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

**2018**

**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**  
**2018**



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

## Dedication



### JOAN W. HALLOWELL

This year's decision on the dedication of the annual town report was extremely easy. During the past year we lost a great asset to our town, Joan Hollowell. She was sadly missed this year by all the Selectmen and the Budget Advisory Committee during our annual budget vetting process.

Joan was born in Damariscotta, but permanently moved to Nobleboro shortly after graduating from Lincoln Academy in 1970 and marrying Larry Hollowell. She was a long-time employee of Camp Kieve and played an important role in its growth and development. Joan was a devoted wife, mother, and grandmother; as well as a good friend to many in our town. But she also left a different legacy.

In 1980 Joan started a four decades-long continuous involvement in town government. She was town clerk, registrar of voters, and a Selectwoman in the 1980s; served on the Planning Board from 1986-1993 (Chairwoman 1988-1991); and was a Ballot Clerk from 1988-2017. Most recently she served on the Budget Advisory Committee, completing an amazing 30 years in that role. Her quick wit, sense of humor, honesty, and common sense enabled her to explain her point of view with candor and respect.

Joan's long service to the Town resulted in her receiving the Nobleboro Spirit of America Award in 2018 and left us all with an incomparable example of service to our community.

## **Town of Nobleboro Office Hours**

Monday 8-4:30, Tuesday & Thursday 8-5:30,  
 Wednesday 12-4:30, Friday 8-2:30  
 Telephone: 207-563-8816 \* Fax: 207-563-8212  
[www.nobleboro.govoffice2.com](http://www.nobleboro.govoffice2.com)

## **Transfer Station Hours**

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

## **Nobleboro Post Office**

207-563-5514

## **Nobleboro Central School**

207-563-3437

## **Meeting Schedule**

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

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

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

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

Minnehata Fire Dept. - Held the first Tuesday of the month at 7:00 pm, Town Office Meeting Room

### **TOWN OFFICE IS CLOSED ON THE FOLLOWING HOLIDAYS**

New Year's Day

Martin Luther King Jr .Day

Presidents Day

Patriots Day

Memorial Day

Independence Day

Labor Day

Columbus Day

Veterans Day

Thanksgiving Holiday

(Thursday & Friday)

Christmas Day

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

• We close at 12:00 (noon) the LAST business day of the year for closing out our year end reporting.

## **Municipal Officers**

SELECTMEN, ASSESSORS, OVERSEERS OF THE POOR,  
FISH COMMITTEE

Richard Spear, Chairman 4/1/21

Harold (Bud) Lewis 4/1/19

Richard Powell Jr 4/1/20

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

Susan Pinnetti-Isabel

DEPUTY CLERK/DEPUTY TREASURER & TAX COLLECTOR/  
REGISTRAR

Jodee Kelley

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

Tanya Blodgett

SCHOOL BOARD

Hilary Peterson, Chairman 4/1/19

Briceson Henny 4/1/20

Joshua Hatch 4/1/21

Michael Ward 4/1/21

Angela White 4/1/19

ROAD COMMISSIONER

John York 4/1/19

TRUSTEE TO SALT BAY SANITARY DISTRICT

Robert Whear 4/1/20

SUPERINTENDENT OF SCHOOLS

Greg Jurgensen

MODERATOR

Donald Means

FIRE CHIEF/FIRE WARDEN  
Ryan Gallagher

ANIMAL CONTROL OFFICER  
Lincoln County Animal Control

DIRECTOR OF CIVIL DEFENSE  
Ryan Gallagher

HEALTH OFFICER  
Ingrid Sherrill

DIRECTOR AMBULANCE SERVICE  
Larry Hallowell

CODE ENFORCEMENT OFFICER/PLB & BLD INSPECTOR  
Stanley Waltz

APPEALS BOARD

David Libby 4/1/2020	Dewey Meteer 4/1/2019
Dale Wright 4/1/2019	Stewart Hanna 4/2/2020
William Devoe 4/1/2021	Sharon Abair, Secretary

BUDGET/ADVISORY COMMITTEE

Center:

Peter Lawrence 4/1/2021	Dale Wright 4/1/2019	Kellie Peters 4/1/2020
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Mills:

Tim Andrews 4/1/2020	Brittany Carter 4/1/2019	Vacant 4/1/2021
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North:

Steve Plumb 4/1/2021	Robert Spear 4/1/2019	Buddy Brown 4/1/2020
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PLANNING BOARD

Clete Baltes 4/1/2019	Shosana Zuboff 4/1/2019
Steve Plumb, Chair 4/1/2021	Marianne Pinkham 4/1/2021
Matthew Lewis 4/1/2020	Sharon Abair, Secretary

RECREATION COMMITTEE

Phil Page 4/1/2019	Ken York 4/1/2021
Terry Spear 4/1/2019	Darren York 4/1/2021

CEMETERY COMMITTEE

Laurel McBurnie, Chairman 4/1/2019

Mary Sheldon 4/1/2019

Henry Simmons 4/1/2021

BALLOT CLERKS

DEMOCRATS:

Abair, Sharon; Brackett, Todd; Hardman, Carolyn; Hedrick, Charles; Hough, Sally; Lewis, Susan; Libby, David; Libby, Debbie; Mason, George; Najpauer, Ellen; O'Donnell, Eleanor; Pinkham, Marianne; Plumb, Steve; Roosa, Richard; Sheldon, Mary; Stephenson, Emma; Welt, Betty; Williams, Diana

REPUBLICANS:

Brown, Dorcelle; Campbell, Pamela; Hartford, Nancy; Knapp, Carol; Lawrence, Judith; Lawrence, Peter; Nelson, Peggy; Peck, Iverne; Palmer-Scott, Alice; Spear, Janet; Thurston, Jean; Wellman, Mitchell

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 - CHLOE S. MAXMIN

Capitol Address:

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

Home Address:

P.O. Box 203  
Nobleboro, Maine 04555  
(207) 200-6224

Chloe.Maxmin@legislature.maine.gov

## Assessors' Report

Property owners are reminded to call and make an appointment with the Assessors to meet on Saturday, April 6, 2019 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.

### 2018 COMMITMENT

Land & Buildings	326,594,400.00
Personal	1,054,900.00
Exempt	<u>(8,300,900.00)</u>
	319,348,400.00
Tax Rate	<u>.0117</u>
Tax Raised	3,736,376.28

### COMPUTATION OF ASSESSMENT

Municipal Appropriation	829,762.00	
Education	3,145,127.00	
County Tax	426,217.00	
Overlay	<u>53,565.09</u>	
		4,454,671.09
Allowable Deductions:		
State Municipal Revenue Sharing	30,000.00	
Homestead Reimbursement	60,700.33	
BETE Reimbursement	2,594.48	
Other Revenue	<u>625,000.00</u>	
		<u>(718,294.81)</u>
Net Assessment for Commitment		3,736,376.28

## Selectmen's Report

In 2018 the Town of Nobleboro saw little change. The office staff, with Susan Pinnetti-Isabel as Office Manager-Town Clerk, Jodee Kelley as deputy and Tanya Blodgett who was recently hired, has kept the office running smoothly. We feel our office staff makes coming to the Town Office a positive experience.

We continue to accept credit cards for payments on daily transactions. We also offer Rapid Renewal for Motor Vehicles which allows you to do a Re-Register on line. Rapid Renewal has been a positive convenience for our customers. You also have the capability through Inland Fishery and Wildlife to go on-line and re-register your ATVs, boats, and snowmobiles as well as renew your hunting and fishing licenses.

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

Last January the budget committee worked hard in giving careful consideration for our fiscal planning for 2018. 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. We want to also recognize the Fish Ladder Restoration committee for all the work they have done at the Fish Ladder. These individuals make a significant contribution to our support of public safety, conservation, our schools, planned development, recreation, and many other areas. We wish to recognize them for making Nobleboro a better place to live.

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

The town is still working with Lincoln County Animal Control. In 2018 they did a great job in responding to many calls in Nobleboro. If you have any animal concerns and/or problems, please contact the LC Animal Control at 563-3200 or 882-7332.

In May, the Dow Scholarship Committee awarded two \$500.00 scholarships. One of the scholarships went to Lexi Hartford and the second

scholarship went to Cody York. We wish them both the best of luck in their education. George Dow was a great resource for the town and was always proud of “The Little Town with a Big Heart.” We will also be having a new scholarship in 2019 from the Frances Key Scholarship Fund. Applications for both scholarships can be obtained each spring at the Nobleboro Town Office, on Town website or from the guidance office at your local school. These applications are available for Nobleboro students only.

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

As always, many thanks go out to all the members of the Minnehata Fire Department. They are always looking for more members to help them in responding to calls, approximately 200 in 2018. Anyone interested should stop by the Fire Department on Tuesday nights at 7 p.m., which is their regular meeting and training session.

The town is in good shape financially and we closely follow the advice of auditors. The town is carrying no debt at this time. With some cost savings last year along with an increase in excise taxes, our surplus ended at \$538,420 which is up \$6,530 from 2017.

Don't forget to vote on Friday, March 15 from 12:00 noon to 6:00 p.m. at the Town Office Conference Room. We hope to see you at the Town Meeting Saturday, March 16th, 10:00 a.m. at the Nobleboro Central School.

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

## Selectmen's Financial Report

### #501 TOWN ADMINISTRATION

Town Payroll	100,403.19	
Selectmen	16,000.00	
School Board	3,000.00	
Election Expenses/Clerks	1,356.46	
FICA	9,281.19	
Legal Fees	1,218.75	
Assessing	15,600.00	
Health Insurance	12,008.98	
Retirement Insurance	3,500.00	
Health Insurance /Reimb	1,920.00	
MIS	1,138.42	
Bond Council	0.00	
Unemployment	0.00	<b>165,426.99</b>
<hr/>		
Appropriation	166,708.00	
Unexpended	-1,281.01	<b>165,426.99</b>
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### #502 GENERAL ADMINISTRATION

Postage	2,803.32	
Office Supplies	2,502.04	
Books & Supplies	1,942.44	
Deed & Lien Expense	3,206.40	
Computer Maintenance	11,371.10	
Copier Maintenance	2,280.00	
Town Reports	2,910.00	
Audit	8,000.00	
Website Fees	550.00	
Advertising	1,363.75	
Tax Maps	0.00	
Training	668.00	
Town Insurance	30,936.50	
Office Equipment Purchases	1,259.53	
Computer Hardware	171.38	
Misc / Petty Cash	891.32	<b>70,855.78</b>
<hr/>		

Reimbursement-Insurance	-21,482.00	
Reimbursement-Liens	0.00	<b>49,373.78</b>
Appropriations	48,900.00	
Unexpended	0.00	
Over Expended (Article 41)	-473.78	<b>49,373.78</b>

#### #504 MAINTENANCE OF TOWN BUILDINGS

Telephone	3,130.89	
Electric	3,193.43	
Heating Oil	5,052.83	
Maintenance of Grounds	3,600.00	
Building Repair	1,982.74	
Building Supplies	184.04	
Equipment & Repair	431.66	
Snowplowing	1,340.00	
Cemeteries	3,850.00	
Security System	493.70	
Cleaning Town Office	1,670.00	
Miscellaneous	0.00	
Salt & Sand Shed	117.81	
Generator Maintenance	339.00	<b>25,386.10</b>
Appropriation	31,020.00	
FEMA Reimbursemennt	5,928.00	
Unexpended	-11,561.90	<b>25,386.10</b>

#### #510 STREET LIGHTS

Central ME Power	5,098.03	<b>5,098.03</b>
Appropriation	5,400.00	
Unexpended	-301.97	<b>5,098.03</b>

#### #511 FIRE DEPARTMENT

FICA	1,350.49
Fire Chiefs	6,666.66
Firemen's Salaries	10,987.33
Telephone	617.22
Electric-Mills	278.75

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Heating Oil-Mills	338.53	
Gas & Oil	2,081.78	
Dry Hydrant	0.00	
Repairs	8,189.80	
Training	390.00	
EMS	677.94	
OSHA	1,300.00	
Insurance	5,408.00	
Equipment	21,209.15	
EMS / Supplies	2,824.18	
Operating Expenses	1,730.17	
Copier Maintenance	331.00	
Pump Test	2,479.42	
Public Education	0.00	
Emergency Reporting	1,420.00	
Flow Test	1,972.45	
Hose Test	2,014.20	
Med Eval	825.00	
Ins Claim	511.95	
Misc	0.00	<b>73,604.02</b>

Appropriation	68,458.00	
Refunds	1,208.07	
FEMA Reimbursement	600.00	
Over Expended (Article 41)	3,337.95	
Unexpended	0.00	<b>73,604.02</b>

**#512 FIRE TRUCK PROJECT**

FD Equipment Purchase		<b>27,275.00</b>
Appropriation 2017	27,275.00	
Unexpended	0.00	<b>27,275.00</b>

**#520 WINTER MAINTENANCE**

Snowplow Contractor	122,519.04	
Sand Payment	31,478.60	
Salt Payment	12,820.90	<b>166,818.54</b>

Appropriations:		
Article 11 Plowing	125,500.00	
Article 12 Sand/Salt	44,500.00	
Unexpended	-3,181.46	<b>166,818.54</b>

**#526 ROAD MAINTENANCE**

Cold Patch	3,936.45	
Gravel	6,060.50	
Culverts	2,063.53	
Signs	178.09	
Backhoe / excavator	37,057.50	
Dump Truck	13,107.50	
Pickup	0.00	
Brush/Tree Removal	12,415.00	
Dozer / Grader	325.00	
Grading & Ditching	0.00	
Labor	16,502.50	
Roadside Mowing	1,860.00	
Miscellaneous	161.28	
Sidewalk Repair	119.00	
Storm Maintenance	10,990.00	<b>104,776.35</b>

Appropriation	105,000.00	
DOT State Funds	0.00	
Unexpended	-223.65	<b>104,776.35</b>

**#528 HOT TOP**

Hot Top Paving	0.00	
Hot Top Sidewalks	6,000.00	<b>6,000.00</b>

Appropriated	128,000.00	
Carry Over 2017	2,518.98	
Carry Forward 2019	-124,518.98	<b>6,000.00</b>

**#550 GENERAL ASSISTANCE**

Balance 1/1/2018	2,912.30	
Acct	-60.00	
Acct	-250.00	

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Acct	-480.00	
	-680.00	
Acct	-90.00	
Acct	-775.00	
Balance 12/31/2018		<u>577.30</u>
Appropriation	0.00	
Receipts/GA Reimb.	0.00	
Balance		<u>577.30</u>

**#570 ANIMAL CONTROL**

FICA	0.00	
ACO Officer	2,130.43	
Veterinary	767.99	
Animal Shelter	1,643.00	
Warrant Fees	0.00	
Dog Leash Law	0.00	
Mileage	0.00	
Misc Supplies	0.00	<u>4,541.42</u>
Appropriation	5,843.00	
Unexpended	-1,301.58	<u>4,541.42</u>

**#580 CEO/BLD/PLB**

FICA	1,175.86	
CEO Officer	15,370.57	
Div Health Engineering	1,575.00	
Mileage	3,198.00	
Equipment	0.00	
Misc -Training	35.00	<u>21,354.43</u>
Unexpended	16,733.42	<u>38,087.85</u>
Appropriation	19,690.00	
Permits	18,397.85	<u>38,087.85</u>

**Local Road Assistance Fund**

Balance Forward 01/01/18	0.00	
2018 Local Rd Assistance	33,876.00	<b>33,876.00</b>
Transferred to Road Maint Acct	33,000.00	
Balance Forward	876.00	<b>33,876.00</b>

**#600 MISCELLANEOUS**

	Appropriated	Expended	Balance
FICA	0.00	0.00	0.00
MMA	3,199.00	3,099.00	100.00
Planning Board	300.00	450.00	-150.00
Appeals Board	200.00	100.00	100.00
Advertising	300.00	142.50	157.50
Ice House Park	900.00	900.00	0.00
Budget Comm Sec	250.00	200.00	50.00
Training	100.00	155.00	-55.00
Wells Hussey	300.00	300.00	0.00
	<b>5,549.00</b>	<b>5,346.50</b>	<b>202.50</b>
Appropriation		5,449.00	
Unexpended		-202.50	<b>5,346.50</b>

**#700 OUTSIDE AGENCIES**

	Appropriated	Expended	Unexpended
Coastal Kids Preschool	500.00		500.00
Pemaquid/DRA Watershed Assoc.	500.00		500.00
New Hope for Women	830.00		830.00
Midcoast Community Action	1,060.00		1,060.00
Spectrum Generation	1,390.00		1,390.00
CLC Ambulance	5,166.00		5,166.00
AOS93 Adult Ed	6,005.00		6,005.00
Healthy Kids Program	2,000.00		2,000.00
Highland Cemetery	1,000.00		1,000.00
Skidompha Library	10,000.00		10,000.00
LCTV	0.00		1,953.78
Elder Care	4,000.00		4,000.00
Dam. Lake Snowmobile Club	595.80		595.80

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Midcoast Conservancy	0.00	0.00
Ecumenical Food Pantry	500.00	500.00
	<b>33,546.80</b>	<b>35,500.58</b>

Appropriation (article 31,32,33,35,36,37)	33,547.00	
Art. 34 LCTV	1,953.58	<b>35,500.58</b>

**#750 TRANSFER STATION-TOWN SHARE**

Expended	56,843.00	<b>56,843.00</b>
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Appropriation	56,843.00	<b>56,843.00</b>
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**#777 BOAT LANDING**

Maintenance	435.71	
Docks	500.00	
Miscellaneous	0.00	
Unexpended	564.29	<b>1,500.00</b>

Appropriation	1,500.00	<b>1,500.00</b>
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**#790 ALEWIVE FISH STREAM ACCT.**

Utilities	280.89	
Maint & Repair	2,130.19	
Contracted Services	5,450.00	
Reimb to Newcastle	22,732.50	
Reimb to Nobleboro	22,732.50	<b>53,326.08</b>

FICA	0.00	
Appropriation	0.00	
Alewives Sales 2018	45,465.00	
Received from Newcastle	3,920.06	
Receives from Nobleboro	3,930.54	
Newcastle (owe W26 CMP Bill)	10.48	<b>53,326.08</b>

**#795 FISH LADDER RESTORATION**

1/1/18 Beginning Balance	36,528.47	
Donations/Sales	17,546.89	
Bills Paid/Repairs	-9,237.99	
Balance 12/31/18		<b>44,837.37</b>

**#850 RECREATION COMMITTEE FUND**

Balance Forward 1/1/18	11,895.06	
Appropriation	0.00	
Deposits	1,650.00	
Expenditures	<u>-968.67</u>	
Balance Forward 12/31/18		<b>12,576.39</b>

**Acct # 985 TAX ANTICIPATION**

Expended	<u>2,057.70</u>	<b>2,057.70</b>
Appropriation	2,000.00	
Over Expended (Article 41)	<u>57.70</u>	<b>2,057.70</b>

**#999 COUNTY BUDGET**

Expended	<u>42,6217.05</u>	<b>426,217.05</b>
Appropriation	<u>42,6217.05</u>	<b>426,217.05</b>

**CAPITOL FUND-FIRE TRUCK**

Balance Forward 1/1/18	17,698.79	
Interest Earned	26.56	
Appropriation	0.00	
Withdrawals (Due to Gen Fund)	<u>0.00</u>	
Balance Forward 12/31/18		<b><u>17,725.35</u></b>

**ALEWIVE FISH ACCT**

Balance Forward 1/1/18	53,175.54	
Interest Earned	85.73	
Deposits	22,732.50	
Withdrawals	<u>-3,930.54</u>	
Balance 12/31/18		<b><u>72,063.23</u></b>

**UNEMPLOYMENT ACCT (SCHOOL)**

Balance Forward	7,937.34	
Interest Earned	19.39	
Withdrawals	<u>-717.92</u>	
Balance 12/31/18		<b><u>7,238.81</u></b>

**FRANCES & HEATHER KEY SCHOLARSHIP FUND**

Balance forward 1/1/18	61,780.82	
Interest Earned	1,216.06	
Capital Gains	2,809.33	
Appr/(Dep)	-7,326.92	
Fees	-465.64	
Contributions	0.00	
Balance 12/31/18		<u><b>58,013.65</b></u>

**BARTLETT CEMETERY SAVINGS ACCT**

Balance forward 1/1/18	11,819.36	
Interest Earned	248.23	
Capital Gains	562.78	
Appr/(Dep)	-1,410.17	
Fees	-93.28	
Contributions	0.00	
Balance 12/31/18		<u><b>11,126.92</b></u>

**CEMETERY SAVINGS ACCOUNT**

Balance forward 1/1/18	43,290.07	
Interest Earned	841.31	
Capital Gains	1,945.89	
Appr/(Dep)	-5,076.72	
Fees	-322.53	
Contributions	0.00	
Balance 12/31/18		<u><b>40,678.02</b></u>

**DOW SCHOLARSHIP FUND**

Balance forward 1/1/18	27,054.30	
Interest Earned	520.70	
Capital Gains	1,224.51	
Appr/(Dep)	-3,310.04	
Distributions (Scholarship)	-1,000.00	
Fees	-202.96	
Contributions	500.00	
Balance 12/31/18		<u><b>24,786.51</b></u>

# Town Clerk's Report

To the Citizens of Nobleboro,  
 The following is the annual report of the Town Clerk's Office for the year ending December 31, 2018.

### Vital Statistics Recorded

<u>Date of Death</u>	<u>Births</u> 14	<u>Marriages</u> 16	<u>Deaths</u> 15	<u>Age</u>
1/3/2018				86
3/27/2018				37
4/7/2018				86
5/1/2018				98
5/19/2018				86
6/4/2018				66
6/4/2018				76
6/7/2018				89
6/11/2018				100
8/12/2018				67
10/18/2018				92
11/6/2018				87
11/9/2018				57
12/26/2018				84
12/30/2018				72

### DOG LICENSES SOLD

Male/Female	14	Neutered/Spayed	94
Paid to the State of Maine		\$422.00	
Paid to the Town of Nobleboro		\$296.00	
Late Fees Collected		<u>\$650.00</u>	
TOTAL		<u>\$1,368.00</u>	

**\*Note-As of 2/1/19 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	\$10,084.50
Paid to the Town of Nobleboro	<u>\$472.75</u>
TOTAL	\$10,557.25

**BOAT/ATV/SNOWMOBILE REGISTRATIONS**

Paid to State Treasurer	\$31,715.81
Paid to the Town of Nobleboro	<u>\$7,855.10</u>
TOTAL	\$39,571.91

***\*\*PLEASE REMEMBER TO BRING IN YOUR OLD REGISTRATIONS FOR CARS, BOATS, ATVS & SNOWMOBILES\*\****

**\*\*\*\*\*ATTENTION VOTERS\*\*\*\*\***

- Are you turning 18 in 2019?
- 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

2018 COMMITMENT	3,736,376.28
SUPPLEMENTAL	4,423.77
	<b><u>3,740,800.05</u></b>
Collected	3,588,575.69
Uncollected (as of 12/31/2018)	144,991.05
Abatements/Prepays	7,233.31
	<b>3,740,800.05</b>

<b>UNCOLLECTED: 2018 Taxes (as of 12/31/2018)</b>		<b>143,972.61</b>
BALDWIN, ANTHONY	409.23	FELTIS, SHAWN T 1,855.62
BANKS, JAMIE L	749.50	FERRERO, MARK J 3,546.27
BAUM, JILL B M	1,270.62	FERRERO, MARK J 326.43
BECKWITH, ROBERT	0.74	GERARD, ELLEN W 4,823.91
BENNER, DAVID JR	1,702.35	GROTH, MARIANNE J 2,669.94
BENNER, ROY	363.87	HAMMOND, PAUL 4,376.97
BENNER, WILLIAM	616.59	HARLOW, JAMES 1,240.20
BENT, CAROL ESTATE OF	2,499.12	HEZIK, WALTER JR 1,626.66
BIXBY, AIMEE L CONSERV.	1,458.99	HILTON, JEFFREY 2,096.64
BLAKE, MICHAEL J	90.09	HODGDON, LOIS & EDWARD EST 129.87
BRAGG, BARBARA EST OF	576.81	HUPFELD, PETER EST OF 23.40
BRAGG, BARBARA EST OF	434.07	KALER, JAMES E SR 1,063.53
CHASSE, JOHN N	267.93	KALER, JAMES E SR 1,565.46
CHASSE, JOHN N	2,053.35	KINNE, KIMBERLY C 1,941.03
CHENEY, TIMOTHY W	2,156.31	KNOF, MICHAEL T 2,733.12
CLIFFORD BILLY G	413.01	LANE, LAWRENCE E JR 1,960.92
CLIFFORD BILLY G	2,129.40	LANE, LYNDON L 198.90
COASTAL MAINE LLC	156.78	LAWRENCE, BRIAN 1,711.71
COFFIN, GARRETT S	3,106.35	LAWRENCE, BRIAN 499.59
COFFIN, IAN J	1,251.02	LEEMAN, WAYNE C 1,971.45
COFFIN, PATRICIA	356.22	MCNAMARA, KEVIN 404.60
COFFIN, PATRICIA K	303.92	MERRICK, LORRAINE 1,344.33
COFFIN, RYAN F	2,148.12	NEAL, KELLEY A 2,775.24
COFFIN, RYAN F	1,113.84	NELSON, ADAM R 636.48
CONWAY, TONI	21.77	NILES, MICHAEL J JR 421.20
CORBIN, JAMES	1,561.95	NUTTER, DAN JR 179.78
CRANE, LAURA C	3,056.04	OBRIEN, JAMES 411.84
CRONKHITE, RICKY A	1,588.40	OLIVER, JASON 1,661.40
DAIUTE, MARK H	3,696.03	OLIVER JOHN W JR 830.70
DAIUTE, MARK H	332.28	OLIVER, JOSHUA H 329.94
DAIUTE, MARK H	307.71	PINE STATE RECYCLING INC 642.33
DUBORD, MICHAEL B	1,256.58	PIONTKOWSKI, C BRIAN TRUST 1,027.26
FELTIS, LESTER	1,726.86	

PIONTKOWSKI, C BRIAN TRUST	86.58	SIMMONS, JILL MICHAEL	2,475.26
POLAND, SARAH	580.32	SPEAR, JEFFREY	4,248.27
QUINTAL PHILIP II	1,428.57	SPRAGUE, PAULA K	1,626.30
QUINTAL PHILIP II	167.31	TIDEWATER CREEK RE TRUST	7,313.67
QUINTAL PHILIP II	52.65	TOWNE, KANDIE L	2,300.22
QUINTAL PHILIP II	308.88	TOWNSEND DALE F	656.37
QUINTAL, LISA J	1,991.34	TOWNSEND DALE F	24.57
RANKIN, E DANIELS	4,020.12	VINAL, CHRISTOPHER D	1,552.59
RICHMOND, ERIC	2,469.87	WARD, GREGORY JASON	422.37
RITTALL, JENNIE C LIFE EST	1,130.53	WEAVER, SARAH R	2,432.43
ROBINSON WILLIAM J JR	112.32	WEST NECK FARM LLC	9,296.79
ROBINSON WILLIAM J JR	2,552.94	WESTHAVER, BRIAN	2,153.97
RUNDELL, MICHAEL E	380.25	WOODARD, STEVEN PAUL	2,810.34
SAWYER, ALISON L	589.59	YORK, KENNETH R	3,607.11
SCHUMACHER, JOHN MICHAEL	66.86	YORK, MICHELLE M	911.65
			<u>143,972.61</u>

**UNCOLLECTED: Personal Property: 2018 (as of 12/31/2018)**

BLAKE, DEAN	40.95	PORTER, MARK	11.70
BLAKE, EARL	17.55	RICE, ADAM	58.50
BLASTOW GEORGE	81.90	SILVARIA, CHRISTOPHER	64.35
BREWER, HERB	93.60	SIMMONS, DIANNE	17.55
FELTIS, SHAWN	17.55	SMITH, LIBBY	93.60
HEAL, ALAN	93.60	SPRAGUE SUE & CHESTER	11.70
JORDAN, SANDY	19.89	TALBOT, DAVID & JULIE	5.85
LINCOLN, ROBERT	11.70	TIDEWATER CREEK REALTY	339.30
MCKENNY, JASON	17.55	WATT, LISA	70.20
			<u>1,067.04</u>

**ABATEMENTS: Real Estate 2018**

CUNNINGHAM, MAURICE W III	229.32	PARMLEY, ROBERT E	166.14
ELLIS, DAVID	1,512.81	STEBNER, PAUL	259.74
MAINE MODULAR INC	4.68		<u>2,212.47</u>
MULLIGAN, JOHN ESTATE OF	39.78		

**ABATEMENTS: Personal Property 2018**

JEWETT, JULIA	17.55	SAUVIE, TINA	5.85
PRIOR, JOYCE & DONALD	99.45		<u>122.85</u>

**UNCOLLECTED: 2017 Taxes (as of 1/1/2018)****165,148.08**

Collected (as of 1/1/2019)	114,089.92
Liens	<u>51,058.16</u>
	<b>165,148.08</b>

**UNCOLLECTED: Personal Property: 2017 (as of 1/1/2019)**

ALLEN, SUSAN	56.50	MCKENNY, JASON	16.95
BLAKE, DEAN	39.55	PORTER, MARK	11.30
BLAKE, EARL	16.95	RICE, ADAM	56.50
BLASTOW, GEORGE	79.10	ROWLING, ROGER	16.95
BREWER, HERB	90.40	SILVARIA, CHRISTOPHER	62.15
LINCOLN, ROBERT	11.30	SIMMONS, DIANNE	16.95

SMITH, LIBBY	90.40	TIDEWATER CREEK REALTY	282.50
SPRAGUE SUE & CHESTER	11.30	WATT, LISA	67.80
THORNE, RON	28.25		<u>954.85</u>

**UNCOLLECTED: 2016 Taxes (as of 1/1/2019) 57,412.05**

Collected	56,387.45
Uncollected	<u>1,024.60</u>
	<b>57,412.05</b>

**UNCOLLECTED: 2016 Personal Property (as of 1/1/19) 1,056.33**

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

**UNCOLLECTED: 1/1/2019 (2015 Taxes) 862.16**

Uncollected	<b>862.16</b>
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**UNCOLLECTED: 2015 Personal Property (as of 1/1/19)**

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

**UNCOLLECTED: 1/1/2019 (2014 Taxes) 845.58**

Uncollected	<b>845.58</b>
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**UNCOLLECTED: 2014 Personal Property( as of 1/1/19) 1,393.03**

