Rollover withdrawal 10/1/16		53663.19

BARTLETT CEMETERY SAVINGS ACCT

Beginning Bal 1/1/16	9475.56	
Interest thru 12/31/16	148.16	
Capital Gains	207.31	
Appr/(Dep)	507.29	
Fees	-71.95	
Balance 12/31/16		10266.37
Rollover Withdrawal 10/1/16		10266.37

CEMETERY SAVINGS ACCT

Beginning Bal 1/1/16	34608.34	
Interest thru 12/31/16	539.98	
Capital Gains	752.65	
Appr/(Dep)	1852.88	
Disbursements	-180.00	
Fees	-262.56	
Balance 12/31/16		37311.29
Rollover Withdrawal 12/31/16		37311.29

DOW SCHOLARSHIP FUND

Balance Forward 1/1/16	23535.82	
Interest Earned thru 12/31/16	352.15	
Capital Gains	492.52	
Appr/(Dep)	1159.06	
Distributions(Scholarship)	-1000.00	
Fees	-171.43	
Balance 12/31/16		24368.12
Rollover withdrawal 12/31/16		24368.12

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, 2016.

Vital Statistics Recorded

	<u>Births</u>	<u>Marriages</u>	<u>Deaths</u>
	15	14	20
<u>Date of Death</u>	<u>Name</u>		<u>Age</u>
1/5/2016	Stephen P Cooper		72
1/25/2016	Hiram James Maxmin		73
2/2/2016	Halver Allen Hart Jr.		90
2/18/2016	Martha Lena Stafford		72
3/26/2016	Joan M Hancock		84
4/8/2016	Norma Arlene Dion		81
4/22/2016	Wally Schweighauser		103
4/25/2016	Annis Webster Crocker		94
5/4/2016	Alison J Brewer		51
5/5/2016	Marrienne Grace Benner		79
5/29/2016	Walter Allen Lewis Jr.		62
6/27/2016	Richard Croft Kennedy		85
8/11/2016	Margie L Erickson		95
8/15/2016	Christina J Monti		47
9/14/2016	Lawrence Schaff		80
9/15/2016	Arlene F Bailey		79
11/3/2016	Marjorie M Oliver		74
11/9/2016	William H Pierce		87
12/20/2016	Mona Mae Ridley		87
12/26/2016	Audrey R Benner		49

DOG LICENSES SOLD

Non-Neutered/Spayed	11	Neutered/Spayed	111
Paid to the State of ME		\$443.00	
Paid to the Town of Nobleboro		<u>\$338.00</u>	
TOTAL		\$781.00	

*****Note- As of 2/1/17 there is a \$25.00 late fee added, in addition to the license fee, for all unlicensed dogs. To avoid this extra cost, try to remember that dog licenses are due JANUARY 1st of each year*****

HUNTING/FISHING LICENSES

Paid to the State Treasurer	\$8,752.50
Paid to the Town of Nobleboro	<u>\$530.00</u>
TOTAL	\$9,282.50

BOAT/ATV/SNOWMOBILE REGISTRATIONS

Paid to State Treasurer	\$26,343.50
Paid to the Town of Nobleboro	<u>\$738.00</u>
TOTAL	\$27,081.50

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

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

- Are you turning 18 in 2017?
- Have you moved to the Town of Nobleboro?
- Do you know which party you are enrolled in?
- Have you recently changed your address?
- Are you interested in becoming a ballot clerk?

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

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

Respectfully,
SUSAN PINNETTI-ISABEL
Town Clerk

Tax Collector's Report

2016 COMMITMENT	3,433,129.40
SUPPLEMENTAL	7,046.85
	3,440,176.25

Collected	3,222,463.69
Uncollected (as of 12/31/16)	193,392.89
Abatements/Prepays	24,319.67
	3,440,176.25

UNCOLLECTED: 2016 Taxes

ACORN FORESTRY LLC	961.38
BAILEY, ARLENE	584.24
BALDWIN, NORMA	410.93
BAUM, JILL B M	1,183.74
BENNER, DAVID A JR	1,640.45
BENNER, MARIANNE G	464.11
BENNER, ROY	338.99
BENSLEY, AUDREY N TRUSTEE	2,426.34
BENT, CAROL ESTATE OF	2,328.24
BIXBY, AIMEE L CONSERV.	1,359.23
BLAKE, MICHAEL J	83.93
BODOR, WILIAM L	2,527.71
BODOR, WILIAM L	13.70
BOGGS, LELAND E ET AL	712.86
BRACKETT, TODD B	991.12
BRAGG, BARBARA A	1,171.75
BRAGG, BARBARA A	4,034.37
BRAGG, BARBARA A	549.36
BRYANT, PATRICIA H	1,643.72
BRYANT, PAUL	538.46
BRYANT, PAUL	3,470.56
CHASSE, JOHN N	249.61
CHASSE, JOHN N	1,912.95
CLIFFORD BILLY	384.77
CLIFFORD BILLY G	2,038.30
COFFIN, GARRETT S	2,948.45
COFFIN, PATRICIA	265.55

COFFIN, RYAN F	1,037.68
COFFIN, SCOTT	1,994.70
CONWAY, TONI J	1,092.06
CORBIN, JAMES	1,455.15
CRANE, LAURA C	2,847.08
CROCKETT, CHERYL	305.20
CRONKHITE, RICKY A	1,396.33
CUNNINGHAM, SHEENA L	774.99
DAIUTE, MARK	3,443.31
DAUITE, MARK	309.56
DAIUTE MARK H	286.67
DEMERRIT, MARY	1,636.09
DUBORD, MICHAEL B	1,168.42
EASTER, JENNIFER C	869.82
FELTIS, SHAWN T	1,728.74
FERRERO MARK J	3,299.43
FICKEN, FREDERICK A	2,562.59
GERARD, ELLEN W	4,414.31
HAMMOND, PAUL	3,726.71
HARLOW, JAMES	1,209.90
HENNY, BRANDON T	328.09
HEZIK, WALTER JR	1,516.19
HILTON, JEFFREY	2,007.78
HODGDON, LOIS & EDWARD EST	120.99
HUPFELD, PETER EST OF	21.80
HUTCHINGS FRANCES G REV TRST	1,040.95
INNES, MICHAEL W	706.32
JACOBS MARSHA A	1,679.47
KAVIN, JOHN A	691.06
KELLER, CHARLES W	(28.08)
KENNEDY, KATHARINE E	458.89
KINNE, KIMBERLY C	1,862.81
KNOF MICHAEL T	2,546.24
LAILER, ROBERT EARL	934.67
LANE, LAWRENCE E JR	1,761.44
LANE, LYNDON L	185.30
LANE, TINA M & HARVEY	32.36
LAVALLEE GERALD L	2,439.42
LAWRENCE, BRIAN	1,791.96
LAWSON, SALLY L EST OF	927.59

LEEMAN, WAYNE C	1,891.15
LESSNER, DEBRA C	539.55
LESSNER, DEBRA C	3,283.08
LESSNER, DEBRA C	674.71
LESSNER, DEBRA C	196.20
LUKSIC, JOSIP	2,150.57
LUKSIC, JOSIP	340.08
MAINE MODULAR	354.25
MAINE MODULAR	4.36
MAINE MODULAR	357.52
MAKI, KARL W	27.19
MCFARLAND, RICHARD	1,575.04
MERRICK, LORRAINE	1,306.91
NELSON, ADAM R	637.65
NILES, MICHAEL J JR	392.40
NUTTER DAN JR	349.71
OLIVER JOHN W JR	773.90
OLIVER, JOSHUA H	300.66
OWEN, ELIZABETH CHERRY	2,667.23
PIERI, LOUIS A	3,218.77
PIETILA SULO A JR	1,663.34
PINE STATE RECYCLING INC	598.41
QUINTAL PHILIP II	1,330.89
QUINTAL PHILIP II	155.87
QUINTAL PHILIP II	49.05
QUINTAL PHILIP II	287.76
QUINTAL, LISA	1,855.18
RICE, DEAN	1,096.54
RICHMOND, ERIC	2,300.40
RITTALL, CECIL W JR	1,387.57
RITTALL JENNIFER C LIFE EST	1,776.70
RUNDELL, MICHAEL E	354.25
SAWYER, ALISON L	827.28
SCHELL, CAROL S	2,852.53
SCHUMACHER JOHN M	1,807.22
SCOTT, BRIAN	6.54
SHAW, VIRGINIA W	8,658.96
SPARRELL, STEPHEN	1,594.67
SPEAR, JEFFREY	3,957.79
SPRAGUE, DANA	5,146.98

SPRAGUE, PAULA K	1,515.10
STEEVES, SHANE	580.97
TIDEWATER CREEK REALTY	16,272.61
TOWNSEND DALE F	611.49
TOZIER, NAHUM R	2,262.49
VINAL, CHRISTOPHER D	1,493.55
WEAVER, SARAH R 1/2 INTEREST	988.15
WEBBER, MARIE	1,369.04
WELLS FARGO BANK NATL ASSOC	1,437.71
WMC MORTGAGE CORP	1,348.33
YORK, KEN INC	518.84
YORK, KENNETH R	3,414.97
YORK, MICHELLE M	662.22
ZIMMERMAN, DARYL	584.32
	<hr/>
	183,627.46

Personal Property: 2016

ANDERSON, TAMMY	8.72
BERNIER, JOANNE	71.94
BLASTOW GEORGE	76.30
BREWER, HERB	87.20
BREWER, LORI	54.50
BROOKLYN URBAN MAN INC	11.99
CAMPBELL, CHARLOTTE	87.20
DANIELSON, APRIL	54.50
FARM CREDIT LEASING SER. CORP.	8,435.51
HANNAN, DAWNA	76.30
HISLER, WARREN	21.80
JORDAN, SANDY	18.53
LIBBY, HEIDI	76.30
LINCOLN, ROBERT	0.12
PORTER, MARK	10.90
RICE, ADAM	54.50
ROLFE, FRANK SR	54.50
SHEEPSCOT JOINERY	90.47
SIBLEY, DAVID	87.20
SIMMONS, DIANNE	16.35
SMITH, LIBBY	87.20
SPRAGUE SUE & CHESTER	10.90
ST JEAN, PAMELA J	43.60
TIDEWATER CREEK REALTY	163.50

WATT, LISA	65.40	
	<u>9,765.43</u>	
Abatements: 2016		
LAWSON, SALLY EST OF	370.60	
BRAGG, BARBARA EST OF	898.16	
LEVY, DEAN	320.46	
BEDFORD, SARAH EST OF	104.64	
KURR, SHAWNA	551.54	
MCKINLEY, THEODORE & CATHERINE	154.78	
BOUCHER, KENT	136.25	
MAINE FIBER CO LLC	144.97	
COULTER, ART	109.00	
VIASAT INC	9.81	
YOUNG, ALLAN	146.06	
CHUBBUCK, PETER	54.50	
	<u>3,000.77</u>	
Uncollected 1/1/16 (2015 Taxes)		<u>174,038.53</u>
Collected	47,133.87	
SUPPLEMENTAL	347.36	
Abatements	484.64	
Liens	124,869.38	
Uncollected	<u>1,203.28</u>	
	174,038.53	
UNCOLLECTED 2015		
ALLEN, SUSAN	52.00	
BLASTOW, GEORGE	72.80	
BREWER, HERB	83.20	
BREWER, LORI	52.00	
BROOKLYN URBAN MAN INC	11.44	
CAMPBELL, CHAROLETTE	83.20	
CITY TOURS	124.80	
DANIELSON, APRIL	52.00	
HANNAN, DAWNA	72.80	
HARRISON, RON	63.44	
HISLER, WARREN	20.80	
JORDAN, SANDY	17.68	
LIBBY, HEIDI	72.80	
SHEEPSCOT JOINERY	86.32	
SIBLEY, DAVID	83.20	
SIMMONS, DIANE	15.60	

SMITH, LIBBY	83.20
SPRAGUE, SUE & CHESTER	10.40
TIDEWATER CREEK REALTY	83.20
WAITT, LISA	62.40
	<hr/> 1,203.28

Abatements: 2015

MORGAN, JOSHUA	137.25
BROWN, JENNIFER	347.36
	<hr/> 484.64

Uncollected 1/1/16 (2014 Taxes)

Collected	0.00	
Abatements	9.21	
Uncollected	1,556.23	
	<hr/> 1,565.44	<hr/> 1,565.44

UNCOLLECTED 2014

ALLEN, SUSAN	51.00
BLASTOW, GEORGE	71.40
BREWER, HERB	81.60
BREWER, LORI	51.00
BROOKLYN URBAN MAN INC	11.22
CAMPBELL, CHAROLETTE	81.60
CITY TOURS OF MAINE	122.40
CROCKETT WENDY & JIM	61.20
DANIELSON, APRIL	1.75
HEAL, ALAN	81.60
HISLER, WARREN	20.40
LIBBY, HEIDI	71.40
MAJOR, SCOTT	290.70
REED, ROBERT	204.00
SHEEPSHOT CUST. WOOD	84.66
SIBLEY, DAVID	81.60
SIMMONS, DIANNE	15.30
SMITH, LIBBY	81.60
SPRAGUE, SUE & CHESTER	10.20
TIDEWATER CREEK REALTY	81.60
	<hr/> 1,556.23

ABATEMENTS 2014:

CIT TECHNOLOGY FINAN SERV	9.21
	<hr/> 9.21

1565.44

List of Taxpayers

Owner	Map/Lot	Assessment	Tax
2008 HCR HUNTS COVE TRUST 50%	006-001-B	836,900	9,122
23 MAPLERIDGE LLC	021-025	368,900	4,021
40 DUCKPUDDLE LLC	023-024	184,400	2,010
ABAIR SHARON E	007-019	60,900	664
ABAIR SHARON E	009-046	103,900	1,133
ABBOT R LOUISE	019-007	432,800	4,718
ACHORN GERALD B JR	005-033-A	147,700	1,610
ACORN FORESTRY LLC	009-042	88,200	961
ADAMS JOHN D	004-014	173,800	1,894
ALBER MARY L	015-027	139,900	1,525
ALFIERI JAMES P	005-053-A	50,700	553
ALFIERI PATRICIA E	003-028-001	349,600	3,811
ALLAN COREY A	001-017	229,900	2,506
ALLEN ERIC R	013-001	249,100	2,715
ALLEN REBECCA	004-003	123,000	1,341
ALLEY GREGORY S	007-054	225,100	2,454
ALOISIO GREGORY W	003-062	397,100	4,328
AMES LAUREL E	010-099	163,000	1,777
AMES ROBERTA	010-117	155,700	1,697
AMNOTT FAMILY TRUST 50%	018-013	23,300	254
AMNOTT FAMILY TR UAD 11/26/08	027-014	466,700	5,087
ANDERSON CLAUDE	028-006	658,400	7,177
ANDERSON MARY ELLEN	015-010	208,900	2,277
ANDERSON WAYNE F	009-034-A	166,300	1,813
ANDREJACK ALBERT G	012-019-A	262,400	2,860
ANDRES PATRICIA L	021-013	248,500	2,709
ANDREWS TIMOTHY	010-052	225,500	2,458
ARBUCKLE CAROL S &	002-026	24,700	269
ARNOLD MARY BESS	021-039	42,600	464
ARNOLD MARY BESS	021-041	520,900	5,678
ARSENAULT JOHN N	016-016	465,300	5,072
ATWATER DAVID L	014-009	93,400	1,018
ATWOOD MILFORD W	023-023-004	31,100	339
ATWOOD MILFORD W	023-023	48,500	529
ATWOOD MILFORD W	023-023-001	31,100	339
ATWOOD MILFORD W	023-023-003	31,100	339
ATWOOD MILFORD W	023-023-005	31,100	339

Owner	Map/Lot	Assessment	Tax
ATWOOD MILFORD W	023-023-009	31,100	339
ATWOOD MILFORD W	023-023-010	31,100	339
ATWOOD MILFORD W	023-023-012	31,100	339
ATWOOD MILFORD W	023-023-013	31,100	339
ATWOOD MILFORD W	023-023-011	31,100	339
ATWOOD MILFORD W	023-023-D	287,600	3,135
ATWOOD MILFORD W	023-023-B	36,900	402
ATWOOD MILFORD W	023-023-C	172,800	1,884
ATWOOD MILFORD W JR	013-037	180,100	1,963
ATWOOD MILFORD W JR	023-013	345,000	3,761
ATWOOD MILFORD W JR	023-017	144,900	1,579
ATWOOD MILFORD W JR	023-023-A	183,400	1,999
AUGUSTINI MICHAEL C	010-028	202,500	2,207
AUSTIN PAUL W JR	014-015	300,700	3,278
BAILEY ARLENE F	016-013	53,600	584
BAILEY CHESTER W III	003-012	220,600	2,405
BAILEY JAY S	023-008	188,300	2,052
BAILEY MERRILL B.	010-110	199,100	2,170
BAKER DENNIS E & DORIS D L TR	016-002	235,100	2,563
BAKER E. DENNIS LIVING TRUST	016-001	254,700	2,776
BAKER LARRY L	009-006-B	192,700	2,100
BAKER SUSAN B REV TRUST	007-026	358,100	3,903
BALDWIN ANTHONY	009-029-E	116,900	1,274
BALDWIN JAMES YORK	007-010-A	237,500	2,589
BALDWIN MOLLIE	010-045	198,700	2,166
BALDWIN PAUL	009-029	432,400	4,713
BALDWIN RAYMOND F	025-026	292,800	3,192
BALDWIN ROBERT C JR	007-010-B	205,900	2,244
BALDWIN ROBERT C JR ET AL TRS	007-010	279,500	3,047
BALDWIN ROBERT D	025-002	39,800	434
BALDWIN ROBERT D	025-003	437,200	4,765
BALDWIN ROBERT D	025-025	32,600	355
BALDWIN SCOTT J	002-057	166,600	1,816
BALL EVELYN M	003-072	259,700	2,831
BALL FAITH R	009-042-A	169,900	1,852
BALL HARRIET J	005-053	28,000	305
BALL MARKHAM	005-003	151,400	1,650
BALL MARTHA H	024-027	506,700	5,523
BALL MICHAEL B	004-041-A	44,000	480
BALL RICHARD J	006-006	31,800	347
BALL ROBERT M	024-026	318,400	3,471
BALL RYAN J	003-058-B	333,300	3,633

Owner	Map/Lot	Assessment	Tax
BALTES CAROLYN S	023-002-H	323,800	3,529
BALTES CLETUS J	023-002-E	525,200	5,725
BAMFORTH PATRICIA & RICHARD REV TRUST	026-035	349,200	3,806
BANKS JAMIE L	010-077	126,200	1,376
BANTA JOHN H	015-046	100,500	1,095
BAPTIST CHURCH	015-006	-	-
BAPTIST PARSONAGE	014-025-A	156,000	1,700
BARBOUR DANIEL S	009-029-D	179,500	1,957
BARKALOW ROBERT E	010-086	202,800	2,211
BARNES CATHERINE BESTON TR UA 5-22-06	004-033-A	325,300	3,546
BARNUM WILTON J	004-006-A	258,200	2,814
BARRON LYNDON D	014-001-B	36,900	402
BARRON LYNDON D	014-001-C	246,300	2,685
BARRON LYNDON D	014-001-D	38,000	414
BARSTOW CHRISTOPHER B	014-035	147,400	1,607
BARSTOW CHRISTOPHER B	003-017-B	73,600	802
BARSTOW CHRISTOPHER R	003-003	61,700	673
BARSTOW CHRISTOPHER R	005-056	1,100	12
BARSTOW CHRISTOPHER R	005-055-C	108,900	1,187
BARSTOW JAMIE M	005-055	168,100	1,832
BARSTOW, MICHAEL EST OF	003-025	30,300	330
BARTER JANEEN M	012-035	167,500	1,826
BARTOLOMEI DYNASTY TRUST	001-015	571,300	6,227
BARTOLOMEI DYNASTY TRUST	001-016	94,000	1,025
BARTRUG BRUCE A	014-008	200,700	2,188
BASCOM KENDALL H	010-005	109,500	1,194
BATCHELDER JASON A	002-007-H	77,900	849
BATCHELOR KENNETH	003-014-C	225,000	2,453
BAUKUS WILLIAM J JR	021-042	381,500	4,158
BAUKUS WILLIAM JR	021-040	39,700	433
BAUM JILL B M	010-070	108,600	1,184
BEAULIEU RETREAT LLC	025-016	415,100	4,525
BEAVER POINT CAMP LLC	008-013-A	490,800	5,350
BECK AARON M	027-006-C	223,100	2,432
BECK ALLAN A	027-006-A	406,200	4,428
BECK ALLAN A	027-029-A-001	44,100	481
BECK ROBERT A LIVING TRUST	027-027	401,400	4,375
BECKER MARK CALDWELL	010-060	158,700	1,730
BECKER MARK CALDWELL	010-061	20,800	227
BECKER MARK CALDWELL	010-062	5,300	58

Owner	Map/Lot	Assessment	Tax
BECKWITH ROBERT	003-058-F	330,700	3,605
BEDFORD SARAH H ESTATE OF	016-031	386,800	4,216
BELLOWS DEBORAH V	026-007	327,400	3,569
BELLOWS DEXTER R	016-025	321,100	3,500
BENJAMIN WALLACE B	021-010	234,100	2,552
BENNER AUDREY R	003-007	120,000	1,308
BENNER CALYN M	014-005	131,900	1,438
BENNER COLT D	010-033	283,600	3,091
BENNER DAVID A JR	015-052	150,500	1,640
BENNER DAVID A SR	005-031	127,100	1,385
BENNER DEVIN J	010-110-A	187,400	2,043
BENNER DEVIN J	012-029	157,600	1,718
BENNER MARIANNE G	005-030	72,700	792
BENNER PHILIP L	003-045	219,600	2,394
BENNER ROY	002-007-C	31,100	339
BENNER STEPHEN A	005-058-A	34,500	376
BENNER STEPHEN A	005-059	77,200	841
BENNER TRANSPORTATION LLC	013-025	213,100	2,323
BENNER WAYNE K	005-055-A	137,300	1,497
BENNER YVETTE M	010-034	43,800	477
BENSLEY AUDREY N TRUSTEE	020-001-C	222,600	2,426
BENT CAROL ESTATE OF	018-006	213,600	2,328
BENT JOSEPH J III	018-020	125,300	1,366
BENTON CHARLES J	004-025	239,400	2,609
BERRY HILDA K	014-003-A	31,100	339
BERRY HILDA K	014-006	133,800	1,458
BERUBE RAYMOND E	001-003-G	36,000	392
BETTS BARBARA A	010-057	76,900	838
BHE LETICIA Z	001-025	283,500	3,090
BICKFORD MICHAEL J	005-001	360,900	3,934
BICKFORD MICHAEL J	024-009	31,100	339
BILLINGS MARILYN SUE	016-032	124,000	1,352
BILLINGS SUSAN	002-023	59,000	643
BILLINGS SUSAN M	002-021-A	327,100	3,565
BILLINGS SUSAN M	002-022	200	2
BIRKETT JAMES D	002-004	12,100	132
BIRKETT JAMES D	018-001	259,000	2,823
BIXBY AIMEE L CONSERVATOR	013-009	124,700	1,359
BLACK DOG CORPORATION	014-028	122,800	1,339
BLACKMAN ANDREW M	007-032	129,600	1,413
BLAKE JAMES J	005-001-A	201,700	2,199
BLAKE MICHAEL J	002-053-B	7,700	84

Owner	Map/Lot	Assessment	Tax
BLAKELOCK ROBERT E & HELEN J LIVING TR	010-083	237,100	2,584
BLAKESLEY MEREDITH	022-006	156,900	1,710
BLANCHETTE JOAN F	003-078	94,000	1,025
BLAUVELT CHARLES J	025-022	348,200	3,795
BLUST CYNTHIA	007-066-A	218,800	2,385
BODLEY BRIAN	015-044	155,800	1,698
BODOR WILLIAM L	018-014	231,900	2,528
BODOR WILLIAM L	018-018-A	1,300	14
BOE EIVIND A	010-102	160,300	1,747
BOGGS LELAND E	002-007-D	30,800	336
BOGGS LELAND E ET AL	007-064-B	73,400	800
BOGGS LELAND II ET AL	002-007-F	65,400	713
BOGOSIAN ROBERT G	007-025	310,900	3,389
BOLAN BRENDA	018-025	66,800	728
BOLLING DAVID	010-022-B	68,900	751
BOND ELLIS &	008-011	500,800	5,459
BOONE BRIAN E	003-014-E	284,400	3,100
BORING DAVID F	012-001	490,200	5,343
BOSWORTH NETTIE G	005-050	101,300	1,104
BOTTERO JOHN	014-027	191,100	2,083
BOURNE DONN ROGER	013-016	151,700	1,654
BOYD CHERYL C	015-041	170,500	1,858
BOYNTON MELBA M	015-056	215,100	2,345
BRACKETT TODD B	003-032	162,700	1,773
BRADBURY AARON F	013-035	234,200	2,553
BRADBURY AARON F	013-035-B	39,500	431
BRADY JOHN A	021-012	318,400	3,471
BRAGG BARBARA A	003-019	107,500	1,172
BRAGG BARBARA A	003-020	50,400	549
BRAGG BARBARA A	003-033	453,100	4,939
BRAND JOHN PH	027-024	248,300	2,706
BRESLIN WILLIAM W., TRUSTEE	026-028	405,700	4,422
BREWER RUTH C	015-057	119,500	1,303
BREWER SCOTT W	004-007	115,800	1,262
BREWER STANLEY R SR	014-004	77,100	840
BREWER STANLEY R SR	014-004-A	100,300	1,093
BREWER TIMOTHY L	021-024	263,700	2,874
BRIERLEY MARILYN E	007-036	270,400	2,947
BRIGGS ARNOLD M	010-013	540,100	5,887
BRIGGS MARTHA W	026-029	422,000	4,600
BRIGGS NOLA	023-002-B	454,000	4,949

Owner	Map/Lot	Assessment	Tax
BROOKS MARK A	003-053-A	321,500	3,504
BROUGH PETER P	015-031	165,600	1,805
BROWN BEN L	004-042-A	237,000	2,583
BROWN DEBORAH	007-035	248,300	2,706
BROWN DORCELLE	007-054-A	55,700	607
BROWN DORCELLE	022-003	417,900	4,555
BROWN DORCELLE 52	004-042	38,300	417
BROWN DORCELLE 52	004-043	800	9
BROWN DORCELLE 52	007-057	457,500	4,987
BROWN DORCELLE 52	007-059-A	15,000	164
BROWN DORCELLE 52	007-062	513,800	5,600
BROWN FAMILY TRUST 50%	018-019	127,000	1,384
BROWN JOYCE	002-050-T	-	-
BROWN LAURIE J ET AL	016-042	154,900	1,688
BROWN LEROY BUDDY	007-061	49,500	540
BROWN LEROY EDWIN	007-062-A	226,300	2,467
BROWN REBECCA M	004-006-B	31,100	339
BROWN SHARON W	012-026	65,400	713
BROWN ZACHERY B	004-042-B	248,900	2,713
BRUCE N HARRIS REV. TRUST	026-032	527,600	5,751
BRUEN JOHN P	028-001	488,400	5,324
BRYANT PATRICIA H	023-028-A	150,800	1,644
BRYANT PAUL	005-042	49,400	538
BRYANT PAUL L	023-028	318,400	3,471
BRYANT WILLIAM P	011-013-A	72,500	790
BRYANT WILLIAM P	012-033	51,300	559
BRYDGES BETTY LU	010-069	246,500	2,687
BUCHAN MARY JANE	002-052	241,100	2,628
BUCK ALEXANDER K JR	004-030	29,400	320
BUCK ALEXANDER K JR	019-023	1,301,200	14,183
BUDD LORI R	015-036	149,600	1,631
BUFFER ZONE TRUST	002-012-A	32,100	350
BURMEISTER JEFFREY P	007-039-D	311,500	3,395
BURNHAM CORY T	022-012-E	239,900	2,615
BURNS CHRISTINA	003-010	3,100	34
BURNS CHRISTINA F	003-011	184,000	2,006
BUTLER OLIVER	010-073	169,100	1,843
BUTLER SUZANNE	018-031	61,300	668
BYRANT WILLIAM P	011-013	170,900	1,863
C&R REALTY TRUST	021-016	370,000	4,033
CAHILL MICHAEL J	003-034-B	400,400	4,364
CAMERON LEWIS A	005-017-B	189,600	2,067

