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Annual Report of the Town of Dayton Maine 2020

Dayton, Me.

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Annual Report of the Town of

DAYTON, MAINE

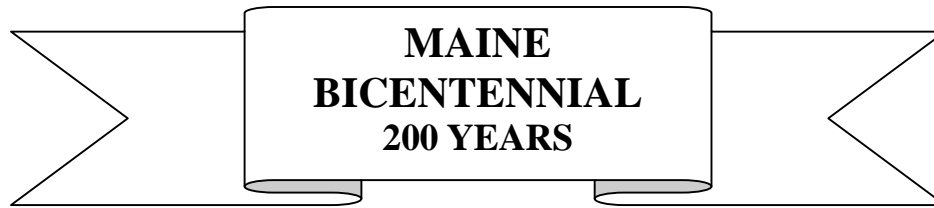
2020



Voting Day, July 14, 2020 8am-8pm
Dayton Consolidated School Gymnasium

Town Meeting, July 18, 2020 10am
Dayton Municipal Building

Town of Dayton
33 Clarks Mills Road, Dayton, ME 04005
(207) 499-7526 ~ www.dayton-me.gov



When Maine became a State on March 15, 1820, it had only 9 counties. The map on the cover was published in 1824 and shows how Maine's borders looked just after the time of Statehood.

The nine counties at the time of Statehood were: York, Lincoln, Cumberland, Oxford, Kennebec, Somerset, Penobscot, Hancock and Washington.

York, Lincoln and Cumberland counties had the largest populations and accounted for nearly half of the State's population (almost 300,000 in total) at the time.

The seven counties established after Statehood:

- * Waldo (1827)

- * Franklin (1838) Piscataquis (1838)

- * Aroostook (1839)

- * Androscoggin (1854) Sagadahoc (1854)

- * Knox (1860)

York County has 26 Towns & 3 Cities: Cities are Biddeford, Saco and Sanford; Towns are Acton, Alfred, Arundel, Berwick, Buxton, Cornish, Dayton, Eliot, Hollis, Kennebunk, Kennebunkport, Kittery, Lebanon, Limerick, Limington, Lyman, Newfield, North Berwick, Ogunquit, Old Orchard Beach, Parsonsfield, Shapleigh, South Berwick, Waterboro, Wells, York. **Area:** 1,271 sq miles

**Resource for population statistics: Tanner, Henry Schenck, "A New Map of Maine by H.S. Tanner" (1833). Maine Bicentennial. 27.*
<https://digitalcommons.library.umaine.edu/mainebicentennial/27>

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Dear Friends & Neighbors,

It is with great pleasure to thank all of the Town's employees, volunteers, committee and board members for all their hard work with providing services for the residents over the past year. With your help, it has made our job easier.

Over this past year we have continued to make improvements to the Town's roads and infrastructure. Paving has been completed on the Murch Road, Waterhouse Road, Gould Road and Buzzell Road. The next step will be to shoulder those roads. We are also slowly making progress on installing turnarounds to give emergency vehicles and snowplows a better and safer access to various roads in town.

We continue to work with the Lyman Select Board to ensure emergency services are available to both communities. This spring the Goodwins Mills Fire & Rescue was able to purchase a used Forestry Truck from monies that had been put aside to purchase Fire Department vehicles.

With the increased costs associated with curbside waste and recycling, we will be making some changes starting July 1st, 2020. Only residential waste will be picked up at the curbside. Single-sort recycling materials will be accepted at the Transfer Station. In hopes to make it easier for our residents, the transfer station will be open every Saturday thru the year and every Sunday May 1st-October 31st. No permit shall be required for recycling materials.

Economically the town remains committed to consistently improve services while minimizing the tax implications to its residents. This upcoming year will see some increases in costs associated with snow plowing and education. With the arrival of COVID-19 and then the State of Emergency order from the Governor, we are anticipating significant decreases in revenue which could impact our budget.

We look forward to everyone getting back on track and staying healthy.

Scott Littlefield, Chair ~ Daniel E. Gay~ Jarod Harriman Board of Selectmen



L-R: Jarod, Scott & Dan

TOWN OFFICIALS & COMMITTEE MEMBERS

Board of Selectmen

Scott Littlefield, Chair.....2022
 Daniel E. Gay..2020
 Jarod Harriman.....2021

Officials

Selectmen’s ClerkAngela Cushman
 Town Clerk.. Vicki Rochefort
 Treasurer.....Angela Cushman
 Tax Collector.....Yvonne Shaw
 Assessor Alex Konczal
 Code Enforcement Officer.....Jim Roberts
 EMA Director.....PJ Tangney
 Local Health OfficerRose Marie Hill
 Plumbing InspectorJim Roberts
 Registrar of VotersVicki Rochefort
 Animal Control OfficerKristin Russell
 Building InspectorJim Roberts
 GMFR Fire Chief.....Mathiew Duross
 ConstableJim Roberts
 General AssistanceAngela Cushman

Road Commissioner

Mike Souliere2022

SAU Dayton School Board

Matthew Cook, Chair.....2020
 Arelle Harris.....2021
 James Morin.....2022

Fire Commission

Jarod Harriman..2021

Saco River Corridor Commission

Sharon Martel.....2022

Planning Board

Shannon Belanger, Chair.....2020
 Darren Adams.....2022
 Chris Belanger.....2022
 Justin Lord.....2022
 John Boissoneault.....2021
 Bruce Reynolds.....2020

Zoning Board of Appeals

William Harris, Chair.....2022
 Kenneth Booker.....2021
 Benjamin Harris.....2020
 Thomas Hooper,Alt.....2022
 Bruce Monroe.....2021
 Yvonne Shaw.....2023

Parks & Recreation Committee

Jennifer Harriman, Chair.....2021
 Reagan Brown.....2020
 Arelle Harris.....2020
 Jocelyn Lydon.....2022
 Jeff Nicolette.....2020
 Shannon Porter.....2021

Budget Committee

Chris Belanger.....2022
 Nancy Harriman.....2022
 Thomas Hooper.....2022
 Jim Roberts.....2020
 Brian Rosen.....2022
 Mildred Tuttle.....2023

Historical Preservation Committee

Brian Pellerin, Chair.....2021
 Clark Cole.....2022
 Yvonne Shaw.....2021
 John Coniaris.....2021

*Contact information for the above can be found under Departments on the
 Town’s website www.dayton-me.gov.*

DAYTON TOWN OFFICE

33 Clarks Mills Rd
Dayton, ME 04005



Phone: 207-499-7526
Fax: 207-499-2946

*Subscribe to news and announcements by
accessing the town website.*

www.dayton-me.gov

Hours of Town Office & Contact Information

Selectmen	Every Other Monday at 6 pm Scott Littlefield scottlittlefield@dayton-me.gov Daniel E. Gay dangay@dayton-me.gov Jarod Harriman jarodharriman@dayton-me.gov
Assessor	Thursday 12pm—7pm Email: assessor@dayton-me.gov
Town Clerk & Tax Collector	Monday 12pm—6pm Wednesday 8am—3pm Thursday 12pm—7pm Email: townclerk@dayton-me.gov Email: taxcollector@dayton-me.gov
Code Enforcement	Monday 12pm— 6pm Wednesday 8am— 3pm Thursday By appointment Email: ceo@dayton-me.gov
Treasurer & Selectmen's Clerk	Monday 12pm—6pm Wednesday 8am—3pm Thursday 12pm—4pm Email: treasurer@dayton-me.gov
Planning Board	Tuesdays of each month at 6:30 pm
Animal Control Officer	Kristen Russell Telephone #: 807-9071 Email: aco@dayton-me.gov

WASTE MANAGEMENT

DAYTON CURBSIDE:

Household trash is picked up on Mondays and shall be placed by the street no later than 4:00 AM. Each household is limited to (2) 32-gallon barrels of household trash each week. For pickup areas with multiple households barrels for waste **must** be marked with your street address.

TRANSFER STATION : Located on Rumery Road, Dayton

Hours of Operation: Saturday 8:00 am—4:00 pm thru the year
Sunday 9:00 am—1:00 pm May 1st to Oct. 31st

Single-sort recycling materials will be accepted at the transfer station free of charge.

Transfer Station permit - Dayton Residents are entitled to one transfer station permit per fiscal year and can be purchased at the Town Office for \$25.00 for three cubic yards. Additional waste disposal must be purchased at the transfer station for \$28.00 per cubic yard.

ADDITIONAL BULKY WASTE CHARGES for the following items:

Mattresses/box spring	each	\$15.00
Couches	small	\$20.00
	large	\$25.00
Stuffed Chairs		\$15.00
Tires car and small pick-up		\$10.00
large tires		\$15.00
Freon items/Air Conditioners		\$27.00
TV		\$20.00
Console TV		\$45.00
Microwaves		\$10.00
Toilets		\$ 3.00
Propane Tank - small		\$13.00
Propane Tank - large		\$25.00
Monitors (17" or less)		\$20.00
Desktop copiers/printer, scanner, fax machine		\$20.00
Floor copiers/printers		\$45.00
CPU's and Laptops		\$ 5.00
Other computer peripherals (keyboard, mouse, speakers		\$ 5.00
UPS's (battery backup systems)		\$12.00
All straight Fluorescent lites (uncoated)	\$.25 per ft	
All straight Fluorescent lites (coated)	\$.45 per ft	
Ballast	\$ 2.00 per lb	

FMI: regarding our recycling program & other opportunities to recycle, visit our website, stop by the office or give us a call.

LOCAL & OTHER INFORMATION

Hollis Center Library

14 Little Falls Road, Hollis, ME 04042

Tele: 207-929-3911

E-mail: hclib@hollis.center.lib.us

Monday	9:00 am -12:30 pm 3:00 pm -7:00 pm
Wednesday	2:00 pm -7 :00 pm
Friday	10:00 am—2:00 pm
Saturday	10:00 pm—4:00 pm
Preschool Story time	Mon at 10:00 am

Community Library

10 John Street, Lyman, ME 04002

Tele: 207-499-7114

E-mail: communitylib@roadrunner.com

Tuesday	12:00 pm— 8:00pm
Wednesday	12:00 pm—8:00 pm
Thursday	9:00 am—5:00 pm
Friday	9:00 am—5:00 pm
Saturday	10:00 am—1:00 pm
Preschool Story time	Fri at 10:00 am

York County Shelter Programs Food Pantry

5 Swetts Bridge Rd., Alfred, ME 04002

Tele: 207-324-1137 ext. 103 / Tues—Fri, 12-3

Stone Soup Pantry

180 Main St., Biddeford, ME 04005

Tele: 207-283-0055

Mon & Wed 10-11:30 am

Emergency / Resource Numbers

Fire/Rescue & Police.....	911
Goodwin's Mills Fire Department	
Non-emergency.	207-499-2362
Maine State Police.....	1-800-482-0730
Alfred Barracks	207-459-1333
Health & Social Services	211

SAU Dayton

Superintendent's Office.....	207-282-8280
Dayton Consolidated.....	207-499-2283
Saco Middle School.....	207-282-4181
Thornton Academy.....	207-282-3361
Website.....	www.daytonschooldept.org

State & Federal Government

Governor.....*Janet Mills*

State Senator..... *Susan Deschambault*

State Representative..... *Henry L. Ingwersen*

U.S. Senators..... *Susan Collins*
Angus King., Jr.

U.S. Representatives.....*Jared F. Golden*
Chellie Pingree

**For contact information please see the
corresponding letters to the Town
included in this book.**

Websites

www.maine.gov/online/sporting

-hunting & fishing licenses & permits, ATV & snowmobile registrations, boat registration renewal, and trailer registration renewal

www.informe.org/bmv/rapid-renewal

-to renew motor vehicle registration

www.wardensreport.com

-to obtain a free burning permit

www.doglicensing.com

-to renew dog licenses

129th Legislature
Senate of
Maine
Senate District 32

Senator Susan Deschambault
3 State House Station
Augusta, ME 04333-0003
(207) 287-1515

Dear Friends and Residents of Dayton,

After hearing from people about their local concerns in Senate District 32, I came to Augusta to get work done and make real change to help everyday Mainers. This session we worked long and hard to pass important legislation. It was also a priority to bring back respect and civility to the State House, which was long overdue. This session, State Democrats and Republicans sat side by side in the Senate chamber instead of sitting across the aisle. It was also time to refocus the full legislature on supporting working people, investing in small businesses, laying the groundwork for the success of our children and helping Maine's aging population.

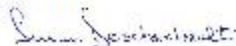
Now that the first year of our work has come to a close, we were able to accomplish a lot of great things for our part of York County, whether you live by the water, in the suburbs or in the city.

- **We passed a budget that provides \$130 million in property tax relief without raising taxes.** We expanded the Property Tax Fairness Credit, increased the Homestead Exemption program and made significant steps toward fully restoring revenue sharing. This means more Mainers can afford to stay in their homes and make ends meet.
- **We fought to make health care more affordable and more accessible.** We passed laws to prevent insurance companies from discriminating against Mainers with preexisting conditions and stood up to "Big Pharma" by passing our prescription drug reform package.

Mainers deserve to get the care and tax relief they need so that they can stay in their homes and stay healthy. And these are just some of the highlights! Looking back on this year, I believe we did a lot of good work to make Maine a better place to live, work, raise a family and eventually retire. But I know there are issues that we still need to attend to. I promise to keep focusing on matters that affect your health, family, job and wallet in Augusta next year.

If I can be of assistance to you, your family or your community, please feel free to reach out to me with questions, comments, or concerns. You may call my office at (207) 287-1515 or email me at susan.deschambault@legislature.org. If you haven't done so yet, you can also sign up for my legislative updates by visiting www.mainesenate.org/senator/senator/susan-deschambault/. I send emails regularly from Augusta so you can keep up to date on what's happening in the State House regarding important statewide legislation.

Sincerely,



Senator Susan Deschambault

Susan.Deschambault@legislature.maine.gov

*Fax: (207) 287-1585 * TTY (207) 287-1583 * Message Service 1-800-423-6900 * Website: legislature.maine.gov/senate*



Henry Ingwersen

46 Ginger Hill Lane

Arundel, ME 04046

Cell Phone: (207) 251-6278

Henry.Ingwersen@legislature.maine.gov

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

Dear Dayton Neighbors:

It is an honor to serve as your State Representative. Over the next few months, I will be working hard on your behalf to provide responsive constituent services, be your advocate in the State House and advance legislation that improves life in our district and in our state.

As we enter the Legislature's second session, we will review over 650 pieces of legislation covering a wide variety of topics. Last year, our Legislature passed bills to expand health care coverage, reign in the skyrocketing prices of prescription drugs, address climate change, lift up working Maine families, support our schools, improve broadband access and provide meaningful property tax relief. We will push even harder on those topics and more in the coming months.

When it comes to health care, we are focused on making sure comprehensive care is not limited by age, gender, pre-existing conditions or income. There are bills up for discussion that would address surprise billing, cap out-of-pocket costs for medications like insulin and improve dental health coverage. Every Mainer deserves access to quality, affordable health care, and we are fighting for just that.

With an extensive roadmap provided by Gov. Mills' newly released 10-year strategic economic development plan, our Legislature will also be hard at work implementing policies that grow jobs and support local industries. Mainers are willing to work, and we deserve secure, good-paying jobs that support our families, strengthen our communities, and grow our economy.

I am continuing to serve on the Education Committee, where we are working on legislation to support Maine's career and technical education centers, fund special education programs and encourage our youngest students to be active learners. I'm also working on legislation that will tackle our region's PFAS crisis and reduce the impact of these harmful forever chemicals.

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My email is Henry.Ingwersen@legislature.maine.gov. My phone number is (207) 251-6278. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

Respectfully,

Henry Ingwersen
State Representative

District 10: Arundel, Dayton, and Lyman (Part)

Dear Friends,

January 1, 2020

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

TAX COLLECTOR'S REPORT

July 1, 2018 through June 30, 2019

Commitment: Real Estate & Personal Property	3,353,804.07
Supplemental	16,239.47
Interest	6,818.27
TOTAL	\$3,376,861.81

2018 Tax Collected: Real Estate & Personal Property	3,320,470.51
2018 Abatements—Tax Collector	1,321.70
2018 Real Estate Tax Liens	53,195.85
2018 Personal Property Outstanding	1,873.75
TOTAL	\$3,376,861.81

<i>Real Estate Tax Liens (24)</i>	<i>ACCT #</i>		
Bergeron, Beverly	50	PAID	2,509.50
Bray, Todd & Stacy	973	PAID	4,287.66
Critchley, Martha	176	PAID	272.46
Critchley, Martha	177	PAID	2,366.10
Gagne, Carole Estate of	293	PAID	1,505.70
Gamash, Christopher J	296		3,541.98
Jacobs, Richard	253		2,294.40
LaChance, Lawrence	473	PAID	2,464.86
Maloney, Sam	690	PAID	286.80
Mazzillo, Patrick	430		301.14
MECAP	461	PAID	2,752.36
Muir, Riffany & Mary	70	PAID	358.50
Murphy, Tonya	444		243.78
Perrone, Michael & Nicole	972	PAID	71.70
Roberts, Chad	1057		5,119.38
Rogers, Blanche Heirs	718		1,993.26
Sawyer, Jeffrey & Krista	738		3,957.84
Taylor, Stacey L	1059		946.44
Tozier, Richard Estate of	809		2,237.04
Tozier, Richard Estate of	810		889.08
Trask, James	816	PAID	4,791.28
Waddington, Michael Roy	830	PAID	4,000.86
Walker, Karlyn & Freeman	286	PAID	2,093.64
Whitney, Darrell & Lisa	977		3,910.09
TOTAL			\$53,195.85

TAX COLLECTOR'S REPORT cont.
July 1, 2018 through June 30, 2019

Personal Property Outstanding 2018 (5)

Dancause, Brian	530.58	
Nason, Joe & Irish	454.58	
Poirier, Paul	222.27	PAID
Sawyer, Jeffrey	511.45	
Tanguay, David	140.53	
Interest Adjustment	14.34	
TOTAL OUTSTANDING 2018	<u>\$1,873.75</u>	

EXCISE TAX

Excise: Automobile	549,068.42	
Excise: Boat	3,587.29	
TOTAL EXCISE COLLECTED	<u>\$552,665.71</u>	

Respectfully Submitted: Yvonne P Shaw, Tax Collector

PERSONAL PROPERTY OUTSTANDING PRIOR YEARS

Foley, Brent	2016	52.68
Sawyer, Jeffrey	2011	706.00
	2012	749.70
	2013	853.31
	2014	1,057.10
	2015	1,082.12
	2016	905.62
	2017	832.39
Tanguay, David	2007	67.68
	2008	70.56
	2009	80.03
	2010	96.30
	2011	120.02
	2012	126.74
	2013	144.07
	2014	179.31
	2015	182.78
	2016	160.16
	2017	150.41
Tanguay, Kevin	2011	35.30
	2012	37.49
	2013	42.48
	2014	52.13
	2015	54.00
	2016	53.39
TOTAL OUTSTANDING PRIOR YEARS		\$7,891.77

Respectfully Submitted: Yvonne P Shaw, Tax Collector

TOWN CLERK'S REPORT

July 1, 2018 to June 30, 2019

The following **vital statistics** were recorded in Dayton for the fiscal year 2019.

Births: 16 Marriages: 12 Deaths: 16

As of the October 9, 2019 Election, there were 1,612 **registered voters**.
Democratic: 405 Republican: 510 Green Independent: 45 Un-enrolled: 652

603 **dog licenses** were issued for 2019.

Notice to dog owners:

Dog licenses are due on January 1st. After January 31st, a late fee of \$25.00 is added to the cost of the license. Those exempt from the late fee are: new dog owners, dogs just turned 6 months old and new residents. Please bring proof of rabies immunization and spay/neuter certificates. Please notify the clerk if you no longer own a dog previously licensed in Dayton.

It is important that your pets be vaccinated against rabies. Proof of rabies vaccinations is one way the State of Maine tries to control the spread of the disease. Left uncontrolled, rabies could be a serious health hazard for pets as well as their owners. There have been cases of rabies in our area, so please do your part and immunize your pets. Do not handle wild animals, even dead ones, without taking proper precautions.

It is unlawful for any dog, licensed or unlicensed, to be at large, except when used for hunting. Please keep dogs contained and under control at all times.

Residents have the option of renewing their dogs licenses online at www.doglicensing.com between October 15th through January 31st. After January 31st registrations must be completed at the Town Office.

Dayton residents are entitled to one **transfer station permit** per fiscal year that is good for (3) cubic yards for \$25.00. These permits do not expire. Additional waste disposal must be purchased at the transfer station for \$28.00 per cubic yard. There were 105 transfer station permits for 2018-2019.

As an agent for the Department of Inland Fisheries & Wildlife, the following licenses and registrations were issued:

Hunting & Fishing:	133	Boat Registrations:	106
ATV Registrations:	84	Snowmobile Registrations:	91

Residents have the option of taking care of their licenses, permits, and registrations online at www.maine.gov/online/sporting.