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

## List of Taxpayers

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
2008 HCR HUNTS COVE TRUST 50%	006-001-B	831,900	9,733.23
23 MAPLERIDGE LLC	021-025	368,900	4,316.13
ABAIR SHARON E	007-019	61,500	719.55
ABAIR SHARON E	009-046	103,900	1,215.63
ABBOT R LOUISE	019-007	432,800	5,063.76
ACHORN GERALD B JR	005-033-A	142,700	1,669.59
ACORN FORESTRY LLC	009-042	90,900	1,063.53
ADAMS JOHN D	004-014	168,800	1,974.96
ALFIERI JAMES P	005-053-A	50,700	593.19
ALFIERI PATRICIA E	003-028-001	349,600	4,090.32
ALLAN COREY A	001-017	229,900	2,689.83
ALLEN ERIC R	013-001	249,100	2,914.47
ALLEN MARK S	009-041	226,200	2,646.54
ALLEN REBECCA	004-003	123,000	1,439.10
ALLEY GREGORY S	007-054	220,100	2,575.17
ALOSIO GREGORY W	003-062	397,100	4,646.07
AMES LAUREL E	010-099	163,000	1,907.10
AMES ROBERTA	010-117	150,700	1,763.19
AMNOTT CRAIG	027-031-A	412,500	4,826.25
AMNOTT FAMILY TRUST 50%	018-013	23,300	272.61
AMNOTT FAMILY TR UAD 11/26/08	027-014	466,700	5,460.39
ANDERSON CHRISTOPHER S	004-029-B	444,500	5,200.65
ANDERSON CLAUDE	028-006	658,400	7,703.28
ANDERSON MARY ELLEN	015-010	203,900	2,385.63
ANDERSON WAYNE F	009-034-A	161,300	1,887.21
ANDREJACK ALBERT G	012-019-A	262,400	3,070.08
ANDRES PATRICIA L	021-013	248,500	2,907.45
ANDREWS TIMOTHY	010-052	220,500	2,579.85
ANGELL CHARLES F	016-038-A	50,700	593.19
ARBUCKLE CAROL S &	002-026	24,700	288.99
ARNOLD MARY BESS	021-039	42,600	498.42
ARNOLD MARY BESS	021-041	520,900	6,094.53
ARSENAULT JOHN N	016-016	465,300	5,444.01
ATWOOD MILFORD W	023-023-004	31,100	363.87
ATWOOD MILFORD W	023-023	48,500	567.45
ATWOOD MILFORD W	023-023-003	31,100	363.87
ATWOOD MILFORD W	023-023-005	31,100	363.87
ATWOOD MILFORD W	023-023-009	31,100	363.87
ATWOOD MILFORD W	023-023-010	31,100	363.87
ATWOOD MILFORD W	023-023-012	31,100	363.87
ATWOOD MILFORD W	023-023-013	31,100	363.87
ATWOOD MILFORD W	023-023-011	31,100	363.87

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
ATWOOD MILFORD W	023-023-B	34,400	402.48
ATWOOD MILFORD W	023-023-C-01	33,000	386.10
ATWOOD MILFORD W JR	013-037	180,100	2,107.17
ATWOOD MILFORD W JR	023-013	345,000	4,036.50
ATWOOD MILFORD W JR	023-017	148,000	1,731.60
ATWOOD MILFORD W JR	023-023-A	182,400	2,134.08
ATWOOD MILFORD W JR	023-023-B-001	9,900	115.83
AUGUSTINI MICHAEL C	010-028	206,300	2,413.71
B3 PROPERTIES LLC	013-025	213,100	2,493.27
BAILEY JAY S	023-008	188,300	2,203.11
BAILEY MARY B	003-012	215,600	2,522.52
BAILEY MERRILL B	010-110	259,800	3,039.66
BAKER DENNIS E & DORIS D LNG TR	016-002	235,100	2,750.67
BAKER E. DENNIS LIVING TRUST	016-001	254,700	2,979.99
BAKER LARRY L	009-006-B	209,600	2,452.32
BALDWIN ANDREW P	009-029-F	234,200	2,740.14
BALDWIN ANTHONY	009-029-E	111,900	1,309.23
BALDWIN JAMES YORK	007-010-A	237,500	2,778.75
BALDWIN MOLLIE	010-045	193,700	2,266.29
BALDWIN PAUL	009-029	197,500	2,310.75
BALDWIN RAYMOND F	025-026	274,800	3,215.16
BALDWIN ROBERT C JR	007-010-B	205,900	2,409.03
BALDWIN ROBERT C JR ET AL TTEES	007-010	279,500	3,270.15
BALDWIN ROBERT D	025-002	39,800	465.66
BALDWIN ROBERT D	025-003	437,200	5,115.24
BALDWIN ROBERT D	025-025	32,600	381.42
BALL ANTHONY RANDALL JACKSON	006-006	31,800	372.06
BALL EVELYN M	003-072	259,700	3,038.49
BALL FAITH R	009-042-A	164,900	1,929.33
BALL HARRIET J	005-053	28,000	327.60
BALL MARKHAM	005-003	151,400	1,771.38
BALL MARTHA H	024-027	506,700	5,928.39
BALL MICHAEL B	004-041-A	45,100	527.67
BALL ROBERT M	024-026	318,400	3,725.28
BALL RYAN J	003-058-B	328,300	3,841.11
BALTES CAROLYN S	023-002-H	323,800	3,788.46
BALTES CLETUS J	023-002-E	520,200	6,086.34
BAMFORTH PATRICIA P REV TRUST	026-035	349,200	4,085.64
BANKS JAMIE L	010-077	235,000	2,749.50
BANTA JOHN H	015-046	95,500	1,117.35
BAPTIST CHURCH	015-006	-	-
BAPTIST PARSONAGE	014-025-A	156,000	1,825.20
BARBOUR DANIEL S	009-029-D	159,500	1,866.15
BARKALOW ROBERT E	010-086	197,800	2,314.26
BARNES CATHERINE BESTON TR UA 5-22-06	004-033-A	322,600	3,774.42

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
BARNUM WILTON J	004-006-A	253,200	2,962.44
BARRON LYNDON D	014-001-B	36,900	431.73
BARRON LYNDON D	014-001-C	241,300	2,823.21
BARRON LYNDON D	014-001-D	38,000	444.60
BARSTOW CHRISTOPHER B	003-017-B	73,600	861.12
BARSTOW CHRISTOPHER R	005-056	1,100	12.87
BARSTOW CHRISTOPHER R	005-055-C	103,900	1,215.63
BARSTOW JAMIE M	005-055	163,100	1,908.27
BARSTOW, MICHAEL EST OF	003-025	30,300	354.51
BARTER CODY S	004-048	167,800	1,963.26
BARTER JANEEN M	012-035	162,500	1,901.25
BARTLETT KATHI	004-037	185,400	2,169.18
BARTOLOMEI DYNASTY TRUST	001-015	685,800	8,023.86
BARTOLOMEI DYNASTY TRUST	001-016	94,000	1,099.80
BARTRUG BRUCE A	014-008	195,700	2,289.69
BASCOM KENDALL H	010-005	109,500	1,281.15
BATCHELDER JASON A	002-007-H	77,900	911.43
BATCHELOR KENNETH	003-014-C	225,000	2,632.50
BAUKUS WILLIAM J JR	021-042	381,500	4,463.55
BAUKUS WILLIAM JR	021-040	39,700	464.49
BAUM JILL B M	010-070	108,600	1,270.62
BEAULIEU RETREAT LLC	025-016	415,100	4,856.67
BEAVER POINT CAMP LLC	008-013-A	491,900	5,755.23
BECK AARON M	027-006-C	218,100	2,551.77
BECK ALLAN	008-010-B	43,900	513.63
BECK ALLAN A	027-006-A	406,200	4,752.54
BECK ROBERT A LIVING TRUST	027-027	396,400	4,637.88
BECKER MARK CALDWELL	010-060	153,700	1,798.29
BECKER MARK CALDWELL	010-061	20,800	243.36
BECKER MARK CALDWELL	010-062	5,300	62.01
BECKWITH ROBERT	003-058-F	330,700	3,869.19
BEDFORD J CORNELIUS	016-031	377,200	4,413.24
BELLOWS DEXTER R	016-025	331,100	3,873.87
BENJAMIN WALLACE B	021-010	234,100	2,738.97
BENNER CALE	010-112	166,300	1,945.71
BENNER COLT D	010-033	283,600	3,318.12
BENNER DAVID A JR	015-052	145,500	1,702.35
BENNER DAVID A SR	005-031	122,100	1,428.57
BENNER DEVIN J	010-110-A	182,400	2,134.08
BENNER DEVIN J	012-029	157,600	1,843.92
BENNER DEVIN J	014-005	131,900	1,543.23
BENNER KERRIE LYNNE	013-030	177,100	2,072.07
BENNER MATTHEW R	013-021	169,700	1,985.49
BENNER PHILIP L	003-045	219,600	2,569.32
BENNER ROY	002-007-C	31,100	363.87
BENNER STEPHEN A	005-058-A	34,500	403.65
BENNER STEPHEN A	005-059	77,200	903.24

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
BENNER WAYNE K	005-055-A	132,300	1,547.91
BENNER WILLIAM J	005-030	52,700	616.59
BENNER YVETTE M	010-032	64,600	755.82
BENNER YVETTE M	010-034	43,800	512.46
BENT CAROL ESTATE OF	018-006	213,600	2,499.12
BENT JOSEPH J III	018-020	120,300	1,407.51
BENTON CHARLES J	004-025	239,400	2,800.98
BERRY HILDA K	014-003-A	31,100	363.87
BERRY HILDA K	014-006	128,800	1,506.96
BERUBE RAYMOND E	001-003-G	36,000	421.20
BETTS BARBARA A	010-057	71,900	841.23
BHE LETICIA Z	001-025	283,500	3,316.95
BICKFORD MICHAEL J EST OF	005-001	360,900	4,222.53
BICKFORD MICHAEL J EST OF	024-009	31,100	363.87
BIGWOOD PETER J	028-018	197,000	2,304.90
BILLINGS MARILYN SUE	016-032	188,500	2,205.45
BILLINGS SUSAN	002-023	59,000	690.30
BILLINGS SUSAN M	002-021-A	322,100	3,768.57
BILLINGS SUSAN M	002-022	200	2.34
BIRKETT JAMES D	002-004	31,700	370.89
BIRKETT JAMES D	018-001	254,000	2,971.80
BIXBY AIMEE L CONSERVATOR	013-009	124,700	1,458.99
BLACK DOG CORPORATION	014-028	122,800	1,436.76
BLAKE JAMES J	005-001-A	196,700	2,301.39
BLAKE MICHAEL J	002-053-B	7,700	90.09
BLAKELOCK ROBERT E & HELEN J LIVING TR	010-083	217,100	2,540.07
BLAKESLEY MEREDITH	022-006	151,900	1,777.23
BLANCHETTE JOAN F	003-078	94,000	1,099.80
BLUST CYNTHIA	007-066-A	213,800	2,501.46
BODOR WILLIAM L	018-014	231,900	2,713.23
BODOR WILLIAM L	018-018-A	1,300	15.21
BOE EIVIND A	010-102	155,300	1,817.01
BOGGS LELAND E	002-007-D	30,800	360.36
BOGGS LELAND E ET AL	007-064-B	73,400	858.78
BOGGS LELAND II ET AL	002-007-F	65,400	765.18
BOGOSIAN ROBERT G	007-025	310,900	3,637.53
BOLAN BRENDA	018-025	61,800	723.06
BOLLING DAVID	010-022-B	63,900	747.63
BOONE BRIAN E	003-014-E	279,400	3,268.98
BORING DAVID F	012-001	485,200	5,676.84
BOSWORTH NETTIE G	005-050	96,300	1,126.71
BOURNE DONN ROGER	013-016	151,700	1,774.89
BOWDLER MARK L	022-004	325,400	3,807.18
BOYD CHERYL C	015-041	165,500	1,936.35
BOYNTON MELBA M	015-056	210,100	2,458.17
BRACKETT TODD B	003-032	173,000	2,024.10

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
BRADBURY AARON F	013-035	235,200	2,751.84
BRADBURY AARON F	013-035-B	39,500	462.15
BRADFORD WILLIAM R III	023-039	43,500	508.95
BRADY JOHN A	021-012	318,400	3,725.28
BRAGG BARBARA A EST OF	003-020	49,300	576.81
BRAGG BARBARA A EST OF	003-019-B	37,100	434.07
BRAND COTTAGE TRUST	027-024	248,300	2,905.11
BRANN LESLIE J	015-019	136,300	1,594.71
BRESLIN WILLIAM W., TRUSTEE	026-028	405,700	4,746.69
BREWER RUTH C	015-057	114,500	1,339.65
BREWER SCOTT W	004-007	110,800	1,296.36
BREWER STANLEY R SR	014-004	72,100	843.57
BREWER STANLEY R SR	014-004-A	95,300	1,115.01
BREWER TIMOTHY L	021-024	258,700	3,026.79
BRIERLEY MARILYN E	007-036	270,400	3,163.68
BRIGGS ARNOLD M	010-013	535,100	6,260.67
BRIGGS MARTHA W	026-029	422,000	4,937.40
BROOKS MARK A	003-053-A	321,500	3,761.55
BROUGH PETER P	015-031	160,600	1,879.02
BROWN BENJAMIN L	004-042-A	232,000	2,714.40
BROWN DEBORAH	007-035	248,300	2,905.11
BROWN DORCELLE	022-003	417,900	4,889.43
BROWN DORCELLE 52	004-042	38,300	448.11
BROWN DORCELLE 52	004-043	800	9.36
BROWN DORCELLE 52	007-057	457,500	5,352.75
BROWN DORCELLE 52	007-059-A	15,000	175.50
BROWN FAMILY REV TRUST	012-034	133,600	1,563.12
BROWN FAMILY TRUST 50%	018-019	127,000	1,485.90
BROWN JOYCE	002-050-T	-	-
BROWN LAURIE J ET AL	016-042	149,900	1,753.83
BROWN LEROY BUDDY	007-061	49,500	579.15
BROWN LEROY E	007-062	513,800	6,011.46
BROWN LEROY EDWIN	007-062-A	221,300	2,589.21
BROWN REBECCA M	004-006-B	31,100	363.87
BROWN SHARON W	012-026	60,400	706.68
BROWN ZACHERY B	004-042-B	248,900	2,912.13
BRUCE N HARRIS REV. TRUST	026-032	527,600	6,172.92
BRUEN JOHN P	028-001	488,400	5,714.28
BRYANT PATRICIA H	023-028-A	150,800	1,764.36
BRYANT PAUL	005-042	49,400	577.98
BRYANT PAUL L	023-028	313,400	3,666.78
BRYANT WILLIAM P	011-013	170,900	1,999.53
BRYANT WILLIAM P	011-013-A	72,500	848.25
BRYANT WILLIAM P	012-033	51,300	600.21
BRYDGES BETTY LU	010-069	246,500	2,884.05
BUCHAN MARY JANE	002-052	236,100	2,762.37
BUCK ALEXANDER K JR	004-030	30,100	352.17

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
BUCK ALEXANDER K JR	019-023	1,301,200	15,224.04
BUDD LORI R	015-036	144,600	1,691.82
BUFFER ZONE TRUST	002-012-A	32,100	375.57
BURMEISTER JEFFREY P	007-039-D	311,500	3,644.55
BURNHAM CORY T	022-012-E	239,900	2,806.83
BURNS CHRISTINA	003-010	3,100	36.27
BURNS CHRISTINA F	003-011	222,700	2,605.59
BUTLER OLIVER	010-073	169,100	1,978.47
BUTLER SUZANNE	018-031	61,300	717.21
C&R REALTY TRUST	021-016	370,000	4,329.00
CAMP ARTHUR LLC	001-013	301,000	3,521.70
CAMPBELL JUSTIN W	005-017-A	153,900	1,800.63
CAMPBELL PAULA D	010-004	481,500	5,633.55
CAMPBELL WILLIAM B	016-037	159,300	1,863.81
CAPLE CYNTHIA	003-017-C	172,200	2,014.74
CAPUANO DENNIS J LIVING TRUST	003-030	466,300	5,455.71
CARGILL MAXX	004-006-D	74,500	871.65
CARTER BRADFORD J	004-039	235,700	2,757.69
CARTER BRITTANY JOURDAN	016-011-A	167,300	1,957.41
CARTER DUSTIN J	023-025	216,700	2,535.39
CARTER EDWARD W	019-002-C	182,600	2,136.42
CARTER MARION R	024-004	141,900	1,660.23
CARTER WAYNE M LIV TRUST 1-6-16	012-012	276,000	3,229.20
CARTER, PRESTON S	024-006	182,100	2,130.57
CARVALHO JOSEPH	012-022	217,400	2,543.58
CASE STEVEN B	002-002-A	145,100	1,697.67
CASELLA ANTHONY LIVING TRUST	018-005	334,100	3,908.97
CASWELL ROSANNA V	001-003-H	220,800	2,583.36
CATUDAL DAVID	024-024	475,600	5,564.52
CEDAR LANE ACRES INC	018-011	162,800	1,904.76
CENTRAL LINCOLN CTY YOUTH	001-001	-	-
CENTRAL MAINE POWER	002-003	4,722,600	55,254.42
CHADWICK PROPERTIES LLC	003-008-B	326,800	3,823.56
CHADWICK PROPERTIES LLC	003-009	9,200	107.64
CHADWICK RICHARD	014-036	172,100	2,013.57
CHAPMAN DEREK A	002-050	128,400	1,502.28
CHAPMAN JOHN A	004-026	210,800	2,466.36
CHAPMAN JOHN A	004-025-A	37,200	435.24
CHAPMAN MICHAEL L	023-012	251,500	2,942.55
CHAPMAN PRISCILLA A	012-002	455,900	5,334.03
CHAPMAN TERRY L	008-009-A	303,000	3,545.10
CHAPNICK NATHAN C	028-015	390,600	4,570.02
CHASE THOMAS E	026-005	404,300	4,730.31
CHASE THOMAS E	026-043	32,300	377.91
CHASSE JOHN N	015-039	22,900	267.93
CHASSE JOHN N	015-040	175,500	2,053.35
CHATFIELD DONALD	004-019	93,300	1,091.61

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
CHENEY TIMOTHY W	014-010	184,300	2,156.31
CHERRY STEPHEN J	023-009	231,600	2,709.72
CHESKA KATHLEEN J	012-027-E	202,100	2,364.57
CHIARCHIARO CHARLES	010-016	300,300	3,513.51
CHICKERING ROAD REALTY LLC	010-020	139,900	1,636.83
CHILL LAKE HOUSE LLC	003-034	591,300	6,918.21
CHIPPENDALE DAVID	023-018	216,800	2,536.56
CIRIGLIANO JOSEPH J	003-058	39,000	456.30
CIRIGLIANO JOSEPH J	003-069	531,700	6,220.89
CIVITOLLO JANNA A	002-054	281,100	3,288.87
CLARK BERNICE	007-063-D	86,100	1,007.37
CLARK DAVID HARRY II	014-015	300,700	3,518.19
CLARK WILLIAM A IV	023-024	184,400	2,157.48
CLARKE BRADLEY H	013-002	84,400	987.48
CLARKE BRADLEY H	013-003	3,800	44.46
CLARKE BRADLEY H	013-014	33,900	396.63
CLARKE BRADLEY H	013-024	39,000	456.30
CLIFFORD BILLY	013-032-F	35,300	413.01
CLIFFORD BILLY G	013-033	182,000	2,129.40
CLUNIE JANET K	017-007-A	603,800	7,064.46
COASTAL MAINE LLC	005-011-A	13,400	156.78
COASTAL WOODWORKING INC	001-001-A	333,600	3,903.12
COFFIN GARRETT S	022-005-A	265,500	3,106.35
COFFIN JENNIFER R	023-023-D	278,100	3,253.77
COFFIN PATRICIA	003-075-C	31,300	366.21
COFFIN PATRICIA K	003-075-A	94,700	1,107.99
COFFIN RYAN F	003-075	183,600	2,148.12
COFFIN RYAN F	022-005-A-002	95,200	1,113.84
COFFIN SCOTT	003-075-D	183,000	2,141.10
COLEMAN NANCY L	010-030	174,200	2,038.14
COLINO JAYNE-ELLEN	021-023	271,100	3,171.87
COLLAMORE LORRAINE E	007-045-B	188,300	2,203.11
COLLINS EDWIN A	010-105-A	146,500	1,714.05
COLLINS MARK G	025-020	405,100	4,739.67
COMBS STACEY	026-040-A	204,500	2,392.65
COMER JOSEPH M TRUSTE	008-013-D	450,700	5,273.19
COMER LAURA A	008-013-D-001	243,800	2,852.46
CONARY NANCY	002-061	212,100	2,481.57
CONERSTONE INVESTMENT PROP LLC	027-029-A-001	44,100	515.97
CONLEY JOHN L	015-005	157,500	1,842.75
CONRAD JAMES	007-018	151,400	1,771.38
CONWAY TONI J.	005-029-C	119,800	1,401.66
COOKSON BRIAN	001-003-C	261,900	3,064.23
COOKSON BRIAN D	005-001-C	219,900	2,572.83
COONS HILDA E ET AL	024-010	218,900	2,561.13
CORBIN JAMES	009-003-D	133,500	1,561.95

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
CORMIER-HAY JANICE M	003-008-B-002	33,300	389.61
COST TRAVIS	019-002-B	127,800	1,495.26
COURVILLE JOHN B	002-016-A	273,800	3,203.46
COURVILLE JOHN B	002-016-B	75,600	884.52
CRAIG HOWARD HUNTER III	016-005	313,700	3,670.29
CRANE LAURA C	026-015	261,200	3,056.04
CREAMER CARLTON T	027-025	302,500	3,539.25
CREAMER SELMA M	005-022	209,400	2,449.98
CREAMER THOMAS E ET AL	026-034	385,300	4,508.01
CREDIT SHELTER TRUST	007-034	127,000	1,485.90
CREDIT SHELTER TRUST	007-039	147,900	1,730.43
CRONKHITE RICKY A	004-007-A	175,500	2,053.35
CUMMONS MICHAEL J JR	003-058-E	229,300	2,682.81
CUNNINGHAM BONNIE	015-033	104,800	1,226.16
CUNNINGHAM JASON O	015-013	66,200	774.54
CUNNINGHAM JASON OWEN	015-013-B	32,100	375.57
CUNNINGHAM LISA ANN	007-055-B	136,100	1,592.37
CUNNINGHAM MATHEW AINSLEY	015-013-A	105,500	1,234.35
CUNNINGHAM MAURICE W III	007-055-C	54,900	642.33
CUNNINGHAM OWEN F	014-007-A	147,400	1,724.58
CUNNINGHAM PHILIP C	001-004	120,800	1,413.36
CUNNINGHAM SHEENA L	007-055	71,100	831.87
CURTIS STEPHEN J & BRIDGET M	023-004	289,800	3,390.66
CURTIS THOMAS B	003-003	70,100	820.17
CURTIS THOMAS B	010-047	143,800	1,682.46
CURTIS THOMAS B	010-048	22,000	257.40
CURTIS THOMAS B	014-035	147,400	1,724.58
CUSHING HOLLY	015-055	168,700	1,973.79
CUSHING PAUL H	001-003-B	206,500	2,416.05
D F PARTNERSHIP	009-020	400	4.68
D F PARTNERSHIP	009-022	37,300	436.41
DAGLEY WILLIAM W	003-027	203,400	2,379.78
DAGLEY WILLIAM W	005-018	275,100	3,218.67
DAINS LYNN	026-016	300,200	3,512.34
DAIUTE MARK H	026-011	315,900	3,696.03
DAIUTE MARK H	026-040	28,400	332.28
DAIUTE MARK H	026-041	26,300	307.71
DAIUTE PAUL C IRRVOC TRUST	026-014	262,300	3,068.91
DAMARISCOTTA LAKE WATERSHED	004-028-A	-	-
DAMARISCOTTA MONTESSORI SCHOOL II	003-008	-	-
DAPKINS BRUCE JOSEPH	026-001	308,200	3,605.94
DAPKINS BRUCE JOSEPH	026-044	30,800	360.36
DARBAY ALBERT JEFFREY	002-008	163,800	1,916.46
DARLING MARILYN V	004-019-A	166,000	1,942.20
DARLING-DELISLE CHRISTINE	004-020	147,100	1,721.07
DAVIS ARTHUR L	023-002-D	165,300	1,934.01

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
DEGEER MARCIA ELLEN	010-106	208,100	2,434.77
DELISLE AUGUST	004-045-A	102,700	1,201.59
DEMERITT MARY	017-008-A	197,800	2,314.26
DEPATSY ENTERPRISES LLC	004-040	98,500	1,152.45
DESCHESNES CHARLES E JR	010-113	225,700	2,640.69
DEVAKUL M L TRIDHOSYUTH	003-057	565,100	6,611.67
DEVER BRENDA A	027-009	193,500	2,263.95
DINSMORE ANTHONY J	009-039	64,600	755.82
DION WILLIAM A	007-038	147,400	1,724.58
DOANE-JUMBO MELINDA L	004-002	154,800	1,811.16
DODGE CATHERINE L	005-058	104,100	1,217.97
DOLLOFF DALE A	022-012	440,600	5,155.02
DOLLOFF DALE A	022-012-A	95,000	1,111.50
DONAHUE THOMAS A	028-006-A	271,800	3,180.06
DONDLINGER ANDREW P	003-075-E	31,400	367.38
DONNELL JEFFREY	007-004	185,100	2,165.67
DORR GREGORY GENE SR	021-002	234,900	2,748.33
DOUCETTE, CAROL	024-013	223,300	2,612.61
DOUGHTY ROBERT M JR	023-031-A	33,900	396.63
DOW JENNY L	014-027	191,100	2,235.87
DRABECK JOSEPH A	009-053	123,600	1,446.12
DRAKE JUSTIN S	015-043	155,100	1,814.67
DRAKE ROGER E	003-004	131,100	1,533.87
DRAKE ROGER E	014-034	8,900	104.13
DRAKE STEVEN	003-014-B	211,600	2,475.72
DREJZA BARBARA LOUISE (KEENE)	016-003	282,900	3,309.93
DRUGACH DELORES	013-012	113,800	1,331.46
DRW LLC	001-002	39,700	464.49
DRW LLC	003-056	475,700	5,565.69
DRW LLC	016-014	256,100	2,996.37
DTRAB HOLDINGS LLC	021-044	361,200	4,226.04
DUBORD MICHAEL B	008-005-A	107,400	1,256.58
DUGGAN DEBRA M	002-027	218,400	2,555.28
DUNBAR EDWARD W FAM TRUST	021-027	258,600	3,025.62
DUNCAN ADA	014-041	222,100	2,598.57
DUNPHEY RICHARD S	015-011	239,100	2,797.47
DWYER ALISON BOYD	010-003	127,300	1,489.41
EATON DANIEL S	015-044	155,800	1,822.86
EATON JANE E REV TR 2/5/13	023-020	286,500	3,352.05
ECCLESTON FREDRICK W	018-008	411,900	4,819.23
ECCLESTON FREDRICK W	018-009	69,500	813.15
ECCLESTON FREDRICK W	018-010	322,000	3,767.40
EDWARDS DAVID I JR	007-007	163,900	1,917.63
EDWARDS DIANE R	004-005	197,900	2,315.43
EDWARDS DIANE R	004-005-001	149,000	1,743.30
ELOWE HEATHER R	009-012	107,100	1,253.07
EMERSON JOHN F	014-009	93,400	1,092.78

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
EMERSON JOHN F	014-020	107,700	1,260.09
EMERSON JOHN F	014-021	159,600	1,867.32
ENDERS VILLI	022-007-E	191,400	2,239.38
ENNIS FAMILY TRUST	028-003	357,000	4,176.90
EON CHRISTINA	005-035-B	218,700	2,558.79
EON DAVID JR	005-035-D	41,200	482.04
EON DAVID P	005-035	152,700	1,786.59
ERICKSON CARL B	022-007-A	564,600	6,605.82
ERICKSON CARL B	022-007-B	194,300	2,273.31
ERICKSON CARL B	022-007-L	7,100	83.07
ERICKSON CARL B JR	022-007-H	37,300	436.41
ERICKSON CARL B JR	022-007-J	36,400	425.88
ERICKSON CARL B JR	022-007-K	37,600	439.92
ERNST DAVID	007-049	162,300	1,898.91
ESCHENROEDER, DANA E ET AL	024-025	370,100	4,330.17
EVANS SURVIVOR'S TRUST	014-019	186,100	2,177.37
EWELL THOMAS C	007-050	53,100	621.27
FAGAN KATHLEEN	010-006	252,800	2,957.76
FAHEY FAMILY JOINT REV. LIV TR	003-073-A	388,300	4,543.11
FAHEY MICHAEL S	003-074	77,500	906.75
FAIRPOINT COMMUNICATIONS	009-027-L	3,500	40.95
FALES BARBARA P	009-002	6,000	70.20
FALES BARBARA P	009-033	2,500	29.25
FALES BARBARA P	009-054	239,800	2,805.66
FALES JAMES P	004-041	147,800	1,729.26
FALES JAMES P	024-022	120,900	1,414.53
FALES PATRICIA P	019-004-A	263,400	3,081.78
FALK JUDITH	019-010	489,500	5,727.15
FALKOFF SUSAN G	003-063	318,400	3,725.28
FALKOFF SUSAN G	003-064	167,200	1,956.24
FALLER RICHARD A	015-009-A	30,500	356.85
FALLER TRUST OF 2009	015-008	30,600	358.02
FALLER TRUST OF 2009	015-009	56,700	663.39
FANNING CRAIG W	012-004	259,200	3,032.64
FARRIS GEORGE T EST OF	010-035	126,100	1,475.37
FARRIS GEORGE T EST OF	012-031	20,400	238.68
FAULSTICH JOHN O	021-011	326,600	3,821.22
FAUX GEORGE F	025-005	226,400	2,648.88
FELTIS LESTER F	007-004-A	167,600	1,960.92
FELTIS SHAWN T	023-037	158,600	1,855.62
FERNALD PETER S	025-023	318,800	3,729.96
FEROLA FAMILLY LEGACY TRUST	026-013	213,300	2,495.61
FERRERO MARK J	005-023	262,100	3,066.57
FERRERO MARK J	005-029-A	303,100	3,546.27
FERRERO MARK J	005-033-B	27,900	326.43
FEUS GEORGE H	003-067	636,000	7,441.20
FEYLER MARY S	007-065	148,300	1,735.11

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
FICKEN FREDERICK A REV TR 1/2 INT	009-025	235,100	2,750.67
FIDES PETER J II	019-020	778,500	9,108.45
FIELD THOMAS M	010-087	258,000	3,018.60
FINDLAY DAVID W	007-009	564,300	6,602.31
FISHER PATIENCE O EST OF	004-036	216,000	2,527.20
FITTON LAWRENCE IN VIVOS TR	002-016	150,100	1,756.17
FITTON LAWRENCE IN VIVOS TR	002-016-C	71,400	835.38
FLAGG BRIAN H	008-012	103,600	1,212.12
FLAGG BRIAN H	008-012-A	117,700	1,377.09
FLAGG BRIAN H	008-012-D	31,200	365.04
FLAGG DARRYL	009-022-A	50,000	585.00
FLAGG JAMES D	008-012-B	166,800	1,951.56
FLAGG JAMES D 50%	028-005	600	7.02
FLAGG JAMES D 50%	028-005-A	13,000	152.10
FLAGG JOHN A ET AL	009-019	57,100	668.07
FLEURY EVA-MARIE	015-018-C	65,100	761.67
FLEWELLING JR KENNETH L	013-005	164,100	1,919.97
FORD IV JOHN E	007-008	395,500	4,627.35
FORD JOHN E IV	007-005	55,900	654.03
FORD JOHN E IV	007-006	1,600	18.72
FORSTROM SHERRY	007-069	109,400	1,279.98
FORTIN JOSEPH	007-037	313,100	3,663.27
FOSS NANCY J	009-045	116,900	1,367.73
FOYE RODNEY C	021-004	271,300	3,174.21
FRAME MICHAEL	005-019	321,300	3,759.21
FRANCONI TYLER VAILL	027-019	296,100	3,464.37
FREKER JOHN C	011-002	42,100	492.57
FREKER JOHN C. M&A L TRUST	011-003-A	483,100	5,652.27
FRENCH JOSEPH A	025-026-C	242,200	2,833.74
FRENCH MARY LOU	024-030	215,000	2,515.50
FRIEDLAND DANIEL M	010-088	303,500	3,550.95
FRIEND WARREN H	026-033	342,900	4,011.93
FRIEND WARREN H	026-034-A	27,300	319.41
FROG HOLLOW LLC	001-014	311,600	3,645.72
FURMAN ROBERT W JR	021-040-A	8,200	95.94
G R H & SONS	005-019-D	541,300	6,333.21
GABBE PETER S	006-003-D	818,400	9,575.28
GADBERRY MARTHAJEAN	008-014-B-T	40,400	472.68
GAETH RICHARD R	016-011	339,000	3,966.30
GALEN AMY F LIVING TRUST	019-021-A	339,200	3,968.64
GALLACE CHERYL	024-002	5,600	65.52
GALLACE CHERYL	024-021	224,200	2,623.14
GALLAGHER JOHN W	004-017-A	217,400	2,543.58
GALLAGHER SHIRLEY R	004-017	124,500	1,456.65
GALLAGHER SHIRLEY R	023-010	240,300	2,811.51
GALLANT BETTY JEAN	008-008-A	129,100	1,510.47
GAMBRELL MEGAN MOODY	027-029-A	273,400	3,198.78

