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

2019

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
2019



Lincoln County Publishing Co.
Newcastle / Damariscotta, Me.

Town of Nobleboro Office Hours

Monday 8-4:30, Tuesday & Thursday 7:30-5:30,
Wednesday 12-4:30, Friday-CLOSED
Telephone: 207-563-8816 * Fax: 207-563-8212
www.nobleboro.govoffice2.com

TRANSFER STATION HOURS

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

NOBLEBORO POST OFFICE

207-563-5514

NOBLEBORO CENTRAL SCHOOL

207-563-3437

MEETING SCHEDULE

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

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

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

School Board Meetings- Held on the second Monday of month at 5:30 pm at the Nobleboro Central School

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

The Town Office is closed on the following holidays:

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

Richard Powell Jr 4/1/20

Jon Chadwick 4/1/22

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

Susan Pinnetti-Isabel

DEPUTY CLERK/DEPUTY TREASURER & TAX COLLECTOR/
REGISTRAR

Emerald Friend

SCHOOL BOARD

W Joshua Hatch 4/1/21

Briceson Henny 4/1/20

Michael Ward 4/1/21

Angela White 4/1/22

Shawna Kurr 4/1/22

ROAD COMMISSIONER

Dale Wright 4/1/2021

TRUSTEE TO SALT BAY SANITARY DISTRICT

Robert Whear 4/1/2020

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 Meter	4/1/2022
Steward Hanna	4/1/2020	William Devoe	4/1/2021
Harold "Bud" Lewis	4/1/2022	Sharon Abair, Secretary	

BUDGET/ADVISORY COMMITTEE

Center:

Peter Lawrence	4/1/2021	Dale Wright	4/1/2022
	Kellie Peters	4/1/2020	

Mills:

Tim Andrews	4/1/2021	Brittany Carter	4/1/2022
	George Waltz	4/1/2020	

North:

Steve Plumb	4/1/2021	Robert Spear	4/1/2022
	Buddy Brown	4/1/2020	

PLANNING BOARD

Steve Plumb, Chair	4/1/2021	Marianne Pinkham	4/1/2021
Matthew Lewis	4/1/2020	Laurence Keith	4/1/2022
	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, Chair	4/1/2022	Mary Sheldon	4/1/2022
Henry Simmons	4/1/2021	Bob Jackson	4/1/2022

BALLOT CLERKS

DEMOCRATS:

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

REPUBLICANS:

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

State Senator - DANA DOW

State Address:	Home Address:
3 State House Station	30 Kalers Pond Road
Augusta, Maine 04333-0003	Waldoboro, ME 04572
(207) 287-1505	(207) 832-4658
	Dana.Dow@legislature.maine.gov

State Representative - MICHAEL DEVIN

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

State Representative - CHLOE S. MAXMIN

Capitol Address:	Home Address:
House Majority Office	P.O. Box 203
2 State House Station	Nobleboro, Maine 04555
Augusta, Maine 04333-0002	(207) 200-6224
(207) 287-1400 (Voice)	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 4, 2020 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.

2019 COMMITMENT

Land & Buildings	329,494,300.00
Personal	1,112,700.00
Exempt	<u>(8,480,900.00)</u>
	322,126,100.00
Tax Rate	<u>.01195</u>
Tax Raised	3,849,406.90

COMPUTATION OF ASSESSMENT

Municipal Appropriation	895,747.00	
Education	3,206,377.00	
County Tax	435,841.00	
Overlay	<u>57,376.78</u>	
		4,595,341.78
Allowable Deductions:		
State Municipal Revenue Sharing	30,000.00	
Homestead Reimbursement	63,341.73	
BETE Reimbursement	2593.15	
Other Revenue	<u>650,000.00</u>	
		<u>(745,934.88)</u>
Net Assessment for Commitment		3,849,406.90

Selectmen's Report

The Town of Nobleboro in 2019 had a busy year. The office staff had some changes. We lost Tanya Blodgett and Jodee Kelley. Our office manager/Town Clerk Susan Pinnetti-Isabel has kept things running well. We hired Emerald Friend fulltime and Dawn Burns as a per diem which has filled the need of the office.

We continue to accept credit cards for payments on daily transactions.

We still offer Rapid Renewal for Motor Vehicle which allows you to 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, snowmobiles & boats as well as your hunting and fishing licenses. The links to these can be found on the town's website.

In 2019, we decided to keep the office hours as follows:

Monday 8:00-4:30, Tuesday & Thursday 7:30-5:30, Wednesday 12:00-4:30, and closed on Fridays. These hours have seemed to work well with the community and staff.

The Town voted in Dale Wright in 2019 as our road commissioner. Many thanks to John York for many years as the town's road commissioner. We would like to recognize the work of our Code Enforcement Officer Stanley Waltz and our Tax Assessor Dennis (Frank) Reed. They continue to work hard for the town, and we appreciate their time and efforts in all they do.

The Town continues to work with Lincoln County Animal Control. In 2019 they did a great job in responding to many calls in Nobleboro. We would like to remind you, if you have a dog, it needs to be registered. This year Lincoln County ACO will be working with the town office to be sure all comply.

If you have any animal concerns and/or problems, please feel free to contact LC Animal Control at 563-3200 or 882-7332.

In May, the Dow Scholarship Committee awarded two (2) \$500.00 scholarships. One scholarship went to Joy Hedrick and the second went to Sam Peters. 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 also had a new scholarship awarded in 2019, the Frances & Heather

Key Scholarship Fund. This scholarship is to assist Nobleboro students interested in pursuing an education beyond high school. Frances Key was a resident of Nobleboro since 1973 and was an active member of the community. Her daughter Heather is also honored in memory through this scholarship award.

We awarded Katherine Peters a \$750.00 scholarship. We wish her well in her future endeavors.

Applications for both scholarships can be obtained in the spring at the Nobleboro Town Office, the Town's website and at the guidance offices at the local schools. These applications are available for Nobleboro students only.

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

A thank you to our Selectman Richard Powell for his time and effort on the Pemaquid Boat Landing. We were able to get the Pemaquid Boat Landing rebuilt. The state funded the entire project. They will have a new dock in place this spring. There is also a new dock for kayaks and canoes.

Jon Chadwick was elected Selectman in March. He has brought a lot of knowledge to the board. Thank you for your work.

We would also like to thank Harold (Bud) Lewis for the many years he served on the board.

Many thanks go out to all the members of the Minnehata Fire Dept. now under a new Fire Chief, Richard Genthner. They have grown their membership to around 14. This gives them the ability to respond to more than 200 calls.

Many thanks to Ryan Gallagher for many years of being the Fire Chief.

The town is in good shape financially and we closely follow the advice of our auditors. With some cost savings last year along with an increase in excise tax, our surplus ended at \$571,806, up \$16,038 over 2018.

Don't forget to vote on Friday, March 20, 2020 from 12:00 to 6:00 pm at the Town Office conference room. We hope to see you at Town Meeting on Saturday, March 21, 2020 at 10:00 am. at the Nobleboro Central School.

Nobleboro Board of Selectmen
RICHARD SPEAR, Chairman
RICHARD POWELL JR
JON CHADWICK

Selectmen's Financial Report

#501 TOWN ADMINISTRATION

Town Payroll	107,506.55	
Selectmen	16,000.00	
School Board	3,000.00	
Election Expenses/Clerks	626.16	
FICA	10,039.69	
Legal Fees	409.25	
Assessing	18,000.00	
Health Insurance	10,455.37	
Retirement Insurance	3,500.00	
Health Insurance /Reimb	5,760.00	
Mis	791.70	
Bond Council	0.00	
Unemployment	0.00	<u>176,088.72</u>
Appropriation	184,798.00	
Unexpended	-8,709.28	<u>176,088.72</u>

#502 GENERAL ADMINISTRATION

Postage	2,769.13	
Office Supplies	2,476.13	
Books & Supplies	1,142.11	
Deed & Lien Expense	2,596.40	
Computer Maintenance	14,362.18	
Copier Maintenance	2,159.97	
Town Reports	2,994.00	
Audit	8,600.00	
Website Fees	550.00	
Advertising	1,404.38	
Tax Maps	59.00	
Training	1,003.00	
Town Insurance	29,989.00	
Office Equipment Purchases	601.68	
Computer Hardware	1,363.44	
Misc / Petty Cash	1,142.99	73,213.41
Reimbursement-Insurance	-22,393.92	
Reimbursement-Liens	0.00	<u>50,819.49</u>
Appropriations	51,910.00	
Unexpended	1,090.51	<u>50,819.49</u>

#504 MAINTENANCE OF TOWN BUILDINGS

FICA	69.57	
Telephone	3,382.44	
Electric	3,251.14	
Heating Oil	4,676.68	
Maintenance of Grounds	4,076.43	
Building Repair	897.51	
Building Supplies	46.99	
Equipment & Repair	122.28	
Snowplowing	1,400.00	
Cemeteries	2,000.00	
Security System	503.10	
Cleaning Town Office	1,750.00	
Miscellaneous	0.00	
Salt & Sand Shed	577.50	
Generator Maintenance	429.00	<u>23,182.64</u>
Appropriation	27,700.00	
FEMA Reimbursemennt	0.00	
Unexpended	-4,517.36	<u>23,182.64</u>

#510 STREET LIGHTS

Central ME Power	5,397.67	<u>5,397.67</u>
Appropriation	5,400.00	
Unexpended	-2.33	<u>5,397.67</u>

#511 FIRE DEPARTMENT

FICA	1,779.35
Fire Chiefs	7,000.00
Firemen's Salaries	16,259.40
Telephone	622.12
Electric-Mills	267.50
Heating Oil-Mills	674.77
Gas & Oil	3,073.34
EMS Supplies	2,978.04
Copier Maintenance	992.73
Dry Hydrant	145.53
FD Repair	9,935.21
Pump Test Repairs	4,000.00
Flow Test	3,000.00
Hose Test	3,200.00
Med Eval	825.00
Ladder Test	695.00
Training	877.00

continued next page

EMS Dues	1,320.77	
BLS Compliance	1,300.00	
FD Insurance	5,700.00	
Suppl Insurance	544.00	
Equipment	11,335.70	
Turnout Gear	16,736.85	
Misc	2,281.35	
Public Education	381.00	
EMS System	2,128.00	
Ins Claim	3,193.07	
Misc	0.00	<u>101,245.73</u>
Appropriation	89,990.00	
Refunds	3,595.02	
FEMA Reimbursement	0.00	
Over Expended (Article 46)	7,660.71	
Unexpended	0.00	<u>101,245.73</u>

#512 FIRE TRUCK PROJECT

FD Equipment Purchase		<u>44,298.54</u>
Appropriation 2019	45,000.00	
Unexpended	-701.46	<u>44,298.54</u>

#520 WINTER MAINTENANCE

Snowplow Contractor	127,132.50	
Sand Payment	30,341.00	
Salt Payment	12,878.81	<u>170,352.31</u>
Appropriations:		
Article 11 Plowing	127,145.00	
Article 12 Sand/Salt	44,500.00	
Unexpended	-1,292.69	<u>170,352.31</u>

#526 ROAD MAINTENANCE

Cold Patch	4,612.50	
Gravel	7,899.35	
Culverts	1,152.84	
Signs	1,894.43	
Backhoe / excavator	18,550.00	
Dump Truck	20,212.50	
Pickup	210.00	
Brush/Tree Removal	0.00	
Dozer / Grader	0.00	
Grading & Ditching	0.00	
Labor	15,999.50	
Roadside Mowing	1,934.00	

Miscellaneous	0.00	
Sidewalk Repair	78.00	
Storm Maintenance	853.76	<u>73,396.88</u>
Appropriation	105,000.00	
DOT State Funds	0.00	
Unexpended	-38,985.25	
Carry Forward 2018	7,382.13	<u>73,396.88</u>

#528 Hot Top

Hot Top Paving	254,518.50	
Hot Top Sidewalks	0.00	
		<u>254,518.50</u>
Appropriated	130,000.00	
Carry Over 2018	124,518.98	
Carry Forward 2019	0.48	
		<u>254,519.46</u>

#550 GENERAL ASSISTANCE

Balance 1/1/2019	757.30	
Acct	-890.00	
Acct	-100.00	
Acct	-117.37	
Acct	-236.00	
Acct	-75.00	
Acct	-126.95	
Balance 12/31/2019		-788.02
Appropriation	2,500.00	
Receipts/GA Reimb.	1,634.50	
Balance		<u>4,134.50</u>
		<u>3,346.48</u>

#570 ANIMAL CONTROL

FICA	0.00	
Linc Cty ACO	2,079.28	
Veterinary	107.53	
Animal Shelter	1,889.45	
Dog Leash Law	0.00	
Mileage	0.00	
Misc Supplies	0.00	<u>4,076.26</u>
Appropriation	5,790.00	
Warrant Fee	621.00	
Unexpended	-2,334.74	<u>4,076.26</u>

continued next page

#580 CEO/BLD/PLB

FICA	1,063.61	
CEO Officer	13,904.30	
Div Health Engineering	2,457.50	
Mileage	2,618.09	
Equipment	0.00	
Misc -Training	35.00	20,078.50
Unexpended	16,251.75	36,330.25
Appropriation	20,130.00	
Permits	16,200.25	36,330.25
Local Road Assistance Fund		
Balance Forward 01/01/19	0.00	
2019 Local Rd Assistance	34,452.00	34,452.00
Transferred to Road Maint Acct	33,000.00	
Balance Forward	1,460.00	34,452.00

#600 MISCELLANEOUS

	Appropriated	Expended	Balance
FICA	0.00	19.12	-19.12
MMA	3,276.00	3,276.00	0.00
Planning Board	350.00	200.00	150.00
Appeals Board	100.00	0.00	100.00
Advertising	150.00	87.50	62.50
Ice House Park	900.00	900.00	0.00
Budget Comm Sec	250.00	250.00	0.00
Training	100.00	0.00	100.00
Wells Hussey	300.00	300.00	0.00
	5,426.00	5,032.62	393.38
Appropriation		5,426.00	
Unexpended		-393.38	5,032.62

#700 OUTSIDE AGENCIES

	Appropriated	Expended	Unexpended
Coastal Kids Preschool	500.00		500.00
Pemaquid/DRA Watershed Assoc.	1,000.00		1,000.00
New Hope for Women	880.00		880.00
Midcoast Community Action	1,060.00		1,060.00
Spectrum Generation	1,390.00		1,390.00
CLC Ambulance	16,000.00		16,000.00
AOS93 Adult Ed	6,185.00		6,185.00
CHIP	1,000.00		1,000.00
Healthy Kids Program	2,000.00		2,000.00
Highland Cemetery	1,000.00		1,000.00

Skidompha Library	15,000.00	15,000.00
LCTV	0.00	3,859.43
Elder Care	4,000.00	4,000.00
Dam. Lake Snowmobile Club	0.00	675.00
Midcoast Conservancy	3,000.00	3,000.00
Ecumenical Food Pantry	0.00	0.00
	53,015.00	<u>57,549.43</u>
Appropriation (art.33,36,37, 39)	53,015.00	
Art. 38 LCTV	3,859.43	
Snowmobile Refund-Art. 40	675.00	<u>57,549.43</u>

#750 TRANSFER STATION-TOWN SHARE

Expended	56,843.00	56,843.00
Appropriation	<u>56,843.00</u>	<u>56,843.00</u>

#777 BOAT LANDING

Maintenance	764.14	
Docks	250.00	
Miscellaneous	0.00	
Unexpended	585.86	<u>1,600.00</u>
Appropriation	1,600.00	<u>1,600.00</u>

#790 ALEWIFE FISH STREAM ACCT.

Utilities	269.44	
Maint & Repair	392.00	
Contracted Services	5,450.00	
Reimb to Newcastle	23,992.50	
Reimb to Nobleboro	23,992.50	<u>54,096.44</u>
Appropriation	0.00	
Alewife Sales 2018	47,985.00	
Received from Newcastle	3,055.72	
Receives from Nobleboro	3,055.72	<u>54,096.44</u>

#795 FISH LADDER RESTORATION

1/1/19 Beginning Balance	44,837.37	
Donations/Sales	36,422.44	
Bills Paid/Repairs	-44,811.73	
Town Transfer for Project	40,000.00	
Balance 12/31/19		<u>76,448.08</u>

continued next page

#850 RECREATION COMMITTEE FUND

Balance Forward 1/1/18	12,576.39	
Appropriation	0.00	
Deposits	1,650.00	
Expenditures	-706.42	
Balance Forward 12/31/19		<u>13,519.97</u>

Acct # 985 TAX ANTICIPATION

Expended	2,749.49	<u>2,749.49</u>
Appropriation	2,000.00	
Over Expended (Article 46)	749.49	<u>2,749.49</u>

#999 COUNTY BUDGET

Expended	435,840.75	<u>435,840.75</u>
Appropriation	435,841.00	
Unexpended	- 0.25	<u>435,840.75</u>

CAPITOL FUND-FIRE TRUCK

Balance Forward 1/1/19	17,725.35	
Interest Earned	21.81	
Appropriation	0.00	
Withdrawals (Due to Gen Fund)	0.00	
Late Entry Dec Int	0.91	
Balance Forward 12/31/19		<u>17,748.07</u>

ALEWIFE FISH ACCT

Balance Forward 1/1/19	72,063.23	
Interest Earned	89.08	
Deposits	20,936.78	
Withdrawals	-3,055.72	
Late Entry Dec Interest	3.82	
Transfer to Fish Ladder Acct	-40,000.00	
Balance 12/31/19		<u>50,037.19</u>

UNEMPLOYMENT ACCT (SCHOOL)

Balance Forward	7,238.81	
Interest Earned	8.91	
Withdrawals	0.00	
Late Entry Dec Int	0.37	
Balance 12/31/19		<u>7,248.09</u>

FRANCES & HEATHER KEY SCHOLARSHIP FUND

Balance forward 1/1/19	58,013.65	
Interest Earned	1,664.41	
Capital Gains	1,880.13	
Appr/(Dep)	8,575.95	
Fees	-539.53	
Contributions	23,369.35	
Balance 12/31/19		<u><u>92,963.96</u></u>

BARTLETT CEMETERY SAVINGS ACCT

Balance forward 1/1/19	11,621.65	
Interest Earned	333.42	
Capital Gains	376.64	
Appr/(Dep)	1,717.98	
Fees	-108.08	
Contributions	0.00	
Balance 12/31/19		<u><u>13,941.61</u></u>

CEMETERY SAVINGS ACCOUNT

Balance forward 1/1/19	40,183.33	
Interest Earned	1,152.86	
Capital Gains	1,302.28	
Appr/(Dep)	5,940.16	
Fees	-373.70	
Contributions	0.00	
Balance 12/31/19		<u><u>48,204.93</u></u>

DOW SCHOLARSHIP FUND

Balance forward 1/1/19	24,786.51	
Interest Earned	711.12	
Capital Gains	803.29	
Appr/(Dep)	3,664.10	
Distributions (Scholarship)	-1,000.00	
Fees	-230.51	
Contributions		
Balance 12/31/19		<u><u>28,734.51</u></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, 2019

Vital Statistics Recorded

<u>Births</u>	<u>Marriages</u>	<u>Deaths</u>
15	28	5

<u>Date of Death</u>	<u>Name</u>	<u>Age</u>
8/26/2019	Pamela Susan Goguen	64
1/2/2019	Charles F. Herrick	66
1/21/2019	Shane Steeves	54
6/17/2019	Howard Chester Wright	83
7/26/2019	Frederick R. York	75

Dog Licenses Sold

Male/Female	24	Neutered/Spayed	206
Paid to the State of Maine		858.00	
Paid to the Town of Nobleboro		642.00	
Late Fees Collected		<u>500.00</u>	
Total		2,000.00	

*****Note - As of 2/1/2020 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	6,552.50
Paid to the Town of Nobleboro	<u>375.25</u>
Total	6,927.75

BOAT/ATV/SNOWMOBILE REGISTRATIONS

Paid to the State Treasurer	30,346.08
Paid to the Town of Nobleboro	<u>7,152.80</u>
Total	37,498.88

*****PLEASE REMEMBER TO BRING IN YOUR OLD REGISTRATIONS FOR CARS, BOATS, ATV'S & SNOWMOBILES*****

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

- Are you turning 18 in 2020?
- 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

2019 COMMITMENT	3,849,406.90
SUPPLEMENTAL	188.35
	<u>3,849,595.25</u>

Collected	3,711,318.71
Uncollected (as of 12/31/2019)	133,165.62
Abatements/Prepays	<u>5,110.92</u>
	<u>3,849,595.25</u>

UNCOLLECTED: 2019 Taxes (as of 12/31/2019)	<u>133,165.62</u>
---	--------------------------

52 DUCK PUDDLE TRUST	1,802.06	GRIMES, JAMES M	2,569.25
BALL, ANTHONY		GROTH, MARIANNE L	2,726.99
RANDALL JACKSON	380.01	HAMMOND, PAUL	4,470.50
BAUM, JILL B M	1,297.77	HATCH, RICHARD E	1,161.54
BENNER, DAVID JR	1,738.73	HEZIK, WALTER JR	1,462.25
BENNER, ROY	371.65	HILTON, JEFFREY	2,141.44
BENNER, WILLIAM	629.77	KALER, JAMES E SR	1,086.25
BENT, CAROL ESTATE OF	2,552.52	KALER, JAMES E SR	1,120.99
BLAKE, MICHAEL J	92.01	KNOF, MICHAEL T	2,791.52
BOLLING, DAVID	723.31	LANE, LYNDON L	203.15
BRADFORD, WILLIAM R III	519.82	LEEMAN, WAYNE C	2,013.57
BRYANT, PAUL	590.33	MCCLINTICK	
BRYANT, PAUL	3,745.13	FOUNDATIONS INC	1,463.87
CHASSE, JOHN N	273.65	MCCORMAC, PHYLLIS	3,803.58
CHASSE, JOHN N	2,097.23	MERRICK, LORRAINE	1,373.05
CHENEY, TIMOTHY W	2,201.14	MITCHELL, SARA	179.00
CLIFFORD BILLY G	421.84	NILES, MICHAEL J JR	218.55
CLIFFORD BILLY G	2,174.90	NORTHSTAR ME LLC	2,100.81
COFFIN, GARRETT S	3,172.73	OBRIEN, JAMES	420.64
COFFIN, RYAN F	1,137.64	OLIVER, JASON	1,696.90
COOK, ERIC	1,768.60	OLIVER JOHN W JR	848.45
CORBIN, JAMES	1,595.32	OLIVER, JOSHUA H	336.99
CRONKHITE, RICKY A	2,097.23	PINE STATE RECYCLING INC	656.06
DAIUTE, MARK H	3,775.00	QUINTAL PHILIP II	1,459.09
DUBORD, MICHAEL B	1,283.43	QUINTAL PHILIP II	170.89
FAIRPOINT COMMUNICATIONS	41.83	QUINTAL PHILIP II	53.77
FARRIS, GEORGE T EST OF	243.78	QUINTAL PHILIP II	315.48
FELTIS, SHAWN T	1,895.27	QUINTAL, LISA J	1,978.37
FERRERO, MARK J	3,623.24	RICE, ERICA	2,223.90
FERRERO, MARK J	332.33	RICHMOND, ERIC	2,513.82
FREKER, JOHN C	503.10	ROBINSON, JEANNE	2,356.54
FREKER, JOHN C M&A L TR	5,773.04	RUNDELL, MICHAEL E	388.37
GARDINER, JAMES C	1,212.93	SAWYER, ALISON L	480.67
GERARD, ELLEN W	4,926.98	SPEAR, JEFFREY	4,339.04

SPRAGUE, PAULA K	1,661.05	TOWNE, KANDIE L	2,349.37
STANLEY, CARMEN	371.65	TOWNSEND DALE F	670.40
STANLEY, CARMEN	3,714.06	VINAL, CHRISTOPHER D	474.93
THIRSTY BROOKS LLC	139.82	WEAVER, SARAH R 1/2 TRUST	2,484.40
TIDEWATER CREEK RE TRUST	9,684.54	WOODARD, STEVEN PAUL	2,870.39
TILLOU, DEBRA A	855.62	YORK, MICHELLE M	934.49
			<u><u>132,330.33</u></u>

UNCOLLECTED: Personal Property: 2019 (as of 1/1/2020)

BREWER, HERB	95.60	REVISION IMPACT FUND LLC	56.16
FELTIS, SHAWN	17.92	SALERNO, CAARMEN	83.65
HEAL, ALAN	95.60	SPRAGUE SUE & CHESTER	11.95
JORDAN, SANDY	20.31	TALBOT, DAVID & JULIE	5.98
LINCOLN, ROBERT	11.95	TIDEWATER CREEK REALTY	346.55
MCKENNY, JASON	17.92	WATT, LISA	71.70
			<u><u>835.29</u></u>

ABATEMENTS: Real Estate 2019

KEITH, LAURENCE	109.94	POWELL, RICHARD	152.96
GOULD, TERRY	102.77	6 WALKER FARM TRUST	19.12
LANDRY, MARK	48.53	PALMER, PATRICIA	139.82
MAINE MODULAR INC	4.52		<u><u>577.66</u></u>

ABATEMENTS: Personal Property 2019

BERNIER, JOANNE	66.92
	<u><u>66.92</u></u>

UNCOLLECTED: 2018 Taxes (as of 1/1/2020)

Collected (as of 1/1/2020)	105,333.46
Liens	<u>38,639.15</u>
	<u><u>143,972.61</u></u>

UNCOLLECTED: Personal Property: 2018 (as of 1/1/2020)

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

UNCOLLECTED: 2017 Taxes (as of 1/1/2020)

Uncollected	<u><u>3,034.05</u></u>
-------------	------------------------

UNCOLLECTED: 2017 Personal Property (as of 1/1/20)

ALLEN,SUSAN	56.50	BLAKE, EARL	16.95
BLAKE, DEAN	39.55	BLASTOW, GEORGE	79.10

BREWER, HERB	90.40	SIMMONS, DIANE	16.95
LINCOLN, ROBERT	11.30	SMITH, LIBBY	90.40
MCKENNY, JASON	16.95	SPRAGUE, SUE & CHESTER	11.30
PORTER, MARK	11.30	THORNE, RON	28.25
RICE, ADAM	56.50	TIDEWATER CREEK REALTY	282.50
ROWLING, ROGER	16.95	WAITT, LISA	67.80
SILVARIA, CHRISTOPHER	62.15		<u>954.85</u>

UNCOLLECTED: 2016 TAXES (as of 1/1/2020)

Uncollected 598.41

UNCOLLECTED: 2016 Personal Property (as of 1/1/20) 1,056.33

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

UNCOLLECTED: 2015 Taxes (as of 1/1/2020)

Uncollected 570.96

UNCOLLECTED: 2015 Personal Property(as of 1/1/20) 1,029.60

ALLEN, SUSAN	52.00	LIBBY, HEIDI	72.80
BLASTOW, GEORGE	72.80	SHEEPSCOTT 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
HARRSION, RON	63.44	WATT, LISA	62.40
HISLER, WARREN	20.80		<u>1,029.60</u>

UNCOLLECTED: 2014 Personal Property(as of 1/1/20)