Owner	Map/Lot	Assessment	Tax
CAMP ARTHUR LLC	001-013	300,900	3,280
CAMPBELL JUSTIN W	005-017-A	153,900	1,678
CAMPBELL PAULA D	010-004	501,500	5,466
CAMPBELL WILLIAM B	016-037	164,300	1,791
CAPLE CYNTHIA	003-017-C	172,200	1,877
CAPUANO DENNIS J	003-030	466,300	5,083
CARTER BRADFORD J	004-039	235,700	2,569
CARTER DUSTIN J	023-025	216,700	2,362
CARTER EDWARD W	019-002-C	43,400	473
CARTER MARION R	024-004	146,900	1,601
CARTER WAYNE M L TR 1-6-16	012-012	276,000	3,008
CARTER, PRESTON S	024-006	182,100	1,985
CARVALHO JOSEPH	012-022	217,400	2,370
CASE STEVEN B	002-002-A	145,100	1,582
CASWELL CHRISTOPHER N	001-003-H	220,800	2,407
CATUDAL DAVID	024-024	475,600	5,184
CEDAR LANE ACRES INC	018-011	162,800	1,775
CENTRAL LINCOLN CTY YOUTH	001-001	-	-
CENTRAL MAINE POWER	002-003	3,470,200	37,825
CHADWICK PROPERTIES LLC	003-008-B	183,500	2,000
CHADWICK PROPERTIES LLC	003-009	9,200	100
CHADWICK PROPERTIES LLC	003-022	93,300	1,017
CHADWICK RICHARD	014-036	177,100	1,930
CHAPMAN DEREK A	002-050	128,400	1,400
CHAPMAN JOHN A	004-026	215,800	2,352
CHAPMAN JOHN A	004-025-A	37,200	405
CHAPMAN MICHAEL L	023-012	251,500	2,741
CHAPMAN PRISCILLA A	012-002	455,900	4,969
CHAPMAN TERRY L	008-009-A	308,000	3,357
CHAPNIK ELAINE	028-015	395,600	4,312
CHASE GEORGE	026-005	401,900	4,381
CHASE GEORGE	026-043	32,300	352
CHASSE JOHN N	015-039	22,900	250
CHASSE JOHN N	015-040	175,500	1,913
CHENEY TIMOTHY W	014-010	184,300	2,009
CHERRY STEPHEN J	023-009	231,600	2,524
CHERUBINI RITA B	003-028	233,300	2,543
CHESKA KATHLEEN J	012-027-E	207,100	2,257
CHIARCHIARO CHARLES	010-016	300,300	3,273
CHICKERING ROAD REALTY LLC	010-020	131,300	1,431
CHILL LAKE HOUSE LLC	003-034	591,300	6,445
CHIPPENDALE CLIFFORD	023-018	216,800	2,363

Owner	Map/Lot	Assessment	Tax
CHUTE NATHAN D	015-038	171,100	1,865
CIRIGLIANO JOSEPH J	003-058	39,000	425
CIRIGLIANO JOSEPH J	003-069	536,700	5,850
CLARK BERNICE	007-063-D	86,100	938
CLARKE BRADLEY H	013-002	84,400	920
CLARKE BRADLEY H	013-003	3,800	41
CLARKE BRADLEY H	013-014	33,900	370
CLARKE BRADLEY H	013-024	39,000	425
CLIFFORD BILLY	013-032-F	35,300	385
CLIFFORD BILLY G	013-033	187,000	2,038
CLUNIE JANET K	017-007-A	585,600	6,383
COASTAL MAINE LLC	005-011-A	13,400	146
COASTAL WOODWORKING INC	001-001-A	333,600	3,636
COFFIN GARRETT S	022-005-A	270,500	2,948
COFFIN IAN J	022-005-A-001	200,000	2,180
COFFIN PATRICIA	003-075-C	31,300	341
COFFIN PATRICIA K	003-075-A	99,700	1,087
COFFIN RYAN F	022-005-A-002	95,200	1,038
COFFIN SCOTT	003-075-D	183,000	1,995
COLEMAN NANCY L	010-030	179,200	1,953
COLLAMORE LORRAINE E	007-045-B	188,300	2,052
COLLINS MARK G	025-020	405,100	4,416
COLLINS STEVEN F	009-029-B	310,100	3,380
COMER JOSEPH M TRUSTE	008-013-D	450,700	4,913
COMER LAURA A	008-013-D-001	111,400	1,214
COMMBS STACEY	026-040-A	204,500	2,229
CONARY NANCY	002-061	217,100	2,366
CONLEY JOHN L	015-005	162,500	1,771
CONWAY TONI J.	005-029-C	101,000	1,101
COOKSON BRIAN	001-003-C	261,900	2,855
COOKSON BRIAN D	005-001-C	219,900	2,397
COONS HILDA E ET AL	024-010	218,900	2,386
COOPER STEPHEN PAUL EST OF	007-054-D	49,600	541
CORBIN JAMES	009-003-D	133,500	1,455
CORMIER-HAY JANICE M	003-008-B-002	33,300	363
COST LISA M	013-020	259,200	2,825
COST TRAVIS	019-002-B	132,800	1,448
COURVILLE JOHN B	002-016-A	274,200	2,989
COWAN CAROL S	023-033	140,600	1,533
CRAIG HOWARD HUNTER III	016-005	313,700	3,419
CRANE LAURA C	026-015	261,200	2,847
CREAMER CARLTON T	027-025	302,500	3,297

Owner	Map/Lot	Assessment	Tax
CREAMER SELMA M	005-022	214,400	2,337
CREAMER THOMAS E ET AL	026-034	385,300	4,200
CREDIT SHELTER TRUST	007-034	132,000	1,439
CREDIT SHELTER TRUST	007-039	147,900	1,612
CROCKETT CHERYL	002-007-G	28,000	305
CRONKHITE RICKY A	004-007-A	175,500	1,913
CROSS DENISE M	023-031-A	33,900	370
CUMMONS MICHAEL J JR	003-058-E	229,300	2,499
CUNNINGHAM BONNIE	015-033	109,800	1,197
CUNNINGHAM JASON O	015-013	71,200	776
CUNNINGHAM JASON OWEN	015-013-B	32,100	350
CUNNINGHAM LISA ANN	007-055-B	141,100	1,538
CUNNINGHAM MATHEW AINSLEY	015-013-A	125,500	1,368
CUNNINGHAM MAURICE W III	007-055-C	54,900	598
CUNNINGHAM OWEN F	014-007-A	152,400	1,661
CUNNINGHAM PHILIP C	001-004	125,800	1,371
CUNNINGHAM SHEENA L	007-055	71,100	775
CURTIS STEPHEN J & BRIDGET M	023-004	257,200	2,803
CURTIS THOMAS B	010-047	133,800	1,458
CURTIS THOMAS B	010-048	22,000	240
CUSHING HOLLY	015-055	168,700	1,839
CUSHING PAUL H	001-003-B	206,500	2,251
D F PARTNERSHIP	009-020	400	4
D F PARTNERSHIP	009-022	37,300	407
DAGLEY WILLIAM W	003-027	203,400	2,217
DAGLEY WILLIAM W	005-018	279,100	3,042
DAINS LYNN	026-016	300,200	3,272
DAIUTE MARK H	026-011	315,900	3,443
DAIUTE MARK H	026-040	28,400	310
DAIUTE MARK H	026-041	26,300	287
DAIUTE PAUL C	026-014	262,300	2,859
DAM LAKE WATERSHED	004-028-A	-	-
DAM LAKE WATERSHED ASSOC.	009-019-A	19,600	214
DAM MONTESSORI SCHOOL II	003-008	-	-
DAPKINS BRUCE JOSEPH	026-001	308,200	3,359
DAPKINS BRUCE JOSEPH	026-044	30,800	336
DARBEBY ALBERT JEFFREY	002-008	168,800	1,840
DARLING MARILYN V	004-019-A	166,000	1,809
DARLING-DELISLE CHRISTINE	004-020	152,100	1,658
DAVIS ARTHUR L	023-002-D	170,300	1,856
DELISLE AUGUST	004-045-A	33,400	364
DEMERRITT MARY	017-008-A	150,100	1,636

Owner	Map/Lot	Assessment	Tax
DEPATSY DOMINIC 1/2 INTEREST	004-040	98,500	1,074
DESCHESNES CHARLES E JR	010-113	225,700	2,460
DEVAKUL M L TRIDHOSYUTH	003-057	565,100	6,160
DION WILLIAM A	007-038	152,400	1,661
DOANE-JUMBO MELINDA L	004-002	153,200	1,670
DODGE CATHERINE L	005-058	109,100	1,189
DOLLOFF DALE A	022-012	445,600	4,857
DOLLOFF DALE A	022-012-A	95,000	1,036
DOMARECK MYRON & SHARI	022-004	325,400	3,547
DONAHUE THOMAS A	028-006-A	271,800	2,963
DONDLINGER ANDREW P	003-075-E	31,400	342
DONNELL JEFFREY	007-004	185,100	2,018
DORR CHESTER G	021-002	234,900	2,560
DOUCETTE, CAROL	024-013	223,300	2,434
DRABECK JOSEPH A	009-053	128,600	1,402
DRAKE JUSTIN S	015-043	153,000	1,668
DRAKE ROGER E	003-004	136,100	1,483
DRAKE ROGER E	014-034	8,900	97
DRAKE STEVEN	003-014-B	216,600	2,361
DREJZA BARBARA LOUISE (KEENE)	016-003	282,900	3,084
DRUGACH DELORES	013-012	113,800	1,240
DRW LLC	001-002	39,700	433
DRW LLC	003-056	475,700	5,185
DRW LLC	016-014	256,100	2,791
DTRAB HOLDINGS LLC	021-044	361,200	3,937
DUBORD MICHAEL B	008-005-A	107,400	1,171
DUGGAN DEBRA M	002-027	218,400	2,381
DUNBAR EDWARD W FAMILY TRUST	021-027	258,600	2,819
DUNCAN ADA	014-041	227,100	2,475
DUNPHEY RICHARD S	015-011	244,100	2,661
DWYER ALISON BOYD	010-003	132,300	1,442
EASTER JENNIFER C	016-040-A	79,800	870
EATON JANE E REV TR 2/5/13	023-020	286,500	3,123
ECCLESTON FREDRICK W	018-008	411,900	4,490
ECCLESTON FREDRICK W	018-009	69,500	758
ECCLESTON FREDRICK W	018-010	322,000	3,510
EDWARDS DAVID I JR	007-007	112,800	1,230
EDWARDS DIANE R	004-005	122,100	1,331
EDWARDS DIANE R	004-005-001	149,000	1,624
EED MELISSA	010-026-A	30,600	334
ELLIS DAVID M	007-007-A	129,300	1,409
ELOWE HEATHER R	009-012	112,100	1,222

Owner	Map/Lot	Assessment	Tax
EMERSON JOHN F	014-020	107,700	1,174
EMERSON JOHN F	014-021	164,600	1,794
ENDERS VILLI	022-007-E	191,400	2,086
ENNIS FAMILY TRUST	028-003	357,000	3,891
EON CHRISTINA	005-035-B	218,700	2,384
EON DAVID JR	005-035-D	41,200	449
EON DAVID P	005-035	152,300	1,660
EON DAVID P	024-031	199,300	2,172
ERICKSON CARL B	022-007-A	569,600	6,209
ERICKSON CARL B	022-007-B	194,300	2,118
ERICKSON CARL B	022-007-L	7,100	77
ERICKSON CARL B JR	022-007-H	37,300	407
ERICKSON CARL B JR	022-007-J	36,400	397
ERICKSON CARL B JR	022-007-K	37,600	410
ERICKSON MARGIE L	023-029	94,700	1,032
ERNST DAVID	007-049	162,300	1,769
ESCHENROEDER, DANA E ET AL	024-025	370,100	4,034
EVANS SURVIVOR'S TRUST	014-019	186,100	2,028
EWELL THOMAS C	007-050	53,100	579
FAGAN KATHLEEN	010-006	257,800	2,810
FAHEY FAMILY JOINT REV. LIV TR	003-073-A	393,300	4,287
FAHEY MICHAEL S	003-074	77,500	845
FAIRPOINT COMMUNICATIONS	009-027-L	3,500	38
FALES BARBARA P	009-002	6,000	65
FALES BARBARA P	009-033	2,500	27
FALES BARBARA P	009-054	244,800	2,668
FALES JAMES P	004-041	146,600	1,598
FALES JAMES P	024-022	125,900	1,372
FALES PATRICIA P	019-004-A	263,400	2,871
FALK JUDITH	019-010	489,500	5,336
FALKOFF SUSAN G	003-063	318,400	3,471
FALKOFF SUSAN G	003-064	167,200	1,822
FALLER RICHARD A	015-009-A	30,500	332
FALLER TRUST OF 2009	015-008	30,600	334
FALLER TRUST OF 2009	015-009	56,700	618
FANNING CRAIG W	012-004	259,200	2,825
FARRELL THOMAS	015-026	116,500	1,270
FARRIS GEORGE T	010-035	111,100	1,211
FARRIS GEORGE T	012-031	20,400	222
FAULSTICH JOHN O	021-011	326,600	3,560
FAUX GEORGE F	025-005	226,400	2,468
FEINSTEIN WILLIAM	027-012	228,700	2,493

Owner	Map/Lot	Assessment	Tax
FELTIS SHAWN T	023-037	158,600	1,729
FERNALD PETER S	025-023	318,800	3,475
FEROLA FAMILY LEGACY TRUST	026-013	213,300	2,325
FERRERO MARK J	005-023	267,100	2,911
FERRERO MARK J	005-029-A	302,700	3,299
FEUS GEORGE H	003-067	641,000	6,987
FEYLER MARY S	007-065	153,300	1,671
FICKEN FREDERICK A	009-025	235,100	2,563
FIDES PETER J II	019-020	778,500	8,486
FIELD THOMAS M	010-087	243,000	2,649
FINDLAY DAVID W	007-009	473,200	5,158
FISHER PATIENCE O	004-036	216,000	2,354
FITTON LAWRENCE IN VIVOS TR	002-016	216,700	2,362
FLAGG BRIAN H	008-012	103,600	1,129
FLAGG BRIAN H	008-012-A	122,700	1,337
FLAGG BRIAN H	008-012-D	31,200	340
FLAGG DARRYL	009-022-A	50,000	545
FLAGG JAMES D	008-012-B	171,800	1,873
FLAGG JAMES D	008-012-C	31,200	340
FLAGG JAMES D 50%	028-005	600	7
FLAGG JAMES D 50%	028-005-A	13,000	142
FLAGG JOHN A ET AL	009-019	53,400	582
FLANAGAN BILLIE M	004-037	170,400	1,857
FLEURY EVA-MARIE	015-018-C	65,100	710
FLEWELLING JR KENNETH L	013-005	164,100	1,789
FORD IV JOHN E	007-008	395,500	4,311
FORD JOHN E IV	007-005	55,900	609
FORD JOHN E IV	007-006	1,600	17
FORSTROM SHERRY	007-069	109,400	1,192
FORTIN JOSEPH	007-037	313,100	3,413
FOSKETT ANN L	010-105	182,100	1,985
FOSS NANCY J	009-045	121,900	1,329
FOYE RODNEY C	021-004	271,300	2,957
FRAME MICHAEL	005-019	321,300	3,502
FRANCONI TYLER VAILL	027-019	296,100	3,227
FREKER JOHN C. M&A L TRUST	011-003-A	483,100	5,266
FRENCH MARY LOU	024-030	215,000	2,344
FRIEDLAND DANIEL M	010-088	303,500	3,308
FRIEND WARREN H	026-033	342,900	3,738
FRIEND WARREN H	026-034-A	27,300	298
FROG HOLLOW LLC	001-014	310,400	3,383
FURMAN ROBERT W JR	021-040-A	8,200	89

Owner	Map/Lot	Assessment	Tax
G R H & SONS	005-019-D	541,300	5,900
GABBE PETER S	006-003-D	818,400	8,921
GADBERRY MARTHAJEAN	008-014-B-T	60,400	658
GAETH RICHARD R	016-011	467,100	5,091
GALEN AMY F LIVING TRUST	019-021-A	344,200	3,752
GALLACE CHERYL	024-002	5,600	61
GALLACE CHERYL	024-021	224,200	2,444
GALLAGHER JOHN W	004-017-A	217,400	2,370
GALLAGHER SHIRLEY R	004-017	129,500	1,412
GALLAGHER SHIRLEY R	023-010	240,300	2,619
GALLANT BETTY JEAN	008-008-A	134,100	1,462
GALLANT JEROLD LEE	016-041-D	170,200	1,855
GAMAGE RONALD L	009-008	120,200	1,310
GARBER PAUL G	008-001-A	177,400	1,934
GARCIA JENNIFER	022-014-A	30,300	330
GARCIA JENNIFER	022-013	32,100	350
GARDINER JAMES C	010-091	106,500	1,161
GARDINER ROBERT H LIFE ESTATE	015-050	177,000	1,929
GARNETT LEON	023-032	195,700	2,133
GATCHELL MERRILL R	002-009-A	169,700	1,850
GAY DAVID P	014-029	152,900	1,667
GAY TRACY LEE	028-011	367,700	4,008
GEELE BRYCE C	027-006	196,000	2,136
GEELE BRYCE C & JEANNINE 1/3 INT	027-007	19,000	207
GEISLER ANNE S	013-021	189,700	2,068
GENTHNER MILDRED L EST	005-006	132,600	1,445
GENTHNER NANCY A	027-028	290,700	3,169
GEORGE S WILLS REVOC TRUST	023-011	415,900	4,533
GERARD ELLEN W	019-011	412,300	4,494
GESUALDO RICHARD A	027-017	348,300	3,796
GIBERSON RICHARD F	010-017	348,900	3,803
GIBERSON RICHARD F	010-020-B	201,100	2,192
GIDDINGS STEPHEN	003-054	376,200	4,101
GIFFORD GERALD	003-038-A	168,400	1,836
GIFFORD SHERMAN T	003-005	33,200	362
GIGLIA MICHAEL	016-012	232,600	2,535
GIGNOUX ALEXANDRA	019-001	581,500	6,338
GILBERT CATHERINE E	015-018-B	88,500	965
GILBERT JOHN	007-063-006	32,500	354
GILBERT JOHN	007-063-005	31,500	343
GILBERT JOHN	007-063-004	31,100	339
GILBERT JOHN	007-063-001	31,100	339

Owner	Map/Lot	Assessment	Tax
GILBERT JOHN A JR	007-063	50,100	546
GILCHRIST JANE B TRUST	003-061	343,600	3,745
GLASIER-WYLIE REBECCA L	005-029-D	243,300	2,652
GLENDINNING DAVID R	019-008	402,900	4,392
GLENDINNING WILLIAM B & HELEN	023-006	367,400	4,005
GLIDDEN A B III	020-005	102,900	1,122
GLIDDEN RICHARD W	027-029-D	154,000	1,679
GOODALE CATHERINE J	016-004	183,700	2,002
GOODWIN THOMAS W JR	010-017-A	205,200	2,237
GOULD ROBIE	002-076	120,400	1,312
GOULD TERRY A	008-008	234,100	2,552
GRAMACY STEPHEN J	023-023-002	31,100	339
GRAMACY STEPHEN J	023-023-008	31,100	339
GREAT SALT BAY SANITARY DIST	010-051	-	-
GREENE HEATHER E	023-002	122,900	1,340
GREGOIRE JOAN H	013-032-B	252,300	2,750
GREGORY PATRICK A	016-034-A	133,500	1,455
GREY JUDITH NOON	010-122	208,000	2,267
GRIFONE JOSEPH JR	024-029	216,300	2,358
GRINDAL RICHARD C	010-021	185,900	2,026
GROSS DEBRA	009-019-B	233,700	2,547
GROTH MARIANNE L	027-023	228,200	2,487
GUENZEL JOSEPH T	008-010-A	179,600	1,958
GUENZEL KARL	008-010	276,100	3,009
GUPTILL MARY P	009-003-A	124,700	1,359
GUPTILL SUE	009-041	231,200	2,520
HAGAR ROXANNE L	009-039	64,600	704
HAINES BRUCE O	002-074	118,000	1,286
HAINES BRUCE O	002-075	7,200	78
HALL BRIAN P	026-017	419,800	4,576
HALL KENDALL	009-043	208,100	2,268
HALL RON	009-002-A-T	31,700	346
HALL SHIRLEY	007-053	117,200	1,277
HALLETT WILLIAM H	003-014-N	347,900	3,792
HALLETT WILLIAM H	003-071	184,500	2,011
HALLOWELL BRIAN G	012-025	49,000	534
HALLOWELL BRIAN G	012-032	8,400	92
HALLOWELL BRIAN G	012-037-A	221,800	2,418
HALLOWELL LARRY	012-037	50,600	552
HALLOWELL LARRY P	012-038	94,800	1,033
HALLOWELL MARJORIE	005-022-A	154,800	1,687
HALMO MICHAEL M	021-048	271,700	2,962

Owner	Map/Lot	Assessment	Tax
HAMMER LISA BETH	004-013-C	147,800	1,611
HAMMER THOMAS C	004-013-B	216,900	2,364
HAMMER WILLIAM	004-013	299,600	3,266
HAMMER WILLIAM	019-002	40,200	438
HAMMER WILLIAM C	019-002-E	31,500	343
HAMMOND PAUL	019-004-C	341,900	3,727
HANCOCK JOAN M	012-036	118,200	1,288
HANCOCK THOMAS N	013-019	2,600	28
HANCOCK THOMAS N	013-028	61,400	669
HANLEY ALAN	013-034	142,300	1,551
HANLEY GERALDINE	024-016	470,600	5,130
HANNA STEWART	013-011	179,100	1,952
HANNAN SHERRI CROCKETT	003-024-A	113,500	1,237
HANSBURY MATTHEW J	002-021	240,200	2,618
HANSEN GREGORY C	007-001-A	443,900	4,839
HANSON JEANNETTE A	003-036	287,500	3,134
HARDINA BRUCE M	022-007-G	326,400	3,558
HARDMAN CAROLYN B	007-024	299,200	3,261
HARDT DAVID	005-035-C	395,900	4,315
HARDY EMILY D	009-044-B	214,000	2,333
HARGREAVES ROBERT A	015-051	153,200	1,670
HARJULA MARY G	028-009	245,000	2,671
HARKINS TRACY	005-025	31,100	339
HARKINS TRACY	005-026	41,000	447
HARLOW JAMES H	009-038	111,000	1,210
HARPER ROBERT J	007-063-B	125,100	1,364
HARRINGTON KYLIE G	005-036-B	234,100	2,552
HARRIS LESLIE K	001-007	111,900	1,220
HART DANIEL	026-006	377,000	4,109
HART DANIEL	026-042	31,500	343
HART DAVID J SR	003-024-007	202,400	2,206
HART HALVER A EST OF	009-017-A	2,300	25
HART HALVER A EST OF	009-018	162,600	1,772
HART MICHAEL	024-005	202,800	2,211
HART WILLIAM	026-036	386,600	4,214
HARTENSTEIN SALLY SWAN FAM TR	004-031-E	898,000	9,788
HARTFORD ASHLEE T	009-024-C	167,700	1,828
HARTFORD NANCY A	008-009	76,000	828
HARTFORD NANCY A	009-024	286,100	3,118
HARTFORD THOMAS	009-024-A	223,600	2,437
HARTSUIKER HENDRIK	012-005-B	31,100	339
HARTSUIKER HENDRIK	012-016	394,900	4,304

Owner	Map/Lot	Assessment	Tax
HATCH BRITT H	013-006	185,000	2,017
HATCH BRITT H	013-013	26,700	291
HATCH BRITT H	013-017	21,800	238
HATCH RICHARD E	015-021	99,300	1,082
HATCH WELL DRILLERS	005-017-C	250,800	2,734
HATCH WILLIAM J	013-039	44,300	483
HATCH WILLIAM J	013-039-B	195,100	2,127
HAVENSTEIN CHRISTINE	016-024	356,600	3,887
HAVENSTEIN CHRISTINE	016-041-B	157,000	1,711
HAVENSTEIN CHRISTINE	016-041-B-001	118,700	1,294
HAWKES GARY	023-034	256,300	2,794
HAYES ALBERT JR	026-031	485,200	5,289
HAYES CHRISTOPHER L	021-007	269,100	2,933
HEBB WENDY	010-106	193,100	2,105
HEDRICK SUZANNE F	011-003-D	420,600	4,585
HEDRICK SUZANNE F	011-008	258,000	2,812
HELMS TAYIB A	012-013	259,600	2,830
HELSTOSKY MARGARET	003-050	185,500	2,022
HENNESSEY MICHAEL J	016-017	283,600	3,091
HENNY BRANDON T	005-019-F	30,100	328
HENNY BRICESON	005-019-E	24,700	269
HENNY GEORGE R	005-012	36,600	399
HENNY GEORGE R	005-014	45,800	499
HENNY GEORGE R	005-019-A	33,000	360
HENNY GEORGE R	005-019-B	154,500	1,684
HENNY GEORGE R	005-019-C	75,500	823
HERALD CRAIG D	011-004	321,400	3,503
HEREFORD ALISON & SHROUT ANN	006-002	628,200	6,847
HEYWOOD ANNE TRUST 2005	008-013-G	268,400	2,926
HEZIK WALTER JR	008-005	139,100	1,516
HIBBARD GLENN R	009-029-C	228,700	2,493
HIBBS PAMELA S	013-028-A	273,000	2,976
HIDDEN VALLEY TRAIL LLC	007-003-C	129,500	1,412
HIGGINS FAMILY REV FAMILY TR	021-014	238,900	2,604
HILL WILLIAM	012-025-A	3,100	34
HILL WILLIAM	012-027-B	194,600	2,121
HILTON CYNTHIA	021-034	16,200	177
HILTON DENNIS	019-022	276,400	3,013
HILTON DENNIS H	019-021	56,700	618
HILTON JEFFREY	005-021	184,200	2,008
HILTON MICHAEL L	009-052	156,300	1,704
HILTON SANDRA JEAN	015-042	148,900	1,623

Owner	Map/Lot	Assessment	Tax
HILTON TIMBER MANAGEMENT LLC	019-021-B	32,100	350
HINGSTON JEFFREY	003-024-006	204,100	2,225
HOBBS MATTHEW B	003-053-C	334,100	3,642
HOCKING HERRICK L	025-026-A	404,700	4,411
HODGDON LOIS & EDWARD EST	002-005	11,100	121
HODGMAN KAYLA R	023-023-007	31,100	339
HODGMAN ROGER	025-011	318,900	3,476
HOGAN STEVEN	027-016	245,000	2,671
HOLLISTER A LYNN	026-027	293,800	3,202
HOLMES ANNE WYMAN	009-049-B	134,700	1,468
HOLMES GREGORY D	015-016	153,500	1,673
HOLMES JOHN D BOTTERO	005-032	353,600	3,854
HOOPS 1998 NORMAN E & DEBORAH J REV TRUST	026-018	596,600	6,503
HOPEWELL VICKI CAHILL TRUST	010-084	198,100	2,159
HOPKINS ELISHA	004-035-A	218,900	2,386
HORST ROBERT	008-012-F	52,500	572
HORST ROBERT	008-013-B	36,000	392
HORTON WILLIAM A TRUST 2015	013-032-A	189,900	2,070
HOUGH, JOHN D TRUST #2 50%	005-043	441,400	4,811
HOUGH, JOHN D. TRUST #2 50%	005-047	64,600	704
HOUSE NATHANIEL P	011-009	153,100	1,669
HOV ERIC	002-070	225,600	2,459
HOWARD LISA M	014-002-A	249,900	2,724
HOWARD ROBERT T III	010-104	373,000	4,066
HOWARTH DONNA M LIVING TRUST	019-015	496,300	5,410
HOWELL BARRY E	007-047-A	57,000	621
HOWELL FAMILY TRUST	007-056	12,500	136
HOWELL FAMILY TRUST UTA	007-002	387,700	4,226
HOWELL FAMILY TRUST UTA	007-047	70,100	764
HOWELL FAMILY TRUST UTA	007-047-C	31,800	347
HUFF TRUST	025-021	398,100	4,339
HUGHES PAMELA B	026-009	274,700	2,994
HUNOLD ROBERT N	021-003	258,000	2,812
HUNT ELDON C JR	017-004	193,900	2,114
HUNT FARM LLC	019-002-A	316,200	3,447
HUNT KENDRA J	009-044-C	227,600	2,481
HUNT NICOLE A	017-004-001	136,700	1,490
HUNT RICHARD	007-064	121,400	1,323
HUNT WILDER	014-039	142,100	1,549
HUNT WILDER A	014-038	20,600	225
HUNT WILDER A.	017-005	223,800	2,439