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
GARBER PAUL G	008-001-A	177,400	2,075.58
GARCIA JENNIFER	022-014-A	30,300	354.51
GARCIA JENNIFER	022-013	32,100	375.57
GARDINER JAMES C	010-091	101,500	1,187.55
GARDINER ROBERT H LIFE ESTATE	015-050	172,000	2,012.40
GARNETT LEON	023-032	195,700	2,289.69
GATCHELL MERRILL R	002-009-A	169,700	1,985.49
GAY DAVID P	014-029	152,900	1,788.93
GAY TRACY LEE	028-011	379,000	4,434.30
GEELE BRYCE C	027-006	196,000	2,293.20
GEELE BRYCE C & JEANNINE 1/3 INT	027-007	19,000	222.30
GENTHNER MILDRED L EST	005-006	140,200	1,640.34
GENTHNER NANCY A	027-028	290,700	3,401.19
GEORGE S WILLS REVOC TRUST	023-011	415,900	4,866.03
GERARD ELLEN W	019-011	412,300	4,823.91
GESUALDO RICHARD A	027-017	348,300	4,075.11
GG IV LLC	025-019	287,800	3,367.26
GIBERSON RICHARD F	010-017	343,900	4,023.63
GIBERSON RICHARD F	010-020-B	201,100	2,352.87
GIDDINGS STEPHEN	003-054	376,200	4,401.54
GIFFORD GERALD	003-038-A	163,400	1,911.78
GIFFORD SHERMAN T	003-005	28,200	329.94
GIGLIA MICHAEL	016-012	227,600	2,662.92
GIGNOUX ALEXANDRA	019-001	581,500	6,803.55
GILBERT CATHERINE E	015-018-B	88,500	1,035.45
GILBERT JOHN	007-063-006	32,500	380.25
GILBERT JOHN	007-063-005	31,500	368.55
GILBERT JOHN	007-063-004	31,100	363.87
GILBERT JOHN	007-063-001	31,100	363.87
GILBERT JOHN A JR	007-063	93,100	1,089.27
GILSEANAN JAMES M	003-053-D	465,200	5,442.84
GLASIER-WYLIE REBECCA L	005-029-D	238,300	2,788.11
GLENDINNING DAVID R	019-008	417,800	4,888.26
GLENDINNING WILLIAM B & HELEN	023-006	367,400	4,298.58
GLIDDEN A B III	020-005	102,900	1,203.93
GOGGIN PHILLIP T	005-040	175,100	2,048.67
GOODALE CATHERINE J	016-004	212,200	2,482.74
GOULD ROBIE	002-076	120,400	1,408.68
GOULD TERRY A	008-008	234,100	2,738.97
GRAMACY STEPHEN J	023-023-002	31,100	363.87
GRAMACY STEPHEN J	023-023-008	31,100	363.87
GRAVEL JANE OLIVER	005-017-B	204,600	2,393.82
GREAT SALT BAY SANITARY DIST	010-051	-	-
GREENE HEATHER E	023-002	122,900	1,437.93
GREENE JANNAN A	023-033	140,600	1,645.02
GREGOIRE JOAN H	013-032-B	247,300	2,893.41
GREGORY PATRICK A	016-034-A	133,500	1,561.95

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
GREY JUDITH NOON	010-122	208,000	2,433.60
GRIFONI JOSEPH JR	024-029	533,900	6,246.63
GRIMES JAMES M	022-005-A-001	215,000	2,515.50
GRINDAL RICHARD C	010-021	180,900	2,116.53
GROSS DEBRA	009-019-B	233,700	2,734.29
GROTH MARIANNE L	027-023	228,200	2,669.94
GRUBBS DALE	007-055-C-T	20,500	239.85
GUENZEL JOSEPH T	008-010-A	179,600	2,101.32
GUENZEL KARL	008-010	261,800	3,063.06
GUPTILL MARY P	009-003-A	123,200	1,441.44
HAINES BRUCE O	002-074	113,000	1,322.10
HAINES BRUCE O	002-075	7,200	84.24
HALL BRIAN P	026-017	419,800	4,911.66
HALL KENDALL	009-043	203,100	2,376.27
HALL RON	009-002-A-T	31,700	370.89
HALL SHIRLEY	007-053	112,200	1,312.74
HALLETT PETER G	003-071	184,500	2,158.65
HALLETT WILLIAM H	003-014-N	347,900	4,070.43
HALLOWELL BRIAN G	012-025	49,000	573.30
HALLOWELL BRIAN G	012-032	8,400	98.28
HALLOWELL BRIAN G	012-037-A	279,400	3,268.98
HALLOWELL LARRY	012-037	50,600	592.02
HALLOWELL LARRY P	012-038	89,800	1,050.66
HALLOWELL MARJORIE	005-022-A	154,800	1,811.16
HALMO MICHAEL M	021-048	271,700	3,178.89
HAMMER LISA BETH	004-013-C	147,800	1,729.26
HAMMER THOMAS C	004-013-B	211,900	2,479.23
HAMMER WILLIAM	004-013	329,500	3,855.15
HAMMER WILLIAM	019-002	40,200	470.34
HAMMER WILLIAM C	019-002-E	31,500	368.55
HAMMOND PAUL	019-004-C	374,100	4,376.97
HANCOCK JOAN M EST OF	012-036	113,200	1,324.44
HANCOCK SAMUEL B	013-006	185,000	2,164.50
HANCOCK SAMUEL B	013-013	26,700	312.39
HANCOCK THOMAS N	013-019	2,600	30.42
HANCOCK THOMAS N	013-028	60,300	705.51
HANLEY ALAN	013-034	137,300	1,606.41
HANLEY GERALDINE	024-016	470,600	5,506.02
HANNA STEWART	013-011	174,100	2,036.97
HANNAN SHERRI CROCKETT	003-024-A	108,500	1,269.45
HANSBURY MATTHEW J	002-021	240,200	2,810.34
HANSEN GREGORY C	007-001-A	443,900	5,193.63
HANSON JEANNETTE A	003-036	286,300	3,349.71
HAPACH MATTHEW	015-049	146,000	1,708.20
HARDINA BRUCE M	022-007-G	326,400	3,818.88
HARDMAN CAROLYN B	007-024	318,300	3,724.11
HARDT DAVID	005-035-C	375,900	4,398.03

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
HARDY EMILY D	009-044-B	209,000	2,445.30
HARGREAVES ROBERT A	015-051	148,200	1,733.94
HARJULA MARY G	028-009	245,000	2,866.50
HARKINS TRACY	005-025	31,100	363.87
HARKINS TRACY	005-026	41,000	479.70
HARLOW JAMES H	009-038	106,000	1,240.20
HARPER ROBERT J	007-063-B	125,100	1,463.67
HARRINGTON KYLIE G	005-036-B	234,100	2,738.97
HARRIS LESLIE K	001-007	111,900	1,309.23
HART DANIEL	026-006	377,000	4,410.90
HART DANIEL	026-042	31,500	368.55
HART DAVID J SR	003-024-007	202,400	2,368.08
HART HALVER A EST OF	009-017-A	2,300	26.91
HART HALVER A EST OF	009-018	157,600	1,843.92
HART MICHAEL	024-005	201,700	2,359.89
HART RICHARD J	024-003	134,000	1,567.80
HART WILLIAM	026-036	386,600	4,523.22
HARTENSTEIN SALLY SWAN FAM TR	004-031-E	898,000	10,506.60
HARTFORD ASHLEE T	009-024-C	167,700	1,962.09
HARTFORD BRUCE B	009-024-D	112,700	1,318.59
HARTFORD NANCY A	008-009	76,000	889.20
HARTFORD NANCY A	009-024	198,500	2,322.45
HARTFORD THOMAS	009-024-A	224,700	2,628.99
HARTSUIKER HENDRIK	012-005-B	31,100	363.87
HARTSUIKER HENDRIK	012-016	394,900	4,620.33
HATCH BRITT H	013-017	21,800	255.06
HATCH RICHARD E	015-021	97,200	1,137.24
HATCH WELL DRILLERS	005-017-C	250,800	2,934.36
HATCH WILLIAM J	013-039	44,300	518.31
HATCH WILLIAM J	013-039-B	190,100	2,224.17
HAVENSTEIN CHRISTINE	016-024	398,200	4,658.94
HAVENSTEIN CHRISTINE	016-041-B	157,000	1,836.90
HAVENSTEIN CHRISTINE	016-041-B-001	118,700	1,388.79
HAWKES GARY	023-034	256,300	2,998.71
HAYES ALBERT JR	026-031	485,200	5,676.84
HAYES CHRISTOPHER L	021-007	269,100	3,148.47
HEDRICK JOHN R	009-029-B	323,800	3,788.46
HEDRICK SUZANNE F	011-003-D	420,600	4,921.02
HEDRICK SUZANNE F	011-008	253,000	2,960.10
HELMS TAYIB A	012-013	259,600	3,037.32
HELMSTETTIER KIMBERLY	023-019	335,000	3,919.50
HENNESSEY MICHAEL J	016-017	283,600	3,318.12
HENNY BRANDON T	005-019-F	30,100	352.17
HENNY BRIGESON	005-019-E	24,700	288.99
HENNY GEORGE R	005-012	36,600	428.22
HENNY GEORGE R	005-014	45,800	535.86
HENNY GEORGE R	005-019-A	33,000	386.10

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
HENNY GEORGE R	005-019-B	149,500	1,749.15
HENNY GEORGE R	005-019-C	75,500	883.35
HENNY LISA M	013-020	254,200	2,974.14
HERALD CRAIG D	011-004	316,400	3,701.88
HEREFORD ALISON & SHROUT ANN	006-002	628,200	7,349.94
HEYWOOD ANNE TRUST 2005	008-013-G	268,400	3,140.28
HEZIK WALTER JR	008-005	139,100	1,627.47
HIBBARD GLENN R	009-029-C	223,700	2,617.29
HIBBS PAMELA S	013-028-A	255,300	2,987.01
HIDDEN VALLEY TRAIL LLC	007-003-C	129,500	1,515.15
HIGGINS FAMILY REV FAM TRUST	021-014	238,900	2,795.13
HILL WILLIAM	012-025-A	3,100	36.27
HILL WILLIAM	012-027-B	189,600	2,218.32
HILTON CYNTHIA	021-030	435,900	5,100.03
HILTON CYNTHIA	021-034	16,200	189.54
HILTON DENNIS	019-022	271,400	3,175.38
HILTON DENNIS H	019-021	56,700	663.39
HILTON JEFFREY	005-021	179,200	2,096.64
HILTON MICHAEL L	009-052	151,300	1,770.21
HILTON TIMBER MGMT LLC	019-021-B	32,100	375.57
HILTON TIMBER MGMT LLC	015-032	5,800	67.86
HINGSTON JEFFREY	003-024-006	204,100	2,387.97
HOBBS MATTHEW B	003-053-C	334,100	3,908.97
HOCKING HERRICK L	025-026-A	404,700	4,734.99
HODGDON LOIS & EDWARD EST	002-005	11,100	129.87
HODGMAN KAYLA R	023-023-007	192,900	2,256.93
HODGMAN ROGER	025-011	318,900	3,731.13
HOGAN STEVEN	027-016	245,000	2,866.50
HOLLISTER A LYNN	026-027	293,800	3,437.46
HOLLOWAY MATTHEW	001-010	38,700	452.79
HOLMES ANNE WYMAN	009-049-B	129,700	1,517.49
HOLMES GREGORY D	015-016	153,500	1,795.95
HOLMES JOHN D BOTTERO	005-032	353,600	4,137.12
HOPEWELL VICKI CAHILL TRUST	010-084	198,100	2,317.77
HOPKINS ELISHA	004-035-A	218,900	2,561.13
HOPPE DENNIS J	024-031	199,300	2,331.81
HORST PRICILLLA C	008-011	500,800	5,859.36
HORST ROBERT	008-012-F	51,600	603.72
HORST ROBERT	008-013-B	36,000	421.20
HORTON WILLIAM A TRUST 2015	013-032-A	184,900	2,163.33
HOUGH, JOHN D TRUST #2 50%	005-043	441,400	5,164.38
HOUGH, JOHN D. TRUST #2 50%	005-047	64,600	755.82
HOUSE NATHANIEL P	011-009	153,100	1,791.27
HOV ERIC	002-070	221,300	2,589.21
HOWARD LISA M	014-002-A	244,900	2,865.33
HOWARD ROBERT T III	010-104	373,000	4,364.10
HOWELL BARRY E	007-047-A	52,000	608.40

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
HOWELL FAMILY TRUST	007-056	12,500	146.25
HOWELL FAMILY TRUST UTA	007-002	389,100	4,552.47
HOWELL FAMILY TRUST UTA	007-047	70,100	820.17
HOWELL FAMILY TRUST UTA	007-047-C	31,800	372.06
HUFF TRUST	025-021	398,100	4,657.77
HUGHES PAMELA B	026-009	274,700	3,213.99
HUNOLD ROBERT N	021-003	258,000	3,018.60
HUNT ELDON C JR	017-004	193,900	2,268.63
HUNT FARM LLC	019-002-A	316,200	3,699.54
HUNT KENDRA J	009-044-C	222,600	2,604.42
HUNT NICOLE A	017-004-001	136,700	1,599.39
HUNT RICHARD	007-064	121,400	1,420.38
HUNT WILDER	014-039	142,100	1,662.57
HUNT WILDER A	014-038	20,600	241.02
HUNT WILDER A.	017-005	223,800	2,618.46
HUNTSBERGER CARLTON	003-022	73,300	857.61
HUPFELD PETER EST OF	007-060	2,000	23.40
HUPP DANIEL A	007-022	125,800	1,471.86
HUTCHINGS FRANCES G REV TRST	002-007	95,500	1,117.35
HUTCHINGS LEEANNA	013-040-A	31,500	368.55
HYNES JONATHAN G	007-029	577,100	6,752.07
IMPALLOMENI DIANE M	002-015	139,700	1,634.49
INNES DENISE	007-064-A-001	174,200	2,038.14
INNES MICHAEL	007-064-A	64,800	758.16
INNES MICHAEL W	007-034-B	79,900	934.83
INNES MICHAEL W	007-064-A-003	28,000	327.60
INNES MICHAEL W	007-064-A-002	28,400	332.28
ISAACSON GEORGE	021-047-A	397,800	4,654.26
ISABEL RICHARD J JR	005-015	65,500	766.35
ISABEL RICHARD J JR	005-017	206,800	2,419.56
ISHMAEL ROBIN E	001-003-A	778,400	9,107.28
ISHMAEL ROBIN E	001-021	9,000	105.30
JACK NATHANIEL K	003-024-003	242,600	2,838.42
JACKSON ELAINE C FAMILY TR-2014	024-017	316,500	3,703.05
JACKSON ROBERT	002-009	85,600	1,001.52
JACOBS MARSHA A	010-109	229,100	2,680.47
JASON RONALD & LYNNE LIV TR	002-078	43,100	504.27
JEWITT CHARLES F	018-028-A	266,000	3,112.20
JOHNSON DAVID J 51%	028-016	77,800	910.26
JOHNSON MICHAEL P	007-068	119,500	1,398.15
JOHNSON MICHAEL P	007-068-A	100,800	1,179.36
JOHNSON MICHAEL P JR	023-035	206,900	2,420.73
JOHNSON PETER B	017-006	103,100	1,206.27
JOHNSTON WAYNE A	015-014	125,300	1,466.01
JONES ARTHUR E	010-036	145,100	1,697.67
JONES BERNARD J	019-015	517,300	6,052.41
JONES DANA A	018-002	195,500	2,287.35

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
JONES DOROTHY E	010-018	640,500	7,493.85
JONES ROBERT J	012-001-A	334,500	3,913.65
JOY TIMOTHY S	028-007	284,300	3,326.31
JULOANIA INC	015-027	139,900	1,636.83
KALER DEAN	016-033-002	453,800	5,309.46
KALER DEAN	002-014-001	31,900	373.23
KALER JAMES E SR	002-014	90,900	1,063.53
KALER JAMES E SR	016-033	133,800	1,565.46
KALER JOAN A	016-033-001	364,300	4,262.31
KANE MICHAEL A	001-003-F	260,000	3,042.00
KAPLINGER DANIEL	003-028	233,300	2,729.61
KARAS JEFFERY	003-034-A	276,700	3,237.39
KAUFMANN ALBERT	014-023	56,100	656.37
KAUFMANN ALBERT	014-024	99,300	1,161.81
KEENE CASSIDY BROOKE	015-022	100,600	1,177.02
KEENE MARK	021-015	233,500	2,731.95
KEENE WESTON	013-036	208,700	2,441.79
KEI (USA) POWER MGMT INC	010-079	140,000	1,638.00
KEI (USA) POWER MGMT INC	010-123	250,000	2,925.00
KEITH LAURENCE	014-022-A	195,200	2,283.84
KELLER CHARLES W	007-063-C	43,800	512.46
KELLER JOSEPH G	007-014	277,100	3,242.07
KELLER THOMAS E	001-022	177,700	2,079.09
KELLEY THOMAS M J	003-014-L	286,500	3,352.05
KELLY JOHN R	005-007	329,700	3,857.49
KELSEY CINDY S	016-041-A	30,300	354.51
KENNEDY ANN BENAMOS	020-001-Q	643,500	7,528.95
KENNEDY ANNE BENAMOS TRUST	020-001-G	365,000	4,270.50
KENNEDY ANNE S LIFE ESTATE	020-001	359,400	4,204.98
KENNEDY GAIL R & VERNE A	026-008	235,900	2,760.03
KENNEDY HENRY	020-001-L	215,400	2,520.18
KENNEDY HENRY R	020-001-D	270,500	3,164.85
KENNEDY HENRY R	020-001-H	404,400	4,731.48
KENNEDY HENRY R	020-001-J	216,400	2,531.88
KENNEDY HENRY R	020-001-K	347,900	4,070.43
KENNEDY KATHLEEN	004-022	196,300	2,296.71
KENNISON COTTAGE LLC	025-018	315,100	3,686.67
KENNISON COTTAGE LLC	025-025-A	7,300	85.41
KERRIGAN JEAN M	010-010	235,600	2,756.52
KEY THOMAS G LIVING TRUST	013-007-A	43,000	503.10
KEY TRUST OF ME	010-075	229,500	2,685.15
KEYBANK NATL ASSOC	016-040-A	79,800	933.66
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	-	-

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
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 EDUCATINO INC	020-001-A	-	-
KIEVE-WAVUS ED INC	020-001-C	-	-
KIEVE-WAVUS EDU INC	020-002	-	-
KING FRANK	005-045-A	1,100	12.87
KING FRANK P REV TRUST	003-078-A	22,000	257.40
KING FRANK P REV TRUST	021-008	63,500	742.95
KING FRANK P REV TRUST	021-009	355,100	4,154.67
KINGSBURY LEWIS W	008-013-H	232,000	2,714.40
KINGSBURY LEWIS W	008-013-K	32,100	375.57
KINNE KIMBERLY C	027-030-B	165,900	1,941.03
KINNEY JEFFREY D	015-017	193,800	2,267.46
KIRKLAND EDWARD V JR	028-019	37,700	441.09
KIRKPATRICK CHARLOTTE H	016-004-C	436,400	5,105.88
KIRKPATRICK CHARLOTTE H	016-022	63,000	737.10
KIRKPATRICK HOWARD JR	012-023	334,100	3,908.97
KLYZA STEPHEN M	018-032	411,700	4,816.89
KNAPP JOHN E	002-036	18,600	217.62
KNAPP JOHN E	002-037	287,700	3,366.09
KNIGHT JONATHAN A	004-016-A	290,000	3,393.00
KNOF KELSEY M	008-013-M	126,000	1,474.20
KNOF MICHAEL	008-013-L	247,600	2,896.92
KNOF MICHAEL T	005-015-A	233,600	2,733.12
KNOWLES JOYCE ELAINE	018-012	224,200	2,623.14
KOPISHKE HEIDI	003-014-J	167,600	1,960.92
KOZAK PAUL DAVID & NANCY	028-004	361,300	4,227.21
KRAMER DAVID K	015-034	28,300	331.11
KRAMER DAVID K	015-035	232,100	2,715.57
KRAWIC EDMUND J	021-035	271,600	3,177.72
KRAWIC JOANNE A	021-036	46,600	545.22
KURR SHAWNA M	027-032	303,700	3,553.29
LABBE DENNIS LEO	014-002	162,500	1,901.25
LAFLAMME EDMUND J	003-046	340,900	3,988.53
LAFRENAYE JASON P	015-053	168,000	1,965.60
LAILER DENNIS M	009-049-A	68,000	795.60
LAILER ROBERT E	009-006	222,200	2,599.74
LAILER ROBERT EARL	028-013	171,500	2,006.55
LANCE R LEE LIVING TRUST	016-008	138,500	1,620.45
LANDRY MARK D	010-058	172,700	2,020.59
LANDRY MARK D	010-064	4,100	47.97
LANDRY THOMAS J	023-001	424,300	4,964.31
LANE ALFRED	026-024	314,500	3,679.65
LANE DANNY K JR	016-039	135,700	1,587.69

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
LANE HARVEY P 1/3, MARLENE N 1/3	021-037	215,600	2,522.52
LANE LAWRENCE E JR	007-007-D	147,600	1,726.92
LANE LYNDON L	007-015	17,000	198.90
LANG DEBORAH	007-040	155,300	1,817.01
LANPHIER MARLA S	004-035-B	502,600	5,880.42
LASKO THOMAS	007-001	220,900	2,584.53
LASSEN REALTY TRUST	026-025-A	76,900	899.73
LASSEN REALTY TRUST	026-026	228,200	2,669.94
LASSEN REALTY TRUST	026-038	26,600	311.22
LAVALLEE GERARD L	003-001	223,800	2,618.46
LAVENDIER JOSEPH	026-030	284,700	3,330.99
LAWLESS GARY C	004-033	150,400	1,759.68
LAWLESS GARY C	004-033-A-001	198,000	2,316.60
LAWRENCE BRIAN	007-067	146,300	1,711.71
LAWRENCE BRIAN	007-067-A	42,700	499.59
LAWRENCE PETER G	001-026-A	221,100	2,586.87
LAWTON DANIEL	009-024-B	91,800	1,074.06
LEAVITT JANE W	015-054	130,600	1,528.02
LEAVITT ROBERT A	024-019	293,400	3,432.78
LEBEL MICHAEL D	010-080	327,400	3,830.58
LEE HENRY G	011-012	259,900	3,040.83
LEEMAN WAYNE C	009-013	168,500	1,971.45
LEIGHTON DAVID D	007-054-A	55,700	651.69
LEIGHTON DAVID D	007-054-F	77,200	903.24
LEINONEN EINO E	011-005	505,000	5,908.50
LELAND MATTHEW	002-068	189,100	2,212.47
LEMON PETER J	010-009	366,000	4,282.20
LEONARD MARK E	018-003	251,000	2,936.70
LEP JOHN R	002-063	244,000	2,854.80
LEP JOHN R	002-066	30,500	356.85
LEP JOHN R	002-067	30,600	358.02
LESSNER DEBRA C	005-020	49,500	579.15
LESSNER DEBRA C	005-024	296,200	3,465.54
LESSNER DEBRA C	005-027	61,900	724.23
LESSNER DEBRA C	005-028	18,000	210.60
LESSNER MICHAEL A	015-042	148,900	1,742.13
LEVENSALER DEBRA D	007-043-A	241,400	2,824.38
LEVENSALER RICHARD JR	009-007	135,600	1,586.52
LEVESQUE WALTER T	015-007	161,000	1,883.70
LEVY DEAN J	016-022-A	28,600	334.62
LEVY DEAN J	016-028	317,000	3,708.90
LEWIS HAROLD	001-024	158,000	1,848.60
LEWIS MADELYN	007-066	104,900	1,227.33
LEWIS MADELYN A	007-051-A	28,800	336.96
LEWIS MATTHEW	023-023-014	34,500	403.65
LEWIS MATTHEW J	023-004-A	132,300	1,547.91
L'HOMMEDIEU, W. GARY	005-041	395,500	4,627.35

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
LIBBY CHARLENE H	003-043	273,800	3,203.46
LIBBY DAVID A	023-027	134,200	1,570.14
LIBBY HALVOR D	013-004	78,200	914.94
LIBBY JOHN W	013-004-H	72,400	847.08
LIBBY OLIVER W	001-012	415,900	4,866.03
LIBBY TINA M	013-039-A	227,700	2,664.09
LINCOLN LISA C	023-003	109,500	1,281.15
LINDSTROM TED R	003-034-B	415,400	4,860.18
LINKER JUDITH G	018-028-D	429,100	5,020.47
LITTEL THOMAS H	005-038	141,400	1,654.38
LITTLE BRUCE	007-045-A	187,900	2,198.43
LITTLE DAVID	007-003-A	109,500	1,281.15
LITTLE DAVID H	007-003-B	120,800	1,413.36
LITTLE DEREK D	023-036	171,200	2,003.04
LITTLE PENELOPE M	007-020	137,000	1,602.90
LITTLE PENELOPE M	007-021	27,000	315.90
LOCKE THOMAS E	023-030	150,900	1,765.53
LOON COVE ASSOCIATION	003-047	-	-
LOON'S NEST REALTY TRUST	023-016	329,100	3,850.47
LOREN RICHARD	007-031-B	35,100	410.67
LUCAS JEREMY M	001-003-E	262,500	3,071.25
LUDWIG JANE	010-090	122,400	1,432.08
LUFKIN ELIZABETH H	007-047-B	271,400	3,175.38
LUKENS DANA	022-011	357,800	4,186.26
LUKSIC JOSIP	023-002-F	192,300	2,249.91
LUKSIC JOSIP	023-002-G	31,200	365.04
MABEE CARLETON H	012-011	249,300	2,916.81
MACDONALD CHRISTIEL L	004-034	360,000	4,212.00
MACDONALD DUSTIN JONATHAN	003-007	135,000	1,579.50
MACDONALD THOMAS	009-011	141,700	1,657.89
MACDONALD THOMAS E	008-004	37,000	432.90
MACDONALD WENDY L	008-004-A	133,100	1,557.27
MACDOUGALL FAMILY RE TRUST	021-019	293,700	3,436.29
MACK ARTHUR E DEC.OF TRUST	012-039	155,200	1,815.84
MACLEOD JEAN	018-027	275,100	3,218.67
MACOMBER ISABEL	010-105	197,100	2,306.07
MAGILL FAMILY TRUST	019-014	723,800	8,468.46
MAINE LOBSTERMENS ASSOC INC	003-018	105,000	1,228.50
MAINE MODULAR AND MANUFACTURED HOMES INC	003-024-004	32,500	380.25
MAINE MODULAR AND MANUFACTURED INC	003-024	400	4.68
MAINE MODULAR AND MANUFACTURED INC	003-024-002	32,800	383.76
MAINE STATE OF	005-013	-	-
MAINE STATE OF	005-031-A	-	-
MAINE STATE OF	010-049	-	-

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
MAINE STATE OF	010-050	-	-
MAINE STATE OF	024-032	-	-
MAINELLA MARK T	013-007	285,900	3,345.03
MAKI KARL W	005-040-A	2,900	33.93
MALLORY WILLIAM W JR	018-016	387,900	4,538.43
MANK DONALD	007-065-A	72,500	848.25
MANK GREGORY A	007-052-A	151,500	1,772.55
MANK MITCHELL D	009-040	137,200	1,605.24
MANNING RANDAL	001-018-C	386,600	4,523.22
MAPLERIDGE COMMUNITY	021-020	14,400	168.48
MARAGOUDAKIS NICHOLAS JR	004-045	210,000	2,457.00
MARITIME ENERGY, INC.	005-052	278,500	3,258.45
MARKIEWICZ TERESA L & THOMAS 1/3 INT	016-013	74,600	872.82
MARKUR REALTY TRUST	010-007	260,300	3,045.51
MARSHALL WILLIAM B III RLT	021-005	242,200	2,833.74
MARTIN ASHLEY	015-026	116,500	1,363.05
MARTIN CARROLL F ET AL	005-001-B	176,900	2,069.73
MARTIN CARROLL F ET AL	024-008	24,500	286.65
MARTIN CATHERINE ET AL	026-004	146,800	1,717.56
MASON GEORGE T	010-011	277,400	3,245.58
MASON SUSAN WEISER	010-120-A	38,600	451.62
MASTERS LISA	011-001-B	240,500	2,813.85
MASTROVITA ROBERT P	017-002	819,200	9,584.64
MAY DONALD L	004-045-B	170,300	1,992.51
MCBURNIE LAUREL J	004-055	105,200	1,230.84
MCCABE EDWARD LEE 2/3 INT	023-005	268,400	3,140.28
MCCABE FRANCES	002-053	1,400	16.38
MCCABE FRANCIS	002-065	208,800	2,442.96
MCCANDLESS PRISCILLA	010-071	215,400	2,520.18
MCCANDLESS PRISCILLA	012-005-A	110,000	1,287.00
MCCLINTICK FOUNDATIONS INC	009-044-G	122,500	1,433.25
MCCLINTICK WILLIAM R	009-044-H	391,900	4,585.23
MCCORMACK JAMES A	011-003-B	429,100	5,020.47
MCCORMACK PHYLLIS	010-042	400,300	4,683.51
MCCULLAGH PETER A	023-021	153,500	1,795.95
MCDONALD EARNEST E	009-008	115,200	1,347.84
MCDONALD EDWARD THE IRREVOCABLE FAM TRUST	003-044	224,800	2,630.16
MC FARLAND ELIZABETH K TRUST 6/26/15	020-003	642,300	7,514.91
MCGEE FAMILY LIVING TRUST	007-029-B	595,300	6,965.01
MCGINNESS RACHEL A	003-070	328,100	3,838.77
MCILHENNY LOUSIE W	006-001-A	328,800	3,846.96
MCKEEVER EUGENE D JR	007-026	365,300	4,274.01
MCKINLEY THEODORE J	010-022-C	634,700	7,425.99
MCLAIN JUDITH I	007-033	125,800	1,471.86