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

List of Taxpayers

Owner	Map/Lot	Assessment	Tax
23 MAPLERIDGE LLC	021-025	368,900	4,408
52 DUCK PUDDLE TRUST	023-028-A	150,800	1,802
6 WALKER FARM ROAD RE TRUST	026-032	406,200	4,854
ABAIR SHARON E	007-019	69,700	833
ABAIR SHARON E	009-046	103,900	1,242
ABBOT R LOUISE	019-007	432,800	5,172
ACHORN GERALD B JR	005-033-A	142,700	1,705
ADAMS JOHN D	004-014	168,800	2,017
ALFIERI JAMES P	005-053-A	50,700	606
ALFIERI PATRICIA E	003-028-001	349,600	4,178
ALLAN COREY A	001-017	229,900	2,747
ALLEN ERIC R	013-001	249,100	2,977
ALLEN MARK S	009-041	180,800	2,161
ALLEN REBECCA	004-003	123,000	1,470
ALLEY GREGORY S	007-054	220,100	2,630
ALOISIO GREGORY W	003-062	397,100	4,745
AMES LAUREL E	010-099	163,000	1,948
AMES ROBERTA	010-117	150,700	1,801
AMNOTT CRAIG	027-031-A	412,500	4,929
AMNOTT FAMILY TRUST 50%	018-013	23,300	278
AMNOTT FAMILY TR UAD 11/26/08	027-014	466,700	5,577
ANDERSON CHRISTOPHER S	004-029-B	444,500	5,312
ANDERSON CLAUDE	028-006	521,800	6,236
ANDERSON MARY ELLEN	015-010	203,900	2,437
ANDERSON WAYNE F	009-034-A	161,300	1,928
ANDREJCAK ALBERT G	012-019-A	262,400	3,136
ANDRES PATRICIA L	021-013	248,500	2,970
ANDREWS TIMOTHY	010-052	220,500	2,635
ANGELL CHARLES F	016-038-A	50,700	606
ANGELL CHARLES F	016-040-A	79,800	954
ARBUCKLE CAROL S &	002-026	24,700	295
ARNOLD MARY BESS	021-039	42,600	509
ARNOLD MARY BESS	021-041	520,900	6,225
ARSENAULT JOHN N	016-016	465,300	5,560
ATWOOD MILFORD W	023-023-004	31,100	372
ATWOOD MILFORD W	023-023	48,500	580
ATWOOD MILFORD W	023-023-003	31,100	372
ATWOOD MILFORD W	023-023-005	31,100	372
ATWOOD MILFORD W	023-023-009	31,100	372
ATWOOD MILFORD W	023-023-010	31,100	372
ATWOOD MILFORD W	023-023-012	31,100	372
ATWOOD MILFORD W	023-023-013	31,100	372
ATWOOD MILFORD W	023-023-011	31,100	372
ATWOOD MILFORD W	023-023-B	34,400	411
ATWOOD MILFORD W	023-023-C-01	33,000	394

Owner	Map/Lot	Assessment	Tax
ATWOOD MILFORD W JR	013-037	180,100	2,152
ATWOOD MILFORD W JR	023-013	345,000	4,123
ATWOOD MILFORD W JR	023-023-A	182,400	2,180
ATWOOD MILFORD W JR	023-023-B-001	9,900	118
AUGUSTINI MICHAEL C	010-028	206,300	2,465
AZZARA SUZANNE G	013-005	164,100	1,961
B3 PROPERTIES LLC	013-025	213,100	2,547
BAILEY JAY S	023-008	188,300	2,250
BAILEY MARY B	003-012	215,600	2,576
BAILEY MERRILL B	010-110	282,300	3,373
BAKER DENNIS E & DORIS D LIV TR	016-002	235,100	2,809
BAKER E. DENNIS LIVING TRUST	016-001	254,700	3,044
BAKER LARRY L	009-006-B	209,600	2,505
BALDWIN ANDREW P	009-029-F	262,500	3,137
BALDWIN ANTHONY	009-029-E	111,900	1,337
BALDWIN JAMES YORK	007-010-A	237,500	2,838
BALDWIN MOLLIE	010-045	193,700	2,315
BALDWIN PAUL	009-029	197,500	2,360
BALDWIN POINT LLC	026-021	272,800	3,260
BALDWIN RAYMOND F	025-026	274,800	3,284
BALDWIN ROBERT C JR	007-010-B	205,900	2,461
BALDWIN ROBERT C JR ET AL TTEES	007-010	279,500	3,340
BALDWIN ROBERT D	025-002	39,800	476
BALDWIN ROBERT D	025-003	417,200	4,986
BALDWIN ROBERT D	025-025	32,600	390
BALL ANTHONY RANDALL JACKSON	006-006	31,800	380
BALL EVELYN M	003-072	259,700	3,103
BALL FAITH R	009-042-A	164,900	1,971
BALL HARRIET J	005-053	28,000	335
BALL MARKHAM	005-003	151,400	1,809
BALL MARTHA H	024-027	506,700	6,055
BALL MICHAEL B	004-041-A	45,100	539
BALL ROBERT M	024-026	318,400	3,805
BALL RYAN J	003-058-B	350,700	4,191
BALTES CAROLYN S	023-002-H	323,800	3,869
BALTES CLETUS J	023-002-E	520,200	6,216
BAMFORTH PATRICIA P REV TRUST	026-035	349,200	4,173
BANKS JAMIE L	010-077	235,000	2,808
BANTA JOHN H	015-046	95,500	1,141
BAPTIST CHURCH	015-006	0	0
BAPTIST PARSONAGE	014-025-A	156,000	1,864
BARBOUR DANIEL S	009-029-D	159,500	1,906
BARKALOW ROBERT E	010-086	197,800	2,364
BARNES CATHERINE BESTON TR UA 5-22-06	004-033-A	322,600	3,855
BARNUM WILTON J	004-006-A	253,200	3,026
BARRON LYNDON D	014-001-B	36,900	441
BARRON LYNDON D	014-001-C	241,300	2,884

Owner	Map/Lot	Assessment	Tax
BARRON LYNDON D	014-001-D	38,000	454
BARSTOW CHRISTOPHER B	003-017-B	73,600	880
BARSTOW CHRISTOPHER R	005-056	1,100	13
BARSTOW CHRISTOPHER R	005-055-C	103,900	1,242
BARSTOW JAMIE M	005-055	163,100	1,949
BARSTOW, MICHAEL EST OF	003-025	30,300	362
BARTER CODY S	004-048	167,800	2,005
BARTER JANEEN M	012-035	162,500	1,942
BARTLETT KATHI	004-037	185,400	2,216
BARTOLOMEI DYNASTY TRUST	001-015	421,600	5,038
BARTOLOMEI DYNASTY TRUST	001-016	94,000	1,123
BARTRUG BRUCE A	014-008	195,700	2,339
BASCOM KENDALL H	010-005	109,500	1,309
BATCHELDER JASON A	002-007-H	77,900	931
BATCHELOR KENNETH	003-014-C	225,000	2,689
BAUKUS WILLIAM J JR	021-042	381,500	4,559
BAUKUS WILLIAM JR	021-040	39,700	474
BAUM JILL B M	010-070	108,600	1,298
BEAULIEU RETREAT LLC	025-016	415,100	4,960
BEAVER POINT CAMP LLC	008-013-A	491,900	5,878
BECK AARON M	027-006-C	255,600	3,054
BECK ALLAN	008-010-B	43,900	525
BECK ALLAN A	027-006-A	406,200	4,854
BECK ROBERT A LIVING TRUST	027-027	396,400	4,737
BECKER MARK CALDWELL	010-060	153,700	1,837
BECKER MARK CALDWELL	010-061	20,800	249
BECKER MARK CALDWELL	010-062	5,300	63
BECKWITH ROBERT	003-058-F	330,700	3,952
BEDFORD J CORNELIUS	016-031	377,200	4,508
BELLOWS DEXTER R	016-025	302,900	3,620
BENJAMIN WALLACE B	021-010	234,100	2,797
BENNER CALE	010-112	166,300	1,987
BENNER COLT D	010-033	283,600	3,389
BENNER DAVID A JR	015-052	145,500	1,739
BENNER DAVID A SR	005-031	122,100	1,459
BENNER DAVID A SR	005-031-A	7,000	84
BENNER DEVIN J	010-110-A	182,400	2,180
BENNER DEVIN J	012-029	157,600	1,883
BENNER KERRIE LYNNE	013-030	157,100	1,877
BENNER MATTHEW R	013-021	169,700	2,028
BENNER PHILIP L	003-045	219,600	2,624
BENNER ROY	002-007-C	31,100	372
BENNER STEPHEN A	005-058-A	34,500	412
BENNER STEPHEN A	005-059	77,200	923
BENNER WAYNE K	005-055-A	132,300	1,581
BENNER WILLIAM J	005-030	52,700	630
BENNER YVETTE M	010-032	64,600	772
BENNER YVETTE M	010-034	43,800	523

Owner	Map/Lot	Assessment	Tax
BENT CAROL ESTATE OF	018-006	213,600	2,553
BENT JOSEPH J III	018-020	120,300	1,438
BENTON CHARLES J	004-025	239,400	2,861
BERRY HILDA K	014-003-A	31,100	372
BERRY HILDA K	014-006	128,800	1,539
BERUBE RAYMOND E	001-003-G	36,000	430
BETTS BARBARA A	010-057	71,900	859
BHE LETICIA Z	001-025	283,500	3,388
BICKFORD MICHAEL J EST OF	005-001	351,700	4,203
BICKFORD MICHAEL J EST OF	024-009	31,100	372
BIGWOOD PETER J	028-018	197,000	2,354
BILLINGS MARILYN SUE	016-032	188,500	2,253
BILLINGS SUSAN	002-023	59,000	705
BILLINGS SUSAN M	002-021-A	322,100	3,849
BILLINGS SUSAN M	002-022	200	2
BIRKETT JAMES D	002-004	31,900	381
BIRKETT JAMES D	018-001	254,000	3,035
BIXBY AIMEE L CONSERVATOR	013-009	124,700	1,490
BLACK DOG CORPORATION	014-028	122,800	1,467
BLAKE JAMES J	005-001-A	196,700	2,351
BLAKE MICHAEL J	002-053-B	7,700	92
BLAKELOCK ROBERT E & HEKEN J LIVING TR	010-083	217,100	2,594
BLAKESLEY MEREDITH	022-006	151,900	1,815
BLANCHETTE JOAN F	003-078	94,000	1,123
BLOMQUIST LEROY C	003-014-K	168,500	2,014
BLUST CYNTHIA	007-066-A	206,100	2,463
BODOR WILLIAM L	018-014	231,900	2,771
BODOR WILLIAM L	018-018-A	1,300	16
BOE EIVIND A	010-102	155,300	1,856
BOGGS LELAND E	002-007-D	30,800	368
BOGGS LELAND E ET AL	007-064-B	73,400	877
BOGGS LELAND II ET AL	002-007-F	65,400	782
BOGOSIAN ROBERT G	007-025	310,900	3,715
BOLAN BRENDA	018-025	47,100	563
BOLLING DAVID	010-022-B	63,900	764
BOONE BRIAN E	003-014-E	279,400	3,339
BORING DAVID F	012-001	485,200	5,798
BOSWORTH NETTIE G	005-050	96,300	1,151
BOURNE DONN ROGER	013-016	151,700	1,813
BOWDLER MARK L	022-004	325,400	3,889
BOYD CHERYL C	015-041	165,500	1,978
BOYNTON MELBA M	015-056	210,100	2,511
BRACKETT TODD B	003-032	173,000	2,067
BRADBURY AARON F	013-035	235,200	2,811
BRADBURY AARON F	013-035-B	39,500	472
BRADFORD WILLIAM R III	023-039	43,500	520
BRADY JOHN A	021-012	318,400	3,805

Owner	Map/Lot	Assessment	Tax
BRAGG BARBARA A EST OF	003-020	49,300	589
BRAGG BARBARA A EST OF	003-019-B	37,100	443
BRAND COTTAGE TRUST	027-024	248,300	2,967
BRANN LESLIE J	015-019	136,300	1,629
BRESLIN WILLIAM W., TRUSTEE	026-028	405,700	4,848
BREWER RUTH C	015-057	114,500	1,368
BREWER SCOTT W	004-007	110,800	1,324
BREWER STANLEY R SR	014-004	72,100	862
BREWER STANLEY R SR	014-004-A	95,300	1,139
BREWER TIMOTHY L	021-024	258,700	3,091
BRICKBICHLER JOSHUA ET AL 1/3 INT	016-013	74,600	891
BRIERLEY MARILYN E	007-036	236,300	2,824
BRIGGS ARNOLD M	010-013	535,100	6,394
BRIGGS MARTHA W	026-029	422,000	5,043
BROOKS MARK A	003-053-A	321,500	3,842
BROUGH PETERP	015-031	160,600	1,919
BROWN BENJAMIN L	004-042-A	232,000	2,772
BROWN DEBORAH	007-035	248,300	2,967
BROWN DORCELLE	022-003	359,200	4,292
BROWN DORCELLE 52	004-042	38,300	458
BROWN DORCELLE 52	004-043	800	10
BROWN DORCELLE 52	007-057	457,500	5,467
BROWN DORCELLE 52	007-059-A	15,000	179
BROWN FAMILY REV TRUST	012-034	133,600	1,597
BROWN FAMILY TRUST	018-019	127,000	1,518
BROWN LAURIE J ET AL	016-042	149,900	1,791
BROWN LEROY & KIM LIV TRUST	007-062-A	221,300	2,645
BROWN LEROY BUDDY	007-061	49,500	592
BROWN LEROY E	007-062	290,700	3,474
BROWN REBECCA M	004-006-B	31,100	372
BROWN SHARON W	012-026	60,400	722
BROWN ZACHERY B	004-042-B	270,100	3,228
BRUEN JOHN P	028-001	488,400	5,836
BRYANT PAUL	005-042	49,400	590
BRYANT PAUL L	023-028	177,500	2,121
BRYANT WILLIAM P	011-013	170,900	2,042
BRYANT WILLIAM P	011-013-A	72,500	866
BRYANT WILLIAM P	012-033	51,300	613
BRYDGES BETTY LU	010-069	179,400	2,144
BUCHAN MARY JANE	002-052	236,100	2,821
BUCK ALEXANDER K JR	004-030	29,900	357
BUCK ALEXANDER K JR	019-023	1,112,000	13,288
BUDD LORI R	015-036	144,600	1,728
BUFFER ZONE TRUST	002-012-A	32,100	384
BURMEISTER JEFFREY P	007-039-D	311,500	3,722
BURNHAM CORY T	022-012-E	239,900	2,867
BURNS CHRISTINA	003-010	3,100	37
BURNS CHRISTINA F	003-011	235,400	2,813

Owner	Map/Lot	Assessment	Tax
BUTLER OLIVER	010-073	169,100	2,021
BUTLER SUZANNE	018-031	61,300	733
C&R REALTY TRUST	021-016	370,000	4,422
CAMP ARTHUR LLC	001-013	301,000	3,597
CAMPBELL JUSTIN W	005-017-A	153,900	1,839
CAMPBELL PAULA D	010-004	456,700	5,458
CAMPBELL WILLIAM B	016-037	159,300	1,904
CAPLE CYNTHIA	003-017-C	172,200	2,058
CAPUANO DENNIS J LIVING TRUST	003-030	466,300	5,572
CARGILL MAXX	004-006-D	74,500	890
CARTER BRADFORD J	004-039	235,700	2,817
CARTER BRITTANY JOURDAN	016-011-A	167,300	1,999
CARTER DUSTIN J	023-025	216,700	2,590
CARTER EDWARD W	019-002-C	182,600	2,182
CARTER MARION R	024-004	141,900	1,696
CARTER WAYNE M LINING TR 1-6-16	012-012	276,000	3,298
CARTER, PRESTON S	024-006	182,100	2,176
CARVALHO JOSEPH	012-022	217,400	2,598
CASE STEVEN B	002-002-A	145,100	1,734
CASELLA ANTHONY LIVING TRUST	018-005	334,100	3,992
CASWELL ROSANNA V	001-003-H	220,800	2,639
CATUDAL DAVID	024-024	443,600	5,301
CEDAR LANE ACRES INC	018-011	162,800	1,945
CENTRAL LINCOLN COUNTY YOUTH	001-001	0	0
CENTRAL MAINE POWER	002-003	4,722,600	56,435
CHADWICK PROPERTIES LLC	003-008-B	326,800	3,905
CHADWICK PROPERTIES LLC	003-009	9,200	110
CHADWICK RICHARD	014-036	172,100	2,057
CHAPMAN DEREK A	002-050	128,400	1,534
CHAPMAN JOHN A	004-026	210,800	2,519
CHAPMAN JOHN A	004-025-A	37,200	445
CHAPMAN MICHAEL L	023-012	251,500	3,005
CHAPMAN PRISCILLA A	012-002	455,900	5,448
CHAPMAN TERRY L	008-009-A	290,500	3,471
CHAPNICK NATHAN C	028-015	390,600	4,668
CHASE THOMAS E	026-005	380,600	4,548
CHASE THOMAS E	026-043	32,300	386
CHASSE JOHN N	015-039	22,900	274
CHASSE JOHN N	015-040	175,500	2,097
CHATFIELD DONALD	004-019	73,300	876
CHENEY TIMOTHY W	014-010	184,300	2,202
CHERRY STEPHEN J	023-009	231,600	2,768
CHESKA KATHLEEN J	012-027-E	202,100	2,415
CHESKA KELCEY AINE	012-027-F	184,100	2,200
CHIARCHIARO CHARLES	010-016	300,300	3,589
CHICKERING ROAD REALTY LLC	010-020	139,900	1,672
CHILL LAKE HOUSE LLC	003-034	591,300	7,066
CHIPPENDALE DAVID	023-018	216,800	2,591

Owner	Map/Lot	Assessment	Tax
CIRIGLIANO JOSEPH J	003-058	39,000	466
CIRIGLIANO JOSEPH J	003-069	531,700	6,354
CIVITOLLO JANNA A	002-054	281,100	3,359
CLARK BERNICE	007-063-D	86,100	1,029
CLARK DAVID HARRY II	014-015	300,700	3,593
CLARK WILLIAM A IV	023-024	184,400	2,204
CLARKE BRADLEY H	013-002	84,400	1,009
CLARKE BRADLEY H	013-003	3,800	45
CLARKE BRADLEY H	013-014	33,900	405
CLIFFORD BILLY	013-032-F	35,300	422
CLIFFORD BILLY G	013-033	182,000	2,175
CLUNIE JANET K	017-007-A	603,800	7,215
COASTAL MAINE LLC	005-011-A	13,400	160
COASTAL WOODWORKING INC	001-001-A	333,600	3,987
COFFIN GARRETT S	022-005-A	265,500	3,173
COFFIN JENNIFER R	023-023-D	435,100	5,199
COFFIN PATRICIA	003-075-C	31,300	374
COFFIN PATRICIA K	003-075-A	94,700	1,132
COFFIN RYAN F	003-075	183,600	2,194
COFFIN RYAN F	022-005-A-002	95,200	1,138
COFFIN SCOTT	003-075-D	183,000	2,187
COLEMAN NANCY L	010-030	174,200	2,082
COLINO JAYNE-ELLEN	021-023	271,100	3,240
COLLAMORE LORRAINE E	007-045-B	188,300	2,250
COLLINS EDWIN A	010-105-A	146,500	1,751
COLLINS MARK G	025-020	405,100	4,841
COMBS STACEY	026-040-A	204,500	2,444
COMER JOSEPH M TRUSTE	008-013-D	450,700	5,386
COMER LAURA A	008-013-D-001	270,200	3,229
CONARY NANCY	002-061	212,100	2,535
CONERSTONE INVEST PROP LLC	027-029-A-001	44,100	527
CONLEY JOHN L	015-005	157,500	1,882
CONRAD JAMES	007-018	151,400	1,809
CONWAY TONI J.	005-029-C	101,000	1,207
COOK ERIC	023-017	148,000	1,769
COOKSON BRIAN	001-003-C	261,900	3,130
COOKSON BRIAN D	005-001-C	197,800	2,364
COONS HILDA E ET AL	024-010	218,900	2,616
CORBIN JAMES	009-003-D	133,500	1,595
CORMIER-HAY JANICE M	003-008-B-002	33,300	398
COST TRAVIS	019-002-B	127,800	1,527
COURVILLE JOHN B	002-016-A	273,800	3,272
COURVILLE JOHN B	002-016-B	75,600	903
CRAIG HOWARD HUNTER III	016-005	313,700	3,749
CRANE LAURA C	026-015	261,200	3,121
CREAMER SELMA M	005-022	209,400	2,502
CREAMER THOMAS E ET AL	026-034	385,300	4,604
CREDIT SHELTER TRUST	007-034	127,000	1,518

Owner	Map/Lot	Assessment	Tax
CREDIT SHELTER TRUST	007-039	147,900	1,767
CRONKHITE RICKY A	004-007-A	175,500	2,097
CUMMONS MICHAEL J JR	003-058-E	229,300	2,740
CUNNINGHAM BONNIE	015-033	104,800	1,252
CUNNINGHAM JASON O	015-013	66,200	791
CUNNINGHAM JASON OWEN	015-013-B	32,100	384
CUNNINGHAM LISA ANN	007-055-B	136,100	1,626
CUNNINGHAM MATHEW AINSLEY	015-013-A	105,500	1,261
CUNNINGHAM MAURICE W III	007-055-C	54,900	656
CUNNINGHAM OWEN F	014-007-A	147,400	1,761
CUNNINGHAM PHILIP C	001-004	120,800	1,444
CUNNINGHAM SHEENA L	007-055	71,100	850
CURTIS STEPHEN J & BRIDGET M	023-004	207,200	2,476
CURTIS THOMAS B	003-003	70,100	838
CURTIS THOMAS B	010-047	196,100	2,343
CURTIS THOMAS B	010-048	22,000	263
CURTIS THOMAS B	014-035	147,400	1,761
CUSHING HOLLY	015-055	168,700	2,016
D & E TRUST-2018	001-003	508,700	6,079
D & E TRUST-2018	003-026	55,800	667
D F PARTNERSHIP	009-020	400	5
D F PARTNERSHIP	009-022	37,300	446
DAGLEY WILLIAM W	003-027	203,400	2,431
DAGLEY WILLIAM W	005-018	213,400	2,550
DAINS LYNN	026-016	300,200	3,587
DAIUTE MARK H	026-011	315,900	3,775
DAIUTE MARK H	026-040	28,400	339
DAIUTE MARK H	026-041	26,300	314
DAIUTE PAUL CIRRVOC TRUST	026-014	262,300	3,134
DAMARISCOTTA LAKE WATERSHED	004-028-A	0	0
DAM. MONTESSORI SCHOOL II	003-008	0	0
DAPKINS BRUCE JOSEPH	026-001	308,200	3,683
DAPKINS BRUCE JOSEPH	026-044	30,800	368
DARBEY ALBERT JEFFREY	002-008	163,800	1,957
DARLING MARILYN V	004-019-A	166,000	1,984
DARLING-DELISLE CHRISTINE	004-020	147,100	1,758
DAVIS ARTHUR L	023-002-D	165,300	1,975
DEERY KRISTIN T51%	028-016	77,800	930
DEGEER MARCIA ELLEN	010-106	236,400	2,825
DELISLE AUGUST	004-045-A	102,700	1,227
DEPATSY ENTERPRISES LLC	004-040	98,500	1,177
DESCHESNES CHARLES E JR	010-113	225,700	2,697
DEVAKUL M L TRIDHOSYUTH	003-057	602,200	7,196
DEVER BRENDA A	027-009	193,500	2,312
DIGHTON KRISTEN L	004-035-D	33,300	398
DINSMORE ANTHONY J	009-039	64,600	772
DION WILLIAM A	007-038	147,400	1,761
DOANE-JUMBO MELINDA L	004-002	154,800	1,850

Owner	Map/Lot	Assessment	Tax
DODGE CATHERINE L	005-058	104,100	1,244
DOLLOFF DALE A	022-012	440,600	5,265
DOLLOFF DALE A	022-012-A	95,000	1,135
DONAHUE THOMAS A	028-006-A	271,800	3,248
DONDLINGER ANDREW P	003-075-E	31,400	375
DONNELL JEFFREY	007-004	185,100	2,212
DORR GREGORY GENE SR	021-002	234,900	2,807
DOUCETTE, CAROL	024-013	223,300	2,668
DOUGHTY ROBERT M JR	023-031-A	33,900	405
DOW JENNY L	014-027	191,100	2,284
DRABECK JOSEPH A	009-053	123,600	1,477
DRAKE JUSTIN S	015-043	155,100	1,853
DRAKE ROGER E	003-004	131,100	1,567
DRAKE ROGER E	014-034	8,900	106
DRAKE STEVEN	003-014-B	211,600	2,529
DREJZA BARBARA LOUISE (KEENE)	016-003	367,400	4,390
DRUGACH DELORES	013-012	113,800	1,360
DRW LLC	001-002	39,700	474
DRW LLC	003-056	475,700	5,685
DRW LLC	016-014	256,100	3,060
DTRAB HOLDINGS LLC	021-044	361,200	4,316
DUBORD MICHAEL B	008-005-A	107,400	1,283
DUGGAN DEBRA M	002-027	218,400	2,610
DUNBAR EDWARD W FAMILY TRUST	021-027	258,600	3,090
DUNCAN ADA	014-041	222,100	2,654
DUNPHEY RICHARD S	015-011	239,100	2,857
DURKEE THOMAS W	003-024-002	32,800	392
DURKEE THOMAS W	003-024-004	32,500	388
DWYER ALISON BOYD	010-003	127,300	1,521
EATON DANIEL S	015-044	155,800	1,862
EATON JANE E REV TR 2/5/13	023-020	286,500	3,424
ECCLESTON FREDRICK W	018-008	411,900	4,922
ECCLESTON FREDRICK W	018-009	69,500	831
ECCLESTON FREDRICK W	018-010	322,000	3,848
EDWARDS DAVID I JR	007-007	163,900	1,959
EDWARDS DIANE R	004-005	132,100	1,579
EDWARDS DIANE R	004-005-001	149,000	1,781
ELLIS KEVIN WEST	010-044	132,600	1,585
ELOWE HEATHER R	009-012	107,100	1,280
EMERSON JOHN F	014-009	64,500	771
EMERSON JOHN F	014-020	107,700	1,287
EMERSON JOHN F	014-021	159,600	1,907
ENDERS VILLI	022-007-E	191,400	2,287
ENNIS FAMILY TRUST	028-003	357,000	4,266
EON CHRISTINA	005-035-B	218,700	2,613
EON DAVID JR	005-035-D	41,200	492
EON DAVID P	005-035	182,200	2,177
ERICKSON CARL B	022-007-A	564,600	6,747

Owner	Map/Lot	Assessment	Tax
ERICKSON CARL B	022-007-B	194,300	2,322
ERICKSON CARL B	022-007-L	7,100	85
ERICKSON CARL B JR	022-007-H	37,300	446
ERICKSON CARL B JR	022-007-J	36,400	435
ERICKSON CARL B JR	022-007-K	37,600	449
ERNST DAVID	007-049	162,300	1,939
ERSKINE CARLEY	017-008-A	197,800	2,364
ESCHENROEDER, DANA E ET AL	024-025	370,100	4,423
EVANS SURVIVOR'S TRUST	014-019	186,100	2,224
EWELL THOMAS C	007-050	53,100	635
FAGAN KATHLEEN	010-006	252,800	3,021
FAHEY FAMILY JOINT REV. LIV TR	003-073-A	388,300	4,640
FAHEY MICHAEL S	003-074	77,500	926
FALES BARBARA P	009-002	6,000	72
FALES BARBARA P	009-033	2,500	30
FALES BARBARA P	009-054	239,800	2,866
FALES JAMES P	004-041	147,800	1,766
FALES JAMES P	024-022	120,900	1,445
FALES PATRICIA P	019-004-A	263,400	3,148
FALK JUDITH	019-010	489,500	5,850
FALKOFF SUSAN G	003-063	318,400	3,805
FALKOFF SUSAN G	003-064	167,200	1,998
FALLER RICHARD A	015-009-A	30,500	364
FALLER TRUST OF 2009	015-008	30,600	366
FALLER TRUST OF 2009	015-009	56,700	678
FANNING CRAIG W	012-004	259,200	3,097
FARRIS GEORGE T EST OF	010-035	126,100	1,507
FARRIS GEORGE T EST OF	012-031	20,400	244
FAULSTICH JOHN O	021-011	326,600	3,903
FAUX GEORGE F	025-005	226,400	2,705
FELTIS LESTER F	007-004-A	87,200	1,042
FELTIS SHAWN T	023-037	158,600	1,895
FERNALD PETER S	025-023	318,800	3,810
FEROLA FAMMILY LEGACY TRUST	026-013	213,300	2,549
FERRERO MARK J	005-023	148,000	1,769
FERRERO MARK J	005-029-A	302,000	3,609
FERRERO MARK J	005-033-B	27,900	333
FEUS GEORGE H	003-067	636,000	7,600
FEYLER MARY S	007-065	148,300	1,772
FICKEN FREDERICK A REV TRUST 1/2 INT	009-025	235,100	2,809
FIDES PETER J II	019-020	778,500	9,303
FIELD THOMAS M	010-087	258,000	3,083
FINDLAY DAVID W	007-009	464,300	5,548
FISHER JAMES JR & MICHEAL S	004-036	216,000	2,581
FITTON LAWRENCE IN VIVOS TRUST	002-016	150,100	1,794
FITTON LAWRENCE IN VIVOS TR	002-016-C	71,400	853
FLAGG BRIAN H	008-012	103,600	1,238