Respectfully Submitted: Victoria A. Rochefort, Town Clerk & Registrar of Voters

UNLICENSED DOG REPORT

Owner		Street Address	Dog's Name	Breed
AHEARN	FREDERICK	867 NEW COUNTY RD	PRINCESS	WALKER/BLUETIC
AHEARN	FREDERICK	867 NEW COUNTY RD	SUSIE	WALKER/BLUETIC
AHEARN	FREDERICK	867 NEW COUNTY RD	ROSIE	WALKER/BLUETIC
AHEARN	FREDERICK	867 NEW COUNTY RD	LIZZ	WALKER/BLUETIC
AHEARN	FREDERICK	867 NEW COUNTY RD	RJ	WALKER/BLUETIC
AHEARN	FREDERICK	867 NEW COUNTY RD	BLACKY	WALKER/BLUETIC
ARSENAULT	ALI	2 DAYTON HEIGHTS	JAMIESON	YORKSHIRE TERRIER
ARSENAULT	ALI	2 DAYTON HEIGHTS	IRIE	ROTTWEILER
BANVILLE	LEEANN	43 JESSICA MAY RD	SMOKE	WEST HIGHLAND TERRIER
BARNES	CHRISTY	193 DYER RD APT 2	AUSTIN	RETRIEVER MIX
BARNES	CHRISTY	193 DYER RD APT 2	PIPER	BORDER COLLIE MIX
BENSON	BLAINE	521 HILL RD	KENYA	COCKER SPANIEL
BERTHIAUME	JOYCE	183 DYER RD	LEO	GOLDEN RETRIEVER/COCKER
BOLDUC	CHRISTINE	51 SUGHRUE LN	SULLY	GOLDENDOODLE
CAMPBELL	ASHLEY	23 DENNETT RD	DAISY	MIXED BREED
CARLE	BRITTANY	112 MURCH RD	MAPLE	HOUND MIX
CEBULA	STEPHANIE	1178 NEW COUNTY RD	VEYAH	MIXED
CHRITCHLEY	PENNY	234 MURCH RD	SADIE	CANINE MIX
COLLETTE	KATHLEEN	60 COOKS BROOK DR	PAPI	SHARPIE MIX
COLLIN	MICHELLE	413 RIVER RD	JEMMA	BOXER MIX
COLSON	TANIA	105 COOKS BROOK RD	NINA	CHIHUAHUA
COMPAGNA	TYLER	1116 NEW COUNTY RD	LUCY	GOLDEN RETRIEVER/COCKER
COMPAGNA	TYLER	1116 NEW COUNTY RD	HARRIET	BEAGLE
COTE	RYAN	27 DAYTON LN	MADDIE	LAB MIX
CYR	CATHLEEN	43 RUEL LN	ELTON	HAVANESE
DESJARDINS	NICOLE	43 RUNNELS BROOK DR	RUGBY	BORDER COLLIE MIX
DUNCAN	ELIZABETH	43 WESLEY RD	MEKA	TERRIER MIX
DUNCAN	ELIZABETH	43 WESLEY RD	ASH	TERRIER MIX
EDWARDS	SUSANNE	521 HILL RD	KENYA	COCKERX
EDWARDS	SUSANNE	521 HILL RD	DIGET	MIXED BREEDS
EUKITIS	HEATHER	42 OLD RIVER RD	BOONE	LABRADOR RETRIEVER MIX
FAULKNER	DEREK	119 CLARK MILLS RD	ELLIOT	ENGLISH BULLDOG
FORTIER	JESSICA	8 MAST RD	FINN	GOLDENDOODLE
FREEMAN	MICHAEL	220 DYER RD	JACK	PIT BULL MIX
FREEMAN	MICHAEL	220 DYER RD	BROOKLYN	PIT BULL MIX
GAGNE	GILLES	35 WESLEY RD	KYSER	GERMAN SHEPHERD
GAGNON	ONEIL	273 HIGHT RD	COCO	SHIZTSU/X
GAGNON	MICHELLE	18 BROOKSIDE DR	BELLA	MIXED BREEDS
GAGNON	MICHELLE	18 BROOKSIDE DR	BRUIN	MIXED BREEDS
GAMASH	KEITH	957 SOUTH ST	STUDA	BULL MASTIFFX
GOULET	ASHLEY	10 KORPI DR	FRANKLIN	POODLE MIX
GUAY	KEN	1363 NEW COUNTY RD	MOOSE	MASTIFF MIX
GUAY	GABRIELLA	413 RIVER RD	DENALI	PIT BULL MIX
HALL	BRETT	28 DYER RD	BANDIT	GERMAN SHEPHERD
HARPER	LORIN	20 SUNSET VW	TEEK	HUSKY
HARPER	LORIN	20 SUNSET VW	CHARLIE	CHIHUAHUA/YORKIE
HOLLEY	MELISSA	16 SANDY PINES DR	SNOWFLAKE	BICHON FRISE
HOLLEY	MELISSA	16 SANDY PINES DR	WALDO	SHEPHERD MIX
HOLLEY	MELISSA	16 SANDY PINES DR	CARSON	GOLDEN RETRIEVER MIX
HOLLEY	MELISSA	16 SANDY PINES DR	DOODLE	TERRIER MIX

UNLICENSED DOG REPORT, cont.

Owner	Street Address	Dog's Name	Breed	
HOUDE	MEGAN	42 KYLE DR	MAGGIE	BERNESE MOUNTAIN DOG
HUNT	MATTHEW	151 MURCH RD	SEAMUS	LABRADOR RETRIEVER/CHOW
HUNT	COLIN	19 APPLE BLOSSOM LN	BAXTER	MIXED
JURGIEWICH	HALEIGH	29 WESLEY RD	ATALAIYA	GREAT DANE
KATHY	WALTON	366 HOLLIS RD	DAKOTA	GERMAN SHEPARD/HUSKY MIX
KOTCH	AUSTIN	944 SOUTH ST	LEELA	MIXED BREEDS
LETENDRE	DONALD	940 NEW COUNTY RD	MAGGIE	VIZSLA
LETENDRE	JENNIFER	940 NEW COUNTY RD	OLIVER	MIXED BREED
L'HEUREUX	BRIAN	98 COMPANY RD	KANE	ROTTWEILER
LIBBY	RICHARD	35 DENNETT RD	BUDDY	TERRIER MIX
MATWYKO	LISA	23 KORPI DR	DIESEL	ROTTWEILER/LABRADOR RETRIEVER
MCDONALD	JACQUALINE	191 WADLIN RD	BARBIE	MIXED BREEDS
MICHAUD	ALYSSE	17 GOODWINS ACRES	BOWSER	PIT BULL MIX
MILLER	HOLLY	143 HOLLIS RD	BELLA	retriever mixed
MULLEN	ARTHUR	30 DEER RD	HERCULES	
NOBERT	JANE	7 RIDGEWOOD DR	ALETA	SCOTTISH TERRIER
PARADY	GAIL	222 CLARKS MILLS RD	JASMINE	PIT BULL
PARADY	GAIL	222 CLARKS MILLS RD	OTIS	PIT BULL MIX
PARENTEAU	MIKE	35 KYLE DR	EMMA	PIT BULL/TERRIER
PARENTEAU	SUSAN	35 KYLE DR	LUCY	BOXER
PERRY	CARL	14 STEPHANIE DR	ELLIE	AUSTRALIAN CATTLE
PERRY	CARL	14 STEPHANIE DR	BOGIE	LABRADOR
PLANTE	BRENDA	49 CAL VISTA DR	ROXY	GOLDEN RETRIEVER/COCKER
PLANTE	BRENDA	49 CAL VISTA DR	GUNNER	GOLDEN RETRIEVER/COCKER
PLANTE	BRENDA	49 CAL VISTA DR	DIXIE	LAB/RET MIX
PLANTE	BRENDA	49 CAL VISTA DR	DIESEL	LAB/RET MIX
POWERS	JULIA	95 DANLEY RD	SAMMIE	MIXED
POWERS	JULIA	95 DANLEY RD	TED	MIXED
POWERS	JULIA	95 DANLEY RD	REX	HOUND MIX
REITAN	LISA	198 DYER RD	HADLEY	LABRADOR RETRIEVER MIX
ROBERGE	TINA	91 UNION FALLS RD	JESSE	AMERICAN BULLDOG
ROBERGE	TINA	91 UNION FALLS RD	CHASE	AMERICAN BULLDOG
RODRIGUEZ	HILARY	130 COMPANY RD	MAUDE	LABORDOR
RUEL	DALE	51 RUEL LN	SIG	GERMAN SHEPHERD
SANBORN	EVELYN	431 CLARK MILLS RD	TAHNIA	NEWFOUNDLAND
SANBORN	EVELYN	431 CLARK MILLS RD	LINCOLN	NEWFOUNDLAND
SANBORN	KELLY	15 SUGHRUE LN	STELLA	GERMAN SHEPHERD MIX
SCHWAB	CHANNIN	85 DAYTON LN	JAX	GERMAN SHEPHERD
SCHWAB	CHANNIN	85 DAYTON LN	KYA	GERMAN SHEPHERD
SEVIGNY	AMY	478 CLARK MILLS RD	YETI	LABRADOR RETRIEVER/CHOW
STERI	KYLE	35 HIGHT RD	CHARLIE	MIXED BREEDS
STERI	KYLE	35 HIGHT RD	KENLEY	MIXED BREEDS
SYDNOR	SUSAN	28 HARVEST RD	MABEL	MIXED BREED
TRAYNOR	KATHY	5 JESSICA MAY RD	BEAR	CANINE MIX
WALLS	JAMES	85 HIGHT RD	CHEWEY	PIT BULL MIX
WALLS	JAMES	85 HIGHT RD	MAGGIE	PIT BULL
WARD	ANGELA	39 HIGHT RD	BUSTER	LABORDOR
WARD	ANGELA	39 HIGHT RD	AUTUMN	PUG MIX
WIGGAN	LISA	1268 NEW COUNTY RD	WINNIE	BEAGLE
WOOD	CATHERINE	PO BOX 698	BUCKUS	HOUND MIX

TAX ASSESSOR'S REPORT
MUNICIPAL VALUATION BREAKDOWN, 2019
Tax Year July 1, 2019-June 30, 2020

TAXABLE VALUATION

Land		119,468,000
Buildings		137,309,000
Personal Property		2,378,600
Total Taxable Valuation		259,155,600
Homestead Exempt Valuation	10,368,000	
Personal Property BETE Valuation	3,067,700	

ASSESSMENTS

County Tax		125,884.30
Municipal Appropriation		1,331,675.28
Education Appropriation		2,837,209.00
Total Assessments		\$4,294,768.58

ADJUSTMENTS

State Revenue Sharing		(126,442.95)
Other Revenues (general fund, excise revenue, etc.)		(634,925.00)
Homestead Exemption Reimbursement		(87,868.80)
Personal Property BETE Reimbursement		(20,799.01)
Total Adjustments		(\$870,035.76)

OTHER TAX INFORMATION

2019 Property Tax Rate per \$1,000 of Valuation		13.56
2019 Property Tax for Commitment (after adjustments)		3,710,070.66
2019 Property Tax Levy (including Overlay of \$81,253.76)		3,533,400.63
2019 Certified Ratio		100%
Total Number of Homestead Exemptions granted		519
Total Number of Veteran's Exemptions granted		36

Respectfully Submitted: Alex J. Konczal, Tax Assessor



REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
6-001-001	ABBOUD, CHRISTOPHER M	71,000	256,000	0	327,000	\$ 4,434.12
6-005-003	ABBOUD, GEORGE E & JANET E	105,000	387,000	20,000	472,000	\$ 6,400.32
2-038-001	ADAMS, ANNA R & DARREN A	91,000	177,000	0	268,000	\$ 3,634.08
4-009-001	ADAMS, CASEY M N & DESCHAMBAULT, ADAM R	91,000	336,000	20,000	407,000	\$ 5,518.92
2-049-001	ADAMS, EARL D & PATRICIA L	88,000	115,000	20,000	183,000	\$ 2,481.48
2-049	ADAMS, GARY L & WENDY A	77,000	81,000	20,000	138,000	\$ 1,871.28
7-010	ADVENT CHRISTIAN CHURCH	181,000	226,000	407,000	0	\$ -
5-035A-002	AGRESTE, CRAIG A	70,000	208,000	0	278,000	\$ 3,769.68
3-015D-006	AGRESTE, JEFF G	88,000	146,000	20,000	214,000	\$ 2,901.84
1-017	AHEARN, FREDERICK	25,000	0	0	25,000	\$ 339.00
6-031	AHEARN, FREDERICK J	12,000	0	0	12,000	\$ 162.72
2-077	AHEARN, FREDERICK J III & MARION	118,000	412,000	20,000	510,000	\$ 6,915.60
5-014-003	AHEARN, FREDERICK J III & MARION	4,000	0	0	4,000	\$ 54.24
5-022	AHEARN, FREDERICK J III & MARION	18,000	0	0	18,000	\$ 244.08
5-023	AHEARN, FREDERICK J III & MARION	2,000	0	0	2,000	\$ 27.12
5-054-001	AHEARN, FREDERICK J III & MARION	19,000	0	0	19,000	\$ 257.64
6-033	AHEARN, FREDERICK J III & MARION	12,000	0	0	12,000	\$ 162.72
6-037	AHEARN, FREDERICK J III & MARION	5,000	0	0	5,000	\$ 67.80
2-076	AHEARN, FREDERICK JOHN III & MARION	1,000	0	1,000	0	\$ -
5-054	AHEARN, JODIE E	140,000	504,000	20,000	624,000	\$ 8,461.44
4-044-001	ALBERT, AMY L & JOSEPH W	91,000	212,000	20,000	283,000	\$ 3,837.48
6-009	ALBERT, RICHARD & PARK, MICHAEL	73,000	71,000	0	144,000	\$ 1,952.64
1-012D-026	ALLAIN, THOMAS W & CAROLE H	98,000	123,000	20,000	201,000	\$ 2,725.56
1-012D-022	ALLENDE, JESUS JR	93,000	154,000	20,000	227,000	\$ 3,078.12
3-054	ALONSO, JAIME & DEBRA D S	98,000	397,000	20,000	475,000	\$ 6,441.00
7-009	ANAGNOSTIS, NICHOLAS H & SARA L	88,000	135,000	0	223,000	\$ 3,023.88
4-030F-003	ANDERSON, DEVIN	99,000	0	0	99,000	\$ 1,342.44
4-030G	ANDERSON, DWIGHT	135,000	291,000	20,000	406,000	\$ 5,505.36
1-012D-012	ANDREASEN, KIMBERLY L & CAMPOBASSO, THOMAS	96,000	227,000	0	323,000	\$ 4,379.88
3-054-001	ANDREWS, JOHN M	98,000	162,000	20,000	240,000	\$ 3,254.40
7-019	ANGIS, LAWRENCE J & JULIET M	75,000	182,000	20,000	237,000	\$ 3,213.72
2-013D-003	ANTOINE, BRIAN E & TINA M	92,000	228,000	20,000	300,000	\$ 4,068.00
4-039-003	ASHWORTH, ROBERT J	89,000	231,000	0	320,000	\$ 4,339.20
1-012D-014	ATHERTON, KENNETH W JR & JOELLEN	103,000	148,000	20,000	231,000	\$ 3,132.36
8-005	ATTLESON, ALETA K & JOSHUA D	103,000	102,000	0	205,000	\$ 2,779.80
8-006	ATTLESON, ALETA K & JOSHUA D	96,000	100,000	20,000	176,000	\$ 2,386.56
7-001-005	AVALLONE, CHAD R & JENNIFER C	89,000	152,000	0	241,000	\$ 3,267.96
6-039-002	AYOTTE, CYNTHIA J & ROGER A	91,000	130,000	26,000	195,000	\$ 2,644.20
9-001-001	BADGER, JAMIN F & KAREN E	88,000	194,000	20,000	262,000	\$ 3,552.72
8-020T-003	BAKER, ROBERT M & RHONDA	0	19,000	0	19,000	\$ 257.64

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
2-012	BANVILLE, DAVID & LEE ANN	88,000	146,000	0	234,000	\$ 3,173.04
2-069-002	BANVILLE, MICHAEL & SHERRIE A	95,000	98,000	20,000	173,000	\$ 2,345.88
2-014D-014	BARBER, JASON R & CHRISTINA L	88,000	159,000	0	247,000	\$ 3,349.32
4-027	BARSTOW, GAYLE A	158,000	235,000	0	393,000	\$ 5,329.08
4-030D	BARSTOW, TIMOTHY & GAYLE	173,000	176,000	20,000	329,000	\$ 4,461.24
3-015D-009	BARTHOLOMEW, THOMAS E & ROBIN G	92,000	319,000	20,000	391,000	\$ 5,301.96
5-013-006	BARTLETT, RICHARD A & DIANE A	89,000	199,000	20,000	268,000	\$ 3,634.08
6-004	BAYNES, WILLIAM R & ELIZABETH E	166,000	505,000	0	671,000	\$ 9,098.76
2-058	BEAN, DEBORAH A	113,000	172,000	20,000	265,000	\$ 3,593.40
8-012	BEAULIEU, EMILIE R & DIANE L	88,000	138,000	20,000	206,000	\$ 2,793.36
9-006	BEAULIEU, JOAN E & CROWE, CAROL M	74,000	140,000	0	214,000	\$ 2,901.84
3-043-002	BEAULIEU, PAULA M	52,000	0	0	52,000	\$ 705.12
3-043J	BEAULIEU, PAULA M	99,000	184,000	20,000	263,000	\$ 3,566.28
5-025-003	BEAULIEU, REMI & KAREN JOHNSTON	73,000	0	0	73,000	\$ 989.88
7-017	BEDARD, RONALD E & DOLORES	155,000	240,000	20,000	375,000	\$ 5,085.00
7-014	BEDARD, SHAWN S & MARIE T	69,000	188,000	20,000	237,000	\$ 3,213.72
3-058-002	BEDELL, DAVID J & JULIE A	87,000	344,000	0	431,000	\$ 5,844.36
2-013D-004	BELANGER PROPERTIES LLC	114,000	202,000	0	316,000	\$ 4,284.96
3-043E	BELANGER, CHRISTOPHER A & JENNIFER M	98,000	261,000	0	359,000	\$ 4,868.04
7-030	BELANGER, DEVIN J	76,000	93,000	0	169,000	\$ 2,291.64
2-033-001	BELANGER, RICHARD R & PATRICIA S	91,000	173,000	20,000	244,000	\$ 3,308.64
3-064-009	BELANGER, SHANNON L & MATTHEW D	90,000	274,000	20,000	344,000	\$ 4,664.64
4-016D-007	BELL, JAMES & LISA	73,000	251,000	20,000	304,000	\$ 4,122.24
4-016D-015	BELL, JAMES & LISA	28,000	0	0	28,000	\$ 379.68
5-028-001	BELLEROSE, SUSAN J	91,000	223,000	20,000	294,000	\$ 3,986.64
4-044	BENNETT, DEBORAH	148,000	129,000	20,000	257,000	\$ 3,484.92
3-043D-001	BENSON, BLAINE A & EDWARDS, SUZANNE R	92,000	143,000	0	235,000	\$ 3,186.60
2-032-003	BERGERON, BEVERLY	89,000	126,000	20,000	195,000	\$ 2,644.20
5-019-003	BERNIER, CINDY ANN	70,000	73,000	0	143,000	\$ 1,939.08
4-035	BERRY, EDWIN C & CRYSTAL M	128,000	0	0	128,000	\$ 1,735.68
5-013-005	BERRY, STEVEN D & BRUCE A; & PROCTOR, JULIA A & LEEMAN, SANDRA L	91,000	168,000	0	259,000	\$ 3,512.04
4-010-001	BERTHIAUME, RONALD P & JOYCE B	143,000	300,000	20,000	423,000	\$ 5,735.88
6-001-003	BERTRAND, DUSTIN R & BEYEA, BRIYANA N	56,000	0	0	56,000	\$ 759.36

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
3-004A	BIRKINBINE, ESTHER D & BRIAN V	86,000	191,000	0	277,000	\$ 3,756.12
8-013D-001	BISHOP, LIONEL F & GAIL T	91,000	185,000	20,000	256,000	\$ 3,471.36
6-034-001	BLANEY, RICHARD PAUL	91,000	185,000	20,000	256,000	\$ 3,471.36
2-008-002	BOGDAHN, PHYLLIS C & NASON, CYNTHIA A & COREY	110,000	103,000	20,000	193,000	\$ 2,617.08
2-021D-018	BOISSONNAULT, JOHN H & DARLENE E	95,000	186,000	20,000	261,000	\$ 3,539.16
7-029	BOISSONNEAULT, RICHARD & JEANNE T	75,000	166,000	26,000	215,000	\$ 2,915.40
5-056-002	BOISSONNEAULT, STEVEN P & LISA M, TRUSTEES	114,000	37,000	0	151,000	\$ 2,047.56
4-010-003	BOLDUC, CHRISTINE L & ROBERT N	68,000	222,000	20,000	270,000	\$ 3,661.20
1-012D-023	BOLLINGER, JAMES F & VICTORIA H	97,000	224,000	20,000	301,000	\$ 4,081.56
3-006	BOOKER, KENNETH D SR & KATHLEEN N	88,000	131,000	20,000	199,000	\$ 2,698.44
3-015	BOONE, RONALD S	86,000	176,000	20,000	242,000	\$ 3,281.52
3-059-001	BOUCHARD, RONALD J & LIBBY, ELIZABETH J	91,000	185,000	26,000	250,000	\$ 3,390.00
1-012D-035	BOUCHER, MICHELLE M & BRIAN D	97,000	195,000	20,000	272,000	\$ 3,688.32
2-069-001	BOUDREAU, JASON A & MEGAN M	88,000	266,000	0	354,000	\$ 4,800.24
7-001-006	BOULEY, JAMES P & CHAR M	88,000	206,000	20,000	274,000	\$ 3,715.44
3-064D-004	BOURGEAULT, KAITLYN & JOEL K	86,000	265,000	0	351,000	\$ 4,759.56
3-004D-004	BOURQUE, ROBERT J	98,000	184,000	20,000	262,000	\$ 3,552.72
4-016D-010	BRACY, GARY R & KARI M	73,000	401,000	0	474,000	\$ 6,427.44
6-053	BRALEY, JOHN R III, TRUSTEE	143,000	345,000	20,000	468,000	\$ 6,346.08
4-039-004	BRAY, TODD C & STACY M	89,000	249,000	20,000	318,000	\$ 4,312.08
2-075B	BRETON, LEO JR & KELLIE L	100,000	124,000	20,000	204,000	\$ 2,766.24
5-001	BROOKFIELD WHITE PINE HYDRO LLC	27,000,000	0	0	27,000,000	\$ 366,120.00
5-003	BROOKFIELD WHITE PINE HYDRO LLC	91,000	0	0	91,000	\$ 1,233.96
2-021D-025	BROOKSIDE II	79,000	0	79,000	0	\$ -
3-026	BROUSSEAU, ERIN R B & MACDONALD, COREY J	80,000	72,000	0	152,000	\$ 2,061.12
3-049	BROWN, G ELWOOD	186,000	231,000	20,000	397,000	\$ 5,383.32
2-036	BROWN, MARY A, TRUSTEE	137,000	255,000	26,000	366,000	\$ 4,962.96
1-001B	BRUCE, BETTE H & DAVID R; & HIGHT, RICHARD A & MATTHEW R	7,000	0	0	7,000	\$ 94.92
5-041-007	BRYANT, LAURA J	91,000	186,000	0	277,000	\$ 3,756.12
5-009	BUDA FAMILY SUBDIVISION	145,000	22,000	167,000	0	\$ -
5-009-002	BUDA, DANIEL	80,000	0	0	80,000	\$ 1,084.80
5-009-004	BUDA, HEIDI & DENNIS	119,000	0	0	119,000	\$ 1,613.64
5-009-003	BUDA, JASON	110,000	0	0	110,000	\$ 1,491.60