Owner	Map/Lot	Assessment	Tax
HUPFELD PETER EST OF	007-060	2,000	22
HUPP DANIEL A	007-022	130,800	1,426
HUTCHINGS FRANCES G REV TRST	002-007	95,500	1,041
HUTCHINGS LEEANNA	013-040-A	31,500	343
HYNES JONATHAN G	007-029	577,100	6,290
ILTON CYNTHIA	021-030	440,900	4,806
IMPALLOMENI DIANE M	002-015	139,700	1,523
INNES DENISE	007-064-A-001	181,100	1,974
INNES MICHAEL	007-064-A	64,800	706
INNES MICHAEL W	007-034-B	79,900	871
INNES MICHAEL W	007-064-A-002	28,400	310
ISAACSON GEORGE	021-047-A	397,800	4,336
ISABEL RICHARD J JR	005-015	65,500	714
ISABEL RICHARD J JR	005-017	183,900	2,005
ISHMAEL ROBIN E	001-003-A	778,400	8,485
ISHMEL ROBIN E	001-021	9,000	98
JACK NATHANIEL K	003-024-003	242,600	2,644
JACKSON ELAINE C FAMILY TR-2014	024-017	316,500	3,450
JACKSON ROBERT	002-009	90,600	988
JACOBS MARSHA A	010-108	154,100	1,680
JACOBS MARSHA A	010-109	229,100	2,497
JASON RONALD & LYNNE LIV TR	002-078	43,100	470
JEWITT CHARLES F	018-028-A	271,000	2,954
JOHNSON DAVID J 51%	028-016	77,800	848
JOHNSON MICHAEL P	007-068	119,500	1,303
JOHNSON MICHAEL P	007-068-A	105,800	1,153
JOHNSON MICHAEL P JR	023-035	206,900	2,255
JOHNSON PETER B	017-006	103,100	1,124
JOHNSTON WAYNE A	015-014	130,300	1,420
JONES ARTHUR E	010-036	150,100	1,636
JONES CAROL M	026-030	284,700	3,103
JONES DANA A	018-002	195,500	2,131
JONES DOROTHY E	010-018	645,500	7,036
JONES ROBERT J	012-001-A	334,500	3,646
JOY TIMOTHY S	028-007	284,300	3,099
JUNIOR'S REAL ESTATE LLC	015-032	5,800	63
KALER DEAN	016-033-002	361,800	3,944
KALER DEAN	002-014-001	31,900	348
KALER JAMES E SR	002-014	90,900	991
KALER JAMES E SR	016-033	133,800	1,458
KALER JOAN A	016-033-001	364,300	3,971
KARAS JEFFERY	003-034-A	276,700	3,016

Owner	Map/Lot	Assessment	Tax
KAUFMANN ALBERT	014-023	56,100	611
KAUFMANN ALBERT	014-024	104,300	1,137
KAVIN JOHN A	016-038-A	63,400	691
KEENE JAMES EDWARD 33-1/3	013-036-A	293,700	3,201
KEENE MARK	021-015	233,500	2,545
KEENE WESTON	013-036	213,700	2,329
KEENE WESTON C	015-022	100,600	1,097
KEI (USA) POWER MANAGEMENT INC	010-079	140,000	1,526
KEI (USA) POWER MANAGEMENT INC	010-123	250,000	2,725
KEITH LAURENCE	014-022-A	200,200	2,182
KELLER CHARLES W	007-063-C	48,800	532
KELLER JOSEPH G	007-014	282,100	3,075
KELLER THOMAS E	001-022	177,700	1,937
KELSEY CINDY S	016-041-A	30,300	330
KENNEDY ANN BENAMOS	020-001-Q	643,500	7,014
KENNEDY ANNE BENAMOS TRUST	020-001-G	365,000	3,979
KENNEDY GAIL R & VERNE A	026-008	235,900	2,571
KENNEDY HENRY	020-001-L	215,400	2,348
KENNEDY HENRY R	020-001-D	270,500	2,948
KENNEDY HENRY R	020-001-H	358,700	3,910
KENNEDY HENRY R	020-001-J	216,400	2,359
KENNEDY HENRY R	020-001-K	342,600	3,734
KENNEDY KATHARINE E	011-002	42,100	459
KENNEDY KATHLEEN	004-022	201,300	2,194
KENNEDY RICHARD C LIFE ESTATE	020-001	359,400	3,917
KENNISON WILLIAM B ET AL	025-025-A	7,300	80
KERRIGAN JEAN M	010-010	240,600	2,623
KEY THOMAS G LIVING TRUST	013-007-A	43,000	469
KEY TRUST OF ME	010-075	229,500	2,502
KIEVE AFFECTIVE EDUCATION INC	020-001-B	-	-
KIEVE AFFECTIVE EDUCATION INC	020-001-E	-	-
KIEVE AFFECTIVE EDUCATION INC	020-001-F	-	-
KIEVE AFFECTIVE EDUCATION INC	020-001-M	-	-
KIEVE AFFECTIVE EDUCATION INC	020-001-N	-	-
KIEVE AFFECTIVE EDUCATION INC	020-001-P	-	-
KIEVE AFFECTIVE EDUCATION INC	020-001-R	-	-
KIEVE AFFECTIVE EDUCATION INC	020-001-S	-	-
KIEVE AFFECTIVE EDUCATION INC	020-001-T	-	-
KIEVE AFFECTIVE EDUCATION INC	020-001-W	-	-
KIEVE-WAVUS EDU INC	020-002	-	-
KIEVE WAVUS EDUCATION INC	020-001-A	-	-
KING FRANK	005-045-A	1,100	12

Owner	Map/Lot	Assessment	Tax
KING FRANK P REV TRUST	003-075	183,600	2,001
KING FRANK P REV TRUST	003-078-A	22,000	240
KING FRANK P REV TRUST	021-008	63,500	692
KING FRANK P REV TRUST	021-009	360,100	3,925
KINNE KIMBERLY C	027-030-B	170,900	1,863
KIRKLAND EDWARD V JR	028-019	37,700	411
KIRKPATRICK CHARLOTTE H	016-004-C	436,400	4,757
KIRKPATRICK CHARLOTTE H	016-022	63,000	687
KIRKPATRICK HOWARD JR	012-023	334,100	3,642
KLYZA STEPHEN M	018-032	411,700	4,488
KNAPP JOHN E	002-036	18,600	203
KNAPP JOHN E	002-037	292,700	3,190
KNIGHT JONATHAN A	004-016-A	290,000	3,161
KNOF KELSEY M	008-013-M	126,000	1,373
KNOF MICHAEL	008-013-L	252,600	2,753
KNOF MICHAEL T	005-015-A	233,600	2,546
KNOWLES JOYCE ELAINE	018-012	229,200	2,498
KNOWLTON JOY W 67%	010-089	118,700	1,294
KOJIGIAN CHARLES A	027-031-A	412,500	4,496
KOPISHKE HEIDI	003-014-J	167,600	1,827
KOZAK PAUL DAVID & NANCY	028-004	361,300	3,938
KRAMER DAVID K	015-034	28,300	308
KRAMER DAVID K	015-035	237,100	2,584
KRAWIC EDMUND J	021-035	271,600	2,960
KRAWIC JOANNE A	021-036	46,600	508
KURR SHAWNA M	027-032	354,300	3,862
LABBE DENNIS LEO	014-002	167,500	1,826
LAFFIN GEORGE G	010-009	366,000	3,989
LAFLAMME EDMUND J	003-046	340,900	3,716
LAFRENAYE JASON P	015-053	168,000	1,831
LAILER DENNIS M	009-049-A	73,000	796
LAILER ROBERT E	009-006	227,200	2,476
LAILER ROBERT EARL	028-013	171,500	1,869
LANCE R LEE LIVING TRUST	016-008	138,500	1,510
LANDAU ALEX	003-014-L	164,000	1,788
LANDRY MARK D	010-058	172,700	1,882
LANDRY MARK D	010-064	4,100	45
LANE ALFRED	026-024	314,500	3,428
LANE DANNY K JR	016-039	122,400	1,334
LANE LAWRENCE E JR	007-007-D	161,600	1,761
LANE LYNDON L	007-015	17,000	185
LANE TINA M & HARVEY	021-037	215,600	2,350

Owner	Map/Lot	Assessment	Tax
LANG DEBORAH	007-040	140,200	1,528
LANPHIER MARLA S	004-035-B	501,300	5,464
LASKO THOMAS	007-001	225,900	2,462
LASSEN REALTY TRUST	026-025-A	76,900	838
LASSEN REALTY TRUST	028-026	228,200	2,487
LASSEN REALTY TRUST	026-038	26,600	290
LAVALLEE GERARD L	003-001	223,800	2,439
LAWLESS GARY C	004-033	150,400	1,639
LAWRENCE BRIAN	007-067	164,400	1,792
LAWRENCE PETER G	001-026-A	226,100	2,464
LAWSON SALLY L EST OF	010-065	119,100	1,298
LAWTON DR WILLIAM & PAULA	009-024-B	91,800	1,001
LEAVITT JANE W	015-054	135,600	1,478
LEAVITT ROBERT A	024-019	293,400	3,198
LEBEL MICHAEL D	010-080	327,400	3,569
LEE HENRY G	011-012	259,900	2,833
LEEMAN WAYNE C	009-013	173,500	1,891
LEHMANN FAMILY IRR TRUST 2015	028-018	341,400	3,721
LEIGHTON DAVID D	007-054-F	77,200	841
LEINONEN EINO E	011-005	510,000	5,559
LEONARD MARK E	018-003	256,000	2,790
LEP JOHN R	002-063	249,000	2,714
LEP JOHN R	002-066	30,500	332
LEP JOHN R	002-067	30,600	334
LESSNER DEBRA C	005-020	49,500	540
LESSNER DEBRA C	005-024	301,200	3,283
LESSNER DEBRA C	005-027	61,900	675
LESSNER DEBRA C	005-028	18,000	196
LEVENSALER DEBRA D	007-043-A	246,400	2,686
LEVENSALER RICHARD JR	009-007	135,600	1,478
LEVESQUE WALTER T	015-007	166,000	1,809
LEVY DEAN J	016-022-A	28,600	312
LEVY DEAN J	016-028	343,400	3,743
LEWIS HAROLD	001-024	169,000	1,842
LEWIS MATTHEW J	023-004-A	137,300	1,497
LEWIS WALTER	007-066	109,900	1,198
LEWIS WALTER A JR	007-051-A	28,800	314
L'HOMMEDIU, W. GARY	005-041	355,200	3,872
LIBBY CHARLENE H	003-043	273,800	2,984
LIBBY DAVID A	023-027	139,200	1,517
LIBBY HALVOR D	013-004	78,200	852
LIBBY JOHN W	013-004-H	72,400	789

Owner	Map/Lot	Assessment	Tax
LIBBY OLIVER W	001-012	415,900	4,533
LIBBY TINA M	013-039-A	227,700	2,482
LINCOLN LISA C	023-003	114,500	1,248
LINKER JUDITH G	018-028-D	429,100	4,677
LITTEL THOMAS H	005-038	146,400	1,596
LITTLE BRUCE	007-045-A	187,900	2,048
LITTLE DAVID	007-003-A	114,500	1,248
LITTLE DAVID H	007-003-B	120,800	1,317
LITTLE DEREK D	023-036	169,700	1,850
LITTLE PENELOPE M	007-020	142,000	1,548
LITTLE PENELOPE M	007-021	27,000	294
LOCHHEIM TRUST	021-019	292,200	3,185
LOCKE THOMAS E	023-030	155,900	1,699
LOON COVE ASSOCIATION	003-047	-	-
LOON'S NEST REALTY TRUST	023-016	329,100	3,587
LOREN RICHARD	007-031-B	35,100	383
LOVINS HIRAM R	003-023	139,400	1,519
LUCAS JEREMY M	001-003-E	267,500	2,916
LUDWIG JANE	010-090	122,400	1,334
LUFKIN ELIZABETH H	007-047-B	256,100	2,791
LUKENS DANA	022-011	355,300	3,873
LUKSIC JOSIP	023-002-F	197,300	2,151
LUKSIC JOSIP	023-002-G	31,200	340
MABEE CARLETON H	012-011	249,300	2,717
MACDONALD CHRISTIEL L	004-034	358,800	3,911
MACDONALD THOMAS	009-011	146,700	1,599
MACDONALD THOMAS E	008-004	37,000	403
MACDONALD WENDY L	008-004-A	133,100	1,451
MACDOUGALL FAMILY RE TRUST	021-021	26,000	283
MACK ARTHUR E DEC.OF TRUST	012-039	155,200	1,692
MACLEOD JEAN	018-027	275,100	2,999
MAGILL FAMILY TRUST	019-014	703,500	7,668
MAINE LOBSTERMENS ASSOC INC	003-018	105,000	1,145
MAINE MODULAR AND MANUFACTURED HOMES INC	003-024-004	32,500	354
MAINE MODULAR AND MANUFACTURED INC	003-024	400	4
MAINE MODULAR AND MANUFACTURED INC	003-024-002	32,800	358
MAINE STATE OF	005-013	-	-
MAINE STATE OF	005-031-A	-	-
MAINE STATE OF	010-049	-	-

Owner	Map/Lot	Assessment	Tax
MAINE STATE OF	010-050	-	-
MAINE STATE OF	024-032	-	-
MAINELLA MARK T	013-007	285,900	3,116
MAKI KARL W	005-040-A	2,900	32
MALLORY WILLIAM W JR	018-016	387,900	4,228
MANK DONALD	007-065-A	77,500	845
MANK GREGORY A	007-052-A	151,500	1,651
MANK MITCHELL D	009-040	137,200	1,495
MANNING RANDAL	001-018-C	391,600	4,268
MAPLERIDGE COMMUNITY	021-020	14,400	157
MARAGOUDAKIS NICHOLAS JR	004-045	200,800	2,189
MARITIME ENERGY, INC.	005-052	278,500	3,036
MARKUR REALTY TRUST	010-007	260,300	2,837
MARSHALL WILLIAM B III RLT	021-005	242,200	2,640
MARTEL JAY	018-005	145,100	1,582
MARTIN CARROLL F ET AL	005-001-B	176,900	1,928
MARTIN CARROLL F ET AL	024-008	24,500	267
MARTIN CATHERINE ET AL	026-004	146,800	1,600
MASON GEORGE T	010-011	282,400	3,078
MASON SUSAN WEISER	010-120-A	38,600	421
MASTERS LISA	011-001-B	240,500	2,621
MASTROVITA ROBERT P	017-002	819,200	8,929
MATTHEWS PRISCILLA P	001-003-F	245,000	2,671
MAY DONALD L	004-045-B	180,000	1,962
MCBRIDE DONALD H JR	013-030	177,100	1,930
MCBURNIE LAUREL J	004-055	110,200	1,201
MCCABE EDWARD LEE 2/3 INT	023-005	268,400	2,926
MCCABE FRANCES	002-053	1,400	15
MCCABE FRANCIS	002-065	228,800	2,494
MCCANDLESS PRISCILLA	010-071	215,400	2,348
MCCANDLESS PRISCILLA	012-005-A	110,000	1,199
MCCLINTICK FOUNDATIONS INC	009-044-G	122,500	1,335
MCCLINTICK WILLIAM R	009-044-H	396,900	4,326
MCCOOK WILLIAM C JR	019-019	490,700	5,349
MCCORMACK JAMES A	011-003-B	429,100	4,677
MCCORMACK PHYLLIS	010-042	400,300	4,363
MCCULLAGH PETER A	023-021	158,500	1,728
MCDONALD EDWARD THE IRREVOCABLE FAMILY TRUST	003-044	224,800	2,450
MCFARLAND ELIZABETH K TRUST 6/26/15	020-003	642,300	7,001
MCFARLAND RICHARD D	003-014-D	187,600	2,045

Owner	Map/Lot	Assessment	Tax
MCGEE FAMILY LIVING TRUST	007-029-B	595,300	6,489
MCGINNESS RACHEL A	003-070	328,100	3,576
MCKINLEY THEODORE J	010-022-C	653,900	7,128
MCLAIN JUDITH I	007-033	130,800	1,426
MCLAIN SCOTT M	024-014	82,200	896
MCLAUGHLIN LAUREN D	001-010	38,700	422
MCLEAN LUCINA ALICE STEVENS	010-074	206,100	2,246
MCLEAN MICHAEL	010-107	94,200	1,027
MCLEAN WOODBURY W	013-018	211,400	2,304
MCMILLAN DONNA M	003-037	565,300	6,162
MCMILLAN DONNA REALTY TRUST	003-037-A	203,100	2,214
MCNALLY ROBERT	024-015	145,300	1,584
MCNAMARA DONALD	025-014	330,600	3,604
MCNAMARA JOHN B	025-012	244,600	2,666
MCNAMARA JOHN B	025-013	269,100	2,933
MCNAMARA KEVIN	003-058-C	34,600	377
MCNEILL BARRY G	021-006	261,800	2,854
MCNEILL FAMILY REV TRUST	005-004	118,700	1,294
MCNEILL FAMILY REV TRUST	024-028	425,500	4,638
MCNEILL LESLIE B	024-023-B	227,900	2,484
MEADE SUSAN W	004-009-D	16,800	183
MEADE SUSAN W	019-018	426,200	4,646
MEANS CHARLIE A.III	025-004	155,800	1,698
MEHLHORN PETER J	002-059	33,500	365
MEHLHORN PETER J	002-060	189,800	2,069
MELLYN MARIA	014-026	101,900	1,111
MERCER DENNIS D	002-031	147,000	1,602
MERCER DENNIS D	002-032	27,100	295
MERRIAM STEPHEN L.	007-031-A	216,300	2,358
MERRICK LORRAINE	009-037	119,900	1,307
MERRIFIELD GEORGE E ESTATE	016-009	399,100	4,350
MERRIFIELD GEORGE E ESTATE	012-024-001	14,200	155
MERTEN THOMAS J	012-017-B	445,700	4,858
MERTEN THOMAS J 1/2 INT	012-017	245,100	2,672
MEUSBURGER CHARLES E	022-008	420,200	4,580
MEYER KAY R	003-053-G	231,300	2,521
MICHAUD GARY L	015-002	137,700	1,501
MID-COAST TOWER LLC	001-005-A	235,700	2,569
MILLER DUWAYNE E	005-010-A	203,000	2,213
MILLER GERALD Q	021-028	259,900	2,833
MILLER PHILLIP L	015-025	104,200	1,136
MILLIKEN ANDREW H	007-051	180,700	1,970

Owner	Map/Lot	Assessment	Tax
MINER PAUL J	013-032-E	296,800	3,235
MINER PAUL J	008-012-B-001	39,700	433
MISERANDINO THOMAS	003-033-C	345,500	3,766
MITCHELL PAUL E	002-020	241,000	2,627
MITCHELL SARA	010-097	24,300	265
MOBIUS INC	015-049	-	-
MONAGHAN CHRIS J	022-014-B	218,500	2,382
MONAGHAN SARAH L	003-021	119,400	1,301
MONTERISI JOHN JR	010-020-A	250,400	2,729
MOODY ALVAH	027-020	337,500	3,679
MOODY ALVAH	027-022	276,500	3,014
MOODY DONALD T	015-004	162,100	1,767
MOODY DOROTHY B	027-029-B	293,800	3,202
MOODY HARVEY C	027-029-C	320,800	3,497
MOODY ISLAND OWNERS ASSOC	027-033	6,500	71
MOODY MARK	009-017	341,400	3,721
MOODY RICHARD D	026-022	253,000	2,758
MOODY STEPHEN D 1/2 INT	027-006-B	36,400	397
MOODY THOMAS H	007-039-B	136,100	1,483
MOODY WARREN	027-029-A	273,400	2,980
MOOERS PHYLLIS A	004-048	167,800	1,829
MORANG TRUST	027-030	154,700	1,686
MORRIS STEPHEN	011-006	303,100	3,304
MORRIS STEPHEN C	011-011	50,600	552
MORRISON ROBERT	007-039- C	356,800	3,889
MOSLEY HOWARD E JR	006-005	75,400	822
MSP LLC	001-005	297,600	3,244
MULLIGAN JOHN J ESTATE	010-067	40,000	436
MULLIGAN JOHN J ESTATE	012-040	37,500	409
MULLIGAN SALLY ANN	010-114	115,500	1,259
MULLIGAN SEAN 33 1/3	006-004	53,100	579
MURDOCK WILLIAM J	010-022-A	85,600	933
MURPHY CHARLES G	003-053-D	465,200	5,071
MURPHY FAMILY TRUST	025-010	293,300	3,197
MURRAY JOLENE M	003-014-Q	309,700	3,376
MUSA DORIS	009-002-B	202,700	2,209
N. NOBLEBORO COMMUNITY ASSOC	009-028	-	-
NASTVOGEL JOHN W	007-011	180,100	1,963
NATELLE JASON	003-058-A	124,200	1,354
NEAL KELLEY A	009-044-A	242,200	2,640
NEDEAU ERIK	007-018	151,400	1,650
NEESON BARBARA C	010-072	261,200	2,847

Owner	Map/Lot	Assessment	Tax
NELSON ADAM R	010-066	58,500	638
NELSON BERNHART	019-009	445,900	4,860
NELSON DEXTER J SR	005-049	89,300	973
NELSON HOLLIS C	011-007	207,200	2,258
NELSON HOLLIS C JR 2/3 INT	011-003	299,800	3,268
NELSON ROBERT L	002-077	294,000	3,205
NEWBERT ANDREA M	007-034-A	293,500	3,199
NEWBERT C DWIGHT	008-014-B	238,700	2,602
NEWBERT GARY	009-016	174,600	1,903
NEWBERT LARRY P	009-027	411,500	4,485
NEWBERT LOUISE T	008-014	1,100,000	11,990
NEWBERT LOUISE T	008-014-A	147,100	1,603
NICHOLS ANTHONY F	007-054-B	78,600	857
NICHOLS JOHN P	017-007	309,100	3,369
NICHOLS PAMELA R	004-009-A	223,000	2,431
NICHOLS TERRY M	007-070	33,300	363
NICHOLS TERRY M	007-071	248,400	2,708
NIEMEYER LINDA	003-015	9,600	105
NILES MICHAEL J JR	007-052	36,000	392
NOBLEBORO TOWN OF	003-008-A	-	-
NOBLEBORO TOWN OF	003-009-A	-	-
NOBLEBORO TOWN OF	003-033-A	-	-
NOBLEBORO TOWN OF	005-035-A	-	-
NOBLEBORO TOWN OF	005-045	-	-
NOBLEBORO TOWN OF	005-046-A	-	-
NOBLEBORO TOWN OF	009-009	-	-
NOBLEBORO TOWN OF	010-001	-	-
NOBLEBORO TOWN OF	010-068	-	-
NOBLEBORO TOWN OF	010-093	-	-
NOBLEBORO TOWN OF	014-011	-	-
NOBLEBORO TOWN OF	015-001	-	-
NOBLEBORO TOWN OF	015-023	-	-
NOBLEBORO TOWN OF	015-024	-	-
NOBLEBORO TOWN OF	023-022	-	-
NOBLES RON K TRUST - 50%	027-031	887,900	9,678
NORTHMORE LENIS	002-013	66,900	729
NORTON MATHEW A	003-014-P	189,500	2,066
NUTTER DAN JR	009-003-C	78,900	860
O BRIEN ROBERT W	004-052	300	3
O'BRIEN JAMES	022-014	35,200	384
O'BRIEN ROBERT T	003-066	423,800	4,619
O'BRIEN ROBERT W	004-051	179,000	1,951

Owner	Map/Lot	Assessment	Tax
O'DONNELL ELEANOR	003-031	432,100	4,710
O'DONNELL ELEANOR	004-016	101,200	1,103
ODONNELL KEVIN	008-007-A	256,100	2,791
O'DONNELL KEVIN J	009-11-A	32,500	354
ODONNELL OWEN	007-052-B	69,200	754
O'DONNELL OWEN J	009-011-A-1	231,000	2,518
ODONNELL TINA P	009-044-J	534,100	5,822
OLD FARM COVE SUBDIVISION ASSOC	003-068	44,700	487
OLD FARM TRUST	012-003	389,200	4,242
OLIVER ERNEST JR.	014-031	79,400	865
OLIVER HENRY	004-027	278,900	3,040
OLIVER HENRY	004-038	2,200	24
OLIVER HENRY	005-057	3,500	38
OLIVER HENRY	005-060	80,000	872
OLIVER HENRY	005-061	13,400	146
OLIVER HENRY V	003-016	12,700	138
OLIVER HENRY V	004-028	35,600	388
OLIVER HENRY V	005-063	12,000	131
OLIVER JACOB J	005-060-B	109,800	1,197
OLIVER JOHN W JR	004-049	71,000	774
OLIVER JOSHUA H	014-014	28,200	307
OLIVER MARJORIE F	005-062	150,100	1,636
OLIVER WAYNE ET AL	001-020	45,000	491
OLSON GREGG	018-023	190,400	2,075
OLSON GREGG	018-023-A	1,300	14
OLSON JAMES G	004-010	153,300	1,671
OLSON JAMES G	004-012	14,100	154
OLSON JAMES G	019-005	3,600	39
OLSON JAMES GARY	004-024	30,900	337
OLSON JAMES GARY	004-006-C	10,000	109
OLSON MARION	019-006	225,800	2,461
OLSON MARION	019-017	284,600	3,102
OLSON MARION A	019-018-A	800	9
ONEIL CYNTHIA	010-019-A	30,500	332
ONEIL CYNTHIA M	010-019	573,900	6,256
ORFF RANDY A	027-030-A	34,500	376
OSIER DAVID L	024-018	326,900	3,563
OSMER ELIZABETH G	002-058	244,900	2,669
OWEN ELIZABETH CHERRY	012-005-D	244,700	2,667
OWENS ELIZABETH P			
REV TR UID 1-25-08	018-030	1,128,800	12,304
OXTON TIMOTHY J	007-007-C	320,100	3,489

Owner	Map/Lot	Assessment	Tax
PABIN PATRICK A 2/3	008-013-C	240,600	2,623
PACKARD JENNIFER L	022-012-D	244,400	2,664
PAGE ELIZABETH L	005-033	250,800	2,734
PAGE PHILIP A	015-003	129,100	1,407
PAGE PHILIP A	023-006-A	81,300	886
PAINÉ MARGARET A	016-007	318,600	3,473
PALINO LURIE	011-001	709,900	7,738
PALLOTTA LISA R	014-033	6,500	71
PALMER ELIZABETH S	021-031	541,500	5,902
PALMER LINWOOD E III	010-120	91,900	1,002
PALMER PATRICIA P	003-053-F	11,700	128
PALMER PATRICIA S	003-053	63,200	689
PALMER WILLIAM	007-063-003	262,700	2,863
PALMER WILLIAM M	007-063-002	31,100	339
PAMELA R NICHOLS REV. MNGT.TRUST	004-009	291,100	3,173
PARLIN ALICE	005-048-A	167,900	1,830
PARMELEE SHERRY L	023-033-A	286,600	3,124
PARMLEY ROBERT E	001-003-K	308,100	3,358
PARSONS NEIL L JR	010-038	783,100	8,536
PARSONS PAUL G	013-021-A	28,500	311
PASCALE PATRICIA	013-032-D	281,100	3,064
PAUL TRACEY	010-037	888,300	9,682
PAULINO NICHOLAS J	005-029-B	212,000	2,311
PAYOR ANDREW	025-008	191,400	2,086
PBM TRUST	027-029	244,000	2,660
PEARCE SALLY L	004-018	260,900	2,844
PEARCE SCOTT H	023-001	424,300	4,625
PEARL COLLINS NORRIS PARTNERS LIMITED	027-011	314,000	3,423
PECK ADNEY M JR LIVING TRUST	005-037	162,800	1,775
PECK ADNEY M JR LIVING TRUST	005-046	490,200	5,343
PECK IVERNE W	005-048	80,900	882
PECK JEFFREY A	005-046-B	256,500	2,796
PENDERGAST CATHERINE	010-098	174,600	1,903
PENDEXTER KATRINA	010-056	105,300	1,148
PENDLETON JENNIFER	015-045	131,100	1,429
PENDLETON MELANIE	016-010-A	25,600	279
PENNIMAN JOYCE R	026-002	250,300	2,728
PEPPER CYNTHIA L	003-077-A	144,100	1,571
PERKOWSKI GAIL	026-021	272,800	2,974
PERLEY, KENTON B	014-012	30,800	336