Owner	Map/Lot	Assessment	Tax
FLAGG BRIAN H	008-012-A	117,700	1,407
FLAGG BRIAN H	008-012-D	31,200	373
FLAGG DARRYL	009-022-A	50,000	598
FLAGG JAMES D	008-012-B	166,800	1,993
FLAGG JAMES D50%	028-005	600	7
FLAGG JAMES D50%	028-005-A	13,000	155
FLAGG JOHN AET AL	009-019	57,100	682
FLEURY EVA-MARIE	015-018-C	65,100	778
FORD IV JOHN E	007-008	358,900	4,289
FORD JOHN E IV	007-005	55,900	668
FORD JOHN E IV	007-006	1,600	19
FORSTROM SHERRY	007-069	109,400	1,307
FORTIN JOSEPH	007-037	313,100	3,742
FOSS NANCY J	009-045	116,900	1,397
FOYE RODNEY C	021-004	241,200	2,882
FRAME MICHAEL	005-019	251,300	3,003
FRANCONI TYLER VAILL	027-019	296,100	3,538
FREKER JOHN C	011-002	42,100	503
FREKER JOHN C. M&A L TRUST	011-003-A	483,100	5,773
FRENCH MARY LOU	024-030	327,400	3,912
FRIEDLAND DANIEL M	010-088	303,500	3,627
FRIEND WARREN H	026-033	342,900	4,098
FRIEND WARREN H	026-034-A	27,300	326
FROG HOLLOW LLC	001-014	311,700	3,725
FURMAN ROBERT W JR	021-040-A	8,200	98
G R H & SONS	005-019-D	488,300	5,835
GABBE PETER S	006-003-D	818,400	9,780
GAETH RICHARD R	016-011	339,000	4,051
GALEN AMY F LIVING TRUST	019-021-A	339,200	4,053
GALLACE CHERYL	024-002	5,600	67
GALLACE CHERYL	024-021	224,200	2,679
GALLAGHER JOHN W	004-017-A	217,400	2,598
GALLAGHER SHIRLEY R	004-017	124,500	1,488
GALLAGHER SHIRLEY R	023-010	240,300	2,872
GALLANT BETTY JEAN	008-008-A	129,100	1,543
GAMBRELL MEGAN MOODY	027-029-A	273,400	3,267
GARBER PAUL G	008-001-A	177,400	2,120
GARCIAJENNIFER	022-014-A	30,300	362
GARCIA JENNIFER	022-013	32,100	384
GARDINER JAMES C	010-091	101,500	1,213
GARDINER ROBERT H LIFE ESTATE	015-050	172,000	2,055
GARNETT LEON	023-032	195,700	2,339
GATCHELL MERRILL R	002-009-A	169,700	2,028
GAY DAVID P	014-029	152,900	1,827
GAY TRACY LEE	028-011	379,000	4,529
GEELE BRYCE C	027-006	196,000	2,342
GEELE BRYCE C & JEANNINE 1/3 INT	027-007	19,000	227
GENTHNER MILDRED L EST	005-006	140,200	1,675

Owner	Map/Lot	Assessment	Tax
GENTHNER NANCY A	027-028	290,700	3,474
GEORGE S WILLS REVOCABLE TRUST	023-011	370,400	4,426
GERARD ELLEN W	019-011	370,000	4,422
GESUALDO RICHARD A	027-017	348,300	4,162
GG IV LLC	025-019	287,800	3,439
GIBERSON RICHARD F	010-017	343,900	4,110
GIBERSON RICHARD F	010-020-B	201,100	2,403
GIDDINGS STEPHEN	003-054	376,200	4,496
GIFFORD GERALD	003-038-A	163,400	1,953
GIFFORD SHERMAN T	003-005	28,200	337
GIGLIA MICHAEL	016-012	227,600	2,720
GIGNOUX ALEXANDRA	019-001	549,000	6,561
GILBERT CATHERINE E	015-018-B	88,500	1,058
GILBERT JOHN	007-063-006	32,500	388
GILBERT JOHN	007-063-005	31,500	376
GILBERT JOHN	007-063-004	31,100	372
GILBERT JOHN	007-063-001	31,100	372
GILBERT JOHN A JR	007-063	93,100	1,113
GILSEANAN JAMES M	003-053-D	465,200	5,559
GLASIER-WYLIERE BECCA L	005-029-D	238,300	2,848
GLENDINNING DAVID R	019-008	417,800	4,993
GLENDINNING WILLIAM B & HELEN	023-006	333,700	3,988
GLIDDEN A B III	020-005	102,900	1,230
GOGGIN PHILLIP T	005-040	161,500	1,930
GOODALE CATHERINE J	016-004	212,200	2,536
GOULD ROBIE	002-076	120,400	1,439
GOULD TERRY A	008-008	234,100	2,797
GRAMACY STEPHEN J	023-023-002	31,100	372
GRAMACY STEPHEN J	023-023-008	31,100	372
GRAVEL JANE OLIVER	005-017-B	204,600	2,445
GREAT SALT BAY SANITARY DIST	010-051	0	0
GREENE HEATHER E	023-002	122,900	1,469
GREENE JANNAN A	023-033	140,600	1,680
GREGOIRE JOAN H	013-032-B	247,300	2,955
GREGORY PATRICK A	016-034-A	133,500	1,595
GREY JUDITH NOON	010-122	208,000	2,486
GRIFONI JOSEPH JR	024-029	533,900	6,380
GRIMES JAMES M	022-005-A-001	215,000	2,569
GRINDAL RICHARD C	010-021	180,900	2,162
GROSS DEBRA	009-019-B	233,700	2,793
GROTH MARIANNE L	027-023	228,200	2,727
GUENZEL JOSEPH T	008-010-A	179,600	2,146
GUENZEL KARL	008-010	261,800	3,129
GUPTILL MARY P	009-003-A	123,200	1,472
HAINES BRUCE O	002-074	113,000	1,350
HAINES BRUCE O	002-075	7,200	86
HALL BRIAN P	026-017	419,800	5,017
HALL KENDALL	009-043	205,800	2,459

Owner	Map/Lot	Assessment	Tax
HALL SHIRLEY	007-053	112,200	1,341
HALLETT PETER G	003-071	184,500	2,205
HALLETT WILLIAM H	003-014-N	347,900	4,157
HALLOWELL BRIAN G	012-025	49,000	586
HALLOWELL BRIAN G	012-032	8,400	100
HALLOWELL BRIAN G	012-037-A	303,700	3,629
HALLOWELL LARRY	012-037	50,600	605
HALLOWELL LARRY P	012-038	89,800	1,073
HALLOWELL MARJORIE	005-022-A	154,800	1,850
HALMO MICHAEL M	021-048	271,700	3,247
HAMMER LISA BETH	004-013-C	147,800	1,766
HAMMER THOMAS C	004-013-B	211,900	2,532
HAMMER WILLIAM	004-013	125,700	1,502
HAMMER WILLIAM	019-002	40,200	480
HAMMER WILLIAM C	019-002-E	31,500	376
HAMMOND PAUL	019-004-C	374,100	4,470
HANCOCK JOAN M EST OF	012-036	113,200	1,353
HANCOCK SAMUEL B	013-006	185,000	2,211
HANCOCK SAMUEL B	013-013	26,700	319
HANCOCK THOMAS N	013-028	60,300	721
HANLEY ALAN	013-034	137,300	1,641
HANLEY GERALDINE	024-016	470,600	5,624
HANNA STEWART	013-011	174,100	2,080
HANNAN SHERRI CROCKETT	003-024-A	109,700	1,311
HANSBURY MATTHEW J	002-021	240,200	2,870
HANSEN GREGORY C	007-001-A	443,900	5,305
HANSON JEANNETTE A	003-036	286,300	3,421
HAPACH MATTHEW	015-049	146,000	1,745
HARDINA BRUCE M	022-007-G	326,400	3,900
HARDMAN CAROLYN B	007-024	318,300	3,804
HARDT DAVID	005-035-C	390,700	4,669
HARDY EMILY D	009-044-B	209,000	2,498
HARGREAVES ROBERT A	015-051	148,200	1,771
HARJULA MARY G	028-009	245,000	2,928
HARKINS TRACY	005-025	31,100	372
HARKINS TRACY	005-026	41,000	490
HARLOW HOLLY L	018-027	275,100	3,287
HARLOW JAMES H	009-038	106,000	1,267
HARPER ROBERT J	007-063-B	125,100	1,495
HARRINGTON KYLIE G	005-036-B	237,300	2,836
HARRIS LESLIE K	001-007	111,900	1,337
HART DANIEL	026-006	377,000	4,505
HART DANIEL	026-042	31,500	376
HART DAVID J SR	003-024-007	202,400	2,419
HART HALVER A EST OF	009-017-A	2,300	27
HART HALVER A EST OF	009-018	157,600	1,883
HART MICHAEL	024-005	201,700	2,410
HART RICHARD J	024-003	135,900	1,624

Owner	Map/Lot	Assessment	Tax
HART WILLIAM	026-036	386,600	4,620
HARTENSTEIN SALLY SWAN FAM TR	004-031-E	520,600	6,221
HARTFORD ASHLEE T	009-024-C	167,700	2,004
HARTFORD BRUCE B	009-024-D	112,700	1,347
HARTFORD NANCY A	008-009	76,000	908
HARTFORD NANCY A	009-024	198,500	2,372
HARTFORD THOMAS	009-024-A	275,400	3,291
HARTSUIKER HENDRIK	012-005-B	76,700	917
HARTSUIKER HENDRIK	012-016	394,900	4,719
HATCH BRITT H	013-017	21,800	261
HATCH RICHARD E	015-021	97,200	1,162
HATCH WELL DRILLERS	005-017-C	250,800	2,997
HATCH WILLIAM J	013-039	44,300	529
HATCH WILLIAM J	013-039-B	190,100	2,272
HAVENSTEIN CHRISTINE	016-024	314,900	3,763
HAVENSTEIN CHRISTINE	016-041-B	157,000	1,876
HAVENSTEIN CHRISTINE	016-041-B-001	118,700	1,418
HAWKES GARY	023-034	256,300	3,063
HAYES ALBERT JR	026-031	450,600	5,385
HAYES CHRISTOPHER L	021-007	269,100	3,216
HEDRICK JOHN R	009-029-B	323,800	3,869
HEDRICK SUZANNE F	011-003-D	420,600	5,026
HEDRICK SUZANNE F	011-008	253,000	3,023
HELMS TAYIB A	012-013	259,600	3,102
HELMSTETTER KIMBERLY	023-019	335,000	4,003
HENNESSEY MICHAEL J	016-017	283,600	3,389
HENNY BRANDON T	005-019-F	30,100	360
HENNY BRICESON	005-019-E	24,700	295
HENNY GEORGE R	005-012	32,600	390
HENNY GEORGE R	005-014	45,800	547
HENNY GEORGE R	005-019-A	33,000	394
HENNY GEORGE R	005-019-B	149,500	1,787
HENNY GEORGE R	005-019-C	75,500	902
HENNY LISA M	013-020	254,200	3,038
HERALD CRAIG D	011-004	316,400	3,781
HEREFORD ALISON & SHROUT ANN	006-002	561,600	6,711
HESSONG ANDREW D	027-025	302,500	3,615
HEYWOOD ANNE TRUST 2005	008-013-G	268,400	3,207
HEZIK WALTER JR	008-005	139,100	1,662
HIBBARD GLENN R	009-029-C	223,700	2,673
HIBBS PAMELA S	013-028-A	255,300	3,051
HIDDEN VALLEY TRAIL LLC	007-003-C	129,500	1,548
HIGGINS FAMILY REV FAMILY TR	021-014	238,900	2,855
HILL WILLIAM	012-025-A	3,100	37
HILL WILLIAM	012-027-B	189,600	2,266
HILTON CYNTHIA	021-030	435,900	5,209
HILTON CYNTHIA	021-034	16,200	194
HILTON DENNIS	019-022	271,400	3,243

Owner	Map/Lot	Assessment	Tax
HILTON DENNIS H	019-021	56,700	678
HILTON JEFFREY	005-021	136,700	1,634
HILTON MICHAEL L	009-052	151,300	1,808
HILTON TIMBER MANAGE. LLC	019-021-B	32,100	384
HILTON TIMBER MGMT LLC	015-032	5,800	69
HINGSTON JEFFREY	003-024-006	204,100	2,439
HOBBS MATTHEW B	003-053-C	334,100	3,992
HOCKING HERRICK L	025-026-A	404,700	4,836
HODGMAN KAYLA R	023-023-007	172,900	2,066
HODGMAN ROGER	025-011	318,900	3,811
HOGAN STEVEN	027-016	245,000	2,928
HOLLISTER A LYNN	026-027	293,800	3,511
HOLLOWAY MATTHEW	001-010-A	153,600	1,836
HOLMES ANNE WYMAN	009-049-B	129,700	1,550
HOLMES GREGORY D	015-016	153,500	1,834
HOLMES JOHN D BOTTERO	005-032	353,600	4,226
HOPKINS ELISHA	004-035-A	218,900	2,616
HOPPE DENNIS J	024-031	199,300	2,382
HORST PRICILLLA C	008-011	500,800	5,985
HORST ROBERT	008-012-F	51,600	617
HORST ROBERT	008-013-B	36,000	430
HORTON WILLIAM A TRUST 2015	013-032-A	184,900	2,210
HOUGH, JOHN D TRUST #2 50%	005-043	363,200	4,340
HOUGH, JOHN D. TRUST #2 50%	005-047	64,600	772
HOUSE NATHANIEL P	011-009	153,100	1,830
HOV ERIC	002-070	221,300	2,645
HOWARD LISA M	014-002-A	244,900	2,927
HOWARD ROBERT T III	010-104	373,000	4,457
HOWELL BARRY E	007-047-A	52,000	621
HOWELL FAMILY TRUST	007-056	12,500	149
HOWELL FAMILY TRUST UTA	007-002	133,100	1,591
HOWELL FAMILY TRUST UTA	007-047	70,100	838
HOWELL FAMILY TRUST UTA	007-047-C	31,800	380
HUFF TRUST	025-021	398,100	4,757
HUGHES PAMELA B	026-009	274,700	3,283
HUNOLD ROBERT N	021-003	258,000	3,083
HUNT ELDON C JR	017-004	193,900	2,317
HUNT FARM LLC	019-002-A	316,200	3,779
HUNT KENDRA J	009-044-C	222,600	2,660
HUNT NICOLE A	017-004-001	136,700	1,634
HUNT RICHARD	007-064	121,400	1,451
HUNT WILDER	014-039	142,100	1,698
HUNT WILDER A	014-038	20,600	246
HUNT WILDER A.	017-005	223,800	2,674
HUNTSBERGER CARLTON	003-022	73,300	876
HUPFELD PETER EST OF	007-060	2,000	24
HUPP DANIEL A	007-022	125,800	1,503
HUTCHINGS FRANCES G REV TRST	002-007	95,500	1,141

Owner	Map/Lot	Assessment	Tax
HUTCHINGS LEEANNA	013-040-A	31,500	376
HYNES JONATHANG	007-029	577,100	6,896
IMPALLOMENE DIANE M	002-015	139,700	1,669
INNES DENISE	007-064-A-001	174,200	2,082
INNES MICHAEL	007-064-A	64,800	774
INNES MICHAEL W	007-034-B	79,900	955
INNES MICHAEL W	007-064-A-003	28,000	335
INNES MICHAEL W	007-064-A-002	28,400	339
ISAACSON GEORGE	021-047-A	350,200	4,185
ISABEL RICHARD J JR	005-015	65,500	783
ISABEL RICHARD J JR	005-017	206,800	2,471
ISHMAEL ROBIN E	001-003-A	778,400	9,302
ISHMAEL ROBIN E	001-021	9,000	108
JACK NATHANIEL K	003-024-003	242,600	2,899
JACKSON ELAINE C FAMILY TR-2014	024-017	316,500	3,782
JACKSON ROBERT	002-009	85,600	1,023
JACOBS MARSHA A	010-109	229,100	2,738
JASON RONALD & LYNNE LIVING TRUST	002-078	43,100	515
JEWITT CHARLES F	018-028-A	266,000	3,179
JOHNSON MICHAEL P	007-068	119,500	1,428
JOHNSON MICHAEL P	007-068-A	100,800	1,205
JOHNSON MICHAEL P JR	023-035	206,900	2,472
JOHNSON PETER B	017-006	103,100	1,232
JOHNSTON WAYNE A	015-014	125,300	1,497
JONES ARTHUR E	010-036	171,100	2,045
JONES BERNARD J	019-015	517,300	6,182
JONES DANA A	018-002	195,500	2,336
JONES DOROTHY E	010-018	640,500	7,654
JONES ROBERT J	012-001-A	334,500	3,997
JOY TIMOTHY S	028-007	284,300	3,397
JULOANIA INC	015-027	139,900	1,672
KALER DEAN	016-033-002	470,300	5,620
KALER DEAN	002-014-001	31,900	381
KALER JAMES E SR	002-014	90,900	1,086
KALER JAMES E SR	016-033	133,800	1,599
KALER JOAN A	016-033-001	364,300	4,353
KANE MICHAEL A	001-003-F	260,000	3,107
KAPLINGER DANIEL	003-028	233,300	2,788
KARAS JEFFERY	003-034-A	276,700	3,307
KAUFMANN ALBERT	014-023	56,100	670
KAUFMANN ALBERT	014-024	99,300	1,187
KEENE CASSIDY BROOKE	015-022	100,600	1,202
KEENE MARK	021-015	233,500	2,790
KEENE WESTON	013-036	208,700	2,494
KEI (USA) POWER MANAGEMENT INC	010-079	140,000	1,673
KEI (USA) POWER MANAGEMENT INC	010-123	250,000	2,988
KEITH LAURENCE	014-022-A	195,200	2,333

Owner	Map/Lot	Assessment	Tax
KELLER CHARLES W	007-063-C	43,800	523
KELLER JOSEPH G	007-014	277,100	3,311
KELLER THOMAS E	001-022	177,700	2,124
KELLEY THOMAS M J	003-014-L	286,500	3,424
KELLY JOHN R	005-007	309,700	3,701
KELSEY CINDY S	016-041-A	30,300	362
KENNEDY ANN BENAMOS	020-001-Q	643,500	7,690
KENNEDY ANNE BENAMOS TRUST	020-001-G	365,000	4,362
KENNEDY ANNE S LIFE ESTATE	020-001	282,500	3,376
KENNEDY GAIL R & VERNE A	026-008	235,900	2,819
KENNEDY HENRY	020-001-L	215,400	2,574
KENNEDY HENRY R	020-001-D	270,500	3,232
KENNEDY HENRY R	020-001-H	404,400	4,833
KENNEDY HENRY R	020-001-J	216,400	2,586
KENNEDY HENRY R	020-001-K	347,900	4,157
KENNEDY KATHLEEN	004-022	196,300	2,346
KENNISON COTTAGE LLC	025-018	315,100	3,765
KENNISON COTTAGE LLC	025-025-A	7,300	87
KERRIGAN JEAN M	010-010	235,600	2,815
KEY TRUST OF ME	010-075	229,500	2,743
KIEVE AFFECTIVE EDUCATION INC	020-001-B	0	0
KIEVE AFFECTIVE EDUCATION INC	020-001-E	0	0
KIEVE AFFECTIVE EDUCATION INC	020-001-F	0	0
KIEVE AFFECTIVE EDUCATION INC	020-001-M	0	0
KIEVE AFFECTIVE EDUCATION INC	020-001-N	0	0
KIEVE AFFECTIVE EDUCATION INC	020-001-P	0	0
KIEVE AFFECTIVE EDUCATION INC	020-001-R	0	0
KIEVE AFFECTIVE EDUCATION INC	020-001-S	0	0
KIEVE AFFECTIVE EDUCATION INC	020-001-T	0	0
KIEVE AFFECTIVE EDUCATION INC	020-001-W	0	0
KIEVE WAVUS EDUCATINO INC	020-001-A	0	0
KIEVE-WAVUS ED INC	020-001-C	0	0
KIEVE-WAVUS EDU INC	020-002	0	0
KING FRANK	005-045-A	1,100	13
KING FRANK P REV TRUST	003-078-A	22,000	263
KING FRANK P REV TRUST	021-008	63,500	759
KING FRANK P REV TRUST	021-009	355,100	4,243
KINGSBURY LEWIS W	008-013-H	232,000	2,772
KINGSBURY LEWIS W	008-013-K	31,100	372
KINNE KIMBERLY C	027-030-B	165,900	1,983
KINNEY JEFFREY D	015-017	193,800	2,316
KIRKLAND EDWARD V JR	028-019	37,700	451
KIRKPATRICK CHARLOTTE H	016-004-C	436,400	5,215
KIRKPATRICK CHARLOTTE H	016-022	63,000	753
KIRKPATRICK HOWARD JR	012-023	334,100	3,992
KLYZA STEPHEN M	018-032	411,700	4,920
KNAPP JOHN E	002-036	18,600	222
KNAPP JOHN E	002-037	287,700	3,438

Owner	Map/Lot	Assessment	Tax
KNIGHT JONATHAN A	004-016-A	290,000	3,466
KNOF KELSEY M	008-013-M	126,000	1,506
KNOF MICHAEL	008-013-L	247,600	2,959
KNOF MICHAEL T	005-015-A	233,600	2,792
KNOWLES JOYCE E & ET AL	018-012	224,200	2,679
KOPISHKE HEIDI	003-014-J	167,600	2,003
KOZAK PAUL DAVID & NANCY	028-004	361,300	4,318
KRAMER DAVID K	015-034	28,300	338
KRAMER DAVID K	015-035	232,100	2,774
KRAWIC EDMUND J	021-035	271,600	3,246
KRAWIC JOANNE A	021-036	46,600	557
KURR SHAWNA M	027-032	322,800	3,857
LABBE DENNIS LEO	014-002	162,500	1,942
LAFLAMME EDMUND J	003-046	340,900	4,074
LAFRENAYE JASON P	015-053	168,000	2,008
LAILER DENNIS M	009-049-A	68,000	813
LAILER ROBERT E	009-006	219,300	2,621
LAILER ROBERT EARL	028-013	171,500	2,049
LANCE R LEE LIVING TRUST	016-008	138,500	1,655
LANDRY MARK D	010-064	4,100	49
LANDRY THOMASJ	023-001	424,300	5,070
LANE ALFRED	026-024	314,500	3,758
LANE DANNY K JR	016-039	135,700	1,622
LANE HARVEY P 1/3, MARLENE N 1/3	021-037	215,600	2,576
LANE LAWRENCE E JR	007-007-D	147,600	1,764
LANE LYNDONL	007-015	17,000	203
LANG DEBORAH	007-040	212,500	2,539
LANPHIER MARLA S	004-035-B	470,700	5,625
LASKO THOMAS	007-001	220,900	2,640
LASSEN REALTY TRUST	026-025-A	76,900	919
LASSEN REALTY TRUST	026-026	228,200	2,727
LASSEN REALTY TRUST	026-038	26,600	318
LAVALLEE GERARD L	003-001	223,800	2,674
LAVENDIER JOSEPH	026-030	284,700	3,402
LAWLESS GARY C	004-033	150,400	1,797
LAWLESS GARY C	004-033-A-001	198,000	2,366
LAWRENCE BRIAN	007-067	146,300	1,748
LAWRENCE BRIAN	007-067-A	42,700	510
LAWRENCE PETER G	001-026-A	221,100	2,642
LAWTON DANIEL	009-024-B	91,800	1,097
LEAVITT JANE W	015-054	130,600	1,561
LEAVITT ROBERT A	024-019	281,000	3,358
LEAVITT TYLER J	013-024	39,000	466
LEBEL MICHAEL D	010-080	327,400	3,912
LEE HENRY G	011-012	259,900	3,106
LEEMAN WAYNE C	009-013	168,500	2,014
LEIGHTON DAVID D	007-054-A	55,700	666
LEIGHTON DAVID D	007-054-F	80,500	962

Owner	Map/Lot	Assessment	Tax
LEINONEN EINO E	011-005	505,000	6,035
LELAND MATTHEW	002-068	189,100	2,260
LEMON PETER J	010-009	366,000	4,374
LEONARD MARK E	018-003	251,000	2,999
LEP JOHN R	002-063	244,000	2,916
LEP JOHN R	002-066	30,500	364
LEP JOHN R	002-067	30,600	366
LESSNER DEBRA C	005-020	49,500	592
LESSNER DEBRA C	005-024	213,700	2,554
LESSNER DEBRA C	005-027	61,900	740
LESSNER DEBRA C	005-028	18,000	215
LESSNER MICHAEL A	015-042	128,900	1,540
LEVENSALE R DEBRA D	007-043-A	241,400	2,885
LEVENSALE RICHARD JR	009-007	135,600	1,620
LEVESQUE WALTER T	015-007	161,000	1,924
LEVY DEAN J	016-022-A	28,600	342
LEVY DEAN J	016-028	317,000	3,788
LEWIS HAROLD	001-024	158,000	1,888
LEWIS MADELYN	007-066	104,900	1,254
LEWIS MADELYN A	007-051-A	28,800	344
LEWIS MATTHEW	023-023-014	34,500	412
LEWIS MATTHEW J	023-004-A	132,300	1,581
L'HOMMEDIEU, W. GARY	005-041	395,500	4,726
LIBBY CHARLENE H	003-043	273,800	3,272
LIBBY DAVID A	023-027	134,200	1,604
LIBBY HALVOR D	013-004	78,200	934
LIBBY OLIVER W	001-012	415,900	4,970
LIBBY TINA M	013-039-A	227,700	2,721
LINDSTROM TED R	003-034-B	415,400	4,964
LINKER JUDITH G	018-028-D	429,100	5,128
LITTEL THOMAS H	005-038	141,400	1,690
LITTLE BRUCE	007-045-A	189,000	2,259
LITTLE DAVID	007-003-A	109,500	1,309
LITTLE DAVID H	007-003-B	120,800	1,444
LITTLE DEREK D	023-036	171,200	2,046
LITTLE PENELOPE M	007-020	137,000	1,637
LITTLE PENELOPE M	007-021	27,000	323
LOCKE THOMAS E	023-030	150,900	1,803
LOON'S NEST REALTY TRUST	023-016	329,100	3,933
LOREN RICHARD	007-031-B	35,100	419
LUCAS JEREMY M	001-003-E	262,500	3,137
LUDWIG JANE	010-090	122,400	1,463
LUFKIN ELIZABETH H	007-047-B	278,100	3,323
LUKENS DANA	022-011	357,800	4,276
LUKSIC JOSIP	023-002-G	31,200	373
MABEE CARLETON H	012-011	220,300	2,633
MACDONALD CHRISTIEL L	004-034	360,000	4,302
MACDONALD DUSTIN JONATHAN	003-007	129,000	1,542

Owner	Map/Lot	Assessment	Tax
MACDONALD THOMAS	009-011	141,700	1,693
MACDONALD THOMAS E	008-004	37,000	442
MACDONALD WENDY L	008-004-A	133,100	1,591
MACDOUGALL FAMILY RE TRUST	021-019	293,700	3,510
MACK ARTHUR E DEC.OF TRUST	012-039	155,200	1,855
MACOMBER ISABEL	010-105	197,100	2,355
MAGILL FAMILY TRUST	019-014	723,800	8,649
MAINE LOBSTERMENS ASSOC INC	003-018	105,000	1,255
MAINE STATE OF	005-013	0	0
MAINE STATE OF	010-049	0	0
MAINE STATE OF	010-050	0	0
MAINE STATE OF	024-032	0	0
MAINELLA MARK T	013-007	202,500	2,420
MAKI KARL W	005-040-A	2,900	35
MALLORY WILLIAM W JR	018-016	387,900	4,635
MANK DONALD	007-065-A	72,500	866
MANK GREGORY A	007-052-A	151,500	1,810
MANK MITCHELL D	009-040	137,200	1,640
MANNING RANDAL	001-018-C	386,600	4,620
MAPLERIDGE COMMUNITY	021-020	14,400	172
MARAGOUDAKIS NICHOLAS JR	004-045	210,000	2,510
MARITIME ENERGY, INC.	005-052	278,500	3,328
MARKLEY ROBERT M	010-058	172,700	2,064
MARKUR REALTY TRUST	010-007	260,300	3,111
MARSHALL WILLIAM B III RLT	021-005	242,200	2,894
MARTIN CARROLL F ET AL	005-001-B	176,900	2,114
MARTIN CARROLL F ET AL	024-008	24,500	293
MARTIN CATHERINE ET AL	026-004	146,800	1,754
MASON GEORGE T	010-011	277,400	3,315
MASON SUSAN WEISER	010-120-A	38,600	461
MASTERS LISA	011-001-B	240,500	2,874
MASTROVITA ROBERT P	017-002	819,200	9,789
MAY DONALD L	004-045-B	170,300	2,035
MCBURNIE LAUREL J	004-055	105,200	1,257
MCCABE EDWARD LEE 2/3 INT	023-005	268,400	3,207
MCCABE FRANCES	002-053	1,400	17
MCCABE FRANCIS	002-065	208,800	2,495
MCCANDLESS PRISCILLA	010-071	215,400	2,574
MCCANDLESS PRISCILLA	012-005-A	110,000	1,315
MCCLINTICK FOUNDATIONS INC	009-044-G	122,500	1,464
MCCLINTICK WILLIAM R	009-044-H	391,900	4,683
MCCORMACK JAMES A	011-003-B	429,100	5,128
MCCORMACK PHYLLIS	010-042	400,300	4,784
MCCULLAGH PETER A	023-021	153,500	1,834
MCDONALD EARNEST E	009-008	115,200	1,377
MCDONALD EDWARD THE IRREVOCABLE FAMILY TRUST	003-044	224,800	2,686
MCFARLAND ELIZABETH K			