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
MCLAIN SCOTT M	024-014	82,200	961.74
MCLEAN LUCINA ALICE STEVENS	010-074	201,100	2,352.87
MCLEAN MICHAEL	010-107	89,200	1,043.64
MCLEAN WOODBURY W	013-018	206,400	2,414.88
MCMILLAN DONNA M	003-037	565,300	6,614.01
MCMILLAN DONNA REALTY TRUST	003-037-A	203,100	2,376.27
MCNALLY ROBERT	024-015	145,300	1,700.01
MCNAMARA DONALD	025-014	362,500	4,241.25
MCNAMARA JOHN B	025-012	244,600	2,861.82
MCNAMARA JOHN B	025-013	269,100	3,148.47
MCNAMARA KEVIN	003-058-C	34,600	404.82
MCNEILL BARRY G	021-006	261,800	3,063.06
MCNEILL FAMILY REV TRUST	005-004	118,700	1,388.79
MCNEILL FAMILY REV TRUST	024-028	425,500	4,978.35
MCNEILL LESLIE B	024-023-B	227,900	2,666.43
MEADE SUSAN W	004-009-D	16,800	196.56
MEADE SUSAN W	019-018	426,200	4,986.54
MEANS, CHARLIE A.III	025-004	155,800	1,822.86
MEDICO EDWARD J JR	003-019	101,000	1,181.70
MEHLHORN PETER J	002-059	33,500	391.95
MEHLHORN PETER J	002-060	184,800	2,162.16
MELLYN MARIA	014-026	101,900	1,192.23
MERCER DENNIS D	002-031	142,000	1,661.40
MERCER DENNIS D	002-032	27,100	317.07
MERRIAM STEPHEN L.	007-031-A	205,300	2,402.01
MERRICK, LORRAINE	009-037	114,900	1,344.33
MERRIFIELD GEORGE E ESTATE	016-009	399,100	4,669.47
MERRIFIELD GEORGE E ESTATE	012-024-001	14,200	166.14
MERTEN THOMAS J	012-017-B	445,700	5,214.69
MERTEN THOMAS J 1/2 INT	012-017	245,100	2,867.67
MEUSBURGER CHARLES E	022-008	528,100	6,178.77
MEYER CHARLES F	003-053-G	231,300	2,706.21
MICHAUD GARY L	015-002	132,700	1,552.59
MIDCOAST CONSERVANCY	009-019-A	19,600	229.32
MID-COAST TOWER LLC	001-005-A	253,900	2,970.63
MILLER DUWAYNE E	005-010-A	194,700	2,277.99
MILLER GERALD Q	021-028	254,900	2,982.33
MILLER PHILIP L	015-025	99,200	1,160.64
MILLIKEN ANDREW H	007-051	180,700	2,114.19
MILLS DOUGLAS D	009-031	154,700	1,809.99
MINER PAUL J	013-032-E	296,800	3,472.56
MINER PAUL J	008-012-B-001	39,700	464.49
MISERANDINO THOMAS	003-033-C	347,000	4,059.90
MITCHELL PAUL E	002-020	241,700	2,827.89
MITCHELL SARA	010-097	39,300	459.81
MONAGHAN CHRIS J	022-014-B	213,500	2,497.95
MONAGHAN SARAH L	003-021	114,400	1,338.48

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
MONTERISI JOHN JR	010-017-A	211,400	2,473.38
MONTERISI JOHN JR	010-020-A	272,900	3,192.93
MOODY ALVAH	027-020	337,500	3,948.75
MOODY ALVAH	027-022	271,500	3,176.55
MOODY DONALD T	015-004	157,100	1,838.07
MOODY DOROTHY B	027-029-B	293,800	3,437.46
MOODY HARVEY C	027-029-C	317,400	3,713.58
MOODY ISLAND OWNERS ASSOC	027-033	6,500	76.05
MOODY MARK	009-017	336,400	3,935.88
MOODY MARK A JR	027-029-D	154,000	1,801.80
MOODY RICHARD D	026-022	253,000	2,960.10
MOODY STEPHEN D 1/2 INT	027-006-B	36,400	425.88
MOODY THOMAS H	007-039-B	136,100	1,592.37
MORANG TRUST	027-030	154,700	1,809.99
MORRIS STEPHEN	011-006	330,600	3,868.02
MORRIS STEPHEN C	011-011	50,600	592.02
MORRISON FAMILY REV LVG TRUST 01142017	007-039- C	356,800	4,174.56
MOSLEY HOWARD E JR	006-005	75,400	882.18
MSP LLC	001-005	297,600	3,481.92
MULLIGAN JOHN J ESTATE	010-067	40,000	468.00
MULLIGAN JOHN J ESTATE	012-040	34,100	398.97
MULLIGAN SALLY ANN	010-114	115,500	1,351.35
MULLIGAN SEAN 33 1/3	006-004	53,100	621.27
MURDOCK WILLIAM J	010-022-A	80,600	943.02
MURPHY FAMILY TRUST	025-010	293,300	3,431.61
MURRAY JOLENE M	003-014-Q	304,700	3,564.99
MUSA DORIS	009-002-B	197,700	2,313.09
N. NOBLEBORO COMMUNITY ASSOC	009-028	-	-
NAJPAUER WILLIAM T	007-044	123,900	1,449.63
NASTVOGEL JOHN W	007-011	175,100	2,048.67
NATELLE JASON	003-058-A	128,300	1,501.11
NEAL KELLEY A	009-044-A	237,200	2,775.24
NEESON BARBARA C	010-072	262,300	3,068.91
NELSON ADAM R	010-066	54,400	636.48
NELSON BERNHART	019-009	445,900	5,217.03
NELSON DEXTER J SR	005-049	84,300	986.31
NELSON HOLLIS C	011-007	202,200	2,365.74
NELSON ROBERT L	002-077	289,000	3,381.30
NEWBERT ANDREA M	007-034-A	293,500	3,433.95
NEWBERT BROTHERS LLC	008-014	1,100,000	12,870.00
NEWBERT C DWIGHT	008-014-B	233,700	2,734.29
NEWBERT GARY	009-016	169,600	1,984.32
NEWBERT LARRY	008-014-A	147,100	1,721.07
NEWBERT LARRY P	009-027	406,500	4,756.05
NICHOLS ANTHONY F	007-054-B	78,600	919.62
NICHOLS JOHN P	017-007	304,100	3,557.97

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
NICHOLS PAMELA R	004-009-A	218,000	2,550.60
NICHOLS TERRY M	007-070	33,300	389.61
NICHOLS TERRY M	007-071	248,400	2,906.28
NIEMEYER LINDA	003-015	9,600	112.32
NILES MICHAEL J JR	007-052	36,000	421.20
NOBLEBORO TOWN OF	002-007-G	-	-
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	10,388.43
NORTHMORE LENIS	002-013	66,900	782.73
NORTON MATTHEW A	003-014-P	189,500	2,217.15
NUSCHKE DAVID P	023-002-B	454,000	5,311.80
NUTTER DAN JR	009-003-C	78,900	923.13
O BRIEN ROBERT W	004-052	300	3.51
O'BRIEN JAMES	022-014	35,200	411.84
O'BRIEN ROBERT T	003-066	494,400	5,784.48
O'BRIEN ROBERT W	004-051	174,000	2,035.80
O'DONNELL ELEANOR	003-031	427,100	4,997.07
O'DONNELL ELEANOR	004-016	90,600	1,060.02
ODONNELL KEVIN	008-007-A	251,100	2,937.87
O'DONNELL KEVIN J	009-11-A	32,500	380.25
ODONNELL OWEN	007-052-B	69,200	809.64
O'DONNELL OWEN J	009-011-A-1	231,000	2,702.70
ODONNELL TINA P	009-044-J	559,900	6,550.83
OLD FARM COVE SUBDIV ASSOC	003-068	44,700	522.99
OLD FARM TRUST	012-003	389,200	4,553.64
OLIVER ERNEST JR.	014-031	79,400	928.98
OLIVER HENRY	004-027	273,900	3,204.63
OLIVER HENRY	004-038	2,400	28.08
OLIVER HENRY	005-057	3,500	40.95
OLIVER HENRY	005-060	80,000	936.00
OLIVER HENRY	005-061	13,400	156.78
OLIVER HENRY V	003-016	12,700	148.59
OLIVER HENRY V	004-028	34,900	408.33

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
OLIVER HENRY V	005-063	12,000	140.40
OLIVER JACOB J	005-060-B	109,800	1,284.66
OLIVER JASON	005-062	142,000	1,661.40
OLIVER JESSE I	004-028-B	28,000	327.60
OLIVER JOHN W JR	004-049	71,000	830.70
OLIVER JOSHUA H	014-014	28,200	329.94
OLIVER TERESA E	005-062-001	58,400	683.28
OLIVER WAYNE ET AL	001-020	45,000	526.50
OLIVIER NICOLE E	010-094	223,800	2,618.46
OLSON GREGG	018-023	190,400	2,227.68
OLSON GREGG	018-023-A	1,300	15.21
OLSON JAMES G	004-006	279,000	3,264.30
OLSON JAMES G	004-010	153,800	1,799.46
OLSON JAMES G	004-012	15,000	175.50
OLSON JAMES G	019-005	3,900	45.63
OLSON JAMES GARY	004-024	32,600	381.42
OLSON JAMES GARY	004-006-C	10,500	122.85
OLSON JAMES GARY	004-019-B	47,400	554.58
OLSON MARION	019-006	225,800	2,641.86
OLSON MARION	019-017	279,800	3,273.66
OLSON MARION A	019-018-A	900	10.53
ONEIL CYNTHIA	010-019-A	30,500	356.85
ONEIL CYNTHIA M	010-019	573,900	6,714.63
ORFF RANDY A	027-030-A	34,500	403.65
OSIER DAVID L	024-018	326,900	3,824.73
OSMER ELIZABETH G	002-058	239,900	2,806.83
OUT-OF-DOORS LLC	003-051	261,800	3,063.06
OUT-OF-DOORS LLC	003-052	18,000	210.60
OUT-OF-DOORS LLC	003-053-B	15,900	186.03
OUT-OF-DOORS LLC	003-051-A	24,300	284.31
OWEN ELIZABETH CHERRY	012-005-D	262,800	3,074.76
OWENS ELIZABETH P REV TR UID 1-25-08	018-030	1,266,600	14,819.22
OXTON TIMOTHY J	007-007-C	320,100	3,745.17
PABIN PATRICK A 2/3	008-013-C	240,600	2,815.02
PACKARD JENNIFER L	022-012-D	244,400	2,859.48
PAGE ELIZABETH L	005-033	250,800	2,934.36
PAGE PHILIP A	015-003	124,100	1,451.97
PAGE PHILIP A	023-006-A	81,300	951.21
PAINE MARGARET A	016-007	318,600	3,727.62
PALINO LURIE	011-001	704,900	8,247.33
PALLOTTA LISA R	014-033	6,500	76.05
PALMER ELIZABETH S	021-031	541,500	6,335.55
PALMER LINWOOD E III	010-120	91,900	1,075.23
PALMER PATRICIA P	003-053-F	11,700	136.89
PALMER PATRICIA S	003-053	63,200	739.44
PALMER WILLIAM	007-063-003	260,100	3,043.17

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
PALMER WILLIAM L	007-063-002	31,100	363.87
PAMELA R NICHOLS REV. MNGT.TRUST	004-009	291,100	3,405.87
PARISH ROSE	003-020-A	179,400	2,098.98
PARLIN ALICE	005-048-A	167,900	1,964.43
PARLIN DERRICK	024-011	151,500	1,772.55
PARMELEE SHERRY L	023-033-A	286,600	3,353.22
PARMLEY ROBERT E	001-003-K	311,900	3,649.23
PARSONS BRENDEN	010-065	100,100	1,171.17
PARSONS NEIL L JR	010-038	778,100	9,103.77
PARSONS PAUL G	013-021-A	28,500	333.45
PASCALE PATRICIA	013-032-D	281,100	3,288.87
PAUL TRACEY	010-037	888,300	10,393.11
PAULINO NICHOLAS J	005-029-B	212,000	2,480.40
PAYOR ANDREW	025-008	191,400	2,239.38
PBM TRUST	027-029	244,000	2,854.80
PEARCE FAMILY TRUST 2016	004-018	260,900	3,052.53
PEARL COLLINS NORRIS PARTNERS LIMITED	027-011	314,000	3,673.80
PECK ADNEY M JR LIVING TRUST	005-037	162,800	1,904.76
PECK ADNEY M JR LIVING TRUST	005-046	485,200	5,676.84
PECK JEFFERY A	005-048	80,900	946.53
PECK JEFFREY A	005-046-B	274,700	3,213.99
PENDERGAST CATHERINE	010-098	174,600	2,042.82
PENDEXTER KATRINA	010-056	105,300	1,232.01
PENDLETON JENNIFER	015-045	126,100	1,475.37
PENDLETON MELANIE	016-010-A	25,600	299.52
PENNIMAN JOYCE R	026-002	250,300	2,928.51
PEPPER CYNTHIA L EST OF	003-077-A	144,100	1,685.97
PERKOWSKI FRANK JR	026-021	272,800	3,191.76
PESTANA, PATRICIA A.	021-022	258,300	3,022.11
PETEET STAR GLIDDEN	020-004	82,700	967.59
PETERS KELLIE J	001-012-A	262,900	3,075.93
PETERSEN DARRYN S	009-014-A	156,000	1,825.20
PETRINO ANTHONY A	025-026-D	185,700	2,172.69
PETROZZINI MICHAEL D	026-018	596,600	6,980.22
PETTEY VIRGINIA S	019-002-D	152,600	1,785.42
PFAHLER JOHN	021-018	345,900	4,047.03
PHILLIPS TODD E	010-029	79,900	934.83
PHIPPS JOHN M & ETHEL W &	003-065-A	392,800	4,595.76
PIERCE JEANETTE A	010-025	89,500	1,047.15
PIERCE JEFFREY D	014-012	30,800	360.36
PIERCE JEFFREY D	014-013	28,600	334.62
PIERCE WILLIAM A	003-057-C	38,600	451.62
PIERI LOUIS A SR EST OF	028-017	295,300	3,455.01
PIETILA OLIVIA	016-041-D	170,200	1,991.34
PIKE SHARON A	009-044-E	109,700	1,283.49

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
PIKE SHARON A	009-044-F	31,300	366.21
PINE STATE RECYCLING INC	009-004	54,900	642.33
PINKHAM MARIANNE H	010-031	196,500	2,299.05
PIONTKOWSKI C BRIAN 2014 TRUST	002-041	87,800	1,027.26
PIONTKOWSKI C BRIAN 2014 TRUST	002-042	7,400	86.58
PITCHER COREY	009-002-C	97,500	1,140.75
PITCHER SHERYL G	009-032	98,700	1,154.79
PLUMB STEPHEN P	007-041	99,000	1,158.30
POLAND SARAH E	007-054-D	49,600	580.32
POLLITT MARCENA L	012-018	424,700	4,968.99
POLLITT NORMAN I	012-019	447,500	5,235.75
PORTER CAROL W	021-043	291,400	3,409.38
PORTER DAVID W	013-032-C	334,400	3,912.48
POTIER BRITTANT K	003-023	156,000	1,825.20
POTTER MARK H	004-015	248,600	2,908.62
POWELL DENISE	023-002-C	202,400	2,368.08
POWELL ERIC	001-008	194,200	2,272.14
POWELL RICHARD L	002-010	80,900	946.53
POWELL RICHARD L	002-017	176,300	2,062.71
POWELL SAMUEL W	002-033	155,300	1,817.01
PRATT NOBLEBORO MAINE FLP	018-029	627,100	7,337.07
PRAWER IONA A TRUST	012-009	280,200	3,278.34
PRESTON BETH L	017-003	193,000	2,258.10
PRINCE PAUL & HELEN IRREVOC. TR	024-012	156,100	1,826.37
PRIOR JOHN R JR	002-055	178,900	2,093.13
PROCK SHIRLEY	008-007	25,100	293.67
PROCK SHIRLEY	009-026	156,200	1,827.54
PROCK SHIRLEY	027-001	423,800	4,958.46
PUTNAM POINT TRUST	027-013	291,500	3,410.55
QUINTAL PHILIP II	002-045	122,100	1,428.57
QUINTAL PHILIP II	002-045-B	14,300	167.31
QUINTAL PHILIP II	002-046	4,500	52.65
QUINTAL PHILIP II &	002-045-A	26,400	308.88
QUINTAL, LISA J	007-055-A	170,200	1,991.34
RAFALOWSKI JOSEPH J	007-049-A	29,800	348.66
RAILSBACK TRUST	007-012	7,100	83.07
RANKIN E DANIELS	003-061	343,600	4,020.12
RAUSCHENBERG CARLTON	010-076	138,400	1,619.28
RE RICHARD & M. MACDONALD	001-019	34,100	398.97
RE RICHARD NOEL & M MACDONALD	013-031	60,600	709.02
REED ALAN J	009-044-D	268,800	3,144.96
REED CARMEN B	002-034	172,600	2,019.42
REED CARMEN B	002-035	7,400	86.58
REED NATHANAEL	003-014-D	202,600	2,370.42
REGUT ROBERT E	003-017	59,200	692.64
REIFEL CHARLES M	004-035-C	655,200	7,665.84
RENY MARY KATE	006-003-C	240,300	2,811.51

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
RENY ROBERT	006-003	412,400	4,825.08
REPITON CHRIS P	009-030	138,100	1,615.77
RIBEIRO JAY S	002-029	1,500	17.55
RIBEIRO JAYS	002-028	182,900	2,139.93
RICE DEAN	005-051	95,600	1,118.52
RICE ERICA	015-038	186,100	2,177.37
RICE STEPHEN P	010-044	132,600	1,551.42
RICHMOND ERIC	015-012	211,100	2,469.87
RIDER NANCY A	025-024	275,700	3,225.69
RIDLEY MALCOLM	005-011	122,400	1,432.08
RIDLEY MALCOLM D	005-011-B	43,500	508.95
RIDLEY STEVEN	005-011-T	-	-
RILEY PETER J 1%	021-026	525,100	6,143.67
RITTALL CECIL W JR	014-022-B	127,300	1,489.41
RITTALL JENNIE C LIFE EST	014-022	163,000	1,907.10
ROBBINS BRIAN D	003-079	249,700	2,921.49
ROBERTS DAVID A	019-004	187,500	2,193.75
ROBERTS DAVID A	019-004-B	229,400	2,683.98
ROBERTS FAMILY TRUST-2014	004-011-A	57,300	670.41
ROBERTS SAMUEL E	010-115	191,800	2,244.06
ROBERTS SAMUEL E	010-116	46,100	539.37
ROBINSON WILLIAM	013-023	31,700	370.89
ROBINSON WILLIAM	014-041-A	152,300	1,781.91
ROBINSON WILLIAM J JR	004-009-B	9,600	112.32
ROBINSON WILLIAM J JR	004-009-E	225,400	2,637.18
ROBINSON WILLIAM J JR	004-009-F	218,200	2,552.94
ROBISON JEANNE F	022-009	197,200	2,307.24
ROCKEL DOREEN	026-025	533,600	6,243.12
ROGERS FRANCIS	004-053-A	28,400	332.28
ROGERS FRANCIS	004-056	2,100	24.57
ROGERS FRANCIS C	002-001	52,200	610.74
ROGERS FRANCIS C	002-069	17,900	209.43
ROGERS FRANCIS C	004-053	270,800	3,168.36
ROGERS JASON M	003-024-005	210,500	2,462.85
ROGERS LINDA	007-046	210,700	2,465.19
ROGERS PATRICK	001-003-J	291,000	3,404.70
ROGERS, DANVILLE JR & LINDA	007-003	143,700	1,681.29
RUFFLEY CHRISTINE E	010-103	194,400	2,274.48
RUNDELL MICHAEL E	002-072	32,500	380.25
SALTERIO JOHN G REVOC TRUST	010-015	321,700	3,763.89
SANBORN ROBERT E REV TR 2006	025-022	348,200	4,073.94
SANDERSON DANIEL H ET AL	021-017	239,600	2,803.32
SAWYER ALISON L	013-035-A	268,600	3,142.62
SAWYER M ROBERT	012-027-C	222,200	2,599.74
SAWYER M ROBERT	012-027-D	41,100	480.87
SAWYER MAURICE ET AL	028-010	285,300	3,338.01
SCALF CLAIRE W	024-001	97,800	1,144.26

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
SCALF CLAIRE W	025-007	20,600	241.02
SCARBOROUGH JAMES M	007-016	26,300	307.71
SCARBOROUGH JAMES M	007-017	28,400	332.28
SCHAFF PATRICIA	019-003	817,200	9,561.24
SCHAIBLE DAVID G	001-009	182,200	2,131.74
SCHAIBLE DAVID G	001-018-B	37,500	438.75
SCHAIBLE DAVID G	005-039	42,300	494.91
SCHIAVI FAMILY REALTY TRUST	026-019	105,900	1,239.03
SCHIAVI FAMILY REALTY TRUST	026-039	69,100	808.47
SCHIAVI FAMILY REALTY TRUST-TC	026-020	255,700	2,991.69
SCHUMACHER JOHN MICHAEL	010-095	165,800	1,939.86
SCHWEIGHAUSER DELLY	004-013-A	299,500	3,504.15
SCOFIELD VICTOR B	015-037	139,800	1,635.66
SCOLLO WILLIAM H	010-002	264,600	3,095.82
SCOTT ALICE P	015-007-A	37,500	438.75
SCOTT ALICE PALMER	015-020	129,200	1,511.64
SCOTT BRIAN	004-047	106,100	1,241.37
SCOTT BRIAN	004-050	600	7.02
SCOTT PAUL	002-055-A	348,500	4,077.45
SCUDDER CATHERINE P	005-034	158,200	1,850.94
SEAVER BARBARA ELLEN	007-039-A	153,700	1,798.29
SERRA KARALEE D	003-033	370,700	4,337.19
SEWALL CHRISTOPHER	009-010	129,100	1,510.47
SEWALL KARA E	003-038	193,000	2,258.10
SEWALL KARA E	003-038-B	30,400	355.68
SHALLOW COVE ASSOCIATION	021-029	34,500	403.65
SHALLOW HARBORS RE TRUST	026-037	677,200	7,923.24
SHALLOW HARBORS RE TRUST	026-045	56,200	657.54
SHEA RICHARD A	010-012	169,900	1,987.83
SHELDON MARY K	004-036-B	247,500	2,895.75
SHEPHERD REBECCA A	025-006	432,300	5,057.91
SHERRILL CHARLES A	010-119	179,500	2,100.15
SHIFFER SUEANN M	023-029	115,800	1,354.86
SHJ TRUST &	026-023	313,900	3,672.63
SHOVER EVELYN R	004-008	74,500	871.65
SIDA GRAHAM D	016-023	393,200	4,600.44
SIDELINGER FRANK E	015-015	55,200	645.84
SIDELINGER PAUL K	015-018-A	221,200	2,588.04
SIDEN DIANE	023-019-A	277,400	3,245.58
SILVER WILLIAM M	007-029-A	647,800	7,579.26
SILVER WILLIAM M TRUSTEE	007-031	31,700	370.89
SILVER WILLIAM MICHAEL	007-007-B	42,800	500.76
SIMMONS AMY E	016-041-C	122,000	1,427.40
SIMMONS CAROLYN CARROLL	016-041	84,500	988.65
SIMMONS CHARLOTTE G	014-016	88,200	1,031.94
SIMMONS HENRY B	002-038-A	55,500	649.35
SIMMONS HENRY B	002-039	14,300	167.31

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
SIMMONS HENRY B	002-040	1,900	22.23
SIMMONS HENRY B	003-002	133,100	1,557.27
SIMMONS JILL MICHELLE	003-053-E	437,400	5,117.58
SIMMONS LOUISE	016-038	43,600	510.12
SIMMONS MALCOLM C	016-040	132,200	1,546.74
SIMMONS TIMOTHY P	022-001	166,200	1,944.54
SIMONDS PETER J	016-012-A	191,600	2,241.72
SIMPSON BETTY JANE	016-018	297,400	3,479.58
SINCLAIR AFTON A	007-032	141,300	1,653.21
SKINNER LAWRENCE	015-028-A	126,000	1,474.20
SMALLEY BENJAMIN W	005-040-B	266,200	3,114.54
SMITH DIANE	023-004-B	388,100	4,540.77
SMITH GEORGE	003-029	101,200	1,184.04
SMITH JONATHAN BACON	001-003-I	286,500	3,352.05
SMITH JR JOSEPH R	024-007	461,900	5,404.23
SMITH KATHLEEN	010-121	149,800	1,752.66
SMITH MICHAEL L	003-058-D	32,600	381.42
SMITH MICHAEL L	003-058-001	7,700	90.09
SMITH SUSAN J	024-008-A	19,500	228.15
SMITH-BALTES FAMILY TRUST	023-002-J	28,800	336.96
SNELL JONATHAN W	009-006-A	419,600	4,909.32
SNOW MICHAEL PAUL	002-007-A	31,100	363.87
SOARES WILLIAM E JR	022-007-C	498,800	5,835.96
SODERGREN IRENE E	005-036	156,600	1,832.22
SOKOLL CHRISTOPHER NYE	004-023	141,900	1,660.23
SOLDIER BEAR LLC	010-108	154,100	1,802.97
SORACCHI GARY A	016-026	270,500	3,164.85
SORENSEN FAY T	019-013	457,800	5,356.26
SOUTHWICK TIMOTHY J	002-007-B	91,200	1,067.04
SPARRELL STEPHEN	018-026	141,300	1,653.21
SPEAR FARMS INC	007-058	58,900	689.13
SPEAR FARMS INC	007-059	431,500	5,048.55
SPEAR FARMS INC	009-029-A	1,800	21.06
SPEAR FARMS INC	009-035	9,200	107.64
SPEAR FARMS INC	009-044	39,900	466.83
SPEAR FARMS INC	009-049	1,800	21.06
SPEAR FARMS INC	009-050	3,000	35.10
SPEAR FARMS INC	009-051	63,300	740.61
SPEAR FARMS INC	009-035-A	231,700	2,710.89
SPEAR JEFFREY	009-003-B	363,100	4,248.27
SPEAR KYLE A	007-058-B	31,700	370.89
SPEAR ROBERT	009-002-A	44,400	519.48
SPEAR ROBERT W	003-008-B-001	50,300	588.51
SPEAR ROBERT W	009-034	210,200	2,459.34
SPEAR ROBERT W	009-036	21,700	253.89
SPEAR RONALD D	009-038-A	615,300	7,199.01
SPEAR TERRENCE W	007-058-A	268,400	3,140.28

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
SPEAR THOMAS L	028-008	232,400	2,719.08
SPECTOR JENNIFER E	007-010-C	482,300	5,642.91
SPRAGUE AMANDA	011-001-C	256,600	3,002.22
SPRAGUE DANA L	011-001-A	467,200	5,466.24
SPRAGUE JAMES	013-015-A	98,000	1,146.60
SPRAGUE JANICE O	011-001-D	214,300	2,507.31
SPRAGUE PAULA K.	023-002-A	139,000	1,626.30
SPRAGUE THEODORE C	004-036-A	273,900	3,204.63
SPROUL H W LLC	026-003	308,400	3,608.28
SQUIERS WILLIAM G	007-054-E	228,900	2,678.13
ST CLAIR HOLY ROBERTS	004-011	138,000	1,614.60
ST JEAN BRETT	018-021	29,000	339.30
ST PIERRE J MARC	007-054-C	116,500	1,363.05
STADTLANDER GARY L 1994 TRUST	016-019	610,900	7,147.53
STADTLANDER GARY L 1994 TRUST	016-020	4,400	51.48
STAFFORD LEEMAN F	003-017-A	186,200	2,178.54
STANLEY CARMEN	023-023-001	31,100	363.87
STANLEY CARMEN	023-023-C	262,200	3,067.74
STANLEY INGRID C	017-008	881,300	10,311.21
STEBNER AMY M	003-050	206,500	2,416.05
STEBNER BRIAN P	003-039	232,500	2,720.25
STEBNER MARGARET D	021-038	148,600	1,738.62
STEBNER PAUL J	001-006	218,100	2,551.77
STEEN ARLENE A LIFE ESTATE	023-007	229,800	2,688.66
STEEVES SHANE	003-075-B	48,300	565.11
STEFANOVICZ JOEL	008-010-B-001	32,600	381.42
STEHLIK RICHARD E	003-042	283,400	3,315.78
STEINBERGER RICHARD NED	022-007	510,700	5,975.19
STEPANAUKAS RAMUNAS	002-071	186,400	2,180.88
STEPHENSON EMERENTIENNE M REV TRUST 2018	023-031-B	192,400	2,251.08
STEVENS MARC	004-029	68,500	801.45
STEVENS MARC R	004-029-A	298,400	3,491.28
STEVENS MARC R	004-035	543,500	6,358.95
STEWART MARK ANDREW	012-027	290,500	3,398.85
STRAWBRIDGE NANCY R	022-007-F	494,300	5,783.31
STRAWSER DANIEL G	003-035	215,700	2,523.69
STREKER PETER D	018-017	335,900	3,930.03
STREKER PETER D	018-018	35,100	410.67
STUART CHARLES C	006-001	700,100	8,191.17
STUDLEY TRUST	004-032	1,193,300	13,961.61
STURTEVANT MARY V	013-041-A	87,900	1,028.43
STURTEVANT MATTHEW M	013-036-A	308,700	3,611.79
SULLIVAN SANDRA	014-025	105,500	1,234.35
SUTTMEIER LUKE A	010-024	164,800	1,928.16
SWAZEY GEORGE A & ROCHELLE S	014-001-A	338,800	3,963.96
SWEET MERIBY	013-015	142,300	1,664.91

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
SWIFT ESTHER EST OF	007-048	172,700	2,020.59
TAYLOR DEBORAH R	001-003	508,700	5,951.79
TAYLOR DEBORAH R	003-026	55,800	652.86
TAYLOR DOUGLAS E	004-036-C	519,600	6,079.32
TEEL ALLAN S	018-004	600,000	7,020.00
TEEL ALLAN S	018-022	29,700	347.49
THARPE ANN MARIE	017-001	441,600	5,166.72
THE PRISCILLA C HORST LIV TRUST	028-002	763,200	8,929.44
THOMAS LORANCE	005-060-A	1,500	17.55
THOMAS PATRICK S	010-026	602,400	7,048.08
THOMAS PATRICK S	010-026-A	30,600	358.02
THOMAS WILLIAM C	026-010	409,500	4,791.15
THOMPSON AILEEN JO	003-065	506,000	5,920.20
TIBBETTS BRANDON C	005-036-A	118,100	1,381.77
TIBBETTS DEBORAH A	010-035-B	122,000	1,427.40
TIDEWATER CREEK REALTY TRUST	022-005	1,530,600	17,908.02
TIDEWATER TELCOM INC	001-018-A	1,804,600	21,113.82
TIDEWATER TELECOM	005-046-A-L	9,500	111.15
TIDEWATER TELECOM	018-027-A	34,100	398.97
TILAS MATTHEW R	002-057	181,600	2,124.72
TILLOU DEBRA A	007-013	71,600	837.72
TILTON ROBERT L	027-034	600,000	7,020.00
TOWNE KANDIE L	013-010	196,600	2,300.22
TOWNSEND DALE F	004-044	56,100	656.37
TOWNSEND DALE F	004-046	2,100	24.57
TOWNSEND PATRICIA EST	021-001	62,300	728.91
TOWNSEND-SOKOLL DEBRA	003-033-B	427,800	5,005.26
TOZIER LORI A	015-047	158,400	1,853.28
TOZIER LORI A	015-048	14,500	169.65
TOZIER NAHUM R	015-018	212,000	2,480.40
TRAIL ROBERT S III	002-012	177,700	2,079.09
TRANK SUSAN A	023-038	119,900	1,402.83
TRASK GARETH	016-034	109,400	1,279.98
TRUHEL CARL W	003-013	102,800	1,202.76
TUTTLE JOYCE A	004-054	132,600	1,551.42
UHLMAN MARK D	013-022	188,700	2,207.79
URBANEK MATTHEW D	012-021	148,400	1,736.28
URBANEK MATTHEW D	012-041	201,600	2,358.72
VAN DYKE JAMES A	013-040	117,200	1,371.24
VAN WYNGARDEN MICHAEL W	003-041	119,000	1,392.30
VANNAH STANLEY JR	009-047	2,600	30.42
VANNAH THOMAS E	009-023	69,900	817.83
VENCILE KENNETH W	003-014-M	292,400	3,421.08
VERNEY BRETT K	026-007	327,400	3,830.58
VINAL CHRISTOPHER D	007-042	132,700	1,552.59
VINAL MAX T	003-014-G	287,900	3,368.43
VINAL WILLA C	005-044	95,800	1,120.86