Owner	Map/Lot	Assessment	Tax
PERLEY, KENTON B	014-013	28,600	312
PESTANA, PATRICIA A.	021-022	258,300	2,815
PETEET STAR GLIDDEN	020-004	82,700	901
PETERS KELLIE J	001-012-A	262,900	2,866
PETERSEN DARRYN S	009-014-A	133,600	1,456
PETRINO ANTHONY A	025-026-D	185,700	2,024
PETTEY CHESTER P	019-002-D	152,600	1,663
PFAHLER JOHN	021-018	365,000	3,979
PHILLIPS TODD E	010-029	84,900	925
PHIPPS JOHN M & ETHEL W &	003-065-A	392,800	4,282
PIERCE WILLIAM A	003-057-C	38,600	421
PIERCE WILLIAM H	010-025	94,500	1,030
PIERI LOUIS A	028-017	295,300	3,219
PIETILA SULO A JR	007-004-A	152,600	1,663
PIKE SHARON A	009-044-E	114,700	1,250
PIKE SHARON A	009-044-F	31,300	341
PINE STATE RECYCLING INC	009-004	54,900	598
PINKHAM MARIANNE H	010-031	201,500	2,196
PIONTKOWSKI BRIAN	002-041	87,800	957
PIONTKOWSKI BRIAN	002-042	7,400	81
PITCHER COREY	009-002-C	102,500	1,117
PITCHER SHERYL G	009-032	103,700	1,130
PLUMB STEPHEN P	007-041	104,000	1,134
POLLITT MARCENA	012-018	423,300	4,614
POLLITT MARCENE ET AL	012-019	447,500	4,878
PORTER CAROL W	021-043	291,400	3,176
PORTER DAVID W	013-032-C	334,400	3,645
POTTER MARK H	004-015	230,200	2,509
POWELL DENISE	023-002-C	202,400	2,206
POWELL ERIC	001-008	199,200	2,171
POWELL RICHARD L	002-010	80,900	882
POWELL RICHARD L	002-017	181,300	1,976
POWELL SAMUEL W	002-033	175,300	1,911
PRATT NOBLEBORO MAINE FLP	018-029	627,100	6,835
PRAWER IONA A TRUST	012-009	280,200	3,054
PRESTON BETH L	017-003	179,000	1,951
PRESTON LESLIE J	015-019	156,300	1,704
PRINCE PAUL & HELEN REVOC. TR	024-012	156,100	1,701
PRIOR JOHN R JR	002-055	178,900	1,950
PROCK SHIRLEY	008-007	25,100	274
PROCK SHIRLEY	009-026	156,200	1,703
PROCK SHIRLEY	027-001	428,800	4,674

Owner	Map/Lot	Assessment	Tax
PUTNAM POINT TRUST	027-013	291,500	3,177
QUINTAL PHILIP II	002-045	122,100	1,331
QUINTAL PHILIP II	002-045-B	14,300	156
QUINTAL PHILIP II	002-046	4,500	49
QUINTAL PHILIP II &	002-045-A	26,400	288
QUINTAL, LISA J	007-055-A	170,200	1,855
R & J FAMILY TRUST	027-009	193,500	2,109
RADNOSKY LINDA A	023-019	335,000	3,652
RAFALOWSKI JOSEPH J	007-049-A	29,800	325
RAILSBACK ALAN N	007-012	7,100	77
RAUSCHENBERG CARLTON	010-076	158,400	1,727
RE' RICHARD & DONALD	001-019	34,100	372
RE' RICHARD & DONALD	013-031	60,600	661
REED ALAN J	009-044-D	273,800	2,984
REED CARMEN B	002-034	177,600	1,936
REED CARMEN B	002-035	7,400	81
REGUT ROBERT E	003-017	59,200	645
REIFEL CHARLES M	004-035-C	602,300	6,565
RENYCHY BRUCE	023-023-014	34,500	376
RENY CAROLYN D	006-003	412,400	4,495
RENY MARY KATE	006-003-C	240,300	2,619
REPITON CHRIS P	009-030	138,100	1,505
RIBEIRO JAY S	002-029	1,500	16
RIBEIRO JAY S	002-028	187,900	2,048
RICE DEAN	005-051	100,600	1,097
RICE STEPHEN P	010-044	132,600	1,445
RICHMOND ERIC	015-012	211,100	2,301
RIDER NANCY A	025-024	275,700	3,005
RIDLEY MALCOLM	005-011	127,400	1,389
RIDLEY MALCOLM D	005-011-B	43,500	474
RIDLEY STEVEN	005-011-T	-	-
RILEY PETER J 1%	021-026	525,100	5,724
RITTALL CECIL W JR	014-022-B	127,300	1,388
RITTALL JENNIE C LIFE EST	014-022	163,000	1,777
RIVERS LIVING TRUST	006-001-A	328,800	3,584
ROBBINS BRIAN D	003-079	249,700	2,722
ROBERTS DAVID A	019-004-B	234,400	2,555
ROBERTS FRANCES L	010-024	149,800	1,633
ROBERTS RAYMOND W	004-011	141,700	1,545
ROBERTS RAYMOND W	019-004	187,500	2,044
ROBERTS SAMUEL E	010-115	196,800	2,145
ROBERTS SAMUEL E	010-116	46,100	502

Owner	Map/Lot	Assessment	Tax
ROBINSON WILLIAM	013-023	31,700	346
ROBINSON WILLIAM	014-041-A	152,300	1,660
ROBINSON WILLIAM J JR	004-009-B	9,600	105
ROBINSON WILLIAM J JR	004-009-E	230,400	2,511
ROBINSON WILLIAM J JR	004-009-F	218,200	2,378
ROBINSON JEANNE F	022-009	197,200	2,149
ROCKEL DOREEN	026-025	533,600	5,816
ROGERS FRANCIS	004-053-A	28,400	310
ROGERS FRANCIS	004-056	2,100	23
ROGERS FRANCIS C	002-001	52,200	569
ROGERS FRANCIS C	002-069	17,900	195
ROGERS FRANCIS C	004-053	275,800	3,006
ROGERS JASON M	003-024-005	215,500	2,349
ROGERS LINDA	007-046	215,700	2,351
ROGERS PATRICK	001-003-J	291,000	3,172
ROGERS, DANVILLE JR & LINDA	007-003	143,700	1,566
ROLLINS KARA C	023-039	43,500	474
RUFFLEY CHRISTINE E	010-103	194,400	2,119
RUNDELL MICHAEL E	002-072	32,500	354
SALTERIO JOHN G REVOC TRUST	010-015	321,700	3,507
SANDERSON DANIEL H ET AL	021-017	239,600	2,612
SAWYER ALISON L	013-035-A	268,600	2,928
SAWYER M ROBERT	012-027-C	227,200	2,476
SAWYER M ROBERT	012-027-D	41,100	448
SAWYER MAURICE ET AL	028-010	285,300	3,110
SAWYER PETER	009-010	129,100	1,407
SCALF CLAIRE W	024-001	97,800	1,066
SCALF CLAIRE W	025-007	20,600	225
SCARBOROUGH JAMES M	007-016	26,300	287
SCARBOROUGH JAMES M	007-017	28,400	310
SCHAFF LAWRENCE	019-003	822,200	8,962
SCHAFFNER PAUL E	021-023	264,000	2,878
SCHAIBLE DAVID G	001-009	187,200	2,040
SCHAIBLE DAVID G	001-018-B	37,500	409
SCHAIBLE DAVID G	005-039	42,300	461
SCHELL CAROL S. EST OF	003-051	261,700	2,853
SCHELL J. KRIST/ROBERT W. SCHELL	003-052	18,000	196
SCHELL J. KRIST, ROBERT W.SCHELL	003-053-B	15,800	172
SCHELL J. KRIST, SCHELL J. DANIEL	003-051-A	24,200	264
SCHIAVI FAMILY REALTY TRUST	026-019	105,900	1,154
SCHIAVI FAMILY REALTY TRUST	026-039	69,100	753
SCHIAVI FAMILY RE TRUST - TC	026-020	255,700	2,787

Owner	Map/Lot	Assessment	Tax
SCHUMACHER JOHN MICHAEL	010-095	165,800	1,807
SCHWEIGHAUSER DELLY	004-013-A	304,500	3,319
SCOFIELD VICTOR B	015-037	143,500	1,564
SCOLLO WILLIAM H	010-002	269,600	2,939
SCOTT ALICE P	015-007-A	37,500	409
SCOTT ALICE PALMER	015-020	134,200	1,463
SCOTT BRIAN	004-047	106,100	1,156
SCOTT BRIAN	004-050	600	7
SCOTT PAUL	002-055-A	353,500	3,853
SCOTT RICHARD A	004-019	77,600	846
SCUDDER CATHERINE P	005-034	158,200	1,724
SEAVER BARBARA ELLEN	007-039-A	158,700	1,730
SEVERANCE RICHARD	003-020-A	158,400	1,727
SEWALL ROBERT A	003-038	178,000	1,940
SEWALL ROBERT A	003-038-B	30,400	331
SHAFFER RYAN J	008-013-H	232,000	2,529
SHAFFER RYAN J	008-013-K	32,100	350
SHALLOW COVE ASSOCIATION	021-029	34,500	376
SHALLOW HARBORS RE TRUST	026-037	677,200	7,381
SHALLOW HARBORS RE TRUST	026-045	56,200	613
SHAW VIRGINIA W	012-024	794,400	8,659
SHEA RICHARD A	010-012	169,900	1,852
SHELDON MARY K	004-036-B	252,500	2,752
SHEPHERD REBECCA A	025-006	432,300	4,712
SHERRILL CHARLES A	010-119	179,500	1,957
SHJ TRUST &	026-023	313,900	3,422
SHOVER EVELYN R	004-008	59,200	645
SIDA GRAHAM D	016-023	288,000	3,139
SIDELINGER FRANK E	015-015	55,200	602
SIDELINGER PAUL K	015-018-A	188,600	2,056
SILVER WILLIAM M	007-029-A	652,800	7,116
SILVER WILLIAM M TRUSTEE	007-031	31,700	346
SILVER WILLIAM MICHAEL	007-007-B	42,800	467
SIMMONS AMY E	016-041-C	127,000	1,384
SIMMONS CAROLYN S	016-041	84,500	921
SIMMONS CHARLOTTE G	014-016	93,200	1,016
SIMMONS HENRY B	002-038-A	60,500	659
SIMMONS HENRY B	002-039	14,300	156
SIMMONS HENRY B	002-040	1,900	21
SIMMONS HENRY B	003-002	133,100	1,451
SIMMONS JILL MICHELLE	003-053-E	439,200	4,787
SIMMONS LOUISE	016-038	48,600	530

Owner	Map/Lot	Assessment	Tax
SIMMONS MALCOLM C	016-040	137,200	1,495
SIMMONS TIMOTHY P	022-001	171,200	1,866
SIMONDS PETER J	016-012-A	191,600	2,088
SIMPSON BETTY JANE	016-018	297,400	3,242
SINKUS PAUL	023-019-A	277,400	3,024
SKINNER LAWRENCE	015-028-A	112,400	1,225
SMALLEY BENJAMIN W	005-040	188,000	2,049
SMITH DIANE	023-004-B	393,100	4,285
SMITH EMMA STEPHENSON	023-031-B	197,400	2,152
SMITH GEORGE	003-029	101,200	1,103
SMITH JONATHAN BACON	001-003-I	286,500	3,123
SMITH JR JOSEPH R	024-007	466,900	5,089
SMITH KATHLEEN	010-121	149,800	1,633
SMITH SUSAN J	024-008-A	19,500	213
SMITH-BALTES FAMILY TRUST	023-002-J	28,800	314
SNELL JONATHAN W	009-006-A	419,600	4,574
SNOW MICHAEL PAUL	002-007-A	31,100	339
SOARES WILLIAM E JR	022-007-C	360,800	3,933
SODERGREN IRENE E	005-036	161,600	1,761
SOKOLL CHRISTOPHER NYE	004-023	146,900	1,601
SORACCHI GARY A	016-026	206,100	2,246
SORENSEN FAY T	019-013	459,900	5,013
SOUTHWICK TIMOTHY J	002-007-B	96,200	1,049
SPARRELL STEPHEN	018-026	146,300	1,595
SPEAR FARMS INC	007-058	59,000	643
SPEAR FARMS INC	007-059	431,200	4,700
SPEAR FARMS INC	009-029-A	1,800	20
SPEAR FARMS INC	009-035	9,200	100
SPEAR FARMS INC	009-044	38,500	420
SPEAR FARMS INC	009-049	1,800	20
SPEAR FARMS INC	009-050	3,000	33
SPEAR FARMS INC	009-035-A	231,700	2,526
SPEAR GAY M	028-008	232,400	2,533
SPEAR JEFFREY	009-003-B	363,100	3,958
SPEAR ROBERT	009-002-A	44,400	484
SPEAR ROBERT W	003-008-B-001	50,300	548
SPEAR ROBERT W	009-034	215,200	2,346
SPEAR ROBERT W	009-036	21,700	237
SPEAR RONALD D	009-038-A	620,300	6,761
SPEAR TERENCE W	007-058-A	273,400	2,980
SPECTOR JENNIFER E	007-010-C	482,300	5,257
SPRAGUE AMANDA	011-001-C	256,600	2,797

Owner	Map/Lot	Assessment	Tax
SPRAGUE DANA L	011-001-A	472,200	5,147
SPRAGUE JAMES	013-015-A	98,000	1,068
SPRAGUE JANICE O	011-001-D	219,300	2,390
SPRAGUE PAULA K.	023-002-A	139,000	1,515
SPRAGUE THEODORE C	004-036-A	273,900	2,986
SPROUL H W LLC	026-003	308,400	3,362
SQUIERS WILLIAM G	007-054-E	233,900	2,550
ST JEAN BRETT	018-021	29,000	316
ST PIERRE J MARC	007-054-C	121,500	1,324
STAAB MARY L	003-026	55,800	608
STADTLANDER GARY L 1994 TRUST	016-019	610,900	6,659
STADTLANDER GARY L 1994 TRUST	016-020	4,400	48
STAFFORD LEEMAN F	003-017-A	186,200	2,030
STANLEY INGRID C	017-008	885,900	9,656
STEBNER MARGARET D	021-038	148,600	1,620
STEBNER PAUL	003-040	22,200	242
STEBNER PAUL J	001-006	220,200	2,400
STEBNER PAUL J	003-039	24,200	264
STEEN ARLENE A LIFE ESTATE	023-007	229,800	2,505
STEEVES SHANE	003-075-B	53,300	581
STEHLIK RICHARD E	003-042	280,800	3,061
STEINBERGER RICHARD NED	022-007	515,700	5,621
STEPANUKAS RAMUNAS	002-071	191,400	2,086
STEVENS MARC	004-029	228,800	2,494
STEVENS MARC R	004-029-A	242,300	2,641
STEVENS MARC R	004-035	543,500	5,924
STEVENS NORMA F	015-017	193,800	2,112
STEWART MARK ANDREW	012-027	290,500	3,166
STORER SUSAN ANN	002-068	189,100	2,061
STORER TIM	010-105-A	34,400	375
STRAWBRIDGE NANCY R	022-007-F	499,300	5,442
STRAWSER DANIEL G	003-035	199,500	2,175
STREKER PETER D	018-017	320,900	3,498
STREKER PETER D	018-018	35,100	383
STUART CHARLES C	006-001	700,100	7,631
STUDLEY TRUST	004-032	1,193,300	13,007
STYLES HILDA COONS	024-011	151,500	1,651
SULLIVAN SANDRA	014-025	105,500	1,150
SWAZEY GEORGE A & ROCHELLE S	014-001-A	343,800	3,747
SWEENEY LAURA EST OF	012-034	133,600	1,456
SWEET MERIBY	013-015	142,300	1,551
SWIFT ESTHER	007-048	151,700	1,654

Owner	Map/Lot	Assessment	Tax
TAYLOR DEBORAH R	001-003	508,700	5,545
TAYLOR DOUGLAS E	004-036-C	524,600	5,718
TAYLOR MARY	025-018	315,100	3,435
TEEL ALLAN S	018-004	605,000	6,595
TEEL ALLAN S	018-022	29,700	324
TETU THOMAS R	024-003	134,000	1,461
THARPE ANN MARIE	017-001	425,100	4,634
THE DEBREE FAMIL REVOC TRUST	025-019	287,800	3,137
THE FIRST N.A.	005-007	339,800	3,704
THE PRISCILLA C HORST LIV TRUST	028-002	763,200	8,319
THOMAS LORANCE	005-060-A	1,500	16
THOMAS PATRICK S	010-026	326,700	3,561
THOMAS WILLIAM C	026-010	365,200	3,981
THOMPSON GAIL O	003-065	506,000	5,515
TIBBETTS BRANDON C	005-036-A	123,100	1,342
TIBBETTS DEBORAH A	010-035-B	127,000	1,384
TIDEWATER CREEK REALTY TRUST	022-005	1,492,900	16,273
TIDEWATER TELECOM INC	001-018-A	1,804,600	19,670
TIDEWATER TELECOM	005-046-A-L	9,500	104
TIDEWATER TELECOM	018-027-A	34,100	372
TILAS MATTHEW R	002-054	281,100	3,064
TILLOU DEBRA A	007-013	71,600	780
TILTON ROBERT L	027-034	600,000	6,540
TOWNE KANDIE L	013-010	196,600	2,143
TOWNSEND DALE F	004-044	56,100	611
TOWNSEND DALE F	004-046	2,100	23
TOWNSEND PATRICIA EST	021-001	62,300	679
TOWNSEND-SOKOLL DEBRA	003-033-B	427,800	4,663
TOZIER NAHUM R	015-018	217,000	2,365
TOZIER NAHUM R	015-047	158,400	1,727
TOZIER NAHUM R	015-048	14,500	158
TRAIL ROBERT S III	002-012	182,700	1,991
TRANK SUSAN A	023-038	119,900	1,307
TRASK BEVERLY	016-034	114,400	1,247
TRUHEL CARL W	003-013	107,800	1,175
TURGEON REVOCABLE LIV TRUST	003-058-D	32,600	355
TURGEON THOMAS	003-058-001	7,700	84
TUTTLE JOYCE A	004-054	137,600	1,500
UHLMAN MARK D	013-022	115,600	1,260
URBANER MATTHEW	012-041	153,300	1,671
URBANER MATTHEW D	012-021	148,400	1,618
VAN DYKE JAMES A	013-040	122,200	1,332

Owner	Map/Lot	Assessment	Tax
VAN WYNGARDEN MICHAEL W	003-041	95,300	1,039
VANNAH STANLEY JR	009-047	2,600	28
VANNAH THOMAS E	009-023	69,900	762
VENCILE KENNETH W	003-014-M	312,400	3,405
VINAL CHRISTOPHER D	007-042	137,700	1,501
VINAL MAX T	003-014-G	239,700	2,613
VINAL WILLA P	005-044	100,800	1,099
VIOLETTE MARTHA A	023-026	165,900	1,808
VITALE NICHOLAS C	012-005-E	392,700	4,280
VOGT RUTH B	012-008	321,400	3,503
VON VOGT CARL	007-044	122,900	1,340
VOSE FAMILY TRUST	002-018	167,000	1,820
VOSE FAMILY TRUST	002-019	6,200	68
VOWLES STEPHEN	010-022	152,800	1,666
WADDELL DAVID A	027-010	262,800	2,865
WALDEN SARAH C	002-062	152,600	1,663
WALDRON RICHARD L	014-001	60,900	664
WALENTA DONALD F	010-023	149,400	1,628
WALSH VALERIE J	010-094	202,800	2,211
WALTON RONALD W	023-031	124,400	1,356
WALTZ GEORGE H	002-007-E	118,200	1,288
WALTZ RAYMOND	014-032	106,500	1,161
WALTZ STANLEY R	009-048	176,600	1,925
WARD GREGORY JASON	008-013-Q	36,100	393
WARD JEFFERY V	008-013-N	283,200	3,087
WARD MICHAEL	008-013-P	191,400	2,086
WARD NEAL R	003-014-H	-	-
WARD NEAL R	003-014-R	-	-
WARD RONALD	008-013	37,500	409
WARD RONALD	008-013-J	298,200	3,250
WARD VIRGINIA C	025-001	401,700	4,379
WEAVER SARAH R 1/2 INTEREST	002-073	207,900	2,266
WEBBER MARIE E	002-002	125,600	1,369
WEBBER SONJA J HEIRS OF	015-030	157,200	1,713
WEBSTER SANDRA	007-004-B	4,800	52
WEBSTER SANDRA	007-027	181,600	1,979
WEINER THEODORE J	016-027	177,700	1,937
WELLMAN MARGARET	008-001	130,900	1,427
WELLMAN MARGARET M	009-015	191,400	2,086
WELSHER MICHAEL	003-019-A	184,400	2,010
WELT BETTY	012-005	35,900	391
WELT BETTY	012-007	590,200	6,433

Owner	Map/Lot	Assessment	Tax
WELT MARTIN JOSEPH	012-006	69,800	761
WELTON STEPHANIE L	009-001	143,000	1,559
WEST NECK STORAGE LLC	015-028	387,200	4,220
WESTHAVER BRIAN	012-027-F	184,100	2,007
WESTON GEORGE	010-046	37,300	407
WESTON GEORGE	010-100	177,200	1,931
WESTON GEORGE	010-101	800	9
WESTON GEORGE N	010-096	48,100	524
WEYMOUTH NANCY E	007-030	91,000	992
WHALLEY ELLEN E ERICKSON	010-043	205,300	2,238
WHEAR ROBERT H	010-081	233,600	2,546
WHEAR ROBERT H	012-005-C	172,700	1,882
WHEELER ROBERT	010-008	537,200	5,855
WHITAKER KENT	004-001	181,500	1,978
WHITAKER RAMONA E	004-004	64,800	706
WHITE ANGELA M	013-029	123,200	1,343
WHITNEY DAVID L	010-092	225,600	2,459
WHITNEY WILLIAM J	003-060	478,900	5,220
WICKS, LESLIE A	014-018	209,300	2,281
WILCOX MICHAEL T	001-003-D	271,200	2,956
WILLARD JOELLEN LYNN	024-023	819,200	8,929
WILLIAM AND JUDITH SILVER REALTY TRUST	007-028	324,400	3,536
WILLIAMS EVA L	007-055-D	147,700	1,610
WILLIAMS JOHN S.	011-003-C	838,400	9,139
WILLIAMS JULIETTE N	014-030	121,700	1,327
WILLIAMS RUSSELL W	010-078	296,400	3,231
WILLIAMS STEPHEN	013-027	130,500	1,422
WILLIAMSON ANDREA Y	016-036	217,700	2,373
WILLIAMSON ANN WHEELER	019-012	398,500	4,344
WILSON EBEN S	002-024	247,500	2,698
WINDS WAY PRPTY OWNERS ASSOC	022-007-D	-	-
WINE TIMOTHY E	018-015	20,400	222
WINSLOW PATRICIA H	022-002	133,400	1,454
WINTER REGINE	004-006	259,400	2,827
WINTER TRUST U/A/D 1/30/15	004-006-D	74,500	812
WITHAM WESTON I	010-112	151,300	1,649
WMC MORTGAGE CORP.	009-051	123,700	1,348
WOOD KATHLEEN	027-005	55,700	607
WOODARD STEVEN PAUL	027-018	240,200	2,618
WOODMAN PAUL D	001-023	187,700	2,046
WOODWARD ROBERT	015-010-A	31,300	341

Owner	Map/Lot	Assessment	Tax
WOODWARD ROBERT K	013-026	122,000	1,330
WOODWARD-MERCER ANGELA	015-010-A-1	303,200	3,305
WRIGGINS THOMAS	013-041-A	87,900	958
WRIGGINS THOMAS IV	013-041	405,700	4,422
WRIGHT CHESTER H	014-003	43,200	471
WRIGHT DALE C	002-047	43,500	474
WRIGHT DALE C	002-048	16,800	183
WRIGHT DALE C	014-007	134,400	1,465
WRIGHT DALE C	014-040	27,000	294
WRIGHT ELIZABETH JEAN	022-012-C	656,500	7,156
WRIGHT H CHESTER	014-003-B	37,500	409
WRIGHT JEFFREY B	003-073	389,500	4,246
WRIGHT KYLE	002-079	96,100	1,047
WRIGHT THOMAS E	004-036-D	593,500	6,469
WRIGHT WILBUR L	013-038	140,800	1,535
WYLIE ARTHUR	014-037	113,300	1,235
WYLIE ARTHUR & MAXINE	005-055-B	78,900	860
YANARELLA ELIZABETH B	025-009	269,600	2,939
YATES CALVIN C	012-028	430,700	4,695
YORK AMY L	023-023-006	205,900	2,244
YORK DARREN R	003-014-K	153,500	1,673
YORK DONOVAN J	013-035-A-001	14,800	161
YORK FLORENCE	016-010	185,900	2,026
YORK FREDERICK	010-032	56,300	614
YORK JOHN F	016-021	45,400	495
YORK JOHN F	018-028-C	240,300	2,619
YORK KEN INC	009-031	47,600	519
YORK KENNETH R	018-028-B	313,300	3,415
YORK MARY H	018-028	150,700	1,643
YORK MICHELLE M	016-015	83,200	907
YORK SCOTT HEIRS	016-035	29,100	317
YORK SCOTT HEIRS	016-035-A	3,500	38
YOUNG MAYNARD R & LOUISE D 1/2 INT	012-015	295,600	3,222
YOUNG ROBERT A	001-026	3,100	34
YOUNG ROBERT A	021-023-A	191,100	2,083
YOUNG ROBERT A	021-047	174,400	1,901
ZAHNER PAUL G	016-030	101,900	1,111
ZAMBELLO KATHLEEN C	010-027	389,600	4,247
ZANDA K GUTK REVOC TRUST	003-014-A	243,000	2,649
ZELLER FRANK	014-017	139,800	1,524
ZIMMERMAN DARYL	003-006	144,800	1,578

Owner	Map/Lot	Assessment	Tax
ZUBOFF SHOSHANA	008-002	2,495,400	27,200
ZUBOFF SHOSHANA	008-003	82,300	897
ZUBOFF SHOSHANA	008-006	18,700	204
ZUBOFF SHOSHANA	027-002	1,800	20
ZUBOFF SHOSHANA 60%	027-002-A	425,900	4,642

PERSONAL PROPERTY

Owner	Assessment	Tax
ANDERSON TAMMY	800	8.72
ASELAVON INC	1,200	13.08
BAKER EDWARD	7,000	76.30
BERNIER JOANNE	6,600	71.94
BLANCHARD MARY	9,500	103.55
BLASTOW GEORGE	7,000	76.30
BLOUIN DICK	5,500	59.95
BOUCHER KENT	12,500	136.25
BREWER HERB	8,000	87.20
BREWER LORI	5,000	54.50
BROOKLYN URBAN MAN INC	1,100	11.99
CAMPBELL CHAROLETTE	8,000	87.20
CHUBBUCK PETER	5,000	54.50
CIT TECHNOLOGY FINANCING SER INC	700	7.63
COASTAL TELCO SERVICES	192,800	2,101.52
COASTAL WOODWORKING INC	84,000	915.60
COGSWELL JALINE R	2,500	27.25
CONOPCO INC	600	6.54
COULTER ART	10,000	109.00
DANIELSON APRIL	5,000	54.50
DIRECTV LLC	20,800	226.72
DISH NETWORK LLC	10,200	111.18
DISHNET SATELLITE BROADBAND LLC	300	3.27
EASTERN TRADERS LTD	22,300	243.07
FAIRHURST TERRI & TOM	3,000	32.70
FARM CREDIT LEASING SER. CORP.	773,900	8,435.51
FARRIN ALBERT & NANCY	1,000	10.90
FIRST DATA MERCH SER CORP	1,700	18.53
GRAYHAWK LEASING LLC	3,400	37.06
HANNAN DAWNA	7,000	76.30
HISLER WARREN	2,000	21.80
HUGHES NETWORK SYSTEMS LLC	1,200	13.08
JORDAN SANDY	1,700	18.53
LIBBY HEIDI	7,000	76.30
LINCOLN ROBERT	1,000	10.90

Owner	Assessment	Tax
MAINE FIBER CO LLC	13,300	144.97
MAINE FIBER CO. INC	12,500	136.25
MAINE RSA #1 INC	38,300	417.47
MARITIME ENERGY INC	500	5.45
MARLIN LEASING	9,000	98.10
PITNEY BOWES GLOBAL FIN. SER. LLC	3,300	35.97
PORTER MARK	1,000	10.90
PORTLAND CELLULAR	4,400	47.96
POST LINDA	2,000	21.80
PROG LEASING	1,600	17.44
QUINTANA ZACHERY	1,000	10.90
RICE ADAM	5,000	54.50
ROLFE FRANK SR.	5,000	54.50
RONCO DANO	1,200	13.08
SAVAGE MICHAEL	3,500	38.15
SAWYER SHEILA	3,000	32.70
SCIENTIFIC GAMES INT'L	2,100	22.89
SHEEPSCOT JOINERY	8,300	90.47
SIBLEY DAVID	8,000	87.20
SIMMONS DIANNE	1,500	16.35
SMELTZER RICHARD	6,000	65.40
SMITH LIBBY	8,000	87.20
SMUCKER FOODSEERVICE INC	700	7.63
SPRAGUE SUE & CHESTER	1,000	10.90
ST JEAN PAMELA J	4,000	43.60
TIDEWATER CREEK REALTY TRUST	15,000	163.50
TIDEWATER TELCOM INC	6,700	73.03
TIME WARNER	338,500	3,689.65
TIME WARNER CABLE INTERNET LLCC	5,100	55.59
TOWNLINE CAMPING LLC	1,200	13.08
VIASAT INC	900	9.81
WAITT LISA	6,000	65.40
YOUNG LAN & CRYSTAL	13,400	146.06

Road Commissioner's Report

In 2016:

Prep work was completed on Duck Puddle Road and the road paving was completed.