Owner	Map/Lot	Assessment	Tax
TRUST 6/26/15	020-003	642,300	7,675
MCGEE FAMILY LIVING TRUST	007-029-B	595,300	7,114
MCGINNESS RACHEL A	003-070	328,100	3,921
MCILHENNY LOUSIE W	006-001-A	328,800	3,929
MCILHENNY MAINE TRUST I	006-001-B	831,900	9,941
MCINTYRE RICHARD S	014-005	131,900	1,576
MCKEEVER EUGENE D JR	007-026	370,700	4,430
MCKINLEY THEODORE J	010-022-C	217,600	2,600
MCLAIN JUDITH I	007-033	125,800	1,503
MCLAIN SCOTT M	024-014	82,200	982
MCLAUGHLIN LAUREN D	001-010	35,500	424
MCLEAN LUCINA ALICE STEVENS	010-074	201,100	2,403
MCLEAN MICHAEL	010-107	89,200	1,066
MCLEAN WOODBURY W	013-018	141,300	1,689
MCLEAN WOODBURY W	013-019	2,600	31
MCMILLAN DONNA M	003-037	565,300	6,755
MCMILLAN DONNA REALTY TRUST	003-037-A	203,100	2,427
MCNALLY ROBERT	024-015	145,300	1,736
MCNAMARA DONALD	025-014	377,200	4,508
MCNAMARA JOHN B	025-012	244,600	2,923
MCNAMARA JOHN B	025-013	269,100	3,216
MCNAMARA KEVIN	003-058-C	34,600	413
MCNEILL BARRY G	021-006	261,800	3,129
MCNEILL FAMILY REV TRUST	005-004	118,700	1,418
MCNEILL FAMILY REV TRUST	024-028	425,500	5,085
MCNEILL LESLIE B	024-023-B	227,900	2,723
MEADE SUSAN W	004-009-D	16,800	201
MEADE SUSAN W	019-018	426,200	5,093
MEANS, CHARLIE A.III	025-004	155,800	1,862
MEDICÓ EDWARD J JR	003-019	101,000	1,207
MEHLHORN PETER J	002-059	33,500	400
MEHLHORN PETER J	002-060	184,800	2,208
MELLYN MARIA	014-026	101,900	1,218
MERCER DENNIS D	002-031	142,000	1,697
MERCER DENNIS D	002-032	27,100	324
MERRIAM STEPHEN L.	007-031-A	205,300	2,453
MERRICK, LORRAINE	009-037	114,900	1,373
MERRIFIELD GEORGE E ESTATE	016-009	412,200	4,926
MERRIFIELD GEORGE E ESTATE	012-024-001	45,900	549
MERTEN THOMAS J	012-017-B	480,200	5,738
MERTEN THOMAS J 1/2 INT	012-017	245,100	2,929
MEUSBURGER CHARLES E	022-008	528,100	6,311
MEYER CHARLES F	003-053-G	231,300	2,764
MICHAUD GARY L	015-002	132,700	1,586
MIDCOAST CONSERVANCY	009-019-A	19,600	234
MIDCOAST CONSERVANCY	009-042	0	0
MID-COAST TOWER LLC	001-005-A	253,900	3,034
MILLER DUWAYNE E	005-010-A	194,700	2,327

Owner	Map/Lot	Assessment	Tax
MILLER GERALD Q	021-028	254,900	3,046
MILLER PHILIP L	015-025	99,200	1,185
MILLIKEN ANDREW H	007-051	180,700	2,159
MILLS DOUGLAS D	009-031	154,700	1,849
MINER PAUL J	013-032-E	296,800	3,547
MINER PAUL J	008-012-B-001	39,700	474
MISERANDINO THOMAS	003-033-C	317,300	3,792
MITCHELL PAUL E	002-020	241,700	2,888
MITCHELL SARA	010-097	39,300	470
MONAGHAN CHRIS J	022-014-B	213,500	2,551
MONAGHAN SARAH L	003-021	114,400	1,367
MONTERISI JOHN JR	010-017-A	211,400	2,526
MONTERISI JOHN JR	010-020-A	272,900	3,261
MOODY ALVAH	027-020	299,300	3,577
MOODY ALVAH	027-022	271,500	3,244
MOODY DONALD T	015-004	157,100	1,877
MOODY DOROTHY B	027-029-B	279,400	3,339
MOODY HARVEY C	027-029-C	317,400	3,793
MOODY ISLAND OWNERS ASSOC	027-033	6,500	78
MOODY MARK	009-017	336,400	4,020
MOODY MARK A JR	027-029-D	154,000	1,840
MOODY RICHARD D	026-022	253,000	3,023
MOODY STEPHEN D 1/2 INT	027-006-B	36,400	435
MOODY THOMAS H	007-039-B	136,100	1,626
MORANG TRUST	027-030	154,700	1,849
MORRIS STEPHEN	011-006	330,600	3,951
MORRIS STEPHEN C	011-011	50,600	605
MORRISON FAMILY REV LVG TRUST 01142017	007-039- C	356,800	4,264
MOSLEY HOWARD E JR	006-005	75,400	901
MSP LLC	001-005	297,600	3,556
MULLIGAN JOHN J ESTATE	010-067	40,000	478
MULLIGAN JOHN J ESTATE	012-040	34,100	407
MULLIGAN SALLY ANN	010-114	115,500	1,380
MULLIGAN SEAN 33 1/3	006-004	53,100	635
MUNDY BIGELOW REAL ESTATE TR	010-084	198,100	2,367
MURDOCK WILLIAM J	010-022-A	80,600	963
MURPHY FAMILY TRUST	025-010	293,300	3,505
MURRAY JOLENE M	003-014-Q	304,700	3,641
MUSA DORIS	009-002-B	197,700	2,363
N. NOBLEBORO COMMUNITY ASSOC	009-028	0	0
NAJPAUER WILLIAM T	007-044	123,900	1,481
NASTVOGEL JOHN W	007-011	175,100	2,092
NATELLE JASON		128,300	1,533
NEAL KELLEY A	009-044-A	237,200	2,835
NEESON BARBARA C	010-072	262,300	3,134
NELSON BERNHART	019-009	445,900	5,329
NELSON DEXTER J SR	005-049	84,300	1,007

Owner	Map/Lot	Assessment	Tax
NELSON HOLLIS C	011-007	202,200	2,416
NELSON ROBERT L	002-077	289,000	3,454
NEWBERT ANDREA M	007-034-A	293,500	3,507
NEWBERT BROTHERS LLC	008-014	1,010,800	12,079
NEWBERT C DWIGHT	008-014-B	233,700	2,793
NEWBERT GARY	009-016	169,600	2,027
NEWBERT LARRY	008-014-A	147,100	1,758
NEWBERT LARRY P	009-027	406,500	4,858
NICHOLS ANTHONY F	007-054-B	78,600	939
NICHOLS JOHN P	017-007	304,100	3,634
NICHOLS PAMELA R	004-009-A	218,000	2,605
NICHOLS TERRY M	007-070	33,300	398
NICHOLS TERRY M	007-071	248,400	2,968
NIEMEYER LINDA	003-015	9,600	115
NILES MICHAEL J JR	007-052	36,000	430
NOBLEBORO TOWN OF	002-005	0	0
NOBLEBORO TOWN OF	002-007-G	0	0
NOBLEBORO TOWN OF	003-008-A	0	0
NOBLEBORO TOWN OF	003-009-A	0	0
NOBLEBORO TOWN OF	003-033-A	0	0
NOBLEBORO TOWN OF	005-035-A	0	0
NOBLEBORO TOWN OF	005-045	0	0
NOBLEBORO TOWN OF	005-046-A	0	0
NOBLEBORO TOWN OF	009-009	0	0
NOBLEBORO TOWN OF	010-001	0	0
NOBLEBORO TOWN OF	010-068	0	0
NOBLEBORO TOWN OF	010-093	0	0
NOBLEBORO TOWN OF	014-011	0	0
NOBLEBORO TOWN OF	015-001	0	0
NOBLEBORO TOWN OF	015-023	0	0
NOBLEBORO TOWN OF	015-024	0	0
NOBLEBORO TOWN OF	023-022	0	0
NOBLES RON K TRUST - 50%	027-031	1,004,800	12,007
NORTHMORE LENIS	002-013	66,900	799
NORTHSTAR ME LLC	010-066	175,800	2,101
NORTON MATTHEW A	003-014-P	189,500	2,265
NUSCHKE DAVID P	023-002-B	454,000	5,425
NUTTER DAN JR	009-003-C	78,900	943
O BRIEN ROBERT W	004-052	300	4
O'BRIEN JAMES	022-014	35,200	421
O'BRIEN ROBERT T	003-066	494,400	5,908
O'BRIEN ROBERT W	004-051	174,000	2,079
O'DONNELL ELEANOR	003-031	427,100	5,104
O'DONNELL ELEANOR	004-016	90,600	1,083
ODONNELL KEVIN	008-007-A	251,100	3,001
O'DONNELL KEVIN J	009-11-A	32,500	388
ODONNELL OWEN	007-052-B	69,200	827
O'DONNELL OWEN J	009-011-A-1	231,000	2,760

Owner	Map/Lot	Assessment	Tax	
ODONNELL TINA P	009-044-J	562,800	6,725	
OLD FARM COVE SUBDIV. ASSOC	003-068	44,700	534	
OLD FARM TRUST	012-003	389,200	4,651	
OLIVER ERNEST JR.	014-031	79,400	949	
OLIVER HENRY	004-027	273,900	3,273	
OLIVER HENRY	004-038	2,400	29	
OLIVER HENRY	005-057	3,500	42	
OLIVER HENRY	005-060	80,000	956	
OLIVER HENRY	005-061	13,400	160	
OLIVER HENRY V	003-016	12,700	152	
OLIVER HENRY V	004-028	34,900	417	
OLIVER HENRY V	005-063	12,000	143	
OLIVER JACOB J	005-060-B	109,800	1,312	
OLIVER JASON	005-062	142,000	1,697	
OLIVER JESSE I	004-028-B	28,000	335	
OLIVER JOHN W JR	004-049	71,000	848	
OLIVER JOSHUA H	014-014	28,200	337	
OLIVER TERESA E	005-062-001	58,400	698	
OLIVER WAYNE ET AL	001-020	45,000	538	
OLIVIER NICOLE E	010-094	223,800	2,674	
OLSON GREGG	018-023	190,400	2,275	
OLSON GREGG	018-023-A	1,300	16	
OLSON JAMES G	004-006	262,200	3,133	
OLSON JAMES G	004-010	153,900	1,839	
OLSON JAMES G	004-012	15,300	183	
OLSON JAMES G	019-005	3,900	47	
OLSON JAMES GARY	004-024	32,900	393	
OLSON JAMES GARY	004-006-C	10,600	127	
OLSON JAMES GARY	004-019-B	4,400	53	
OLSON MARION	019-006	225,800	2,698	
OLSON MARION	019-017	279,800	3,344	
OLSON MARION A	019-018-A	900	11	
ONEIL CYNTHIA	010-019-A	30,500	364	
ONEIL CYNTHIA M	010-019	573,900	6,858	
ORFF RANDY A	027-030-A	34,500	412	
OSIER DAVID L	024-018	326,900	3,906	
OSMER ELIZABETH G	002-058	239,900	2,867	
OUT-OF-DOORS LLC	003-051	479,700	5,732	
OUT-OF-DOORS LLC	003-052	18,000	215	
OWEN ELIZABETH CHERRY	012-005-D	284,300	3,397	
OWENS ELIZABETH P REV TR	UID 1-25-08	018-030	1,143,800	13,668
OXTON TIMOTHY J	007-007-C	320,100	3,825	
PABIN PATRICK A2/3	008-013-C	179,500	2,145	
PACKARD JENNIFER L	022-012-D	244,400	2,921	
PAGE ELIZABETH L REVOC TRUST	005-033	221,000	2,641	
PAGE PHILIP A	015-003	124,100	1,483	
PAGE PHILIP A	023-006-A	81,300	972	

Owner	Map/Lot	Assessment	Tax
PAINÉ MARGARET A	016-007	318,600	3,807
PALINO LURIE	011-001	704,900	8,424
PALLOTTA LISA R	014-033	6,500	78
PALMER ELIZABETH S	021-031	541,500	6,471
PALMER LINWOOD E III	010-120	71,900	859
PALMER PATRICIA P	003-053-F	11,700	140
PALMER WILLIAM	007-063-003	260,100	3,108
PALMER WILLIAM L	007-063-002	31,100	372
PAMELA R NICHOLS REV. MNGT.TR	004-009	291,100	3,479
PARISH ROSE	003-020-A	159,400	1,905
PARLIN ALICE	005-048-A	167,900	2,006
PARLIN DERRICK	024-011	151,500	1,810
PARMELEE SHERRY L	023-033-A	286,600	3,425
PARMLEY ROBERT E	001-003-K	311,900	3,727
PARSONS BRENDEN	010-065	100,100	1,196
PARSONS NEIL L JR	010-038	778,100	9,298
PARSONS PAUL G	013-021-A	28,500	341
PAUL TRACEY	010-037	880,900	10,527
PAULINO NICHOLAS J	005-029-B	212,000	2,533
PAYOR ANDREW	025-008	191,400	2,287
PBM TRUST	027-029	244,000	2,916
PEARCE FAMILY TRUST 2016	004-018	260,900	3,118
PEARL COLLINS NORRIS PART. LTD	027-011	314,000	3,752
PECK ADNEY M JR LIVING TRUST	005-037	162,800	1,945
PECK ADNEY M JR LIVING TRUST	005-046	350,600	4,190
PECK JEFFERY A	005-048	107,200	1,281
PECK JEFFREY A	005-046-B	274,700	3,283
PENDERGAST CATHERINE	010-098	174,600	2,086
PENDEXTER KATRINA	010-056	105,300	1,258
PENDLETON JENNIFER	015-045	126,100	1,507
PENDLETON MELANIE	016-010-A	25,600	306
PENNIMAN JOYCE R	026-002	250,300	2,991
PEPPER CYNTHIA L EST OF	003-077-A	144,100	1,722
PESTANA, PATRICIA A.	021-022	258,300	3,087
PETEET STAR GLIDDEN	020-004	82,700	988
PETERS KELLIE J	001-012-A	262,900	3,142
PETERSEN DARRYN S	009-014-A	156,000	1,864
PETRINO ANTHONY A	025-026-D	185,700	2,219
PETROZZINI MICHAEL D	026-018	531,300	6,349
PETTEY VIRGINIA S	019-002-D	152,600	1,824
PFAHLER JOHN	021-018	345,900	4,134
PHILLIPS TODD E	010-029	79,900	955
PHIPPS JOHN M & ETHEL W &	003-065-A	392,800	4,694
PIERCE JEANETTE A	010-025	89,500	1,070
PIERCE JEFFREY D	014-012	30,800	368
PIERCE JEFFREY D	014-013	266,400	3,183
PIERCE WILLIAM A	003-057-C	38,600	461
PIERI LOUIS A SR EST OF	028-017	295,300	3,529

Owner	Map/Lot	Assessment	Tax
PIETILA OLIVIA	016-041-D	131,200	1,568
PIKE SHARON A	009-044-E	109,700	1,311
PIKE SHARON A	009-044-F	31,300	374
PINE STATE RECYCLING INC	009-004	54,900	656
PINKHAM MARIANNE H	010-031	196,500	2,348
PIONTKOWSKI C BRIAN 2014 TRUST	002-041	87,800	1,049
PIONTKOWSKI C BRIAN 2014 TRUST	002-042	7,400	88
PITCHER COREY	009-002-C	97,500	1,165
PITCHER SHERYL G	009-032	98,700	1,179
PLUMB STEPHEN P	007-041	99,000	1,183
POLAND SARAH E	007-054-D	49,600	593
POLLITT MARCENA L	012-018	424,700	5,075
POLLITT NORMAN I	012-019	447,500	5,348
PORTER CAROL W	021-043	291,400	3,482
PORTER DAVID W	013-032-C	334,400	3,996
POTHIER BRITTANY K	003-023	136,000	1,625
POTTER MARK H	004-015	248,600	2,971
POWELL DENISE	023-002-C	202,400	2,419
POWELL ERIC	001-008	194,200	2,321
POWELL RICHARD L	002-010	80,900	967
POWELL RICHARD L	002-017	176,300	2,107
POWELL SAMUEL W	002-033	155,300	1,856
PRATT NOBLEBORO MAINE FLP	018-029	627,100	7,494
PRAWER IONA A TRUST	012-009	280,200	3,348
PRESTON BETH L	017-003	193,000	2,306
PRINCE PAUL & HELEN IRREVOC. TR	024-012	156,100	1,865
PRIOR JOHN R JR	002-055	178,900	2,138
PROCK SHIRLEY	008-007	25,100	300
PROCK SHIRLEY	009-026	156,200	1,867
PROCK SHIRLEY	027-001	423,800	5,064
PUTNAM POINT TRUST	027-013	291,500	3,483
QUINTAL PHILIP II	002-045	122,100	1,459
QUINTAL PHILIP II	002-045-B	14,300	171
QUINTAL PHILIP II	002-046	4,500	54
QUINTAL PHILIP II &	002-045-A	26,400	315
QUINTAL, LISA J	007-055-A	170,200	2,034
RAFALOWSKI JOSEPH J	007-049-A	29,800	356
RAILSBACK TRUST	007-012	7,100	85
RANKIN E DANIELS	003-061	343,600	4,106
RAUSCHENBERG CARLTON	010-076	146,600	1,752
RE RICHARD & M. MACDONALD	001-019	34,100	407
RE RICHARD NOEL & M MACDONALD	013-031	60,600	724
REED ALAN J	009-044-D	268,800	3,212
REED CARMEN B	002-034	172,600	2,063
REED CARMEN B	002-035	7,400	88
REED NATHANAEL	003-014-D	202,600	2,421
REGUT ROBERT E	003-017	59,200	707
REIFEL CHARLES M	004-035-C	665,900	7,958

Owner	Map/Lot	Assessment	Tax
RENY MARY KATE	006-003-C	240,300	2,872
RENY ROBERT	006-003	412,400	4,928
REPITON CHRIS P	009-030	138,100	1,650
RIBEIRO JAY S	002-029	1,500	18
RIBEIRO JAYS	002-028	182,900	2,186
RICE DEAN	005-051	95,600	1,142
RICE ERICA	015-038	186,100	2,224
RICHMOND ERIC	015-012	211,100	2,523
RIDER NANCY A	025-024	275,700	3,295
RIDLEY MALCOLM D EST OF	005-011-B	43,500	520
RIDLEY MALCOLM EST OF	005-011	122,400	1,463
RILEY PETER J1%	021-026	525,100	6,275
RITTALL CECIL W JR	014-022-B	127,300	1,521
RITTALL JENNIE CLIFE EST	014-022	163,000	1,948
ROBBINS BRIAN D	003-079	249,700	2,984
ROBERTS DAVID A	019-004	125,900	1,505
ROBERTS DAVID A	019-004-B	126,000	1,506
ROBERTS FAMILY TRUST-2014	004-011-A	57,300	685
ROBERTS SAMUEL E EST OF	010-115	191,800	2,292
ROBERTS SAMUEL E EST OF	010-116	46,100	551
ROBINSON WILLIAM	013-023	31,700	379
ROBINSON WILLIAM	014-041-A	152,300	1,820
ROBINSON WILLIAM J JR	004-009-B	9,600	115
ROBINSON WILLIAM J JR	004-009-E	225,400	2,694
ROBINSON WILLIAM J JR	004-009-F	218,200	2,607
ROBISON JEANNE F	022-009	138,000	1,649
ROCKEL DOREEN	026-025	533,600	6,377
ROGERS FRANCIS	004-053-A	28,400	339
ROGERS FRANCIS	004-056	2,100	25
ROGERS FRANCIS C	002-001	52,200	624
ROGERS FRANCIS C	002-069	17,900	214
ROGERS FRANCIS C	004-053	270,800	3,236
ROGERS JASON M	003-024-005	260,400	3,112
ROGERS LINDA	007-046	210,700	2,518
ROGERS PATRICK	001-003-J	291,000	3,477
ROGERS, DANVILLE JR & LINDA	007-003	143,700	1,717
RUFFLEY CHRISTINE E	010-103	194,400	2,323
RUNDELL MICHAEL E	002-072	32,500	388
SALTERIO JOHN G REVOC TRUST	010-015	321,700	3,844
SANBORN ROBERT E REV TRUST 2006	025-022	348,200	4,161
SANDERSON DANIEL H ET AL	021-017	239,600	2,863
SAWYER ALISON L	013-035-A	268,600	3,210
SAWYER M ROBERT	012-027-C	222,200	2,655
SAWYER M ROBERT	012-027-D	41,100	491
SAWYER MAURICE ET AL	028-010	285,300	3,409
SCALF CLAIRE W	024-001	97,800	1,169
SCALF CLAIRE W	025-007	20,600	246
SCARBOROUGH JAMES M	007-016	26,300	314

Owner	Map/Lot	Assessment	Tax
SCARBOROUGH JAMES M	007-017	28,400	339
SCHAFF PATRICIA	019-003	817,200	9,766
SCHAIBLE DAVID G	001-009	182,200	2,177
SCHAIBLE DAVID G	001-018-B	37,500	448
SCHAIBLE DAVID G	005-039	42,300	505
SCHIAVI FAMILY REALTY TRUST	026-019	105,900	1,266
SCHIAVI FAMILY REALTY TRUST	026-039	69,100	826
SCHIAVI FAMILY REALTY TRUST - TC	026-020	255,700	3,056
SCHUMACHER J&R LLC	010-095	165,800	1,981
SCHWEIGHAUSER DELLY	004-013-A	299,500	3,579
SCOFIELD VICTOR B	015-037	139,800	1,671
SCOLLO WILLIAM H	010-002	264,600	3,162
SCOTT ALICE P	015-007-A	37,500	448
SCOTT ALICE PALMER	015-020	129,200	1,544
SCOTT BRIAN	004-047	106,100	1,268
SCOTT BRIAN	004-050	600	7
SCOTT PAUL	002-055-A	348,500	4,165
SCUDDER CATHERINE P	005-034	158,200	1,890
SEAVER BARBARA ELLEN	007-039-A	153,700	1,837
SERRA KARALEE D	003-033	377,500	4,511
SEWALL CHRISTOPHER	009-010	129,100	1,543
SEWALL KARA E	003-038	193,000	2,306
SEWALL KARA E	003-038-B	30,400	363
SHALLOW COVE ASSOCIATION	021-029	34,500	412
SHALLOW HARBORS REALTY TRUST	026-037	677,200	8,093
SHALLOW HARBORS REALTY TRUST	026-045	56,200	672
SHEA RICHARD A	010-012	169,900	2,030
SHELDON MARY K	004-036-B	247,500	2,958
SHEPHERD REBECCA A	025-006	385,700	4,609
SHERRILL CHARLES A	010-119	179,500	2,145
SHIFFER SUEANN M	023-029	115,300	1,378
SHJ TRUST &	026-023	313,900	3,751
SHOVER EVELYN R	004-008	122,200	1,460
SIDA GRAHAM D	016-023	393,700	4,705
SIDELINGER FRANK E	015-015	85,500	1,022
SIDELINGER PAUL K	015-018-A	221,200	2,643
SIDEN DIANE	023-019-A	277,400	3,315
SILVER WILLIAM M	007-029-A	647,800	7,741
SILVER WILLIAM M TRUSTEE	007-031	31,700	379
SILVER WILLIAM MICHAEL	007-007-B	42,800	511
SIMMONS AMY E	016-041-C	122,000	1,458
SIMMONS CAROLYN CARROLL	016-041	84,500	1,010
SIMMONS CHARLOTTE G	014-016	88,200	1,054
SIMMONS HENRY B	002-038-A	55,500	663
SIMMONS HENRY B	002-039	14,300	171
SIMMONS HENRY B	002-040	1,900	23
SIMMONS HENRY B	003-002	133,100	1,591
SIMMONS JILL MICHELLE	003-053-E	437,400	5,227

Owner	Map/Lot	Assessment	Tax
SIMMONS LOUISE	016-038	43,600	521
SIMMONS MALCOLM C	016-040	132,200	1,580
SIMMONS TIMOTHY P	022-001	165,900	1,983
SIMONDS PETER J	016-012-A	191,600	2,290
SIMPSON BETTY JANE	016-018	297,400	3,554
SINCLAIR AFTON A	007-032	141,300	1,689
SKINNER LAWRENCE	015-028-A	126,000	1,506
SMALLEY BENJAMIN W	005-040-B	266,200	3,181
SMITH DIANE	023-004-B	388,100	4,638
SMITH GEORGE	003-029	101,200	1,209
SMITH JONATHAN BACON	001-003-I	286,500	3,424
SMITH JR JOSEPH R	024-007	461,900	5,520
SMITH KATHLEEN	010-121	149,800	1,790
SMITH MICHAEL L	003-058-D	32,600	390
SMITH MICHAEL L	003-058-001	7,700	92
SMITH SUSAN J	024-008-A	19,500	233
SMITH-BALTES FAMILY TRUST	023-002-J	28,800	344
SNELL JONATHAN W	009-006-A	327,800	3,917
SNOW MICHAEL PAUL	002-007-A	31,100	372
SOARES WILLIAM E JR	022-007-C	498,800	5,961
SODERGREN IRENE E	005-036	156,600	1,871
SOKOLL CHRISTOPHER NYE	004-023	141,900	1,696
SOLDIER BEAR LLC	010-108	164,000	1,960
SORACCHI GARY A	016-026	270,500	3,232
SORENSEN FAY T	019-013	457,800	5,471
SOUTHWICK TIMOTHY J	002-007-B	91,200	1,090
SPARRELL STEPHEN	018-026	141,300	1,689
SPEAR FARMS INC	007-058	58,800	703
SPEAR FARMS INC	007-059	230,300	2,752
SPEAR FARMS INC	009-029-A	1,800	22
SPEAR FARMS INC	009-035	9,200	110
SPEAR FARMS INC	009-044	40,100	479
SPEAR FARMS INC	009-049	1,800	22
SPEAR FARMS INC	009-050	3,000	36
SPEAR FARMS INC	009-051	63,300	756
SPEAR FARMS INC	009-035-A	231,700	2,769
SPEAR JEFFREY	009-003-B	363,100	4,339
SPEAR KYLE A	007-058-B	31,700	379
SPEAR ROBERT	009-002-A	44,400	531
SPEAR ROBERT W	003-008-B-001	50,300	601
SPEAR ROBERT W	009-034	210,200	2,512
SPEAR ROBERT W	009-036	21,700	259
SPEAR RONALD D	009-038-A	615,300	7,353
SPEAR TERRENCE W	007-058-A	268,400	3,207
SPEAR THOMAS L	028-008	232,400	2,777
SPECTOR JENNIFER E	007-010-C	482,300	5,763
SPRAGUE AMANDA	011-001-C	256,600	3,066
SPRAGUE DANA L	011-001-A	300,200	3,587