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
5-009-001	BUDA, MARLENE	98,000	0	0	98,000	\$ 1,328.88
5-009-005	BUDA, SUSAN	139,000	0	0	139,000	\$ 1,884.84
3-015D-007	BURGESS, FREDERICK W & SUSAN E	88,000	326,000	0	414,000	\$ 5,613.84
3-073D-001	BURNHAM, SARAH & KAIN, CHRISTOPHER S	96,000	215,000	0	311,000	\$ 4,217.16
1-012D-034	BURTON, KEVIN M & LAURA J	91,000	208,000	20,000	279,000	\$ 3,783.24
3-064D-002	BUTLAND, CARLTON L & DZINTRA	86,000	166,000	20,000	232,000	\$ 3,145.92
3-037	BUTLER, MAUREEN & JAMES K	116,000	350,000	20,000	446,000	\$ 6,047.76
5-026-001	BUZZELL, KEITH G & KAREN	127,000	195,000	0	322,000	\$ 4,366.32
7-004-001	BYARS, ROBERT J	86,000	218,000	0	304,000	\$ 4,122.24
7-012	CAMIRE, KATHERINE K, TRUSTEE	2,000	0	0	2,000	\$ 27.12
3-015D-013	CAMIRE, MICHAEL L & KATHY D	92,000	281,000	20,000	353,000	\$ 4,786.68
3-071-001	CAMPBELL, KIM E & FURMAN P JR	98,000	213,000	20,000	291,000	\$ 3,945.96
3-036-002	CARASZI, SARA B	65,000	0	0	65,000	\$ 881.40
8-002-002	CARLE, HOLLY A & BRYAN P	88,000	176,000	0	264,000	\$ 3,579.84
1-012D-019	CARON, ALBERT R & DENISE B	98,000	171,000	20,000	249,000	\$ 3,376.44
3-015D-002	CARON, DONNA LALIBERTE	61,000	0	0	61,000	\$ 827.16
3-015D-003	CARON, DONNA LALIBERTE	90,000	202,000	20,000	272,000	\$ 3,688.32
2-020D-004	CARON, JOHN H	88,000	134,000	20,000	202,000	\$ 2,739.12
4-009-003	CARON, REMI A & JESSICA M	93,000	235,000	20,000	308,000	\$ 4,176.48
2-054	CARPENTER, DEBORAH E	97,000	176,000	20,000	253,000	\$ 3,430.68
3-019-003	CARR, PAMELA T & DANIEL B, TRUSTEES	100,000	352,000	20,000	432,000	\$ 5,857.92
5-035A-003	CARREIRO, ROBERT M & AMANDA M	70,000	409,000	20,000	459,000	\$ 6,224.04
2-014A	CASIVANT, JENNIFER & GEORGE	142,000	254,000	20,000	376,000	\$ 5,098.56
5-039-008	CASSETTE, KENNETH	70,000	114,000	20,000	164,000	\$ 2,223.84
6-043	CATON, MICHAEL & LINDA	77,000	64,000	20,000	121,000	\$ 1,640.76
2-012D-009	CAYLOR, JOHN E	88,000	206,000	20,000	274,000	\$ 3,715.44
7-001-008	CEKLARZ, JOSEPHINE & MERRIT, SAMUEL	74,000	0	0	74,000	\$ 1,003.44
0-000	CENTRAL MAINE POWER COMPANY	2,021,000	0	0	2,021,000	\$ 27,404.76
5-015-001A	CHABOT, MARK	115,000	164,000	20,000	259,000	\$ 3,512.04
3-043D	CHANTIGNY, JASON L & WENDY L	91,000	200,000	20,000	271,000	\$ 3,674.76
8-013-008	CHARRON, GERARD & SUSAN	95,000	147,000	20,000	222,000	\$ 3,010.32
2-051	CHASSE, KAREN D	91,000	155,000	20,000	226,000	\$ 3,064.56
2-013D-002	CHRETIEN, DENA M, TRUSTEE	65,000	0	0	65,000	\$ 881.40
7-016	CIA SALVAGE INC	41,000	0	0	41,000	\$ 555.96
6-045	CLARK, DAVID R & REBEKAH L	96,000	86,000	0	182,000	\$ 2,467.92
6-044A	CLARK, RANDALL & SUSAN W	92,000	501,000	20,000	573,000	\$ 7,769.88
6-045-003	CLARK, RANDALL P & SUSAN W	66,000	0	0	66,000	\$ 894.96

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
3-022	CLARKE, BRANDON EDWARD & SARAH LOUISE	91,000	122,000	0	213,000	\$ 2,888.28
2-032-001	COBB, STEVEN D	89,000	93,000	20,000	162,000	\$ 2,196.72
3-015D-001	COBLEIGH, GARY W & BONNIE M	85,000	114,000	20,000	179,000	\$ 2,427.24
6-001	COLE FARM DAIRY INC	141,000	0	0	141,000	\$ 1,911.96
6-005-001	COLE FARM DAIRY INC	32,000	9,000	0	41,000	\$ 555.96
6-007	COLE FARM DAIRY INC	16,000	0	0	16,000	\$ 216.96
6-012	COLE FARM DAIRY INC	11,000	11,000	0	22,000	\$ 298.32
6-014	COLE FARM DAIRY INC	306,000	764,000	0	1,070,000	\$ 14,509.20
6-054	COLE FARM DAIRY INC	11,000	0	0	11,000	\$ 149.16
6-055	COLE FARM DAIRY INC	1,000	0	1,000	0	\$ -
7-006	COLE FARM DAIRY INC	91,000	88,000	0	179,000	\$ 2,427.24
6-017	COLE GORDON T	56,000	0	0	56,000	\$ 759.36
5-015A	COLE, AARON	6,000	0	0	6,000	\$ 81.36
4-023-001	COLE, AARON P & REBECCA M	91,000	147,000	0	238,000	\$ 3,227.28
4-023	COLE, ALAN E & ALBERT P JR	166,000	110,000	26,000	250,000	\$ 3,390.00
6-020	COLE, ALBERT P JR	100,000	231,000	26,000	305,000	\$ 4,135.80
6-018	COLE, ALBERT P JR & ANDREW P	20,000	0	0	20,000	\$ 271.20
6-018-002	COLE, ALEXANDER P	91,000	101,000	0	192,000	\$ 2,603.52
3-074	COLE, ANDREW G	4,000	0	0	4,000	\$ 54.24
6-002	COLE, ANDREW G & VALERIE J	111,000	200,000	20,000	291,000	\$ 3,945.96
6-003-002	COLE, ANDREW G & VALERIE J	0	0	0	0	\$ -
6-018-001	COLE, ANDREW PAUL & COLE, ALBERT P JR	91,000	237,000	20,000	308,000	\$ 4,176.48
3-001-001	COLE, BEVERLY & RALPH	69,000	0	0	69,000	\$ 935.64
6-008	COLE, CLARK R & GEORGIANNA	110,000	0	0	110,000	\$ 1,491.60
6-011	COLE, CLARK R & GEORGIANNA	75,000	0	0	75,000	\$ 1,017.00
6-013	COLE, CLARK R & GEORGIANNA	114,000	157,000	20,000	251,000	\$ 3,403.56
3-002-004	COLE, DUSTIN C & RICHARDSON, ERICA L	91,000	145,000	0	236,000	\$ 3,200.16
6-005-002	COLE, GORDON & ISOLDE K	92,000	0	0	92,000	\$ 1,247.52
3-073D-006	COLE, GORDON T & ISOLDE K	1,000	0	1,000	0	\$ -
3-047	COLE, ISOLDE K	92,000	93,000	0	185,000	\$ 2,508.60
6-015	COLE, ISOLDE K	93,000	181,000	20,000	254,000	\$ 3,444.24
3-042	COLE, KAREN C	133,000	129,000	20,000	242,000	\$ 3,281.52
6-011-001	COLE, MARK	94,000	166,000	0	260,000	\$ 3,525.60
1-012D-025	COLLETTE, GARY R & KATHLEEN M	98,000	129,000	20,000	207,000	\$ 2,806.92
3-075	COLLIN, ALFREDA & RENALD, TRUSTEES	96,000	354,000	20,000	430,000	\$ 5,830.80
8-008T-004	COLLIN, CELINE	0	18,000	18,000	0	\$ -
6-024	COLLIN, MICHELLE	86,000	185,000	0	271,000	\$ 3,674.76
1-012D-032	COLSON, DENNIS D	91,000	240,000	20,000	311,000	\$ 4,217.16
2-059-001	COLTON, RICHARD WHITTEN & KATHRYN ESSEX	88,000	133,000	0	221,000	\$ 2,996.76

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
6-011-002	COLUMB, RANDAL J & JENNIFER A	92,000	289,000	20,000	361,000	\$ 4,895.16
8-002-003	COMPAGNA, JAMYE M & LABBE, JOAN A	87,000	127,000	0	214,000	\$ 2,901.84
2-067	CONIARIS, JOHN G & ELIZABETH E	81,000	172,000	20,000	233,000	\$ 3,159.48
6-045-001	COOK, BRUCE & MARY	126,000	95,000	26,000	195,000	\$ 2,644.20
6-045-002	COOK, MATTHEW C & JESSICA L	102,000	279,000	0	381,000	\$ 5,166.36
4-017A	COOK, SAMUEL	98,000	169,000	20,000	247,000	\$ 3,349.32
4-017	COOK, SAMUEL & TRACI	119,000	0	0	119,000	\$ 1,613.64
1-012	COOKS BROOK SUBDIVISION	76,000	0	76,000	0	\$ -
5-026	CORDWELL, ASHLEY	146,000	373,000	0	519,000	\$ 7,037.64
1-012D-004	COTE, DONALD R & LISA M	99,000	156,000	20,000	235,000	\$ 3,186.60
3-015D-004	COTE, RICHARD B & SUZANNE	91,000	320,000	20,000	391,000	\$ 5,301.96
2-023T	COTE, SHARON C	0	30,000	20,000	10,000	\$ 135.60
2-023	COTE, VINCENT L & DONNA G	113,000	250,000	20,000	343,000	\$ 4,651.08
3-059	COURCHAINE, RENE G & DENISE M	99,000	227,000	20,000	306,000	\$ 4,149.36
2-021D-020	COURCHENE, JOHN M	96,000	150,000	20,000	226,000	\$ 3,064.56
3-070	CRALL, RONALD	15,000	0	0	15,000	\$ 203.40
6-016	CRITCHLEY, MARTHA L	19,000	0	0	19,000	\$ 257.64
6-016B	CRITCHLEY, MARTHA L	88,000	95,000	0	183,000	\$ 2,481.48
6-016A	CRITCHLEY, TRAVIS J & PENNY	91,000	156,000	20,000	227,000	\$ 3,078.12
7-007-005	CROTEAU, CHARLENE & JOSEPH	89,000	261,000	26,000	324,000	\$ 4,393.44
4-024-001	CROZIER, RICHARD	91,000	306,000	20,000	377,000	\$ 5,112.12
3-073D-005	CUNNINGHAM, PETER & MARYCATHERINE	92,000	198,000	20,000	270,000	\$ 3,661.20
4-021	CURRIER, WILLIAM W ET AL	130,000	122,000	26,000	226,000	\$ 3,064.56
6-044D-001	CUSHMAN, HOWARD L & ANGELA M	109,000	357,000	20,000	446,000	\$ 6,047.76
3-059-002	CYR, JEFFREY J & CARRIE A	98,000	165,000	20,000	243,000	\$ 3,295.08
5-033	CYR, WALLACE A & BONNIE L	95,000	75,000	0	170,000	\$ 2,305.20
6-039-001	DAIGLE, DANIEL M & CHERYL	70,000	211,000	20,000	261,000	\$ 3,539.16
2-058-001	DANCAUSE, BRIAN A	91,000	327,000	0	418,000	\$ 5,668.08
2-058-003	DANCAUSE, BRIAN A	66,000	0	0	66,000	\$ 894.96
9-003	D'ANGELO, VIRGINIA	55,000	130,000	0	185,000	\$ 2,508.60
3-044-001	DANIS, ROY W JR & NANCY C	95,000	130,000	20,000	205,000	\$ 2,779.80
2-008B	DANIS, RYAN M	92,000	110,000	0	202,000	\$ 2,739.12
4-036-001	DANLEY, MARK M & KAREN LYNN	93,000	175,000	20,000	248,000	\$ 3,362.88
4-036-003	DANLEY, PETER L	93,000	23,000	0	116,000	\$ 1,572.96
4-036-006	DANLEY, PETER L	70,000	47,000	0	117,000	\$ 1,586.52
4-036-007	DANLEY, PETER L	136,000	53,000	20,000	169,000	\$ 2,291.64
4-046	DANLEY, PETER L	37,000	0	0	37,000	\$ 501.72
5-015-002	DARRAH, WILLIAM & KATHRYN E	73,000	263,000	0	336,000	\$ 4,556.16
3-044	DAVIS, CRYSTAL J	98,000	151,000	0	249,000	\$ 3,376.44
5-035-005	DAVIS, SANDY L & JOHN N	70,000	159,000	0	229,000	\$ 3,105.24
8-021	DAYTON COUNTRY STORE LLC	71,000	241,000	0	312,000	\$ 4,230.72

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
2-004	DAYTON SAND & GRAVEL COMPANY INC	18,000	0	0	18,000	\$ 244.08
2-044	DAYTON SAND & GRAVEL INC	3,541,000	1,192,000	0	4,733,000	\$ 64,179.48
8-027	DAYTON SAND & GRAVEL INC	89,000	74,000	0	163,000	\$ 2,210.28
2-005	DAYTON, TOWN OF	10,000	0	10,000	0	\$ -
2-006A	DAYTON, TOWN OF	76,000	281,000	357,000	0	\$ -
3-045	DAYTON, TOWN OF	29,000	44,000	73,000	0	\$ -
4-018	DAYTON, TOWN OF	103,000	0	103,000	0	\$ -
6-010	DAYTON, TOWN OF	1,000	0	1,000	0	\$ -
8-003	DAYTON, TOWN OF	470,000	2,112,000	2,582,000	0	\$ -
8-003-001	DAYTON, TOWN OF	0	326,000	326,000	0	\$ -
8-013	DEANGELIS, MARK T	90,000	312,000	20,000	382,000	\$ 5,179.92
5-016	DEARBORN BROS LLC	71,000	0	0	71,000	\$ 962.76
5-018	DEARBORN BROS LLC	182,000	38,000	0	220,000	\$ 2,983.20
8-004	DEARBORN, PAMELA A	88,000	68,000	20,000	136,000	\$ 1,844.16
2-012D-003	DEHETRE, PAUL M	88,000	249,000	0	337,000	\$ 4,569.72
2-013D-001	DELAGE, JAMES & LINDA	93,000	177,000	20,000	250,000	\$ 3,390.00
2-073D	DELUCA, NATHAN P	66,000	0	0	66,000	\$ 894.96
4-016D-016	DELUCA, ROCCO P JR & SANDRA L	74,000	225,000	20,000	279,000	\$ 3,783.24
2-075C	DEMERS, RAYNALD N & DONNA B	91,000	186,000	20,000	257,000	\$ 3,484.92
7-025	DESCHAMBAULT, JUANITA & DICKSON, JOEL KERR	2,000	0	0	2,000	\$ 27.12
7-027	DESHAIES, ROBERT L & ELAINE	77,000	141,000	20,000	198,000	\$ 2,684.88
2-014D-008	DESJARDINS, ANTHONY & NICOLE	89,000	144,000	20,000	213,000	\$ 2,888.28
3-042-002	DEXTER, CATHERINE L	76,000	0	0	76,000	\$ 1,030.56
7-024	DICKSON, JOEL K	89,000	109,000	20,000	178,000	\$ 2,413.68
2-021D-021	DINNAR, TRINA M & NOAH	95,000	129,000	20,000	204,000	\$ 2,766.24
1-005-002	DISANTO, JESSICA & ANTHONY	88,000	116,000	0	204,000	\$ 2,766.24
1-015	DODGE, BYRON & SANDRA	86,000	120,000	20,000	186,000	\$ 2,522.16
6-025	DOE, STEPHEN & JANICE M	181,000	127,000	26,000	282,000	\$ 3,823.92
3-073D-002	DOMBROWIK, STEVEN & PAULINE	68,000	0	0	68,000	\$ 922.08
2-012D-002	DONILON, NICHOLAS F & TRACY L	88,000	282,000	20,000	350,000	\$ 4,746.00
2-021D-022	DORAN, WILLIAM A & MARTIN, MELANIE D	96,000	125,000	20,000	201,000	\$ 2,725.56
8-008T-005	DOUGHTY, NORMAN E	0	45,000	0	45,000	\$ 610.20
3-028-001	DOW, WILLIAM D & LINDA	86,000	150,000	20,000	216,000	\$ 2,928.96
2-014B-001	DRAKE, TYLER P & KAILEIGH A	88,000	196,000	0	284,000	\$ 3,851.04
5-028-002	DRAPER, TONI M & MERYL B III	92,000	263,000	0	355,000	\$ 4,813.80
2-036-001	DROWN, CHRISTOPHER J & JENNIFER	91,000	192,000	20,000	263,000	\$ 3,566.28
5-035A-005	DUBE, RAYMOND & CLAUDETTE B	73,000	345,000	20,000	398,000	\$ 5,396.88
2-038-004	DUBOIS, MAURICE & DUBOIS; AND BOUCHER, LUCILLE	16,000	0	0	16,000	\$ 216.96
1-012D-028	DUBOIS, NORMAND M & JUDITH T	98,000	158,000	20,000	236,000	\$ 3,200.16

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
9-010	DUCA, MARK G & DEBORAH J	130,000	381,000	20,000	491,000	\$ 6,657.96
5-035A-004	DUGGAN, ELIZABETH & FEENEY, MICHAEL P	70,000	297,000	20,000	347,000	\$ 4,705.32
3-072	DUMAIS, RICHARD & ANNETTE	104,000	332,000	26,000	410,000	\$ 5,559.60
4-016D-012	DUMAS, SHAWN C & HEATHER J	81,000	283,000	20,000	344,000	\$ 4,664.64
4-016E	DUNCAN, ELIZABETH F	70,000	178,000	0	248,000	\$ 3,362.88
3-060	DUNN, CAROL J	95,000	244,000	20,000	319,000	\$ 4,325.64
4-012-001	DUNN, PETER F & DIANE J	98,000	202,000	20,000	280,000	\$ 3,796.80
2-068-002	DURANCEAU, MARK & LEE	88,000	124,000	0	212,000	\$ 2,874.72
5-013-009	DURKEE, DAVID M & SONNEBORN, LAUREN E	91,000	213,000	20,000	284,000	\$ 3,851.04
2-029	DUROCHER, MARIA A	90,000	184,000	20,000	254,000	\$ 3,444.24
5-027	EDELSON, LOIS M, TRUSTEE	174,000	132,000	20,000	286,000	\$ 3,878.16
5-028	EDELSON, LOIS M, TRUSTEE	152,000	0	0	152,000	\$ 2,061.12
5-038	EDGERLY, MARK	87,000	87,000	0	174,000	\$ 2,359.44
3-015D-005	ELIE, DENIS J & AMY L	91,000	352,000	20,000	423,000	\$ 5,735.88
4-039-006	ELLIOTT, DAMIAN R & LAVIGNE, LISA D	99,000	291,000	20,000	370,000	\$ 5,017.20
5-035A	ETB INC	108,000	0	0	108,000	\$ 1,464.48
1-012D-010	ETHERIDGE, ARCHIE W & JANET L	90,000	107,000	20,000	177,000	\$ 2,400.12
6-029	EUKITIS, FRANK J & JOAN L	66,000	15,000	0	81,000	\$ 1,098.36
6-030	EUKITIS, FRANK J & JOAN L	58,000	0	0	58,000	\$ 786.48
6-027	EUKITIS, FRANK J & JOAN L; AND EUKITIS, PETER A	142,000	418,000	0	560,000	\$ 7,593.60
6-027A	EUKITIS, PETER A & HEATHER W	88,000	155,000	20,000	223,000	\$ 3,023.88
4-009	FARDA, JOSEPH F	94,000	129,000	20,000	203,000	\$ 2,752.68
2-021D-006	FAULKNER, DEREK A & NICOLE	91,000	143,000	0	234,000	\$ 3,173.04
3-062	FENDERSON, JOHN R JR & LINDA L	266,000	150,000	20,000	396,000	\$ 5,369.76
5-039-001	FITZPATRICK, PAUL W JR & JACQUELYN M	91,000	202,000	20,000	273,000	\$ 3,701.88
9-004-001	FLETCHER, JAY W & FLETCHER, CORY	92,000	53,000	0	145,000	\$ 1,966.20
4-016D-003	FOLEY, BRENT & KAREN	73,000	297,000	20,000	350,000	\$ 4,746.00
2-014D-010	FOLEY, KEVIN P & JANE M	88,000	272,000	20,000	340,000	\$ 4,610.40
3-055	FORD, DEBRA M	157,000	181,000	20,000	318,000	\$ 4,312.08
2-022-001	FORRESTER, MARJORIE & RANDOLPH S	88,000	294,000	20,000	362,000	\$ 4,908.72
3-012	FORTIER, ANDREW L & JESSICA L	85,000	133,000	0	218,000	\$ 2,956.08
5-025-001	FORTIER, DAWN & MARK	102,000	256,000	20,000	338,000	\$ 4,583.28
5-025-002	FORTIER, DAWN & MARK	83,000	0	0	83,000	\$ 1,125.48
3-037-004	FORTIER, JOEY J	63,000	196,000	0	259,000	\$ 3,512.04
6-010-001	FORTIN, CHARLENE & RICHARD	67,000	32,000	0	99,000	\$ 1,342.44
3-055A	FORTIN, RICHARD & CHARLENE	105,000	155,000	20,000	240,000	\$ 3,254.40
5-002-001	FRAPPIER, CRAIG A & BECKY L	103,000	223,000	20,000	306,000	\$ 4,149.36