A small section of Winslow Hill Road was paved.

Sidewalks in the Mills were cleaned off and prepped for paving in 2017. Ditching was done in the Mills.

A 1100-foot section of Vannah Road was rebuilt and paved. Ditching and culvert replacement was done on additional parts of Vannah Road.

Culvert work, patching and sign maintenance throughout the town was done.

Storm damage repair as needed.

2017 Anticipated Work:

Finish prep work on Vannah Road. A section of Vannah Road requires rebuilding to bring level up to allow for proper drainage.

Complete ditching on Morgan Hill.

In 2017, we hope to do more brush cutting to open the roads up.

A section of West Neck Road towards Camp Kieve should be ditched to provide for better drainage.

Continue regular maintenance work of ditching, signs, and any storm damage.

Sidewalls to be paved in the Mills.

Respectfully submitted,
JOHN F. YORK
Road Commissioner

Code Officer Report

This past year saw an increase in building permits and land use permits from the last few years. We had ten new homes started this year. See a list of permits issued below.

I have been taking classes to stay up with the required credits to hold all of the various licenses that I am required to hold. As of January 1st of this year all Code Enforcement Officers needed to be trained to be a “First Reporter,” someone who has to report suspected abuse of any kind to DHHS if observed.

I am presently certified in all aspects of my job through 2024.

There may be a large scale sub-division coming to the town with a possibility of at least twenty homes, moderately priced smaller homes around (800) eight hundred square feet or so.

The number of plumbing permits is about the same as last year.

We issued ninety-four permits in 2016:

New Homes.....	10	Shore Land Zone	17
Additions.....	11	Timber Harvest	2
Decks/Porches.....	12	Greenhouses	2
Sheds	7	Shop	2
Driveway/ Entrance	6	Signs	2
Garage	5	Garage/Apartments.....	1
After The Fact	3	Pools	1

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

Respectfully submitted,
STAN WALTZ

Minnehata Fire Company Report

To the taxpayers of Nobleboro,

The Minnehata Fire Company / Nobleboro Fire Department responded to a total of 192 calls in 2016 and underwent many hours of training as well.

For 2017, the department has purchases that need the taxpayers' approval:

1. The purchase and installation of an emergency egress warning system.

This warning system will be installed on Route 1 and will warn drivers, north and southbound, that emergency vehicles are about to enter Route 1 traffic. Our apparatus has been nearly hit as we try to enter the road with full lights and sirens running. This emergency egress warning system operates on solar powered warning lights and warns the oncoming traffic of emergency vehicles entering the roadway.

2. Installation of a pump on our 2010 tanker.

This pump will allow the department to fill the tanker from a hydrant or draft site without the use of another pumper. It will also allow the tanker to feed our pumpers during the crucial incidents (fires) while waiting for additional apparatus to arrive. It gives the first truck at the scene 3000 gallons more water to use on a fire. This can be the difference between life and death on a fire scene.

3. Approval for use of funds to hire a consultant for starting the fire station expansion process.

Along with our usual budget, these items are crucial to run an effective and safe department in the coming year. As always, thank you for your support!

Respectfully,
RYAN A. GALLAGHER, Chief

List of runs:

Emergency Medical Calls	107	Power lines/trees down	8
Motor vehicle accidents, injury	3	Water rescue	1
Motor veh. accidents, prop damage	29	Alarms: fire, CO, gas, smoke	18
Motor veh. accidents, fire	1	Public assistance	5
Fires	14	Unauthorized burning	1
Chimney fires	5	TOTAL	<u>192</u>

Nobleboro Historical Society

Again in 2016 the Nobleboro Historical Society (NHS), an all-volunteer organization, has provided six historical programs for the public, the AppleFest community celebration, three \$1,000 scholarships for Nobleboro residents, an on-going Nobleboro history program for NCS students, local genealogical records and assistance, and summer Open House at the Museum. The Fish Ladder Restoration Committee, part of the Society, has a separate report.

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

- Maine State Historian, Earle Shettleworth spoke at the annual dinner about “The Maine Homefront in WWI” using historic photos from that time.

- Bud Warren, aka The Tide Mill Man, “Tide Mills in Midcoast Maine”

- Arnold Aho, architectural historian, “Development of New England Maple Sugarhouses”

- Mathew Edney, Osher Map Library at SMU, “Captain John Smith – a Portrait on His New England Map?”

- Sally Hough, a Nobleboro Winslow, “The Winslow Family since 1776”

- from Lincoln Academy Jenny Mayher, Communications and Community Engagement Manager, and Bryan Manahan, Head of English Department, “Lincoln Academy and the Sending Towns – The Independent Town Academy.”

Our 10th AppleFest revival on October 1st was a success again – thanks to our volunteers and support from people in Nobleboro & surrounds. About 450 folks attended



Alice and Dick Scott have diligently staffed the Historical Society table at AppleFest for a decade, enjoying the opportunity to chat with everyone.

and NHS raised enough for the Society's scholarships and other activities. We thank the many area businesses that provided over 100 silent auction items or donations. NHS gives \$200 to the NCS 8th graders for their cheerful help with AppleFest and their class project. AppleFest 2017 is Saturday, September 30.

The three 2016 scholarships for \$1,000 each were awarded to Lincoln Academy students:

- Shiann Keene, psychology major at Wheaton College in Massachusetts
- Tessa Walsh, elementary education at University of Maine at Farmington
- Austin York, Diesel Hydraulic Tech AAS Program at Northern Maine Community College.

The 2017 scholarship application forms are now available from local high schools or our website, www.nobleborohistoricalsociety.org, and are due May 5, 2017.

Carolyn Hardman continued to create and coordinate our wonderful Nobleboro history classes for Nobleboro Central School students, along with volunteers Britt Hatch, Richard Roosa and Barbara Briggs. In 2016 seven groups who came to the Center for one of the "Life in Olde Nobleboro" classes including the 1st, 2nd, 3rd, 5th, and 6th classes and the Miles of Friends came with their 3rd grade partners for a special program. Carolyn works with the teachers to ensure that the programs fulfill the class' curriculum requirements. The programs included learning about Captain Hopkins, a Nobleboro sea captain, and tracing his 11 world-wide sea ventures. Closer to home, students used the old hand-crank washing machine, wrote with quill pens, shelled dry corn, made butter, learned about local Native Americans and created mortise & tenon joints. There are lots of smiles and we get wonderful thank you letters from each class.

NHS is happy to welcome Dewey Meteer as the new treasurer, as Britt Hatch retires. NHS has also formed an Investment Committee to invest wisely part of their funds in securities.

MARY K. SHELDON, President

Dow Scholarship

The 11th annual Dow Scholarship recipient is Alyx York. She recently graduated from Lincoln Academy in 2016. Alyx is attending University of New Hampshire in Durham, NH. She is the daughter of Darren and Michelle York.



The George F. Dow Scholarship was established to honor our past “Town Historian.” Over a period of ten years we were able to build the scholarship to the necessary total of \$20,000. With this amount as a startup figure, we invested so that we are able to give \$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 Alyx the best in her studies at UNH.

Past Recipients:

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

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 repair and cleaning of headstones in town cemeteries continued in 2016. The work, carried out by Thomas A. Stevens Cemetery Restorations of Newcastle, included two cemeteries along/off West Neck Road as well as cemeteries on Bayview and Morgan Hill roads. Most of the cemeteries in this year's work were located in the center of town.

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

The Cemetery Committee is pleased with this effort to preserve these aspects of town history. Work in 2017 is planned for the cemeteries along Vannah Road and U.S. Route 1.

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

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

"The Cemeteries of Nobleboro" column featured in *The Lincoln County News* has now covered all 85 cemeteries in town! The response to these articles has been positive and numerous inquiries about ancestors and burial locations have been received. Plans are in progress to compile these articles into a book.

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

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

Nobleboro K – 12 Education Report

Ann Hassett, Principal, Nobleboro Central School

Steven Bailey, Superintendent of Schools

Hilary Petersen, Chair, Nobleboro School Board

Nobleboro Central School: In partnership with the Nobleboro community and parents, NCS staff strives to provide a rigorous, safe, and enriching learning environment where students develop confidence in their own abilities, reach their full intellectual potential, and practice respect for others. The goal is to prepare students for success in high school, college, career, and life. In 2016 Nobleboro Central School once again scored above the state average on the Maine Educational Assessment in both reading and mathematics, and the staff continues to focus on providing high quality instruction and programming.

Grades 9 -12: Nobleboro has 77 students in grades 9-12, with 67 attending Lincoln Academy. 6 students attend area public schools and 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. AOS 93 Administrators meet regularly with the Lincoln Academy Head of School and his assistants to provide for a smooth transition from middle schools to grade 9 at the Academy.

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

STEVEN W. BAILEY

Superintendent of Schools

ELEMENTARY ENROLLMENT											
	Pre-K	Kdgn.	1st	2nd	3rd	4th	5th	6th	7th	8th	TOTAL
Bristol	12	17	15	16	20	13	18	21	20	11	163
Open Enrollment	0	0	0	0	1	0	1	0	0	0	2
Compass (One Bristol)	0	1	0	1	1	0	0	1	1	0	5
Public Tuition	0	0	0	0	0	0	0	0	0	1	1
Bristol Total	12	18	15	17	22	13	19	22	21	12	171
Bremen		3	6	7	11	5	7	6	10	7	62
Damariscotta		15	23	22	13	13	22	17	17	14	156
Newcastle		10	15	16	20	23	23	22	19	14	162
Open Enrollment		3	1	1	3	4	0	3	1	3	19
Superintendent's Agree		0	0	0	1	1	0	0	0	0	2
Public Tuition		0	0	1	3	4	4	1	8	5	26
GSB, CSD Total	31	45	47	51	50	56	49	55	43	43	427
Jefferson		14	15	18	18	25	19	17	17	16	159
Pathways from out of JVS (1 from JVS)		0	1	1	1	1	1	0	2	2	9
Open Enrollment		0	0	1	0	0	0	0	0	0	1
Superintendent's Agree		1	2	1	0	1	0	0	0	0	5
Jefferson Total	15	18	21	19	27	20	17	19	18	18	174
Nobleboro		18	17	15	10	19	15	19	14	8	135
Open Enrollment		0	0	1	0	1	2	1	1	1	7
CAL (2 from NCS)		0	0	0	0	0	0	1	4	2	7
Public Tuition		0	0	0	0	0	0	0	0	1	1
Superintendent's Agree		1	0	0	1	0	0	0	1	0	3
Nobleboro Total	19	17	16	11	20	20	17	21	20	12	153
South Bristol		5	6	3	8	2	8	5	9	2	48
Superintendent's Agree		0	0	0	0	1	0	0	0	0	1
Open Enrollment		0	0	0	3	0	0	1	0	0	4
So. Bristol Total	5	6	3	11	3	8	6	9	9	2	53
TOTAL ELEMENTARY	88	101	104	114	113	120	115	124	87	87	966

	9th Grade	10th Grade	11th Grade	12th Grade	TOTAL SEC.
Bremen	8	5.5	10	8	31.5
Bristol	22.5	21	26.5	23	93
Damariscotta	23	33	26.5	23	105.5
Jefferson	28	24	29	17	98
Newcastle	23	17	20	14.5	74.5
Nobleboro	16	22	16	19	73
South Bristol	4	7	10.5	4	25.5
TOTAL SECONDARY	124.5	129.5	138.5	108.5	501
AOS No. 93 Total K-12					1467

Adult and Community Education

CLC Adult and Community Education provided services to over 900 adults in 2016. We offered the HiSET high school completion program, assisted adults in preparing for college, worked with literacy students and English language learners, provided medical certificate programs and served up a wide variety of enrichment classes for all ages.

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 mornings. Free College Transitions courses are offered through The Lincoln County College Connection (TLC³) – 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 2015-16 we had only 4 students complete a high school credential, a lower number than usual for our program. Another 16 worked towards a high school credential or on basic language and math skills. Anyone 17 or older who is out of school and wants to earn a high school credential or who needs to improve their reading, writing or English language skills should contact us to get started.

We continue to work with Lincoln County Healthcare to provide vocational training in several medical programs. In response to the critical need for CNAs we started a CNA apprenticeship program to allow students to “earn while they learn”. In total we conducted 3 Certified Nursing Assistant courses with 24 students completing the program and receiving certification and employment. We were also able to offer CPR, CRMA and PSS classes.

Hundreds of students enjoyed the more than 120 low-cost, high impact courses offered in Community Education. We continued our combined brochure with the RSU40 Adult Ed brochure which offers a single point of information for classes throughout Lincoln County.

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 2017 School Report for Sending Towns

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

In 2017 Lincoln Academy will have newly constructed/renovated fields for both the baseball and softball teams. Other new facilities include The Cable-Burns Applied Technology and Engineering Center (ATEC), Kiah Bayley Hall Dormitory, and the William A. Clark Athletic Field, which all opened in 2015.

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

The Student Body, Day and Residential: Lincoln Academy has a current enrollment of 587 students in the 2016-17 school year. The majority of students come from 16 local towns. 89 residential students come from 19 countries around the world. After 5 consecutive years of growth, the Residential population has met available housing capacity and for the foreseeable future will remain between 80 and 90 students.

Graduates: Of the 148 graduates in the Class of 2016, 102 enrolled in postsecondary education; 90 enrolled in 4-year colleges/universities, 12 enrolled in programs shorter than 4-year (2 year and certificate programs), 43 are employed/seeking employment, and 3 enlisted in military service.

Curriculum: Lincoln Academy remains committed to its comprehensive curriculum as we strive to meet the needs of all students. We have added new courses this year, including AP Computer Science Principles, Introduction to Design, Engineering and Technology, Wood Projects, Metal Projects,

Mechanical Projects, and Introduction to Engineering Design. The new courses take advantage of the space and tools in the ATEC building, as well as serve our increasingly diverse population of day and residential students.

Finances: Unlike most independent schools, The Board does not set day tuition. Because most students' tuition is paid by their sending towns, the tuition is established by the State Department of Education using a formula based on average per pupil expenditures of Maine public high schools during the previous two years. The tuition for the 2016-17 school year was increased by 3.9% from the prior year to \$10,530.49 per pupil. The Insured Value (IV) factor is an amount in addition to tuition intended to fund capital maintenance and debt service. The legislated IV factor amount of 10% was reduced in 2009 to 5% and remained at 5% through 2013-14. The legislature voted to partially restore the IV by voting to increase the amount to 6% of the calculated tuition figure for 2014-15. The 6% rate was carried over into 2016-17 and is \$631.83 per pupil for this year. While towns are allowed to continue to pay the full 10% and some of our area towns have done that in the past, this year all sending towns have elected to pay the mandatory 6% rate.

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

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. We also recycle our universal hazard waste (televisions, computer, fluorescent light bulbs, mercury switches and rechargeable batteries).

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

At the Maine Solid Waste annual meeting Barry Howell was presented with the Manager of the Year Award, an award well deserved for his efforts at the Transfer Station. He works hard to save the towns money wherever he can by encouraging all the recycling programs. He has worked with Lincoln County Recycling to start collecting organist (food waste) for them to make into compost. He also set up a program with Paint Care which recycles all kinds of paint. This all takes items out of the solid waste mainstream, saving money.

In 2016 we installed a new set of scales. Our old scales were not able to get certified. The new scales have a metal surface rather than wood. The metal surface should last a lot longer.

This year with the effort of the employees and the public we saved money on the tipping costs of the trash. By doing this we were able to lower the tax commitment to the towns by 4.44%. We feel in the future we will be able to keep the tax commitment level.

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

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

RICHARD SPEAR, Transfer Station Agent

Great Salt Bay Sanitary District

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

In 2015 the Water Division replaced 1400 feet of aging A.C. pipe that had had multiple leaks with new 12-inch H.D.P.E. pipe therefore eliminating a problem area. During the process the District also replaced old fire hydrants with new ones. As not to excavate the High Street/School Street intersection in the future the district made provisions for possible expansion down the remainder of School Street by installing valves and extending the main out of the intersection.

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

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

In 2015 we began an upgrade to the main plant's electrical and blower system which was finished in 2016.

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

Scott Dodge Jr. of Walpole was hired as a new full-time employee in the fall of 2016. 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 Clayton Huntley 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 a.m.-3:00 p.m. For more information, please contact our Water Division at 563-3010, or our Wastewater Division at 563-5105.

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

Midcoast Conservancy

We were established in January 2016 from the merger of Damariscotta Lake Watershed Association, Hidden Valley Nature Center, Sheepscot Valley Conservation Organization and Sheepscot Wellspring Land Alliance. We specialize in conserving land and clean water for all and getting people outside and enjoying all that Maine has to offer. We merged so that we could create a deeper impact within the heart of the Midcoast region: from the headwaters of the Sheepscot River to the bay and the entire Damariscotta Lake watershed.

In 2016, Midcoast Conservancy cared for Damariscotta Lake and its surroundings by:

- Continuing to reduce invasive plant Hydrilla (the most aggressive in North America) populations in Davis Stream and Cranberry Cove, both in Jefferson. In 2016, no Hydrilla was found in weekly surveys at Davis Stream; Midcoast Conservancy staff and trained volunteers conducted surveys for all invasive plants on over 50% of Damariscotta Lake’s shoreline. We will continue being a leader in the fight against invasive plants in 2017.

- Conducting regular testing of Damariscotta Lake water quality. Dissolved oxygen and clarity tests indicate water quality is “stable.” However, annual testing of harmful phosphorus shows the lake is at risk of algae blooms, especially in the South Arm. Last year, we added testing for fecal coliform/E-coli in select public swimming areas to protect human health and safety.

- Our Youth Conservation Corps employed local youth to install erosion prevention measures to protect water quality on homeowner properties along the lake shore, at no labor cost to the homeowner. That program will continue in the summer of 2017.



- At Hidden Valley Nature Center in Jefferson, providing 1000 acres, 30 miles of trails, canoes for public use on Little Dyer Pond, and four huts

for overnight rentals and events. In 2016 the Nature Center hosted over 100 youth for outdoor recreation programming throughout the year.

We are excited to continue to work with you to protect the land and water in Nobleboro, and to provide opportunities for everyone to get outside to enjoy the beautiful place we call home. Midcoast Conservancy is looking to sustain and deepen connections with all the communities we serve. We invite you to volunteer or attend an event; learn more at www.midcoastconservancy.org. Please be in touch or stop by our office at 36 Water St. in Wiscasset with any questions you may have. The Damariscotta Lake office will also remain open in summer.

Respectfully submitted,
JODY JONES
Executive Director

Pemaquid Watershed Association

Since 1966, Pemaquid Watershed Association (PWA) has been conserving the natural resources of the Pemaquid Peninsula through land and water stewardship and education, focusing on the 47 square miles of Pemaquid River watershed, of which parts of Nobleboro make up the very northern portion.

PWA is proud to serve the citizens of Nobleboro by providing the following services during 2016:

(1) Providing free-of-charge to Nobleboro residents boating and fishing regulations, and boating safety information.

(2) Implementing 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.

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

(4) Offering free guided paddle trips on Pemaquid and Duckpuddle Ponds.

(5) Sponsoring the Keep Pemaquid Peninsula Beautiful initiative for pollution prevention.

Please visit pemaquidwatershed.org to keep informed about matters that impact the Pemaquid Peninsula and for a schedule of events related to educational programming, hiking, and paddling. PWA thanks our volunteers, donors, members, businesses, agencies, and our local municipalities for their support of PWA's mission. PWA looks forward to continuing to serve the citizens of Nobleboro.

Skidompha Library

Because of your continued generosity and support, many Nobleboro residents enjoyed all Skidompha Library has to offer. At the end of 2016, over 1,000 Nobleboro individuals had library cards.

In the last year your library...

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

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

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

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

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

Modeled the importance of philanthropy to 270 young readers during our Summer Reading Program (the Lincoln County Animal Shelter received over a half a ton of food and supplies thanks to this effort!)

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

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

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

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

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

With appreciation,
PAM GORMLEY
Executive Director

Central Lincoln County YMCA

In June 2016, the CLC YMCA Board voted to no longer request town support beginning in 2017 from Nobleboro or the other five towns the YMCA has received funds from for years.

In 2016, the CLC YMCA had 379 active members who reside in the town of Nobleboro. During this same year, the CLC YMCA provided \$3,873 in membership and program assistance to 56 of these active members. The amount awarded to the CLC YMCA in 2016 from the Town of Nobleboro was \$2,000.

Nobleboro Recreation Committee

The Nobleboro baseball/softball field continues to be one of the best venues for area youth to practice and play. The ballfield, and the grounds which surround it, are a great resource for the community to recreate. Our building has also served as a storage space for area Little League teams the last few years. Thanks to all our annual banner sponsors whose advertising dollars help us maintain the facility.

The committee continues to monitor both the ballfield area and the town landing for trash pick up and disposal. Thanks to Barry Howell from the transfer station for his assistance in regular disposal. Periodic brush cutting by the committee has kept the town landing a popular place for the community to enjoy the waterfront area.

Special thanks to Ellie Grover and Deputy Will Owens from the Two Bridges Facility for overseeing the mowing of the facility.

Thanks to Mike Cahill for his dedication in keeping the American flag flying for the public to see on a daily basis. It truly is an important part in the presentation of the facility to all of us.

The committee is hopeful of expanding recreational offerings in the future and welcomes suggestions to open the facility to more members of the public.

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

Central Lincoln County Ambulance

Hello,

I would like to share some of what we have been up to in the last year. We responded to a total of 2767 calls in 2016.

For the Town of Nobleboro we have responded to 136 emergency calls, and have provided 20 Community Paramedicine home visits.

The Community Home visits are now in their third year of the pilot project and we have been able to demonstrate a positive impact on the patients we have served. Wound care and bloodwork remain our top areas of referrals, along with vitals, respiratory management, and medication compliance. We have worked with asthma education and some congestive heart failure patients. Over all, the project is going well and we are gaining more support for reimbursement.

We have increased our training with our new Medical Control Doctor in an effort to continue to provide the best possible care. Doctor Matt Opacic is one of the Miles Hospital Emergency Department physicians. He has a tremendous amount of experience in Emergency Medicine and has helped us to implement our new stroke care program.

In 2016 we updated an old 2006 ambulance with a brand new 2016 model, as part of our equipment plan. The cost was \$122,000.00. We also were fortunate to receive a private donation of \$24,000.00, approximately 50% of the cost to help purchase a 2007 used ambulance to replace a 2002 model van. In addition to that we were able to purchase one more of the advanced Zoll Cardiac monitors for \$28,000.00. This leaves us with just two more to go to finish our project of updating all of our monitors. As always the town money we receive goes into our capitol savings and is used towards equipment purchases.

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

Respectfully,
WARREN S. WALTZ
Service Chief

Lincoln County Television

Lincoln County Television (LCTV), established in 1991, is a non-profit organization that teaches video production, provides production equipment, and manages and distributes videos made and/or requested by local individuals and organizations in Lincoln County. LCTV programming can be seen on Spectrum Cable, Tidewater IPTV, and on the internet at www.lctv.org.

New Series and Shows in 2016 (not inclusive): *What's Cooking, Doc?* A series of shows featuring doctors from Lincoln Health sharing their culinary skills; taped at the Community Kitchen in Damariscotta by Scott Shott. *Old Bristol Historical Society*, a series of lectures taped by Dave Svens. Dave also produced *Legal and Medical Humanistic Perspectives of Aging with Attn. Robert Gregory and Dr. Robert Hunold*, *Don't Let the Blues Hang Around*, *Pemaquid from Above*, and a video of the radio interview he did with *Jesse Owens* in 1973. Jim Blier produced *Heaven's Blend Gospel Concert*, *Rev. Stephen L. Craft Defends Maine Governor Paul LePage*, *River Arts -The Maine Scene -Bluegrass Concert by the Sandy River Ramblers*, and *Bringing Operation Hope to Lincoln County*. Tam Green produced *The Making of a Wigwam*, *River Beats 2016*, *Montessori Damariscotta 2nd Annual Alumni Meet and Greet*, and *Inaugural Poet Richard Blanco at Skidompha*. Bruce Hilsmeier (our newest producer) produced *The Spiritual Possibilities of Aging with Rev. John Nieman*, and the *2016 Maine Summit on Aging*.

Ongoing Local Programming: Spotlight on Seniors, Wuzzup News, Lincoln Academy Basketball, Bristol Consolidated School's Annual Diversity Show, Lincoln County Oral History, Wuzzup Classics, Flying Maine, Lincoln County Historical Association Lectures, Saint Patrick's Catholic Church Mass, GSB Spring Concert, Faith Baptist Church, Lincoln Academy productions, Annual Town Meetings, Lincoln County Candidates Forums, Seacoast Community and Youth Orchestras' Concerts, government meetings from Bristol, Damariscotta, Newcastle and Waldoboro, the annual Pumpkinfest Parade and the Pumpkinfest Regatta Live! LCTV also provides a TV Bulletin Board for local non-profits to advertise their services and events.

New Developments in 2016: With the invaluable help of Hannah Macgee of Hermit Thrush Designs, and LCTV interns Sammy Zaidi and Jim Blier, LCTV was excited to debut a new website in May of 2016. The

search feature is a big improvement from the old website – it is much easier to find that one particular video out of the 1985 (and counting) videos we have available on our Video on Demand page.

In December of 2016, after several months of work, LCTV went live with an upgraded broadcasting system. It was about time -we had kept the old one going for 9 years! Dave Svens, volunteer extraordinaire, was primarily responsible for installing the new hardware and testing the software – not an easy task! This upgrade was made possible by a grant obtained by the Town of Damariscotta when they renewed their franchise agreement with the cable company. Thank you Town of Damariscotta! The new broadcast system enables the playing of HD videos so we will be ready whenever the cable company gets around to upgrading our channel to HD.

LCTV would like to take this opportunity to thank the towns of Alna, Bristol, Damariscotta, Edgecomb, Newcastle, Nobleboro and Waldoboro, and our business sponsors -*First Federal Savings, Hagar Enterprises, Mid-Coast Energy Systems, and Lincoln Health* - for their continued financial support.

“Video by the people, for the people” - please consider becoming a LCTV volunteer, producer or sponsor in 2017!

Nobleboro-Newcastle Fish Agent

Like last year, we were able to only harvest for 11 days this spring. The alewives repeated their patterns of 2015, coming in small schools and lacking a sustained big push into the ladder and harvesting area. That being said, we improved our harvest from last year, landing 823 bushels. Of these, 14 bushels were widow orders. Once again, we were able to sell our catch to the South Bristol Coop on days when we had plenty of alewives but not enough lobstermen. The last couple of years we've begun to sell alewives to halibut fishermen as well as lobstermen.

The chute we had manufactured for run-backs in 2015 worked well so we had a second one made for this season as part of our continuing effort to prevent the entrapment of the alewives returning from the lake to the sea. Many of these alewives will come back to spawn more than one time. These repeat spawners are critical to having a sustainable population of alewives passing through Damariscotta Mills and are one marker used by the state as part of our license to harvest requirements.

As usual, many thanks to Deb Wilson, Kurt Ohme, and Leigh Morrell for the endless hours they dedicate to the fish ladder, most of it behind the scenes and largely unnoticed. Thanks also to Bob Barkalow, Orion Becker, and Ken Ames for lending a hand the last couple years with the installation of the netting over the pools.

We wouldn't be dipping alewives if it weren't for the harvest crew. Kurt Ohme, Jim Brinkler, J.B Smith, and Eben Wilson are harvesting by 5 a.m. and back doing the same in the evening, so thanks to them as well.

Stop by Damariscotta Mills this spring and have a look!

Respectfully submitted,
MARK C. BECKER,
Fish Agent

Damariscotta Mills Fish Ladder Restoration

This year's upstream run was one of the most relaxing in many years for the fish ladder crew. The fish came in, the fish ladder worked, and alewives passed into Damariscotta Lake to spawn. Just like that, no hang-ups or bad places, no stagnant pools low in oxygen, no leaks. Amazing!!

Even though the fish ladder was working well, this year's count was down a bit compared to the past few years. A total of 496,800 alewives ascended the fish ladder to spawn in Damariscotta Lake. After counts of 900,000 and one million fish a few years ago, the 2016 count was disappointing. But, it was a strange year. The fish came in late and counting didn't begin until May 14. Counts continued into June but never in large numbers.

Where were the fish in 2016? Ten years ago we would have been thrilled with a count of nearly half a million alewives. This year we wonder if some of our fish decided to try out other rivers. The Penobscot River might have been enticing, since the Veazie Dam was removed in 2013 and a by-pass was built around the Howland Dam in 2015. And then there's the Kennebec and Sebasticook Rivers. It's also possible that the fish just didn't like the weather. Whatever the reason, we hope they come back stronger in 2017.