Owner	Map/Lot	Assessment	Tax
SPRAGUE JAMES	013-015-A	98,000	1,171
SPRAGUE JANICE O	011-001-D	214,300	2,561
SPRAGUE PAULA K.	023-002-A	139,000	1,661
SPRAGUE THEODORE C	004-036-A	273,900	3,273
SPRING KATRINA CHERYL-ANN	013-032-D	281,100	3,359
SPROUL H W LLC	026-003	295,600	3,532
SQUIERS WILLIAM G	007-054-E	228,900	2,735
ST CLAIR HOLY ROBERTS	004-011	138,000	1,649
ST JEAN BRETT	018-021	29,000	347
ST PIERRE J MARC	007-054-C	116,500	1,392
STADTLANDER GARY L 1994 TRUST	016-019	610,900	7,300
STADTLANDER GARY L 1994 TRUST	016-020	4,400	53
STAFFORD LEEMAN F	003-017-A	186,200	2,225
STANLEY CARMEN	023-023-001	31,100	372
STANLEY CARMEN	023-023-C	310,800	3,714
STANLEY INGRID C	017-008	753,500	9,004
STARKEY STEVEN L	016-033-002-001	247,500	2,958
STEBNER AMY M	003-050	206,500	2,468
STEBNER BRIAN P	003-039	232,500	2,778
STEBNER MARGARET D	021-038	148,600	1,776
STEBNER PAUL J	001-006	218,100	2,606
STEEN ARLENE A LIFE ESTATE	023-007	229,800	2,746
STEEVES SHANE	003-075-B	48,300	577
STEFANOVICZ JOEL	008-010-B-001	32,600	390
STEFANOVICZ JOEL P	023-003	109,500	1,309
STEHLIK RICHARD E	003-042	283,400	3,387
STEINBERGER RICHARD NED	022-007	510,700	6,103
STEPANAUKAS RAMUNAS	002-071	187,300	2,238
STEPHENSON EMERENTIENNE M REV TRUST 2018	023-031-B	192,400	2,299
STEVENS MARC	004-029	68,500	819
STEVENS MARC R	004-029-A	298,400	3,566
STEVENS MARC R	004-035	538,700	6,437
STEWART MARK ANDREW	012-027	270,500	3,232
STRAWBRIDGE NANCY R	022-007-F	494,300	5,907
STRAWSER DANIEL G	003-035	215,700	2,578
STREKER PETER D	018-015	20,400	244
STREKER PETER D	018-017	335,900	4,014
STREKER PETER D	018-018	35,100	419
STUART CHARLES C	006-001	700,100	8,366
STUDLEY TRUST	004-032	993,600	11,874
STURTEVANT MARY V	013-041-A	87,900	1,050
STURTEVANT MATTHEW M	013-036-A	288,700	3,450
SULLIVAN SANDRA	014-025	105,500	1,261
SUTTMEIER LUKE A	010-024	164,800	1,969
SWAZEY GEORGE A & ROCHELLE S	014-001-A	338,800	4,049
SWEET MERIBY	013-015	142,300	1,700
SWIFT ESTHER EST OF	007-048	172,700	2,064

Owner	Map/Lot	Assessment	Tax
TAYLOR CHRISTOPHER C	015-026	116,500	1,392
TAYLOR DOUGLASE	004-036-C	519,600	6,209
TEEL ALLAN S	018-004	504,700	6,031
TEEL ALLAN S	018-022	29,700	355
THARPE ANN MARIE	017-001	441,600	5,277
THE PRISCILLA C HORST LIV TRUST	028-002	763,200	9,120
THIRTY BROOKS LLC	003-053	63,200	755
THOMAS LORANCE	005-060-A	1,500	18
THOMAS PATRICK S	010-026	622,600	7,440
THOMAS PATRICK S	010-026-A	30,600	366
THOMAS WILLIAM C	026-010	409,500	4,894
THOMPSON AILEEN JO	003-065	506,000	6,047
TIBBETTS BRANDON C	005-036-A	118,100	1,411
TIBBETTS DEBORAH A	010-035-B	122,000	1,458
TIDEWATER CREEK REALTY TRUST	022-005	1,054,900	12,606
TIDEWATER TELCOM INC	001-018-A	1,804,600	21,565
TIDEWATER TELECOM	018-027-A	34,100	407
TILAS MARCY R	023-002-F	192,300	2,298
TILAS MATTHEW R	002-057	181,600	2,170
TILLOU DEBRA A	007-013	71,600	856
TILTON ROBERT L	027-034	600,000	7,170
TOWNE KANDIE L	013-010	196,600	2,349
TOWNSEND DALE F	004-044	56,100	670
TOWNSEND DALE F	004-046	2,100	25
TOWNSEND PATRICIA EST	021-001	62,300	744
TOWNSEND-SOKOLL DEBRA	003-033-B	427,800	5,112
TOZIER LORI A	015-047	158,400	1,893
TOZIER LORI A	015-048	14,500	173
TOZIER NAHUM R	015-018	212,000	2,533
TRANK SUSAN A	023-038	119,900	1,433
TRASK GARETH	016-034	109,400	1,307
TRIAL ROBERT S III	002-012	176,000	2,103
TRUHEL CARL W	003-013	102,800	1,228
TUTTLE JOYCE A	004-054	132,600	1,585
UHLMAN MARK	013-007-A	43,000	514
UHLMAN MARK D	013-022	188,700	2,255
URBANEK MATTHEW D	012-021	148,400	1,773
URBANEK MATTHEW D	012-041	241,300	2,884
VAN DYKE JAMES A	013-040	117,200	1,401
VAN WYNGARDEN MICHAEL W	003-041	119,000	1,422
VANNAH STANLEY JR	009-047	2,600	31
VANNAH THOMAS E	009-023	69,900	835
VENCILE KENNETH W	003-014-M	292,400	3,494
VERNEY BRETT K	026-007	327,400	3,912
VINAL CHRISTOPHER D	007-042	112,900	1,349
VINAL MAX T	003-014-G	287,900	3,440
VINAL WILLA C	005-044	95,800	1,145
VIOLETTE MARTHA A	023-026	160,900	1,923

Owner	Map/Lot	Assessment	Tax
VITALE NICHOLAS C	012-005-E	392,700	4,693
VOGT RUTH B	012-008	321,400	3,841
VOSE FAMILY TRUST	002-018	162,000	1,936
VOSE FAMILY TRUST	002-019	6,200	74
VOWLES STEPHEN	010-022	152,800	1,826
WADDELL DAVID A	027-010	262,800	3,140
WALDEN SARAH C	002-062	147,600	1,764
WALDRON RICHARD L	014-001	60,900	728
WALENTA DONALD F	010-023	144,400	1,726
WALLER JESSICA	001-003-B	206,500	2,468
WALSH VERONICA	016-035	29,100	348
WALSH VERONICA	016-035-A	3,500	42
WALTON RONALD W	023-031	124,400	1,487
WALTZ GEORGE H	002-007-E	107,200	1,281
WALTZ RAYMOND	014-032	101,500	1,213
WALTZ STANLEY R	009-048	171,600	2,051
WARD GREGORY JASON	008-013-Q	36,100	431
WARD JEFFERY V	008-013-N	278,200	3,324
WARD MICHAEL	008-013-P	188,300	2,250
WARD NEAL R	003-014-H	0	0
WARD RONALD	008-013	37,500	448
WARD RONALD	008-013-J	293,200	3,504
WARD VIRGINIA C	025-001	401,700	4,800
WEAVER SARAH R 1/2INTEREST	002-073	207,900	2,484
WEBBER MARIE E	002-002	120,600	1,441
WEBBER SONJA J HEIRS OF	015-030	157,200	1,879
WEBSTER SANDRA	007-004-B	4,800	57
WEBSTER SANDRA	007-027	181,600	2,170
WEEKS CHRISTOPHER	007-007-A	129,300	1,545
WEGMANN C LUCAS	010-089	118,700	1,418
WEINER MICHAEL A	016-027	279,600	3,341
WELLMAN MARGARET	008-001	130,900	1,564
WELLMAN MARGARET M	009-015	186,400	2,227
WELSHER MICHAEL	003-019-A	184,400	2,204
WELT BETTY	012-005	35,900	429
WELT BETTY	012-007	585,200	6,993
WELT MARTIN JOSEPH	012-006	69,800	834
WELTON STEPHANIE L	009-001	146,500	1,751
WEST NECK CROSSING LLC	019-019	505,700	6,043
WEST NECK FARM LLC	012-024	704,300	8,416
WEST NECK STORAGE LLC	015-028	387,200	4,627
WESTON GEORGE	010-046	37,300	446
WESTON GEORGE	010-100	172,200	2,058
WESTON GEORGE	010-101	800	10
WESTON GEORGE N	010-096	48,100	575
WEYMOUTH NANCY E	007-030	86,000	1,028
WHALLEY ELLEN E ERICKSON	010-043	200,300	2,394
WHEAR ROBERT H	010-081	228,600	2,732

Owner	Map/Lot	Assessment	Tax
WHEAR ROBERT H	012-005-C	172,700	2,064
WHEELER ROBERT	010-008	532,200	6,360
WHITAKER KENT	004-001	176,500	2,109
WHITAKER RAMONA E	004-004	64,800	774
WHITE ANGELA M	013-029	118,200	1,412
WHITNEY DAVID L	010-092	220,600	2,636
WHITNEY WILLIAM J	003-060	478,900	5,723
WICKS, LESLIE A	014-018	209,300	2,501
WILCOX MICHAEL T	001-003-D	266,200	3,181
WILLARD JOELLEN LYNN	024-023	819,200	9,789
WILLIAM & JUDITH SILVER RE TR	007-028	324,400	3,877
WILLIAMS EVA L	007-055-D	115,100	1,375
WILLIAMS JOHN S.	011-003-C	838,400	10,019
WILLIAMS JULIETTE N	014-030	121,700	1,454
WILLIAMS RUSSELL W	010-078	307,300	3,672
WILLIAMS STEPHEN	013-027	125,500	1,500
WILLIAMSON ANDREA Y	016-036	234,800	2,806
WILLIAMSON MARY C ETAL	019-012	398,500	4,762
WILSON EBEN S	002-024	248,100	2,965
WINSLOW PATRICIA H	022-002	128,400	1,534
WOOD JONATHAN	027-012	228,700	2,733
WOOD KATHLEEN	027-005	55,700	666
WOODARD STEVEN PAUL	027-018	240,200	2,870
WOODMAN PAUL D	001-023	187,700	2,243
WOODWARD ROBERT	015-010-A	31,300	374
WOODWARD ROBERT K	013-026	117,000	1,398
WOODWARD-MERCER ANGELA	015-010-A-1	303,200	3,623
WORKMAN LISA H	011-003	544,800	6,510
WRIGGINS THOMAS IV	013-041	396,400	4,737
WRIGHT CHESTER H	014-003	43,200	516
WRIGHT DALE C	002-047	43,500	520
WRIGHT DALE C	002-048	16,800	201
WRIGHT DALE C	014-007	129,400	1,546
WRIGHT DALE C	014-040	27,000	323
WRIGHT ELIZABETH JEAN	022-012-C	651,500	7,785
WRIGHT H CHESTER	014-003-B	37,500	448
WRIGHT JEFFREY B	003-073	384,500	4,595
WRIGHT KYLE	002-079	96,100	1,148
WRIGHT THOMAS E	004-036-D	588,500	7,033
WRIGHT WILBUR L	013-038	140,800	1,683
WYLIE ARTHUR	014-037	108,300	1,294
WYLIE ARTHUR & MAXINE	005-055-B	73,900	883
YANARELLA MARK C	025-009	412,600	4,931
YATES CALVIN C	012-028	425,700	5,087
YORK AMY L	023-023-006	185,900	2,222
YORK DONOVAN J	013-035-A-001	14,800	177
YORK FLORENCE	016-010	149,300	1,784
YORK JOHN F	016-021	45,400	543

Owner	Map/Lot	Assessment	Tax
YORK JOHN F	018-028-C	235,300	2,812
YORK KENNETH R	018-028-B	308,300	3,684
YORK MARY H	018-028	145,700	1,741
YORK MICHELLE M	016-015	78,200	934
YOUNG MAYNARD R & LOUISE D ½ INT	012-015	295,600	3,532
YOUNG ROBERT A	001-026	3,100	37
YOUNG ROBERT A	021-023-A	186,100	2,224
YOUNG ROBERT A	021-047	174,400	2,084
ZAHNER PAUL G	016-030	101,900	1,218
ZAMBELLO KATHLEENC	010-027	389,600	4,656
ZANDA K GUTTEK REVOC TRUST	003-014-A	243,000	2,904
ZELLER FRANK	014-017	139,800	1,671
ZIMMERMAN DARYL	003-006	139,800	1,671
ZLOMEK STEFANIE R	008-012-C	31,200	373
ZUBOFF SHOSHANA	008-002	2,392,700	28,593
ZUBOFF SHOSHANA	008-003	83,200	994
ZUBOFF SHOSHANA	008-006	19,900	238
ZUBOFF SHOSHANA	027-002	1,800	22
ZUBOFF SHOSHANNA 60%	027-002-A	425,900	5,090

Road Commissioner's Report

I would like to thank all of you who came out to vote for the Road Commissioner position this year. As many of you know, my dad was Chester Wright and held the position for 25 years for our town before his retirement eighteen years ago. He left big shoes to fill and high expectations to aspire to. It is an honor to serve you.

I come into this position hoping to make our town roads safer and better for all of us. I have quickly realized our road crew workers' safety is most important for us to do the work that we all want and need. Please reduce your speed and drive carefully when in a construction zone. It is not only our job, but our life is at risk if you do not slow down and pay attention.

We have ditched numerous places in town this year, keeping water and runoff away from roadbeds. We are currently working with our fire department to clear blocked culverts and to help clear roads from debris during and after major weather events. Another quick reminder, please do not remove barricaded roadblocks to pass over and under CMP downed power lines. The wires may be live!

We are continuing to cold patch tired roads and trying to keep up with missing traffic and road signs. If you see any missing signs, please report it to the town office.

Our hot top program was very successful this year with portions of Upper East Neck Road, West Neck Road, Back Meadow Road and Bayview Road getting new road surface. I have heard and seen high road edges on several of these roads as more skim coat was needed to build up the worn-out top surface. Where it is problematic, I hope to address it in the spring, now that the new pavement has cooled.

I still have a lot to do in many areas of town but hope to rebuild and repave Belvedere Road and the remainder of Bayview Road this coming year.

I appreciate all your kind words of thanks and your support in this endeavor. It means so much as we work to make improvement to our roads for everyone.

I also want to thank the Selectmen for their support and the town office staff for dispatching us to troubled spots throughout the year.

DALE C. WRIGHT
Road Commissioner

Code Officer/Plumbing Inspector

I would like to start off thanking Joe Rose and Jarrod Pinkham for filling my duties while I was out this past year. It was very much appreciated knowing that the Town and my duties were going to be taken care of.

The permits issued stayed about the same as last year. The number of new houses permitted saw a significant increase. There were nine new houses permitted this year. The plumbing permits showed an increase accordingly.

One of the more exciting outcomes of the present economy is the number of vacant houses that were purchased, remodeled, and now are being lived in again. It certainly helped the respective neighborhoods.

Starting later this year the State mandated building codes, "MUBEC," will have to be enforced in all towns and cities in Maine. Any and all new building, including accessory buildings and existing buildings that have ANY work done, will need a permit and inspection. New homes and outbuildings will need to have a set of building plans to get a permit.

MUBEC is Maine Uniform Building & Energy Code. It includes insulation and radon as well as building. Any work on property other than by the homeowner for small repairs will need to be permitted. After the fact permits are double the fees and possibly other monetary penalties.

As always please call the Office if you have any questions.

Respectfully submitted,
STAN WALTZ
Code Officer
Plumbing Inspector
Shoreland Zone Officer
E-911 Addressing Officer

Minnehata Fire Company

I would like to thank all those who supported me as Fire Chief of Nobleboro for the past 9 years. It has been a privilege to serve the people of Nobleboro.

Our accomplishments have included a 2010 award from The Department of Homeland Security Grant (AFG) for the acquisition of a 3000-gallon water tanker. We also installed a pump rated to move 500 gallons per minute, to better utilize the full potential of this tanker. The department also installed traffic safety warning signals at the Route 1 Station. These warning devices have been successful in slowing traffic down when we enter the road for an emergency. Minnehata Fire Company purchased a boat for water rescue and island fires. We also continued the renovations to the Mills fire station. In 2019, we upgraded our radios and pagers to digital standards with capacity to expand with changing technology. A digital radio repeater has been added to increase our radio communications range to reach all points in Nobleboro.

The Minnehata Fire Company responded to a total of 189 calls for service listed below:

List of calls:

FIRES: including mutual aid	19
MEDICAL CALLS:	94
MOTOR VEHICLE ACCIDENTS:	
with injuries	5
property damage only	36
SEVERE WEATHER: wires down trees down	10
FORESTRY FIRES: grass	1
ALARMS: smoke, CO, gas, heat, false	8
PUBLIC ASSISTANCE CALL:	
pumping basements, general assistance, education	16

Respectfully,
RYAN A. GALLAGHER, Chief

Nobleboro Historical Society

In 2019 the Nobleboro Historical Society (NHS) celebrated its 41st anniversary. The Society was founded under the leadership of George Dow and the dedicated charter members in 1978.

NHS, an all-volunteer organization, provided four historical programs for the public, the AppleFest community celebration, two \$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 Center. The Fish Ladder Restoration Committee, part of the Society, has a separate Town report. NHS currently has about 162 members.



Mrs. Henry's NCS 1st graders at the Historical Center are waiting to start using the wringer washer (back left) and the other activities planned by the NHS volunteer leaders: Britt Hatch, Carolyn Hardman and Richard Roosa.

NHS programs, open to everyone for free, were outstanding and filled the Historical Center chairs:

- May 4 – Earle Shettleworth, Maine's Historian, gave an illustrated talk, "Roadside Maine from 1910-1960," for the NHS annual potluck dinner at the North Nobleboro Community Center.
- June 19 – Megan Taft presented "Raising Thousands of Pounds of Veggies: Twin Villages Foodbank Farm -- A Success Story." She is co-founder of a spectacular agricultural and community accomplishment to address food needs in Lincoln County with the aid of the Midcoast Rivers Conservation Trust.
- November 1 – Carolyn Hardman had a standing room only illustrated program, "Maine Statehood in 1820: Hard-Won and Controversial" explaining the issues of the decision to split from Massachusetts 200 years

ago.

- November – 15 Bill Hill also had a standing room only illustrated program, “Midcoast Maritime Life 1820-1850.” Building ships and shipping were major Nobleboro industries during this time.

Carolyn Hardman continued to create and coordinate our successful Nobleboro history classes for Nobleboro Central School students. Students in the 1st, 2nd, 3rd, 5th, and 6th grade classes and the NCS Senior Buddies returned to the Center for enjoyable programs that fulfill their class curriculum requirements. There are always lots of smiles and wonderful thank-you letters telling 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.

The two 2019 scholarships for \$1,000 each were awarded to Lincoln Academy graduates:

- Katherine ‘Kate’ Peters, Bates College, biology
- Sam Peters, University of Vermont, engineering & computer science

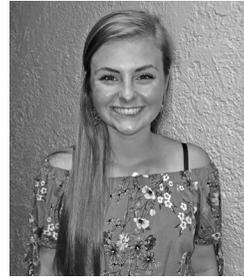
The 2020 scholarship application forms will be available from local high schools or our website, www.nobleborohistoricalsociety.org in February and will be due Tuesday, May 5, 2020.

Our 14th AppleFest revival on October 5 was our most successful – thanks to our volunteers, local businesses, and support from people in Nobleboro & surrounds and the wonderful weather. About 575 folks attended to enjoy the 103 homemade delicious apple pies, 120 turkey salad sandwiches, 115 silent auction items, Playin’ Possum Band, donuts, decorations, Leadership School activities and face-painting – and apples & cider. We had 12 vendors this year, the most AppleFest has ever had, with a variety of mostly handmade things. That was in addition to the Nobleboro Fire Department, First Baptist Church, Midcoast Lyme Disease group and Willow Grange. NHS raised enough for the Society’s scholarships and other activities. NHS gives \$200 to the NCS 8th graders for their class project as a thank-you for their cheerful and diligent help with AppleFest.

This year NHS again 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 Varner shoemaker bench and Arthur Jones’ collection of historical postcards and photos. George Weston has given NHS several ring binders of photos and historical information primarily about Damariscotta Mills.

Dow Scholarship

The 14th annual Dow Scholarship was awarded to Joy Hedrick and Sam Peters. Joy & Sam are both recent graduates of Lincoln Academy in the class of 2019. Joy is attending Messiah College in Mechanicsburg, PA, majoring in Nursing. Joy is the daughter of John & Brenda Hedrick of Nobleboro. Sam is attending University of Maine Orono, majoring in Computer Science. Sam is the son Kellie & Eric Peters of Nobleboro.



Joy Hedrick



Sam Peters

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 a \$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 Joy & Sam the best in their studies.

Scholarship Committee:

RICHARD SPEAR, Selectman

RICHARD POWELL JR, Selectman

JON CHADWICK, Selectman

SUSAN PINNETTI-ISABEL, Town Clerk

MARY ELLEN ANDERSON, Former Town Clerk

Past Recipients, Dow Scholarship:

2006 Nathan Steeves

2007 Kyle Wright

Past Recipients, continued

2008 Daniel Wyand	2009 Kyle Spear & Jesse Oliver
2010 Alyssa Fitzgerald	2011 Orion Becker
2012 Mikaela Cameron	2013 NO PRESENTATION
2014 Jalen Lincoln	2015 Nancy Billings
2016 Alyx York	2017 Jasmine Packard
2018 Cody York & Lexi Hartford	

Frances & Heather Key Scholarship

We will be awarding the Frances & Heather Key Scholarship annual award to Katherine Peters. Katherine is a recent graduate of Lincoln Academy in the class of 2019. Katherine is attending Bates College in Lewiston, majoring in Biology. Katherine is the daughter of Kellie & Eric Peters of Nobleboro.



Katherine Peters

This scholarship is designed to assist Nobleboro students interested in pursuing an education beyond high school. Frances Key was a resident of Nobleboro from 1973 until her death in 1998. She was active in the community and was a long-standing member of the Nobleboro Historical Society. Mrs. Key's daughter, Heather, is also honored in memory through this scholarship award.

This award is for Nobleboro residents who will graduate from high school in the spring and plan to attend an accredited post-secondary institution in the fall of the same year.

Donations will always be accepted to help keep the scholarship going. Checks earmarked for the Frances & Heather Key Scholarship Fund, may be sent to the Nobleboro Town Office.

We wish Katherine the best in her studies and congratulations.

Scholarship Committee:

RICHARD SPEAR, Selectman

RICHARD POWELL JR, Selectman

JON CHADWICK, Selectman

NANCY COURVILLE, Nobleboro Central School

SUSAN PINNETTI-ISABEL, Town Clerk

MARY ELLEN ANDERSON, Former Town Clerk

Nobleboro Cemetery Committee

The repair and cleaning of headstones in town cemeteries continued in 2019. 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 three cemeteries in North Nobleboro and repairs to a headstone in the Blackstone-Flagg Cemetery on East Pond Road. Work in 2020 will likely include additional 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 or helping in any way.

Respectfully submitted,
LAURIE McBURNIE, Chair
BOB JACKSON
MARY SHELDON
HENRY SIMMONS

Nobleboro K – 12 Education

Martin Mackey, Principal, Nobleboro Central School
Craig Jurgensen, Superintendent of Schools, AOS 93
Angela White, Chair, NCS School Committee

Looking back at 2019, 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. Professional development and growth is central to developing strong teaching skills. To that end, Central Lincoln County School System has formed a professional development committee for teachers and another for support staff. These committees work complementarily to plan and present meaningful, current targeted learning opportunities for all staff. In October, all AOS 93 staff attended the annual conference of the Association of Computer Technology Educators of Maine in Augusta. In November, a professional development day with 16 different sessions focused on school safety with the entire staff gathering at GSB. All staff has also individually completed trainings on mandated topics including reporting abuse and neglect, student confidentiality, suicide prevention, civil rights, bullying prevention and harassment.

The vibrancy of our local communities and their support for our CLCSS 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 PTA and a School Committee. The School Committee’s primary responsibilities are for budget, policy development, and oversight. The PTA 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 2019-20 school year included: Sarah Plummer, Music; Hedda Scribner, Ed Tech III/ Title I; Cally Bartholomae Ed Tech

III; and Paige Trayers, food service support. 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 30, 2020 was 141 students in grades K-8. There are 67 Nobleboro students attending secondary programs including Lincoln Academy, Medomak Valley High School and North Yarmouth Academy.

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) for current news and information about our students and school activities, as well as school policies, School Committee meeting agendas and minutes. These websites 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

October Enrollment 2019

ELEMENARY ENROLLMENT											
	Pre-K	Kdgn.	1st Grade	2nd Grade	3rd Grade	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	TOTAL ELEM.
Bristol	27	13	20	17	22	21	15	23	16	18	192
Tuition In										1	1
Open Enrollment	1	2			1						4
Bristol Total	28	15	20	17	23	21	15	23	16	19	197
Bremen		7	5	5	2	3	6	10	8	7	53
Damariscotta		20	23	14	20	20	21	16	17	25	176
Newcastle		5	12	11	13	20	18	23	27	26	155
Open Enrollment			1	1	2	2	1	3	5	1	16
Superintendent's Agree		1						1	1	1	3
Tuition In		5	1		2	3	3	3	3	7	27
G5B, CSD Total		38	42	31	39	48	49	56	61	66	430
Jefferson		27	18	17	20	20	28	22	23	17	192
Tuition In		1									1
Non-resident Students			1	1	1			1		1	5
Jefferson Total	28	19	18	21	20	28	23	23	23	18	198
Nobleboro		13	14	10	14	14	12	13	16	15	121
Non-resident students			1	1			3		3	3	11
Superintendent's Agree								1			
Nobleboro Total	13	15	11	14	14	15	14	14	19	18	133
South Bristol		3	2	3	4	5	4	9	3	5	38
Superintendent's Agree				1				1			2
Open Enrollment			1	1	1	3	1	6		2	15
So. Bristol Total	3	3	5	5	8	5	16	3	7	55	
TOTAL ELEMENARY	28	97	99	82	102	111	112	132	122	128	1013

SECONDARY ENROLLMENT and home school

	9th Grade	10th Grade	11th Grade	12th Grade	TOTAL SEC.
Bremen	4	7	10	7	28
Bristol	28	22	16	25	91
Damariscotta	36	24.5	25	24.5	110
Jefferson	29	25	28	15	97
Newcastle	24	17	20	15.5	76.5
Nobleboro	16	22	17	20	75
South Bristol	4	7	10.5	3	24.5
TOTAL SECONDARY	141	124.5	126.5	110	502

AOS No. 93 Total K-12 1515

Central Lincoln County (AOS#93) Adult & Community Education Annual Report 2019

CLC Adult & Community Education provided services to nearly nine hundred people in 2019. We offered the HiSET (formerly GED) high school equivalency diploma program, basic literacy and math instruction, college preparation classes in mathematics and English language arts, college placement testing, college and career advising, medical certificate programs and a wide variety of community enrichment classes for all ages. Except for our community enrichment classes and some of our medical certificate courses, all of our programs and services are offered at no cost to our learners.

During the 2018 – 2019 school year, we had twenty-two learners enrolled in our high school equivalency program. Before the year was out, twelve of them completed the program and earned a diploma! A graduation ceremony was held on May 30th that celebrated the effort and dedication of these remarkable honorees.

For the first time, we offered summer education hours for students to continue working on their high school equivalency programs without the usual summer break. Four students took advantage of this option and I anticipate their program completion within the coming year. Anyone who is seventeen or older and out of high school but without a diploma, should contact us to explore options and develop a plan. Our dedicated staff is ready and eager to provide instructional support and ongoing encouragement in order to help each learner reach his/her goals.

During the 2018 – 2019 school year, twenty-seven people accessed our college transition courses and services. Many of those are now enrolled in college or in a workforce training program of some kind. Anyone seeking support in navigating the college transition process, in meeting the academic placement requirements for college acceptance, determining college and career goals, or in understanding and completing college related paperwork/forms should contact us. Our college transition coordinator and instructional staff are ready to help with all of the above.

Approximately six hundred community members accessed one or more of our low cost, high impact community enrichment offerings in 2018 – 2019.

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. Our partnership with LincolnHealth allows us to offer several medical certificate courses including Certified Nursing Assistant (CNA) at no cost and with an apprenticeship option as well, Certified Residential Medication Aide (CRMA), Heartsaver Adult/Child/Infant CPR/AED, and a Babysitters' Training Course. We are also partnering with The Academy of Medical Professions to offer a range of other health certificate programs via both online portals and face-to-face at locations in Topsham and Camden. These partnerships provide residents in our community with a greater array of educational and workforce certificate options than we've been able to offer in the past. Our most recent collaboration with Collette Travel has enabled us to offer our first ever overseas travel tour – to the French Riviera next September!