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
4-039-002	FRAPPIER, MICHAEL	145,000	187,000	20,000	312,000	\$ 4,230.72
3-036	FREELAND, CHRIS M	135,000	99,000	20,000	214,000	\$ 2,901.84
4-005-001	FREEMAN, MICHAEL R	112,000	129,000	0	241,000	\$ 3,267.96
9-007	FRENETTE, PHILIP H & PRISCILLE M	88,000	163,000	20,000	231,000	\$ 3,132.36
6-038-002	FURTADO, EDMUND A & SHERRY A	91,000	266,000	20,000	337,000	\$ 4,569.72
4-016B	GABOURY, SAMANTHA S & SHAWN M	68,000	171,000	0	239,000	\$ 3,240.84
9-009	GAGNE, CAROLE A, ESTATE OF	89,000	33,000	0	122,000	\$ 1,654.32
4-016C	GAGNE, GILLES C	84,000	76,000	26,000	134,000	\$ 1,817.04
2-021D-002	GAGNON, ALEXANDER D & MICHELLE L	91,000	132,000	20,000	203,000	\$ 2,752.68
2-021D-024	GAGNON, GREGORY & KATHRYN	99,000	238,000	20,000	317,000	\$ 4,298.52
5-035-001	GAGNON, ONEIL H JR, ESTATE OF	94,000	31,000	20,000	105,000	\$ 1,423.80
2-056D-003	GALLAGHER, CHRISTOPHER S & RENEE E; AND BELANGER, LINDA A	91,000	373,000	0	464,000	\$ 6,291.84
3-068B	GAMASH, CHRISTOPHER J	70,000	212,000	20,000	262,000	\$ 3,552.72
3-068	GAMASH, KEITH, TRUSTEE	105,000	120,000	20,000	205,000	\$ 2,779.80
2-014D-007	GARLAND, DEBRA	88,000	228,000	0	316,000	\$ 4,284.96
2-032	GARRIGAN, BARBARA J	89,000	234,000	20,000	303,000	\$ 4,108.68
2-060	GAY, AMOS J & CYNTHIA	8,000	0	0	8,000	\$ 108.48
2-061	GAY, AMOS J & CYNTHIA	6,000	0	0	6,000	\$ 81.36
3-033	GAY, AMOS J & CYNTHIA	194,000	247,000	20,000	421,000	\$ 5,708.76
2-047-001	GAY, DANIEL E & CARIE A	136,000	214,000	20,000	330,000	\$ 4,474.80
7-001	GEAUMONT, JANICE	87,000	138,000	0	225,000	\$ 3,051.00
7-001-007	GEAUMONT, KRISTINE L	89,000	144,000	0	233,000	\$ 3,159.48
2-021D-014	GEISINGER, CHRISTOPHER JR	95,000	210,000	20,000	285,000	\$ 3,864.60
6-003-005	GIACOMANTONIO, DEBORAH M	67,000	0	0	67,000	\$ 908.52
6-003-004	GIACOMANTONIO, DEBORAH M & JOSEPH J	68,000	0	0	68,000	\$ 922.08
6-044D-004	GIBBONS, ELAINE A	116,000	0	0	116,000	\$ 1,572.96
6-044D-006	GIBBONS, ELAINE A	136,000	0	0	136,000	\$ 1,844.16
6-044D-007	GIBBONS, ELAINE A	168,000	573,000	20,000	721,000	\$ 9,776.76
6-044D-008	GIBBONS, ELAINE A	64,000	0	0	64,000	\$ 867.84
2-064-001	GILBERT, DONNA L & CHARLES	91,000	178,000	0	269,000	\$ 3,647.64
2-020D-002	GILLIS, DONALD K & LINDA A	88,000	209,000	20,000	277,000	\$ 3,756.12
4-036-004	GILMORE, KENNETH R & ELAINE M	74,000	200,000	0	274,000	\$ 3,715.44
3-032	GILMORE, TIMOTHY M & DE LOS SANTOS, DEBORA M	98,000	196,000	0	294,000	\$ 3,986.64
3-057	GIRARD, RYAN R	77,000	102,000	0	179,000	\$ 2,427.24
2-008A-003	GLOVER, LORNA J	93,000	117,000	20,000	190,000	\$ 2,576.40
1-013-001	GODDARD, STANLEY B & WILLA F	67,000	125,000	26,000	166,000	\$ 2,250.96
6-041-001	GONNEVILLE, REYNALD J, TRUSTEE	156,000	0	0	156,000	\$ 2,115.36
6-048A	GONNEVILLE, ROGER & DONNA	1,000	0	1,000	0	\$ -
6-051	GONNEVILLE, ROGER & DONNA	49,000	0	0	49,000	\$ 664.44

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
6-052	GONNEVILLE, ROGER & DONNA	133,000	189,000	20,000	302,000	\$ 4,095.12
6-048B	GONNEVILLE, ROGER E & DONNA G	5,000	0	0	5,000	\$ 67.80
6-051-004	GONNEVILLE, STEVEN E & MARIE A	92,000	235,000	20,000	307,000	\$ 4,162.92
6-052-001	GONNEVILLE, THOMAS R	136,000	418,000	0	554,000	\$ 7,512.24
7-031	GOODWINS MILLS ADVENT CHRISTIAN CHURCH	55,000	132,000	20,000	167,000	\$ 2,264.52
2-065-001	GOODWINS MILLS UNITED METHODIST CHURCH	91,000	171,000	20,000	242,000	\$ 3,281.52
3-069	GOOGINS, DANA G & BECKLER, KAREN R	92,000	129,000	20,000	201,000	\$ 2,725.56
8-010-001	GORTON, TIMOTHY M	86,000	112,000	0	198,000	\$ 2,684.88
1-012D-011	GOSSELIN, RICHARD D & TRISHA A	90,000	117,000	20,000	187,000	\$ 2,535.72
3-062-001	GOVE, RICHARD E	25,000	0	0	25,000	\$ 339.00
7-032	GOWEN, REBECCA E	88,000	270,000	20,000	338,000	\$ 4,583.28
5-009-007	GRANT, JOSEPH L JR	147,000	0	0	147,000	\$ 1,993.32
3-048	GRANT, NATHAN A JR & SHANNON A	93,000	154,000	20,000	227,000	\$ 3,078.12
5-020	GRANTHAM, EDWARD B	161,000	118,000	0	279,000	\$ 3,783.24
5-021-001	GRANTHAM, EDWARD B & PEARL C	102,000	144,000	20,000	226,000	\$ 3,064.56
5-021	GRANTHAM, EDWARD B, PER REP	2,000	0	0	2,000	\$ 27.12
5-021-004	GRANTHAM, GINGER DAWN & DIXON, JOHN DAVID	72,000	175,000	0	247,000	\$ 3,349.32
5-029-001	GRANTHAM, MARK	108,000	98,000	0	206,000	\$ 2,793.36
1-012D-015	GRANTZ, PAUL N & CLAUDINE M	100,000	127,000	0	227,000	\$ 3,078.12
3-069-002	GRASS, CRAIG B	105,000	149,000	20,000	234,000	\$ 3,173.04
2-071D	GRAY, SHERMAN	100,000	132,000	20,000	212,000	\$ 2,874.72
2-015D-002	GREEN, ROBERT E & KARLA L	88,000	134,000	20,000	202,000	\$ 2,739.12
4-015-003	GREENE, DONALD EMERY JR & CARRIE ALICIA	70,000	184,000	0	254,000	\$ 3,444.24
3-034	GREGOIRE, GLORIA J	91,000	0	0	91,000	\$ 1,233.96
3-035	GREGOIRE, GLORIA J	98,000	73,000	20,000	151,000	\$ 2,047.56
2-056D-004	GRENIER, KIM M	91,000	227,000	20,000	298,000	\$ 4,040.88
9-001	GRONDIN, JOEL M & DARCY E	130,000	212,000	20,000	322,000	\$ 4,366.32
9-005	GROVER, ALBERT S & LINDA E	88,000	222,000	20,000	290,000	\$ 3,932.40
2-033-003	GUAY, CARL R	109,000	202,000	20,000	291,000	\$ 3,945.96
3-069-001	GUAY, GERALD P, TRUSTEE	135,000	292,000	20,000	407,000	\$ 5,518.92
1-006-001	GUAY, KENNETH J	91,000	196,000	0	287,000	\$ 3,891.72
2-033	GUAY, RICKY R & LEILANI D	104,000	187,000	0	291,000	\$ 3,945.96
2-033-004	GUAY, RICKY R & LEILANI D	102,000	182,000	20,000	264,000	\$ 3,579.84
3-057D	GUILLETTE, ROBERT C	100,000	199,000	20,000	279,000	\$ 3,783.24
7-011	GUINEY, SHEILA	93,000	128,000	20,000	201,000	\$ 2,725.56
8-008T-012	GUNTHER, LORI	0	16,000	0	16,000	\$ 216.96

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
3-036-001	H F PROPERTIES INC	5,000	0	0	5,000	\$ 67.80
3-038	H F PROPERTIES INC	46,000	0	0	46,000	\$ 623.76
3-040	H F PROPERTIES INC	167,000	430,000	0	597,000	\$ 8,095.32
2-051-001	HAFNER, JASON T & ANNA M	88,000	134,000	0	222,000	\$ 3,010.32
4-021-002	HALL, BRETT A	96,000	100,000	20,000	176,000	\$ 2,386.56
9-004	HALL, DUDLEY W & BRUCE W, TRUSTEES	100,000	264,000	0	364,000	\$ 4,935.84
4-006	HALL, ELIZABETH A	98,000	110,000	20,000	188,000	\$ 2,549.28
2-015	HALL, GALEN D & LISA A	88,000	195,000	20,000	263,000	\$ 3,566.28
3-064D-003	HALLER, TIFFANY S	86,000	232,000	20,000	298,000	\$ 4,040.88
8-002-001	HANUSEK, JOHN & LINDA M	88,000	195,000	20,000	263,000	\$ 3,566.28
5-013-007	HARMON, ZEKE	88,000	136,000	0	224,000	\$ 3,037.44
1-013-002	HARPER, LORIN G	67,000	108,000	20,000	155,000	\$ 2,101.80
8-020T-005	HARRIMAN, ALICE R & HILTON, VANESSA MAY	0	18,000	0	18,000	\$ 244.08
5-013	HARRIMAN, JAROD M & JENNIFER L	144,000	405,000	20,000	529,000	\$ 7,173.24
5-013-001	HARRIMAN, NANCY M	88,000	250,000	20,000	318,000	\$ 4,312.08
4-025-002	HARRIS, BENJAMIN J	191,000	0	0	191,000	\$ 2,589.96
3-039	HARRIS, BENJAMIN J & ARELLE L	90,000	201,000	20,000	271,000	\$ 3,674.76
3-043C	HARRIS, CARL W SR & WILMA L	93,000	134,000	20,000	207,000	\$ 2,806.92
3-039-002	HARRIS, CLINTON A & RACHEL A	11,000	0	0	11,000	\$ 149.16
3-040-003	HARRIS, CLINTON A & RACHEL A	107,000	327,000	20,000	414,000	\$ 5,613.84
4-025-001	HARRIS, CODY	137,000	198,000	0	335,000	\$ 4,542.60
3-043-003	HARRIS, DAVID B & ROBINSON, ANGELA M	73,000	230,000	0	303,000	\$ 4,108.68
3-021	HARRIS, DIXIE A	5,000	0	0	5,000	\$ 67.80
4-024	HARRIS, KEITH S	6,000	0	0	6,000	\$ 81.36
4-025	HARRIS, KEITH S	150,000	85,000	0	235,000	\$ 3,186.60
4-030C	HARRIS, KEITH S	133,000	199,000	20,000	312,000	\$ 4,230.72
4-031	HARRIS, KEITH S	3,000	0	0	3,000	\$ 40.68
5-005-002	HARRIS, KEITH S	10,000	0	0	10,000	\$ 135.60
5-006	HARRIS, KEITH S	5,000	0	0	5,000	\$ 67.80
4-030E	HARRIS, KEITH S & ANGELA B	84,000	43,000	0	127,000	\$ 1,722.12
5-039-006	HARRIS, KRISTIN L & CHRISTOPHER J	92,000	163,000	20,000	235,000	\$ 3,186.60
3-043	HARRIS, PAUL W, PER REP	142,000	76,000	0	218,000	\$ 2,956.08
3-043H	HARRIS, PAUL WESTON	66,000	0	0	66,000	\$ 894.96
3-043I	HARRIS, PHILIP B & COLLEEN E	91,000	44,000	0	135,000	\$ 1,830.60
3-043F	HARRIS, PHILIP B SR & COLLEEN E	105,000	123,000	20,000	208,000	\$ 2,820.48
2-046	HARRIS, WILLIAM	50,000	0	0	50,000	\$ 678.00
5-039-004	HARRIS, WILLIAM H	91,000	209,000	0	300,000	\$ 4,068.00
3-039-001	HARRIS, WILLIAM W	61,000	0	0	61,000	\$ 827.16
3-043-001	HARRIS, WILLIAM W & DIXIE A	17,000	0	0	17,000	\$ 230.52

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
3-005	HARRIS, WILLIAM W & DIXIE A -TIC	41,000	0	0	41,000 \$	555.96
8-011	HASKELL, JESSICA L	88,000	95,000	0	183,000 \$	2,481.48
5-029-006	HASLAM, KYLE R	95,000	219,000	0	314,000 \$	4,257.84
4-015-002	HAVU, ALFRED O JR & HAZEL JANE	70,000	15,000	20,000	65,000 \$	881.40
4-015	HAVU, ALFRED O JR (1/2 INT TIC) & HAVU, DAVID & JOAN, TRUSTEES (1/2 INT TIC)	301,000	215,000	20,000	496,000 \$	6,725.76
4-022	HAVU, ELLEN MELINDA	64,000	208,000	20,000	252,000 \$	3,417.12
2-010	HAYWARD, CHARLES W JR & JUDITH	97,000	147,000	20,000	224,000 \$	3,037.44
3-064-010	HEBERT, MATTHEW M & JANELLE A	85,000	180,000	0	265,000 \$	3,593.40
6-004-003	HEBERT, NICHOLAS	92,000	163,000	0	255,000 \$	3,457.80
2-056D-005	HEBERT, SCOTT P & LORIE M, TRUSTEES	91,000	250,000	20,000	321,000 \$	4,352.76
7-002	HENNESSEY, CYNTHIA G	91,000	288,000	20,000	359,000 \$	4,868.04
2-073C	HERRICK, JOSHUA C & JILL M	93,000	313,000	0	406,000 \$	5,505.36
1-016	HILL, C DAVID & ROSE MARIE	199,000	148,000	20,000	327,000 \$	4,434.12
2-079	HILL, C DAVID & ROSE MARIE	47,000	0	0	47,000 \$	637.32
6-032	HILL, C DAVID & ROSE MARIE, TRUSTEES	8,000	1,000	0	9,000 \$	122.04
6-040	HILL, C DAVID & ROSE MARIE, TRUSTEES	112,000	54,000	0	166,000 \$	2,250.96
6-041	HILL, C DAVID & ROSE MARIE, TRUSTEES	22,000	0	0	22,000 \$	298.32
8-001	HILL, C DAVID & ROSE MARIE, TRUSTEES	173,000	145,000	0	318,000 \$	4,312.08
8-008	HILL, C DAVID & ROSE MARIE, TRUSTEES	192,000	101,000	0	293,000 \$	3,973.08
8-001-001	HILL, CONNIE D	64,000	213,000	20,000	257,000 \$	3,484.92
8-001-002T	HILL, DOUGLAS	0	29,000	0	29,000 \$	393.24
6-040-001	HILL, DOUGLAS DAVID & CONNIE DAVELYN	28,000	0	0	28,000 \$	379.68
2-078	HILL, GEORGE W & SARALEIGH Y	175,000	215,000	20,000	370,000 \$	5,017.20
3-064D-005	HILTON, SCOTT C & CINDY A	86,000	236,000	20,000	302,000 \$	4,095.12
6-041-006	HIRST, MICHAEL N	98,000	137,000	0	235,000 \$	3,186.60
4-013	HIRST, WILLIAM N & SUYAPA I	116,000	111,000	20,000	207,000 \$	2,806.92
2-015D-003	HOLLEY, GREGORY M & MELISSA B	88,000	177,000	20,000	245,000 \$	3,322.20
2-032-002	HOOD, BETTY LYNN	88,000	222,000	20,000	290,000 \$	3,932.40
6-019	HOOD, JOHN N	15,000	104,000	0	119,000 \$	1,613.64
6-021	HOOD, JOHN N	100,000	211,000	0	311,000 \$	4,217.16
6-019A	HOOD, LESLIE	90,000	102,000	20,000	172,000 \$	2,332.32
6-005-004	HOOPER, LINDA	92,000	190,000	20,000	262,000 \$	3,552.72
5-035-007	HOOPER, THOMAS	74,000	235,000	20,000	289,000 \$	3,918.84
2-021D-016	HOUDE, MEGHAN & KEVIN	97,000	256,000	20,000	333,000 \$	4,515.48

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
3-064-001	HOULE, MARC V & MARY J	88,000	185,000	20,000	253,000	\$ 3,430.68
5-010	HOWARD, ROBIN & JAMES	1,000	30,000	0	31,000	\$ 420.36
5-011-001	HOWARD, ROBIN & JAMES	98,000	188,000	0	286,000	\$ 3,878.16
5-047	HOYT, GARY G	9,000	0	0	9,000	\$ 122.04
8-020T-004	HUBBARD, PATRICIA & TRACY, DONNA	0	29,000	20,000	9,000	\$ 122.04
5-041D-001	HUDDLESTON, DEBI J	91,000	221,000	20,000	292,000	\$ 3,959.52
5-002A	HUGUENIN, ALAN R & ROBIN L A	88,000	103,000	20,000	171,000	\$ 2,318.76
6-003-003	HUNT, DIANE C	71,000	0	0	71,000	\$ 962.76
6-003	HUNT, DIANE C & MATTHEW E	93,000	275,000	20,000	348,000	\$ 4,718.88
7-001-003	HUNT, GEORGE F & HUNT, COLIN G	89,000	134,000	0	223,000	\$ 3,023.88
2-012D-004	HUOT, ROGER J & DONNA L	88,000	96,000	20,000	164,000	\$ 2,223.84
5-002A-001	HURLEY, LYNN	91,000	154,000	20,000	225,000	\$ 3,051.00
7-013	INHABITANTS OF THE TOWN OF LYMAN & INHABITANTS OF THE TOWN OF DAYTON	4,000	0	4,000	0	\$ -
5-035-006	INNESS, EDWARD	70,000	207,000	0	277,000	\$ 3,756.12
5-029-004	JACEK, ANDREW J & AUTUMN R	76,000	207,000	20,000	263,000	\$ 3,566.28
2-065-002	JACKSON, LEON & TINA	91,000	388,000	20,000	459,000	\$ 6,224.04
2-008B-001	JACOBS, RICHARD	88,000	91,000	0	179,000	\$ 2,427.24
4-003	JENSEN, LARRY R	153,000	90,000	20,000	223,000	\$ 3,023.88
2-038-002	JOHNSON, DANIEL C & MELISSA RAE	97,000	177,000	0	274,000	\$ 3,715.44
5-013-012	JOHNSON, KATHERINE HARRIMAN & HARRIMAN, JAROD MICHAEL	93,000	0	0	93,000	\$ 1,261.08
3-066-001	JOHNSON, PATRICIA & CONWAY, HEATH	91,000	202,000	0	293,000	\$ 3,973.08
4-021-001	JOHNSON, SCOTT S & JENNIFER A	93,000	69,000	0	162,000	\$ 2,196.72
4-001-001	JOHNSON, STUART L & DEBORAH L	70,000	261,000	20,000	311,000	\$ 4,217.16
8-013D-005	JOYCE, RALPH & BRENDA S	96,000	161,000	20,000	237,000	\$ 3,213.72
7-018	JUDICE, STEPHEN	85,000	106,000	0	191,000	\$ 2,589.96
8-020T-002	JURGEN, AGNES	0	21,000	21,000	0	\$ -
3-023	JW GROUP LLC	139,000	0	0	139,000	\$ 1,884.84
3-025	JW GROUP LLC	95,000	0	0	95,000	\$ 1,288.20
2-021D-001	KALOYARES, CONSTANTINOS & ALICE	91,000	128,000	20,000	199,000	\$ 2,698.44
2-034	KEENE, HAROLD & LINDA	82,000	111,000	20,000	173,000	\$ 2,345.88
8-014	KENNIE, THEODORE & LISA J	80,000	152,000	20,000	212,000	\$ 2,874.72
4-034	KENNIE, TIMOTHY & PRISCILLA	91,000	293,000	20,000	364,000	\$ 4,935.84
9-001-002	KIMBALL, LAWRENCE R & MARSHA A G, TRUSTEES	89,000	301,000	0	390,000	\$ 5,288.40
2-021D-007	KIMBALL, DENNIS & DEBRA	95,000	129,000	20,000	204,000	\$ 2,766.24
4-004	KING, CHARLES W & SANDRA L	91,000	128,000	0	219,000	\$ 2,969.64
5-015-001	KING, LISA & TIMOTHY	91,000	197,000	20,000	268,000	\$ 3,634.08