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
VIOLETTE MARTHA A	023-026	160,900	1,882.53
VITALE NICHOLAS C	012-005-E	392,700	4,594.59
VOGT RUTH B	012-008	321,400	3,760.38
VOSE FAMILY TRUST	002-018	162,000	1,895.40
VOSE FAMILY TRUST	002-019	6,200	72.54
VOWLES STEPHEN	010-022	152,800	1,787.76
WADDELL DAVID A	027-010	262,800	3,074.76
WALDEN SARAH C	002-062	147,600	1,726.92
WALDRON RICHARD L	014-001	60,900	712.53
WALENTA DONALD F	010-023	144,400	1,689.48
WALSH VERONICA	016-035	29,100	340.47
WALSH VERONICA	016-035-A	3,500	40.95
WALTON RONALD W	023-031	124,400	1,455.48
WALTZ GEORGE H	002-007-E	107,200	1,254.24
WALTZ RAYMOND	014-032	101,500	1,187.55
WALTZ STANLEY R	009-048	171,600	2,007.72
WARD GREGORY JASON	008-013-Q	36,100	422.37
WARD JEFFERY V	008-013-N	278,200	3,254.94
WARD MICHAEL	008-013-P	188,300	2,203.11
WARD NEAL R	003-014-H	-	-
WARD NEAL R	003-014-R	-	-
WARD RONALD	008-013	37,500	438.75
WARD RONALD	008-013-J	293,200	3,430.44
WARD VIRGINIA C	025-001	401,700	4,699.89
WEAVER SARAH R 1/2 INTEREST	002-073	207,900	2,432.43
WEBBER MARIE E	002-002	120,600	1,411.02
WEBBER SONJA J HEIRS OF	015-030	157,200	1,839.24
WEBSTER SANDRA	007-004-B	4,800	56.16
WEBSTER SANDRA	007-027	181,600	2,124.72
WEEKS CHRISTOPHER	007-007-A	129,300	1,512.81
WEGMANN C LUCAS	010-089	118,700	1,388.79
WEINER MICHAEL A	016-027	279,600	3,271.32
WELLMAN MARGARET	008-001	130,900	1,531.53
WELLMAN MARGARET M	009-015	186,400	2,180.88
WELSHER MICHAEL	003-019-A	184,400	2,157.48
WELT BETTY	012-005	35,900	420.03
WELT BETTY	012-007	585,200	6,846.84
WELT MARTIN JOSEPH	012-006	69,800	816.66
WELTON STEPHANIE L	009-001	146,500	1,714.05
WEST NECK CROSSING LLC	019-019	505,700	5,916.69
WEST NECK FARM LLC	012-024	794,600	9,296.82
WEST NECK STORAGE LLC	015-028	387,200	4,530.24
WESTHAVER BRIAN	012-027-F	184,100	2,153.97
WESTON GEORGE	010-046	37,300	436.41
WESTON GEORGE	010-100	172,200	2,014.74
WESTON GEORGE	010-101	800	9.36
WESTON GEORGE N	010-096	48,100	562.77

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
WEYMOUTH NANCY E	007-030	86,000	1,006.20
WHALLEY ELLEN E ERICKSON	010-043	200,300	2,343.51
WHEAR ROBERT H	010-081	228,600	2,674.62
WHEAR ROBERT H	012-005-C	172,700	2,020.59
WHEELER ROBERT	010-008	532,200	6,226.74
WHITAKER KENT	004-001	176,500	2,065.05
WHITAKER RAMONA E	004-004	64,800	758.16
WHITE ANGELA M	013-029	118,200	1,382.94
WHITNEY DAVID L	010-092	220,600	2,581.02
WHITNEY WILLIAM J	003-060	478,900	5,603.13
WICKS, LESLIE A	014-018	209,300	2,448.81
WILCOX MICHAEL T	001-003-D	266,200	3,114.54
WILLARD JOELLEN LYNN	024-023	819,200	9,584.64
WILLIAM & JUDITH SILVER RE TR	007-028	324,400	3,795.48
WILLIAMS EVA L	007-055-D	142,700	1,669.59
WILLIAMS JOHN S.	011-003-C	838,400	9,809.28
WILLIAMS JULIETTE N	014-030	121,700	1,423.89
WILLIAMS RUSSELL W	010-078	307,300	3,595.41
WILLIAMS STEPHEN	013-027	125,500	1,468.35
WILLIAMSON ANDREA Y	016-036	234,800	2,747.16
WILLIAMSON ANN WHEELER	019-012	398,500	4,662.45
WILSON EBEN S	002-024	247,500	2,895.75
WINDS WAY PRTY OWNERS ASSOC	022-007-D	-	-
WINE TIMOTHY E	018-015	20,400	238.68
WINSLOW PATRICIA H	022-002	128,400	1,502.28
WOOD JONATHAN	027-012	228,700	2,675.79
WOOD KATHLEEN	027-005	55,700	651.69
WOODARD STEVEN PAUL	027-018	240,200	2,810.34
WOODMAN PAUL D	001-023	187,700	2,196.09
WOODWARD ROBERT	015-010-A	31,300	366.21
WOODWARD ROBERT K	013-026	117,000	1,368.90
WOODWARD-MERCER ANGELA	015-010-A-1	303,200	3,547.44
WORKMAN LISA H	011-003	299,800	3,507.66
WRIGGINS THOMAS IV	013-041	405,700	4,746.69
WRIGHT CHESTER H	014-003	43,200	505.44
WRIGHT DALE C	002-047	43,500	508.95
WRIGHT DALE C	002-048	16,800	196.56
WRIGHT DALE C	014-007	129,400	1,513.98
WRIGHT DALE C	014-040	27,000	315.90
WRIGHT ELIZABETH JEAN	022-012-C	651,500	7,622.55
WRIGHT H CHESTER	014-003-B	37,500	438.75
WRIGHT JEFFREY B	003-073	384,500	4,498.65
WRIGHT KYLE	002-079	96,100	1,124.37
WRIGHT THOMAS E	004-036-D	588,500	6,885.45
WRIGHT WILBUR L	013-038	140,800	1,647.36
WYLIE ARTHUR	014-037	108,300	1,267.11
WYLIE ARTHUR & MAXINE	005-055-B	73,900	864.63

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
YANARELLA MARK C	025-009	275,800	3,226.86
YATES CALVIN C	012-028	425,700	4,980.69
YORK AMY L	023-023-006	185,900	2,175.03
YORK DARREN R	003-014-K	148,500	1,737.45
YORK DONOVAN J	013-035-A-001	14,800	173.16
YORK FLORENCE	016-010	180,900	2,116.53
YORK JOHN F	016-021	45,400	531.18
YORK JOHN F	018-028-C	235,300	2,753.01
YORK KENNETH R	018-028-B	308,300	3,607.11
YORK MARY H	018-028	145,700	1,704.69
YORK MICHELLE M	016-015	78,200	914.94
YOUNG MAYNARD R & LOUISE D 1/2 INT	012-015	295,600	3,458.52
YOUNG ROBERT A	001-026	3,100	36.27
YOUNG ROBERT A	021-023-A	186,100	2,177.37
YOUNG ROBERT A	021-047	174,400	2,040.48
ZAHNER PAUL G	016-030	101,900	1,192.23
ZAMBELLO KATHLEENC	010-027	389,600	4,558.32
ZANDA K GUTER REVOC TRUST	003-014-A	243,000	2,843.10
ZELLER FRANK	014-017	139,800	1,635.66
ZIMMERMAN DARYL	003-006	139,800	1,635.66
ZLOMEK STEFANIE R	008-012-C	31,200	365.04
ZUBOFF SHOSHANA	008-002	2,490,700	29,141.19
ZUBOFF SHOSHANA	008-003	83,100	972.27
ZUBOFF SHOSHANA	008-006	19,700	230.49
ZUBOFF SHOSHANA	027-002	1,800	21.06
ZUBOFF SHOSHANA 60%	027-002-A	425,900	4,983.03

### PERSONAL PROPERTY

<b>Owner</b>	<b>Assessment</b>	<b>Tax</b>
ANDREWS RON	10,000	117.00
ASELAVON INC	1,100	12.87
BAKER EDWARD	6,000	70.20
BERNIER, JOANNE	6,600	77.22
BLAKE DEAN	3,500	40.95
BLAKE EARL	1,500	17.55
BLAKE JODY	10,000	117.00
BLASTOW GEORGE	7,000	81.90
BLOUIN DICK	5,500	64.35
BREWER HERB	8,000	93.60
CAMERON CHARLES	23,500	274.95
CHANEY DINA	1,500	17.55
CHANEY TODD	20,000	234.00
CIT TECHNOLOGY FINANCING SER INC	800	9.36
COASTAL TELCO SERVICES	210,400	2,461.68
COASTAL WOODWORKING INC	82,600	966.42
COGSWELL JALINE R	2,500	29.25
DIRECTV LLC	19,100	223.47
DISH NETWORK LLC	6,900	80.73

<b>Owner</b>	<b>Assessment</b>	<b>Tax</b>
DISHNET SATELLITE BROADBAND LLC	400	4.68
EASTERN TRADERS LTD	29,300	342.81
FARRIN ALBERT & NANCY	1,000	11.70
FELTIS SHAWN	1,500	17.55
FIRST DATA MERCH SER CORP	500	5.85
GRAYHAWK LEASING LLC	2,800	32.76
HARRIS CHRISTINA & GEORGE	1,000	11.70
HEAL ALAN	8,000	93.60
HUGHES NETWORK SYSTEMS LLC	1,500	17.55
JEWETT JULIA	1,500	17.55
JORDAN SANDY	1,700	19.89
KILLIAN DENNIS & ELIZABETH	8,000	93.60
LAVALLE ROGER	1,000	11.70
LERMOND CARROLL A	5,000	58.50
LINCOLN ROBERT	1,000	11.70
MAIN BUTCH	3,000	35.10
MAINE FIBER CO. INC	10,300	120.51
MAINE RSA #1 INC	27,300	319.41
MARITIME ENERGY INC	1,500	17.55
MCKENNY JASON	1,500	17.55
PELLETIEF JEFF	1,500	17.55
PORTER MARK	1,000	11.70
PORTLAND CELLULAR	4,400	51.48
PRIOR JOYCE & DONALD	8,500	99.45
PROG LEASING	1,400	16.38
QUINTANA ZACHERY	1,000	11.70
RICE ADAM	5,000	58.50
ROLFE FRANK SR.	5,000	58.50
SAUVIE TINA	500	5.85
SAVAGE MICHAEL	3,500	40.95
SCIENTIFIC GAMES INT'L	500	5.85
SERENCKO JANICE	5,000	58.50
SILVARIA CHRISTOPHER	5,500	64.35
SIMMONS DIANNE	1,500	17.55
SMELTZER JANET	6,000	70.20
SMITH LIBBY	8,000	93.60
SPRAGUE ED	1,500	17.55
SPRAGUE SUE & CHESTER	1,000	11.70
ST JEAN PAMELA J	3,000	35.10
STAPLES JEFF & MAUREEN	2,000	23.40
SUKEFORTH JIM & MELISSA	3,000	35.10
TALBOT DAVID & JULIE	500	5.85
TIDEWATER CREEK REALTY TRUST	29,000	339.30
TIDEWATER TELCOM INC	17,400	203.58
TIME WARNER	391,100	4,575.87
TIME WARNER CABLE INTERNET LLCC	2,900	33.93
TOWNLINE CAMPING LLC	4,500	52.65
VIASAT INC	400	4.68
WAITT LISA	6,000	70.20

## Road Commissioner's Report

In 2018:

A section of West Neck Road was prepped with brush cutting, ditching and culvert replacement. This is in anticipation for paving.

Parts of Borland Hill Road were cleared of brush, ditched and right of way culverts replaced as necessary.

A section of the Mills' sidewalks were prepared and paved. The remainder of the Mills' sidewalks will be prepared and paved after the catch basin project is complete.

In 2018, more extensive brush cutting was completed on Upper East Pond Road, Eugley Hill Road, Borland Hill and parts of West Neck Road.

Routine maintenance was performed during the year including:

Boat Landing was graded.

Signs were replaced.

Patching and storm cleanup were done as required.

In 2019:

Continue the preparation of West Neck Road for paving.

Anticipate prepping a section of Mills Road with culvert replacement, catch basins replacement and remaining sidewalks prepped and paved.

A section of Back Meadow Road will be prepped and paved.

A section of East Neck Road from intersection of Vannah Road to end of East Neck Road planned to be paved.

Brush cutting will be continued as part of the normal maintenance of the town.

Other routine maintenance as required.

Respectfully,  
JOHN F. YORK  
Road Commissioner

## Code Officer's Report

This past year was busier than last year. I issued 98 building permits, the same number as last year. There were 42 plumbing permits.

I would like to thank the Town for dedicating the Town Report to me last year; it was a great honor and greatly appreciated.

There are a couple of issues that will be coming up in the near future for the residents to think about and be involved with. The first is marijuana and how the Town wants to regulate its use in Nobleboro. The Town has two options, at present the Town is a "dry" town and has to vote to allow sales of adult use, commercial growing, manufacturing, and testing facilities, each one taking a separate positive vote to allow its use. It includes both recreational and medical sales.

The other item is some type of ordinance covering Air B&B's or short-term rentals. As most short-term rentals in Nobleboro are in the shoreland areas, there are many concerns. The size and age of present septic systems is a major one. Also, there are life safety concerns, such as egress, and smoke and carbon monoxide detectors being installed.

It can be a simple ordinance or can get complex depending on how the Town wants to proceed.

As always please call the office with any questions.

Respectfully submitted,  
STAN WALTZ  
Code Officer  
Plumbing Inspector

## Minnehata Fire Company

The Minnehata Fire Company responded to 204 calls in 2018.

During 2018, the Minnehata Fire Company raised funds to finish the restoration of the Mills Station, and purchased a rescue boat for the fire department.

Minnehata was given a 1962 Kieser 6x6 with a 1000 gallon water tank and a 400 g.p.m. pump. This truck will be used as a forestry unit. We are also getting ready to replace our 1986 Engine 2. It has given the town 30 years of reliable service as the primary pumper. This will occur toward the end of this year or by the end of 2020.

As always, we are looking for new members to volunteer. If you want to help, we will find a job for you. Please help us help you. I want to thank each of the department members and their families for their time in protecting the citizens of Nobleboro and its neighboring towns.

List of calls:

Fire, other	13
Building fire	01
Chimney fire	02
Vehicle fire	04
Grass fire	02
Emergency medical services	112
Motor vehicle accidents	40
Power/trees down	07
Fire/smoke/CO	15
Service calls	<u>07</u>
TOTAL	203

Respectfully,  
RYAN A. GALLAGHER, Chief

## Nobleboro Historical Society

In 2018 the Nobleboro Historical Society (NHS) celebrated its 40<sup>th</sup> anniversary. It was founded under the leadership of George Dow and the dedicated charter members in 1978.

NHS is an all-volunteer organization, has provided six historical programs for the public, the AppleFest community celebration, four \$1,000 scholarships for Nobleboro residents, an on-going Nobleboro history program for Nobleboro Central School students taught by Carolyn Hardman, access to local genealogical records with assistance, and eight summer Open Houses at the Museum. The Fish Ladder Restoration Committee, part of the Society, has a separate report. NHS currently has about 160 members.

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

- Paul Bryant, owner of the Riverside Boat Company, talked about the family business of building and maintaining wooden boats started by his father and his son will carry on. The shop is close to the site used by the Bryant family for over 100 years.

- Louise Miller, Education Director of Lincoln County Historical Association, presented “Sharing the Voyage – Wife of a Ship Captain.” It was based on Sallie Goodwin’s letters and diary of her 1860-80 ocean travels with her husband, Capt. Samuel Goodwin.

- Michael Dekker, local historian and author, talked about “French and Indian Wars in Maine 1675-1759” describing the several conflicts between the Native Americans and Europeans.

- Carolyn Hardman reprised her program “Capt. Joseph C. Hopkins Who Sailed the High Seas” for the Newcastle Historical Society and met the family who just moved into Hopkins’ house in Newcastle.

- John Bunker, Maine’s ‘Apple Man,’ presented “How the Kavanagh Apple from Ireland was Part of the History of Damariscotta Mills” describing his search for heritage apples over all of Maine and their unique characteristics.

- “The 225 Years of History at Nobleboro’s First Baptist Church,” a joint program with First Baptist Church of Nobleboro, was an interview by Mary Sheldon of Carolyn Baltes and Pastor Stan LeQuire, who portrayed Sarah (Lincoln) Chapman and Rev. Phineas Pillsbury who were part of the early church.

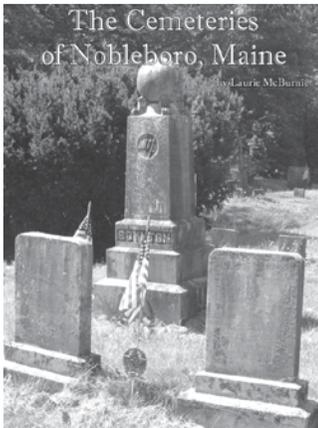
Carolyn Hardman continued to create and coordinate our successful Nobleboro history classes for Nobleboro Central School students, along with volunteers Britt Hatch and Richard Roosa. Students from NCS in the 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>, 5<sup>th</sup>, and 6<sup>th</sup> grade classes and the NCS Senior Buddies returned to the Center for programs that fulfill their class curriculum requirements. There are always lots of smiles and wonderful thank-you letters talking about their favorite part – like making butter, using the wringer washer, removing corn from the cob with the sheller and writing with a quill pen.

Our 13th AppleFest revival on October 13 was successful again – thanks to our volunteers and support from people in Nobleboro & surrounds. About 380 folks attended 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. This year there were 100 donated, locally-made delicious apple pies. NHS gives \$200 to the NCS 8<sup>th</sup> graders for their class project as a thank-you for their cheerful and diligent help with AppleFest.

The four 2018 scholarships for \$1,000 each were awarded to Lincoln Academy graduates:

- Ethan Burns, Thomas College, Criminal Justice and Criminology
- Lexi Hartford, Mount Ida College, Funeral Services OR Saint Joseph’s College, Psychology
- Anna Hatch, University of Southern Maine, Athletic Training or Pre-med
- Michaela Peabody, Rhode Island College, Sonography and Radiology

The 2019 scholarship application forms are now available from local high schools or our website, [www.nobleborohistoricalociety.org](http://www.nobleborohistoricalociety.org) and are due Monday, May 6, 2019.



This year NHS helped many people seeking genealogical information about their family who came from California, Texas, Michigan, down the East coast and all over Maine. Museum exhibits were updated with the addition of a new glass display case and a hand-carved Damariscotta Mills Post Office sign.

MARY SHELDON, President

*The Cemeteries of Nobleboro*, written by Laurie McBurnie and published spring 2018, is an outstanding reference with color photos of all 85 Nobleboro cemeteries and includes genealogy information for many of the individuals.

## Dow Scholarship

The thirteenth annual Dow Scholarship was awarded to Lexi Hartford and Cody York. Lexi & Cody are both recent graduates of Lincoln Academy in the class of 2018. Lexi is attending Saint Joseph's College in Standish, majoring in Psychology. Lexi is the daughter of Jodi & Thomas Hartford of Nobleboro. Cody is attending Southern Maine Community College in South Portland, majoring in Architectural Engineering Design. Cody is the son of Michelle York and Ken York, both of Nobleboro.



*Lexi Hartford*



*Cody 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 \$1,000 in scholarships to Nobleboro students each year. This year we awarded 2 students with \$500 scholarship each.

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 Lexi & Cody the best in their studies.

### Scholarship Committee:

Richard Spear, Selectman

Harold (Bud) Lewis, Selectman

Richard Powell Jr., Selectman

Susan Pinnetti-Isabel, Town Clerk

Mary Ellen Anderson, Past Town Clerk

### Past Recipients:

2006 Nathan Steeves

2008 Daniel Wyand

2010 Alyssa Fitzgerald

2012 Mikaela Cameron

2014 Jalen Lincoln

2016 Alyx York

2007 Kyle Wright

2009 Kyle Spear & Jesse Oliver

2011 Orion Becker

2013 NO PRESENTATION

2015 Nancy Billings

2017 Jasmine Packard

## Nobleboro Cemetery Committee

The repair and cleaning of headstones in town cemeteries continued in 2018. This project, which has been spread out over several years, is key to the preservation of this part of Nobleboro history. This past year the work, carried out by Thomas A. Stevens Cemetery Restorations of Newcastle, included cemeteries along/off Duck Puddle Road and the northern half of East Neck Road. Work in 2019 will likely include some cemeteries in North Nobleboro.

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 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 a committee member. Whatever amount of time you have available, we would most appreciate. Perhaps we can get a group together for a work day in the spring (before all the ground vegetation gets thick).

"The Cemeteries of Nobleboro" column, featured in *The Lincoln County News* and covering all 85 cemeteries in town, has been compiled into a book which is available through the Nobleboro Historical Society. The book includes color photos for each cemetery, a section on headstone care, and a comprehensive listing of burials in town.

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

Respectfully submitted,  
LAURIE McBURNIE, Chair  
MARY SHELDON  
HENRY SIMMONS

## **Nobleboro K – 12 Education**

Martin Mackey, Principal, Nobleboro Central School

Craig Jurgensen, Superintendent of Schools, AOS 93

Hillary Petersen, Chair, NCS School Committee

Looking back at 2018 (particularly as your new school superintendent), I am reminded that our schools must always be looking forward as we prepare our students to be “21st century learners” with the promise of making them “future ready” lifelong learners. We know that critical thinking, cooperation, communication, and creativity are essential for our students to succeed. To ensure our instructional practice includes these foundational skills, teachers at all levels and throughout all of our schools continually review and revise their curriculum and teaching practices. To oversee and coordinate this important work, the AOS hired Ann Hassett as Director of Curriculum, Instruction, and Assessment. Ms. Hassett also coordinates and oversees several state and federal grant programs and is instrumental in our transition to a robust standards-based reporting system. The staff has put numerous hours of diligent work into transitioning to a standards-based reporting system, and will continue to work on refining practices and procedures to more effectively meet our students’ needs and provide them with a quality education. Ms. Hassett was most recently the Nobleboro Principal. She brings a wealth of experience in educational leadership, curriculum, and instruction to this important position.

The vibrancy of our local communities and their support for our schools is essential for the support of student aspirations and success. It takes the commitment of many people to create and maintain a strong and effective school. Nobleboro Central School has many parents and community members supporting its mission including a PTO and a School Committee. The School Committee’s primary responsibilities are for budget, policy development, and oversight. The NPTO works to provide support for many school and community enrichment activities with its fundraising and organizing efforts. Additionally, Principal Mackey works diligently, fulfilling his leadership role to ensure the school is well-staffed and focused on meeting the needs of all students with the most qualified professional staff available. New staff for the 2018-19 school year included Edward Farrell (Ed Tech 3). With Facilities Manager Shep Brown and members of the Facilities staff, Principal Mackey also ensures that NCS buildings and

grounds are well maintained and cared for. I am very proud of the work our teachers, support staff, and administrators have done to enhance learning opportunities and achievement outcomes for all students.

NCS enrollment on January 4, 2019 was 140 students in grades K-8. There are 71 Nobleboro students attending secondary programs including Lincoln Academy and Medomak Valley High School.

School budgets provide the backdrop for telling the story of every school. How a school appropriates and uses its available funding translates to and defines what is important to the administration, teachers, support staff and the community because it represents what these groups want and need to provide for their students. Budget preparation is a complicated process. From one budget year to another, school administrators work with local officials and community members to ensure that each school budget is adequate, equitable, and predictable and that it is developed with input from all stakeholders in a clear and transparent process.

Our work together in the schools and communities is complex, sometimes challenging, and yet unquestionably essential and rewarding. Together we make a positive difference in the lives of our students, their families, and the communities in which we live and work. We are increasingly coming together as a learning community to engage in expanding our shared commitment for improving the education we provide to our children. I encourage you to visit the AOS 93 and the Nobleboro Central School websites ([www.aos93.org](http://www.aos93.org)) for current news and information about our students and school activities, as well as school policies, and School Committee meeting agendas and minutes. This website will also provide you with links to individual school websites and to useful information from numerous resources. Whenever you have a question or wish to become involved in your community school, please call me or Principal Mackey.

Respectfully Submitted by  
CRAIG JURGENSEN  
Superintendent of Schools  
MARTIN MACKEY  
Principal

**AOS 93 Enrollment - October 2018**

<b>ELEMENTARY ENROLLMENT</b>											
	Pre-K	Kdgn.	1st	2nd	3rd	4th	5th	6th	7th	8th	TOTAL
Bristol	14	20	16	19	21	15	25	17	19	23	189
Open Enrollment	0	0	0	0	0	0	0	0	1	0	1
<b>Bristol Total</b>	<b>14</b>	<b>20</b>	<b>16</b>	<b>19</b>	<b>21</b>	<b>15</b>	<b>25</b>	<b>17</b>	<b>20</b>	<b>23</b>	<b>190</b>
Bremen		4	6	3	5	5	12	5	7	6	53
Damariscotta		20	20	19	20	21	13	14	24	16	167
Newcastle		13	10	10	19	16	22	23	28	25	166
Open Enrollment		3	0	3	3	1	3	6		2	21
Superintendent's Agree						1	1	1		1	2
Public Tuition		1	0	2	3	2	4	5	6	8	31
<b>GSB, CSD Total</b>		<b>41</b>	<b>36</b>	<b>37</b>	<b>50</b>	<b>46</b>	<b>55</b>	<b>54</b>	<b>65</b>	<b>58</b>	<b>442</b>
Jefferson		17	17	19	15	29	16	23	22	19	177
Open Enrollment								1		1	2
Superintendent's Agree		3	2	1	4	0	1	1	2	0	14
<b>Jefferson Total</b>		<b>20</b>	<b>19</b>	<b>20</b>	<b>19</b>	<b>29</b>	<b>17</b>	<b>25</b>	<b>24</b>	<b>20</b>	<b>193</b>
Nobleboro		15	6	14	14	12	14	17	17	18	127
Open Enrollment		0	3	1	0	3	0	2	3	2	14
CAL (from out of NCS)											
Public Tuition											
Superintendent's Agree											
<b>Nobleboro Total</b>		<b>15</b>	<b>9</b>	<b>15</b>	<b>14</b>	<b>15</b>	<b>14</b>	<b>19</b>	<b>20</b>	<b>20</b>	<b>141</b>
South Bristol		3	3	4	5	4	11	3	6	7	46
Superintendent's Agree											
Open Enrollment		2	2	2	3	1	6	0	3	1	20
<b>So. Bristol Total</b>		<b>5</b>	<b>5</b>	<b>6</b>	<b>8</b>	<b>5</b>	<b>17</b>	<b>3</b>	<b>9</b>	<b>8</b>	<b>66</b>
<b>TOTAL ELEMENTARY</b>	<b>14</b>	<b>101</b>	<b>85</b>	<b>97</b>	<b>112</b>	<b>110</b>	<b>128</b>	<b>118</b>	<b>138</b>	<b>129</b>	<b>1032</b>

**SECONDARY ENROLLMENT and home school**

	9th	10th	11th	12th	TOTAL
Bremen	11	10	5	10	36
Bristol	20	18	24	20	82
Damariscotta	22	17	20	34	93
Jefferson	25	23	30	24	102
Newcastle	17	15	27	24	83
Nobleboro	18	16	15	24	73
South Bristol	10	4	7	6	27
<b>TOTAL SECONDARY</b>	<b>123</b>	<b>103</b>	<b>128</b>	<b>142</b>	<b>496</b>

AOS No. 93 Total K-12 1528

# **Central Lincoln County (AOS#93) Adult & Community Education Annual Report 2018**

CLC Adult & Community Education provided services to over 850 people in 2018. We offered the HiSET (formerly GED) high school equivalency diploma program, basic literacy & math instruction, college preparation classes in mathematics and English language arts, college placement testing, college and career advising, medical certificate programs (in partnership with LincolnHealth) and community enrichment classes for all ages. Except for our community enrichment classes/courses, all of our programs and services are free to students.

During the 2017-2018 school year, we had 28 students enrolled in our high school equivalency program. Before the year was out, 11 of them completed the program and earned their diploma. A graduation ceremony was held on May 31<sup>st</sup> that celebrated the commitment and efforts of these remarkable honorees. We hope to expand our hours of operation to include summer programming in 2019. This will enable students to stay engaged and on track with their goals throughout the summer months. Anyone who is 17 or older and out of high school and who wants to earn a diploma or improve basic skills should contact us to explore options and develop a plan. Our dedicated staff is ready and eager to provide support and encouragement to help our students reach their goals.

During the 2017-2018 school year, 36 people accessed our college transition courses and services. Anyone seeking support in navigating the college transition process, meeting the academic placement requirements for college acceptance, determining college and career goals, or understanding and completing college related paperwork should contact us. Our college transition coordinator and instructional staff are ready to help!

Approximately 800 community members accessed one or more of our low cost, high impact community enrichment offerings in 2017-2018. Our partnership with the RSU 40 Adult & Community Education Program enables us to provide a single point of access for information about classes throughout the Lincoln County area. From creative writing classes to crossbow safety, from a field course in old barns to learning to make homemade pasta, from pottery, dance and music courses to free classes

about retirement health care options and resume writing, your Adult & Community Education program provided approximately 200 enrichment classes to the residents of the Lincoln County area.

I have now served a full year as your new Director and can honestly say that Adult Education makes a difference! A BIG difference! The students who seek our services have come to a place in their lives where they are seeking something more – a high school diploma, a college education, assistance with determining the best career path for their individual strengths and needs, or support with navigating the complicated waters of financial assistance. They have hopes and dreams – the desire for a better life for themselves and their families. Without our support, those dreams might simply remain dreams that never get realized. Adult Education helps make dreams come true.

For more information about any of our programs, please visit our web site: <http://clc.maineadulted.org> or call us at 207-563-1403.

Respectfully submitted,  
PAMELA J. SPERRY  
CLC Adult Education Director

# Lincoln Academy

To the Residents of Nobleboro:

Greetings from Lincoln Academy, where our second trimester is in full swing. Classes are about halfway through their academic year, and winter sports season is at its peak. My name is Nancy Starmer, and I am currently serving as Lincoln Academy's Interim Head of School. After working for many years first as a public school teacher, then as an independent school teacher and administrator in Massachusetts and Pennsylvania, I came out of retirement to serve as a consultant and now Interim Head at LA. The experience has been fascinating and rewarding. This is a wonderful school, full of dedicated teachers who are not only committed to serving our wide range of students well but who are also active citizens of their local communities. Those connections, and the clear investment the local communities have in the success of our school, are qualities I've come to appreciate most about Lincoln Academy. Students, faculty, staff, alumni, and parents share a deep love for this place, and that shines through every aspect of the school.

Our biggest news of 2018-19 is that after an extensive national search the LA Board of Trustees has hired Jeff Burroughs to be Lincoln Academy's next Head of School. Jeff, who is currently the Assistant Head of School for Academics at St. Johnsbury Academy in Vermont (also a Town Academy) will take the reins on July 1, 2019. Before moving to St. Johnsbury, he and his wife Melissa spent several years at the Hyde School in Bath. Thanks to these roles Jeff has experience in both the Town Academy model and life in midcoast Maine, and all are looking forward to having him here at LA.

In the meantime, we are having a full and active year. In September we welcomed a large freshman class of 151 students from 21 sending towns and 14 countries around the world, bringing our total student population to 560. Our new students came in on a high note: 2018 was an excellent year for LA sports, arts, academics, and extracurriculars. The girls tennis team won their first ever state championship, and the boys lacrosse and boys cross country teams were both state runners up. Many teams were also honored with Good Sportsmanship Awards this year, demonstrating that LA athletes continue to uphold a tradition of excellence both on and off the field.