I am now in my third year as the Director of the CLC Adult & Community Education program and I continue to be amazed by the difference our programs can make in people's lives. The desire to learn and grow is thriving in Lincoln County and we are so very proud to be helping people make their dreams come true!

For more information about any of our programs and services, please visit our website: <http://clc.maineadulted.org>

Respectfully submitted,
PAMELA J. SPERRY
CLC Adult & Community Education
Director

Lincoln Academy

To the Residents of Nobleboro:

Greetings from Lincoln Academy! My name is Jeff Burroughs, and I began my tenure as Lincoln Academy's 44th Head of School in July of 2019. I am honored to write to you, the residents of our sending towns, to update you on current happenings at Lincoln Academy.

In September we welcomed 500 local students from 23 towns and 35 residential students from 14 countries around the world. This represents a drop in our residential program numbers, which was not entirely unexpected after we graduated 31 boarding students in the class of 2019. Meanwhile, local numbers are on the rise: for the second year in a row the ninth grade class has 150 incoming students, exceeding previous projections about declining local enrollment.

At the halfway point in our school year, the LA community is focusing on school climate and norms. We are actively engaging staff, students, and parents in discussing ways we can continue to support students in a safe and positive learning environment. Meanwhile classes, sports, and extracurricular activities remain in full swing.

In academics, more than 130 students take at least one Advanced Placement (AP) course each year. Many take multiple courses and sit for multiple exams. This year, 35 students are enrolled in vocational programs at the Bath Regional Career and Technical Center (BRCTC). Our teachers mentor students in independent studies in a wide variety of subjects from multivariable calculus to jazz piano, photography, and physics. About one third of the student body participates in music classes, and this year over 50 LA musicians qualified for District III, All State, and All State Jazz honors festivals. In visual arts, students have over a dozen courses to choose from in drawing, painting, ceramics, printmaking, and more.

About half of LA students participate in at least one sport and many are two and three-sport athletes. Last spring the girls tennis team won their second consecutive State Championship, and this fall the boys cross country team won the Kennebec Valley Athletic Conference Championship for the fourth year in a row. Several teams were also recognized for good sportsmanship awards. This year we are pleased to add a Unified Basketball team to our winter sports offerings.

Popular extracurricular activities include our State Champion Debate and Math Teams, Model United Nations, Outing Club, Special Olympics,

and a wide variety of service and student-interest clubs. This year's musical theater production, *Guys and Dolls*, will hit the stage in March, and we are delighted that more than 50 students have been cast in the show, the biggest cast in over a decade. Our ATEC building is now open and staffed until 4 pm every weekday, and many students and community members are taking advantage of this state-of-the-art facility to make projects using our 3D printers, laser cutter, CNC machine, and other equipment.

In November we participated in a high school fair for middle school students who have a choice of high schools. We value the principles of school choice, and hope that the majority of AOS students as well as other students around the region will continue to choose LA. Without the continued support of our sending towns, Lincoln could not continue to serve generations of families in the midcoast region. Thank you for that support.

Sincerely,
JEFFREY S. BURROUGHS
Head of School

P.S. Please come to campus to see a game, concert, or play at LA! The calendar on our website (www.lincolnacadey.org) has details.

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 2019 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 Glenn Daiute-transfer station attendant. Last year we lost Linwood Rideout, as he had another job opportunity, and we wish him well. Our employees continue to do a great job at keeping the facility clean and organized. In 2020 there will be some changes as Barry Howell slows down to get ready for his retirement. We will be looking to hire a new manager in the spring.

I hope your trip to the Transfer Station continues to be a positive experience.

I would like to thank everyone who takes the time to recycle. This effort really helps us save money in the long run. We do have programs for recycling paint, food waste, metals, electronics, paper and cardboard. In 2019 we had a hazardous waste day for people to get rid of their hazardous chemicals and other hazardous materials. We hope to do the same again this year. We will be advertising for this so be watching for it.

The outlook for 2020 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 2020 we were able to hold the cost of the five towns the same as in 2019. 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 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 1428 water customers and 713 wastewater users. Scott Abbotoni is the Water Division Manager and LeeAnna Libby is the Wastewater Division Manager.

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

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

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

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

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

In 2012 the lagoons were cleaned; aeration system was upgraded and the lagoon liners were inspected.

In 2016 an upgrade to the Plant's office, electrical and blower system was finished. In 2018 an equipment storage garage was erected at the Main plant..

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 Lewis Cameron. Newcastle Trustees are Alan Ray and Clayton Huntley and representing Nobleboro is Robert Whear. The Trustees meet the second

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

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

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

Midcoast Conservancy

Midcoast Conservancy is committed to supporting healthy lands, waters and communities in Nobleboro and throughout the Midcoast Maine region through conservation, outdoor adventure and learning. The Midcoast Conservancy community comprises 24 towns, three watersheds and over 13,000 acres of conserved land which include 55 preserves and over 95 miles of trails. Together, we are working on a scale that matters. Below is a sampling of how we impacted the lives of Nobleboro residents:

Your Community:

- Held our second “Love the Lake Regatta” from the shores of Rolling Acres for over 40 participants to celebrate the lake.

Your Water:

- Continued to reduce invasive plant Hydrilla (the most aggressive in North America) populations in Davis Stream and Cranberry Cove. In 2019, no Hydrilla was found! With your help, we will continue being a leader in the fight against invasive plants in 2020.
- Completed 23rd year of water quality sampling of the Sheepscot River and its tributaries. This data will be crucial as we work towards identifying and addressing areas of contaminated runoff into the river.
- Offering paddle and fat bike summer camps for local youth at nearby Hidden Valley Nature Center and on Damariscotta Lake.

Your Land:

- Midcoast Conservancy currently owns land encompassing 162 acres that comprise our Long Meadow Brook, Mill Stream, and Barhorst Preserves in Nobleboro. These lands provide access for hunting and fishing, trails for hiking, snow shoeing, and appreciation of nature. Most importantly, our lands will never be developed. This helps protect local roads and culverts, as well as the water quality of lakes and rivers within the watershed, by controlling and filtering contaminated storm water.

Nobleboro is a crucial partner for all the work we do. Many of our members and volunteers come from Nobleboro and we invite more of you join us. Learn more at www.midcoastconservancy.org. Feel free to be in touch or stop by our office at 290 US Route 1 in Edgcomb.

Respectfully submitted,
JODY JONES, Executive Director

Coastal Rivers Conservation Trust

In April 2019, Damariscotta River Association and Pemaquid Watershed Association joined together to form Coastal Rivers Conservation Trust. Coastal Rivers is a 501(c)(3) non-profit, membership supported, and nationally accredited land trust and conservation organization dedicated to preserving and promoting the natural, cultural, and historical heritage of the greater Pemaquid peninsula and Damariscotta River region.

Coastal Rivers has active programs in the areas of land conservation, stewardship, nature education, water quality monitoring, marine conservation and cultural preservation.

In 2019, Nobleboro residents benefitted from:

- **Public access to trails, open space and shorefront** on Coastal Rivers' many nature preserves, including over 48 miles of hiking trails for low impact use.
- **Free guided paddles** on Pemaquid and Duckpuddle Ponds with the Coastal Rivers Paddlers from May through September.
- **The Courtesy Boat Inspection (CBI) program** at the Pemaquid Pond Nobleboro boat ramp that seeks to educate boaters and keep invasive plants out of our lakes and ponds. The quality of these lakes and ponds affects recreation and waterfront property values.
- **The *LakeSmart* Program**, which provides free, individualized technical advice and information to waterfront residents about best property care and management practices to prevent erosion and to safeguard water quality.
- **Information and resources**, including boating and fishing regulations, boating safety materials, lead tackle exchange, and loon habitat information. Annual "Ponders" gatherings offer pond-side land owners the opportunity to share concerns and hear updates about conservation efforts related to the ponds.
- **Coastal Rivers nature education programs** that connect people of all ages with nature, from preschool, after-school, and homeschool programs, to school vacation and summer day camps, to workshops and walks and talks.

Visitors are welcome at Coastal Rivers' many properties throughout the region. For more information about Coastal Rivers, call (207) 563-1393, email info@coastalrivers.org, or visit www.coastalrivers.org.

Skidompha Library

This past year brought significant change to the library. I began my role as the new Executive Director on June 3, 2019. Thank you to Pam Gormley for her twenty years of service to this community as our previous director.

I am thankful to the Town of Nobleboro for its 2019 increased contribution to Skidompha's operating budget. We take public trust seriously, and have used funds granted to us to support literacy, promote education, and support small business growth to create a more prosperous Lincoln County. The town's contribution remains critical to maintaining our level of service for the people of Nobleboro.

We had a busy year at Skidompha. In 2019, your library...

- Had almost 1,000 registered Nobleboro patrons.
- Circulated over 47,000 books and resources. We remain a valued source for borrowed books, audio books, large print books, public computers, and free high speed wi-fi access.
- Provided meeting, performance, and fundraising space to local nonprofits, community organizations, and small business owners.
- Brought high-quality lecturers to our region through our Chats with Champions series.
- Hosted exhibitions for dozens of local artists in our Carey Art Gallery and quilters in our Atrium.
- Hosted a Winter Community Read, featuring *One Goal* by Amy Bass.
- Offered free passes to The Portland Museum of Art, The Farnsworth Art Museum, The Boothbay Railway Museum, and a Maine State Parks pass.
- Introduced The Lincoln County News Digital Archive, which provides new access to historic issues of The Lincoln County News and our shared regional history.
- Partnered with Lincoln Theater to host the "Stories to Screen" program that provided free books to children, and offered free screenings of the accompanying movies.
- Offered genealogical consultations and preserved original historic documents and artifacts.
- Hosted free children's programming including: twice-weekly storytimes for young families, a summer reading program (attended by

over 750 children!), Girls Who Code computer coding club, Resilient Girls Book Club, Junior Journalists writing program, arts and crafts, and more.

- Hosted free teen programming including: teen creative magazine “EPOCH,” creative writing classes in partnership with The Telling Room, free food pantry for teens, arts and crafts, and summer reading suggestions.

We are grateful for your continued support as we maintain these essential and unique community programs and offerings.

With thanks,
MATTHEW GRAFF,
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 and carries out end of season maintenance details in the fall.

The committee wishes to thank the following:

- * Barry Howell and his staff at the transfer station to ensure trash is picked up at both the ballfield and town landing annually.

- * Several members of the Lincoln Academy Class of 2019 whose Thank You Day Project conducted a spring cleanup at the town landing in June.

- * Several members of the Lincoln Academy Class of 2022 who, in August 2019, participated in a community service day improving the Little League infield as well as trimming branches at the town landing

- * N.C. Hunt who transported equipment to the Little League field to upright one of our two dugouts overturned in one of the two October windstorms.

The Nobleboro Recreation Committee works closely with the Lincoln County Sheriff's Office regarding mowing both the ballfield complex and the town landing when needed. Periodic inspection by the committee is also conducted picking up litter at the town landing.

Area businesses will be contacted in March as usual to sponsor banners for the outfield fence to cover 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 2020.

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

Central Lincoln County Ambulance

As this is my first full year as Service Chief of Central Lincoln County Ambulance Service (CLCAS), I'd like to take the opportunity to introduce myself. My name is Nicholas Bryant and I have been employed full-time at CLCAS since February of 2010. I have been involved in emergency services since I joined the Bristol Fire Department at 16 years old. I later went on to earn my Associates degree in Applied Fire Science from Southern Maine Community College, as well as completing my Paramedic Training at Kennebec Valley Community College. I look forward to continuing to serve Nobleboro and our other communities in the years to come.

In 2019 our service responded to 1,730 emergency calls, an increase of 90 calls from our 1,640 emergency calls from 2018. While we have continued to see an increase in emergency calls, we have continued to see a lower number of BLS transfers which has sharply declined from 941 in 2015 to 81 last year. This has greatly decreased our revenues in the last four years, which has caused the financial contribution from our founding towns to increase. While these financial request increases have been new for our agency, our costs to the taxpayers in each town still remains much lower than most other agencies in the state of Maine.

In an effort to replace aging ambulances, we have undertaken a new capital campaign. Our goal is to raise \$398,000.00 to replace two 2010 chassis ambulances. The new ambulances will be four-wheel drive, and have a more modern layout of the patient care compartment. The new ambulances will be much safer for the EMS providers, allowing them to remain seated and secured while having access to most equipment needed for patient care located within reach. The campaign began in November of 2019 and as of January 7, 2020, the campaign has raised \$63,295.62.

We have continued to provide Community Paramedicine visits to members of our community for our sixth 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.

I would like to thank Fire Chief Ryan Gallagher, and the Nobleboro Fire and First Responders for being an essential partner in our effort to supply the quality Emergency Medical Service to the Town of Nobleboro.

NICHOLAS BRYANT, Service Chief

Lincoln County Television

As Lincoln County Community Television (LCTV) begins its 31st year as the local community television station, THANK YOU to the residents of the Lincoln County communities who have financially supported our station throughout these years.

Originally the station was managed and funded by the municipalities of Damariscotta, Newcastle, Nobleboro, Waldoboro, and Wiscasset. In addition, community media service is provided to Alna, Bristol, Dresden, Edgecomb and Westport Island. In recent years we have received funding from Bristol, Edgecomb, and Alna and many local businesses.

Beginning as a totally volunteer organization, there is a need to keep up with changing technology. In 2004, the first part-time manager was hired. Increasing services to our Towns requires additional advanced equipment and paid personnel. Our talented volunteers and a small number of paid part-time staff are committed to quality programming.

We fulfilled one of our long-time goals in 2019 with an emergency back-up generator which will protect our equipment and ensure that we will be providing 24-hour broadcasting. We have done limited upgrades to equipment but we look to improve even more in 2020.

We look toward 2020 as a banner year for Lincoln County Television (LCTV)! We see a bright future. A change in leadership, an engaged Board of Directors, and some exciting new programming show great promise; these will add to our existing community bulletin board, local government meetings, high school basketball games, and the yearly coverage of the Pumpkinfest Parade and Regatta. Some locally produced shows are: WuzzUp, Spotlight on Seniors, Community Conversations, Gruesome Glenn's Friday Fright Night and in 2020--historical programming highlighting the State of Maine's bicentennial. Also planned is a wide range of community-interest programming that include nonprofit interviews and discussions with a variety of Town officials. General topics of interest will be discussed such as paramedicine, mental health issues, and the opioid problem to name a few.

LCTV is committed to forging new, stronger relationships with the Towns who support us. We have opened the lines of communication with Town leaders and welcome input and suggestions. In addition to the ongoing support of the Towns, there are plans for some fundraising events including

an exciting concert series at the Lincoln Theater during the winter months.

Our primary goal for 2020 is to identify how we can better serve you. We are committed to showcasing our vibrant communities and our amazing history.

Currently, Town Government and other locally produced programs are also available streaming, as video on demand at www.lctv.org; and, of course, 24-hour programming on Channel 1301 for Spectrum customers and Channel 7 for Tidewater customers. Community members may contact LCTV's station via lctv1@lctv.org; writing to LCTV, 29 Sheepscot Road, Newcastle, ME 04553; or by phone 207-563-6338. The Lincoln County News publishes the weekly schedule on its television page.

Nobleboro-Newcastle Fish Agent

2019 was another productive year at the Alewife stream. We harvested 1936 bushels of Alewives, which amounts to an estimated 116,000 pounds. We sold the majority of our catch to individual lobstermen, who continue to come to Damariscotta Mills from all over the state. A smaller but important market for our fish was area Fish Coops. We sell our Alewives on a “first come first serve” basis, so it’s not unusual to find lobstermen waiting for us to start dipping at 5 am, sometimes having waited in their trucks since 10pm the previous evening. Our success this year was due not only to the large number of fish available to harvest but also to the commitment of the crew, who show up to dip fish rain or shine, morning and afternoon. The number of harvesting hours each day has been increasing as have the number of days we harvest fish, up from 15 days the last two years to 18 in 2019. My thanks to Kurt Oehme, Jim Brinkler, JB Smith and Richard Powell for their efforts this year.

Work around the fish stream continues this year, most focused on the walkway between the fish house and the harvesting area. The crumbling concrete and collapsing walkway are being replaced to improve access to the fish ladder and harvest area. The increase in space behind the fish house will improve our ability to safely load trucks with bait amidst the crowds of folks that come to watch. The Check Office was moved temporarily to enable heavy equipment to access the area. It will be placed back where it was on a new foundation when the walkway replacement project is complete.

Much of the infrastructure related to harvesting Alewives is between 60 and 70 years old and in need of extensive repair or replacement in the years to come. Most critically, the conveyor, which we have repaired and patched for years, has reached a point where it likely won’t be operational for the 2020 harvest. Plans are underway to replace the conveyor, hopefully in time for the 2020 harvest. This is critical as most of the harvesters are between 60 and 70 years old and their fish shoveling days are well behind them.

In 2019 the Fish Committee was expanded from three members to five, which enabled Newcastle selectman Joel Lind to join the group. As Fish Agent, I look forward to Newcastle’s increased involvement in the harvest and around the fish ladder in general. Seems like the future is bright in the Alewife business, and we will all benefit from it moving forward.

As always, I’d like to recognize Kurt Oehme of Nobleboro and Leigh Morrill of Newcastle for their almost daily help on the fish ladder. Their

tasks include everything from annual maintenance of the fish ladder to being on call for bird entanglement issues (thankfully none again this year), to trimming greenery, and donning snorkel gear to retrieve rings or cell phones dropped into the ladder. Kurt and Leigh's involvement is key to the smooth operation of the fish ladder in Damariscotta Mills.

Respectfully Submitted,
MARK BECKER
Fish Agent,
Towns of Nobleboro and Newcastle

Lincoln County Sheriff's Office

Greetings,

As I begin my 18th year as your County Sheriff, I feel it is important for you to know just how hard the men and women of the Sheriff's Office are working for you. Countywide we responded to almost 16,500 calls for service; over 2,000 of these calls were in Nobleboro alone. Many of the calls in Nobleboro that required our immediate response involved investigations of motor vehicle crashes, reports of domestic violence, or assisting those who may be in some type of mental health crisis. When possible, Lincoln County Deputies attempt to reduce crime by using discretionary time to perform property checks on commercial or public buildings, as well as private property upon request. This increased visibility has shown to deter and improve response times to emergency calls for service. In 2019, Lincoln County Deputies performed over 1,200 of this type of check in your town.

As a new decade begins, our agency is taking steps to "keep up with the times." We will place in service our first ever hybrid vehicle within the Patrol Division. We have plans to study the impact this vehicle has to both the environment and our budget with plans to purchase more if it is determined this makes sense for the citizens of Lincoln County and our budget. Additionally, we also have plans to collaborate with our County EMA and establish a small unmanned aircraft system (sUAS) program. Most commonly referred to as "drones." This program is expected to be used for many different purposes such as search and rescue, crash investigations, and shellfish enforcement. This partnership with our County EMA Office will ensure that a sUAS is always available for whatever need arises countywide.

The Sheriff's Office also has plans to collaborate with the Lincoln County Communications Center on a program called RUOK (Are You Ok). This program will allow seniors and others who may be homebound to be contacted by phone on a regular basis to verify their well-being and give them a sense of security. If you or someone you know is interested in participating in this program, please reach out to any member of the Sheriff's Office or call my administrative office at 882-6576.

Once again, 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.

Respectfully Submitted,
TODD B. BRACKETT, Sheriff

U.S. Senator

Dear Friends,

The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you've been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues – and while there's no shortage of those debates, there have also been opportunities for bipartisan cooperation. You sent me to the Senate to make the most of those opportunities, so as we enter into the New Year, I wanted to take a moment to update you on my efforts to work with members of both parties to make life better for the people of Maine.

One of my most important priorities this past year has been emphasizing preventive healthcare. Maine's distinction as the oldest state in the nation brings us wisdom, of course – but it also creates unique challenges, particularly relating to healthcare. The key to addressing these obstacles is being proactive, because the cheapest, safest medical procedure is the one that doesn't need to happen. That's why I've introduced legislation to incentivize healthier living, expand mental health screenings, and help more Americans access regular check-ups. We're making progress, but we've got a long way to go – and I'd like your help, because I know that the best ideas are the ones that come from families and communities on the front lines of these challenges. To strengthen this effort, I convened a policy forum on prevention in Bangor in October, which has already given me exciting new ideas that I'll carry with me into 2020. If you have additional thoughts on encouraging preventive healthcare, please share them with my office.

This year has also continued the growth of Maine's forest products industry – a key focus of my work to revitalize Maine's rural economy and communities. We've seen significant investment in mills across the state, creating good jobs to support rural Maine. I'm also pleased that the investments aren't just in our mills – the industry is thriving because of its commitment to innovation. We're fortunate to have the University of Maine's top-notch researchers exploring cutting-edge ways to use our forest resources, including capitalizing on the rise of 3D printing technology with the world's largest 3D printer. Combining this work with ongoing federal support, our vast forests, and Maine's dedicated workforce, I know that the future of this industry is bright, and I'll continue working to support it on

all fronts.

I'm proud of all we've accomplished together this year, but even as I reflect on all that we've achieved, it is challenging to not think of the work left undone. It sometimes can be discouraging to watch these important priorities hang in limbo, but fortunately for me, encouragement is never far. After all, I get to live in Maine – which means I get to count Maine people as my neighbors and friends. I'm always struck by the kindness that our citizens show not only to me, but also to each other. This focus on collaboration and compassion is an inspiration, and it powers my efforts bring a little bit of Maine common sense to Washington. Thank you for all you do to for our state – Mary and I are deeply grateful, and we hope that 2020 will be a good year for you, your family, your community, and the State of Maine.

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

U.S. Senator's Report

Washington, DC

Dear Friends,

As 2019 ends and 2020 begins, I am pleased to report that Congress made progress on a number of issues important to Maine families despite the polarization in our country.

In a major win for surviving military and retiree spouses to whom we are deeply indebted, I was proud to co-lead the repeal of what is often referred to as the “Military Widow’s Tax,” an unfair offset of survivor benefits that has prevented as many as 67,000 surviving spouses—including more than 260 from Maine—from receiving the full benefits they deserve.

The high cost of health care and prescription drugs continues to be a top issue for families and seniors. To provide continued relief for more lower- and middle-income individuals, I led the charge to extend for another two years the medical expense tax deduction that I included in the 2017 tax law. Without this extension, nearly 20,000 Mainers and millions of Americans with high medical expenses, including many with preexisting conditions, would have faced an increased tax burden. In other good news, the CREATES Act I cosponsored became law. It will prevent pharmaceutical companies from blocking access to a sufficient supply of brand-name drugs needed for the studies that allow less expensive alternatives to enter the marketplace.

Improving people’s health and wellbeing remains my priority. On a per capita basis, Maine has the highest incidence of Lyme disease in the country. In August, I held a Senate hearing at the University of Maine’s Tick Lab on this growing public health crisis. A comprehensive public health strategy to combat this epidemic is needed, and the new law I authored will do just that.

In addition, I helped champion another \$2.6 billion increase for the National Institutes of Health, our nation’s premiere biomedical research institution, including significant boosts for Alzheimer’s disease and diabetes research. Last year, NIH funded more than \$111 million for research at 14 Maine institutions.

To help prepare the graduates of Maine Maritime Academy, I secured \$300 million for a new training ship, which will ensure rigorous instruction for MMA students for decades to come.

Significant federal funding was approved for work at Bath Iron Works

and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

As Chairman of the Transportation and Housing Appropriations Subcommittee, I have led efforts to improve our nation's crumbling infrastructure and ensure that Maine's housing needs are addressed. For Maine's roads, bridges, airports, and seaports, tens of millions in federal funding will help make urgently needed upgrades and improve safety. Funding will also support housing assistance to low-income families and seniors and aid communities in reducing homelessness among our youth. The Community Development Block Grant program will assist numerous towns and cities in our State.

The Aging Committee I chair has continued its focus on financial security for our seniors. A new law I authored will make it easier for small businesses to offer retirement plans to their employees. Our Aging Committee's Fraud Hotline fielded more than 1,200 calls this year. Congress passed a new law to crack down on robocallers who are often the perpetrators of these scams. And a new law I authored will expand the IRS' Identity Protection PIN program nationwide to prevent identity theft tax refund fraud.

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. 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. May 2020 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 letter finds you well. It's a privilege to represent you and your family and I am thankful for the opportunity to update you on my work in Washington and Maine.

In 2019, I was honored to work with my colleagues to pass hundreds of bills that address everything from fighting climate change to raising the minimum wage. And while Congress has become an increasingly partisan place, I was proud to continue my habit of reaching across the aisle, introducing a number of bipartisan bills and cosponsoring even more.

On the House Appropriations Committee, I worked to support programs important to Maine, such as rural broadband investment, Head Start, PFAS clean up, and shipbuilding at Bath Iron Works. Further, I firmly believe we need to make substantial investments in all aspects of our infrastructure, from safe drinking water and modernized schools, to upgraded highways, transit, and rail. From my seat on the Appropriations Committee I advocated for increased funding for the BUILD grants program which funds investments in transportation infrastructure by states, local governments, and transit agencies. I also pushed for increased funding for the Community Development Block Grant program, our national park system, local and organic agriculture, election security, and the Land and Water Conservation Fund.

Since my time in the Maine State Senate, lowering the cost of prescription drugs has been one of my top priorities. This year I introduced two bills that would help Americans afford their prescription medications. I also voted for a bill that would allow the Centers for Medicare and Medicaid Services to directly negotiate prices for certain drugs. I look forward to continuing this important work in 2020 so Americans are no longer faced with the choice of picking up prescriptions they desperately need or putting food on the table.

I am sure this coming year holds many challenges and opportunities for our country, and I promise that the interests and principles of Mainer's will continue to guide my work. If there is anything my offices in Washington or Maine can do to be of assistance — whether you, your town, or your organization is applying for a grant; you're facing an issue with a federal agency; or if you'd just like to share a thought or opinion -- please do not hesitate to reach out.

Best wishes,
CHELLIE PINGREE
Member of Congress

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 three years, I will continue to do everything in my power to make Maine the safe, beautiful, prosperous state we all want for our children and grandchildren.

During my first year in office, I directed the implementation of the voter-approved Medicaid expansion, allowing over 40,000 Maine people to gain health care coverage. We added state-guaranteed protections for people with pre-existing conditions, passed a prescription drug reform package, and restored the Maine Drugs for the Elderly and Disabled program, covering an additional 1,800 seniors. And we continue to work on strategies to bring down the cost of health care for small businesses and others. I also signed an Executive Order directing my Administration to develop effective opioid prevention efforts in schools, make Narcan more available, increase medication assisted treatment, train recovery coaches, and expand drug courts.

Protecting Maine's environment and tackling climate change are key priorities of my Administration. I am committed to increasing Maine's Renewable Portfolio Standard to 80 percent by 2030; improving our modes of transportation; weatherizing homes and businesses; and reaching 100 percent renewable energy by 2050. By embracing the green technology of the future, we will reduce the impacts of climate change, create good-paying jobs, preserve clean air and water, and protect our state's farming, fishing, and forestry industries.

The biennial budget provided more revenue sharing, more homestead reimbursements, and more disaster assistance for towns - which all together will result in relief for property taxpayers. It invested \$115 million in education and school renovations, and we are working toward Pre-K for every 4-year-old, increasing post-high school options that result in a valued credential, and making sure that every able adult is working. Further, I, along with government agencies, small business owners, entrepreneurs, economists, and hard-working Mainers, developed a statewide economic development plan, the first in nearly 25 years. We will diversify our economy, empower innovators, and attract young, talented people to live, work, and raise their families here in Maine.

It is time for new, dynamic ideas that will change Maine for the better. I welcome your ideas. We are all in this together. We all want Maine to have a beautiful environment, healthy people, and prosperous communities.

JANET T. MILLS, Governor

State Senator's Report

Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the privilege of serving you in the Maine Senate. I am honored that you have put your trust in me and can assure you I will continue to work tirelessly on your behalf.

Maine is in the midst of one of the greatest periods of prosperity in its history and has led the nation in a number of economic categories over the last several years. Unemployment is at record low levels, wages are up, and state government has had seven straight years of surpluses. The number of children living in poverty is in a steep decline, and Maine now leads the nation in equality for women in the workplace and politics.