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
5-039-005	KNOWLTON, SAMUEL S	100,000	137,000	0	237,000	\$ 3,213.72
3-064-012	KOTCH, AUSTIN J & NATSUMI	85,000	155,000	0	240,000	\$ 3,254.40
2-021C	KURKUL, JEFFREY & JENNIFER	84,000	215,000	20,000	279,000	\$ 3,783.24
3-066	LABBE, DENIS & LINDA	87,000	200,000	20,000	267,000	\$ 3,620.52
8-008-002	LABBE, JASON P & KAREN L	88,000	159,000	0	247,000	\$ 3,349.32
8-013D-006	LABONTE, CHARLES M & PEGGY P	92,000	237,000	20,000	309,000	\$ 4,190.04
2-068-001	LABRECQUE, SHANNON L	99,000	203,000	20,000	282,000	\$ 3,823.92
3-025-003	LACHANCE, JUSTIN H & DANIELLE B	66,000	210,000	26,000	250,000	\$ 3,390.00
3-025-001	LACHANCE, LAWRENCE E & BONITA	93,000	249,000	20,000	322,000	\$ 4,366.32
2-056D-006	LACHANCE, PAUL & LINDA	91,000	245,000	20,000	316,000	\$ 4,284.96
3-061	LAFLAMME, DANIEL M & KAREN A	98,000	265,000	20,000	343,000	\$ 4,651.08
2-014D-002	LAFLAMME, RICHARD & TAMMY	88,000	127,000	0	215,000	\$ 2,915.40
2-014D-004	LAFLAMME, RICHARD R & TAMMY L	88,000	200,000	20,000	268,000	\$ 3,634.08
2-028	LAGARDE, TAMARA	70,000	106,000	20,000	156,000	\$ 2,115.36
4-016D-008	LAGASSE, GARY & MONICA	74,000	260,000	20,000	314,000	\$ 4,257.84
1-012D-038	LAGERSTROM, ERIC B	93,000	280,000	0	373,000	\$ 5,057.88
4-041	LAGUEUX, DAVID L & NADINE	53,000	135,000	20,000	168,000	\$ 2,278.08
2-014D-013	LAJOIE, CHRISTY L & JAMES A	88,000	236,000	20,000	304,000	\$ 4,122.24
5-028-003	LAMBERT, JENNIE L	93,000	275,000	20,000	348,000	\$ 4,718.88
6-038-001	LAMBERT, MARK R & DAWN M	91,000	222,000	20,000	293,000	\$ 3,973.08
5-039-007	LAMON, JOEL M, TRUSTEE	70,000	190,000	0	260,000	\$ 3,525.60
2-021D-013	LAMONT, CARRIE	97,000	166,000	20,000	243,000	\$ 3,295.08
2-071-003	LAMONTAGNE, MICHAEL J	186,000	308,000	0	494,000	\$ 6,698.64
2-071B	LAMONTAGNE, MICHAEL J & LAURIE A	103,000	258,000	20,000	341,000	\$ 4,623.96
2-047	LANDRY, GREGORY, TRUSTEE	70,000	0	0	70,000	\$ 949.20
3-043B	LANDRY, GREGORY, TRUSTEE	3,000	0	0	3,000	\$ 40.68
3-051	LANDRY, GREGORY, TRUSTEE	85,000	0	0	85,000	\$ 1,152.60
3-052	LANDRY, GREGORY, TRUSTEE	101,000	162,000	0	263,000	\$ 3,566.28
6-005-005	LANDRY, ROGER	84,000	204,000	20,000	268,000	\$ 3,634.08
5-021-003	LAPIERRE, JEFFREY A & KACIE D	72,000	182,000	20,000	234,000	\$ 3,173.04
2-021B	LAPLANT, CRAIG & HILARY J	77,000	168,000	20,000	225,000	\$ 3,051.00
1-012D-001	LAPOINTE, BRIAN L	92,000	243,000	20,000	315,000	\$ 4,271.40
2-040-001	LARIVIERE, CRYSTAL ANNE	73,000	0	0	73,000	\$ 989.88
2-040	LARIVIERE, DONALD & ELAINE	15,000	49,000	0	64,000	\$ 867.84
2-040A	LARIVIERE, DONALD & ELAINE	84,000	118,000	20,000	182,000	\$ 2,467.92
2-068	LARIVIERE, DONALD & ELAINE	12,000	0	0	12,000	\$ 162.72
8-020	LARIVIERE, DONALD & ELAINE	228,000	435,000	0	663,000	\$ 8,990.28
8-020T-001	LAROCHELLE, CARL & MARLENE	0	21,000	20,000	1,000	\$ 13.56
3-003	LAVOIE, GAIL G	70,000	126,000	20,000	176,000	\$ 2,386.56
5-029-003	LAVOIE, LANCE J & HEATHER D	91,000	165,000	20,000	236,000	\$ 3,200.16

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
3-066-002	LEACH, MICHAEL E & SHERRY L	2,000	0	0	2,000	\$ 27.12
5-005-001	LEBLANC, EDWARD III & SARAH A	76,000	162,000	20,000	218,000	\$ 2,956.08
5-008	LEBLANC, EDWARD III & SARAH A	55,000	74,000	0	129,000	\$ 1,749.24
5-004	LEBLANC, EDWARD J III & SARAH A	72,000	0	0	72,000	\$ 976.32
5-005	LEBLANC, EDWARD J III & SARAH A	42,000	0	0	42,000	\$ 569.52
5-019-002	LEBLANC, MATTHEW	91,000	226,000	0	317,000	\$ 4,298.52
4-029	LEBLANC, MATTHEW P	158,000	205,000	0	363,000	\$ 4,922.28
5-007	LEBLANC, SARAH A & EDWARD J III	52,000	0	0	52,000	\$ 705.12
4-030B	LEBLANC, SHARON	130,000	244,000	20,000	354,000	\$ 4,800.24
4-030F-002	LEBLANC-SYDNOR, SUSAN	137,000	258,000	0	395,000	\$ 5,356.20
6-051-001	LECLAIR, RICHARD C JR & CAROLYN P	91,000	200,000	20,000	271,000	\$ 3,674.76
6-039	LECLAIR, RICHARD CHARLES JR AND LECLAIR, CAROLYN P & RICHARD CHARLES III	130,000	0	0	130,000	\$ 1,762.80
6-042	LECLERC, NORMAND R & HANDLEN- LECLERC, PAMELA J	84,000	93,000	20,000	157,000	\$ 2,128.92
5-026-002	LEDoux, MELISSA A & DENIS K	98,000	193,000	0	291,000	\$ 3,945.96
3-063	LEDoux, ROGER & LAURETTE	88,000	196,000	20,000	264,000	\$ 3,579.84
2-038-003	LEHOux, JASON	93,000	158,000	0	251,000	\$ 3,403.56
5-041D-002	LEMIEUX, RONNIE F & JOANNE B	73,000	246,000	20,000	299,000	\$ 4,054.44
2-021D-005	LEPAULOUE, DAVID K & RACHEL A	91,000	132,000	20,000	203,000	\$ 2,752.68
2-071	LETENDRE, DONALD P & DONNA A	199,000	389,000	26,000	562,000	\$ 7,620.72
2-014D-003	LETOURNEAU, PATRICIA	88,000	173,000	20,000	241,000	\$ 3,267.96
2-062	LEVESQUE, BILLIE JO	59,000	25,000	20,000	64,000	\$ 867.84
4-039-001	LEVESQUE, CLAUDETTE	86,000	0	0	86,000	\$ 1,166.16
2-072A	LEVESQUE, RACHEL	88,000	101,000	20,000	169,000	\$ 2,291.64
4-034-002	LHEUREUX, CHERYLEE & CHRISTOPHER E	119,000	210,000	20,000	309,000	\$ 4,190.04
1-005-001	LHEUREUX, CHRISTOPHER & CHERYLEE	116,000	143,000	0	259,000	\$ 3,512.04
3-071	LIBBY, RICHARD S II	145,000	263,000	20,000	388,000	\$ 5,261.28
7-001-010	LINWOOD ACRES HOMEOWNERS ASSN	35,000	0	35,000	0	\$ -
5-032-014	LITTLEFIELD, EDWARD K	70,000	289,000	20,000	339,000	\$ 4,596.84
2-030	LITTLEFIELD, JANE	69,000	131,000	0	200,000	\$ 2,712.00
2-030-001	LITTLEFIELD, JANE, PER REP	67,000	142,000	0	209,000	\$ 2,834.04
4-036-005	LITTLEFIELD, JOHN R	85,000	325,000	0	410,000	\$ 5,559.60
5-032-013	LITTLEFIELD, SCOTT & MICHELLE	73,000	149,000	20,000	202,000	\$ 2,739.12
8-020T-006	LITTLEFIELD, STANLEY E & CAROL J	0	26,000	20,000	6,000	\$ 81.36
3-058-003	LOIGNON, KEITH G & MAUREEN A	88,000	58,000	20,000	126,000	\$ 1,708.56
8-008T-006	LOIGNON, NINA	0	26,000	20,000	6,000	\$ 81.36
3-042-001	LOIGNON, WESTLEY D	99,000	259,000	20,000	338,000	\$ 4,583.28
2-021D-009	LORD, JUSTIN J & INEZ	100,000	180,000	20,000	260,000	\$ 3,525.60

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
5-050	LORD, MARJORIE A & DONALD F	11,000	0	0	11,000 \$	149.16
6-039-003	LORD, STEVEN M & KELLY-LORD, ANGEL R	70,000	205,000	20,000	255,000 \$	3,457.80
4-039	LOSHAW, ALYCIA & RYAN	95,000	432,000	20,000	507,000 \$	6,874.92
3-064-013	LOWELL, CHRISTOPHER M & MORA, SHAKIRA	85,000	201,000	0	286,000 \$	3,878.16
5-029-005	LOWELL, KENNETH D SR & BONNIE DEE	121,000	277,000	0	398,000 \$	5,396.88
6-041D-001	LUCY, TIMOTHY & KAREN	83,000	250,000	20,000	313,000 \$	4,244.28
1-012D-006	LYDON, JOCELYN	95,000	199,000	20,000	274,000 \$	3,715.44
1-005-003	LYDON, RICHARD W & DIANE N	66,000	0	0	66,000 \$	894.96
2-056D-001	MACDOUGALL, DONALD A & KYLA L	91,000	203,000	20,000	274,000 \$	3,715.44
8-008T-007	MACHADO, MARK	0	18,000	18,000	0 \$	-
3-067-003	MADDEN, PATRICK A & CHRISTINE	91,000	146,000	0	237,000 \$	3,213.72
8-022	MAINE D.O.T.	62,000	0	62,000	0 \$	-
6-050Z	MAINE RSA #1 INC	68,000	161,000	0	229,000 \$	3,105.24
1-012D-016	MAJOR, BROCK D II & MEAGAN L	101,000	93,000	0	194,000 \$	2,630.64
6-048	MALM, MARK & DIANE M	91,000	180,000	20,000	251,000 \$	3,403.56
8-008T-003	MALONEY, SAM	0	20,000	20,000	0 \$	-
3-064-007	MARCHAND, JOSHUA J AND MARCHAND, DONALD J & YVONNE J	89,000	174,000	20,000	243,000 \$	3,295.08
2-071A	MARINE, GEORGE E JR	88,000	124,000	20,000	192,000 \$	2,603.52
8-007-001	MARSHALL, JAMES R	91,000	153,000	0	244,000 \$	3,308.64
4-028	MARTIN, JUDITH	136,000	113,000	0	249,000 \$	3,376.44
4-030F-001	MARTIN, KRISTIN R	138,000	181,000	20,000	299,000 \$	4,054.44
4-019	MARTIN, MARJORIE, ESTATE OF	83,000	0	0	83,000 \$	1,125.48
3-067-001	MARTIN, SHAWN E & VISETHEA C	106,000	289,000	20,000	375,000 \$	5,085.00
2-014D-015	MASTELLER, SCOTT G & HARMON, DARLENE M	94,000	180,000	20,000	254,000 \$	3,444.24
3-064-006	MATWYKO, LISA	86,000	147,000	20,000	213,000 \$	2,888.28
3-027	MAURICE, JASON & TODD -TIC	84,000	141,000	26,000	199,000 \$	2,698.44
1-012D-008	MAURICE, TAMMY M	90,000	145,000	20,000	215,000 \$	2,915.40
8-008T-001	MAZZILLO, PATRICK	0	21,000	0	21,000 \$	284.76
2-012A	MCCARDELL, W MICHAEL & MELINDA H	89,000	158,000	20,000	227,000 \$	3,078.12
5-035A-006	MCCONNELL, IAN A & CELIA B	91,000	206,000	20,000	277,000 \$	3,756.12
7-020	MCCURDY, LEE F & CRYSTAL A	75,000	126,000	20,000	181,000 \$	2,454.36
4-020	MCDONOUGH, STEVEN M	76,000	16,000	0	92,000 \$	1,247.52
5-042	MCINTYRE, DANIEL P	114,000	0	0	114,000 \$	1,545.84
5-012	MCKENNEY, THOMAS F	137,000	385,000	26,000	496,000 \$	6,725.76
8-016	MCKNIGHT, DAVID & LAURA	87,000	59,000	20,000	126,000 \$	1,708.56

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
3-031	MCLAUGHLIN, GLORIA, LIFE ESTATE	86,000	94,000	20,000	160,000	\$ 2,169.60
4-005	MCLAUGHLIN, JOSEPH & MAXINE	229,000	149,000	20,000	358,000	\$ 4,854.48
4-005-004	MCLAUGHLIN, JOSEPH T II & TRACY L	91,000	140,000	20,000	211,000	\$ 2,861.16
3-073D-003	MCLEAN, MONA M	91,000	121,000	26,000	186,000	\$ 2,522.16
8-013D-007	MCMACHEN, TIMOTHY J & GINA, TRUSTEES	145,000	319,000	20,000	444,000	\$ 6,020.64
4-036-002	MECAP, LLC	93,000	119,000	0	212,000	\$ 2,874.72
3-002	MERCHBERGER, MICHAEL E	88,000	76,000	0	164,000	\$ 2,223.84
7-026	MERRILL, ANNETTE	75,000	184,000	0	259,000	\$ 3,512.04
2-010-001	MERRILL, MALCOLM R & ANNELIESE M	89,000	146,000	26,000	209,000	\$ 2,834.04
8-008T-002	MERRILL, MARY & PRIESTMAN, LARRY	0	18,000	18,000	0	\$ -
6-044D-005	MERRILL, PETER L & MARGARET L	84,000	299,000	20,000	363,000	\$ 4,922.28
2-065-003	MESERVE, BRADLEY	95,000	285,000	20,000	360,000	\$ 4,881.60
6-035	MESERVE, CLEMENT E JR & MERRILEE, TRUSTEES	31,000	21,000	0	52,000	\$ 705.12
5-053	MESERVE, EUGENE	6,000	0	0	6,000	\$ 81.36
6-034	MESERVE, EUGENE	9,000	0	0	9,000	\$ 122.04
3-041	MESERVE, EUGENE & VALERIE AND MESERVE, JUSTIN & SETH	78,000	33,000	0	111,000	\$ 1,505.16
5-055	MESERVE, EUGENE & VALERIE AND MESERVE, JUSTIN & SETH	100,000	164,000	20,000	244,000	\$ 3,308.64
5-055-002	MESERVE, EUGENE P	91,000	102,000	0	193,000	\$ 2,617.08
5-013-002	MESERVE, JOAN E	89,000	320,000	0	409,000	\$ 5,546.04
3-041-001	MESERVE, JUSTIN & KAMOLPHAN	92,000	152,000	20,000	224,000	\$ 3,037.44
2-065	MESERVE, MERRILEE & CLEMENT E JR, TRUSTEES	2,000	0	0	2,000	\$ 27.12
2-073	MESERVE, MERRILEE & CLEMENT E JR, TRUSTEES	2,000	0	0	2,000	\$ 27.12
2-073A	MESERVE, MERRILEE & CLEMENT E JR, TRUSTEES	94,000	169,000	20,000	243,000	\$ 3,295.08
2-073B	MESERVE, MERRILEE & CLEMENT E JR, TRUSTEES	5,000	0	0	5,000	\$ 67.80
5-014-001	MESERVE, SANDRA	68,000	0	0	68,000	\$ 922.08
5-014-002	MESERVE, SANDRA	90,000	169,000	20,000	239,000	\$ 3,240.84
5-014	MESERVE, SANDRA J	47,000	0	0	47,000	\$ 637.32
5-014-004	MESERVE, SANDRA J	10,000	0	0	10,000	\$ 135.60
5-013-006A	MESERVE, STEPHEN	87,000	141,000	0	228,000	\$ 3,091.68
2-058-002	METIS EASTERN TRIBAL INDIAN SOCIETY OF MAINE	99,000	132,000	0	231,000	\$ 3,132.36

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
2-059	METIS EASTERN TRIBAL INDIAN SOCIETY OF MAINE	86,000	0	86,000	0 \$	-
3-002-008	MEZOIAN DEVELOPMENT LLC	112,000	203,000	0	315,000 \$	4,271.40
6-028	MICHAUD, HOWARD J III & DORIS T	86,000	118,000	20,000	184,000 \$	2,495.04
5-032-005	MILLER, BECKY M	91,000	146,000	20,000	217,000 \$	2,942.52
5-013-003	MILLER, CHRISTOPHER & CHARRON, HOLLY	95,000	136,000	0	231,000 \$	3,132.36
6-044D-010	MILLER, KIMBERLY, TRUSTEE	154,000	435,000	26,000	563,000 \$	7,634.28
4-011	MILLIGAN, THOMAS JR	13,000	0	0	13,000 \$	176.28
4-012	MILLIGAN, THOMAS JR	195,000	2,000	0	197,000 \$	2,671.32
4-014-002	MILLIGAN, THOMAS JR	87,000	0	0	87,000 \$	1,179.72
1-012D-030	MINIUTTI, KIMBERLY A & VINCENT	91,000	199,000	20,000	270,000 \$	3,661.20
2-064-004	MISHOE, SHERI ANN & HAROLD O JR	95,000	114,000	0	209,000 \$	2,834.04
2-031A	MITCHELL, JAMES E	91,000	122,000	0	213,000 \$	2,888.28
5-056	MITCHELL, LINDA H	92,000	172,000	20,000	244,000 \$	3,308.64
4-009-002	MITCHELL, MICHAEL P & KATHERINE L	98,000	226,000	20,000	304,000 \$	4,122.24
1-012D-024	MITCHELL, MICHAEL W & LINDA M	97,000	213,000	20,000	290,000 \$	3,932.40
3-018A	MONROE, BRET A & VICKI C	103,000	304,000	20,000	387,000 \$	5,247.72
3-018A-001	MONROE, BRUCE A & THERESA D	70,000	74,000	0	144,000 \$	1,952.64
3-018A-002	MONROE, BRUCE A & THERESA D	101,000	231,000	20,000	312,000 \$	4,230.72
4-034-001	MOOERS, MARK W & KIMBERLY S	91,000	175,000	20,000	246,000 \$	3,335.76
7-008	MOOERS, ROGER W & JEAN	93,000	316,000	20,000	389,000 \$	5,274.84
2-070	MOORE, MICHELLE L & LABELLE, DEREK R	82,000	156,000	0	238,000 \$	3,227.28
1-012D-021	MORGAN, EDWARD A & LISA M	90,000	125,000	20,000	195,000 \$	2,644.20
2-021D-023	MORIN, CANDACE L & RICHARD R JR	95,000	211,000	0	306,000 \$	4,149.36
2-014D-012	MORIN, ERIC	88,000	132,000	20,000	200,000 \$	2,712.00
3-073D-004	MORIN, JAMES P & PORTER, SHANNON	92,000	231,000	20,000	303,000 \$	4,108.68
2-020D-003	MORIN, MARK P & PAULINE	90,000	336,000	20,000	406,000 \$	5,505.36
5-039-003	MORISCHE, STEVEN ALLEN & CROWLEY, KRISTINA	95,000	190,000	20,000	265,000 \$	3,593.40
5-019-005	MORRISON, BRIAN J& HEATHER L	67,000	242,000	20,000	289,000 \$	3,918.84
8-008T-010	MUIR, TIFFANY & MARY	0	25,000	20,000	5,000 \$	67.80
6-036	MULLEN, JONATHAN E	92,000	124,000	0	216,000 \$	2,928.96
3-001	MULLETT, ALAN D & LINDA J, AND MULLETT, JEFF A	140,000	157,000	20,000	277,000 \$	3,756.12
3-002-002	MULLETT, JEFF A, AND MULLETT, LINDA J & ALAN D	87,000	31,000	0	118,000 \$	1,600.08

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
3-002-007	MULLETT, JEFF A, AND MULLETT, LINDA J & ALAN D	70,000	113,000	0	183,000	\$ 2,481.48
3-002-005	MULLETT, LEROY	90,000	106,000	20,000	176,000	\$ 2,386.56
3-002-006	MULLETT, LEROY	92,000	109,000	0	201,000	\$ 2,725.56
3-002-001	MULLETT, RAYMOND J	94,000	153,000	26,000	221,000	\$ 2,996.76
8-008T-011	MURPHY, TONYA L	0	17,000	0	17,000	\$ 230.52
3-046	MURRAY, DONNA G	93,000	124,000	20,000	197,000	\$ 2,671.32
5-052	MUSK, JANET HILL	130,000	0	0	130,000	\$ 1,762.80
2-014D-001	NADEAU, RALPH L & JAMIE C	89,000	224,000	20,000	293,000	\$ 3,973.08
2-008A-001	NASON, CYNTHIA A & THOMAS A	88,000	112,000	20,000	180,000	\$ 2,440.80
5-032-006	NASON, JOSEPH R JR	101,000	215,000	20,000	296,000	\$ 4,013.76
5-035-004	NASON, JOSEPH R SR	77,000	235,000	20,000	292,000	\$ 3,959.52
5-029-002	NICHOLS, NATHAN	91,000	105,000	20,000	176,000	\$ 2,386.56
6-041D-004	NICOLETTI, JEFF J & DANIELLE M	164,000	374,000	0	538,000	\$ 7,295.28
4-008	NILES, CAROL E	84,000	230,000	20,000	294,000	\$ 3,986.64
7-001-002	NORKUS, JEROMY T	89,000	118,000	20,000	187,000	\$ 2,535.72
5-009-006	NORTON, CHRISTY BUDA	114,000	0	0	114,000	\$ 1,545.84
2-033-002	OBRIEN, JAMES T & SANDRA A	91,000	169,000	20,000	240,000	\$ 3,254.40
4-016D-006	OLIVEIRA, JAY & PATRICIA	73,000	357,000	20,000	410,000	\$ 5,559.60
2-022	OLSON, WAYNE	100,000	112,000	0	212,000	\$ 2,874.72
3-004D-006Z	OMNIPOINT HOLDINGS INC	37,000	134,000	0	171,000	\$ 2,318.76
5-019-006	ONEILL, KATHLEEN	126,000	268,000	20,000	374,000	\$ 5,071.44
2-021D-004	OPUDA, MICHAEL J & MARTEL, SHARON	91,000	204,000	20,000	275,000	\$ 3,729.00
2-015D-001	ORAVITZ, FRANK R & KAREN A	88,000	140,000	20,000	208,000	\$ 2,820.48
5-030A	ORIFICE, ANTHONY D & SUSAN W	87,000	204,000	20,000	271,000	\$ 3,674.76
4-038	ORRISON, FRANCES KAY & GRAY	133,000	75,000	0	208,000	\$ 2,820.48
2-007	OSGOOD, GARY D & KATHY J	84,000	126,000	0	210,000	\$ 2,847.60
8-015	OSGOOD, KRIS J	80,000	126,000	0	206,000	\$ 2,793.36
8-013D-003	OUELLETTE, JASON R	91,000	189,000	20,000	260,000	\$ 3,525.60
5-026-003	OUELLETTE, LOGAN J & GAGNON, AMBER L	99,000	205,000	20,000	284,000	\$ 3,851.04
8-020T-008	PAGE, LAURIE A	0	36,000	20,000	16,000	\$ 216.96
2-012-010	PAQUETTE, TIMOTHY & SANDRA F -TIC	95,000	260,000	0	355,000	\$ 4,813.80
6-038-003	PARADIS, GERARD JR	96,000	262,000	26,000	332,000	\$ 4,501.92
2-025	PARADY, LESTER L	90,000	180,000	20,000	250,000	\$ 3,390.00
1-012D-029	PARENT, JULIE	91,000	209,000	20,000	280,000	\$ 3,796.80
2-012D-007	PARENTEAU, KEVIN W & THERESA A	88,000	129,000	20,000	197,000	\$ 2,671.32
2-021D-019	PARENTEAU, MICHAEL P & SUSAN M	95,000	160,000	20,000	235,000	\$ 3,186.60
9-002	PARIS, SANDRA & KEITH	88,000	116,000	20,000	184,000	\$ 2,495.04
2-056D-002	PARSLOW, GREGORY E & AMY J	91,000	199,000	20,000	270,000	\$ 3,661.20