LA students also excelled in the arts in 2018, and this year continue to do so. The Wind Ensemble won Gold at New York City's WorldStrides

Heritage Festival in April, and 67 student musicians this year--a record number--have qualified for District, All-State, and All-State Jazz Honors Festivals. Though the 2019 season is just beginning, LA's theater program has won the Regional One Act Competition 11 out of the last 12 years, including in 2018. In visual arts students have over a dozen courses to choose from in drawing, painting, ceramics, metal sculpture, printmaking, and more, and in June 2018, as in previous years, a significant number of graduating seniors continued on to major or minor in visual or performing arts at universities, art schools, and conservatories.

Each year more than 150 students take at least 1 AP course at LA, many taking multiple courses and sitting multiple exams. 2018 was no exception. Our teachers mentor students wishing to do independent studies in a wide variety of subjects. This year independent studies include sustainable agriculture; multivariable calculus; bassoon, piano, and a number of other instrumental studies; journalism; woodworking; and physics. About half of LA students participate in at least one sport and many are two- and three-sport athletes. Other extracurricular activities include State-Champion Debate and Math Teams, Model United Nations, Outing Club, Special Olympics, and a wide variety of service and student-interest clubs.

Our residential program has brought students from the US and the world to the LA dorms and added significant geographic diversity to our student population. This has been apparent in every aspect of school life, from class discussions to celebrations of world holidays. Our international students benefit tremendously from their experience at LA as well, enjoying the beauty of the area, making friends with local students and being invited into their homes, volunteering at Pumpkinfest (a true cultural experience!) and sharing Thanksgiving with the staff at Camp Kieve.

Though our student population has changed over the last six years, Lincoln Academy remains deeply rooted in the local community. At LA, we are committed to providing a top-notch education for all students who come through our doors, whether they take vocational or Advanced Placement courses, participate in one of our Alternative Education or special education programs, or a combination of the above. This I hope is evident in the variety of paths our graduates choose after LA. In the Class of 2018 there were 139 graduates, 96 of whom went on to four-year colleges, 13 to two-year educational programs and community colleges, 28 of whom went straight into the workforce, and 2 of whom joined the military.

Along with our academic, athletic, arts, and extracurricular programs, we continue to uphold many long-standing traditions that some of you probably remember from your days as students or parents at LA: every

Friday we gather for an all-school Community Meeting in the gym. Students meet daily with the same academic advisor during all four years at LA. We held our annual Homecoming celebration in September, complete with the parade through downtown Damariscotta, and as I write this letter we are planning for our 2019 Winter Carnival in February.

We are deeply appreciative of the support of local sending towns. Your children are the lifeblood of Lincoln Academy. Please know that you are always welcome to attend a sporting event, concert, or Parents' Association meeting, or to stop by for a tour. We invite you to follow Lincoln Academy News on social media if you would like to know more about day to day activities on our busy campus.

Thank you for being part of a long tradition of independent education at Lincoln Academy.

Sincerely,  
NANCY STARMER  
Interim Head of School

## **Nobleboro/Jefferson Transfer Facility**

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

I would like to recognize our employees Barry Howell, Manager; Brandon Achorn, Assistant Manager; and Linwood Rideout and Glenn Daiute, transfer station attendants. They do a great job in keeping the facility clean and organized. You will see them out and about helping people with their trash and encouraging people to recycle anything they can. I hope they make your trip to the Transfer Station a positive experience.

In 2018 we lost some of the market for some of the plastic to be recycled. Now we can only accept #2 plastics and rigid plastics. We do have programs for recycling paint, food, waste (organic), metals, electronics, paper and cardboard.

The outlook for 2019 is to continue our efforts to recycle as much as possible. We would like to see more people separating their food waste so we can compost this. It would take a lot of weight out of our mainstream waste. Everything you recycle helps reduce the amount it costs to put items into the mainstream trash.

For 2019 we were able to hold the cost for the five towns the same as in 2018. With the way the economy is, I feel Barry has done a great job in keeping the budget to a 0 % increase. This in return is a help to all towns.

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

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

Respectfully submitted,  
RICHARD SPEAR, Transfer Station Agent

## Great Salt Bay Sanitary District

Great Salt Bay Sanitary District (GSBSD) is a publicly owned, quasi-municipal utility organized to provide safe drinking water in Damariscotta and Newcastle, and to provide wastewater treatment services in the Towns of Damariscotta, Newcastle, and Nobleboro. The District currently has 713 water customers and 1,428 wastewater users. Scott Abbotoni is the Water Division Manager and LeeAnna Libby is the Wastewater Division Manager.

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

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

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

In 2017 the Water Division replaced 1,600 feet of 120-year-old cast iron pipe with new 8-inch H.D.P.E. pipe from Main Street to Lewis Point Road. This will help with water quality and increased fire flows throughout the water system.

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

The lagoons were cleaned, the aeration system upgraded and the lagoon liners were inspected in 2012. In 2016 an upgrade to the main plant's electrical and blower system was completed,

In 2018 the District began an upgrade to seven of its nine pump stations. This began at the Municipal Parking Lot by replacing 30-year-old centrifugal pumps with Homa grinder pumps. These pumps are run by power saving VFDs (variable frequency drives), housed in a new stainless control panel. Final completion of the station will be the summer 2019 with approximate cost of \$48,884.

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

The Great Salt Bay Sanitary District's operations are carried out by five

full-time employees and are overseen by an elected six-member Board of Trustees. Representing Damariscotta are William Brewer, John Gallagher, and Raymond McConnell. Newcastle Trustees are Allan Ray and Clayton Huntley and representing Nobleboro is Robert Whear. The Trustees meet the second Wednesday of each month at 5 p.m. at the District Office located at 121 Piper Mill Road in Damariscotta. The public is encouraged to attend.

Office hours are: Monday-Friday 7:00 a.m. - 3:00 p.m. For more information, please contact our Water Division at 563-3010, our Wastewater Division at 563-5105, or visit our website at [gsbsd.org](http://gsbsd.org).

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

## Midcoast Conservancy

Midcoast Conservancy is committed to supporting our mission pillars of healthy lands, waters and communities in Midcoast Maine through conservation, outdoor adventure and learning. We specialize in conserving land and clean water for all and getting people outside and enjoying all that Maine has to offer. Our goal is to have a deep impact within the heart of the midcoast region: from the headwaters of the Sheepscot River to the bay and the entire Damariscotta Lake watershed. On January 1st, we merged with Medomak Valley Land Trust, bringing 13 new towns and 4500 acres of land into the Midcoast Conservancy community.

This year, in Nobleboro and the surrounding area, we impacted your land, water and community in the following ways:

### Community & Water

- Continuing Outdoor Adventure & Learning hub programming on Damariscotta Lake with a summer paddleboard camp offered at no cost to participants.
- Continuing to reduce invasive plant Hydrilla populations in Davis Stream and Cranberry Cove. In 2017, no Hydrilla was found for the first time since 2009. We will continue to be a leader in the fight against invasive plants in 2019.
- Offering paddle and fat bike summer camps for local youth at Hidden Valley Nature Center
- Conducting regular testing of Damariscotta Lake water quality.
- Held the first annual Love the Lake regatta of paddle-powered watercraft from the shores of Rolling Acres, in Jefferson, for over 40 participants.

### Land

- Completed donation of Long Meadow Brook Preserve, located in Nobleboro and Waldoboro.

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](http://www.midcoastconservancy.org). Please be in touch or stop by our office at 290 Atlantic Highway (Rt. 1) in Edgecomb with any questions you may have.

JODY JONES, Executive Director

## Pemaquid Watershed Association

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

In 2018, some major programs managed and offered by PWA included:

- Public access to trails, open space and shorefront on PWA nature preserves.
- The Courtesy Boat Inspection (CBI) program at the Pemaquid Pond Nobleboro boat ramp to educate boaters and help minimize the risk of spreading invasive plants. Keeping the pond water quality healthy and clean benefits recreation and waterfront property values.
- The LakeSmart Program, which provides free, individualized technical advice and information to waterfront residents about property-care best management practices to prevent erosion and to safeguard water quality.
- Free guided paddle trips on Pemaquid and Duckpuddle Ponds with the PWA Paddlers from May through September.
- Providing Nobleboro residents boating and fishing regulations, boating safety material, lead tackle exchange and loon habitat information. Also providing this information at "PWA Ponders" gatherings, annual public get-togethers of Nobleboro pond side land owners to share concerns and updates about conservation efforts related to the ponds.
- Litter and pollution prevention including clean-up days on and around the ponds.
- Invasive aquatic plant paddle citizen scientist training on Pemaquid Pond.

PWA will unify soon with Damariscotta River Association (DRA) to become a stronger conservation organization with a new name. The unified organization will honor the natural ecosystems of our community and

pursue the protection of land and water resources through inclusiveness, collaboration, partnerships, transparency, appreciation of members and volunteers, innovation, understanding and addressing community needs, public accessibility and strong partnerships of board and staff.

This joined land trust will continue to serve the citizens of Nobleboro with nature preserves to enjoy and programs to help protect the quality of life for residents and visitors. We will remain committed to keeping the land and water of our region healthy.



*Courtesy Boat Inspection sign Pemaquid Pond boat ramp, Nobleboro*

## Skidompha Library

Because of your continued generosity and support, many Nobleboro residents enjoyed all Skidompha Library has to offer. At the end of 2018, over 1,000 Nobleboro individuals had library cards.

### **In the last year your library...**

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

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

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

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

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

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

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

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

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

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

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

With appreciation,  
PAM GORMLEY  
Executive Director

## **Nobleboro Recreation Committee**

The committee continues to be active in overseeing the upkeep of the ballfield and surrounding grounds. The committee leads the effort in assuring the ballfield is ready for competition each spring. The 2018 Little League baseball opening day had to be moved to the Nobleboro facility due to spring conditions with assistance from the committee.

The committee thanks Barry Howell and his staff at the transfer station for ensuring trash is picked up at both the ballfield and town landing annually.

The Nobleboro Recreation Committee works closely with the Lincoln County Sheriff's Office regarding mowing both the ballfield complex and the town landing. The committee has assumed the task of the mowing of the town landing on several occasions when manpower needs dictated.

Special thanks to the following for the installation of protective wire on the dugouts: Brooks Trap Mill in Thomaston and Donald Soohey for donation of the wire and Darren and Michelle York for installation.

Solar lighting will be installed in the spring to illuminate the American flag displayed throughout the year.

Area businesses will be contacted in March as usual to sponsor banners on the outfield fence for annual expenses. Thanks to the many loyal participants, many of whom have been sponsors since the field was first opened to the public.

The facility continues to be an attractive addition to the community and the committee is looking forward to the activities and public use in 2019.

The committee will be exploring the possibility of scheduling an Earth Day community clean-up of the town landing with the concept of it becoming an annual event.

Respectfully submitted,  
TERRY SPEAR  
DARREN YORK  
KENNY YORK  
PHIL PAGE, Chair



## Lincoln County Emergency Management Agency

### Working for you

Lincoln County Emergency Management Agency strives every day to encourage and support preparedness in the communities of Lincoln County. In order to accomplish this we work with our first responder agencies, state agencies, federal agencies, and various community organizations. We manage the Lincoln County Search & Rescue Team, a Hazardous Materials response team, our Amateur Radio Team, and the Lincoln County Local Emergency Planning Committee (LEPC). The LEPC identifies facilities that use hazardous materials in Lincoln County; the membership is made up of facility representatives and first responders. The LEPC works to ensure that responders and the facilities are prepared to handle an emergency regarding hazardous materials. Our agency has 2 full time employees and 1 part time employee. Our 2019 budget is \$236,535, 50% of our budget is reimbursed by a grant from FEMA through the State of Maine. We also receive approximately \$75,000 annually in Homeland Security Grant funds for projects and teams.

### September is preparedness month

Are you prepared?

Being prepared means everyone in your household is able to survive at home with no utilities, phone, electricity, water, etc., or has a pre-identified evacuation location where you and household members can go to survive. FEMA (Federal Emergency Management Agency) says that everyone should be prepared for at least 72 hours, we recommend that you are prepared to survive for at least **7 days**. You can start by asking yourself the what ifs: what if you lost power for 1 week or 2 weeks, where would you get water from? Where would you get food? If the power loss were in the winter, would you be able to heat your home? Would you need to go to a shelter,

where would you get information about shelters that are open? What if your road was blocked, would you be able to get needed medication, do you have an extra supply of medication. What if there was a fire at your home? Everyone's situation is different, a lot of us will have the same what ifs but some of us have different what ifs. Make sure you ask yourself all of the what ifs that you can think of, and develop a plan to prepare for each one. Information about getting prepared can be found on our website, and social media pages below. During emergencies and disasters, be sure to check in with your neighbors and always follow the directions of first responders.

**Lincoln County EMA will be hosting a Preparedness Fair at the CLC YMCA in Damariscotta in September 2019! Please keep an eye on our website and social media for more information. There will be several organizations present to answer all your preparedness questions and provide tips!**

#### **Project Lifesaver**

We recently joined Project Lifesaver. Project Lifesaver is a program used to help locate people that may wander from their home due to a brain disorder such as Alzheimer, Dementia, Autism, Down Syndrome, or any other diagnosed brain disease or traumatic brain injury. If you know someone that needs this program, please have his or her caregiver call us, our goal is to provide this service at no charge, and so far we have been able to do so. You can learn more about the program at [www.projectlifesaver.org](http://www.projectlifesaver.org).

[www.lincolncountyema.net](http://www.lincolncountyema.net)      [lincolncountyema@lincounty.me](mailto:lincolncountyema@lincounty.me)  
PH: 882-7559

## Central Lincoln County Ambulance

In 2018 our service responded to 1,640 emergency calls, an increase of over 100 emergency calls from 2017. While we have seen an increase in emergency calls, we have continued to see a decline in transfers, specifically basic life support transfers. The continued reduction in transfer volume has had a large impact on our revenue for the year. This is an issue for our organization because, in the past, our operational budget has come entirely from the calls we bill for, while the town contributions have been used for equipment and training needs. Going forward the town contribution amounts have increased to compensate from our decreased revenue, while remaining very low cost when compared to other EMS agencies of comparable size.

We have continued our annual appeal letter to seek help from our community members in covering the increasing costs of equipment and training. I am pleased to announce that we have received great support again this year, raising \$29,000 to date. The money we receive in donations is going toward our effort to purchase our next ambulance to replace one of our two aging 2010 ambulances. The approximate cost of replacing an ambulance is now \$170,000 and all donations are an essential part of acquiring these funds.

We have continued to provide Community Paramedicine visits to members of our community for our fifth straight year. This program has demonstrated a positive impact on the patient's ability to manage medical conditions at home. We have completed four training modules and will continue to train on additional topics in the future to continue to provide the best home care to our patients.

Respectfully,  
MARK DOE  
Interim Service Chief

## Lincoln County Television

For 25 years our mission statement and overall focus has remained the same while much of the technology and many of the faces have changed. Established as a non-profit organization in 1993, LCTV is still growing and going strong. Our main focus is teaching video production, providing production equipment, and studio access, to creative individuals of all ages throughout Lincoln County. We also manage, produce, distribute and broadcast videos that are created by local Maine artists and community organizations. LCTV programming can be viewed 24 hours a day on Spectrum Cable and Tidewater IPTV. Live streaming, and archived video on demand are also available at LCTV.org and on LCTV's Vimeo and Facebook pages.

In 2017 the passing of our long time Executive Director Mary Ellen Crowley left the LCTV organization saddened, stunned and in a period of great transition. Interim manager Abby Ingraham stepped in to stabilize the day-to-day operations. Fortunately in September of 2018 Newcastle resident Stephen Popp was hired as the new LCTV Station Manager.

There are some great things happening at LCTV. Please come visit us. You can find us a bit easier because of our new sign in front of our office/studio at 29 Sheepscot Road in Newcastle. Our studio interior has recently been freshly painted, reorganized, and has had new carpeting installed in an attempt to inspire and welcome new growth.

Our recent Board of Directors' development recruitment campaign was successful in bringing five new energetic board members to the LCTV team. Much of our programming has been successfully refreshed by eliminating or archiving stale programs. We are currently producing and filming new weekly themed shows, short films, and local Public Service Announcements. LCTV has been active in promoting many local non-profit organizations and social charitable efforts. New educational Maine-produced programming has been introduced to our airing schedule along with the development of a children's Saturday Morning Fun Time. We are also currently teaching Lincoln Academy student interns how to operate and edit using our recently upgraded field equipment and newer production equipment.

In addition to the continued generous support that Nobleboro provides to LCTV, we have been fortunate to develop new local partnerships while welcoming several new business sponsors. This is enabling LCTV to

broadcast major community events LIVE. Local businesses are now being successfully asked to deliver the same level of commitment and involvement that Nobleboro has.

The LCTV organization is passionately excited to continue to showcase Nobleboro's official town business, special meetings, recreational sports, educational achievements, cultural events, artistic endeavors, community celebrations and fascinating history.

On behalf of the LCTV Board of Directors, staff, volunteers, and viewers, we would like to take this opportunity to thank the Town of Nobleboro for their continued financial support. Nobleboro's generosity has been, and continues to be, an inspiration for other towns and business leaders throughout Lincoln County to do the same.

## Nobleboro-Newcastle Fish Agent

As it was everywhere along the Maine coast, 2018 was a good year for harvesting alewives in Damariscotta Mills. We were able to take fish 15 days this year, which resulted in harvest of 1822 bushels of fish – the most harvested since 2008. Sixteen bushels were widows orders, while all others were sold commercially. As in the past several years, we sold alewives to the fishermen’s co-ops in South Bristol and Tenants Harbor, the latter continuing their program of freezing alewives for use beyond springtime. Hopefully other bait suppliers will start similar programs and alewives will become a source of local bait for the lobster industry for use well beyond the spring fishery. Our largest market continues to be lobstermen who travel from as far as Orr’s Island, Islesboro, Trenton and elsewhere up and down the coast to buy their bait from us. Damariscotta Mills alewives have a reputation of being large throughout the run and for fishing well, in part because they are harvested in salt water, which is why folks are willing to travel from near and far to get them.

Last spring a local resident raised a concern that we might be harvesting more fish than we had markets for. That was not, and has never been, the case during the years I’ve been involved in the harvesting of alewives. The goal of the harvest is to take only enough fish to fill the orders in hand. We take great care to this end. If we feel that using the dippers would take more fish than needed, we dip them by hand with a net so as not to end up with any dead fish we are unable to sell.

In 2017, we worked with state and federal agencies (MDMR, MIFW, USFW) to come up with a plan to place netting on top of the fish ladder pools to protect the migrating fish from the thousands of gulls that descend on the pools as the fish make their ascent to the lake. We included the netting in the 2018 harvesting plan, which the Towns submit to the state for approval each year. The Netting Plan includes a time table for the netting to be installed and removed, mesh size specifications, locations where the netting must be installed, and training related to bird entanglement and proper release methods. I’m pleased to report that no bird entanglements were reported in 2018, and would like to thank Deb Wilson, Kurt Oehme, and Leigh Morrill for taking on the role of the bird rescue crew.

The alewife harvest lasts a few very busy weeks each year, and without the help and dedication of harvesters Kurt Oehme, Jim Brinkler, JB Smith,

and Richard Powell it wouldn't be possible. Chores at the fish stream start well before the harvest and continue long after the last fish are sold. The list of tasks beyond the actual harvest of fish includes setting up and removing the bird netting; maintaining and repairing harvesting gear; dealing with high water events and low lake levels; keeping the fish ladder clear of debris; and the general work that the fish ladder needs to be successful. It's a long list. While some pitch in whenever they can, there are a couple of guys who take on the lion's share of the work, including repairing pools and dealing with clogged drains all winter long. If you run into Kurt Oehme while he's counting fish at the dam, or Leigh Morrill cutting and hauling brush from around the walkway and fish house, take a moment to thank them for their commitment to keeping things working and looking good around the fish ladder. I personally thank them and all the others that make the harvest work smoothly each year. What a special part of life in Damariscotta Mills!

Respectfully submitted,  
MARK C. BECKER  
Fish Agent, Nobleboro and Newcastle



*Kurt Oehme, who has been harvesting alewives for the past seven years, guides the fish onto a conveyor belt at the Damariscotta Mills Fish Ladder. (LCN, Jessica Picard photo)*

## Damariscotta Mills Fish Ladder Restoration

How about this? In 2018, 1,395,984 alewives were counted entering Damariscotta Lake to spawn after their ascent of the fish ladder. That's way more than one million! Mind you, it was a good year for alewives all along the Maine coast but, nonetheless, Damariscotta Mills had a banner year – thanks to the restoration of the fish ladder! It works now, better than it ever worked in its more than 200-year history.

In another measure of success, Maine Department of Marine Resources personnel, under a grant from the National Fish and Wildlife Foundation, completed a study of the efficiency of the restored fish ladder in 2018. In that study, 75% of alewives entering the fish ladder made it to the top and entered Damariscotta Lake to spawn. In contrast, only 20% of alewives entering the fish ladder in 2010 made it to the top. Wow, what an increase!

After such amazing counts and reports, one might expect the restoration committee to take a rest and enjoy the success of their hard work. Not so, there was more to do! Working with the Nobleboro selectmen, Wright Pierce Engineering was hired to engineer and permit all necessary repairs to the walkway between the fish house and the harvesting area as well as the collapsing concrete barrier that forms the fish house parking lot perimeter. The engineering study was completed in the spring of 2018 and a bid package was sent out for work on the walkway between the fish house and harvesting area, where the walkway is so undermined that it may eventually collapse. After receiving only one complete bid for the entire project, a decision was made to postpone the project to 2019.



*Photos by Dan Friedland*

The restoration committee continues to meet and there will be a festival, to be renamed the Alewives Festival, to take place on May 25, 2019 and this year to include a 5K race. David Brydges of Damariscotta Mills will head up the festival committee in my place. I will continue to work on the revitalization of the fish house complex.

As I have said for so many years, the restoration efforts could not have happened without the help and commitment of so many wonderful neighbors and friends in Damariscotta Mills and beyond. Thanks to one and all for your work, commitment and love for our wonderful place in the world and the great fish... and wildlife... which visit each year!



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



## Lincoln County Sheriff's Office

As the Sheriff's Office prepares to enter 2019, we look back at 2018 as one of our busiest and most challenging years. Not only did our County-wide calls for service increase 13%, but we also struggled, as most law enforcement agencies have, with attracting and retaining qualified law enforcement professionals.

To their credit, I want you to know that my staff handled each of these challenges with the dedication and professionalism we have all come to expect. The work that they do each day with crime prevention, drug intervention, and jail diversion can sometimes be overlooked. I am proud to tell you even in difficult times the men and women of the Sheriff's Office have continued this mission and met each challenge head on.

Our partnership with organizations like the Boothbay Region Community Resource Council, Mid-Coast Hospital Addiction Resource Center, and Healthy Lincoln County has continued to offer community based resources County-wide to prevent, treat, and support Lincoln County citizens struggling with drug and alcohol disorders.

We also enjoyed our 25th year supporting the youth of Lincoln County by again participating in Camp POSTCARD (Police Officers Striving to Create and Reinforce Dreams). This weeklong summer camp is free to youth from all sixteen counties. Over the past 25 years, over 400 5th and 6th grade boys and girls from Lincoln County have been able to attend this camp that is staffed by law enforcement officers, some of them from our Office.

Looking forward to 2019, I feel confident many of our challenges are in the past. We have plans to improve our visibility and response times in the Boothbay Region with the opening of a substation at the Boothbay Town Office. Additionally, we also have plans to staff a dedicated traffic deputy whose primary responsibility will be responding to locations that either have high crash volumes or citizen traffic complaints that involve speed or reckless operation.

As I begin my 17th year of service to Lincoln County, my commitment to serving the citizens of Lincoln County and meeting the law enforcement challenges of the County have never been stronger. Thank you for the opportunity to serve as your Sheriff. Please reach out to me at any time if I can be of assistance to you.

SHERIFF TODD B. BRACKETT

## **U.S. Senator's Report**

**Washington, DC**

January 3, 2019

Dear Friends,

As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that's my job: to listen to you, act where I can to build on what's good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we're doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I've met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I've pushed hard for this type of legislation and was proud to have provisions I've advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we'll keep working to confront this tragic problem.

I've also worked to strengthen the future of our forest economy. Maine's forests have powered our state's economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That's why, together with the other members of the state's Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine's forest economy, and we're already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September

2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It’s often said that Maine is like a big small town (with very long streets)—that’s because at our heart, we’re one big community. It’s not only a pleasure to serve you– it’s a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will be a good year for you, your family, your community, and our great State.

Best,  
ANGUS S. KING  
United States Senator

## U.S. Senator's Report

### Washington, DC

Dear Friends,

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

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The *SeniorSafe Act* I authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan *BOLD Act* I authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The *RAISE Family Caregivers Act* I authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation’s crumbling infrastructure and ensure that Maine’s needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the *SUPPORT for Patients and Communities Act*, a comprehensive package that embraces the multipronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834<sup>th</sup> 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 Maine in the United States Senate. If ever I can be of assistance to you, please contact one of my state offices or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2019 be a good year for you, your family, your community, and our state.

Sincerely,  
SUSAN M. COLLINS  
United States Senator

## U.S. Representative's Report

I hope this message finds you well. I am honored to represent you and your family and am grateful for the chance to offer both an update from Congress and my thoughts on the year ahead.

In Maine, we care less about political parties than about getting the job done. That's why I'm happy to report several recent victories I had reaching across the aisle to address issues important to our state.

Signed into law after months of deadlock, the 2018 Farm Bill contained several provisions I introduced. We were able to boost local food investment and organic research programs that are important to the Maine farmers driving a resurgence in our agricultural economy. The bill also created a pilot program to help doctors write prescriptions and offer vouchers to patients who need to change their diet but can't afford fresh food. Finally, the legislation included several steps I introduced to reduce food waste, a national problem that is not only costly to the environment and economy, but a missed opportunity to help millions of Americans who don't have enough to eat.

At the end of 2018, the President signed into law legislative language I introduced to assist veterans who had been blindsided by debt with the Department of Veterans Affairs. After hearing from several veterans who did not receive mailings about their debt until it was too late to take action, I introduced a bill to require the VA to improve its notification system. The final legislation requires that veterans have the option of getting electronic notifications and that the VA report on the underlying issues.

And on the House Appropriations Committee, I worked to protect programs that our state relies on, such as small business grants, rural broadband investment, effective responses to the opioid epidemic, shipbuilding at Bath Iron Works, and more.

As a new Congress gets underway, I will keep working with Republicans to make progress on key issues like these. But with Democrats now in the majority, I look forward to having an open debate on problems that have been ignored for too long. This includes the gun violence plaguing our nation, the dangers climate change presents to our country, crushing student loan debt, the influence of big money in politics, and the need for all Americans to access affordable health care and prescriptions.

In Washington and Maine, my offices stand ready to answer your questions, listen to feedback, and assist with federal issues and agencies. My hard-working staff helps many hundreds of constituents every year and I welcome the chance to serve you.

CHELLIE PINGREE, Member of Congress

## Governor's Report

For the past eight years as your Governor, my priority has been to make Maine prosperous. I am proud to say that my administration has had some success, but there is more that can be done.

Mainers experienced strong, record-setting economic growth in 2018, setting so many new records: a record-high number of employers; a record-high number of private-sector jobs; record-high revenues for the state; record-low unemployment; and the fastest net-earnings growth in New England. Our poverty rate declined to the lowest since 2005 with the fewest number of children in poverty in 17 years. Maine's future is the brightest it has been in decades: there are more new businesses, more money in your paycheck, and better opportunities for our children. And that's what it's all about: the future of our state.

We have brought stability to state finances and implemented pro-business, pro-growth policies across state government. The incoming administration is taking on a state government that is vastly improved—both structurally and financially—from the one I inherited. Therefore, I have suggested to the new administration that now is the time to cut taxes by an additional 20 percent.

My administration lowered taxes by 20 percent for more than half-a-million Mainers. Cutting taxes for our families has proven to be an excellent policy decision. Despite this cut, we are seeing higher revenue in almost every tax category—sales and use tax, individual income tax, and corporate income tax. We must always remember that the revenue we receive in taxes is due to the hard work of Maine's people. Democrats stated they want to use surplus money to fully fund revenue sharing at 5 percent, rather than the 2 percent the towns have received for the past 6 years. **However, there is no guarantee your local government will cut your property taxes by one penny—never mind dollar-for-dollar—if revenue sharing is increased.**

The people of Maine and the municipal balance sheets would be better off if the state cut income taxes and allowed municipalities to collect property taxes or service fees from non-profits to supplement the local property taxes. Everyone should contribute to the operation of local community governments.

I encourage you to pay attention to what happens in your municipality and in Augusta. So many good people have worked much too hard to achieve our current prosperity. We must avoid letting politicians drive Maine's finances and its economy back into the ground. I promise you that I will be watching.

PAUL R. LEPAGE, Governor

## Governor's Report

It was the highest honor of my life to take the oath of office to become Maine's 75th governor. Over the next four years, I will do everything in my power to make Maine the safe, beautiful, prosperous state we all want for our children and grandchildren.

That is why on my first day in office I directed the Maine Department of Health and Human Services to implement Medicaid expansion as quickly and efficiently as possible. My Administration will ensure that it is paid for sustainably; that the cost of health insurance is controlled; and that the cost of prescription drugs is reined in. In addition to creating a Director of Opiate Response to marshal the collective power and resources of state government to stem the tide of the opioid epidemic, we will make Narcan widely available, increase access to medication-assisted treatment and recovery coaches, and expand drug courts.

We also need a healthy environment. My Administration will embrace clean energy; change our modes of transportation; weatherize homes and businesses; and reach a goal of 50 percent of our energy coming from Maine renewable resources. By reducing the impacts of climate change, we will create good-paying jobs, preserve our environment, and protect our state's farming, fishing, and forestry industries.

We will also develop a world-class workforce starting with Pre-K for every 4-year-old in Maine and more post-high school options that result in a valued credential. Attracting talented young people to move here and make Maine their home will be top priorities of my Administration.

Maine communities, especially rural communities, are confronting a severe workforce shortage and an aging and declining population. It is time for bold, dynamic ideas that will change Maine for the better. That is why I, along with people ranging from small business owners, innovators and entrepreneurs, to economists and every day, hard-working Mainers, developed an economic plan designed to make it easier for small businesses to grow, for people to come and stay, and for Maine to thrive.

I welcome your ideas. We are all in this together. We all want Maine to have a beautiful environment, happy people, and prosperous communities.

Thank you,  
JANET T. MILLS  
Governor

## State Senator's Report

First, let me thank you for reelecting me to represent you at the State House in Augusta. It truly is an honor to serve the constituents of District 13 in the Maine Senate. I am eager to get to work so that Maine becomes an even better place to make a decent living and raise a family. I would like to provide you with a few highlights of the 128th Legislature as well as my vision for the upcoming legislative session, which convened in December.

During my time as a member of the Maine Senate, it has been encouraging to see the significant progress that has occurred. The State of Maine closed the fiscal year that ended on June 30, 2018 with a budget surplus of more than \$126 million and a 'rainy day fund' totaling more than \$274 million, allowing our state to have a better borrowing capacity and long-term financial stability. Following years of budget shortfalls and high spending, the significance of these economic achievements cannot be overstated. Maine's unemployment is at an all-time low, and the state's jobless rate has been below four percent for a record 31 consecutive months.

Perhaps the most significant action the 128th Legislature took was passing tax conformity. In doing so, we ensured that Maine citizens would not see their tax burden increase as a result of the federal changes to the tax code. Additionally, the tax conformity legislation included a \$300 child credit and increased the property tax fairness credit. Serving as Chair of the Taxation Committee at the time, I was incredibly proud that both sides of the aisle could come together to benefit the Maine people.