Though we have accomplished a great deal in the past year, there is still much more to be done. Maintaining the prosperity that you have built over the last several years tops the list. We can do this by holding the line on government spending, doing our best to stay out of the way of local businesses so that they can thrive as a result of their own hard work, and making sure that government is the most fiscally responsible steward of your tax dollars. These will be a few of my priorities this coming year.

My colleagues elected me as Senate Republican Leader, and I have used the position to listen to my fellow Senators' ideas and viewpoints. Together, we have done our duty to ensure the best interests of all Maine citizens. I also 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. I look forward to a collaborative session, working together to continue to improve Maine for generations to come.

Again, thank you for electing me to serve you in the State Senate. The 129th Legislature certainly has a great deal more work to do; but I believe that if we come together, there is nothing we can't accomplish. Please feel free to contact me at 287-1505 or Dana.dow@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,
DANA DOW
Maine State Senator

State Representative's Report

It continues to be an honor to serve you in the Maine House of Representatives. I have been working hard on your behalf to provide responsive constituent services, be your advocate in Augusta and pass legislation that improves life in our district and in our state.

As of this writing, the 129th Legislature has just begun its second regular session, and we expect to have adjourned around mid-April. During that period, we will consider more than 650 bills, from smaller quick fixes and complex legislation we're still working on from 2019 to measures in response to new issues that have come up since the summer.

Our broad goals this year include further increasing access to health care, reducing the cost of insulin, funding schools and local governments, massively upgrading Maine's career and technical education system, further reducing drug addiction and overdose deaths, making sure Maine invests in research and development and land conservation, strengthening workers' rights and more. There is never a shortage of work when it comes to making Maine the best state it can be, and I'm glad to be back in the thick of it.

This year, I'll resume my role as a member of the Legislature's Marine Resources Committee. We'll be building on last year's efforts to strengthen our existing fisheries and make Maine a world leader in aquaculture. On the environmental side, I will once again push state government to take more action to mitigate the effects of sea level rise, ocean acidification and rising water temperatures. I also remain committed to working with my colleagues and the governor to do a better job getting plastics and other marine debris out of our oceans. Additionally, I will fight to pass legislation that follows up on my successful bill last year to get the ball rolling on desperately needed recycling reform. If all goes well, we could save towns money and get unnecessary packaging out of our waste stream.

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 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.

MICK DEVIN, State Representative

State Representative's Report

Dear Nobleboro,

Happy New Year! I am excited and hopeful for the work that we can do together in 2020.

Our second session began on Jan. 8, 2020. As always, I will hold “Coffee with Chloe” every month for you to talk with me and fellow community members about politics, issues that we’re facing, questions, and more. You can find dates for Coffee at www.facebook.com/RepChloeMaxmin (Facebook account not required), in the Lincoln County News and Kennebec Journal, and by reaching out to me directly: 207-200-6224 and chloe.maxmin@legislature.maine.gov.

I wanted to write a brief reflection on the 129th Legislature’s first session. From January to June 2019, we processed over 2,000 bills, took hundreds of votes, and passed a bipartisan budget.

But to me, what happens in Augusta is just as important as what is happening in our hometowns, so I also wanted to share some of my reflections on what it’s been like to try and bridge the gap between politics and community.

When I knocked on doors during our campaign, I heard the deep need for expanded health care coverage, lifting up working Maine families, supporting our schools, improving broadband access, property tax relief, and so much more. I am proud to say that the 129th Legislature made real progress toward these goals. We passed a bipartisan budget, which – although not perfect – came out of negotiation and partnership. It includes unanimous committee support to fund Medicaid expansion, K-12 education, technical education, and increased revenue sharing to reduce property taxes. It also includes funding for climate action, rural broadband, support for our seniors, and more child protective workers.

Although no budget can fund everything, it’s important to see one that reflects the true needs of our community and gets our state back on track. The budget was constructed within our financial means and with money still going into our “Rainy Day” fund.

Now to a more personal reflection. One of my greatest challenges has been figuring out how to best communicate with you. We voted on hundreds of bills this session on issues ranging from education and health care to rental car taxes and campaign finance. With every vote, I vote for

our community. I do my own research on bills, read testimony from public hearings, and discuss the issue with my colleagues. Most important, I listen to constituents on all sides of the issue. I consume an enormous amount of information to make the best decisions.

Here is where I got frustrated: I wish that I had the time and capacity to explain each vote – to sit down, type out my thinking, post it publicly, and have a conversation. There just weren't enough hours in the day.

I know that so many of you had questions about bills or were following a specific vote. I answered your questions as they came, honestly and openly. I posted on social media regularly, sent out a newsletter, responded to emails, answered phone calls, and hosted "Coffee with Chloe" every month. But there was still so much more that I wanted to communicate with our community.

That is why I offer this to you: If you hear of a bill or vote that you want to know more about, or if you simply have questions, please don't hesitate to reach out. I will be honest about why I voted the way that I did or share information around that bill. That's what our community deserves.

Here's to the new year—

CHLOE MAXMIN
207-200-6224
chloe.maxminlegislature.maine.gov

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, 2019 and 2018, 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, 2019 and 2018, 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

January 23, 2020

Management's Discussion and Analysis Year Ended December 31, 2019

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, 2019. We encourage readers to consider the information presented in conjunction with additional information that we have furnished in our letter of transmittal, the basic financial statements, and the accompanying notes to those financial statements.

ADMINISTRATIVE NOTES

Frances and Heather Key Scholarship

In 2014 the school was notified that they had been given \$50,000.00 to establish the Frances and Heather Key Scholarship. The Scholarship will be for high school graduates and will be awarded as the income from the fund increases. We hope to be able to award scholarships on a yearly basis. The current balance of the Key Scholarship is \$92,963.96 with \$19,567.61 in accumulated income.

Fish Stream Restoration Project

A very active group of people, 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 2019 the group took in \$36,421.44 in grants, donations and sales along with \$40,000.00 from the Town. Together with a balance forward of \$44,837.37 they had \$121,258.81 to work with. In 2019 they spent \$76,786.73 on major reconstruction of the pools, to finish the lower pools and ended the year with a balance of \$44,472.08. 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 growing and improving. In 2019 we saw excise tax collections increase by 1.60% or \$7,537.81 above the prior year. We also saw a decrease in outstanding property taxes at the end of 2019 by \$21,743.74.

In the current year we borrowed \$350,000.00 on a short-term basis to address cash flow needs and \$45,000.00 to purchase Fire Department equipment. At the end of the year the short-term loan was paid off. Overall the Town of Nobleboro is in very good shape financially with little 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 2020 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 \$4,252,425.97 at the close of calendar year 2019 compared to \$4,329,716.59 at the close of 2018.

Our only long-term liabilities are related to the Pension Liability for the Town teachers and the \$45,000.00 loan for equipment for the Fire Department.

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

	2016	2017	2018	2019
Current and Other Assets	1,622,427.94	1,697,623.95	1,909,194.59	1,891,027.02
Capital Assets	3,017,533.69	2,896,427.72	2,706,432.28	2,707,912.48
Deferred Outflows of Resources	72,687.25	86,814.55	83,449.32	68,632.35
Total Assets	<u>4,712,648.88</u>	<u>4,680,866.22</u>	<u>4,699,076.19</u>	<u>4,667,571.85</u>
Current Liabilities	234,693.25	314,931.75	298,211.60	338,683.29
Long-Term Liabilities	39,477.00	69,430.00	51,507.00	65,276.59
Deferred Inflows of Resources	18,336.00	14,961.00	19,641.00	11,186.00
Net Invested in Capital Assets	3,017,533.69	2,896,427.72	2,706,432.28	2,662,912.48
Restricted for:				
Other Purposes	430,423.94	404,243.51	617,454.70	653,872.92
Capital Projects	17,382.29	7,423.79	7,450.35	7,473.07
Unrestricted	954,802.71	973,448.45	998,379.26	928,167.50
Total Net Position	<u>4,420,142.63</u>	<u>4,281,543.47</u>	<u>4,329,716.59</u>	<u>4,252,425.97</u>
Total Liabilities and Net Position	<u>4,712,648.88</u>	<u>4,680,866.22</u>	<u>4,699,076.19</u>	<u>4,667,571.85</u>

Governmental Activities

The cost of all Governmental Activities was \$6,039,947.12. Charges for services of \$763,092.63, operating grants and contributions of \$704,601.12, and capital grants and contributions of \$97,360.22 reduced the cost to the Town to

\$4,474,893.15 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 2016, 2017, 2018 and 2019.

	2016	2017	2018	2019
Primary Government:				
Governmental Activities:				
General Government	(238,453.25)	(224,531.82)	(221,170.42)	(232,152.66)
Health and Welfare	(76,514.84)	(71,824.11)	(69,639.14)	(71,155.00)
Highways and Bridges	(292,902.38)	(304,330.75)	(308,308.11)	(287,190.20)
Education	(2,809,130.41)	(3,192,291.41)	(3,107,714.97)	(3,176,740.45)
County Tax Assessment	(409,652.42)	(410,929.39)	(426,217.00)	(435,840.75)
Protection	(103,111.37)	(102,416.77)	(90,732.54)	(166,058.43)
Unclassified	66,180.33	(5,036.77)	21,699.58	(29,795.60)
Recreation	(51,347.84)	(11,368.25)	(57,638.06)	(17,447.55)
Business-Type Activities:				
Transfer Facility	70,120.23	20,305.59	(9,765.00)	(58,512.51)
Total Primary Government	<u>(3,844,811.95)</u>	<u>(4,302,423.68)</u>	<u>(4,269,485.66)</u>	<u>(4,474,893.15)</u>

The information below compares the revenues of the General fund for 2016, 2017 and 2018 to the revenues of 2019.

	2016	2017	2018	2019
General Revenues:				
Taxes:				
Property Taxes	3,437,017.47	3,618,077.45	3,738,464.73	3,848,950.67
Homestead Reimbursement	34,652.41	47,424.68	60,700.33	63,341.40
Excise Taxes	429,071.32	452,687.92	471,949.07	479,486.88
Intergovernmental	30,000.00	30,000.00	30,000.00	30,000.00
Interest and Investment Earning	9,378.12	14,703.20	13,950.65	15,543.90
Gain (Loss) on Sale of Assets	(20,609.56)	252.27		(42,313.32)
BETE Reimbursement	715.00	679.00	2,594.00	2,593.00
Total General Revenues	<u>3,920,224.76</u>	<u>4,163,824.52</u>	<u>4,317,658.78</u>	<u>4,397,602.53</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 \$350,000.00 and at December 31, 2019 the balance on the Line of Credit was zero.

In the current year the Town borrowed \$45,000.00 to finance the purchase of equipment for the Fire Department. The loan is payable over a two-year term with interest at \$2,853.00 with annual payments of \$23,453.01.

Conclusion

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

Exhibit A

TOWN OF NOBLEBORO
Statements of Net Position — December 31, 2019 and 2018

	Governmental Activities	Business-Type Activities	2019 Totals	2018 Totals
ASSETS AND DEFERRED OUTFLOWS				
CURRENT ASSETS:				
Cash (Note B)	1,480,962.82	-	1,480,962.82	1,419,706.01
Accounts Receivable (Note C)	29,020.73		29,020.73	23,315.38
Taxes Receivable	138,666.47		138,666.47	149,473.46
Tax Liens	65,287.17		65,287.17	76,223.92
Due From Other Funds		177,089.83	177,089.83	240,475.82
Total Current Assets	<u>1,713,937.19</u>	<u>177,089.83</u>	<u>1,891,027.02</u>	<u>1,909,194.59</u>
PROPERTY, PLANT, AND EQUIPMENT (NOTE D):				
Land and Land Improvements	169,853.60	194,488.60	364,342.20	364,342.20
Buildings	3,809,071.79	150,949.01	3,960,020.80	4,026,366.80
Equipment and Vehicles	1,209,433.48	262,250.11	1,471,683.59	1,523,571.70
Infrastructure	3,001,761.88		3,001,761.88	2,714,581.65
Total Property, Plant, & Equipment	8,190,120.75	607,687.72	8,797,808.47	8,628,862.35
Less: Accumulated Depreciation	<u>(5,786,045.12)</u>	<u>(303,850.87)</u>	<u>(6,089,895.99)</u>	<u>(5,922,430.07)</u>
Net Property, Plant, & Equipment	2,404,075.63	303,836.85	2,707,912.48	2,706,432.28
DEFERRED OUTFLOWS OF RESOURCES:				
Related to Pension	68,632.35	-	68,632.35	83,449.32
Total Assets & Deferred Outflows	<u>4,186,645.17</u>	<u>480,926.68</u>	<u>4,667,571.85</u>	<u>4,699,076.19</u>
LIABILITIES, DEFERRED INFLOWS, AND NET POSITION				
CURRENT LIABILITIES:				
Notes Payable - Short-Term (Note F)	22,203.41	-	22,203.41	-
Accounts Payable - Trade	49,867.08		49,867.08	3,953.15
Due To Other Funds	177,089.83		177,089.83	240,475.82
Deferred Revenue (Note J)	89,522.97		89,522.97	53,782.63
Total Current Liabilities	<u>338,683.29</u>	<u>-</u>	<u>338,683.29</u>	<u>298,211.60</u>
LONG-TERM LIABILITIES:				
Notes Payable - Long-Term (Note F)	22,796.59	-	22,796.59	-
Pension Liability	42,480.00		42,480.00	51,507.00
Total Long-Term Liabilities	<u>65,276.59</u>	<u>-</u>	<u>65,276.59</u>	<u>51,507.00</u>
Total Liabilities	<u>403,959.88</u>	<u>-</u>	<u>403,959.88</u>	<u>349,718.60</u>
DEFERRED INFLOWS OF RESOURCES:				
Related to Pension	11,186.00	-	11,186.00	19,641.00
NET POSITION:				
Net Invested in Capital Assets	2,359,075.63	303,836.85	2,662,912.48	2,706,432.28
Restricted for:				
Other Purposes	653,872.92		653,872.92	617,454.70
Capital Projects	7,473.07		7,473.07	7,450.35
Unrestricted	751,077.67	177,089.83	928,167.50	998,379.26
Total Net Position	<u>3,771,499.29</u>	<u>480,926.68</u>	<u>4,252,425.97</u>	<u>4,329,716.59</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>4,186,645.17</u>	<u>480,926.68</u>	<u>4,667,571.85</u>	<u>4,699,076.19</u>

The accompanying notes are an integral part of the financial statements

TOWN OF NOBLEBORO
Statements of Activities
For the Years Ended December 31, 2019 and 2018

Functions/Programs	Program Revenues			Net (Expense) Revenue and Change in Net Position			
	Expenses	Charges for Services	Operating Grants and Contribu- tions	Capital Grants and Contribu- tions	Business- Type Activities	2019 Totals	2018 Totals
Primary Government:							
Governmental Activities:							
General Government	319,280.51	87,127.85	-	-	(232,152.66)	(232,152.66)	(221,170.42)
Health and Welfare	77,077.75		5,922.75		(71,155.00)	(71,155.00)	(69,639.14)
Highways and Bridges	324,203.49		37,013.29		(287,190.20)	(287,190.20)	(308,308.11)
Education	3,652,076.53		475,336.08		(3,176,740.45)	(3,176,740.45)	(3,107,714.97)
Intergovernmental on Behalf Payments	138,251.10		138,251.10				
County Tax Assessment	435,840.75				(435,840.75)	(435,840.75)	(426,217.00)
Protection	169,653.45	3,594.02		1.00	(166,058.43)	(166,058.43)	(90,732.54)
Unclassified	175,232.72		48,077.90	97,359.22	(29,795.60)	(29,795.60)	21,699.38
Recreation	19,772.79	2,325.24			(17,447.55)	(17,447.55)	(57,638.06)
Total Governmental Activities	5,311,389.09	93,047.11	704,601.12	97,360.22	(4,416,380.64)	(4,416,380.64)	(4,259,720.66)
Business-Type Activities:							
Transfer Facility	728,558.03	670,045.52			(58,512.51)	(58,512.51)	(9,765.00)
Total Primary Government	6,039,947.12	763,092.63	704,601.12	97,360.22	(4,474,893.15)	(4,474,893.15)	(4,269,485.66)

General Revenues:				
Taxes:				
Property Taxes	3,848,950.67	-	3,848,950.67	3,738,464.73
Homestead Reimbursement	63,341.40		63,341.40	60,700.33
Excise Taxes	479,486.88		479,486.88	471,949.07
Intergovernmental	30,000.00		30,000.00	30,000.00
Interest and Investment Earnings	15,543.90		15,543.90	13,950.65
BETE Reimbursement	2,593.00		2,593.00	2,594.00
(Gains) Loss on Disposal of Assets	(42,313.32)		(42,313.32)	
Total General Revenues	<u>4,397,602.53</u>	<u>-</u>	<u>4,397,602.53</u>	<u>4,317,658.78</u>
Change in Net Position	(18,778.11)	(58,512.51)	(77,290.62)	48,173.12
Net Position, January 1	3,790,277.40	539,439.19	4,329,716.59	4,281,543.47
Net Position, December 31	<u>3,771,499.29</u>	<u>480,926.68</u>	<u>4,252,425.97</u>	<u>4,329,716.59</u>

The accompanying notes are an integral part of the financial statements

Exhibit C

TOWN OF NOBLEBORO
Reconciliation of Total Governmental Fund Balance to
Net Position of Governmental Activities
For the Years Ended December 31, 2019 and 2018

	2019	2018
GOVERNMENTAL FUND BALANCES:		
Transfer Facility	177,089.83	240,475.82
Restricted for:		
Capital Projects (Schedule A-13)	7,473.07	7,450.35
Other Purposes (Schedule A-4)	653,872.92	617,454.70
Unrestricted (Schedule A-3)	571,806.27	555,768.06
Total Governmental Fund Balances (Exh E)	1,410,242.09	1,421,148.93

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.	2,707,912.48	2,706,432.28
Notes Payable are not due and payable in the current period and therefore are not reported in the funds	(45,000.00)	
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.	68,632.35	83,449.32
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.	164,305.05	189,834.06
Pension liability is not due and payable in the current period and therefore is not reported in the funds.	(42,480.00)	(51,507.00)
Deferred inflows are deferred revenues related to pension expenses that are amortized in the government-wide financial statements.	(11,186.00)	(19,641.00)
Net Position of Governmental Activities (Exhibit A)	4,252,425.97	4,329,716.59

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, 2019 and 2018

	2019	2018
Net Change in Fund Balances -		
Total Governmental Funds (Exhibit F)	52,479.15	237,156.80
Amounts reported for governmental activities in the Statements of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statements of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlays (capital outlays exceeds depreciation).		
	38,920.04	(167,223.16)
The sale of assets is recorded as revenue in the governmental funds, but in the Statements of Activities it is reduced by the net book value of the assets sold.		
	(42,313.32)	
Loan proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statements of Net Position. This is the amount of the principal proceeds from loans.		
	(45,000.00)	
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.		
	(25,529.01)	(21,873.29)
Pension expense is adjusted for changes in earnings contributions and contribution subsequent to the measurement date.		
	2,665.03	9,877.77
Change in Net Position of Governmental Activities (Exhibit B)	(18,778.11)	57,938.12

The accompanying notes are an integral part of the financial statements

Exhibit E

TOWN OF NOBLEBORO
Balance Sheets - Governmental Funds
December 31, 2019 and 2018

	<u>Governmental Fund Types</u>			2019	2018
	General	Capital Projects	Proprietary Fund		
ASSETS:					
Cash (Note B)	1,463,214.75	17,748.07	-	1,480,962.82	1,419,706.01
Taxes Receivable	138,666.47			138,666.47	149,473.46
Tax Liens	65,287.17			65,287.17	76,223.92
Accounts Receivable (Note C)	29,020.73			29,020.73	23,315.38
Due From Other Funds	10,275.00		177,089.83	187,364.83	250,750.82
Total Assets	<u>1,706,464.12</u>	<u>17,748.07</u>	<u>177,089.83</u>	<u>1,901,302.02</u>	<u>1,919,469.59</u>
LIABILITIES, DEFERRED INFLOWS,					
AND FUND BALANCE:					
Liabilities:					
Accounts Payable	49,867.08	-	-	49,867.08	3,953.15
Due To Other Funds (Note K)	177,089.83	10,275.00		187,364.83	250,750.82
Total Liabilities	<u>226,956.91</u>	<u>10,275.00</u>	<u>-</u>	<u>237,231.91</u>	<u>254,703.97</u>
Deferred Inflows of Resources:					
Deferred Revenue (Note J)	89,522.97	-	-	89,522.97	53,782.63
Deferred Tax Revenue (Note I)	164,305.05			164,305.05	189,834.06
Total Deferred Inflows of Resources	<u>253,828.02</u>	<u>-</u>	<u>-</u>	<u>253,828.02</u>	<u>243,616.69</u>
Fund Balance:					
Committed for Capital Projects Assigned for Other Purposes (Note G)	-	7,473.07	-	7,473.07	7,450.35
Unassigned	571,806.27		177,089.83	748,896.10	796,243.88
Total Fund Balance	<u>1,225,679.19</u>	<u>7,473.07</u>	<u>177,089.83</u>	<u>1,410,242.09</u>	<u>1,421,148.93</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>1,706,464.12</u>	<u>17,748.07</u>	<u>177,089.83</u>	<u>1,901,302.02</u>	<u>1,919,469.59</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, 2019 and 2018

	Governmental Fund Types			
	General	Capital Projects	2019 Totals	2018 Totals
REVENUES:				
Intergovernmental Revenue	30,000.00	-	30,000.00	30,000.00
Homestead Reimbursement	63,341.40		63,341.40	60,700.33
Property Taxes	3,874,479.68		3,874,479.68	3,760,338.02
Excise Tax (Auto and Boat)	479,486.88		479,486.88	471,949.07
Education	475,336.08		475,336.08	437,419.15
General Government	87,127.85		87,127.85	86,520.97
Highways	37,013.29		37,013.29	40,742.48
Health and Welfare	5,922.75		5,922.75	9,777.00
Interest	15,521.18	22.72	15,543.90	13,950.65
Protection	3,595.02		3,595.02	1,968.08
Recreation	2,325.24		2,325.24	2,245.80
Unclassified	145,437.12		145,437.12	63,097.62
BETE Reimbursement	2,593.00		2,593.00	2,594.00
Maine State Retirement on Behalf Payments (Note R)	138,251.10		138,251.10	117,740.70
Total Revenues	5,360,430.59	22.72	5,360,453.31	5,099,043.87
EXPENDITURES:				
Education	3,556,385.59	-	3,556,385.59	3,500,979.63
General Government	305,902.43		305,902.43	294,825.74
Highways and Bridges	500,828.98		500,828.98	277,594.89
Protection	159,281.23		159,281.23	112,965.11
Health and Welfare	77,077.75		77,077.75	79,416.14
Unclassified	161,010.77		161,010.77	39,147.68
Special Assessments	435,840.75		435,840.75	426,217.00
Recreation	18,395.56		18,395.56	13,000.18
Maine State Retirement on Behalf Payments	138,251.10		138,251.10	117,740.70
Total Expenditures	5,352,974.16	-	5,352,974.16	4,861,887.07
Excess of Revenues Over (Under) Expenditures	7,456.43	22.72	7,479.15	237,156.80
OTHER FINANCING SOURCES (USES):				
Loan Proceeds	45,000.00		45,000.00	
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	52,456.43	22.72	52,479.15	237,156.80
Fund Balance, January 1	1,173,222.76	7,450.35	1,180,673.11	943,516.31
Fund Balance, December 31	<u>1,225,679.19</u>	<u>7,473.07</u>	<u>1,233,152.26</u>	<u>1,180,673.11</u>

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, 2019 and 2018

	2019	2018
REVENUES:		
Assessment - Bremen	40,880.04	40,880.04
Assessment - Damariscotta	112,518.96	112,518.88
Assessment - Newcastle	91,884.00	91,884.00
Assessment - Jefferson	87,211.92	87,212.00
Assessment - Nobleboro	56,843.00	56,843.00
Miscellaneous	81,900.28	73,972.25
Demolition Fees	198,807.32	171,645.17
Total Revenues	<u>670,045.52</u>	<u>634,955.34</u>
EXPENSES:		
Salaries and Wages	131,953.49	123,057.30
Dumping Fees	180,342.85	148,579.78
Hauling Fees	174,505.92	103,050.00
Demolition Fees	90,759.05	147,147.32
Advertising	363.13	165.28
Administration	7,000.00	7,000.00
Depreciation	24,626.52	22,772.28
Insurance	43,837.79	36,202.68
Maintenance and Repairs	40,583.02	15,490.60
Refrigerator Disposal and Brush Grinding	1,957.50	12,804.00
Electronics Recycling	2,895.41	799.97
Supplies	6,686.39	5,578.24
Professional Fees/Licenses	1,831.50	1,095.00
Miscellaneous	1,620.13	1,911.36
Payroll Taxes	10,312.31	9,689.41
Snow Removal	3,000.00	2,666.67
Utilities	3,255.52	2,981.57
Mileage	275.50	362.88
Tire Disposal	2,752.00	3,366.00
Total Expenses	<u>728,558.03</u>	<u>644,720.34</u>
Change in Net Position	(58,512.51)	(9,765.00)
Net Position, January 1	539,439.19	549,204.19
Net Position, December 31	<u>480,926.68</u>	<u>539,439.19</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, 2019 and 2018

CASH FLOWS FROM	2019	2018
OPERATING ACTIVITIES:		
Receipts from Local Assessments	389,337.92	389,337.92
Miscellaneous Receipts	280,707.60	243,242.42
Advances (to) from General Fund	63,385.99	(10,632.28)
Payments to Employees	(131,953.49)	(123,057.30)
Payments to Vendors	(601,478.02)	(498,890.76)
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, 2019 and 2018

	Frances and Heather Key Scholarship Fund	George Dow Scholarship Fund	Cemetery	2019 Totals	2018 Totals
ASSETS:					
Investments	92,963.96	28,734.51	99,647.04	221,345.51	165,816.40
Total Assets	92,963.96	28,734.51	99,647.04	221,345.51	165,816.40
LIABILITIES					
	-	-	-	-	-
NET POSITION:					
Restricted for:					
Nonexpendable Trust					
Principal	73,396.35	22,930.00	26,515.55	122,841.90	99,945.55
Other Purposes	19,567.61	5,804.51	73,131.49	98,503.61	65,870.85
Total Net Position	92,963.96	28,734.51	99,647.04	221,345.51	165,816.40
Total Liabilities and Net Position	92,963.96	28,734.51	99,647.04	221,345.51	165,816.40

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, 2019 and 2018

Exhibit J

	Frances and Heather Key Scholarship Fund	George Dow Scholarship Fund	Cemetery	2019 Totals	2018 Totals
REVENUES:					
Dividends and Interest	1,664.41	711.12	2,926.00	5,301.53	4,068.56
Realized Gains	1,880.13	803.29	1,678.92	4,362.34	6,542.51
Unrealized Appreciation (Depreciation)	8,575.95	3,664.10	12,507.67	24,747.72	(18,631.26)
Contribution	23,369.35			23,369.35	500.00
Total Revenues	<u>35,489.84</u>	<u>5,178.51</u>	<u>17,112.59</u>	<u>57,780.94</u>	<u>(7,520.19)</u>
EXPENSES:					
Scholarships	-	1,000.00	-	1,000.00	1,000.00
Investment Fees	539.53	230.51	481.79	1,251.83	1,084.41
Total Expenses	<u>539.53</u>	<u>1,230.51</u>	<u>481.79</u>	<u>2,251.83</u>	<u>2,084.41</u>
Change in Net Position	34,950.31	3,948.00	16,630.80	55,529.11	(9,604.60)
Net Position, Jan. 1	58,013.65	24,786.51	83,016.24	165,816.40	175,421.00
Net Position, Dec. 31	<u>92,963.96</u>	<u>28,734.51</u>	<u>99,647.04</u>	<u>221,345.51</u>	<u>165,816.40</u>

Exhibit K

Statements of Cash Flows
Fiduciary Fund Types - Nonspendable Trust Funds
For the Years Ended December 31, 2019 and 2018

	2019 Totals	2018 Totals
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase (Decrease) in Net Position (Exhibit J)	55,529.11	(9,604.60)
Adjustment to Reconcile Changes in Net Position to Net Cash Provided by Operating Activities:		
Net Realized (Gains) on Investments	(4,362.34)	(6,542.51)
Net Unrealized (Gains) on Investments	(24,747.72)	18,631.26
Net Cash Provided by Operating Activities	<u>26,419.05</u>	<u>2,484.15</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Investments	<u>(26,419.05)</u>	<u>(2,484.15)</u>
Increase (Decrease) in Cash	-	-
Cash Balance, January 1	<u>-</u>	<u>-</u>
Cash Balance, December 31	<u>-</u>	<u>-</u>

The accompanying notes are an integral part of the financial statements

TOWN OF NOBLEBORO
Notes To Financial Statements – December 31, 2019

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), 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, 2019, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

a. Statement No. 83, "Certain Asset Retirement Obligations". The objective

of the Statement is to address accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. Management has determined that this statement is not applicable.

b. Statement No. 84, “Fiduciary Activities”. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The town is currently evaluating whether the government is controlling the assets of the fiduciary activity and the beneficiaries with whom a fiduciary relationship exists to determine if the fiduciary fund should be included in the basic financial statements of future years.

c. Statement No. 88, “Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements”. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. Management has determined that the impact of this Statement is not material to the financial statements.