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
6-005	PATTEN, JOHN E	96,000	366,000	20,000	442,000	\$ 5,993.52
2-035	PAUL, DANIEL E	89,000	129,000	0	218,000	\$ 2,956.08
2-036-004	PAUL, DANIEL E	117,000	0	0	117,000	\$ 1,586.52
5-011	PAUL, DAVID F, TRUSTEE	199,000	455,000	0	654,000	\$ 8,868.24
3-043G	PAULIN, MARK J & MEESHA M	110,000	495,000	0	605,000	\$ 8,203.80
3-004D-001	PAYETTE, DAVID M & CAROL L	98,000	168,000	20,000	246,000	\$ 3,335.76
7-014-001	PEATMAN, KRISTY L	93,000	255,000	20,000	328,000	\$ 4,447.68
2-031	PELLERIN, BRIAN R & KRISTIE L	82,000	243,000	20,000	305,000	\$ 4,135.80
2-021D-011	PELUSO, JOHN	98,000	192,000	20,000	270,000	\$ 3,661.20
5-034-001	PENDLETON, DAVID O & BRIGITTE N	91,000	218,000	20,000	289,000	\$ 3,918.84
3-058-001	PERREAULT, PAUL R & LOUISE M	89,000	183,000	20,000	252,000	\$ 3,417.12
3-014	PERRONE, MICHAEL J S & NICOLE M	5,000	0	0	5,000	\$ 67.80
2-014D-009	PERRY, CARL R & THERESA M	88,000	159,000	0	247,000	\$ 3,349.32
3-030	PERRY, SARA J & GANNON R	86,000	228,000	0	314,000	\$ 4,257.84
2-021D-010	PERRY, THERESA & PLOURDE, JOSHUA M	95,000	162,000	20,000	237,000	\$ 3,213.72
1-012D-037	PERSEILLE, PATRICK J & PHILLIPS-PERSEILLE, RHONDA M	95,000	167,000	20,000	242,000	\$ 3,281.52
4-032	PETERSEN, ELDON & BARBARA	102,000	180,000	20,000	262,000	\$ 3,552.72
3-064D-001	PETRIN, DAVID S & JULIE A	86,000	156,000	20,000	222,000	\$ 3,010.32
3-064-008	PHELAN, SHARON J	82,000	0	0	82,000	\$ 1,111.92
3-057B	PHILBRICK, CARLOS	88,000	168,000	20,000	236,000	\$ 3,200.16
5-013-008	PHILBRICK, CHARLES D & DWAYNE E	91,000	156,000	20,000	227,000	\$ 3,078.12
6-048A-001	PHILBRICK, GARY E	130,000	232,000	20,000	342,000	\$ 4,637.52
7-007-003	PHILBROOK, CHARLENE	86,000	250,000	20,000	316,000	\$ 4,284.96
2-064-002	PHILBROOK, WILBUR W JR	91,000	197,000	26,000	262,000	\$ 3,552.72
7-003	PHILLIPS, CAROL; GRAHAM, JOAN; & DORSEY, BARBARA	85,000	106,000	0	191,000	\$ 2,589.96
6-023-001	PICARD, JOANNE	66,000	0	0	66,000	\$ 894.96
6-022	PICARD, JOANNE M, TRUSTEE	116,000	0	0	116,000	\$ 1,572.96
6-023	PICARD, JOANNE M, TRUSTEE	171,000	226,000	20,000	377,000	\$ 5,112.12
2-014D-006	PICARD, KENNETH M & PERREAULT, JOCELYN L	88,000	177,000	20,000	245,000	\$ 3,322.20
6-023L	PICARD, RICHARD	0	38,000	20,000	18,000	\$ 244.08
5-032-001	PIERCE, NANCY B	71,000	138,000	0	209,000	\$ 2,834.04
3-017	PIERSON NURSERIES INC	71,000	119,000	0	190,000	\$ 2,576.40
3-056-001	PIERSON, DALE & KIRBY	19,000	0	0	19,000	\$ 257.64
3-047-001	PIERSON, DALE C & KIRBY J	118,000	193,000	0	311,000	\$ 4,217.16
3-050	PIERSON, JACOB & ALLISON	120,000	0	0	120,000	\$ 1,627.20
4-037-001	PIKE, RUSSELL E & KAREN F	96,000	123,000	20,000	199,000	\$ 2,698.44
2-075F	PINET, HEATHER B	84,000	170,000	20,000	234,000	\$ 3,173.04

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
1-001A	PINET, JAMES	1,000	0	1,000	0 \$	-
8-009	PINET, ROGER J	119,000	51,000	0	170,000 \$	2,305.20
3-058-004	PINK, RACHEL J	90,000	153,000	0	243,000 \$	3,295.08
6-051-002	PISANI, ANDREW J & TAMARA	91,000	217,000	20,000	288,000 \$	3,905.28
4-016D-014	PLANTE, DALE R & BRENDA W	91,000	253,000	0	344,000 \$	4,664.64
4-014-001	PLOURDE, BRIAN & MANCINI, JERI-LYN	91,000	147,000	0	238,000 \$	3,227.28
4-014	PLOURDE, BRIAN J	112,000	131,000	0	243,000 \$	3,295.08
4-016A	PLOURDE, BRIAN J	70,000	239,000	20,000	289,000 \$	3,918.84
2-066	PLUMMER, RICHARD	84,000	162,000	20,000	226,000 \$	3,064.56
9-010-001	POIRIER, CAROL A	30,000	0	0	30,000 \$	406.80
2-021D-017	POIRIER, PAUL G & JOANNA L	99,000	306,000	0	405,000 \$	5,491.80
2-064-005	POIRIER, THEODORE M	71,000	0	0	71,000 \$	962.76
2-064-003	POIRIER, THEODORE M & TUTTLE, MILDRED	116,000	415,000	20,000	511,000 \$	6,929.16
2-064-006	POIRIER, THEODORE M & TUTTLE, MILDRED A	50,000	0	0	50,000 \$	678.00
2-009	POISSANT, NATHANIEL J	89,000	109,000	0	198,000 \$	2,684.88
3-037-003	POISSANT, NATHANIEL J	45,000	0	0	45,000 \$	610.20
3-004D-006	POLAKEWICH, MICHAEL	102,000	210,000	26,000	286,000 \$	3,878.16
6-044D-003	POTYK, ALAN W & BARBARA W	157,000	328,000	20,000	465,000 \$	6,305.40
2-048	PRECOURT, CHERYL	44,000	118,000	20,000	142,000 \$	1,925.52
5-031	PRESTON, JANE K & SILENA M	309,000	60,000	20,000	349,000 \$	4,732.44
4-040	PRESTON, SILENA M	95,000	70,000	0	165,000 \$	2,237.40
5-035-002	PROCTOR, KENNETH J & SHERYL A	79,000	142,000	0	221,000 \$	2,996.76
5-029	PURRINGTON, LORELEI K & ROSS E	101,000	25,000	0	126,000 \$	1,708.56
6-003-001A	RABIDA, TAMMY E	92,000	300,000	20,000	372,000 \$	5,044.32
4-002	RAMSDELL, ALDEN H & CHARLENE A AND RAMSDELL, WILLIAM A & ROBERTA A	10,000	0	0	10,000 \$	135.60
4-007	RAMSDELL, WILLIAM A, PER REP	64,000	0	0	64,000 \$	867.84
8-008T-008	RAMSEY, KYLE	0	19,000	19,000	0 \$	-
2-014B	RANCOURT, MATTHEW A & BETTY A	88,000	162,000	0	250,000 \$	3,390.00
2-021D-003	RANKIN, DONALD	91,000	145,000	20,000	216,000 \$	2,928.96
2-021D-012	RATHBONE, RICHARD JUSTIN & DULAC, VERONICA	96,000	228,000	0	324,000 \$	4,393.44
7-014-002	RAY, CHRISTOPHER T & MICHELLE J	75,000	191,000	0	266,000 \$	3,606.96
2-072	RAYMOND, ELIZABETH I	148,000	166,000	0	314,000 \$	4,257.84
2-074	RAYMOND, GERARD & ELIZABETH I AND RAYMOND, NANCY M	88,000	160,000	20,000	228,000 \$	3,091.68
2-072-001	RAYMOND, STEVEN G	93,000	231,000	0	324,000 \$	4,393.44
2-075A	REASER, RICHARD & CHRISTINE	91,000	239,000	20,000	310,000 \$	4,203.60
1-012D-017	REDMAN, DANIEL J & KRISTINA J	93,000	204,000	0	297,000 \$	4,027.32

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
4-016D-004	REGAN, PAUL E & LYDON, BETHANIE J	88,000	248,000	20,000	316,000	\$ 4,284.96
2-036-002	REIL, NICHOLAS & NICOLE	91,000	265,000	0	356,000	\$ 4,827.36
2-036-003	REIL, NICHOLAS & NICOLE	66,000	0	0	66,000	\$ 894.96
1-012D-007	REMILLARD, MICHAEL T & MISSY L	90,000	104,000	20,000	174,000	\$ 2,359.44
3-004D-005	REYNOLDS, PAUL W & MALLAR- REYNOLDS, LESLIE	99,000	244,000	20,000	323,000	\$ 4,379.88
3-053	RIDDELL, S ERIC & KIM E	67,000	203,000	20,000	250,000	\$ 3,390.00
4-016D-013	RIDOLFI, STEVE & JENNIFER	74,000	251,000	20,000	305,000	\$ 4,135.80
3-018	RILEY, THOMAS M & MISTY M	112,000	247,000	20,000	339,000	\$ 4,596.84
6-041D-005	RIVERS, LOUIS J	151,000	358,000	0	509,000	\$ 6,902.04
2-008A-002	ROBBINS, JOSHUA H & VICTORIA	93,000	120,000	20,000	193,000	\$ 2,617.08
2-021A	ROBERGE, JOSEPH	73,000	94,000	0	167,000	\$ 2,264.52
5-002	ROBERGE, MICHAEL J SR	100,000	117,000	0	217,000	\$ 2,942.52
5-040-004	ROBERTS, CHAD W	93,000	286,000	20,000	359,000	\$ 4,868.04
5-040-002	ROBERTS, CHIPPER K	92,000	115,000	20,000	187,000	\$ 2,535.72
5-040	ROBERTS, JAMES	118,000	240,000	20,000	338,000	\$ 4,583.28
4-016D-009	ROBERTS, JEAN	67,000	0	0	67,000	\$ 908.52
4-016D-005	ROBERTS, JEAN & BRAZELL, DONNA	73,000	315,000	20,000	368,000	\$ 4,990.08
2-064	ROBERTS, MORGAN	91,000	123,000	0	214,000	\$ 2,901.84
5-040-003	ROBERTS, SHELLEY D	93,000	282,000	20,000	355,000	\$ 4,813.80
7-007-002	ROBERTSON, O WILLIAM & CHERYL L	98,000	224,000	26,000	296,000	\$ 4,013.76
5-039-002	ROBINSON, DANA F & CAROL A	91,000	170,000	20,000	241,000	\$ 3,267.96
5-039	ROBINSON, DARRELL D	126,000	291,000	20,000	397,000	\$ 5,383.32
5-039-009	ROBINSON, DARRELL D	80,000	0	0	80,000	\$ 1,084.80
8-019	ROBINSON, JASON W	62,000	106,000	20,000	148,000	\$ 2,006.88
3-015D-012	ROCHFORD, RONALD & VICTORIA	92,000	292,000	20,000	364,000	\$ 4,935.84
7-021	ROCRAY, KEITH E & VIGER, JULIE MONIQUE	75,000	153,000	20,000	208,000	\$ 2,820.48
4-033	RODRIGUEZ, LUIS U & METCALFE, HILARY A	91,000	179,000	20,000	250,000	\$ 3,390.00
2-069	ROGER, MADELEINE R	98,000	129,000	20,000	207,000	\$ 2,806.92
3-067	ROGERS, KIT E & BERRY, ROBERT O	95,000	64,000	20,000	139,000	\$ 1,884.84
1-012D-027	ROGERS, PATRICK S & KRISTINE F	97,000	183,000	20,000	260,000	\$ 3,525.60
3-043E-001	ROGERS, SARAH K; CARR, KATIE P; & BUCKMAN, KRISTAN B; TRUSTEES	102,000	200,000	0	302,000	\$ 4,095.12
9-011	ROGERS, TAMMIE LYNN, PER REP	88,000	70,000	0	158,000	\$ 2,142.48
3-015D-011	ROMA, TIMOTHY J & ANDREA A D	92,000	308,000	20,000	380,000	\$ 5,152.80
6-041D-003	ROSEN, WALTER M & SANDRA J	83,000	526,000	26,000	583,000	\$ 7,905.48
1-012D-020	ROULEAU, DARLENE J	90,000	255,000	20,000	325,000	\$ 4,407.00
1-002	ROWDYS INVESTMENTS LLC	210,000	0	0	210,000	\$ 2,847.60

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
1-005	ROWDYS INVESTMENTS LLC	469,000	66,000	0	535,000	\$ 7,254.60
5-019-001	ROY, MICHAEL FREDERICK	70,000	52,000	0	122,000	\$ 1,654.32
4-043	ROY, RICHARD J	96,000	143,000	20,000	219,000	\$ 2,969.64
5-013-011	RUBY, SCOTT M & HARRIMAN, NANCY M	91,000	202,000	0	293,000	\$ 3,973.08
5-041D-004	RUEL, CATHLEEN J	70,000	172,000	0	242,000	\$ 3,281.52
5-041D-006	RUEL, DALE R	70,000	225,000	20,000	275,000	\$ 3,729.00
5-041	RUEL, PHILIP & LUCILLE	95,000	200,000	26,000	269,000	\$ 3,647.64
4-034-003	RUEL, ROBERT P	93,000	36,000	0	129,000	\$ 1,749.24
5-035-003	RUMERY, E TURNER & DOREEN A	109,000	185,000	20,000	274,000	\$ 3,715.44
1-012D-013	RUSSELL, SCOTT G	112,000	201,000	20,000	293,000	\$ 3,973.08
8-007	RYEA, LAWRENCE J	82,000	13,000	0	95,000	\$ 1,288.20
2-053	S B DAYTON INC	1,822,000	0	0	1,822,000	\$ 24,706.32
2-050	S B HOLDINGS INC	281,000	0	0	281,000	\$ 3,810.36
4-030F-006	SAM STRUMPH BUILDERS LLC	100,000	0	0	100,000	\$ 1,356.00
1-013	SANBORN, EVELYN	156,000	132,000	20,000	268,000	\$ 3,634.08
4-010-002	SANBORN, KELLY A & JEREMY	65,000	190,000	0	255,000	\$ 3,457.80
4-039-005	SARGENT, PENNY K	94,000	212,000	0	306,000	\$ 4,149.36
2-012D-001	SAUCIER, DAVID & ELVIRA	88,000	114,000	0	202,000	\$ 2,739.12
3-068A	SAWYER, JEFFREY P & KRISTA J	70,000	223,000	0	293,000	\$ 3,973.08
2-069-003	SAWYER, RONALD A & CAROLINE H	81,000	218,000	26,000	273,000	\$ 3,701.88
2-015D-004	SAYWARD, JEFFREY L & KIM M	88,000	190,000	20,000	258,000	\$ 3,498.48
7-004	SCHAEBERLE, MICHAEL D & CHERYL M	96,000	239,000	0	335,000	\$ 4,542.60
1-012D-033	SCHREMPF, COURTNEY L & JERVIS, MATTHEW R	90,000	160,000	0	250,000	\$ 3,390.00
1-012D-009	SCHWAB, CHANNIN G & DONALD B	91,000	223,000	0	314,000	\$ 4,257.84
8-013D-002	SCOTT, MICHAEL M & JENNIFER G	93,000	216,000	20,000	289,000	\$ 3,918.84
6-044D-009	SCULLY, JOHN M & PAULA M	154,000	393,000	0	547,000	\$ 7,417.32
1-012D-031	SEAVEY, JOHN A	90,000	200,000	20,000	270,000	\$ 3,661.20
9-001-003	SEVIGNY, MATTHEW L & AMY	88,000	224,000	20,000	292,000	\$ 3,959.52
4-020A	SEWELL, CHARLES JEFFERSON & CARRIE DEETTE	45,000	0	0	45,000	\$ 610.20
6-004-001	SHAW, DANE R	96,000	261,000	0	357,000	\$ 4,840.92
2-080	SHAW, DANIEL D	4,000	0	0	4,000	\$ 54.24
4-010-004	SHAW, ROCHELLE D	91,000	344,000	20,000	415,000	\$ 5,627.40
5-011-002	SHAW, YVONNE P & RICHARD M	149,000	257,000	20,000	386,000	\$ 5,234.16
2-014D-005	SHEA, KEVIN J & LINDA K	88,000	221,000	20,000	289,000	\$ 3,918.84
7-001-004	SHEA, NICHOL D	70,000	290,000	20,000	340,000	\$ 4,610.40
4-010	SHERRY, SANDRA	112,000	240,000	20,000	332,000	\$ 4,501.92
5-051	SINGLE, KAREN S & BEAULIEU, REMI M	5,000	0	0	5,000	\$ 67.80

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
2-020D-001	SIROIS, APRIL L	89,000	214,000	20,000	283,000	\$ 3,837.48
4-016D-001	SKILLINGS, DAVID & LISA	78,000	213,000	20,000	271,000	\$ 3,674.76
3-007	SMALL, FREDRICK L & WANDA	88,000	213,000	20,000	281,000	\$ 3,810.36
3-037-001	SMITH, DAVID W, HEIRS OF	114,000	0	0	114,000	\$ 1,545.84
3-028	SMITH, HOWARD F JR & NICHOLS, EVELYN L	93,000	108,000	20,000	181,000	\$ 2,454.36
2-013	SMITH, JOEL	91,000	145,000	0	236,000	\$ 3,200.16
3-014-001	SMITH, PATRICIA A & RONALD J	86,000	164,000	0	250,000	\$ 3,390.00
7-010A	SMITH, RICHARD C	8,000	0	0	8,000	\$ 108.48
3-016	SMITH, RUTH S	112,000	114,000	26,000	200,000	\$ 2,712.00
3-020	SMITH, WALKER, HEIRS OF	147,000	188,000	0	335,000	\$ 4,542.60
3-037-002	SOUCY, BRIAN D	93,000	211,000	0	304,000	\$ 4,122.24
2-012D-006	SOULE, BARTON & PATRICIA	88,000	151,000	20,000	219,000	\$ 2,969.64
5-046	SOULIERE, CLAIRE D & MICHAEL A	9,000	0	0	9,000	\$ 122.04
5-032	SOULIERE, MICHAEL	156,000	230,000	20,000	366,000	\$ 4,962.96
5-044	SOULIERE, MICHAEL & CLAIRE	69,000	0	0	69,000	\$ 935.64
5-032-003	SOULIERE, MICHAEL A & CLAIRE D	89,000	0	0	89,000	\$ 1,206.84
2-075D	SPARKS, ERNEST C SR & DONNA M	70,000	95,000	20,000	145,000	\$ 1,966.20
2-014D-011	ST AMAND, NOLAN J	88,000	157,000	0	245,000	\$ 3,322.20
8-008T-009	ST LOUIS, CHARLES	0	42,000	20,000	22,000	\$ 298.32
3-066-003	ST OURS, NICHOLAS D & AMBER M	1,000	0	1,000	0	\$ -
3-056	ST PIERRE, WILLIAM V	126,000	153,000	20,000	259,000	\$ 3,512.04
5-029-005A	STAGG, JESSICA M & SAMUEL E	53,000	0	0	53,000	\$ 718.68
4-045	STARBIRD, JOANN J & DAVID W	250,000	373,000	20,000	603,000	\$ 8,176.68
2-065-004	STEARNS, JASON W	88,000	142,000	0	230,000	\$ 3,118.80
4-016D-011	STEEVES, JAMES D II & JENNIFER C	73,000	452,000	20,000	505,000	\$ 6,847.80
3-008	STEEVES, MICHAEL E & BELANGER, CAROLYNNE A	88,000	147,000	26,000	209,000	\$ 2,834.04
5-019-004	STEFFAN, KATHLEEN	72,000	161,000	20,000	213,000	\$ 2,888.28
3-004D-002	STEINDL, ANDREW G & TERESA R, TRUSTEES	102,000	371,000	20,000	453,000	\$ 6,142.68
7-023	STEWART, DARRELL F	77,000	162,000	26,000	213,000	\$ 2,888.28
2-037	STOKES, CARRIE L	84,000	80,000	20,000	144,000	\$ 1,952.64
6-051-003	STONE, KEITH & KELLY	91,000	211,000	20,000	282,000	\$ 3,823.92
6-051-005	STONE, KEITH W & KELLY M	77,000	178,000	0	255,000	\$ 3,457.80
8-020T-007	STOVER, ROBERT CHARLES	0	22,000	0	22,000	\$ 298.32
8-018	STUART, BILLIE-JO	77,000	122,000	0	199,000	\$ 2,698.44
1-012D-018	STUBINSKI, SCOTT B	98,000	189,000	20,000	267,000	\$ 3,620.52
3-016-001	STURDEVANT, NANCY J	95,000	163,000	20,000	238,000	\$ 3,227.28
8-013D-004	STURDIVANT, HANNAH K	104,000	198,000	20,000	282,000	\$ 3,823.92
4-001	SUGHRUE, BARTHOLOMEW J III	152,000	160,000	0	312,000	\$ 4,230.72
4-001-003	SUGHRUE, BARTHOLOMEW J III & BRANDAN J	3,000	0	0	3,000	\$ 40.68
4-001-006	SUGHRUE, BRANDAN J	182,000	0	0	182,000	\$ 2,467.92