After the run, work began again on the fish ladder. Ian Lary, a mason from Thomaston, and his crew capped all remaining horizontal surfaces with stone veneer and they completed the veneer on all but one of the large concrete walls in the upper half of the fish ladder. All that remains to be done now is the veneering of one more concrete wall expanse and some minor tweaking of concrete work done under winter conditions.

The Damariscotta Mills Fish Ladder Restoration is just about complete. It's a project that we can all be proud of! Our amazing community has saved the fish ladder and it now looks and works better than it ever did in the past. Sincere thanks to one and all!

Respectfully submitted,
DEB WILSON
Project Director

Lincoln County Sheriff's Office

2016 Annual Report

Greetings,

Time has slipped by and another year in Lincoln County law enforcement has come to an end. For me, time seems to pass faster and faster each year and 2016 was no exception. In fact, the dust has yet to settle on another busy year here at the Sheriff's Office.

Our greatest challenge in 2016, which will undoubtedly follow us into 2017 and I fear beyond, is the use and abuse of illicit drugs like heroin, fentanyl, and other opioids. We have seen an uptick in the use of these dangerous substances individually and, even more concerning, in combination with each other. The results are too often deadly and whether deadly or not, have a devastating effect on users and their families.

Another product of substance abuse is its direct relation to other crimes. More often than not drug use is involved in crimes against property i.e., thefts, residential, and commercial burglaries. It surfaces in family violence, assaults, and sex crimes; and is ever present on our roads and highways in impaired driving incidents, traffic accidents, and traffic fatalities. Substance abuse can touch us all and requires a community effort to curb its effects.

Understanding that enforcement alone cannot solve this problem, the Sheriff's Office and every police department in Lincoln County have joined forces with: Lincoln Health – Miles and St. Andrews; Mid-Coast Hospital and its Addiction Resource Center; local physicians, clinicians, and other service providers; concerned citizens and volunteers to form the Lincoln County Recovery Collaborative (LCRC) a coalition fighting back substance abuse on every front.

I am excited about the project as it evolves and changes to meet the needs of our communities and have committed the full resources of your Sheriff's Office to do everything we can to stem the tide of substance abuse.

I want to thank my home Town of Nobleboro for its ongoing support for the men and women of the Lincoln County Sheriff's Office. We responded to over 2348 calls in town this past year and, yes, many of them were drug related, a reminder that none of us are immune. I am extremely proud of my staff who continue to do their very best to meet your law enforcement needs. Although keeping up with an ever increasing volume and complexity

of calls may cause us to fall short on occasion, we are committed to our mission of meeting this goal.

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

Respectfully submitted,
SHERIFF TODD B. BRACKETT

United States Senate

Washington, DC

Dear Friends of Nobleboro:

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent.

In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have cofounded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of their pockets, I brought together colleagues from across the political spectrum to broker compromise legislation called the Bipartisan Student Loan Certainty Act. Thanks to this bill, students will save \$50 billion over the next 10 years by lowering their interest rates, which means that a student in Maine will now save between \$3,000 and \$6,000 over the life of their loan.

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government.

Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative

solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada.

While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to highspeed broadband, which can help connect our businesses and communities to information and economic opportunities.

As a member of the Senate Armed Services and Intelligence Committees, I work to keep Maine and our nation safe. Part of that important work means continuing to work for funding for the construction of Navy ships that will be used to protect American interests across the globe. We all know that "Bath Built is Best Built," which is why I've fought to authorize funding for Navy ships built at BIW. The best way to preserve peace is by deterring war through unassailable strength, and to do that we must support our shipbuilders and our brave service members and invest in our military. I strive to meet this solemn responsibility every day as a member of these committees, which is why I hardly ever miss a hearing and take great care in overseeing the agencies sworn to keep us safe. Armed Services Chairman John McCain called me "one of the most serious and hard-working members" of the Committee, and that's a humbling compliment from a true

American hero.

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. As a public servant, it is critical to me to listen and learn from you, which is why staying connected with people from all over our beautiful state remains a top priority for my work in the Senate. Please call my toll-free line at 1-800-432-1599 or one of my offices: Augusta (207)622-8292, Bangor (207)945-8000, Presque Isle (207)764-5124, Scarborough (207)883-1588, or Washington, D.C. (202)224-5344. You can also write me on our website at www.king.senate.gov/contact.

It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,
ANGUS S. KING, JR.
United States Senator

United States Senate Washington, DC

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments.

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine's contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard and \$1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy's goal of a 355-ship fleet.

Maine's growing population of older individuals creates many challenges. That's why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

I advocated strongly for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. I also championed and authored portions of the 21st Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

The Senate also took steps in the past year to combat the nation's heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Nobleboro and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Augusta state office at (207) 622-8414 or visit my website at www.collins.senate.gov. May 2017 be a good year for you, your family, your community, and our state.

Sincerely,
SUSAN M. COLLINS
United States Senator

U.S. House of Representatives

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

As always, the interests of my constituents are what guide my work. There are many things I could talk about in that regard. But I want to focus here on one issue of particular importance—economic development. Having good-paying jobs allows future generations to make this wonderful state their home. With that goal in mind, I'm working to address Maine's economic challenges and capitalize on its opportunities.

One such opportunity is agriculture, where Maine is bucking national trends. The average age of our farmers is actually going down while acreage in cultivation is going up. Consumer demand for local food is driving that growth. I've been successful in reforming federal policies to help farmers and processors meet that demand. My work will continue this year as Congress reauthorizes the Farm Bill.

I'm also working to support jobs in our coastal communities. Last year, I helped block Sweden's proposed ban on the export of Maine lobsters to the European Union. I also introduced legislation to lift unnecessary regulations on seafood exporters and invest in working waterfront infrastructure.

On the House Appropriations Committee, I'm defending federal programs that support jobs throughout Maine. These programs invest in worthy projects that are beyond the reach of private, municipal, or state resources. In our state, they provide loans to small businesses, clean polluted sites for redevelopment, find new marketable uses for Maine's natural resources, build broadband infrastructure, and much more.

Aside from economic development, advocating for Maine veterans is one of my highest priorities. With Congress' current agenda, I'm also fighting to defend Medicare and Social Security, protect clean air and water, and ensure that our communities have the resources to address hunger, homelessness and lack of health care access.

Just as important as my policy work in Washington is what my office does to help individuals in Maine. Every year, my staff helps hundreds of constituents who have issues with federal agencies or programs. Please call my Portland office at (207) 774-5019 for assistance. It's an honor to serve you.

Take care,
CHELLIE PINGREE, Member of Congress

Governor's Report

Dear Citizens of Nobleboro:

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities continues to be the reduction and eventual elimination of the income tax. Raising the minimum wage is not the path out of poverty; I want Mainers to earn a career wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here. It shows the nation that we are serious about wanting people and businesses to come – and stay – in Maine.

Unfortunately, voters approved a referendum question to raise the income tax to 10.15% on successful Maine households and small businesses. Enacting the second highest income tax rate in the country shows the nation we are eager to punish people for being successful. It will drive them out of our state and make it even more difficult to attract much-needed doctors, dentists, scientists, engineers and other professionals to Maine. They can live in neighboring New Hampshire, which takes no income tax from their paychecks. Even worse, there is no guarantee the extra revenue from this tax will go to fund education, as proponents promised.

As successful people leave Maine, state and municipal government will lose the significant amount they pay in property, sales and income taxes. This will put even more upward pressure on local property taxes. Municipalities will have to get more creative to provide local services without increasing property taxes. Reforming the tree growth program, collecting property taxes on land in conservation or preservation programs, charging a payment in lieu of taxes on state land that is taken off the property tax rolls and having non-profit organizations pay a two-percent tax on their net revenues are all ways for municipalities to increase revenues.

Such bold measures would take strong leadership and commitment from local officials and residents. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,
PAUL R. LEPAGE, Governor

State Senator's Report

Dear Friends and Neighbors:

It is an honor to represent you in the Maine Senate, and I am grateful for the trust you have placed in me to work for the betterment of this community and our region.

I am proud of the results of the 127th Legislature which worked hard to continue reforming our state's welfare system and achieved the long sought-after goal of banning the purchase of alcohol, tobacco, and lottery tickets with welfare benefits. While there is more work to be done in reforming our welfare system, I believe these efforts will help deter such abuse of the system and help ensure that benefits are going to those who truly need them. The 127th Legislature also worked in a bipartisan fashion to begin addressing the drug crisis affecting our state. They approved putting 10 new drug enforcement agents on the street, as well as providing funding for treatment programs and drug use prevention efforts.

Improving Maine's economy remains an important issue facing many businesses. As a business owner, I understand that having a strong economy means a bigger tax base and lower property taxes. It will be my top priority over the next two years in Augusta to bring forward meaningful reforms that accomplish those goals and expand economic opportunity for all Mainers.

Maine's education system also needs attention and improvements. As a former teacher, I understand that our children are the next generation of small business owners, doctors, and teachers. The education policies that are decided in Augusta should put our children first. I will work with my colleagues in Augusta to support a budget that puts education first. If we can improve our education system and the economy in Maine, we can attract new businesses that will provide jobs to keep our children in the state after they graduate.

Again, thank you for entrusting me to represent you in Augusta. I look forward to working with you over the next two years. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I would be happy to assist in any way that I can. I can be reached in Augusta at 287-1505 or by e-mail at Dana.dow@legislature.maine.gov.

Sincerely,
DANA DOW
Maine State Senator

State Representative's Report

Dear Nobleboro Residents,

It is an honor to serve 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 four years.

This year the Legislature will be taking up roughly 2000 bills, but our chief focus will be on passing a balanced budget for the next two fiscal years, addressing rising property taxes, ending the heroin crisis and implementing the four citizen initiatives passed by voters in November of 2016.

Lawmakers must also find common ground on measures that will help Maine's working families get ahead while making sure those who truly need help don't get left behind. I will work with anyone with good ideas about how to bring more jobs to Lincoln County, take care of our seniors, support our veterans, improve education and keep people warm during the winter.

Just as in previous years, I'll be continuing my work as co-chair of the bipartisan Veterans Caucus and as a member of the Legislature's Marine Resources Committee. As a marine biologist and as someone who represents many coastal communities in Lincoln County, I've been putting a lot of work into finding ways to address the many growing threats to our working waterfront, whether it's rising sea levels, a more acidic ocean or managing fisheries. 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 remain ready to work with all of my colleagues, regardless of party affiliation, to make sure we're doing the best work we can for the people of our district and all the people of Maine.

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

Respectfully,
MICHAEL DEVIN
State Representative

State Representative's Report

January 5, 2017

Dear Friends,

I would like to thank each and every resident of Nobleboro for allowing me to represent your interests in the Maine State Legislature. I am just beginning my fourth term, and am very much looking forward to meeting more constituents in the coming two years.

As the lead House Republican member of the Health and Human Services Committee, I've been busy reviewing legislation pertaining to MaineCare, Medicaid, mental health services, welfare and the drug crisis facing our state. As taxpayers, you deserve to know that your money is being spent wisely, so I will continue to fight against wasteful spending within state government. I am working diligently on your behalf, and will make every effort to ensure that public assistance is going only to those who truly need it.

I encourage you to contact me at any time with your questions, concerns or suggestions. I'm always willing to help constituents who are working with state departments to solve problems.

All my best,
DEB SANDERSON
State Representative

Independent Auditor's Report

Board of Selectmen
Town of Nobleboro
Nobleboro, Maine 04555

We have audited the accompanying financial statements of the governmental activities and each major fund of the Town of Nobleboro, as of and for the years ended December 31, 2016 and 2015, 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 and each major fund of the Town of Nobleboro as of December 31, 2016 and 2015, 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 30, 2017

Management's Discussion and Analysis Year Ended December 31, 2016

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, 2016. We encourage readers to consider the information presented in conjunction with additional information that we have furnished in our letter of transmittal, the basic financial statements, and the accompanying notes to those financial statements.

ADMINISTRATIVE NOTES

Frances and Heather Key Scholarship

In 2014 the school was notified that they had been given \$50,000 to establish the Frances and Heather Key Scholarship. The Scholarship will be for high school graduates and will be awarded as the income from the fund increases. We hope to be able to award scholarships on a yearly basis. The current balance of the Key Scholarship is \$53,663 with \$3,663 in accumulated income.

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 2015 the group took in \$56,259 in grants, donations and sales. Along with a balance forward of \$39,187 they had \$95,446 to work with. In 2015 they spent \$90,913 in major reconstruction of the lower pools. This has almost completed the reconstruction of all the pools.

With a balance forward of \$39,187 they continued doing some minor work to finish the lower pools and finished the year with a balance of \$4,533. 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 2016 we saw excise tax increase by 16% for a total of \$24,732. We also saw a decrease in outstanding property taxes at the end of 2016 by \$14,616.

The Town has no debt. In the current year we made the final payment on the fire truck for a total of \$33,752. 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 2017 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 \$4,420,143 at the close of calendar year 2016 compared to \$4,344,729 at the close of 2015.

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

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

	2013	2014	2015	2016
Current and Other Assets	1,735,491.86	1,534,161.50	1,477,533.39	1,622,427.94
Capital Assets	2,920,191.79	3,160,478.72	3,059,601.78	3,017,533.69
Deferred Outflows of Resources		25,242.49	60,842.35	72,687.25
Total Assets	<u>4,655,683.65</u>	<u>4,719,882.71</u>	<u>4,597,977.52</u>	<u>4,712,648.88</u>
Current Liabilities	193,563.11	160,524.78	195,676.70	234,693.25
Long-Term Liabilities	66,786.58	76,133.41	40,177.00	39,477.00
Deferred Inflows of Resources			17,394.00	18,336.00
Net Invested in Capital Assets	2,820,191.79	3,093,674.73	3,025,849.61	3,017,533.69
Restricted for:				
Other Purposes	710,133.15	569,243.49	448,293.78	430,423.94
Capital Projects	16,282.79	16,308.04	16,332.52	17,382.29
Unrestricted	848,726.23	803,998.26	854,253.91	954,802.71
Total Net Position	<u>4,395,333.96</u>	<u>4,483,224.52</u>	<u>4,344,729.82</u>	<u>4,420,142.63</u>
Total Liabilities and Net Position	<u>4,655,683.65</u>	<u>4,719,882.71</u>	<u>4,597,977.52</u>	<u>4,712,648.88</u>

Governmental Activities

The cost of all Governmental Activities was \$4,763,667.72. Charges for services of \$85,399.05, operating grants and contributions of \$646,222.63, and capital grants and contributions of \$117,113.86 reduced the cost to the Town to \$3,914,932.18 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 2013, 2014, and 2015.

	2013	2014	2015	2016
Primary Government:				
Governmental Activities:				
General Government	(194,241.89)	(200,658.53)	(243,442.38)	(238,453.25)
Health and Welfare	(73,021.98)	(78,607.81)	(78,448.29)	(76,514.84)
Highways and Bridges	(224,206.24)	(271,016.01)	(274,447.01)	(292,902.38)
Education	(2,527,788.03)	(2,652,491.64)	(2,805,442.14)	(2,809,130.41)
County Tax Assessment	(340,933.03)	(361,721.60)	(391,675.51)	(409,652.42)
Protection	(105,692.82)	(98,176.83)	(96,943.40)	(103,111.37)
Unclassified	180,650.49	196,598.65	(8,176.91)	66,180.33
Recreation	(28,727.22)	(14,392.99)	(8,759.44)	(51,347.84)
Contingency	(9,314.04)	(10,000.00)		
Business-Type Activities:				
Transfer Facility	(1,749.72)	(30,071.69)	35,527.79	70,120.23
Total Primary Government	<u>(3,325,024.48)</u>	<u>(3,520,538.45)</u>	<u>(3,871,807.29)</u>	<u>(3,844,811.95)</u>

The information below compares the revenues of the General fund for 2013, 2014, and 2015 to the revenues of 2016.

	2013	2014	2015	2016
General Revenues:				
Taxes:				
Property Taxes	3,018,065.46	3,179,640.89	3,265,538.95	3,437,017.47
Homestead Reimbursement	22,239.00	22,534.86	22,769.00	34,652.41
Excise Taxes	336,835.30	357,971.42	404,339.37	429,071.32
Intergovernmental	107,959.00	48,955.22	30,000.00	30,000.00
Interest & Investment Earning	16,328.19	16,009.13	10,197.27	9,378.12
Gain (Loss) on Sale of Assets				(20,609.56)
BETE Reimbursement		476.00	468.00	715.00
Total General Revenues	<u>3,501,426.95</u>	<u>3,625,587.52</u>	<u>3,733,312.59</u>	<u>3,920,224.76</u>

DEBT ADMINISTRATION

The Town borrowed a line of credit this year in anticipation of taxes. Total funds borrowed on the Line of Credit in the current year were \$290,000 and at December 31, 2016 the balance on the Line of Credit was zero.

Conclusion

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

TOWN OF NOBLEBORO Exhibit A
Statements of Net Position — December 31, 2016 and 2015

	Governmental Activities	Business-Type Activities	2016 Totals	2015 Totals
ASSETS AND DEFERRED OUTFLOWS				
CURRENT ASSETS:				
Cash (Note B)	1,123,186.72	-	1,123,186.72	1,033,053.38
Accounts Receivable (Note C)	12,997.41		12,997.41	30,502.00
Taxes Receivable	196,152.40		196,152.40	175,901.04
Tax Liens	89,760.34		89,760.34	95,395.90
Due From Other Funds		200,331.07	200,331.07	142,681.07
Total Current Assets	<u>1,422,096.87</u>	<u>200,331.07</u>	<u>1,622,427.94</u>	<u>1,477,533.39</u>
PROPERTY, PLANT, AND EQUIPMENT (NOTE D):				
Land and Land Improvements	169,853.60	189,556.10	359,409.70	359,409.70
Buildings	3,869,466.04	150,949.01	4,020,415.05	4,020,415.05
Equipment and Vehicles	1,180,262.13	259,550.75	1,439,812.88	1,474,047.88
Infrastructure	2,595,652.05		2,595,652.05	2,397,748.02
Total Property, Plant, and Equipment	7,815,233.82	600,055.86	8,415,289.68	8,251,620.65
Less: Accumulated Depreciation	(5,126,305.39)	(271,450.60)	(5,397,755.99)	(5,192,018.87)
Net Property, Plant, and Equipment	<u>2,688,928.43</u>	<u>328,605.26</u>	<u>3,017,533.69</u>	<u>3,059,601.78</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Related to Pension	72,687.25	-	72,687.25	60,842.35
Total Assets and Deferred Outflows	<u>4,183,712.55</u>	<u>528,936.33</u>	<u>4,712,648.88</u>	<u>4,597,977.52</u>
LIABILITIES, DEFERRED INFLOWS, AND NET POSITION				
CURRENT LIABILITIES:				
Notes Payable - Short-Term (Note E)	-	-	-	33,752.17
Accounts Payable - Trade	9,213.54		9,213.54	2,750.25
Due To Other Funds	200,825.79		200,825.79	143,175.79
Deferred Tax Revenue (Note I)	24,653.92		24,653.92	15,998.49
Total Current Liabilities	<u>234,693.25</u>	<u>-</u>	<u>234,693.25</u>	<u>195,676.70</u>
LONG-TERM LIABILITIES:				
Pension Liability	39,477.00		39,477.00	40,177.00
Total Liabilities	<u>274,170.25</u>	<u>-</u>	<u>274,170.25</u>	<u>235,853.70</u>
DEFERRED INFLOWS OF RESOURCES:				
Related to Pension	18,336.00	-	18,336.00	17,394.00
NET POSITION:				
Net Invested in Capital Assets	2,688,928.43	328,605.26	3,017,533.69	3,025,849.61
Restricted for:				
Other Purposes	430,423.94		430,423.94	448,293.78
Capital Projects	17,382.29		17,382.29	16,332.52
Unrestricted	754,471.64	200,331.07	954,802.71	854,253.91
Total Net Position	<u>3,891,206.30</u>	<u>528,936.33</u>	<u>4,420,142.63</u>	<u>4,344,729.82</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>4,183,712.55</u>	<u>528,936.33</u>	<u>4,712,648.88</u>	<u>4,597,977.52</u>

The accompanying notes are an integral part of the financial statements

Exhibit B

TOWN OF NOBLEBORO
Statements of Activities
For the Years Ended December 31, 2016 and 2015

Functions/Programs	Program Revenues				Net (Expense) Revenue and Change in Net Position	
	Expenses	Charges for Services	Operating Grants and Contribu- tions	Capital Grants and Contribu- tions	2016 Totals	2015 Totals
Primary Government:						
Governmental Activities:						
General Government	320,642.97	77,200.59	-	-	(243,442.38)	(200,658.53)
Health and Welfare	346,253.14	81,402.89	-	26,397.00	(238,453.25)	(243,442.38)
Highways and Bridges	79,668.65		3,153.81		(76,514.84)	(78,448.29)
Education	326,246.38		33,344.00		(292,902.38)	(274,447.01)
	3,289,939.23		480,808.82		(2,809,130.41)	(2,805,442.14)
Intergovernmental on Behalf Payments	128,916.00		128,916.00			
County Tax Assessment	409,652.42				(409,652.42)	(391,675.51)
Protection	104,376.37	1,265.00			(103,111.37)	(96,943.40)
Unclassified	24,536.53			90,716.86	66,180.33	(8,176.91)
Recreation	54,079.00	2,731.16			(51,347.84)	(8,759.44)
Total Governmental Activities	4,763,667.72	85,399.05	646,222.63	117,113.86	(3,914,932.18)	(3,907,335.08)
Business-Type Activities:						
Transfer Facility	554,387.16	203,942.47	420,564.92		70,120.23	35,527.79
Total Primary Government	5,318,054.88	289,341.52	1,066,787.55	117,113.86	(3,914,932.18)	(3,871,807.29)

General Revenues:			
Taxes:			
Property Taxes	3,437,017.47	-	3,437,017.47
Homestead Reimbursement	34,652.41		34,652.41
Excise Taxes	429,071.32		429,071.32
Intergovernmental	30,000.00		30,000.00
Interest and Investment Earnings	9,378.12		9,378.12
BETE Reimbursement	715.00		715.00
Loss on Disposal of Assets	(20,609.56)		(20,609.56)
Total General Revenues	<u>3,920,224.76</u>	<u>-</u>	<u>3,920,224.76</u>
			<u>3,733,312.59</u>
Change in Net Position	5,292.58	70,120.23	75,412.81
Net Position, January 1	3,885,913.72	458,816.10	4,344,729.82
Net Position, December 31	<u>3,891,206.30</u>	<u>528,936.33</u>	<u>4,420,142.63</u>
			<u>4,344,729.82</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, 2016 and 2015

	2016	2015
GOVERNMENTAL FUND BALANCES:		
Transfer Facility	200,331.07	142,681.07
Restricted for:		
Capital Projects (Schedule A-13)	17,382.29	16,332.52
Other Purposes (Schedule A-4)	430,423.94	448,293.78
Unrestricted (Schedule A-3)	501,346.30	497,004.55
Total Governmental Fund Balances (Exh E)	1,149,483.60	1,104,311.92
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.	3,017,533.69	3,059,601.78
Deferred outflows are deferred as expense in the fund financial statements and in the government-wide financial statements as expense in the year following the year paid.	72,687.25	60,842.35
Property taxes not collected within 60 days after year end are deferred as revenue in the financial statements. In the government-wide financial statements the revenue is income in the year it is assessed.	238,251.09	211,296.94
Pension liability is not due and payable in the current period and therefore is not reported in the funds.	(39,477.00)	(40,177.00)
Notes payable are not due and payable in the current period and therefore are not reported in the funds.		(33,752.17)
Deferred inflows are deferred revenues related to pension expenses that are amortized in the government-wide financial statements.	(18,336.00)	(17,394.00)
Net Position of Governmental Activities (Exhibit A)	4,420,142.63	4,344,729.82

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, 2016 and 2015

	2016	2015
Net Change in Fund Balances -		
Total Governmental Funds (Exhibit F)	(12,478.32)	(128,121.90)
Amounts reported for governmental activities in the Statements of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statements of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlays (capital outlays exceeds depreciation).		
	(33,928.76)	(106,185.28)
The sale of assets is recorded as revenue in the governmental funds, but in the Statements of Activities it is reduced by the net book value of the assets sold.		
	(20,609.56)	
Repayment of loan principal is an expenditure in the governmental fund, but the repayment reduces liabilities in the Statement of Net Position.		
	33,752.17	33,051.82
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.		
	26,954.15	6,803.01
Pension expense is adjusted for changes in earnings contributions and contribution subsequent to the measurement date.		
	11,602.90	20,429.86
Change in Net Position of Governmental Activities (Exhibit B)		
	5,292.58	(174,022.49)

The accompanying notes are an integral part of the financial statements

Exhibit E

TOWN OF NOBLEBORO
Balance Sheets - Governmental Funds
December 31, 2016 and 2015

	<u>Governmental Funds</u>			2016 Totals	2015 Totals
	General	Capital Projects	Proprietary Fund		
ASSETS:					
Cash (Note B)	1,105,804.43	17,382.29	-	1,123,186.72	1,033,053.38
Taxes Receivable	196,152.40			196,152.40	175,901.04
Tax Liens	89,760.34			89,760.34	95,395.90
Accounts Receivable (Note C)	12,997.41			12,997.41	30,502.00
Due From Other Funds			200,331.07	200,331.07	142,681.07
Total Assets	<u>1,404,714.58</u>	<u>17,382.29</u>	<u>200,331.07</u>	<u>1,622,427.94</u>	<u>1,477,533.39</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE:					
Liabilities:					
Accounts Payable	9,213.54	-	-	9,213.54	2,750.25
Due To Other Funds (Note J)	200,825.79			200,825.79	143,175.79
Total Liabilities	<u>210,039.33</u>	<u>-</u>	<u>-</u>	<u>210,039.33</u>	<u>145,926.04</u>
DEFERRED INFLOWS OF RESOURCES:					
Deferred Revenue (Note I)	24,653.92	-	-	24,653.92	15,998.49
Deferred Tax Revenue (Note H)	238,251.09			238,251.09	211,296.94
Total Deferred Inflows of Resources	<u>262,905.01</u>	<u>-</u>	<u>-</u>	<u>262,905.01</u>	<u>227,295.43</u>
Fund Balance:					
Committed for Capital Projects Assigned for Other Purposes (Note F)	-	17,382.29	-	17,382.29	16,332.52
Unassigned	430,423.94			430,423.94	448,293.78
Total Fund Balance	<u>501,346.30</u>		<u>200,331.07</u>	<u>701,677.37</u>	<u>639,685.62</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>1,404,714.58</u>	<u>17,382.29</u>	<u>200,331.07</u>	<u>1,622,427.94</u>	<u>1,477,533.39</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, 2016 and 2015

	Governmental Fund Types			
	General	Capital Projects	2016 Totals	
REVENUES:				
Intergovernmental Revenue	30,000.00	-	30,000.00	30,000.00
Homestead Reimbursement	34,652.41		34,652.41	22,769.00
Property Taxes	3,410,063.32		3,410,063.32	3,258,735.94
Excise Tax (Auto and Boat)	429,071.32		429,071.32	404,339.37
Education	480,808.82		480,808.82	406,784.47
General Government	107,799.89		107,799.89	77,200.59
Highways	33,344.00		33,344.00	33,500.00
Health and Welfare	3,153.81		3,153.81	3,183.55
Interest	9,353.35	24.77	9,378.12	10,197.27
Protection	240.00	1,025.00	1,265.00	1,062.37
Recreation	2,731.16		2,731.16	2,729.86
Unclassified	90,716.86		90,716.86	63,277.23
BETE Reimbursement	715.00		715.00	468.00
Maine State Retirement on Behalf Payments (Note Q)	128,916.00		128,916.00	136,819.57
Total Revenues	4,761,565.94	1,049.77	4,762,615.71	4,451,067.22
EXPENDITURES:				
Education	3,228,652.80	-	3,228,652.80	3,168,343.17
General Government	339,438.52		339,438.52	304,901.75
Highways and Bridges	355,162.84		355,162.84	320,990.01
Protection	101,572.43		101,572.43	104,101.08
Health and Welfare	79,668.65		79,668.65	81,631.84
Unclassified	119,378.01		119,378.01	59,236.89
Special Assessments	409,652.42		409,652.42	391,675.51
Recreation	12,652.36		12,652.36	11,489.30
Maine State Retirement on Behalf Payments	128,916.00		128,916.00	136,819.57
Total Expenditures	4,775,094.03	-	4,775,094.03	4,579,189.12
Excess of Revenues Over (Under) Expenditures	(13,528.09)	1,049.77	(12,478.32)	(128,121.90)
Fund Balance, January 1	945,298.33	16,332.52	961,630.85	1,089,752.75
Fund Balance, December 31	931,770.24	17,382.29	949,152.53	961,630.85