As we head into the 129th Legislature, I have been elected by my colleagues to serve as the Senate Republican Leader. I look forward to listening to all viewpoints and examining critical legislation with a keen eye as we have a responsibility to ensure the best interests of all Maine citizens. I have also been appointed to serve on the Marine Resources Committee, which has jurisdiction over the State's commercial marine fisheries management, including the processing and sale of marine fish, shellfish and aquaculture. Maine is known around the world for the quality of seafood that comes from our coastline. I look forward to working with my colleagues to promote our marine industry while also taking the necessary steps to protect our natural resources for generations to come.

Thank you again for trusting me to be your voice in Augusta. If you have comments, questions or if you would like assistance with a state-related matter, please feel free to contact me at 287-1505 or [dana.dow@legislature.maine.gov](mailto:dana.dow@legislature.maine.gov).

DANA L. DOW, State Senator

## State Representative's Report

Dear Nobleboro Residents,

It is an honor to continue my service as your State Representative. For the last six years, I have been working hard on your behalf to provide responsive constituent services, be your advocate in Augusta and advance legislation that improves life in our district and in our state.

Over the coming months, we expect to take up over 2,000 separate pieces of legislation covering a wide variety of topics. Top priorities include expanding health care coverage, bringing relief from the opioid crisis, embracing renewable energy and a more resilient power grid, reducing student debt, repairing our roads and bridges, increasing protections for workers and consumers, getting prescription drug costs under control, protecting the independence of seniors and making sure we are caring for our neighbors with disabilities.

We will also be balancing the state budget for the next two years and will work to do so in a way that restores revenue sharing funds for all Maine towns and respects the mandate of the voters to properly fund public education.

This year I am serving once again on the Marine Resources Committee and have also joined the Environment and Natural Resources Committee. Through these two panels, I will work to improve the quality of our oceans, take steps to prepare for and mitigate the effects of climate change, curb our unhealthy reliance on plastic bags and containers and protect our marine and natural resources-based economies.

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

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

Respectfully,  
MICK DEVIN  
State Representative

## State Representative's Report

Thank you for the opportunity to serve as your State Representative. Over the next two years, I will work hard for you and our community to provide responsive constituent services, be our advocate in the State House, and advance legislation that improves life in our district and our entire state.

Over the coming months, we expect to take up roughly 2,000 pieces of legislation. Top priorities include expanding health care coverage, bringing relief from the opioid crisis, expanding access to renewable energy, reducing student debt, repairing our roads and bridges, increasing protections for workers and consumers, getting prescription drug costs under control, protecting the independence of seniors, transportation access, bettering our schools, reducing property taxes, and making sure that we are caring for our neighbors with disabilities.

This session, we are also charged with passing a balanced two-year state budget. We will work to do so in a way that restores revenue sharing funds for all Maine towns and respects the mandate of the voters to adequately fund public education.

This year, I am serving on the Agriculture, Conservation and Forestry Committee, where we will tackle a range of policy areas from food safety and farmland preservation to forest products and public lands.

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

As I promised on the campaign trail, I am always available to listen to your concerns and share what is happening in Augusta. I will be hosting a monthly "Coffee with Chloe" to discuss your issues, and I'm happy to meet individually. Here's how to get in touch:

Follow our Facebook page to learn about events and stay-up-to-date:  
[www.facebook.com/RepChloeMaxmin](http://www.facebook.com/RepChloeMaxmin)

Send me an email: [chloe.maxmin@legislature.maine.gov](mailto:chloe.maxmin@legislature.maine.gov)

Call me: 207-200-6224

I also send out periodic email updates on my work at the State House, so please be in touch if you would like to receive them.

For our community—

CHLOE MAXMIN, State Representative

# Independent Auditor's Report

Board of Selectmen  
Town of Nobleboro

We have audited the accompanying financial statements of the governmental activities, business-type activities, and each major fund of the Town of Nobleboro, as of and for the years ended December 31, 2018 and 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements.

## **Management's Responsibility for the Financial Statements**

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

## **Auditor's Responsibility**

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

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and each major fund of the Town of Nobleboro as of December 31, 2018 and 2017, 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; budgetary comparison schedule; schedule of expenditures of federal awards; schedule of town's proportionate share of net pension liability; and schedule of town contributions 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

February 7, 2019

## **Management's Discussion and Analysis Year Ended December 31, 2018**

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, 2018. 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 it 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 \$58,013.65 with \$8,013.65 in accumulated income.

#### ***Fish Stream Restoration Project***

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

In 2018 the group took in \$45,550.73 in grants, donations and sales. Together with a balance forward of \$36,186.02 they had \$98,736.75 to work with. In 2018 they spent \$26,673.52 on major reconstruction of the pools, to finish the lower pools, and ended the year with a balance of \$72,063.23. 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 2018 we saw excise tax collections increase by 4.25% or \$19,261.15 above the prior year. We also saw a decrease in outstanding property taxes at the end of 2018 by \$25,527.67.

The Town has no debt. In the current year we borrowed \$300,000 on a short-term basis to address cash flow needs. At the end of the year this loan was paid off. Overall the Town of Nobleboro is in very good shape financially with no long-term 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 2019 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-14.

**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 \$4,329,716.59 at the close of calendar year 2018 compared to \$4,281,543.47 at the close of 2017.

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:

	2015	2016	2017	2018
Current and Other Assets	1,477,533.39	1,622,427.94	1,697,623.95	1,909,194.59
Capital Assets	3,059,601.78	3,017,533.69	2,896,427.72	2,706,432.28
Deferred Outflows of Resources	60,842.35	72,687.25	86,814.55	83,449.32
Total Assets	<u>4,597,977.52</u>	<u>4,712,648.88</u>	<u>4,680,866.22</u>	<u>4,699,076.19</u>
Current Liabilities	195,676.70	234,693.25	314,931.75	298,211.60
Long-Term Liabilities	40,177.00	39,477.00	69,430.00	51,507.00
Deferred Inflows of Resources	17,394.00	18,336.00	14,961.00	19,641.00
Net Invested in Capital Assets	3,025,849.61	3,017,533.69	2,896,427.72	2,706,432.28
Restricted for:				
Other Purposes	448,293.78	430,423.94	404,243.51	617,454.70
Capital Projects	16,332.52	17,382.29	7,423.79	7,450.35
Unrestricted	854,253.91	954,802.71	973,448.45	998,379.26
Total Net Position	<u>4,344,729.82</u>	<u>4,420,142.63</u>	<u>4,281,543.47</u>	<u>4,329,716.59</u>
Total Liabilities and Net Position	<u>4,597,977.52</u>	<u>4,712,648.88</u>	<u>4,680,866.22</u>	<u>4,699,076.19</u>

***Governmental Activities***

The cost of all Governmental Activities was \$5,663,952.80. Charges for services of \$336,352.27, operating grants and contributions of \$1,040,567.98, and capital grants and contributions of \$17,546.89 reduced the cost to the Town to \$4,269,485.66 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 2015, 2016, 2017 and 2018.

	2015	2016	2017	2018
Primary Government:				
Governmental Activities:				
General Government	(243,442.38)	(238,453.25)	(224,531.82)	(221,170.42)
Health and Welfare	(78,448.29)	(76,514.84)	(71,824.11)	(69,639.14)
Highways and Bridges	(274,447.01)	(292,902.38)	(304,330.75)	(308,308.11)
Education	(2,805,442.14)	(2,809,130.41)	(3,192,291.41)	(3,107,714.97)
County Tax Assessment	(391,675.51)	(409,652.42)	(410,929.39)	(426,217.00)
Protection	(96,943.40)	(103,111.37)	(102,416.77)	(90,732.54)
Unclassified	(8,176.91)	66,180.33	(5,036.77)	21,699.58
Recreation	(8,759.44)	(51,347.84)	(11,368.25)	(57,638.06)
Business-Type Activities:				
Transfer Facility	35,527.79	70,120.23	20,305.59	(9,765.00)
Total Primary Government	<u>(3,871,807.29)</u>	<u>(3,844,811.95)</u>	<u>(4,302,423.68)</u>	<u>(4,269,485.66)</u>

The information below compares the revenues of the General fund for 2015, 2016 and 2017 to the revenues of 2018.

	2015	2016	2017	2018
General Revenues:				
Taxes:				
Property Taxes	3,265,538.95	3,437,017.47	3,618,077.45	3,738,464.73
Homestead Reimbursement	22,769.00	34,652.41	47,424.68	60,700.33
Excise Taxes	404,339.37	429,071.32	452,687.92	471,949.07
Intergovernmental	30,000.00	30,000.00	30,000.00	30,000.00
Interest & Investment Earning	10,197.27	9,378.12	14,703.20	13,950.65
Gain (Loss) on Sale of Assets		(20,609.56)	252.27	2,594.00
BETE Reimbursement	468.00	715.00	679.00	
Total General Revenues	<u>3,733,312.59</u>	<u>3,920,224.76</u>	<u>4,163,824.52</u>	<u>4,317,658.78</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 \$300,000.00 and at December 31, 2018 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**  
**Statements of Net Position — December 31, 2018 and 2017**

	Governmental Activities	Business-Type Activities	2018 Totals	2017 Totals
<b>ASSETS AND DEFERRED OUTFLOWS</b>				
<b>CURRENT ASSETS:</b>				
Cash (Note B)	1,419,706.01	-	1,419,706.01	1,196,266.09
Accounts Receivable (Note C)	23,315.38		23,315.38	22,213.09
Prepaid Expenses				451.18
Taxes Receivable	149,473.46		149,473.46	169,671.84
Tax Liens	76,223.92		76,223.92	81,553.21
Due From Other Funds		240,475.82	240,475.82	227,468.54
Total Current Assets	<u>1,668,718.77</u>	<u>240,475.82</u>	<u>1,909,194.59</u>	<u>1,697,623.95</u>
<b>PROPERTY, PLANT, AND EQUIPMENT (NOTE D):</b>				
Land and Land Improvements	169,853.60	194,488.60	364,342.20	364,342.20
Buildings	3,875,417.79	150,949.01	4,026,366.80	4,026,366.80
Equipment and Vehicles	1,266,321.59	257,250.11	1,523,571.70	1,425,165.70
Infrastructure	<u>2,714,581.65</u>		<u>2,714,581.65</u>	<u>2,714,581.65</u>
Total Property, Plant, and Equipment	8,026,174.63	602,687.72	8,628,862.35	8,530,456.35
Less: Accumulated Depreciation	<u>(5,618,705.72)</u>	<u>(303,724.35)</u>	<u>(5,922,430.07)</u>	<u>(5,634,028.63)</u>
Net Property, Plant, and Equipment	<u>2,407,468.91</u>	<u>298,963.37</u>	<u>2,706,432.28</u>	<u>2,896,427.72</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>				
Related to Pension	83,449.32	-	83,449.32	86,814.55
Total Assets and Deferred Outflows	<u>4,159,637.00</u>	<u>539,439.19</u>	<u>4,699,076.19</u>	<u>4,680,866.22</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>				
<b>CURRENT LIABILITIES:</b>				
Accounts Payable - Trade	3,953.15	-	3,953.15	19,072.75
Due To Other Funds	240,475.82		240,475.82	227,468.54
Deferred Tax Revenue (Note I)	53,782.63		53,782.63	68,390.46
Total Current Liabilities	<u>298,211.60</u>	<u>-</u>	<u>298,211.60</u>	<u>314,931.75</u>
<b>LONG-TERM LIABILITIES:</b>				
Pension Liability	51,507.00		51,507.00	69,430.00
Total Liabilities	<u>349,718.60</u>	<u>-</u>	<u>349,718.60</u>	<u>384,361.75</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Related to Pension	19,641.00	-	19,641.00	14,961.00
<b>NET POSITION:</b>				
Net Invested in Capital Assets	2,407,468.91	298,963.37	2,706,432.28	2,896,427.72
Restricted for:				
Other Purposes	617,454.70		617,454.70	404,243.51
Capital Projects	7,450.35		7,450.35	7,423.79
Unrestricted	757,903.44	240,475.82	998,379.26	973,448.45
Total Net Position	<u>3,790,277.40</u>	<u>539,439.19</u>	<u>4,329,716.59</u>	<u>4,281,543.47</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>4,159,637.00</u>	<u>539,439.19</u>	<u>4,699,076.19</u>	<u>4,680,866.22</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, 2018 and 2017**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Change in Net Position			
	Expenses	Charges for Services	Operating Contribu- tions	Capital Grants and Contribu- tions	Govern- mental Activities	Business- Type Activities	2018 Totals	2017 Totals
Primary Government:								
Governmental Activities:								
General Government	307,691.39	86,520.97	-	-	(221,170.42)	-	(221,170.42)	(224,531.82)
Health and Welfare	79,416.14		9,777.00		(69,639.14)		(69,639.14)	(71,824.11)
Highways and Bridges	349,050.59		40,742.48		(308,308.11)		(308,308.11)	(304,330.75)
Education	3,545,134.12		437,419.15		(3,107,714.97)		(3,107,714.97)	(3,192,291.41)
Intergovernmental on Behalf Payments	117,740.70		117,740.70					
County Tax Assessment	426,217.00				(426,217.00)		(426,217.00)	(410,929.39)
Protection	92,700.62	1,968.08			(90,732.54)		(90,732.54)	(102,416.77)
Unclassified	41,398.04		45,550.73	17,546.89	21,699.58		21,699.58	(5,036.77)
Recreation	59,883.86	2,245.80			(57,638.06)		(57,638.06)	(11,368.25)
Total Governmental Activities	5,019,232.46	90,734.85	651,230.06	17,546.89	(4,259,720.66)	-	(4,259,720.66)	(4,322,729.27)
Business-Type Activities:								
Transfer Facility	644,720.34	245,617.42	389,337.92			(9,765.00)	(9,765.00)	20,305.59
Total Primary Government	5,663,952.80	336,352.27	1,040,567.98	17,546.89	(4,259,720.66)	(9,765.00)	(4,269,485.66)	(4,302,423.68)

General Revenues:				
Taxes:				
Property Taxes	3,738,464.73	-	3,738,464.73	3,618,077.45
Homestead Reimbursement	60,700.33		60,700.33	47,424.68
Excise Taxes	471,949.07		471,949.07	452,687.92
Intergovernmental	30,000.00		30,000.00	30,000.00
Interest and Investment Earnings	13,950.65		13,950.65	14,703.20
BETE Reimbursement	2,594.00		2,594.00	679.00
(Gains) Loss on Disposal of Assets				252.27
Total General Revenues	4,317,658.78	-	4,317,658.78	4,163,824.52
Change in Net Position	57,938.12	(9,765.00)	48,173.12	(138,599.16)
Net Position, January 1	3,732,339.28	549,204.19	4,281,543.47	4,420,142.63
Net Position, December 31	3,790,277.40	539,439.19	4,329,716.59	4,281,543.47

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, 2018 and 2017**

	<b>2018</b>	<b>2017</b>
GOVERNMENTAL FUND BALANCES:		
Transfer Facility	240,475.82	227,468.54
Restricted for:		
Capital Projects (Schedule A-13)	7,450.35	7,423.79
Other Purposes (Schedule A-4)	617,454.70	404,243.51
Unrestricted (Schedule A-3)	555,768.06	531,849.01
Total Governmental Fund Balances (Exh E)	1,421,148.93	1,170,984.85
Amounts reported for governmental activities in the Statements of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	2,706,432.28	2,896,427.72
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.	83,449.32	86,814.55
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.	189,834.06	211,707.35
Pension liability is not due and payable in the current period and therefore is not reported in the funds.	(51,507.00)	(69,430.00)
Deferred inflows are deferred revenues related to pension expenses that are amortized in the government-wide financial statements.	(19,641.00)	(14,961.00)
Net Position of Governmental Activities (Exhibit A)	4,329,716.59	4,281,543.47

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, 2018 and 2017**

	2018	2017
Net Change in Fund Balances -		
Total Governmental Funds (Exhibit F)	237,156.80	(5,636.22)
<p>Amounts reported for governmental activities in the Statements of Activities are different because:</p> <p>Governmental funds report capital outlays as expenditures. However, in the Statements of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlays (capital outlays exceeds depreciation).</p>		
	(167,223.16)	(114,236.36)
<p>Property taxes are deferred in the fund financial statements, but in the government-wide financial statements they are recorded as income in the year assessed.</p>		
	(21,873.29)	(26,543.74)
<p>Pension expense is adjusted for changes in earnings contributions and contribution subsequent to the measurement date.</p>		
	9,877.77	(12,450.70)
Change in Net Position of Governmental Activities (Exhibit B)	57,938.12	(158,867.02)
<p>The accompanying notes are an integral part of the financial statements</p>		

Exhibit E

**TOWN OF NOBLEBORO**  
**Balance Sheets - Governmental Funds**  
**December 31, 2018 and 2017**

	<u>Governmental Fund Types</u>			<b>2018</b> <b>Totals</b>	<b>2017</b> <b>Totals</b>
	<b>General</b>	<b>Capital Projects</b>	<b>Proprietary Fund</b>		
<b>ASSETS:</b>					
Cash (Note B)	1,401,980.66	17,725.35	-	1,419,706.01	1,196,266.09
Taxes Receivable	149,473.46			149,473.46	169,671.84
Tax Liens	76,223.92			76,223.92	81,553.21
Accounts Receivable (Note C)	23,315.38			23,315.38	22,213.09
Prepaid Expenses					451.18
Due From Other Funds	10,275.00		240,475.82	250,750.82	237,743.54
<b>Total Assets</b>	<u>1,661,268.42</u>	<u>17,725.35</u>	<u>240,475.82</u>	<u>1,919,469.59</u>	<u>1,707,898.95</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE:</b>					
<b>Liabilities:</b>					
Accounts Payable	3,953.15	-	-	3,953.15	19,072.75
Due To Other Funds (Note J)	240,475.82	10,275.00		250,750.82	237,743.54
<b>Total Liabilities</b>	<u>244,428.97</u>	<u>10,275.00</u>	<u>-</u>	<u>254,703.97</u>	<u>256,816.29</u>
<b>Deferred Inflows of Resources:</b>					
Deferred Revenue (Note I)	53,782.63	-	-	53,782.63	68,390.46
Deferred Tax Revenue (Note H)	189,834.06			189,834.06	211,707.35
<b>Total Deferred Inflows of Resources</b>	<u>243,616.69</u>	<u>-</u>	<u>-</u>	<u>243,616.69</u>	<u>280,097.81</u>
<b>Fund Balance:</b>					
Committed for Capital Projects	-	7,450.35	-	7,450.35	7,423.79
Assigned for Other Purposes (Note F)	617,454.70			617,454.70	404,243.51
Unassigned	555,768.06		240,475.82	796,243.88	759,317.55
<b>Total Fund Balance</b>	<u>1,173,222.76</u>	<u>7,450.35</u>	<u>240,475.82</u>	<u>1,421,148.93</u>	<u>1,170,984.85</u>
<b>Total Liabilities, Deferred Inflows, and Fund Balance</b>	<u>1,661,268.42</u>	<u>17,725.35</u>	<u>240,475.82</u>	<u>1,919,469.59</u>	<u>1,707,898.95</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, 2018 and 2017**

	<b>Governmental Fund Types</b>			
	<b>General</b>	<b>Capital Projects</b>	<b>2018 Totals</b>	
<b>REVENUES:</b>				
Intergovernmental Revenue	30,000.00	-	30,000.00	30,000.00
Homestead Reimbursement	60,700.33		60,700.33	47,424.68
Property Taxes	3,760,338.02		3,760,338.02	3,644,621.19
Excise Tax (Auto and Boat)	471,949.07		471,949.07	452,687.92
Education	437,419.15		437,419.15	364,264.82
General Government	86,520.97		86,520.97	81,279.44
Highways	40,742.48		40,742.48	33,876.00
Health and Welfare	9,777.00		9,777.00	4,930.35
Interest	13,924.09	26.56	13,950.65	14,703.20
Protection	1,968.08		1,968.08	15,110.43
Recreation	2,245.80		2,245.80	2,108.26
Unclassified	63,097.62		63,097.62	81,420.88
BETE Reimbursement	2,594.00		2,594.00	679.00
Maine State Retirement on Behalf Payments (Note Q)	117,740.70		117,740.70	100,508.57
<b>Total Revenues</b>	<b>5,099,017.31</b>	<b>26.56</b>	<b>5,099,043.87</b>	<b>4,873,614.74</b>
<b>EXPENDITURES:</b>				
Education	3,500,979.63	-	3,500,979.63	3,463,761.27
General Government	294,825.74		294,825.74	295,453.98
Highways and Bridges	277,594.89		277,594.89	370,793.84
Protection	112,965.11		112,965.11	96,023.47
Health and Welfare	79,416.14		79,416.14	76,754.46
Unclassified	39,147.68		39,147.68	52,926.70
Special Assessments	426,217.00		426,217.00	410,929.39
Recreation	13,000.18		13,000.18	12,099.28
Maine State Retirement on Behalf Payments	117,740.70		117,740.70	100,508.57
<b>Total Expenditures</b>	<b>4,861,887.07</b>	<b>-</b>	<b>4,861,887.07</b>	<b>4,879,250.96</b>
Excess of Revenues Over (Under) Expenditures	237,130.24	26.56	237,156.80	(5,636.22)
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer - In	-	-	-	10,275.00
Operating Transfer - Out				(10,275.00)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	237,130.24	26.56	237,156.80	(5,636.22)
Fund Balance, January 1	936,092.52	7,423.79	943,516.31	949,152.53
<b>Fund Balance, December 31</b>	<b>1,173,222.76</b>	<b>7,450.35</b>	<b>1,180,673.11</b>	<b>943,516.31</b>

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, 2018 and 2017**

	2018	2017
<b>REVENUES:</b>		
Assessment - Bremen	40,880.04	42,052.00
Assessment - Damariscotta	112,518.88	106,098.71
Assessment - Newcastle	91,884.00	94,516.92
Assessment - Jefferson	87,212.00	89,711.00
Assessment - Nobleboro	56,843.00	58,761.00
Miscellaneous	73,972.25	51,578.36
Demolition Fees	171,645.17	175,568.52
Total Revenues	<u>634,955.34</u>	<u>618,286.51</u>
<b>EXPENSES:</b>		
Salaries and Wages	123,057.30	116,782.39
Dumping Fees	148,579.78	127,732.16
Hauling Fees	103,050.00	106,898.90
Demolition Fees	147,147.32	147,680.85
Advertising	165.28	70.00
Administration	7,000.00	7,000.00
Depreciation	22,772.28	21,891.74
Insurance	36,202.68	34,873.78
Maintenance and Repairs	15,490.60	9,764.39
Refrigerator Disposal and Brush Grinding	12,804.00	1,811.18
Electronics Recycling	799.97	317.72
Supplies	5,578.24	4,975.56
Professional Fees/Licenses	1,095.00	1,718.50
Miscellaneous	1,911.36	1,527.21
Payroll Taxes	9,689.41	9,209.23
Snow Removal	2,666.67	2,633.33
Utilities	2,981.57	2,760.80
Mileage	362.88	333.18
Loss on Disposal of Assets		37.73
Tire Disposal	3,366.00	
Total Expenses	<u>644,720.34</u>	<u>598,018.65</u>
Change in Net Position	(9,765.00)	20,267.86
Net Position, January 1	549,204.19	528,936.33
Net Position, December 31	<u>539,439.19</u>	<u>549,204.19</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, 2018 and 2017**

CASH FLOWS FROM	2018	2017
OPERATING ACTIVITIES:		
Receipts from Local Assessments	389,337.92	391,139.63
Miscellaneous Receipts	243,242.42	227,146.88
Advances (to) from General Fund	(10,632.28)	(27,137.47)
Payments to Employees	(123,057.30)	(116,782.39)
Payments to Vendors	(498,890.76)	(474,366.65)
Net Cash Provided by Operating Activities	-	-
Cash Balance, January 1		
Cash Balance, December 31	-	-

Exhibit I

**TOWN OF NOBLEBORO**  
**Statements of Fiduciary Net Position - Nonspendable Trust Funds**  
**December 31, 2018 and 2017**

	Frances and Heather Key Scholarship Fund	George Dow Scholarship Fund	Cemetery	2018 Totals	2017 Totals
ASSETS:					
Investments	58,013.65	24,786.51	83,016.24	165,816.40	175,421.00
Total Assets	58,013.65	24,786.51	83,016.24	165,816.40	175,421.00
LIABILITIES					
	-	-	-	-	-
NET POSITION:					
Restricted for:					
Nonexpendable Trust					
Principal	50,000.00	23,430.00	26,515.55	99,945.55	99,445.55
Other Purposes	8,013.65	1,356.51	56,500.69	65,870.85	75,975.45
Total Net Position	58,013.65	24,786.51	83,016.24	165,816.40	175,421.00
Total Liabilities and Net Position	58,013.65	24,786.51	83,016.24	165,816.40	175,421.00

The accompanying notes are an integral part of the financial statements

**TOWN OF NOBLEBORO**  
**Statements of Changes in Fiduciary Net Position**  
**Nonspendable Trust Funds**  
**For the Years Ended December 31, 2018 and 2017**

Exhibit J

	<b>Frances and Heather Key Scholarship</b>	<b>George Dow Scholarship</b>	<b>Cemetery</b>	<b>2018</b>	<b>2017</b>
	<b>Fund</b>	<b>Fund</b>		<b>Totals</b>	<b>Totals</b>
<b>REVENUES:</b>					
Dividends and Interest	1,216.06	520.70	2,331.80	4,068.56	3,124.67
Realized Gains	2,809.33	1,224.51	2,508.67	6,542.51	4,406.29
Unrealized Appreciation (Depreciation)	(7,326.92)	(3,310.04)	(7,994.30)	(18,631.26)	7,082.86
Contribution		500.00		500.00	
<b>Total Revenues</b>	<b>(3,301.53)</b>	<b>(1,064.83)</b>	<b>(3,153.83)</b>	<b>(7,520.19)</b>	<b>14,613.82</b>
<b>EXPENSES:</b>					
Cemetery Maintenance	-	-	-	-	160.00
Scholarships		1,000.00		1,000.00	1,000.00
Investment Fees	465.64	202.96	415.81	1,084.41	1,007.04
<b>Total Expenses</b>	<b>465.64</b>	<b>1,202.96</b>	<b>415.81</b>	<b>2,084.41</b>	<b>2,167.04</b>
<b>Change in Net Position</b>	<b>(3,767.17)</b>	<b>(2,267.79)</b>	<b>(3,569.64)</b>	<b>(9,604.60)</b>	<b>12,446.78</b>
Net Position, Jan. 1	61,780.82	27,054.30	86,585.88	175,421.00	162,974.22
<b>Net Position, Dec. 31</b>	<b>58,013.65</b>	<b>24,786.51</b>	<b>83,016.24</b>	<b>165,816.40</b>	<b>175,421.00</b>

Exhibit K

**Statements of Cash Flows**  
**Fiduciary Fund Types - Nonspendable Trust Funds**  
**For the Years Ended December 31, 2018 and 2017**

	<b>2018</b>	<b>2017</b>
	<b>Totals</b>	<b>Totals</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Increase (Decrease) in Net Position (Exhibit J)	(9,604.60)	12,446.78
Adjustment to Reconcile Changes in Net Position to Net Cash Provided by Operating Activities:		
Net Realized (Gains) on Investments	(6,542.51)	(4,406.29)
Net Unrealized (Gains) on Investments	18,631.26	(7,082.86)
<b>Net Cash Provided by Operating Activities</b>	<b>2,484.15</b>	<b>957.63</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of Investments	(2,484.15)	(957.63)
Increase (Decrease) in Cash	-	-
Cash Balance, January 1		
<b>Cash Balance, December 31</b>	<b>-</b>	<b>-</b>

The accompanying notes are an integral part of the financial statements

**TOWN OF NOBLEBORO**  
**Notes To Financial Statements – December 31, 2018**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

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

**1. Financial Reporting Entity**

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

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

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

**2. Basic Financial Statements - Government-Wide Statements**

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

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

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

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

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

### 3. Basic Financial Statements - Fund Financial Statements

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

The following fund types are used by the Town:

#### a. Governmental Funds:

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

##### 1. General Fund:

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

##### 2. Capital Projects Funds:

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

##### 3. Fiduciary Funds:

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

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

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

##### 4. Proprietary Fund:

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

#### 4. Basis of Accounting

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

##### a. Accrual:

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

##### b. Modified Accrual:

The governmental funds financial statements are presented on the modified

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

#### 5. Financial Statement Amounts

##### a. Cash and Cash Equivalents:

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

##### b. Investments:

Investments are stated at fair market value.

##### c. Capital Assets:

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

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

##### d. Revenues:

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

##### e. Expenditures:

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

##### f. Fund Balance:

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

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

Restricted fund balances are amounts that can be used only for specific purposes because of legislation or restrictions imposed by donors. The fund balances of the Special Revenue Funds are classified as restricted.

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

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

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

g. Deferred Inflows and Outflows of Resources:

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

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

h. Use of Estimates:

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

6. Implementation of New Accounting Standards

During the year ended December 31, 2018, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

a. Statement No. 73, "Accounting and Financial Reporting for Pensions and

Related Assets that are not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68". The objective of the Statement is to improve financial reporting by instituting a single framework for the presentation of information about pensions, thereby expanding the comparability of pension-related information reported by state and local governments. Management has determined that this Statement is not applicable.

b. Statement No. 74, "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans". The objective of the Statement is to improve the disclosure of information about benefits other than pensions (other postemployment benefits or OPEB) included in financial statements of state and local governments. This Statement will improve financial reporting through enhanced note disclosures and schedules of required supplementary information that will be presented by OPEB plans that are administered through trusts that meet specified criteria. Management has reviewed the impact of this Statement and has determined it is not material for the financial statements.

c. Statement No. 77, "Tax Abatement Disclosures". The objective of the Statement is to improve disclosure of information about the nature and magnitude of tax abatements, making these transactions more transparent to financial statement users. As such, users will be better equipped to understand (1) how tax abatements affect a government's future ability to raise resources and meet its financial obligations and (2) the impact those abatements have on a government's financial position and economic condition. Management has reviewed the impact of this Statement and has determined it is not material for the financial statements.

d. Statement No. 80, "Blending Requirements for Certain Component Units". The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, Determining Whether Certain Organizations Are Component Units. Management has reviewed the impact of this Statement and has determined it is not material for the financial statements.

e. Statement No. 81, "Irrevocable Split-Interest Agreements". The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. Split-interest agreements are a type of giving agreement used by donors to provide resources to two or more beneficiaries, including governments. Split-interest agreements can be created through trusts or other legally enforceable agreements with characteristics that are equivalent to split-interest agreements - in which a donor transfers resources to an intermediary to hold and administer for the benefit of a government and at least one other beneficiary. Examples of these types of agreements include charitable lead trusts, charitable remainder trusts, and life-interests in real estate. As such, this Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Management has reviewed the impact of this Statement and has determined it is not material for the financial statements.

f. Statement No. 82, "Pension Issues". The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, Financial Reporting for Pension Plans, No. 68, Accounting and Financial Reporting for Pensions, and No. 73, Accounting and Financial Reporting for Pensions and Related Assets that are not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. Management has reviewed the impact of this Statement and has determined it is not material for the financial statements.