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
4-001-002	SUGHRUE, BRANDAN J & CATHLEEN A	57,000	222,000	20,000	259,000	\$ 3,512.04
4-001-005	SUGHRUE, GARRETT	110,000	238,000	20,000	328,000	\$ 4,447.68
4-001-004	SUGHRUE, PATRICK M	111,000	320,000	20,000	411,000	\$ 5,573.16
3-043A	SULLIVAN, NANCY A & RICHARD R JR - TIC	91,000	323,000	26,000	388,000	\$ 5,261.28
5-056-001	SUPPORT SOLUTIONS INC	95,000	251,000	346,000	0	\$ -
3-064-014	SWAN POND SUBDIVISION HOMEOWNERS' ASSOCIATION	1,000	0	1,000	0	\$ -
4-030F-005	SWAN, CAROL	137,000	244,000	20,000	361,000	\$ 4,895.16
5-006-001	SWAN, CAROL	75,000	0	0	75,000	\$ 1,017.00
5-005-003	SWAN, SAMUEL D	54,000	0	0	54,000	\$ 732.24
4-030F-004	SWAN, TIMOTHY & RINKS-SWAN, SHELLENE	136,000	201,000	0	337,000	\$ 4,569.72
7-007-006	SWEENEY, PATRICK W	135,000	286,000	20,000	401,000	\$ 5,437.56
6-041D-002	SYLVAIN, MAURILLE O & MARIANNE C	84,000	260,000	0	344,000	\$ 4,664.64
2-038	SYLVESTRE, ARLINE	93,000	75,000	20,000	148,000	\$ 2,006.88
5-015	SYLVESTRE, DONALD W JR & PENDLETON, DAVID S	100,000	303,000	20,000	383,000	\$ 5,193.48
6-044D-002	TANGNEY, SUSAN M & PATRICK J	155,000	294,000	20,000	429,000	\$ 5,817.24
8-010	TANGUAY, DAVID L & DEBORAH L	130,000	94,000	20,000	204,000	\$ 2,766.24
2-014D-016	TANGUAY, KEVIN C	88,000	171,000	0	259,000	\$ 3,512.04
4-016D-002	TARA ESTATES ASSOCIATION	39,000	0	39,000	0	\$ -
6-047	TARBOX, CAROLINE W	100,000	140,000	20,000	220,000	\$ 2,983.20
2-031-001	TARBOX, PETER & KATHLEEN LYNN	93,000	145,000	0	238,000	\$ 3,227.28
6-050	TARDIFF, RICHARD H	184,000	0	0	184,000	\$ 2,495.04
6-049	TARDIFF, RICHARD H & LOUISE	84,000	170,000	20,000	234,000	\$ 3,173.04
6-050-001	TARDIFF, RICHARD H & LOUISE R	94,000	0	0	94,000	\$ 1,274.64
5-013-010	TARTRE, MARGARET A	91,000	131,000	20,000	202,000	\$ 2,739.12
2-023-001	TAYLOR, GEORGE J & COLLEEN M	67,000	178,000	0	245,000	\$ 3,322.20
7-007-001	TAYLOR, GERALD & CHERYL	91,000	182,000	20,000	253,000	\$ 3,430.68
2-075E	TAYLOR, JAMES P & CHRISTINE C, TRUSTEES	73,000	137,000	20,000	190,000	\$ 2,576.40
2-075	TAYLOR, STACEY L	98,000	132,000	20,000	210,000	\$ 2,847.60
2-081	TAYLOR, STACEY L	87,000	0	0	87,000	\$ 1,179.72
9-008	TENNEY, TIMOTHY H & CYNTHIA J	88,000	164,000	20,000	232,000	\$ 3,145.92
3-059-003	THE RICHARD D LABONTE & JEAN E LABONTE LIV TR	1,000	0	1,000	0	\$ -
3-071-002	THEBARGE, MARK R & PATRICIA H	99,000	204,000	20,000	283,000	\$ 3,837.48
1-012D-003	THERIAULT, KIRK W & RAE B	90,000	155,000	20,000	225,000	\$ 3,051.00
2-021D-015	THOMAS, MICHELLE A	96,000	129,000	20,000	205,000	\$ 2,779.80
7-028	THOMEN, ANDREW & WAKEFIELD, REBECCA K	75,000	125,000	20,000	180,000	\$ 2,440.80

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
4-012-002	THOMPSON, WILLIAM A & LAURIE C	91,000	241,000	20,000	312,000	\$ 4,230.72
7-005	TIBBETTS, JILL M & DAVID	86,000	99,000	20,000	165,000	\$ 2,237.40
3-064-011	TIMMONS, AUDREY	85,000	154,000	0	239,000	\$ 3,240.84
6-003-001	TOOTHAKER, RICHARD A	94,000	269,000	20,000	343,000	\$ 4,651.08
8-026	TOZIER, GREGORY A	67,000	9,000	0	76,000	\$ 1,030.56
8-029	TOZIER, GREGORY A	90,000	87,000	20,000	157,000	\$ 2,128.92
2-016	TOZIER, RICHARD C	88,000	87,000	0	175,000	\$ 2,373.00
5-025	TRACY, MICHAEL A & DIANA K	110,000	115,000	0	225,000	\$ 3,051.00
5-035A-001	TRASK, JAMES R	70,000	306,000	20,000	356,000	\$ 4,827.36
5-021-002	TRASK, JASON W & ABAGAIL J	72,000	185,000	0	257,000	\$ 3,484.92
5-021-005	TRASK, KIM	74,000	185,000	0	259,000	\$ 3,512.04
2-012D-005	TRAYNOR, TIMOTHY J & KATHY L	88,000	111,000	20,000	179,000	\$ 2,427.24
4-039-007	TREMBLAY, ROBERT R & LINDA M	100,000	271,000	20,000	351,000	\$ 4,759.56
5-017	TRIPP, NORMAN F & BARBARA L AND TRIPP, CRAIG W & DEBORAH M	85,000	182,000	20,000	247,000	\$ 3,349.32
3-015D-010	TROTTIER, CARL & LORI	92,000	285,000	20,000	357,000	\$ 4,840.92
3-025-002	TUCKER, TERRANCE & JULIE W	91,000	159,000	26,000	224,000	\$ 3,037.44
7-001-001	TUKEY, ROBERT L JR	89,000	298,000	20,000	367,000	\$ 4,976.52
3-015D-008	TYSVER, PAUL G & SHERRY L	92,000	269,000	0	361,000	\$ 4,895.16
1-001	US GOVERNMENT	133,000	0	133,000	0	\$ -
4-005-002	VALENTE, JAMES A	112,000	127,000	20,000	219,000	\$ 2,969.64
3-004D-003	VANDERMEER, JAYSON & REBECCA	112,000	288,000	20,000	380,000	\$ 5,152.80
5-028-004	VEZINA, DERRICK D & LAURIE A	92,000	162,000	0	254,000	\$ 3,444.24
5-035A-007	VIEIRA, ANTONIO J & MARIA E	70,000	295,000	0	365,000	\$ 4,949.40
3-009	VIGUE PROPERTY MANAGEMENT LLC	119,000	118,000	0	237,000	\$ 3,213.72
1-017-001	VIGUE, CHRISTOPHER R & REBECCA	135,000	333,000	20,000	448,000	\$ 6,074.88
3-067A	VOISINE, NORMAND & PATRICIA L	116,000	138,000	20,000	234,000	\$ 3,173.04
2-011-001	WADDINGTON, MICHAEL & JULIE	70,000	122,000	20,000	172,000	\$ 2,332.32
2-011-002	WADDINGTON, MICHAEL ROY	81,000	221,000	20,000	282,000	\$ 3,823.92
2-059A	WALKER, KARLYN & CARL	67,000	0	0	67,000	\$ 908.52
2-063	WALKER, KARLYN E & FREEMAN, LESLIE L - TIC	91,000	70,000	20,000	141,000	\$ 1,911.96
6-004-002	WALLS, BRIAN S & KIMBERLY G	91,000	229,000	20,000	300,000	\$ 4,068.00
4-015-001	WALLS, GARDNER R & MARILYN J	91,000	222,000	26,000	287,000	\$ 3,891.72
2-014B-002	WALSH, CARL D	88,000	139,000	20,000	207,000	\$ 2,806.92
5-030	WALTON, KATHY A	87,000	144,000	20,000	211,000	\$ 2,861.16
3-019	WALTON, MARK A & ROBIN K	119,000	273,000	20,000	372,000	\$ 5,044.32
5-015-001B	WARREN, PETER J & JOAN H	91,000	345,000	26,000	410,000	\$ 5,559.60

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
3-023-004	WATERHOUSE, JAMES C III & JAYNE L	116,000	398,000	20,000	494,000	\$ 6,698.64
3-024	WATERHOUSE, JAMES C JR & JOAN	120,000	101,000	20,000	201,000	\$ 2,725.56
3-023-002	WATERHOUSE, JEREMY C & SAMANTHA E	91,000	192,000	20,000	263,000	\$ 3,566.28
3-023-003	WATERHOUSE, JOEL S & CYR, KEVIN J	91,000	212,000	0	303,000	\$ 4,108.68
3-023-001	WATERHOUSE, JOHN M	93,000	172,000	20,000	245,000	\$ 3,322.20
4-036	WATERHOUSE, THERESA C	70,000	167,000	20,000	217,000	\$ 2,942.52
2-012D-008	WEAVER, JUDITH M & RONALD M V	88,000	149,000	20,000	217,000	\$ 2,942.52
5-037	WELCH, NANCY R	88,000	60,000	20,000	128,000	\$ 1,735.68
5-041-008	WELLER, MARK K & LISA A	164,000	0	0	164,000	\$ 2,223.84
5-041D-003	WHEELER, JESS P & HARRIS, JENNIFER H	74,000	105,000	20,000	159,000	\$ 2,156.04
1-012D-036	WHITEHURST, JOSEPH & TAMARAH	106,000	176,000	20,000	262,000	\$ 3,552.72
3-043G-001	WHITNEY, DARRELL & LISA	74,000	422,000	20,000	476,000	\$ 6,454.56
4-016F	WIEGNER, GAIL K & ALLEN W, TRUSTEES	77,000	261,000	0	338,000	\$ 4,583.28
2-011	WIGGAN, HOPETON O & LISA L	88,000	186,000	20,000	254,000	\$ 3,444.24
7-007-004	WILKINSON, CHARLES & ANNE	96,000	169,000	20,000	245,000	\$ 3,322.20
3-072-001	WILKINSON, DALE R & CHERYL A	22,000	0	0	22,000	\$ 298.32
5-032-015	WILLIAMS, NANCI A	75,000	152,000	0	227,000	\$ 3,078.12
3-015A	WINDING BROOK LANE ASSO INC	5,000	0	5,000	0	\$ -
5-045	WOLFSON, CHRISTIANNE	96,000	122,000	0	218,000	\$ 2,956.08
4-039-008	WOOD, RICHARD L JR & HOLDEN, LINDSAY J	91,000	385,000	20,000	456,000	\$ 6,183.36
3-067-002	WOOD, TIMOTHY G & CATHERINE M	88,000	53,000	0	141,000	\$ 1,911.96
1-012D-002	WOODWARD, LAURALEE	90,000	126,000	20,000	196,000	\$ 2,657.76
3-057A	WOODWARD, ROBERT R	89,000	56,000	20,000	125,000	\$ 1,695.00
3-043B-001	WOODWORTH, BRYAN L & PHYLLIS G	101,000	172,000	0	273,000	\$ 3,701.88
5-024	WOOSTER, HARRY M JR	98,000	114,000	20,000	192,000	\$ 2,603.52
4-030A	WORK, GLENDINE ANDERSON	127,000	173,000	0	300,000	\$ 4,068.00
5-005-004	WORK, GLENDINE ANDERSON	5,000	0	0	5,000	\$ 67.80
4-042	WORMWOOD, EDMOND W & MARGARET E	91,000	89,000	20,000	160,000	\$ 2,169.60
5-034-002	WORMWOOD, RONALD & SARAH	92,000	410,000	20,000	482,000	\$ 6,535.92
5-032-002	WORMWOOD, RONALD A & SARAH	79,000	0	0	79,000	\$ 1,071.24
5-034	WORMWOOD, RONALD A & SARAH	110,000	0	0	110,000	\$ 1,491.60

REAL ESTATE TAXPAYER LIST 2019

Map-Lot	Owner's Name	Land	Building	Exemption	Assessment	Tax
5-049	WORMWOOD, RONALD A & SARAH	4,000	0	0	4,000 \$	54.24
6-001-002	WORTHLEY, KEITH A	70,000	259,000	0	329,000 \$	4,461.24
2-021D-008	WRIGHT, DANA S & GLORIA J	101,000	149,000	20,000	230,000 \$	3,118.80
3-010	YORK COUNTY FISH & GAME CLUB	53,000	0	0	53,000 \$	718.68
3-011	YORK COUNTY FISH & GAME CLUB	66,000	0	0	66,000 \$	894.96
3-013	YORK COUNTY FISH & GAME CLUB	217,000	48,000	0	265,000 \$	3,593.40

PERSONAL PROPERTY TAX LIST 2019

#	Business/Owner Name	Property Value	BETE Exempt	Assessment	Tax
1	LEBLANC, EDWARD III	30,000	0	30,000	\$ 406.80
5	COLE FARM DAIRY INC	15,700	0	15,700	\$ 212.89
6	DAYTON SAND & GRAVEL INC	3,872,800	2,899,900	972,900	\$ 13,192.52
7	HARRIS, WILLIAM W & DIXIE A	59,600	0	59,600	\$ 808.18
8	HILL, C DAVID & ROSE MARIE	49,200	49,200	0	\$ -
11	PELLETIER, ADAM	28,400	0	28,400	\$ 385.10
12	MCLAUGHLIN, JOSEPH & MAXINE	10,000	0	10,000	\$ 135.60
17	GONNEVILLE, ROGER	17,300	0	17,300	\$ 234.59
22	DIRECTV LLC	20,500	0	20,500	\$ 277.98
24	TIME WARNER CABLE NORTHEAST LLC	519,400	0	519,400	\$ 7,043.06
33	POIRIER, THEODORE M	10,300	0	10,300	\$ 139.67
35	LEBLANC, EDWARD III & SARAH	9,500	0	9,500	\$ 128.82
38	GONNEVILLE, DONNA & ROGER	10,400	0	10,400	\$ 141.02
40	PINET, WILLIAM	13,400	0	13,400	\$ 181.70
41	SOULIERE SERVICES LLC	31,700	0	31,700	\$ 429.85
42	ANDY'S AGWAY INC	12,200	0	12,200	\$ 165.43
44	MESERVE, CLEMENT JR	33,900	32,000	1,900	\$ 25.76
45	HARRIS, KEITH	25,100	22,500	2,600	\$ 35.26
46	HARRIS, CLINTON A	33,000	0	33,000	\$ 447.48
48	AHEARN, FREDERICK J	8,400	0	8,400	\$ 113.90
50	PIERSONS NURSERIES INC	173,000	0	173,000	\$ 2,345.88
51	TANGUAY, DAVID	10,200	0	10,200	\$ 138.31
53	FITZPATRICK, PAUL W JR	11,400	0	11,400	\$ 154.58
56	JACKSON, LEON & TINA	43,400	42,900	500	\$ 6.78
60	HOOD, JOHN N	19,600	0	19,600	\$ 265.78
62	LECLERC, NORMAND R	18,500	0	18,500	\$ 250.86
65	BOILING SPRING LANDSCAPE INC	145,800	0	145,800	\$ 1,977.05
66	POIRIER, PAUL	15,800	0	15,800	\$ 214.25
69	RICKSHAW DEVELOPMENT CORP	7,400	4,700	2,700	\$ 36.61
86	DANCAUSE, BRIAN	37,400	0	37,400	\$ 507.14
87	SAWYER, JEFFREY P	5,900	0	5,900	\$ 80.00
90	COLE, ALBERT P JR	6,700	0	6,700	\$ 90.85
91	SEVIGNY, MATTHEW	37,400	0	37,400	\$ 507.14
93	LITTLEFIELD, SCOTT & MICHELLE	7,900	0	7,900	\$ 107.12
96	MAINE FIBER COMPANY INC	5,300	0	5,300	\$ 71.87
99	CUSHMAN, HOWARD	16,500	16,500	0	\$ -
115	MAINE RSA #1	56,000	0	56,000	\$ 759.36
117	BLI RENTALS LLC	17,300	0	17,300	\$ 234.59

CODE ENFORCEMENT OFFICE REPORT 2019

BUILDING PERMITS ISSUED

5	Additions	10	Single Family Home
5	Accessory Structure	6	Garage
4	Decks	3	Solar Panes

PLUMBING PERMITS ISSUED

(17) External Permits

(19) Internal Permits

Permits are needed for any change, addition or modification in construction (other than cosmetic changes) to structural members of buildings such as bearing walls, columns, beams and girders. Also, for sheds, foundations, pools (in-ground), chimneys, fireplaces, demolition, signs, remodeling projects and any plumbing projects.

I want to remind everyone to be sure to have your street numbers located where they are visible from the road. If you ever need to call 911, they can't help you if they can't find you.

Respectfully Submitted:
Jim Roberts, Code Officer

The Town of Dayton Zoning Ordinance can be found on the town's website under Ordinances.

www.dayton-me.gov

DAYTON HISTORICAL PRESERVATION COMMITTEE

Annual Report for the Fiscal Year Ending June 30, 2019

The Dayton Historical Society was originally founded in 2001 by a small group of like minded citizens with the goal of researching, identifying and preserving Dayton's history from its incorporation on April 7, 1854.



Union Falls Road covered bridge across the Saco River to Buxton

In 2014, the society became a Town committee and was renamed the Dayton Historical Preservation Committee. Today the Committee consists of five members, who are appointed by the Board of Selectman.

Meetings are held on the last Tuesdays of February, April, June, August, October and November. Meetings are posted on the calendar on the Town's website. All of Dayton's residents are welcome to attend the meetings and participate in the Committee's many ongoing projects.

The Committee is also continuing its work in locating and identifying the dozens of small hidden cemeteries located throughout Dayton. The Committee is working towards preserving these plots, identifying those laid to rest and mapping their locations for future generations.

With the gracious financial support from the Town of Dayton, the Committee also raises funds through bake sales, online sales and donations from the community to continue with the many projects the Committee is working on.

For more information, or if you are interested in volunteering or serving in any capacity please contact the Dayton Historical Preservation Committee at the Dayton Town Hall or by email at historical@dayton-me.gov.

DAYTON PARKS & RECREATION

Annual Report for the Fiscal Year Ending June 30, 2019

Dayton Parks and Recreation (DPR) wrapped up another successful year in 2019 having executed many programs and events in our small but mighty community.

We started the year off with a bang or should we say “dodge” with our first ever edition of a mother/son Dodgeball tournament. We had such a successful turnout and to say Dayton Moms are competitive would be an understatement! This idea was created to balance the Father/Daughter Dance that is annually held in the fall in partnership with the Hitching Post. Many families dress up and lace up their best dancing shoes for this wildly anticipated event which proved to be another great success in 2019.

DPR continues it’s mission to provide ways to keep children and families active in the community and help continue to develop athletic skills to last a lifetime. We do this through our soccer and basketball programming as well as the annual Dayton Community 5K which provides an opportunity for the entire family to get outside, get active and utilize one of the many spaces we have to support this mission.

Our collaboration efforts with the Goodwin Mills Fire Department and Lyman Parks and Recreation generated another fantastic Dayton/Lyman Memorial Day Parade which we continue to look forward to each year. We additionally look for other ways that we can work together to provide opportunities for the community.

Our efforts each year could never be possible without the participation and generosity of all of you. With that, we would like to extend a sincere thank you to our supporters whether it’s in the form of participation, volunteering, donations, sponsorships or simply continuing to be an advocate for our parks and recreation programming.

2020 surely brings with it new challenges with social distancing, event restrictions and programming cancellations, but we encourage you all to stay positive and be on the lookout for ways that Dayton Parks and Recreation plan to spread some cheer and support our class of 2020 graduating seniors!

Respectfully submitted,

Reegan Hebert, Parks & Recreation Committee Member

DAYTON PLANNING BOARD ANNUAL REPORT

Fiscal Year Ending June 30, 2019

The members of the Dayton Planning Board were active in several areas during the fiscal year of July 1, 2019-June 30, 2020. The following is a summary of the year's work:

Regular meetings:	15
Public Hearings:	1
Conditional Use Permits:	3 applications approved
Subdivisions:	No new subdivisions approved
Subdivision revisions:	No subdivision amendment applications approved

The Planning Board Chairman, Dan Plourde, resigned from the Planning Board in May 2019. Shannon Belanger was elected as the new Chairperson in June 2019. Christopher Belanger joined the Planning Board in June 2019 and Justin Lord joined the Planning Board in July 2019. John Boissonault, Darren Adams and Bruce Reynolds continue to serve as Planning Board members. Linda Hooper, Secretary, also resigned at the end of 2019. A new Secretary will be needed. The Planning Board continues to be supported by Jim Roberts, Code Enforcement Officer.

The Dayton Planning Board spent many hours reviewing and drafting new Subdivision Regulations for the Town of Dayton. The regulations were finalized at the end of 2019 and a public hearing was set to be held in early 2020. The Planning Board will create new subdivision application forms once the Subdivision Regulations are approved by the Planning Board.

The Planning Board is scheduled to meet on Tuesdays of each month, beginning at 6:30 PM at the Town Hall. The date and meeting information is available on the event section of the town web site at www.dayton-me.gov. Meetings are open to the public. A 2019 Meeting Calendar and Submission Deadline Calendar were created.

Public Hearings are held as needed and are advertised as required. They are also posted on the Town of Dayton web site, and the Town Office, as well as Social Media.

Those wishing to appear on the Planning Board agenda are asked to submit an Application Form detailing their request. Applications are available at Town Hall or on the Town's website under "Download Forms." Conditional Use Permit Applications and Subdivision Applications are available at the Town Hall. Copies of the Town's Zoning Ordinance and Subdivision Regulations are also available at Town Hall and on the Town's website.

Meeting minutes are available on the Town's website under "Committee/Board Minutes – Minutes-Planning Board."

Respectfully submitted, Dayton Planning Board

SACO RIVER CORRIDOR COMMISSION

“Communities Working Together To Protect Our Rivers”

The Saco River Corridor Commission (SRCC) was created with one purpose in mind-to protect the rivers in the Saco Basin and all that these rivers represent to the people that live and work here. The legislature provided the start and the performance standards to initiate the program and the cleanliness of the river is a testament to that effort. The Commission’s role is one of partnership. Each town has an opportunity to choose two people to represent them on the board and in this way, the Commission is functioning more as a local/regional group working to keep the water clean and to keep Maine looking like Maine. It’s a fact that many people come to Maine from other places. They arrive proclaiming how wonderful Maine is, the clean air, the clean water and all the trees which looks “nothing like where they are from”. Invariably, as areas are built up, the values that people sought out change, bringing inappropriate uses to the shore land are that can lead to land and water based problems.