The accompanying notes are an integral part of the financial statements

Exhibit G

TOWN OF NOBLEBORO
Statement of Changes in Net Position
Proprietary Fund – Transfer Facility
For the Years Ended December 31, 2016 and 2015

	2016	2015
REVENUES:		
Assessment - Bremen	44,160.00	47,346.00
Assessment - Damariscotta	121,542.96	130,314.00
Assessment - Newcastle	99,252.96	106,410.06
Assessment - Jefferson	94,207.00	101,004.00
Assessment - Nobleboro	61,402.00	65,836.00
Miscellaneous	40,876.04	40,901.59
Demolition Fees	163,066.43	151,622.16
Total Revenues	<u>624,507.39</u>	<u>643,433.81</u>
EXPENSES:		
Salaries and Wages	101,661.02	100,122.74
Dumping Fees	194,691.87	128,883.93
Hauling Fees	104,611.27	111,402.61
Demolition Fees	59,110.00	146,559.49
Advertising	34.00	86.28
Administration	7,000.00	7,000.00
Depreciation	20,254.77	24,600.66
Insurance	30,962.56	30,666.02
Maintenance and Repairs	12,344.70	18,635.34
Refrigerator Disposal and Brush Grinding	1,708.50	4,864.90
Electronics Recycling	471.00	1,361.39
Supplies	4,357.14	6,802.32
Professional Fees/Licenses	954.00	2,849.00
Miscellaneous	1,863.75	2,043.79
Payroll Taxes	7,777.18	7,659.35
Snow Removal	2,700.00	2,700.00
Utilities	3,350.80	3,861.13
Mileage	534.60	649.57
Education		7,157.50
Total Expenses	<u>554,387.16</u>	<u>607,906.02</u>
Change in Net Position	70,120.23	35,527.79
Net Position, January 1	458,816.10	423,288.31
Net Position, December 31	<u><u>528,936.33</u></u>	<u><u>458,816.10</u></u>

The accompanying notes are an integral part of the financial statements

Exhibit H

TOWN OF NOBLEBORO
Statements of Cash Flows
Proprietary Fund - Transfer Facility
For the Years Ended December 31, 2016 and 2015

CASH FLOWS FROM	2016	2015
OPERATING ACTIVITIES:		
Receipts from Local Assessments	420,564.92	450,910.06
Miscellaneous Receipts	203,942.47	192,523.75
Advances (to) from General Fund	(57,650.00)	30,219.45
Payments to Employees	(101,661.02)	(100,122.74)
Payments to Vendors	(465,196.37)	(573,530.52)
Net Cash Provided by Operating Activities	-	-
Cash Balance, January 31, 2016		
Cash Balance, December 31, 2016	-	-

Exhibit I

TOWN OF NOBLEBORO
Statements of Fiduciary Net Position - Nonexpendable Trust Funds
December 31, 2016 and 2015

	Frances and Heather Key Scholarship Fund	George Dow Scholarship Fund	Cemetery	2016 Totals	2015 Totals
ASSETS:					
Investments	53,663.19	24,368.13	84,448.18	162,479.50	138,993.08
Due From Other Funds			494.72	494.72	494.72
Total Assets	53,663.19	24,368.13	84,942.90	162,974.22	139,487.80
LIABILITIES					
	-	-	-	-	-
NET POSITION:					
Restricted for:					
Nonexpendable Trust					
Principal	50,000.00	22,930.00	26,515.55	99,445.55	99,445.55
Other Purposes	3,663.19	1,438.13	58,427.35	63,528.67	40,042.25
Total Net Position	53,663.19	24,368.13	84,942.90	162,974.22	139,487.80
Total Liabilities and Net Position	53,663.19	24,368.13	84,942.90	162,974.22	139,487.80

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, 2016 and 2015

Exhibit J

	Frances and Heather Key George Dow Scholarship Scholarship			Cemetery	2016 Totals	2015 Totals
	Fund	Fund	Fund			
REVENUES:						
Interest	-	-	-	-	1,021.91	
Dividends	774.13	352.27	1,897.69	3,024.09	908.16	
Contributions					1,000.00	
Realized Gains	1,330.95	604.83	1,180.09	3,115.87	2,058.49	
Unrealized Appreciation (Depreciation)	2,404.31	1,046.76	15,957.41	19,408.48	17,437.55	
Total Revenues	4,509.39	2,003.86	19,035.19	25,548.44	22,426.11	
EXPENSES:						
Cemetery Maintenance	-	-	180.00	180.00	82.00	
Scholarships		1,000.00		1,000.00		
Investment Fees	376.08	171.43	334.51	882.02	148.59	
Total Expenses	376.08	1,171.43	514.51	2,062.02	230.59	
Change in Net Position	4,133.31	832.43	18,520.68	23,486.42	22,195.52	
Net Position, Jan. 1	49,529.88	23,535.70	66,422.22	139,487.80	117,292.28	
Net Position, Dec. 31	53,663.19	24,368.13	84,942.90	162,974.22	139,487.80	

Exhibit K

Statements of Cash Flows
Fiduciary Fund Types - Nonexpendable Trust Funds
For the Years Ended December 31, 2016 and 2015

	2016 Totals	2015 Totals
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in Net Position (Exhibit J)	23,486.42	22,195.52
Adjustment to Reconcile Changes in Net Position to Net Cash Used by Operating Activities:		
Net Realized (Gains) on Investments	(3,115.87)	(2,058.49)
Net Unrealized (Gains) on Investments	(19,408.41)	(17,437.55)
Due From General Fund		
Net Cash Provided by Operating Activities	962.14	2,699.48
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Investments	(962.14)	(119,297.04)
Increase (Decrease) in Cash	-	(116,597.56)
Cash Balance, January 1		116,597.56
Cash Balance, December 31	-	-

The accompanying notes are an integral part of the financial statements

TOWN OF NOBLEBORO
Notes To Financial Statements – December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

1. Financial Reporting Entity

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

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

The Town's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is responsible for establishing Generally Accepted Accounting Principles (GAAP) for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements.

2. Basic Financial Statements - Government-Wide Statements

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

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

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

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

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

3. Basic Financial Statements - Fund Financial Statements

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

The following fund types are used by the Town:

a. Governmental Funds:

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

1. General Fund:

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

2. Capital Projects Funds:

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

3. Fiduciary Funds:

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

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

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

4. Proprietary Fund:

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

4. Basis of Accounting

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

a. Accrual:

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

b. Modified Accrual:

The governmental funds financial statements are presented on the modified

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

5. Financial Statement Amounts

a. Cash and Cash Equivalents:

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

b. Investments:

Investments are stated at fair market value.

c. Capital Assets:

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

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

d. Revenues:

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

e. Expenditures:

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

f. Fund Balance:

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

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. Deferred Inflows and Outflows of Resources:

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

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

h. Use of Estimates:

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

NOTE B - CASH:

Cash

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

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

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

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

ACCOUNT TYPE	CARRYING AMOUNT	BANK BALANCE	CATEGORY		
			#1	#2	#3
Interest Bearing Accounts	1,123,186.72	1,150,880.60	241,432.19	909,448.41	-

NOTE C - ACCOUNTS RECEIVABLE:

Accounts Receivable consists of the following:

Town:

Homestead Reimbursement	9,497.41
State Revenue Sharing	3,500.00
	<u>12,997.41</u>

NOTE D - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at December 31, 2016:

	BALANCE		BALANCE	
	1/1/16	ADDITIONS	DELETIONS	12/31/16
Governmental Activities				
Land / Land Improvements	169,853.60			169,853.60
Buildings	3,869,466.04			3,869,466.04
Equipment and Vehicles	1,236,017.13	30,581.00	86,336.00	1,180,262.13
Infrastructure	2,397,748.02	197,904.03		2,595,652.05
	7,673,084.79	228,485.03	86,336.00	7,815,233.82
Accumulated Depreciation	(4,929,618.04)	(262,413.79)	(65,726.44)	(5,126,305.39)
Net Property, Plant, and Equipment	2,743,466.75	(33,928.76)	20,609.56	2,688,928.43
	BALANCE		BALANCE	
	1/1/16	ADDITIONS	DELETIONS	12/31/16
Business-Type Activities				
Land / Land Improvements	189,556.10			189,556.10
Buildings	150,949.01			150,949.01
Equipment and Vehicles	238,030.75	32,725.00	11,205.00	259,550.75
	578,535.86	32,725.00	11,205.00	600,055.86
Accumulated Depreciation	(262,400.83)	(20,254.77)	(11,205.00)	(271,450.60)
Net Property, Plant, and Equipment	316,135.03	12,470.23		328,605.26

Depreciation expense for the period totaled \$282,668.56. Of that amount, \$15,613.62 was for Administration, \$72,768.86 was for Highways and Bridges, \$36,556.11 was for Public Safety, \$94,671.33 was for Education, \$41,426.64 was for Recreation, \$1,377.23 was for Unclassified, and \$20,254.77 was for the Transfer Facility.

NOTE E - LONG-TERM DEBT:

The following is a summary of note transactions for the Town for the year ended December 31, 2016:

	BALANCE 1/1/16	ADDITIONS	REDUCTIONS	BALANCE 12/31/16
The First - Fire Truck Loan	33,752.17		33,752.17	
The First - Line of Credit		290,000.00	290,000.00	
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 First - Line of Credit

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

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	350,135.23
Health and Welfare	2,912.30
Recreation	11,344.39
Unclassified	47,505.44
Highways	18,526.58
	<u>430,423.94</u>

NOTE G - EXPENDITURES IN EXCESS OF APPROPRIATIONS:

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

FUNCTION	APPROPRIATION AND REVENUE	EXPENDITURE	VARIANCE
Abatements		3,506.14	(3,506.14)
Snowmobile Club	781.16	782.00	(.84)
Town Road Assistance	33,344.00	33,500.00	(156.00)

Historically, the Town has not appropriated funds for abatements but rather funds the expenditures through other unappropriated revenues or undesignated fund balance. The payment to the snowmobile club was over due to rounding and the road assistance receipts were less than budgeted.

NOTE H - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the current year was levied June 1, 2016 on the assessed value listed as of April 1, 2016 for all taxable real and personal property located in the Town. Taxes were due September 30, 2016 with interest at 7% per annum or part thereof commencing October 1, 2016.

Tax liens are filed against delinquent real estate taxpayers after eight months but within one year of the original tax commitment. If the tax, interest, and costs have not been paid eighteen months after the filing of a lien certificate then the lien is automatically foreclosed.

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

collected within sixty days following the year end. The deferred tax revenue shown on the balance sheet represents property taxes not expected to be collected within sixty days after the year end.

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

NOTE I - DEFERRED REVENUE:

Deferred revenue at December 31, 2016 consists of the following:

State Revenue Sharing	20,405.27
Prepaid Property Taxes	<u>4,248.65</u>
	<u>24,653.92</u>

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

NOTE J - INTERFUND RECEIVABLES AND PAYABLES:

As of December 31, 2016, the General Fund owed \$200,331.07 to the Special Revenue Fund and \$494.72 to the Trust Fund.

NOTE K - INVESTMENTS:

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

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

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

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

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

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

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

The following table summarizes the levels in the ASC 820-10 fair value hierarchy

into which the Town's financial instruments fall as of December 31, 2016:

Investments at Fair Value as of December 31, 2016

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

Investments at Fair Value as of December 31, 2015

	Level 1	Level 2	Level 3	Total
Equities	21,843.78			21,843.78
Money Market	21,105.00			21,105.00
Regulated Investment Companies	96,044.30			96,044.30
	<u>138,993.08</u>			<u>138,993.08</u>

The Town's Investments as of December 31, 2016 and 2015 are stated at fair value.

NOTE L - TAX LIENS:

At a special town meeting, the Town voted to waive the foreclosure of certain tax lien mortgages on real estate for taxes assessed against a taxpayer. The amounts waived total \$23,613.97 and are included in the total liens of \$89,760.34 and 2016 real estate taxes of \$196,180.48.

NOTE M - RISK MANAGEMENT:

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

NOTE N - OVERLAPPING DEBT:

The Town of Nobleboro is situated in Lincoln County and is therefore subject to annual assessment of its proportional share of County expenses. Long-term debt outstanding in Lincoln County, for which the Town of Nobleboro would be proportionally responsible in the event the County defaulted, amounted to \$6,169,305.00 at December 31, 2016. The Town of Nobleboro's share would be 4.31% of the debt, or approximately \$265,897.00.

NOTE O - LEASE:

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

NOTE P - SNOW REMOVAL:

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

The contractor shall be paid the following:

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

NOTE Q - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM:

Summary of Significant Accounting Policies

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

Maine Public Employees Retirement System

General Information about the Pension Plan

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

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

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

SETP Plan - Maine statute requires the State to contribute a portion of the Town's contractually required contributions. Employees are required to contribute 7.65% of their annual pay. The Town of Nobleboro's contractually required contribution rate for the year ended December 31, 2016, was 13.38% of annual payroll of which 3.36% of payroll was required from the Town and \$987,120.09 was required from the State. Contributions to the pension plan from the Town was

\$33,167.23 for the year ended December 31, 2016.

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

The net pension liabilities were measured as of June 30, 2015 and the total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of that date. The Town’s proportion of the net pension liabilities were based on projections of the Town’s long-term share of contributions to the pension plans relative to the projected contributions of all participating School Administrative Units and the State (SETP Plan), actuarially determined.

SETP Plan - At June 30, 2015, the Town reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the Town. The amount recognized by the Town as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the Town were as follows:

Town of Nobleboro’s Proportionate Share of the Net Pension Liability	51,148.00
State’s Proportionate Share of the Net Pension Liability Associated with the Town of Nobleboro	<u>1,073,740.00</u>
Total	<u>1,124,888.00</u>

At June 30, 2015, the Town of Nobleboro’s proportion of the SETP Plan was .002924%.

For the year ended December 31, 2016, the Town recognized pension income of \$11,602.90 and revenue of \$42,344.77 for support provided by the State for the SETP Plan. At December 31, 2016, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience		274.00
Changes in Assumptions	1,087.00	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	8,353.00	10,138.00
Changes in Proportion and Differences between Town Contributions and Proportionate Share of Contributions	13,350.00	7,924.00
Town Contributions Subsequent to the Measurement Date	49,897.25	
Total	<u>72,687.25</u>	<u>18,336.00</u>

\$49,897.25 is reported as deferred outflows and resources related to pensions resulting from Town of Nobleboro’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liabilities in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended Dec. 31:	
2017	9,009.00
2018	(5,351.00)
2019	(1,292.00)
2020	2,088.00

Actuarial assumptions - The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all

periods included in the measurement:

	<u>SETP Plan</u>
Inflation	3.5%
Salary Increases, per year	3.5% - 13.5%
Investment return, per annum, compounded annually	7.125%
Cost of living benefit increases, per annum	2.55%

Mortality rates were based on the RP2000 Combined Mortality Table projected forward to 2015 using Scale AA.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2005 to June 30, 2010.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2016 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equities	20%	5.2%
Non-US Equities	20%	5.5%
Private Equity	10%	7.6%
Real Estate	10%	3.7%
Infrastructure	10%	4.0%
Hard Assets	5%	4.8%
Fixed Income	25%	0.7%
Total	100%	

Discount Rate - The discount rate used to measure the total pension liability was 7.125% for the SETP Plan. The projection of cash flows used to determine the discount rates assumed that employee contributions will be made at the current contribution rate and that contributions from participating local districts will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liabilities.

Sensitivity of the Town of Nobleboro's proportionate share of the net pension liabilities to changes in the discount rate - The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.125% for the SETP Plan, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using the discount rate that is 1 percentage-point lower 6.125% for SETP Plan or 1 percentage-point higher 8.125% for SETP Plan than the current rate:

SETP Plan	1% Decrease (6.125%)	Current Discount Rate (7.125%)	1% Increase (8.125%)
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Town of Nobleboro’s Proportionate Share of the Net Pension Liability	69,116.00	39,477.00	14,792.00
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Pension Plan Fiduciary Net Position - Detailed information about the pension plan’s fiduciary net position is available in the separately issued MPERS financial report.

Payables to the Pension Plan - none as of December 31, 2016.

Notes to Required Supplemental Information
Schedule of Town’s Proportionate Share of the Net Pension Liability
Maine Public Employees Retirement System
State Employee and Teacher Plan (SETP) – Last 10 Fiscal Years*

	2016**	2015**
Town’s proportion of the net pension liability	.002924%	.003719%
Town’s proportionate share of the net pension liability	51,148.00	40,177.00
State’s proportionate share of the net pension liability associated with the School	1,073,748.00	240,028.00
Total	<u>1,124,896.00</u>	<u>280,205.00</u>
Town’s covered-employee payroll	987,120.09	990,295.69
Town’s proportionate share of the net pension liability as a percentage of its covered-employee payroll	4.00%	1.76%
Plan fiduciary net position as a percentage of the pension liability	37.68%	18.81%

*Only two years of information available

**The amounts presented for each fiscal year were determined as of the prior fiscal year.

Schedule of Town Contributions – Maine Public Employees Retirement System
State Employee and Teacher Plan (SETP) – Last 10 Fiscal Years*

SETP Plan	2016	2015
Contractually required contribution	33,167.23	31,374.35
Contributions in relation to the contractually required contribution	(33,167.23)	(31,374.35)
Contribution deficiency (excess)	—	—
School’s covered-employee payroll	987,120.09	990,295.69
Contributions as a percentage of covered-employee payroll	3.36%	3.17%

*Only two years of information available

Changes of benefit terms - None

Changes of assumptions - None

NOTE R - SUBSEQUENT EVENTS:

Management has reviewed events subsequent through the report date, the date the financial statements were available to be issued, and has determined that there are no events requiring disclosure.

TOWN OF NOBLEBORO Schedule A-1
Budgetary Comparison Schedule - General Fund
For the Year Ended December 31, 2016

	Original and Final Budget	Actual
REVENUES:		
Property Taxes	3,433,129.40	3,410,063.32
Intergovernmental Revenue	30,000.00	30,000.00
Excise Taxes	250,000.00	422,232.92
Boat Taxes		6,838.40
Education		480,808.82
General Government		107,799.89
Unclassified		90,716.86
Health and Welfare		3,153.81
Protection		240.00
Highways		33,344.00
Recreation		2,731.16
Interest		9,353.35
Homestead Reimbursement	34,612.41	34,652.41
Maine State Retirement on Behalf Payments (Note Q)		128,916.00
BETE Reimbursement	700.87	715.00
Total Revenues	3,748,442.68	4,761,565.94
EXPENDITURES:		
Education	2,754,388.00	3,228,652.80
General Government	335,107.00	339,438.52
Health and Welfare	76,549.00	79,668.65
Highways	376,522.00	355,162.84
Protection	105,068.00	101,572.43
Recreation	11,250.00	12,652.36
Special Assessments	409,652.42	409,652.42
Unclassified		119,378.01
Contingency	15,000.00	
Maine State Retirement on Behalf Payments (Note Q)		128,916.00
Total Expenditures	4,083,536.42	4,775,094.03
Excess of Expenditures Over Revenues	(335,093.74)	(13,528.09)
Fund Balance, January 1	945,298.33	945,298.33
Fund Balance, December 31	610,204.59	931,770.24

Schedule A-3

TOWN OF NOBLEBORO
Statement of Changes In Unappropriated Surplus
For the Year Ended December 31, 2016

Unappropriated Surplus, January 1, 2016		497,004.55
INCREASES:		
Operating Account Balances Lapsed (Schedule A-4)		<u>331,295.90</u>
Total		828,300.45
DECREASES:		
Appropriated at Annual Town Meeting	300,000.00	
Increase in Deferred Property Taxes	<u>26,954.15</u>	
		<u>326,954.15</u>
Unappropriated Surplus, December 31, 2016		<u><u>501,346.30</u></u>

Schedule A-4

TOWN OF NOBLEBORO
Statement of Departmental Operations For the Year Ended December 31, 2016

	Balance Forward 1/1/16	Appropriations	Cash Receipts	Other Credits	Total	Cash Disbursed	Other Charges	Un-expended (Overdraft)	Balance Forward 12/31/16
EDUCATION:									
School	336,303.36	2,748,383.00	480,808.24	-	3,565,494.60	3,222,647.80	-	-	342,846.80
Adult Education		6,005.00			6,005.00	6,005.00			
Unemployment									
Compensation Fund	7,287.85		0.58		7,288.43				7,288.43
	343,591.21	2,754,388.00	480,808.82	-	3,578,788.03	3,228,652.80	-	-	350,135.23
GENERAL GOVERNMENT:									
Town Administration	-	184,350.00	-	-	184,350.00	181,226.07	-	3,123.93	-
General Administration	50,250.00	50,250.00	43,498.00		93,748.00	73,660.11		20,087.89	
Bldg & Equipment Maintenance	28,480.00	28,480.00			28,480.00	21,725.12		6,754.88	
Generator	43,994.00	43,994.00	26,397.00		70,391.00	35,196.00		35,195.00	
Interest Earned			4,146.35		4,146.35			4,146.35	
Interest on Tax Anticipation Note		2,000.00			2,000.00	1,490.42		509.58	
Appeals and Planning Board			250.00		250.00			250.00	
Bldg Inspector/Code Enforcement	18,694.00	18,694.00	12,166.45		30,860.45	19,399.64		11,460.81	
Homestead				34,652.41	34,652.41			34,612.41	40.00
Interest on Taxes and Liens			9,353.35		9,353.35			9,353.35	
Abatements								3,506.14	(3,506.14)
Supplemental Taxes				7,394.21	7,394.21			7,394.21	
BETE			715.00		715.00			700.87	14.13
Miscellaneous	4,966.00	4,966.00	20,992.09	38,216.06	64,174.15	4,977.95		38,216.06	20,980.14
Animal Control	2,373.00	2,373.00	350.00		2,723.00	1,763.21		959.79	
	-	335,107.00	117,868.24	80,262.68	533,237.92	339,438.52		112,230.48	81,568.92
HEALTH AND WELFARE:									
Coastal Community Action	-	1,060.00	-	-	1,060.00	1,060.00		-	-
Coastal Kids		500.00			500.00	500.00			

Boat Facility Expenses	750.00		750.00	525.00	225.00
	10,239.75	11,250.00	2,731.16	-	24,220.91
				12,652.36	-
SPECIAL ASSESSMENTS:					
County Tax	-	409,652.42	-	409,652.42	-
Overlay	-	33,601.26	-	33,601.26	33,601.26
	-	443,253.68	-	443,253.68	409,652.42
UNCLASSIFIED:					
Excise Taxes	-	-	422,232.92	1,165.10	250,000.00
Excise Taxes - Boats			6,838.40		6,838.40
Fish Ladder Restoration Fund	39,186.54	56,259.43	95,445.97	90,913.23	4,532.74
Contingent		15,000.00	15,000.00		15,000.00
Alwifw Fish Account	35,814.95	34,457.43	70,272.38	27,299.68	42,972.70
	75,001.49	15,000.00	90,716.86	429,071.32	609,789.67
	448,293.78	4,117,137.68	728,862.89	509,334.00	5,803,628.35
				4,646,178.03	395,730.48
					250,000.00
					192,906.22
					47,505.44
					331,295.90
					430,423.94

Schedule A-5

TOWN OF NOBLEBORO
Valuation, Assessment, and Collections
For the Year Ended December 31, 2016

VALUATION:

Land	162,856,500.00
Building	153,588,950.00
Personal Property	1,760,300.00
Total	<u>318,205,750.00</u>

ASSESSMENT:

Valuation x Rate (318,205,750.00 x .0109)	3,433,129.40
Supplemental Taxes	<u>7,046.85</u>

3,440,176.25

COLLECTIONS AND CREDITS:

Cash Collections	3,239,973.31
Abatements	3,000.77
Prepayment	<u>3,809.28</u>

Total Collections and Credits

3,246,783.36

2016 Taxes Receivable, December 31, 2016

193,392.89

COMPUTATION OF ASSESSMENT

Tax Commitment	3,433,129.40
Undesignated Fund Balance	300,000.00
State Revenue Sharing	30,000.00
Excise Taxes	250,000.00
Homestead Reimbursement	34,612.41
BETE Reimbursement	<u>700.87</u>

4,048,442.68

REQUIREMENTS:

Town Appropriation	859,417.00
Education Appropriation	2,748,383.00
County Tax	<u>409,652.42</u>

4,017,452.42

Overlay

30,990.26

Schedule A-12

TOWN OF NOBLEBORO
Cemetery Trust Funds
December 31, 2016

	Balance 1/1/16	Increase	Decrease	Balance 12/31/16	Principal	Income
John Bartlett	32,966.70	16,037.12	(84.27)	48,919.55	200.00	48,719.55
Hudson, Vannah	1,440.22	129.05	(10.77)	1,558.50	1,300.96	257.54
AB Bassett York	1,249.17	111.93	(29.34)	1,331.76	801.45	530.31
Belle Decker	153.13	13.73	(1.15)	165.71	132.50	33.21
Gorham Eugley	412.24	36.94	(3.08)	446.10	160.00	286.10
Herbert Nash	627.05	56.19	(4.69)	678.55	520.00	158.55
Inez Oliver	513.50	46.01	(3.84)	555.67	360.00	195.67
Dr. H.H. Plummer	150.72	13.51	(1.13)	163.10	132.50	30.60
Mary E. Winslow	333.31	29.86	(2.49)	360.68	255.00	105.68
Tomlinson Decker	175.39	15.71	(1.31)	189.79	240.00	(50.21)
Linda Benner	610.41	54.70	(4.57)	660.54	420.00	240.54
Gardiner Waltz	703.91	63.08	(25.27)	741.72	504.69	237.03
Frederick Rollins	798.36	71.54	(5.97)	863.93	481.00	382.93
Kaler-Linscott	772.67	69.24	(25.78)	816.13	421.65	394.48
Otis H. Witham	898.51	80.51	(86.72)	892.30	405.42	486.88
Caroline Benner-Overlocke	642.45	57.57	(4.81)	695.21	470.84	224.37
Rand Oliver	544.05	48.75	(4.07)	588.73	500.00	88.73
Otis Sidelinger	6,484.38	581.05	(48.50)	7,016.93	3,000.00	4,016.93
Jacob Harris	495.03	44.36	(23.70)	515.69	322.85	192.84

Noble Monument	660.48	59.18	(4.94)	714.72	463.00	251.72
Hatch Burying Ground	2,449.60	219.50	(18.32)	2,650.78	2,000.00	650.78
Chapman Cemetery Trust	607.61	54.44	(4.54)	657.51	600.00	57.51
Merrill Cemetery Trust	1,009.57	90.46	(7.55)	1,092.48	1,000.00	92.48
GR12 Winslow Cemetery	1,931.73	173.10	(14.45)	2,090.38	1,961.84	128.54
GR27 Winslow Cemetery	1,822.54	163.31	(13.63)	1,972.22	1,861.85	110.37
GR63 Hall Umberhind Cemetery	1,008.01	90.33	(7.54)	1,090.80	1,000.00	90.80
GR64 Merrill Cemetery	1,007.62	90.30	(7.54)	1,090.38	1,000.00	90.38
GR129 Jesse Chapman Cemetery	1,007.62	90.29	(7.54)	1,090.37	1,000.00	90.37
GR130 Nathaniel Gliden	997.14	89.35	(7.46)	1,079.03	1,000.00	79.03
GR61 L45 George & Muriel Murray	989.37	88.66	(27.40)	1,050.63	1,000.00	50.63
GR117 Bryant Lot	985.40	88.30	(7.37)	1,066.33	1,000.00	66.33
GR65 Benjamin Merrill Cemetery	987.81	88.52	(7.39)	1,068.94	1,000.00	68.94
GR87 Sidelinger Cemetery	986.70	88.42	(7.38)	1,067.74	1,000.00	67.74
Frances & Heather Key Scholarship	49,529.88	4,509.39	(376.08)	53,663.19	50,000.00	3,663.19
Dow Scholarship	23,535.70	2,003.86	(1,171.43)	24,368.13	22,930.00	1,438.13
	<u>139,487.98</u>	<u>25,548.26</u>	<u>(2,062.02)</u>	<u>162,974.22</u>	<u>99,445.55</u>	<u>63,528.67</u>
The First - Savings Accounts	117,149.27			125,608.98		
The First National Lincoln Corp. (1,056 Shs)	21,843.78			36,870.52		
Due From (To) General Fund	<u>494.72</u>			<u>494.72</u>		
	<u>139,487.77</u>			<u>162,974.22</u>		