7. Future Accounting Pronouncements

a. Statement No. 87, “Leases”, effective for the fiscal year ended June 30, 2021. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities. Management has determined that the impact of this Statement is not material to the financial statements.

b. Statement No. 89, “Accounting for Interest Cost Incurred before the End of a Construction Period”, effective the fiscal year ended June 30, 2021. The objectives of this Statement are (1) to enhance the relevance and comparability of information

about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Management has determined that the impact of this Statement is not material to the financial statements.

c. Statement No. 90, "Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61", effective for the fiscal year end June 30, 2020. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. Management has determined that the impact of this statement is not material to the financial statements.

8. 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	1,480,962.82	1,488,580.46	250,000.00	1,238,580.46	-

NOTE C - ACCOUNTS RECEIVABLE:

Accounts Receivable consists of the following:

Town:

Homestead Reimbursement	17,163.73
State Revenue Sharing	4,200.00
Town of Newcastle	7,657.00
	<u>29,020.73</u>

NOTE D - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at December 31, 2019:

	BALANCE		DELETIONS	BALANCE	
	1/1/19	ADDITIONS		12/31/19	
Governmental Activities					
Land and Land Improvements	169,853.60				169,853.60
Buildings	3,875,417.79		66,346.00		3,809,071.79
Equipment and Vehicles	1,266,321.59	20,089.89	76,978.00		1,209,433.48
Infrastructure	2,714,581.65	287,180.23			3,001,761.88
	8,026,174.63	307,270.12	143,324.00		8,190,120.75
Accumulated Depreciation	(5,618,705.72)	(268,350.08)	(101,010.68)		(5,786,045.12)
Net Property, Plant, and Equipment	2,407,468.91	38,920.04	42,313.32		2,404,075.63
Business-Type Activities					
Land and Land Improvements	194,488.60				194,488.60
Buildings	150,949.01				150,949.01
Equipment and Vehicles	257,250.11	29,500.00	24,500.00		262,250.11
	602,687.72	29,500.00	24,500.00		607,687.72
Accumulated Depreciation	(303,724.35)	(24,626.52)	(24,500.00)		(303,850.87)
Net Property, Plant, and Equipment	298,963.37	4,873.48			303,836.85

Depreciation expense for the period totaled \$292,976.60. Of that amount, \$13,378.08 was for Administration, \$77,893.01 was for Highways and Bridges, \$30,462.11 was for Public Safety, \$98,355.97 was for Education, \$46,883.68 was for Recreation, \$1,377.23 was for Unclassified, and \$24,626.52 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, 2019:

	BALANCE		REDUCTIONS	BALANCE	
	1/1/19	ADDITIONS		12/31/19	
The First - Line of Credit		350,000.00	350,000.00		

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 2019 was \$2,749.29.

NOTE F - LONG-TERM DEBT:

The following is a summary of debt transactions for the year ended December 31, 2019.

	BALANCE		REDUCTIONS	BALANCE	
	1/1/19	ADDITIONS		12/31/19	
The First - FD Equipment		45,000.00			45,000.00
The First - Proceeds for this loan were used to pay for equipment for the fire					

department. The loan is dated April 15, 2019 with annual principal and interest payments of \$23,453.01. The note is payable on a two-year time period.

The annual requirements to amortize notes and bonds payable as of December 31, 2019 are as follows:

YEAR ENDING	PRINCIPAL	INTEREST	TOTAL
DECEMBER 31			
2020	22,203.41	1,249.60	23,453.01
2021	22,796.59	656.42	23,453.01
	<u>45,000.00</u>	<u>1,906.02</u>	<u>46,906.02</u>

NOTE G - ASSIGNED FOR OTHER PURPOSES:

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

Education	485,371.79
Health and Welfare	3,346.48
Highways	41,897.73
Recreation	13,519.97
Unclassified	<u>109,736.95</u>
	<u>653,872.92</u>

NOTE H - EXPENDITURES IN EXCESS OF APPROPRIATIONS:

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

FUNCTION	APPROPRIATION AND REVENUE	EXPENDITURES	VARIANCE
		AND OTHER CHARGES	
Expenditures:			
Homestead	79,441.73	79,442.06	(0.33)
Abatements		644.58	(644.58)
BETE	2,593.00	4,376.15	(1,783.15)

Historically, the Town has not appropriated funds for abatements but rather funds the expenditures through other unappropriated revenues or undesignated fund balance. BETE was due to a reimbursement to the State.

NOTE I - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the current year was levied June 1, 2019 on the assessed value listed as of April 1, 2019 for all taxable real and personal property located in the Town. Taxes were due September 30, 2019 with interest at 8% per annum or part thereof commencing October 1, 2019.

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 J - DEFERRED REVENUE:

Deferred revenue at December 31, 2019 consists of the following:

State Revenue Sharing	85,056.63
Prepaid Property Taxes	<u>4,466.34</u>
	<u>89,522.97</u>

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

NOTE K - INTERFUND RECEIVABLES AND PAYABLES:

As of December 31, 2019, the General Fund owed \$177,089.83 to the Special Revenue Fund and was owed \$10,275.00 from the Capital Reserve Fund.

NOTE L - 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, 2019 and 2018:

Investments at Fair Value as of December 31, 2019

	Level 1	Level 2	Level 3	Total
Equities	37,500.52			37,500.52
Money Market	5,867.61			5,867.61
Regulated Investment Companies	177,977.38			177,977.38
	<u>221,345.51</u>			<u>221,345.51</u>

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>

The Town's Investments as of December 31, 2019 and 2018 are stated at fair value.

NOTE M - TAX LIENS:

At a special town meeting, the Town voted to waive the foreclosure of certain tax lien mortgages on real estate for taxes assessed against a taxpayer. The amounts waived total \$25,532.73 and are included in the total liens of \$24,876.67 and 2019 real estate taxes of \$656.06.

NOTE N - RISK MANAGEMENT:

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

NOTE O - OVERLAPPING DEBT:

The Town of Nobleboro is situated in Lincoln County and is therefore subject to annual assessment of its proportional share of County expenses. Long-term debt outstanding in Lincoln County, for which the Town of Nobleboro would be proportionally responsible in the event the County defaulted, amounted to \$5,544,305.00 at December 31, 2019. The Town of Nobleboro's share would be 4.26% of the debt, or approximately \$236,187.00.

NOTE P - LEASE:

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

NOTE Q - SNOW REMOVAL:

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

The contractor shall be paid the following:

2019-2020	128,640.00
2020-2021	131,990.00

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

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

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

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

Benefits Provided - The SET Plan 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, 2019, was 14.33% of annual payroll of which 4.16% of payroll was required from the Town and \$134,906.10 was required from the State. Contributions to the pension plan from the Town was \$44,906.63 for the year ended December 31, 2019.

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, 2018 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, 2019, 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	42,480.00
State's Proportionate Share of the Net Pension Liability Associated with the Town of Nobleboro	1,133,859.00
Total	<u><u>1,176,339.00</u></u>

At June 30, 2019, the Town of Nobleboro's proportion of the SET Plan was .003148%.

For the year ended December 31, 2019, the Town recognized pension gain of \$2,665.03 and revenue of \$134,906.00 for support provided by the State for the SET Plan. At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	1,298.00	
Changes in Assumptions	2,672.00	
Net Difference between Projected and Actual Earnings on Pension Plan Investments		5,523.00
Changes in Proportion and Differences between Town Contributions and Proportionate Share of Contributions	64,662.35	5,663.00
Total	<u><u>68,632.35</u></u>	<u><u>11,186.00</u></u>

\$64,662.35 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, 2019. 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:

2019	(357)
2020	(1,444)
2021	(3,931)
2022	(1,484)

Actuarial Assumptions - The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>SET Plan</u>
Inflation	2.75%
Salary Increases, per year	2.75% - 14.0%
Investment return, per annum, compounded annually	6.75%
Cost of living benefit increases, per annum	1.91%

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, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2012 to June 30, 2015.

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, 2019 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
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 6.75% 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 6.75% 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 5.75% for SET Plan or 1 percentage-point higher 7.75% for SET Plan than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
SETP Plan			
Town of Nobleboro’s Proportionate Share of the Net Pension Liability	78,504.00	42,480.00	12,479.00

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

Payables to the Pension Plan - none as of December 31, 2019.

Changes of Benefit Terms - None

Changes of Assumption - None

NOTE S - 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.maineper.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 \$2,500.00.

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
2018	3,345.00	3,538.00	36,662.00

Additional Financial and Actuarial Information

Additional financial and actuarial information with respect to the Plans can be found in the System's 2018 Comprehensive Annual Financial Report available online at www.maineper.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, 2019

	Original and Final Budget	Actual
REVENUES:		
Property Taxes	3,849,406.90	3,874,479.68
Intergovernmental Revenue	30,000.00	30,000.00
Excise Taxes	300,000.00	472,934.08
Boat Taxes		6,552.80
Education		475,336.08
General Government		87,127.85
Unclassified		145,437.12
Health and Welfare		5,922.75
Protection		3,595.02
Highways	33,000.00	37,013.29
Recreation		2,325.24
Interest		15,521.18
Homestead Reimbursement	63,341.73	63,341.40
Maine State Retirement on Behalf Payments (Note R)		138,251.10
BETE Reimbursement	2,593.15	2,593.00
Total Revenues	4,278,341.78	5,360,430.59
EXPENDITURES:		
Education	3,212,562.00	3,556,385.59
General Government	297,754.00	305,902.43
Health and Welfare	74,173.00	77,077.75
Highways	406,645.00	500,828.98
Protection	111,390.00	159,281.23
Recreation	17,600.00	18,395.56
Special Assessments	435,841.00	435,840.75
Unclassified		152,600.77
Contingency	15,000.00	8,410.00
Maine State Retirement on Behalf Payments (Note R)		138,251.10
Total Expenditures	4,570,965.00	5,352,974.16
Excess of Revenues Over (Under) Expenditures	(292,623.22)	7,456.43
OTHER FINANCING SOURCES (USES):		
Loan Proceeds		45,000.00
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(292,623.22)	52,456.43
Fund Balance, January 1	1,173,222.76	1,173,222.76
Fund Balance, December 31	880,599.54	1,225,679.19

Schedule A-3

TOWN OF NOBLEBORO
Statement of Changes In Unappropriated Surplus
For the Year Ended December 31, 2019

Unappropriated Surplus, January 1, 2019		555,768.06
INCREASES:		
Operating Acct Balances Lapsed (Sch A-4)	340,509.20	
Decrease in Deferred Property Taxes	<u>25,529.01</u>	
		<u>366,038.21</u>
		921,806.27
DECREASES:		
Appropriated at Annual Town Meeting		<u>350,000.00</u>
Unappropriated Surplus, December 31, 2019		<u><u>571,806.27</u></u>

Schedule A-4

TOWN OF NOBLEBORO
Statement of Departmental Operations For the Year Ended December 31, 2019

	Balance Forward 1/1/19	Appropriations	Cash Receipts	Other Credits	Total	Cash Disbursed	Other Charges	Un-expended (Overdraft)	Balance Forward 12/31/19
EDUCATION:									
School	346,620.49	3,206,377.00	475,326.80	-	4,028,324.29	3,550,200.59	-	-	478,123.70
Adult Education		6,185.00			6,185.00	6,185.00			
Unemployment									
Compensation Fund	7,238.81		9.28		7,248.09				7,248.09
	353,859.30	3,212,562.00	475,336.08	-	4,041,757.38	3,556,385.59	-	-	485,371.79
GENERAL GOVERNMENT:									
Town Administration	-	184,798.00	-	-	184,798.00	176,229.48	-	8,568.52	-
General Administration		51,910.00	37,409.34		89,319.34	73,080.47	439.46	15,799.41	
Bldg/Equipment Maintenance		27,700.00			27,700.00	23,182.64		4,517.36	
Interest Earned			7,648.50		7,648.50			7,648.50	
Interest on Tax Anticipation Note		2,000.00		749.29	2,749.29	2,749.29			
Planning Board/Appeals Board Fees			150.00		150.00			150.00	
Bldg Inspector/Code Enforcement		20,130.00	16,200.25		36,330.25	20,078.50		16,251.75	
Homestead				79,441.73	79,441.73		79,442.06	(0.33)	
Interest on Taxes and Liens			7,872.68		7,872.68			7,872.68	
Abatements							644.58	(644.58)	
Supplemental Taxes			188.35		188.35			188.35	
BETE			2,593.00		2,593.00	1,783.00	2,593.15	(1,783.15)	
Miscellaneous		5,426.00	32,747.26	30,000.00	68,173.26	5,032.62	30,000.00	33,140.64	
Animal Control		5,790.00	621.00		6,411.00	4,076.26		2,334.74	
	-	297,754.00	105,430.38	110,191.02	513,375.40	306,212.26	113,119.25	94,043.89	-
HEALTH AND WELFARE:									
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			

SPECIAL ASSESSMENTS:									
County Tax	-	435,841.00	-	-	435,841.00	435,840.75	-	0.25	-
Overlay	-	57,376.78	-	-	57,376.78	-	-	57,376.78	-
	-	493,217.78	-	-	493,217.78	435,840.75	-	57,377.03	-
UNCLASSIFIED:									
Excise Taxes	-	-	-	472,934.08	472,934.08	-	300,000.00	172,934.08	-
Excise Taxes - Boats				6,552.80	6,552.80			6,552.80	
Fish Ladder Restoration Fund	44,837.37		76,422.44		121,259.81	32,661.73	31,975.00	56,623.08	
Contingent		15,000.00			15,000.00		8,410.00	6,590.00	
Alewife Fish Harvest and Expense Account	72,063.23		47,985.00		47,985.00	44,908.32		3,076.68	
Alewife Fish Stream Account	116,900.60	15,000.00	21,029.68	479,486.88	93,092.91	43,055.72		50,037.19	
	617,454.70	4,628,341.78	740,607.88	676,790.61	6,663,194.97	5,181,942.46	486,870,393.40	509,206,653,872.92	

Schedule A-5

TOWN OF NOBLEBORO
Valuation, Assessment, and Collections
For the Year Ended December 31, 2019

VALUATION:

Land	165,943,000.00
Building	155,070,400.00
Personal Property	1,112,700.00
Total	<u>322,126,100.00</u>

ASSESSMENT:

Valuation x Rate (322,126,100.00 x .01195)	3,849,406.90	
Supplemental Taxes	<u>188.35</u>	3,849,595.25

COLLECTIONS AND CREDITS:

Cash Collections	3,710,886.85	
Abatements	644.58	
Prepayment	<u>4,898.20</u>	
Total Collections and Credits		<u>3,716,429.63</u>
2019 Taxes Receivable, December 31, 2019		<u>133,165.62</u>

COMPUTATION OF ASSESSMENT

Tax Commitment	3,849,406.90	
Undesignated Fund Balance	350,000.00	
State Revenue Sharing	30,000.00	
Excise Taxes	300,000.00	
Homestead Reimbursement	63,341.73	
BETE Reimbursement	2,593.15	
Road Assistance	<u>33,000.00</u>	4,628,341.78

REQUIREMENTS:

Town Appropriation	928,747.00	
Education Appropriation	3,206,377.00	
County Tax	<u>435,841.00</u>	
		<u>4,570,965.00</u>
Overlay		<u>57,376.78</u>

TOWN OF NOBLEBORO
Trust Funds
December 31, 2019

	Balance	Increase	Decrease	Balance	Principal	Income
	1/1/19			12/31/19		
John Bartlett	44,263.39	9,114.59	(125.77)	53,252.21	200.00	53,052.21
Hudson Vannah	1,683.09	347.36	(15.46)	2,014.99	1,300.96	714.03
A.B. Basset - York - York	1,419.43	292.95	(13.04)	1,699.34	801.45	897.89
Belle Decker	178.95	36.93	(1.64)	214.24	132.50	81.74
Gorham Eugley	481.76	99.42	(4.43)	576.75	160.00	416.75
Herbert Nash	732.80	151.24	(6.73)	877.31	520.00	357.31
Inez Oliver	600.10	123.85	(5.51)	718.44	360.00	358.44
Dr. H.H. Plummer	176.14	36.35	(1.62)	210.87	132.50	78.37
Mary E. Winslow	389.52	80.39	(3.58)	466.33	255.00	211.33
Tomlinson Decker	186.18	38.43	(1.71)	222.90	240.00	(17.10)
Linda Benner	713.34	147.23	(6.55)	854.02	420.00	434.02
Gardiner Waltz	782.22	161.44	(7.19)	936.47	504.69	431.78
Frederick Rollins	932.99	192.55	(8.57)	1,116.97	481.00	635.97
Kaler Linscott	862.58	178.02	(7.92)	1,032.68	421.65	611.03
Otis H. Witham	926.06	191.13	(8.51)	1,108.68	405.42	703.26
Caroline Benner Overlock	750.79	154.96	(6.90)	898.85	470.84	428.01
Rand Oliver	635.79	131.21	(5.84)	761.16	500.00	261.16
Otis Sidelinger	7,577.89	1,563.96	(69.62)	9,072.23	3,000.00	6,072.23
Jacob Harris	538.12	111.06	(4.94)	644.24	322.85	321.39

Noble Monument	771.87	159.31	(7.09)	924.09	463.00	461.09
Hatch Burying Ground	2,862.70	590.82	(26.30)	3,427.22	2,000.00	1,427.22
Chapman Cemetery Trust	710.07	146.54	(6.52)	850.09	600.00	250.09
Merrill Cemetery Trust	1,179.82	243.50	(10.84)	1,412.48	1,000.00	412.48
GR12 Winslow Cemetery	2,257.49	465.91	(20.74)	2,702.66	1,961.84	740.82
GR27 Winslow Cemetery	2,129.89	439.57	(19.57)	2,549.89	1,861.85	688.04
GR63 Hall Umberhind Cemetery	1,178.00	243.12	(10.82)	1,410.30	1,000.00	410.30
GR64 Merrill Cemetery	1,177.55	243.03	(10.82)	1,409.76	1,000.00	409.76
GR129 Jesse Chapman Cemetery	1,177.55	243.03	(10.82)	1,409.76	1,000.00	409.76
GR130 Nathaniel Glidden	1,165.29	240.51	(10.71)	1,395.09	1,000.00	395.09
GR60 L45 George & Muriel Murry	1,115.82	230.28	(10.25)	1,335.85	1,000.00	335.85
GR117 Bryant Lot	1,151.57	237.67	(10.58)	1,378.66	1,000.00	378.66
GR65 Benjamin Merrill Cemetery	1,154.39	238.25	(10.61)	1,382.03	1,000.00	382.03
GR87 Sidelinger Cemetery	1,153.09	237.98	(10.59)	1,380.48	1,000.00	380.48
Frances & Heather Key						
Scholarship	58,013.65	35,489.84	(539.53)	92,963.96	50,000.00	42,963.96
Dow Scholarship	24,786.51	5,178.51	(1,230.51)	28,734.51	22,930.00	5,804.51
	<u>165,816.40</u>	<u>57,780.94</u>	<u>(2,251.83)</u>	<u>221,345.51</u>	<u>99,445.55</u>	<u>121,899.96</u>
First National Wealth						
Management	134,605.13			183,844.99		
First National Lincoln Corp.						
(1,056 Shs)	31,211.30			37,500.52		
	<u>165,816.43</u>			<u>221,345.51</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 20th day of March A.D. 2020 to act on the following articles to wit:

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

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

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

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

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

Article 3 To see if the town shall utilize the remote electronic keypad voting as the method of voting for articles at this Annual Town Meeting, March 21, 2020.

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 2020 taxes at the rate of 8 % per year beginning Oct. 1, 2020 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	206,089.
502 General Administration	52,610.
504 Maintenance/Operation of Town Blds.	30,325.
510 Street Lights	5500.
570 Animal Control	6,032.
580 Code Enforcement Officer	20,474.
600 Misc Account	11,392.
777 Boat Landing	1,200.
985 Interest on Tax Anticipation Loan	2,700.
	<u>\$336,322.</u>
Selectmen & Budget Committee Recommend	\$336,322.

Article 10 To see if the Town will vote to raise, appropriate and transfer from the Local Road Assistance Fund the sum of \$120,000 for the purpose of maintaining the Town Roads

Transfer from Local Road Assistance	\$33,000.
Raise and appropriate	\$48,015.
Balance Forward 2019	\$38,985.
Selectmen & Budget Committee Recommend	\$120,000.

Article 11 To see if the Town will vote to raise and appropriate \$150,000. for the purpose of paving.

Selectmen & Budget Committee Recommend	\$150,000.
--	------------

Article 12 To see if the Town will vote to raise and appropriate \$130,315 for the plowing and applying sand on Town Roads in 2020

Selectmen & Budget Committee Recommend	\$130,315.
--	------------

Article 13 To see if the Town will vote to raise and appropriate \$42,500 for the purchasing of sand and salt.

Selectmen & Budget Committee Recommend	\$42,500.
--	-----------

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.
--	-----------

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 \$143,453. for the operation of Minnehata Fire Company.

Operation Cost	\$120,000.
Radio Equipment Loan	\$23,453.
Selectmen & Budget Committee Recommend	\$143,453.

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

School Committee Recommends	\$2,007,001.37
Selectmen & Budget Committee Recommend	\$2,007,001.37

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

School Committee Recommends	\$771,890.84
Selectmen & Budget Committee Recommend	\$771,890.84

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

School Committee Recommends	\$200.00
Selectmen & Budget Committee Recommend	\$200.00

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

School Committee Recommends	\$43,980.91
Selectmen & Budget Committee Recommend	\$43,980.91

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

School Committee Recommends	\$233,193.24
Selectmen & Budget Committees Recommend	\$233,193.24

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

School Committee Recommends	\$79,926.57
Selectmen & Budget Committee Recommend	\$79,926.57

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

School Committee Recommends	\$197,118.96
Selectmen & Budget Committee Recommend	\$197,118.96

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

School Committee Recommends	\$294,683.18
Selectmen & Budget Committee Recommend	\$294,683.18

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

School Committee Recommends	\$245,704.72
Selectmen & Budget Committee Recommend	\$245,704.72

Article 27 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 28 To see what sum the Town will be authorized to expend for All Other Expenditures.

School Committee Recommends	\$4,000.00
Selectmen & Budget Committee Recommend	\$4,000.00

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 29 (***Recorded Vote***) To see what sum the Town will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (Recommend \$2,531,463.60) and to see what sum the municipality will raise as the municipality's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statues, Title 20-A, Section 15688.

School Committee Recommends	\$2,284,185.28
Selectmen & Budget Committee Recommend	\$2,284,185.28

*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 spent." 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 Statutes, Title 20-A, §15690 (3-A-B))

Article 30 (*Written ballot required*) To see what sum the Town will raise and appropriate in additional local funds (**Recommend \$1,253,918.28**) which exceeds the State's Essential Programs and Services allocation model to fund the budget recommended by the School Committee?

School Committee Recommends:	\$1,253,918.28
Selectmen & Budget Committee Recommend	\$1,253,918.28

The School Committee Recommends: \$1,253,918.28 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 spent." 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.*

School Budget Funding Explanation

Article # 29 Required Local (EPS) Raise Amount:	\$2,284,185.28
Article # 30 Additional Local Raise Amount:	\$1,253,918.28
Total Local Funds Raised:	\$3,538,103.56
Fund Balance Forward:	\$92,317.91
State Subsidy:	\$247,278.32
Total School Budget Request (Appropriation):	\$3,877,699.79

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

Article 31 (*Recorded vote*) To see what sum the Town will authorize the School Committee to expend for the fiscal year beginning July 1, 2020, and ending June 30, 2021, 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: \$3,877,699.79
Selectmen & Budget Committee Recommend: \$3,877,699.79

ARTICLE 32 AUTHORIZES THE ADULT ED PROGRAM

Article 32 To see if the Town will appropriate \$117,565.76 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 \$6,185.00

Explanation: To “appropriate” means to “devote (money or assets) to the special purpose”; in simpler terms: “to allow to be spent.” 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 33 AUTHORIZES EXPENDITURE OF GRANTS AND OTHER RECEIPTS

Article 33 In addition to amounts approved in the preceding articles, shall the School Committee be authorized to expend such sums as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes, provided that such grants, programs, or other sources do not require the expenditure of other funds not previously appropriated?

School Committee Recommends: Approval

Article 34 To see what sum of money the Town will vote to raise and appropriate for the purpose of supporting the following outside agencies:

	Requested	Recommended
Mid Coast Maine Community Action	1,060.	1,060.
Spectrum Generations	1,598.	1,598.
Healthy Kids Program	2,000.	2,000.
Highland Cemetery	1,000.	1,000.
Coastal Kids Preschool	500.	500.
Eldercare Network	4,000.	4,000.
New Hope for Women	830.	830.
Midcoast Conservancy	3,000.	3,000.
Chip	1,000.	1,000.
	<u>\$14,988.</u>	<u>\$14,988.</u>
Selectmen & Budget Committee Recommend		\$14,988.

Article 35 To see if the Town will vote to raise and appropriate \$20,000 to support the Skidompha Library.

Selectmen & Budget Committee Recommend \$16,400.

Article 36 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 37 To see if the town will vote to raise and appropriate the sum of \$27,250 for the purpose of supporting the Central Lincoln County Ambulance

Selectmen & Budget Committee Recommend \$27,250.

Article 38 To see if the town will vote to allocate the State Snowmobile refund to the Damariscotta Lake Snowmobile Club.

Selectmen & Budget Committee Recommend \$648.

Article 39 To see if the Town will authorize the Selectmen to regulate Alewife Fishing in all Streams in which the Town has an interest in accordance with the plan filed with and approved by the Commissioner of Marine Resources.

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

Article 41 To see if the Town will vote to authorize the Selectmen to spend an amount not to exceed 3/12 of the budget amount in each category of the 2020 annual budget during the period of January 1, 2021 to the 2021 annual town meeting.

Article 42 To see what sum of money, if any, the Town will vote to authorize the Selectmen to raise and appropriate, as they deem advisable, to meet unanticipated expenses and emergencies that occur during fiscal year 2020.

Selectmen & Budget Committee Recommend \$15,000.

Article 43 To see if the Town will vote to appropriate from the following accounts the combined sum of \$670,000 to be applied to reduce the 2020-year Tax Rate. The Board of Selectmen recommends the following sources:

Excise Taxes	\$300,000
From Undesignated Surplus	<u>\$370,000</u>
	\$670,000

Selectmen & Budget Committee Recommend \$670,000.

Article 44 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
RICHARD L. POWELL JR.
JON CHADWICK

Index

Assessors' Report	7
Central Lincoln County Ambulance	81
Coastal Rivers Conservation Trust.....	77
Code Officer/Plumbing Inspector	58
Dow Scholarship.....	62
Frances & Heather Key Scholarship.....	63
Governor's Report.....	92
Great Salt Bay Sanitary District.....	74
Independent Auditor's Report.....	97
Lincoln County Sheriff's Office	86
Lincoln County Television.....	82
List of Taxpayers.....	23
Midcoast Conservancy.....	76
Minnehata Fire Company	59
Municipal Officers	4
Nobleboro Cemetery Committee	64
Nobleboro Historical Society.....	60
Nobleboro K – 12 Education	65
Adult & Community Education	68
Lincoln Academy.....	70
Nobleboro Recreation Committee	80
Nobleboro/Jefferson Transfer Facility	72
Nobleboro-Newcastle Fish Agent	84
Road Commissioner's Report	57
Selectmen's Financial Report	10
Selectmen's Report	8
Skidompha Library	78
State Representatives' Reports.....	94
State Senator's Report.....	93
Tax Collector's Report.....	20
Town Clerk's Report	18
Town of Nobleboro Office Hours	3
U.S. Representative's Report.....	91
U.S. Senators' Reports	89
Warrant.....	135