7. Subsequent Events:

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

NOTE B - 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	1,419,706.01	1,438,090.96	250,000.00	1,188,090.96	-

NOTE C - ACCOUNTS RECEIVABLE:

Accounts Receivable consists of the following:

Town:

Homestead Reimbursement	16,100.33
State Revenue Sharing	3,800.00
State of Maine	3,415.05
	<u>23,315.38</u>

NOTE D - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at December 31, 2018:

	BALANCE	ADDITIONS	DELETIONS	BALANCE
	1/1/18			12/31/18
<b>Governmental Activities</b>				
Land and Land Improvements	169,853.60			169,853.60
Buildings	3,875,417.79			3,875,417.79

Equipment and Vehicles	1,167,915.59	98,406.00		1,266,321.59
Infrastructure	2,714,581.65			2,714,581.65
	<u>7,927,768.63</u>	<u>98,406.00</u>		<u>8,026,174.63</u>
Accumulated Depreciation	(5,353,076.56)	(265,629.16)		(5,618,705.72)
Net Property, Plant, and Equipment	<u>2,574,692.07</u>	<u>(167,223.16)</u>		<u>2,407,468.91</u>
	BALANCE			BALANCE
	1/1/18	ADDITIONS	DELETIONS	12/31/18
<b>Business-Type Activities</b>				
Land and Land Improvements	194,488.60			194,488.60
Buildings	150,949.01			150,949.01
Equipment and Vehicles	257,250.11			257,250.11
	<u>602,687.72</u>			<u>602,687.72</u>
Accumulated Depreciation	(280,952.07)	(22,772.28)		(303,724.35)
Net Property, Plant, and Equipment	<u>321,735.65</u>	<u>(22,772.28)</u>		<u>298,963.37</u>

Depreciation expense for the period totaled \$288,401.44. Of that amount, \$12,865.65 was for Administration, \$75,155.70 was for Highways and Bridges, \$31,735.51 was for Public Safety, \$96,738.26 was for Education, \$46,883.68 was for Recreation, \$2,250.36 was for Unclassified, and \$22,772.28 was for the Transfer Facility.

#### NOTE E - SHORT-TERM DEBT:

The following is a summary of note transactions for the Town for the year ended December 31, 2018:

	BALANCE		BALANCE	
	1/1/18	ADDITIONS	REDUCTIONS	12/31/18
The First - Line of Credit		300,000.00	300,000.00	

Proceeds from this loan were used in lieu of borrowing a tax anticipation note. The principal available is \$500,000.00 dated March 25, 2015, and is available until March 25, 2020 at an interest rate of 2.550%. Total interest expense in 2018 was \$2,057.70.

#### 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	353,859.30
Health and Welfare	757.30
Highways	133,361.11
Recreation	12,576.39
Unclassified	<u>116,900.60</u>
	<u>617,454.70</u>

#### NOTE G - EXPENDITURES IN EXCESS OF APPROPRIATIONS:

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

FUNCTION	APPROPRIATION AND REVENUE	EXPENDITURES AND OTHER CHARGES	VARIANCE
Expenditures:			
Abatements		2,335.32	(2,335.32)

Historically, the Town has not appropriated funds for abatements but rather funds the expenditures through other unappropriated revenues or undesignated fund balance.

**NOTE H - REVENUE RECOGNITION - PROPERTY TAXES:**

The Town’s property tax for the current year was levied June 16, 2018 on the assessed value listed as of April 1, 2018 for all taxable real and personal property located in the Town. Taxes were due September 30, 2018 with interest at 7% per annum or part thereof commencing October 1, 2018.

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, 2018 consists of the following:

State Revenue Sharing	48,884.43
Prepaid Property Taxes	4,898.20
	53,782.63

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, 2018, the General Fund owed \$240,475.82 to the Special Revenue Fund and was owed \$10,275.00 from the Capital Reserve Fund.

**NOTE K - INVESTMENTS:**

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

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

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

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

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

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

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

The following table summarizes the levels in the ASC 820-10 fair value hierarchy into which the Town's financial instruments fall as of December 31, 2018:

**Investments at Fair Value as of December 31, 2018**

	Level 1	Level 2	Level 3	Total
Equities	31,211.30			31,211.30
Money Market	4,711.40			4,711.40
Regulated Investment Companies	129,893.73			129,893.73
	<u>165,816.43</u>			<u>165,816.43</u>

**Investments at Fair Value as of December 31, 2017**

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

The Town's Investments as of December 31, 2018 and 2017 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 \$26,428.46 and are included in the total liens of \$25,786.13 and 2018 real estate taxes of \$642.33.

**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 \$4,919,305.00 at December 31, 2018. The Town of Nobleboro's share would be 4.26% of the debt, or approximately \$209,562.00.

**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 24, 2018, the Town entered into a three (3) year snow removal contract with Benner Excavation, LLC.

The contractor shall be paid the following:

2018-2019	125,625.00
2019-2020	128,640.00
2020-2021	131,990.00

**NOTE Q - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM:**

**Summary of Significant Accounting Policies**

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

**Maine Public Employees Retirement System**

**General Information about the Pension Plan**

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

**Benefits Provided** - The SET Plan provides defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e. eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal

retirement age. For SET members, normal retirement age is 60, 62, or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. MPERS also provides disability and death benefits, which are established by statute.

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

**SET Plan** - Maine statute requires the State to contribute a portion of the Town’s contractually required contributions. Employees are required to contribute 7.65% of their annual pay. The Town of Nobleboro’s contractually required contribution rate for the year ended December 31, 2018, was 15.05% of annual payroll of which 3.97% of payroll was required from the Town and \$114,818.70 was required from the State. Contributions to the pension plan from the Town was \$42,628.42 for the year ended December 31, 2018.

***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, 2017 and the total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of that date. The Town’s proportion of the net pension liabilities were based on projections of the Town’s long-term share of contributions to the pension plans relative to the projected contributions of all participating School Administrative Units and the State (SET Plan), actuarially determined.

**SET Plan** - At June 30, 2018, 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	51,507.00
State’s Proportionate Share of the Net Pension Liability Associated with the Town of Nobleboro	<u>1,177,454.00</u>
Total	<u>1,228,961.00</u>

At June 30, 2018, the Town of Nobleboro’s proportion of the SET Plan was .003546%.

For the year ended December 31, 2018, the Town recognized pension gain of \$9,877.77 and revenue of \$114,818.70 for support provided by the State for the SET Plan. At December 31, 2018, 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	2,166.00	
Changes in Assumptions		805.00

Net Difference between Projected and Actual Earnings on Pension Plan Investments	14,370.00	15,128.00
Changes in Proportion and Differences between Town Contributions and Proportionate Share of Contributions	4,639.00	3,708.00
Total	21,175.00	19,641.00

\$62,274.32 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, 2018. 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:**

2018	2,145.00
2019	1,803.00
2020	344.00
2021	2,757.00

**Actuarial assumptions** - The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the June 30, 2017 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, 2018 are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Public Equities	30.0%	6.0%
US Government	7.5%	2.3%
Private Equity	15.0%	7.6%
Real Assets:		
Real Estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural Resources	5.0%	5.0%

Traditional Credit	7.5%	3.0%
Alternative Credit	5.0%	4.2%
Diversifiers	10.0%	5.9%

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

**Sensitivity of the Town of Nobleboro's proportionate share of the net pension liabilities to changes in the discount rate** - The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.875% for the SET Plan, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using the discount rate that is 1 percentage-point lower 5.875% for SET Plan or 1 percentage-point higher 7.875% for SET Plan than the current rate:

	<b>1% Decrease (5.875%)</b>	<b>Current Discount Rate (6.875%)</b>	<b>1% Increase (7.875%)</b>
<b>SETP Plan</b>			
Town of Nobleboro's Proportionate Share of the Net Pension Liability	90,379	51,507	19,412

**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, 2018.

**Changes of Benefit Terms** - None

**Changes of Assumption** - None

**NOTE R - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM - OTHER POST EMPLOYMENT BENEFITS:**

***General Information about the Pension Plan***

**Plan description** - Employees of the Town are provided with post employment benefits through the Maine Public Employees Retirement System Consolidated Plan, a multiple-employer cost sharing plan with a special funding situation, administered by the Maine Public Employers 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](http://www.maineipers.org).

**Other Post-Employment Benefits (OPEB)**

The Group Life Insurance Plans (the Plans) provide basic group life insurance benefits during retirement, to retirees who participated in the Plans prior to retirement for a minimum of 10 years (the 10-year participation requirement does not apply to recipients of disability retirement benefits).

The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of basic life is then

subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

**Funding Policy**

Premium rates are those determined by the System’s Board of Trustees to be actuarially sufficient to pay anticipated claims. For state employees, the premiums for retiree life insurance coverage are factored into the premiums paid for basic coverage while participants are active members. Premiums for basic life insurance coverage for retired teachers are paid by the State as the total dollar amount of each year’s annual required contribution.

**On-Behalf Payments**

As mentioned above, contributions are made by the System for participating retired teachers. The summary below provides the School Department’s allocation of these contributions as well as the proportionate share of the net OPEB liability. The net OPEB liability is not recorded on the School financial statements since it is a liability of the State of Maine and not a liability of the School District.

	On-Behalf Payments	Allocation of: Benefit Expense	Net OPEB Liability
2017	2,922.00	3,587.00	32,244.00

**Additional Financial and Acturial Information**

Additional financial and actuarial information with respect to the Plans can be found in the System’s 2017 Comprehensive Annual Financial Report available online at [www.mainepeers.org](http://www.mainepeers.org) or by contacting the System at (207)512-3100.

**TOWN OF NOBLEBORO**                      Schedule A-1  
**Budgetary Comparison Schedule - General Fund**  
**For the Year Ended December 31, 2018**

	<b>Original and Final Budget</b>	<b>Actual</b>
REVENUES:		
Property Taxes	3,736,376.28	3,760,338.02
Intergovernmental Revenue	30,000.00	30,000.00
Excise Taxes	300,000.00	464,719.97
Boat Taxes		7,229.10
Education		437,419.15
General Government	2,594.48	86,520.97
Unclassified		63,097.62
Health and Welfare		9,777.00
Protection		1,968.08
Highways	33,000.00	40,742.48
Recreation		2,245.80
Interest		13,924.09
Homestead Reimbursement	60,700.33	60,700.33
Maine State Retirement on Behalf Payments (Note Q)		117,740.70
BETE Reimbursement		2,594.00
Total Revenues	<u>4,162,671.09</u>	<u>5,099,017.31</u>
EXPENDITURES:		
Education	3,151,132.00	3,500,979.63
General Government	279,610.00	294,825.74
Health and Welfare	68,123.00	79,416.14
Highways	403,000.00	277,594.89
Protection	79,024.00	112,965.11
Recreation	12,000.00	13,000.18
Special Assessments	426,217.00	426,217.00
Unclassified		35,911.51
Contingency	15,000.00	3,236.17
Maine State Retirement on Behalf Payments (Note Q)		117,740.70
Total Expenditures	<u>4,434,106.00</u>	<u>4,861,887.07</u>
Excess of Revenues Over (Under) Expenditures	(271,434.91)	237,130.24
Fund Balance, January 1	936,092.52	936,092.52
Fund Balance, December 31	<u>664,657.61</u>	<u>1,173,222.76</u>

Schedule A-3

**TOWN OF NOBLEBORO**  
**Statement of Changes In Unappropriated Surplus**  
**For the Year Ended December 31, 2018**

Unappropriated Surplus, January 1, 2018		531,849.01
INCREASES:		
Operating Account Balances Lapsed (Schedule A-4)	329,369.34	
Decrease in Deferred Property Taxes	<u>21,873.29</u>	
		<u>351,242.63</u>
		883,091.64
DECREASES:		
Appropriated at Annual Town Meeting	325,000.00	
Alewife Fish Account Adjustment	<u>2,323.58</u>	
		<u>327,323.58</u>
Unappropriated Surplus, December 31, 2018		<u><u>555,768.06</u></u>

Schedule A-4

**TOWN OF NOBLEBORO**  
**Statement of Departmental Operations For the Year Ended December 31, 2018**

	Balance Forward 1/1/18	Appropriations	Cash Receipts	Other Credits	Total	Cash Disbursed	Other Charges	Un-expended (Overdraft)	Balance Forward 12/31/18
<b>EDUCATION:</b>									
School	258,350.44	3,145,127.00	437,399.76	-	3,840,877.20	3,494,256.71	-	-	346,620.49
Adult Education		6,005.00			6,005.00	6,005.00			
Unemployment									
Compensation Fund	7,937.34		19.39		7,956.73	717.92			7,238.81
	266,287.78	3,151,132.00	437,419.15	-	3,854,838.93	3,500,979.63	-	-	353,859.30
<b>GENERAL GOVERNMENT:</b>									
Town Administration	-	166,708.00	-	-	166,708.00	165,426.99	-	1,281.01	-
General Administration	48,900.00	43,609.47	43,609.47	-	92,509.47	70,855.78	-	21,653.69	
Bldg & Equipment Maintenance	31,020.00	4,680.00	4,680.00	1,248.00	36,948.00	25,386.10		11,561.90	
Interest Earned			5,693.84		5,693.84			5,693.84	
Interest on Tax Anticipation Note		2,000.00		57.70	2,057.70	2,057.70			
Planning Board and Appeals Board Fees				50.00		50.00			50.00
Bldg Inspector & Code Enforcement	19,690.00		18,397.85		38,087.85	21,354.43		16,733.42	
Homestead				60,700.33	60,700.33		60,700.33		
Interest on Taxes and Liens			8,230.25		8,230.25			8,230.25	
Abatements									
Supplemental Taxes				4,423.77	4,423.77		2,335.32	4,423.77	
BETE			2,594.00	0.48	2,594.48		2,594.48		
Miscellaneous		5,449.00	17,789.65		23,238.65	5,261.50		17,977.15	
Animal Control		5,843.00	746.00		6,589.00	4,541.42		2,047.58	
	-	279,610.00	101,791.06	66,430.28	447,831.34	294,883.92	65,630.13	87,317.29	-
<b>HEALTH AND WELFARE:</b>									
Midcoast Maine Community Action	-	1,060.00	-	-	1,060.00	1,060.00	-	-	-
Coastal Kids		500.00			500.00	500.00			
Transfer Facility - Town's Share		56,843.00			56,843.00	56,843.00			

Town Welfare	2,992.30	100.00	3,092.30	2,335.00	757.30
New Hope for Women	830.00		830.00	830.00	
Spectrum Generations	1,390.00		1,390.00	1,390.00	
Healthy Kids	2,000.00		2,000.00	2,000.00	
Ecumenical Food Pantry	500.00		500.00	500.00	
Highland Cemetery	1,000.00		1,000.00	1,000.00	
Community Television		9,677.00	9,677.00	8,958.14	718.86
Eldercare Network	4,000.00		4,000.00	4,000.00	
	2,992.30	9,777.00	80,892.30	79,416.14	718.86
					757.30
<b>HIGHWAYS:</b>					
Winter Maintenance/Sand & Salt	-	-	170,000.00	166,818.54	3,181.46
Town Road Assistance	876.00	33,584.00	34,460.00	33,000.00	1,460.00
Preparation and Paving	2,518.98		130,518.98	6,000.00	124,518.98
Road Maintenance	3,394.98	5,651.43	112,158.48	104,776.35	7,382.13
	3,394.98	5,651.43	447,137.46	277,594.89	33,000.00
					3,181.46
					133,361.11
<b>PROTECTION:</b>					
Minnehata Fire Company	-	1,808.17	3,337.85	73,604.02	-
Street Lights			5,400.00	5,098.03	301.97
CLC Ambulance			5,166.00	5,166.00	
Water Pump for Tanker	32,275.00		32,275.00	32,275.00	
	32,275.00		116,445.02	116,143.05	301.97
					-
<b>RECREATION:</b>					
Recreation Committee	11,895.06	1,650.00	13,545.06	968.67	-
Snowmobile Club		595.80	595.80	595.80	-
Pemaquid Watershed Assoc.		500.00	500.00	500.00	-
Skidompha Library		10,000.00	10,000.00	10,000.00	-
Boat Facility Expenses		1,500.00	1,500.00	935.71	564.29
	11,895.06	2,245.80	26,140.86	13,000.18	564.29
					12,576.39
					12,576.39

SPECIAL ASSESSMENTS:									
County Tax	-	426,217.00	-	0.05	426,217.05	426,217.05	-	-	-
Overlay	-	53,565.09	-	0.05	53,565.09	53,565.09	-	53,565.09	-
	-	479,782.09	-	0.05	479,782.14	426,217.05	-	53,565.09	-
UNCLASSIFIED:									
Excise Taxes	-	-	-	464,719.97	464,719.97	-	300,000.00	164,719.97	-
Excise Taxes - Boats				7,229.10	7,229.10			7,229.10	
Fish Ladder Restoration Fund	36,528.47		17,546.89		54,075.36	9,237.99			44,837.37
Contingent		15,000.00			15,000.00		3,236.17	11,763.83	
Alewife Fish Account	53,186.02		45,550.73		98,736.75	26,673.52			72,063.23
	89,714.49	15,000.00	63,097.62	471,949.07	639,761.18	35,911.51	303,236.17	183,712.90	116,900.60
	406,559.61	4,487,671.09	621,790.23	576,808.30	6,092,829.23	4,744,146.37	401,866.30	329,361.86	617,454.70

Schedule A-5

**TOWN OF NOBLEBORO**  
**Valuation, Assessment, and Collections**  
**For the Year Ended December 31, 2018**

VALUATION:

Land	170,696,200.00
Building	147,597,300.00
Personal Property	1,054,900.00
Total	<u>319,348,400.00</u>

ASSESSMENT:

Valuation x Rate	
(319,348,400.00 x .011700)	3,736,376.28
Supplemental Taxes	<u>4,423.77</u>

3,740,800.05

COLLECTIONS AND CREDITS:

Cash Collections	3,557,225.69
Abatements	2,335.32
Prepayment	<u>36,199.39</u>

Total Collections and Credits	<u>3,595,760.40</u>
2018 Taxes Receivable, December 31, 2018	<u>145,039.65</u>

COMPUTATION OF ASSESSMENT

Tax Commitment	3,736,376.28
Undesignated Fund Balance	325,000.00
State Revenue Sharing	30,000.00
Excise Taxes	300,000.00
Homestead Reimbursement	60,700.33
BETE Reimbursement	2,594.48
Road Assistance	<u>33,000.00</u>

4,487,671.09

REQUIREMENTS:

Town Appropriation	862,762.00
Education Appropriation	3,145,127.00
County Tax	<u>426,217.00</u>

4,434,106.00

Overlay	<u>53,565.09</u>
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## Schedule A-12

## TOWN OF NOBLEBORO

## Trust Funds

December 31, 2018

	Balance		Increase	Decrease	Balance		Principal	Income
	1/1/18	12/31/18			12/31/18	12/31/18		
John Bartlett	45,344.57	2,185.18	2,185.18	(3,266.37)	44,263.38	200.00	44,063.38	
Hudson Vannah	1,791.17	115.32	115.32	(223.40)	1,683.09	1,300.96	382.13	
A.B. Basset - York - York	1,510.58	97.26	97.26	(188.41)	1,419.43	801.45	617.98	
Belle Decker	190.44	12.26	12.26	(23.75)	178.95	132.50	46.45	
Gorham Eugley	512.69	33.01	33.01	(63.94)	481.76	160.00	321.76	
Herbert Nash	779.85	50.21	50.21	(97.26)	732.80	520.00	212.80	
Inez Oliver	638.63	41.12	41.12	(79.65)	600.10	360.00	240.10	
Dr. H.H. Plummer	187.45	12.07	12.07	(23.38)	176.14	132.50	43.64	
Mary E. Winslow	414.53	26.69	26.69	(51.70)	389.52	255.00	134.52	
Tomlinson Decker	198.13	12.76	12.76	(24.71)	186.18	240.00	(53.82)	
Linda Benner	759.15	48.88	48.88	(94.69)	713.34	420.00	293.34	
Gardiner Waltz	832.45	53.60	53.60	(103.83)	782.22	504.69	277.53	
Frederick Rollins	992.90	63.93	63.93	(123.84)	932.99	481.00	451.99	
Kaler Linscott	917.97	59.10	59.10	(114.49)	862.58	421.65	440.93	
Otis H. Witham	985.52	63.45	63.45	(122.91)	926.06	405.42	520.64	
Caroline Benner Overlock	799.00	51.44	51.44	(99.65)	750.79	470.84	279.95	
Rand Oliver	676.62	43.56	43.56	(84.39)	635.79	500.00	135.79	
Otis Sidelinger	8,064.49	519.23	519.23	(1,005.83)	7,577.89	3,000.00	4,577.89	
Jacob Harris	572.67	36.87	36.87	(71.42)	538.12	322.85	215.27	

Noble Monument	821.43	52.89	(102.45)	771.87	463.00	308.87
Hatch Burying Ground	3,046.52	196.15	(379.97)	2,862.70	2,000.00	862.70
Chapman Cemetery Trust	755.67	48.65	(94.25)	710.07	600.00	110.07
Merrill Cemetery Trust	1,255.58	80.84	(156.60)	1,179.82	1,000.00	179.82
GR12 Winslow Cemetery	2,402.45	154.68	(299.64)	2,257.49	1,961.84	295.65
GR27 Winslow Cemetery	2,266.66	145.94	(282.71)	2,129.89	1,861.85	268.04
GR63 Hall Umberhind Cemetery	1,253.64	80.72	(156.36)	1,178.00	1,000.00	178.00
GR64 Merrill Cemetery	1,253.16	80.68	(156.29)	1,177.55	1,000.00	177.55
GR129 Jesse Chapman Cemetery	1,253.16	80.68	(156.29)	1,177.55	1,000.00	177.55
GR130 Nathaniel Glidden	1,240.12	79.84	(154.67)	1,165.29	1,000.00	165.29
GR60 L45 George & Muriel Murry	1,187.47	76.45	(148.10)	1,115.82	1,000.00	115.82
GR117 Bryant Lot	1,225.52	78.90	(152.85)	1,151.57	1,000.00	151.57
GR65 Benjamin Merrill Cemetery	1,228.52	79.10	(153.23)	1,154.39	1,000.00	154.39
GR87 Sidelinger Cemetery	1,227.14	79.01	(153.05)	1,153.10	1,000.00	153.10
Frances & Heather Key						
Scholarship	61,780.82	4,025.39	(7,792.56)	58,013.65	50,000.00	8,013.65
Dow Scholarship	27,054.30	2,245.21	(4,513.00)	24,786.51	23,430.00	1,356.51
	<u>175,420.97</u>	<u>11,111.07</u>	<u>(20,715.64)</u>	<u>165,816.40</u>	<u>99,945.55</u>	<u>65,870.85</u>
First Advisors -						
Investment Account	143,944.58			134,605.10		
The First National Lincoln						
Corp. (1,056 Shs)	31,476.42			31,211.30		
	<u>175,421.00</u>			<u>165,816.40</u>		

## 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 15th day of March A.D. 2019 to act on the following articles to wit:

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

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

THE POLLS WILL BE OPEN ON FRIDAY, MARCH 15TH FROM 12:00 NOON AND WILL CLOSE AT 6:00 PM.

THE REMAINDER OF THE WARRANT WILL BE CONSIDERED THE FOLLOWING DAY, SATURDAY MARCH 16th, 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 Shall the town utilize the remote electronic keypad voting as the method of voting for articles at this Annual Town meeting, March 16, 2019?

Article 4 To see what method the Town will adopt for the collection of taxes.

Selectmen recommend the mortgage lien method.

Article 5 To see if the Town will vote to charge interest on unpaid 2019 taxes at the rate of 8 % per year beginning Oct. 1, 2019 and to authorize the Tax Collector or Treasurer to accept and collect prepayment of taxes prior to commitment pursuant to Title 36 MRSA Section § 506 (Prepayment of Taxes).

Recommended by Selectmen & Budget Committee

Article 6 To see if the Town will authorize the Treasurer to waive the foreclosure of tax lien mortgages pursuant to 36 MRSA 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 7 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 8 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 \$1000; other School Board members \$500 each.

Recommended by Selectmen & Budget Committee

Article 9 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	184,798
502 General Administration	51,910
504 Maintenance/Operation of Town Blds.	27,700
510 Street Lights	5,400
550 General Assistance	2,500
570 Animal Control	5,790
580 Code Enforcement Officer	20,130
600 Misc Account	5,426
777 Boat Landing	1,600
985 Interest on Tax Anticipation Loan	2,000
	\$307,254

Selectmen & Budget Committee Recommend \$307,254

Article 10 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
Selectmen & Budget Committee Recommend	\$105,000

Article 11 To see if the Town will vote to raise and appropriate \$130,000 for the purpose of paving.

Selectmen & Budget Committee Recommend	\$130,000
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Article 12 To see if the Town will vote to raise and appropriate \$127,145 for the plowing and applying sand on Town Roads in 2019.

Selectmen & Budget Committee Recommend	\$127,145
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Article 13 To see if the Town will vote to raise and appropriate \$44,500 for the purchasing of sand and salt.

Selectmen & Budget Committee Recommend	\$44,500
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Article 14 To see if the Town will vote to raise and appropriate the sum of \$56,843 for Nobleboro's share of the operating expenses for the Nobleboro/Jefferson Transfer Facility.

Selectmen & Budget Committee Recommend	\$56,843
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Article 15 To see if the Town will authorize the Selectmen to apply for Federal, State and County Grants and to administer the monies received from said Grants.

Article 16 To see if the Town will vote to accept from the Minnehata Fire Co. gifts of money and certain items of equipment to be used for the benefit of the Town and the Minnehata Fire Co.

Article 17 To see if the Town will vote to raise and appropriate the sum of \$89,990 for the operation of Minnehata Fire Company.

Selectmen & Budget Committee Recommend	\$89,990
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Article 18 To see if the town will authorize the Selectmen to borrow up to \$45,000 for a 2-year term to purchase the radio equipment upgrade needed for the Minnehata Fire Co.

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

School Committee Recommends	\$1,845,971.73
Selectmen & Budget Committee Recommend	\$1,845,971.73

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

School Committee Recommends	\$585,303.02
Selectmen & Budget Committee Recommend	\$585,303.02

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

School Committee Recommends	\$3,800.00
Selectmen & Budget Committee Recommend	\$3,800.00

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

School Committee Recommends	\$41,964.66
Selectmen & Budget Committee Recommend	\$41,964.66

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

School Committee Recommends	\$235,042.05
Selectmen & Budget Committee Recommend	\$235,042.05

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

School Committee Recommends	\$90,820.36
Selectmen & Budget Committee Recommend	\$90,820.36

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

School Committee Recommends	\$189,379.89
Selectmen & Budget Committee Recommend	\$189,379.89

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

School Committee Recommends	\$251,063.10
Selectmen & Budget Committee Recommend	\$251,063.10

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

School Committee Recommends	\$266,553.57
Selectmen & Budget Committee Recommend	\$266,553.57

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	\$0.00
Selectmen & Budget Committee Recommend	\$0.00

**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 Statues, 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 \$xxxxxxxx**) 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	\$xxxxxxxx
Selectmen & Budget Committee Recommend	\$xxxxxxxx

*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. To “appropriate” means to “devote (money or assets) to the special purpose”; in simpler terms: “to allow to be spend”. To “raise” means that this portion of the appropriation will be satisfied by local tax dollars. The difference between the “appropriate” amount and the “raise” amount is the amount of state subsidy.*

**Appropriate 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 \$XXXXXXXXXX**) which exceeds the State’s Essential Programs and Services allocation model to fund the budget recommended by the School Committee.

School Committee Recommends: \$XXXXXXXXXXXX  
 Selectmen & Budget Committee Recommend \$XXXXXXXXXXXX

The School Committee Recommends: \$XXXXXXXXXXXX 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. . To “appropriate” means to “devote (money or assets) to the special purpose”; in simpler terms: “to allow to be spend”. To “raise” means that this portion of the appropriation will be satisfied by local tax dollars. For this article, the “appropriate” amount, and the “raise” amount, are the same.*

<b><u>School Budget Funding Explanation</u></b>	
Article # 30 Required Local (EPS) Raise Amount:	\$XXXXXXXXXX
Article # 31 Additional Local Raise Amount:	\$XXXXXXX
<b>Total Local Funds Raised:</b>	<b>\$XXXXXXXXXX</b>
Fund Balance Forward:	\$XXXXXXX
State Subsidy:	\$XXXXXXXXXX
<b>Total School Budget Request (Appropriation):</b>	<b>\$XXXXXXXXXX</b>

**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, 2019, and ending June 30, 2020, 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:	\$3,509,898.38
Selectmen & Budget Committee Recommend:	\$3,509,898.38

**ARTICLE 33 AUTHORIZES THE ADULT ED PROGRAM**

Article 33 To see if the Town will appropriate \$115,631.44 for Adult Education and raise \$6,185.06 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	\$6,185.06
Selectmen & Budget Committee Recommend	\$6,185.06

*Explanation: To “appropriate” means to “devote (money or assets) to the special purpose”; in simpler terms: “to allow to be spend”. To “raise” means that this portion of the appropriation will be satisfied by local tax dollars. All participating towns in the Central Lincoln County Adult Education Program (CLCAEP) must agree to appropriate the total CLCAEP budget, and then raise their contribution to that program.*

**ARTICLE 34 AUTHORIZES EXPENDITURE OF GRANTS  
AND OTHER RECEIPTS**

Article 34 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
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**ARTICLE 35 AUTHORIZES INCREASE IN  
TRANSFER AUTHORIZATION**

Article 35 In addition to the statutorily allowed 5% transfer of funds between budget cost centers, shall the Nobleboro School Committee be allowed to transfer an additional 10% (for a total of 15%) between budget cost centers as necessary in the best interest of the Nobleboro School Department, provided that such transfers will not increase the total budget of the Nobleboro School Department?

School Committee Recommends: Approval

*Explanation: In the event of unexpected and unbudgeted expenditures in a given year, the School Committee has the statutory authority to transfer up to 5% from a cost center (regular instruction, special education, etc.) to a different cost center in order to cover the overage. If the overage is greater or requires funds from the other cost centers that **exceed** the allowable 5%, a special town meeting must be called to allow the School Committee the authority to transfer funds from a cost center in the excess of 5% of the cost center budget. This warrant article gives the School Committee authority to transfer up to 15% from within the budget to cover overages without asking for additional funds from the Town. This additional authority reduces the need for a special town meeting just to transfer the funds.*

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	1000	1000
Mid Coast Maine Community Action	1060	1060
Spectrum Generations	1390	1390
Healthy Kids Program	2000	2000
Highland Cemetery	1000	1000
Coastal Kids Preschool	500	500
Eldercare Network	4000	4000
New Hope for Women	880	880
Midcoast Conservancy	3000	3000
CHIP	1000	1000
	\$15,830	\$15,830
Selectmen & Budget Committee Recommend		\$15,830

Article 37 To see if the Town will vote to raise and appropriate \$21,489 to support the Skidompha Library.

Selectmen & Budget Committee Recommend \$13,000

Article 38 To see if the Town will vote to allocate 90% of the franchise fees that the town received in 2019 to LCTV.

Selectmen & Budget Committee Recommend 90%

Article 39 To see if the town will vote to raise and appropriate the sum of \$16,000 for the purpose of supporting the Central Lincoln County Ambulance

Selectmen & Budget Committee Recommend \$16,000

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

Selectmen & Budget Committee Recommend \$675

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 four members of the Budget Committee from the floor, one from the Center, one from the North and two from the Mills.

Article 43 To see if the Town will vote to amend the authority provided in the 1981 Town Report, Article 17 presented at the March 13, 1982 Town Meeting effective March 1983. Vote is to remove the town residency requirement for the position of Treasurer, Tax Collector and Town Clerk.

Article 44 To see if the Town will vote to accept the sum of \$23,369.35 for the Francis & Heather Key Memorial Scholarship Fund to be administered by the Town of Nobleboro.

Article 45 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 2019 annual budget during the period of January 1, 2020 to the 2020 annual town meeting.

Article 46 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 2019.

Selectmen & Budget Committee Recommend \$15,000

Article 47 To see if the Town will vote to appropriate from the following accounts the combined sum of \$650,000 to be applied to reduce the 2019-year Tax Rate.

The Board of Selectmen recommends the following sources:

Excise Taxes \$300,000

From Undesignated Surplus \$350,000

\$650,000

Selectmen & Budget Committee Recommend \$650,000

Article 48 To see if the Town will vote to authorize the Selectmen on behalf of the Town to 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 except that the Municipal Officers shall use the special sale process required by 36 MRSA § 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).

Dated: \_\_\_\_\_

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

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