Town of Nobleboro FY18 Education Proposed Budget

Description	FY17 Adopted Budget Total		\$Change	%Change
	7/1/16-6/30/17	7/1/17-6/30/18		
Revenue				
LOCAL APPROP: REQUIRED	(2,079,259.01)	(2,079,259.01)	0.00	0.00%
LOCAL APPROP: ADD. LOCAL	(794,902.28)	(1,065,566.56)	(270,664.28)	34.05%
TUITION FROM OTHER SAU'S				
(REGULAR ELEM)	0.00	0.00	0.00	
MISC. SALES & REFUNDS (MSMA, ETC.)	0.00	0.00	0.00	
STATE SUBSIDY	(132,780.57)	(150,396.17)	(17,615.60)	13.27%
FUND BEGINNING BALANCE	(133,003.65)	(110,578.27)	22,425.38	(16.86%)
Total Revenues	(3,139,945.51)	(3,405,800.01)	(265,854.50)	8.47%
Regular Instruction				
TEACHER SALARY	626,244.64	643,077.65	16,833.01	2.69%
ED TECH SALARY	24,220.51	31,192.25	6,971.74	28.78%
SUBSTITUTE SALARY	10,000.00	11,284.81	1,284.81	12.85%
TUTOR SALARY	0.00	0.00	0.00	
TEACHER LEADER STIPEND	1,500.00	1,500.00	0.00	0.00%
HW TUTOR STIPEND	2,800.00	2,800.00	0.00	0.00%
TEACHER LEADER STIPEND BEN.	21.76	21.76	0.00	0.00%
BENEFITS HW TUTOR STIPEND	40.60	40.60	0.00	0.00%
TEACHER BENEFITS	11,535.79	10,898.65	(637.14)	(5.52%)
ED TECH BENEFITS	484.42	636.31	151.89	31.36%
SUBSTITUTE BENEFITS	200.00	225.70	25.70	12.85%
TUTOR BENEFITS	0.00	0.00	0.00	
TEACHER HEALTH INSURANCE	180,296.04	162,339.36	(17,956.68)	(9.96%)
GROUP DENTAL (CIL)	1,460.64	1,460.64	0.00	0.00%
ED TECH HEALTH INSURANCE	7,457.40	9,306.80	1,849.40	24.80%
TCHR LDR STIP RETRMNT	50.40	50.40	0.00	0.00%
MSRS HW TUTOR STIPEND	94.08	94.08	0.00	0.00%
TEACHER RETIREMENT	21,041.83	24,905.04	3,863.21	18.36%
ED TECH RETIREMENT	813.82	1,235.22	421.40	51.78%
SUB TCHR/ET RETREMNT	336.00	379.17	43.17	12.85%
TUTOR RETIREMENT	0.00	0.00	0.00	
TEACHER TUITION	4,500.00	6,000.00	1,500.00	33.33%
TEACHER-CASH IN LIEU	0.00	1,000.00	1,000.00	
ED TECH-CASH IN LIEU	163.00	163.00	0.00	0.00%
INSTRUCT EQUIP MAINT	400.00	400.00	0.00	0.00%
COPIER LEASE (TEACHER USE)	4,251.53	4,000.00	(251.53)	(5.92%)
INSTRUCTIONAL TRAVEL/MILEAGE	200.00	200.00	0.00	0.00%
TRAVEL - PD	200.00	200.00	0.00	0.00%

Description	7/1/16-6/30/17	7/1/17-6/30/18	\$Change	%Change
INSTRUCTIONAL SUPPLIES	16,600.00	24,394.82	7,794.82	46.96%
INSTRUCTIONAL TEXTBOOKS	3,978.00	3,000.00	(978.00)	(24.59%)
INSTRUCTIONAL DUES/FEES	200.00	200.00	0.00	0.00%
INSTRUCTIONAL CONTINGENCY	21,072.00	22,072.00	1,000.00	4.75%
TUTOR SALARY-SECONDARY	300.00	300.00	0.00	0.00%
TUTOR BENEFITS-SECONDARY	6.00	6.00	0.00	0.00%
TUTOR RETIREMENT-SECONDARY	10.08	10.08	0.00	0.00%
SECONDARY PUBLIC TUITION	19,844.24	29,046.00	9,201.76	46.37%
SECONDARY PRIVATE TUITION	653,232.00	734,119.00	80,887.00	12.38%
SEC PRIVATE INS VALUE	39,193.92	44,019.00	4,825.08	12.31%
ALT ED SECONDARY TUITION	2,090.00	2,173.60	83.60	4.00%
ALTERNATIVE EDUCATION (CAL)	35,416.00	39,131.75	3,715.75	10.49%
Total Regular Instruction	1,690,254.70	1,811,883.69	121,628.99	7.20%
Special Education Instruction				
SPED TEACHER SALARY	36,636.00	41,284.46	4,648.46	12.69%
SPED ED TECH SALARY	34,084.40	55,449.00	21,364.60	62.68%
SPED TUTOR SALARY	235.00	235.00	0.00	0.00%
SPED TEACHER BENEFITS	732.72	825.68	92.96	12.69%
SPED ED TECH BENEFITS	681.68	1,158.57	476.89	69.96%
SPED TUTOR BENEFITS	3.41	3.41	0.00	0.00%
SPED TEACHER HEALTH INS	8,054.04	8,376.12	322.08	4.00%
SPED ED TECH HEALTH INS	0.00	20,474.96	20,474.96	
SPED TEACHER RETIREMENT	1,230.97	1,634.86	403.89	32.81%
SPED ED TECH RETIREMENT	1,145.23	2,164.10	1,018.87	88.97%
SPED TUTOR RETIREMENT	7.90	7.90	0.00	0.00%
SPED ED TECH CIL	1,750.00	0.00	(1,750.00)	(100.00%)
SPED CONF/PROF SERVICES	0.00	201.00	201.00	
SPED SUPPLIES	1,065.00	1,000.00	(65.00)	(6.10%)
SPED TEXTBOOKS	105.00	100.00	(5.00)	(4.76%)
SPCL PLCMNT ET COST	0.00	0.00	0.00	
SPCL PLCMNT SEC ET COST	0.00	0.00	0.00	
SPCL PLCMNT ELE PUB TUIT	0.00	0.00	0.00	
SPCL PLCMNT SEC PRI TUIT	212,992.40	259,292.50	46,300.10	21.74%
PEC SHARE	20,014.00	29,459.65	9,445.65	47.20%
COMPASS PROGRAM SHARE	51,707.00	29,378.24	(22,328.76)	(43.18%)
SPED SECONDARY TUTOR	250.00	250.00	0.00	0.00%
SPED SEC TUTOR BENEFITS	3.63	3.63	0.00	0.00%
SPED SECOND. TUTOR RETIREMENT	8.40	8.40	0.00	0.00%
MAINECARE SEED EXPENSE	29,067.03	29,067.03	0.00	0.00%
SPED ADMIN COST	20,109.31	23,398.45	3,289.14	16.36%
MAINECARE SEED EXPENSE SEC.	0.00	0.00	0.00	
OTH PURCH SVCS ONLINE				
SUB - SHARED	497.00	547.00	50.00	10.06%
SPED PSYCH ELEMENTARY	9,945.30	11,309.98	1,364.68	13.72%
SHARED PSYCH - SECONDARY	3,000.00	3,000.00	0.00	0.00%
SPEECH SALARY	23,768.00	22,866.52	(901.48)	(3.79%)

Description	7/1/16-6/30/17	7/1/17-6/30/18	\$Change	%Change
SPEECH BENEFITS	475.36	457.33	(18.03)	(3.79%)
SPEECH HI	3,728.70	10,212.00	6,483.30	173.88%
SPEECH RETIREMENT	798.60	905.58	106.98	13.40%
SPEECH TRAVEL/MILEAGE	75.00	200.00	125.00	166.67%
SPED OT ELEMENTARY	18,245.63	20,514.17	2,268.54	12.43%
SPED OT SECONDARY	700.68	567.60	(133.08)	(18.99%)
SPED PT ELEMENTARY	0.00	3,926.32	3,926.32	
SPED ESY SALARY	0.00	0.00	0.00	
SPED ESY BENEFITS	0.00	0.00	0.00	
SPED ESY RETIREMENT	0.00	0.00	0.00	
ESY SHARED SERVICES	1,500.00	1,500.00	0.00	0.00%
SPED ESY SPEECH SERVICES	0.00	0.00	0.00	
SPED ESY OT	0.00	0.00	0.00	
SPED ESY PT	0.00	0.00	0.00	
Total Special Ed. Instruction	482,617.39	579,779.46	97,162.07	20.13%
CTE Instruction				
SEC TUITION ROCKLAND VOC SCH	0.00	0.00	0.00	---
SEC TUITION TO BATH VOC SCHOOL	0.00	0.00	0.00	---
Total CTE Instruction	0.00	0.00	0.00	---
Other Instruction				
CO-CURRICULAR STIPENDS	950.00	2,950.00	2,000.00	210.53%
CO-CURRICULAR STIPEND BENEFITS	13.78	42.78	29.00	210.45%
CO-CURR STIPEND RETIREMENT	31.92	99.12	67.20	210.53%
CO-CURRICULAR PROF SVCS	3,650.00	6,650.00	3,000.00	82.19%
CO-CURRICULAR OTHER SERVICES	3,450.00	4,300.00	850.00	24.64%
CO-CURR FIELD TRIPS TRANS	3,300.00	3,900.00	600.00	18.18%
COACH/AD STIPENDS	8,000.00	9,000.00	1,000.00	12.50%
COACH/AD BENEFITS	470.00	490.00	20.00	4.26%
COACH/AD RETIREMENT	100.80	152.40	51.60	51.19%
GAME OFFICIALS PAY	3,000.00	3,400.00	400.00	13.33%
SPORTS SUPPLIES	3,200.00	4,700.00	1,500.00	46.88%
SPORTS DUES/FEES	520.00	520.00	0.00	0.00%
SPORTS TRIPS	3,598.00	4,300.00	702.00	19.51%
Total Other Instruction	30,284.50	40,504.30	10,219.80	33.75%
Student and Staff Support				
GUIDANCE COUNSELOR SALARY	25,747.20	27,439.82	1,692.62	6.57%
GUIDANCE COUNSELOR BENEFITS	514.94	548.80	33.86	6.58%
GUID COUNS HEALTH INSURANCE	4,832.42	5,025.67	193.25	4.00%
GUID COUNSELOR RETIREMENT	865.11	1,086.62	221.51	25.60%
NURSING/SHARED HEALTH SVCS	30,324.00	34,084.46	3,760.46	12.40%
HEALTH SUPPLIES	900.00	950.00	50.00	5.56%
CURRIC/COMM TEACHER SALARY	0.00	0.00	0.00	
SAT STIPEND	3,000.00	3,750.00	750.00	25.00%
CURRIC COMMITTEE STIPEND	1,000.00	1,000.00	0.00	0.00%

Description	7/1/16-6/30/17	7/1/17-6/30/18	\$Change	%Change
SAT STIPEND BENEFITS	43.52	54.40	10.88	25.00%
CURRIC COMM STIPEND BENEFITS	14.50	14.50	0.00	0.00%
CURRIC/COMM TEACHER BENEFITS	0.00	0.00	0.00	
RETIREMENT CONTRIB-STIPENDS	100.80	126.00	25.20	25.00%
CURRIC COMM STIPEND RETIRE	33.60	33.60	0.00	0.00%
CURRIC/COMM TEACHER RETIRE	0.00	0.00	0.00	
ASSESSMENT CURRICULUM ADMIN	5,892.60	6,729.21	836.61	14.20%
STAFF DEVELOPMENT STIPEND	0.00	0.00	0.00	
STAFF DEVELOP STIPEND BENEFITS	0.00	0.00	0.00	
STAFF DEVELOPMENT - SCHOOL	8,847.00	2,800.00	(6,047.00)	(68.35%)
STAFF DEVELOPMENT - SHARED	0.00	5,227.00	5,227.00	
STAFF DEVELOP TRAVEL/MILEAGE	300.00	300.00	0.00	0.00%
LIBRARY ED TECH SALARY	15,301.78	15,751.22	449.44	2.94%
LIBRARY ED TECH BENEFITS	306.04	379.05	73.01	23.86%
LIBRARY ED TECH RETIREMENT	514.14	623.75	109.61	21.32%
LIBRARY ED TECH-CASH IN LIEU	837.00	837.00	0.00	0.00%
LIBRARY PROFESSIONAL SERVICES	294.00	319.00	25.00	8.50%
LIBRARY SUPPLIES	300.00	300.00	0.00	0.00%
LIBRARY BOOKS/PERIODICALS	3,000.00	3,300.00	300.00	10.00%
TECHNOLOGY ED TECH SALARY	43,461.88	44,745.26	1,283.38	2.95%
TECHNOLOGY ED TECH BENEFITS	869.24	894.91	25.67	2.95%
TECHN ED TECH HEALTH INSUR	8,948.88	9,306.84	357.96	4.00%
TECHNOLOGY ED TECH RETIRE	1,460.32	1,771.91	311.59	21.34%
CMPTER HARDWARE MAINT/REPAIR	3,100.00	3,100.00	0.00	0.00%
CMPTER SOFTWARE MAINT/REPAIR	1,826.00	2,366.00	540.00	29.57%
ONLINE SUB - SCHOOL	6,461.00	4,881.00	(1,580.00)	(24.45%)
ONLINE SUB - SHARED	0.00	2,010.00	2,010.00	
COMPUTER SUPPLIES	1,076.00	1,343.00	267.00	24.81%
COMPUTER HARDWARE PURCHASE	19,347.00	21,429.00	2,082.00	10.76%
COMPUTER SOFTWARE PURCHASE	3,436.00	3,615.00	179.00	5.21%
TESTING MATERIALS - SCHOOL	3,519.00	0.00	(3,519.00)	(100.00%)
TESTING MATERIALS - SHARED	0.00	1,682.00	1,682.00	
SHARED WELLNESS COMMITTEE	500.00	500.00	0.00	0.00%
Total Student and Staff Support	196,973.97	208,325.02	11,351.05	5.76%
System Administration				
SCHOOL BOARD LIABILITY INSUR	1,432.94	1,453.08	20.14	1.41%
SCHOOL BOARD ADVERTISING	300.00	300.00	0.00	0.00%
SCHOOL BOARD DUES/FEES	950.00	950.00	0.00	0.00%
SCHOOL BOARD CONFERENCES	150.00	150.00	0.00	0.00%
SCHOOL BOARD NEGOTIATION SVCES	0.00	0.00	0.00	
SCHOOL BOARD AUDITOR SVCES	4,000.00	4,200.00	200.00	5.00%
SCHOOL BOARD LEGAL FEES	2,500.00	2,500.00	0.00	0.00%
ASSESSMENT FOR ADMIN (SUPT)	42,723.26	45,378.53	2,655.27	6.22%
ASSESSMENT FOR FISCAL SVCS: SUPT OFFICE	29,655.83	32,020.29	2,364.46	7.97%
Total System Administration	81,712.03	86,951.90	5,239.87	6.41%

Description	7/1/16-6/30/17	7/1/17-6/30/18	\$Change	%Change
School Administration				
PRINCIPAL SALARY	91,785.36	92,233.09	447.73	0.49%
ADMIN ASST SALARY	35,796.80	36,836.80	1,040.00	2.91%
AA SUB CALLING OT	2,323.80	2,338.16	14.36	0.62%
PRINCIPAL BENEFITS	1,835.71	1,844.66	8.95	0.49%
ADMIN ASST BENEFITS	2,935.33	3,044.61	109.28	3.72%
AA SUB CALLING BENEFITS	177.78	178.87	1.09	0.61%
PRINCIPAL HEALTH INSURANCE	18,515.16	19,255.68	740.52	4.00%
ADMIN ASST HEALTH INSURANCE	16,135.08	16,780.44	645.36	4.00%
PRINCIPAL RETIREMENT	3,083.99	3,652.43	568.44	18.43%
PRINCIPAL TUITION	1,500.00	0.00	(1,500.00)	(100.00%)
PRINCIPAL PROFESSIONAL DEVEL	500.00	500.00	0.00	0.00%
SHARED POWER SCHOOL STIPEND	660.00	660.00	0.00	0.00%
PRINCIPAL COPIER LEASE	4,251.53	4,000.00	(251.53)	(5.92%)
PRINCIPAL PRINTING	200.00	200.00	0.00	0.00%
PRINCIPAL TRAVEL	200.00	200.00	0.00	0.00%
PRINCIPAL PROF DEV TRAVEL	0.00	150.00	150.00	
PRINCIPAL SUPPLIES/POSTAGE	1,000.00	1,000.00	0.00	0.00%
PRINCIPAL DUES/FEES	250.00	0.00	(250.00)	(100.00%)
Total School Administration	181,150.54	182,874.74	1,724.20	0.95%
Transportation and Buses				
CONTRACTED TRANSPORT K-12	200,019.50	202,392.12	2,372.62	1.19%
SP SRVCES SECONDARY DRIVER	10,000.00	10,000.00	0.00	0.00%
SP SRVCES SEC DRIVER BENEFITS	1,373.00	1,373.00	0.00	0.00%
SP SRVCES SECONDARY TRANS	13,291.13	13,291.13	0.00	0.00%
SEC VOCATIONAL TRANSPORT	11,640.00	11,640.00	0.00	0.00%
Total Transportation and Buses	236,323.63	238,696.25	2,372.62	1.00%
Facilities Maintenance				
ASSET MANAGEMENT	675.00	0.00	(675.00)	(100.00%)
SHARED CHO STIPEND	300.00	300.00	0.00	0.00%
UTILITY SERVICES (WATER/SEWER)	1,600.00	1,200.00	(400.00)	(25.00%)
DISPOSAL SERVICES	2,500.00	2,300.00	(200.00)	(8.00%)
GROUNDS MAINTENANCE	3,700.00	4,200.00	500.00	13.51%
CONTRACTED MOWING	4,000.00	3,500.00	(500.00)	(12.50%)
CONTRACTED SNOWPLOWING	2,800.00	2,800.00	0.00	0.00%
PROPERTY INSURANCE	7,195.00	7,482.80	287.80	4.00%
TELEPHONE	4,300.00	4,300.00	0.00	0.00%
FURNITURE - INSTRUCTIONAL	0.00	1,500.00	1,500.00	
ELECTRICITY	22,000.00	22,000.00	0.00	0.00%
HEATING FUEL	32,000.00	30,000.00	(2,000.00)	(6.25%)
MISC BUILDING/UTILITY FEES	2,600.00	2,600.00	0.00	0.00%
CUSTODIAN SALARY	65,436.80	69,086.72	3,649.92	5.58%
SUMMER/SUB CUSTODIAN PAY	1,500.00	3,134.27	1,634.27	108.95%
CUSTODIAN BENEFITS	8,284.29	8,746.38	462.09	5.58%
SUMMER/SUB CUSTODIAN BEN	189.90	396.80	206.90	108.95%
CUSTODIAN HEALTH INSURANCE	17,897.76	18,613.68	715.92	4.00%

Description	7/1/16-6/30/17	7/1/17-6/30/18	\$Change	%Change
CUSTODIAN CASH IN LIEU	0.00	0.00	0.00	
CUSTODIAN SUPPLIES	9,700.00	9,200.00	(500.00)	(5.15%)
PLANT MAINTENANCE	23,700.00	22,000.00	(1,700.00)	(7.17%)
BUILDING SUPPLIES	9,000.00	8,500.00	(500.00)	(5.56%)
PLANT EQUIPMENT MAINT/REPAIR	0.00	0.00	0.00	
SHARED SAFETY COMMITTEE	250.00	250.00	0.00	0.00%
CAPITAL RENEW & RENOVATION	21,000.00	21,187.00	187.00	0.89%
Total Facilities Maintenance	240,628.75	243,297.65	2,668.90	1.11%
All Other, incl. School Lunch				
SCHOOL NUTRITION EQUIP MAINT	0.00	0.00	0.00	---
FOOD SERVICE GF SUBSIDY	0.00	13,487.00	13,487.00	---
Total All Other	0.00	13,487.00	13,487.00	---
Total Expenditures	3,139,945.51	3,405,800.01	265,854.50	8.47%

Warrant

To Stanley Waltz, Constable, in the Town of Nobleboro, County of Lincoln, State of Maine.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Nobleboro, qualified to vote in Town affairs, to assemble at the meeting room of the Town Office at 11:45 am on the morning of Friday, the 17th day of March A.D. 2017 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; One member of the School Board for a three-year term; One Road Commissioner for a two-year term.

THE POLLS WILL BE OPEN ON FRIDAY, MARCH 17th, FROM 12:00 NOON AND WILL CLOSE AT 6:00 PM.

THE REMAINDER OF THE WARRANT WILL BE CONSIDERED THE FOLLOWING DAY, SATURDAY, MARCH 18th, AT THE NOBLEBORO CENTRAL SCHOOL. THE BALLOT CLERKS WILL BE THERE AT 9:15 AM TO CHECK IN REGISTERED VOTERS AND HAND THEM A VOTER CARD TO VOTE DURING THE MEETING.

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

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

Selectmen recommend the mortgage lien method.

Article 4 To see if the Town will vote to charge interest on unpaid 2017 taxes at the rate of 7 % per year beginning Oct. 1, 2017 and to allow the Tax Collector to collect prepayment of taxes prior to commitment pursuant to Title 35 MRSA Section 36 (Prepayment of Taxes).

Recommended by Selectmen & Budget Committee

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

Recommended by Selectmen & Budget Committee

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

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

Recommended by Selectmen & Budget Committee

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

501 Town Administration	161,250
502 General Administration	50,450
504 Maintenance/Operation of Town Blds.	36,500
510 Street Lights	5,500
550 General Assistance	0
570 Animal Control	5,850
580 Code Enforcement Officer	19,003
600 Misc Account	5,167
777 Boat Landing	725
985 Interest on Tax Anticipation Loan	2000
	<hr/>
	\$286,445
Selectmen & Budget Committee Recommend	\$286,445

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

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

Article 10 To see if the Town will vote to raise and appropriate \$90,000 for the purpose of highway paving.

Recommended by Selectmen & Budget Committee	\$90,000
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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 2017.

Raise and appropriate	\$117,535	
Selectmen & Budget Committee Recommend		\$117,535

Article 12 To see if the Town will vote to raise and appropriate \$42,000 for the purchasing of sand and salt.

Raise and appropriate from taxes	\$42,000	
Selectmen & Budget Committee Recommend		\$42,000

Article 13 To see if the Town will vote to raise and appropriate the sum of \$58,473 for Nobleboro's share of the operating expenses for the Nobleboro/Jefferson Transfer Facility.

Selectmen & Budget Committee Recommend	\$58,473
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Article 14 To see if the Town will authorize the Selectmen to apply for Federal, State and County Grants and to administer the monies received from said Grants.

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

Article 16 To see if the Town will raise and appropriate the sum of \$64,000 for the operation of Minnehata Fire Company.

Selectmen & Budget Committee Recommend	\$64,000
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Article 17 To see if the Town will raise and appropriate the sum of \$14,000 for the installation of Egress Signaling Lights.

Selectmen & Budget Committee Recommend	\$14,000
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Article 18 To see if the Town will vote to appropriate from the following accounts the combined sum of \$32,275 for the purchase and the installation of a new Water Pump for the Fire Department’s Tanker Truck as follows:

Selectmen & Budget Committee Recommend	
Unappropriated Surplus	\$17,000
Fire Department Capital	\$10,275
Minnehata Fire Co Fund Donation	\$5,000

Article 19 To see what sum the Town will be authorized to expend for Regular Instruction.

School Committee Recommends	\$1,811,883.69
Selectmen & Budget Committee Recommend	\$1,811,883.69

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

School Committee Recommends	\$579,779.46
Selectmen & Budget Committee Recommend	\$579,779.46

Article 21 To see what sum the Town will be authorized to expend for Career and Technical Education

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

Article 22 To see what sum the Town will be authorized to expend for Other Instruction.

School Committee Recommends	\$40,504.30
Selectmen & Budget Committee Recommend	\$40,504.30

Article 23 To see what sum the Town will be authorized to expend for Student and Staff Support.

School Committee Recommends	\$208,325.02
Selectmen & Budget Committees Recommend	\$208,325.02

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

School Committee Recommends	\$86,951.90
Selectmen & Budget Committee Recommend	\$86,951.90

Article 25 To see what sum the Town will be authorized to expend for School Administration.

School Committee Recommends	\$182,874.74
Selectmen & Budget Committee Recommend	\$182,874.74

Article 26 To see what sum the Town will be authorized to expend for Transportation and Buses.

School Committee Recommends	\$238,696.25
Selectmen & Budget Committee Recommend	\$238,696.25

Article 27 To see what sum the Town will be authorized to expend for Facilities Maintenance.

School Committee Recommends	\$243,297.65
Selectmen & Budget Committee Recommend	\$243,297.65

Article 28 To see what sum the Town will be authorized to expend for Debt Services and Other Commitments.

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

Article 29 To see what sum the Town will be authorized to expend for All Other Expenditures.

School Committee Recommends	\$13,487
Selectmen & Budget Committee Recommend	\$13,487

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

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

Article 30 (**Recorded Vote**) To see what sum the Town will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**Recommend \$2,229,655.18**) and to see what sum the municipality will raise as the municipality’s contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statues, Title 20-A, Section 15688.

School Committee Recommends	\$2,079,259.01
Selectmen & Budget Committee Recommend	\$2,079,259.01

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

Appropriation of Additional Local Funds (as required by Maine Revised Statues, Title 20-A, §15690 (3-A-B))

Article 31 (**Written ballot required**) To see what sum the Town will raise and appropriate in additional local funds (**Recommend \$1,065,566.56**), which exceeds the State’s Essential Programs and Services allocation model to fund the budget recommended by the School Committee.

The School Committee recommends \$1,065,566.56 for additional local funds and gives the following reasons for exceeding the State’s Essential Programs and Services funding model:

Explanation: The additional local funds are those locally raised funds over and above the school administrative unit’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 educational programs.

Total Budget Article (as required by Maine Revised Statutes, Title 20-A, §15690 (4A))

Article 32 (**Recorded vote**) To see what sum the Town will authorize the School Committee to expend for the fiscal year beginning July 1, 2017, and ending June 30, 2018, from the school administrative unit's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

School Committee Recommends:	\$3,405,800.01
Budget Committee & Selectmen Recommend:	\$3,405,800.01

ARTICLE 33 AUTHORIZES REDUCTION IN LOCAL TAX ASSESSMENTS IN THE EVENT OF AN INCREASE IN STATE FUNDING FOR PUBLIC SCHOOLS

Article 33 To see if the Town will reduce the amount raised and assessed for 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 to the extent of any unanticipated increase in the adjusted state contribution under the Essential Programs and Services funding model.

School Committee Recommends:	Approval
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ARTICLE 34 AUTHORIZES THE ADULT ED PROGRAM

Article 34 To see if the Town will appropriate \$113,460 for Adult Education and raise \$6,005.00 as the local share; with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education program.

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

ARTICLE 35 AUTHORIZES EXPENDITURE OF GRANTS AND OTHER RECEIPTS

Article 35 In addition to amounts approved in the preceding articles, shall the School Committee be authorized to expend such sums as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes, provided that such grants, programs, or other sources do not require the expenditure of other funds not previously appropriated?

School Committee Recommends: Approval

Article 36 To see what sum of money the Town will vote to raise and appropriate for the purpose of supporting the following outside agencies:

	Requested	Recommended
Pemaquid Watershed Association	500	500
Ecumenical Food Pantry	500	500
Midcoast Conservancy	3000	3000
Mid Coast Maine Community Action	1060	1060
Spectrum Generations	1407	1407
Healthy Kids Program	2000	2000
Highland Cemetery	1000	1000
Coastal Kids Preschool	500	500
Eldercare Network	4000	4000
New Hope for Women	830	830
	\$14,797	\$14,797
Selectmen & Budget Committee Recommend		\$14,797

Article 37 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 38 To see if the Town will vote to allocate 90% of the franchise fees that the town received in 2017 to LCTV.

Selectmen & Budget Committee Recommend 90%

Article 39 To see if the town will vote to raise and appropriate the sum of \$4,644 for the purpose of supporting the Central Lincoln County Ambulance.

Selectmen & Budget Committee Recommend \$4,644

Article 40 To see if the town will vote to allocate the State Snowmobile refund to the Damariscotta Lake Snowmobile Club.

Budget Committee & Selectmen Recommend \$483.26

Article 41 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 42 To select three members of the Budget Committee from the floor, one each from the Mills, Center and the North.

Article 43 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 2017 annual budget during the period of January 1, 2018 to the 2018 annual town meeting.

Article 44 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 2017.

Selectmen & Budget Committee Recommend \$15,000

Article 45 To see if the Town will vote to appropriate from the following accounts the combined sum of \$575,000 to be applied to reduce the 2017-year Tax Rate.

The Board of Selectmen recommends the following sources:

Excise Taxes	\$275,000
From Undesignated Surplus	<u>\$300,000</u>
	\$575,000

Selectmen & Budget Committee Recommend \$575,000

Article 46 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

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