The Town of Dayton is fortunate to have Sharon Martel and we welcome an alternate member to represent your town in her absence. In a practical sense, Commissioners give the Town of Dayton an opportunity to participate in the present and future development patterns throughout the entire corridor from Fryeburg to Saco. Clean, healthy water is Maine’s greatest asset. It’s hard to understate this important fact.

We are happy to report that we have concluded our nineteenth year of the Saco River Water Quality Monitoring Program. Currently, staff and volunteers monitor for dissolved oxygen, conductivity, pH, turbidity, temperature, total Kjeldahl nitrogen, total phosphorus, orthophosphate, Alkalinity and *Escherichia coli*. Our testing takes place on a bi-weekly schedule along the Saco, Ossipee, and Little Ossipee Rivers at 35 different locations during the months of May through September. All of the information relating to the past eighteen years of the Commission’s monitoring program can be found on our website located at www.srcc-maine.org. This information can be useful for Planning Boards, Code Enforcement Officers and developers in locating appropriate types of land uses close to the River.

The Commission’s job is to work with the communities in the Corridor to help keep the rivers clean and healthy. Copies of the water quality monitoring information is available or questions can be asked by calling Dalyn Houser, the Commission’s Executive Director. As always, if the town or citizen has a place on the river they believe should be tested, we would love to hear about it. The Commission office is located at 81 Maple Street in Cornish, Maine (Telephone 207-625-8123) and can be found on the web at www.srcc-maine.org.



Goodwins Mills Fire-Rescue
Office of the Fire Chief
481 Goodwins Mills Road
Lyman, Maine 04002-7524

April 30, 2020

RE: 2019 Report from the Fire Chief

To the Residents of Lyman and Dayton;

2019 was the department's busiest year on record. We responded to 861 emergency calls for service, evaluated 509 patients and transported 364 to local hospitals. We handled 181 reported fires, 95 technical rescues (including motor vehicle crashes) and 70 other responses. We also issued 1193 burning permits.

In October, Chief Roger S. Hooper was offered full time employment with the York County Emergency Management Agency as the Chief Fire and EMS Administrator. I want to thank Chief Hooper for over 41 years of dedicated service to the towns of Dayton and Lyman. For the last 8 years Chief Hooper has served honorably as your Fire Chief, Town Forest Warden, and Lyman's Emergency Management Director.

I have lived in the community for the past 16 years, and this is where my wife and I have decided to raise our family. I have been an active member of the Department for more than 19 years. I have risen through the ranks from Firefighter to Lieutenant, Captain and prior to being name Fire Chief I served as the Assistant Fire Chief. Additionally, I have been a licensed Paramedic for 10 years and worked full-time with the South Portland Fire Department.

I am excited about this opportunity to serve the residents, businesses and visitors of these two great towns. I am just as excited to lead one of the most professional fire department in the State. We are committed to providing the best customer service possible to any and all requesting our services. As a resident of Lyman, I take great pride in leading the Goodwin's Mills Fire Rescue.

This year's budgeting process, including capital planning, quickly became challenging in the face of the COVID-19 pandemic. Despite this, we have presented a fiscally responsible budget taking into account the needs of the community, and our ability to provide a high level of emergency services.

My detailed annual report for 2017 is posted at www.gmfd.org click on "Chief's Reports" That report shows in detail the number and types of calls we responded to, equipment usage and other statistical information.

Sincerely,

Mathiew J. Duross
Fire Chief

*Serving the Communities of Lyman and Dayton,
Maine since 1949*



MAINE STATE POLICE
TROOP A
502 Waterboro Road

May 4, 2020

To the Community we serve:

The Maine State Police-Troop A is located at 502 Waterboro Road in Alfred, Maine. The State Police barracks consists of a troop commander, three sergeants, three corporals and eleven troopers who provide law enforcement services for five towns in York County. Lieutenant Ross was the Internal Affairs / Professional Standards Sergeant prior to his promotion in 2015. He has been with the State Police over 17 years where he patrolled and worked as a Detective in York County for the first half of his career. Lieutenant Ross had previously served with the Portland Police Department and the New York City Police Department.

Also, within the confines of the Troop A barracks are detectives with the Maine State Police Major Crimes Unit, Maine Warden Service and the Maine Fire Marshal's Office. All members of the Troop work closely with these units to aid and support when needed.

The State Police bring several other resources to the law enforcement and public safety platform for the town of Dayton and surrounding communities. The State Police Specialty Teams are the best in the state and include a Tactical Team, Evidence Response Team, Underwater Recovery Team, Bomb Team, Air Wing, Canine Team (3 Dogs assigned to Troop A), Crisis Negotiation Team and the Incident Management Team (handle large scale events). In addition to Specialty Teams the State Police Commercial Vehicle Unit has several Troopers assigned to the York County area which will assist patrol units when necessary.

Troop A supported patrol coverage for Dayton during 2019 with the use of special traffic details for OUI, distracted driving, seatbelt, and speed enforcement. We also continued to partner with our surrounding police agencies to assure that collaboration and information sharing is maintained as an important part of our investigative and preventative efforts for Dayton.

The Town of Dayton should also be aware that Troop A now has three canine officers, three troopers on the State Police Tactical Team, one drug recognition technician, one negotiator and one firearm instructor. We also have several troopers that are highly skilled in several other areas not the least of which is crisis intervention for persons suffering from mental illness.

During 2019 the State Police, Troop A – continued to work with the Selectpersons, community and businesses of Dayton to assure several annual events were conducted in a safe, successful manner. The collaboration with all entities involved is a good example of assuring the public's safety through cooperation and community partnerships. Working together will assure the upcoming year will reflect our best efforts to keep Dayton safe.

Should anyone have questions regarding this report or any other related activity for the Town of Dayton please feel free to contact us at Maine State Police - Troop A, 502 Waterboro Road, Alfred, Maine, 04002 or by calling 207-459-1300.

Submitted by: Lt. William Ross, Troop Commander, Maine State Police Troop A

DAYTON CONSOLIDATED SCHOOL FACULTY

Principal	Kim Sampietro	Secretary	Linda Hooper
Kindergarten	Morgan Austin	Grade 3	Nancy Nadeau
Grade 1	Nancy Cartier	Grade 4/5	Chelsea Fay Amanda Martin
Grade 2	Reba Walton		Sandy Trask

Special Education	Shannon Cavanaugh
	Kristina Patterson
Speech	Kristin Cataldi
Art	Justine Frappier
Computer/STEM/PE	Jill Keimach
Instructional Strategist/Title I	Deidre Braley
Music	Monica Moore
Guidance Counselor	Heather Balfour
Social Worker/Behavior Specialist	
Educational Technicians	Patricia Armstrong
	Jefferson Coniaris
	Elizabeth Cartier
	Sara Dulong
	Nancy Van Tassell
Occupational Therapist	Nancy Buch
Librarian	Laci Erikson
Nurse	Jennifer Aguirre
Kitchen	Patti Danis
	Dolores Bedard
Custodians	Debbie Carter
	Shane Doucette
	Homer Grant
Bus Drivers/Aide	Steve Kerner
	Robert Northrup
	Denise Bastarache
	Ann Lantange
	Karin West
Gifted & Talented	Suzanne Tighe
School Psychologist	Jennifer McVeigh
Physical Therapy	Nancy Valcourt



WAGES & SALARIES FISCAL YEAR 2019

Animal Control Officer	Kristin Russell-Perkins	\$4,606.00
Assessor	Alexander Konczal	\$18,375.00
Ballot Clerks	Valerie Cole	\$194.25
	Sharon LeBlanc	\$65.00
	Marjorie Lord	\$131.00
	Tamara Pisani	\$71.50
	Joan Warren	\$131.00
Board of Selectmen	Scott Littlefield	\$4,997.54
	Daniel E. Gay	\$4,437.53
	Jarod Harriman	\$4,250.00
CEO/Building Inspector/Plumbing Inspector/Constable/Deputy General Assistance	Jim Roberts	\$39,586.79
Cleaning Staff	Heather Lavoie	\$5,428.13
Deputy Town Clerk/Tax Collector	Jessica Brackett	\$1,077.27
Moderator	Christopher Belanger	\$68.75
Planning Board Clerk	Linda Bristol	\$1,211.00
Planning Board Members	Darren Adams	\$250.00
	Shannon Belanger	\$1,108.13
	John Boissonnault	\$237.50
	Daniel Plourde	\$218.75
	Bruce Reynolds	\$165.63
Road Commissioner	Michael Souliere	\$2,500.00
School Board Members	Matthew Cook	\$1,500.00
	Denis Elie	\$2,000.00
	Arelle Harris	\$1,125.00
	Susan Sydnor	\$375.00
Tax Collector	Yvonne Shaw	\$22,843.94
Town Clerk	Victoria Rochefort	\$19,174.64
Treasurer/Selectmen Clerk/General Assistance	Angela Cushman	\$26,404.89

TOTAL \$162,534.24

TOWN OF DAYTON

DAYTON, MAINE

FINANCIAL AUDIT REPORT

JUNE 30, 2019

**TOWN OF DAYTON
DAYTON, MAINE
JUNE 30, 2019**

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Smith & Associates, CPAs

A Professional Association

500 US Route One, Suite 102 • Yarmouth, Maine 04096
Ph (207) 846-8881 • Fax (207) 846-8882
www.smithassociatescpa.com

REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Town Selectmen and Treasurer
TOWN OF DAYTON
Dayton, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Dayton, Maine as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

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.

Auditors' 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 of material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 financial statements in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Dayton as of June 30, 2019 and the changes in financial position and, where applicable, cash flows thereof and budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

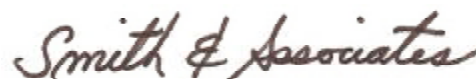
As disclosed in Note 18, for the year ended June 30, 2019 the Town of Dayton was able to obtain actuarial data and reporting with respect to its School Department's group health insurance plan allowing it to record relevant other post-employment ("OPEB") financial statement elements arising from the application of GASB Statement No. 75 to that plan. In establishing these balances, it was necessary for the Town to restate its governmental activities net position as of June 30, 2018, resulting in a reduction of that net position in the amount of \$357,696. Our opinion is not modified with respect to this matter.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis, Schedule of the Town's Proportionate Share of Net Pension Liability, Schedule of Town Pension Contributions, and Schedules III, IV and V (relating to OPEB plans) be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the 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 response to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because of the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

The Schedule of Expenditures of Federal Awards is the responsibility of management and was 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 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



SMITH & ASSOCIATES, CPAs
A Professional Association

Yarmouth, Maine
February 6, 2020

MANAGEMENT DISCUSSION AND ANALYSIS

This Management Discussion and Analysis is an analysis of the financial condition and operating results of the town for the fiscal year ended June 30, 2019 written by town management. The purpose is to foster increased interest from citizenry and taxpayers and to provide an easily read overview of the town's financial condition in conjunction with the audited financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the Town of Dayton exceeded its liabilities at the close of the most recent fiscal year by \$5,992,502 per Exhibit I (net position).
- At the close of the current fiscal year, the Town of Dayton's governmental funds reported combined ending fund balances of \$3,612,735 representing an increase of \$839,824 over the prior year, per Exhibit III.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Town of Dayton's financial statements. The Town's financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-Wide Financial Statements: The *government-wide financial statements* are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* (Exhibit I) presents information on all of the Town's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *Statement of Activities* (Exhibit II) presents revenue and expenses and shows how the government's net position changed during the most recent fiscal year. All changes in net position are reported in a manner similar to the approach used by a private-sector business in that revenues are recognized when earned or established criteria are satisfied and expenses are reported when incurred. Accordingly, revenues are reported even when they may not be collected for several months after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period.

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities), if applicable. Currently the Town conducts no activities which qualify for treatment as business-type activities.

Fund Financial Statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Dayton, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can currently be divided into two categories: governmental funds and fiduciary funds.

Governmental funds – Most of the Town’s basic services are reported in governmental funds, which focus on how money flows into and out of those funds and balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town’s general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town’s programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation at the bottom of the fund financial statements.

Fiduciary funds – When the Town holds and/or manages assets and executes financial transactions on behalf of other parties, these amounts and activities are typically reported in fiduciary funds, and are accounted for using the full accrual basis of accounting, which is the same basis of accounting used in preparing the government-wide financial statements discussed earlier. However, as these assets, liabilities and activities are for the benefit of parties other than the Town and its citizenry in a broad sense, these amounts are not included in the government-wide financial statements, but are presented in a separate set of financial statements included within the attached report.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

COMPARATIVE DATA

The following tables provide a summary of the Town of Dayton’s net position and statement of activities for the year ended June 30, 2019, with comparative data for the previous year. Net position serves as a useful indicator of the Town’s financial position. Changes in net position generally indicate the direction (positive and negative) of the Town’s financial position over time. Note that the following information excludes the Town’s fiduciary fund amounts.

COMPARATIVE DATA (CONTINUED)

TOWN OF DAYTON'S NET POSITION

Condensed Statement of Net Position	Governmental Activities	
	30-Jun-19	30-Jun-18 (Restated)
Assets		
Current and Other Assets	\$ 4,162,525	\$ 3,396,380
Capital Assets	<u>4,304,297</u>	<u>3,674,578</u>
Total Assets	<u>\$ 8,466,822</u>	<u>\$ 7,070,958</u>
Deferred Outflows of Resources	<u>\$ 61,073</u>	<u>\$ 93,012</u>
Liabilities		
Current and Other Liabilities	\$ 698,190	\$ 638,048
Long Term Liabilities	<u>1,789,015</u>	<u>798,271</u>
Total Liabilities	<u>\$ 2,487,205</u>	<u>\$ 1,436,319</u>
Deferred Inflows of Resources	<u>\$ 48,188</u>	<u>\$ 48,964</u>
Net Position		
Net Investment in Capital Assets	\$ 2,743,914	\$ 3,220,828
Restricted	72,215	85,299
Unrestricted	<u>3,176,373</u>	<u>2,372,560</u>
Total Net Position	<u>\$ 5,992,502</u>	<u>\$ 5,678,687</u>

A significant portion of the Town's net position reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Town's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* \$3,176,373 may be used to meet the governments' ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Town is able to report positive balances in all three categories of net position. The same situation held true for the prior year. The Town's net position increased by \$313,815 during the current fiscal year as per Exhibit II.

COMPARATIVE DATA (CONTINUED)

TOWN OF DAYTON'S CHANGES IN NET POSITION

Condensed Statement of Activities	Governmental Activities	
	30-Jun-19	30-Jun-18 (Restated)
Revenues:		
<i>Program Revenues</i>		
Charge for Services	\$ 81,846	\$ 123,196
Operating Grants and Contributions	2,425,145	2,615,823
Capital Grants and Contributions	0	0
<i>General Revenues</i>		
Property and Other Taxes	3,924,727	3,794,107
Grants and Contributions Not Restricted to Specific Programs	225,351	212,333
Unrestricted Investment Earnings	88,462	43,181
Miscellaneous	<u>7,783</u>	<u>2,798</u>
Total Revenues	<u>\$6,753,314</u>	<u>\$6,791,438</u>
Expenses		
General Government	\$ 271,207	\$ 268,710
Public Works and Sanitation	488,477	373,642
Public Safety	183,727	235,536
Health and Welfare	1,040	2,475
Education	5,104,541	5,101,483
Culture and Recreation	9,854	15,764
Fixed Charges	148,321	172,280
Interest	35,420	9,047
Depreciation, Unallocated and Other	<u>196,912</u>	<u>115,057</u>
Total Expenses	<u>\$6,439,499</u>	<u>\$6,293,994</u>
Increase (Decrease) In Net Position	<u>\$ 313,815</u>	<u>\$ 497,444</u>
Net Position, July 1	\$5,678,687	\$5,538,939
Prior Period Adjustment – OPEB	<u>0</u>	<u>(357,696)</u>
Net Position, June 30	<u>\$5,992,502</u>	<u>\$5,678,687</u>

ANALYSIS OF OVERALL FINANCIAL POSITION AND RESULTS OF OPERATIONS

The Statement of Activities indicates that the total revenues exceeded total expenses by \$313,815, contributing to a strong overall financial position for the year ended June 30, 2019.

ANALYSIS OF SIGNIFICANT INDIVIDUAL FUND BALANCES, TRANSACTIONS AND CHANGES IN FUND BALANCES

General Fund – Revenues were in excess of expenditures and then decreased by net transfers of \$167,659 increasing the fund balance to \$1,959,566. While the amount of fund balance that any town needs to maintain is debatable, this amount is reasonable by most standards.

School Department – This fund balance decreased by \$98,387 to \$607,901 at June 30, 2019.

Other Governmental Funds – On a combined basis these fund balances increased compared to last year's total by \$531,353, to \$1,045,268, with most of this growth (in the amount of \$394,378) occurring within the new Road Bond Fund, presented this year as a major fund.

GENERAL FUND BUDGETARY HIGHLIGHTS

As presented in Exhibit VII, actual revenues exceeded budget by \$33,860 and actual expenditures were kept under budget by \$341,121 producing a favorable variance on a net basis of \$374,981. Approximately 60% of operating revenue for the Town comes directly from our residents through Property and Excise taxes, and 83% of expenditures go directly to Education and York County Government.

CAPITAL ASSET AND DEBT**Capital Assets**

Additions to Capital Assets before depreciation totaled \$913,797 for the fiscal year ended June 30, 2019 and retirements, net of accumulated depreciation totaled \$87,166 for the current year. Depreciation expense was \$196,912 for this year. Included within this year's additions were significant road reconstruction costs and a school bus, plus several smaller items.

Debt

The Town's total debt increased by \$1,084,595 to \$1,527,227, resulting from the new road reconstruction bond in the face amount of \$1,150,000 plus financing for a new school bus, offset by normal principal payments against existing debt.

NEXT YEAR'S BUDGET AND OTHER CURRENTLY KNOWN FACTS AND CIRCUMSTANCES

The Town is well positioned financially as it heads into its next fiscal year. In recognition of this, the Town voted to appropriate \$175,000 of general fund balance to be utilized in the fiscal year ending June 30, 2020 to reduce property taxes which would otherwise need to be raised.

**TOWN OF DAYTON
STATEMENT OF NET POSITION
JUNE 30, 2019**

	<u>Primary Government Governmental Activities</u>
Assets	
Cash and Cash Equivalents	\$ 4,070,970
Taxes Receivable	10,198
Tax Liens Receivable	52,448
Accounts Receivable	26,330
Inventory	2,579
Capital Assets, Net of Accumulated Depreciation	<u>4,304,297</u>
Total Assets	\$ 8,466,822
Deferred Outflows of Resources	
Related to OPEB Plans	\$ 5,156
Related to Pensions	<u>55,917</u>
Total Deferred Outflows of Resources	\$ 61,073
Liabilities	
Accounts Payable	\$ 247,121
Accrued Expenses	236,801
Non Current Liabilities	
Due Within One Year	214,268
Due Greater Than One Year	<u>1,789,015</u>
Total Liabilities	\$ 2,487,205
Deferred Inflows of Resources	
Related to Property Taxes	\$ 16,271
Related to OPEB Plans	21,550
Related to Pensions	<u>10,367</u>
Total Deferred Inflows of Resources	\$ 48,188
Net Position	
<i>Net Investment in Capital Assets</i>	\$ 2,743,914
<i>Restricted</i>	
Special Revenue Funds	72,215
<i>Unrestricted</i>	<u>3,176,373</u>
Total Net Position	\$ 5,992,502

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT II

**TOWN OF DAYTON
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenue:</u>		<u>Net (Expense) Revenue and Changes in Net Position Primary Government</u>
<u>Primary Government</u>		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities				
General Government	\$ 271,207	\$ 53,226	\$ 0	\$ (217,981)
Public Works and Sanitation	488,477	0	27,692	(460,785)
Public Safety	183,727	0	3,218	(180,509)
Health and Welfare	1,040	0	0	(1,040)
Education	5,104,541	28,620	2,394,235	(2,681,686)
Culture and Recreation	9,854	0	0	(9,854)
Fixed Charges	148,321	0	0	(148,321)
Interest on Long-Term Debt	35,420	0	0	(35,420)
Depreciation - Unallocated	<u>196,912</u>	<u>0</u>	<u>0</u>	<u>(196,912)</u>
Total Governmental Activities	<u>\$ 6,439,499</u>	<u>\$ 81,846</u>	<u>\$ 2,425,145</u>	<u>\$ (3,932,508)</u>
General Revenues				
Property and Other Taxes				\$ 3,924,727
Grants and Contributions Not Restricted to Special Programs				225,351
Unrestricted Investment Earnings				88,462
Miscellaneous Revenues				18,449
Loss on Asset Disposal				<u>(10,666)</u>
Total General Revenues				<u>\$ 4,246,323</u>
Change in Net Position				<u>\$ 313,815</u>
Net Position – July 1, 2018, Previously Stated				\$ 6,036,383
Prior Period Adjustment				<u>(357,696)</u>
Net Position – July 1, 2018, Restated				<u>\$ 5,678,687</u>
Net Position – June 30, 2019				<u>\$ 5,992,502</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT III

**TOWN OF DAYTON
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019**

	General <u>Fund</u>	Dayton School <u>Department</u>	Road Bond <u>Fund</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Assets					
Cash and Cash Equivalents	\$ 3,597,492	\$ 0	\$ 394,378	\$ 79,100	\$ 4,070,970
Taxes Receivable	10,198	0	0	0	10,198
Tax Liens Receivable	52,448	0	0	0	52,448
Accounts Receivable	16,542	0	0	9,788	26,330
Inventory	0	0	0	2,579	2,579
Due From Other Funds	<u>0</u>	<u>1,035,270</u>	<u>0</u>	<u>606,839</u>	<u>1,642,109</u>
Total Assets	<u>\$ 3,676,680</u>	<u>\$ 1,035,270</u>	<u>\$ 394,378</u>	<u>\$ 698,306</u>	<u>\$ 5,804,634</u>
Deferred Outflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 3,676,680</u>	<u>\$ 1,035,270</u>	<u>\$ 394,378</u>	<u>\$ 698,306</u>	<u>\$ 5,804,634</u>
Liabilities, Deferred Inflows of Resources and Fund Balance					
Liabilities					
Accounts Payable	\$ 0	\$ 247,086	\$ 0	\$ 35	\$ 247,121
Accrued Expenses	61,439	164,459	0	0	225,898
Due to Other Funds	<u>1,578,904</u>	<u>15,824</u>	<u>0</u>	<u>47,381</u>	<u>1,642,109</u>
Total Liabilities	<u>\$ 1,640,343</u>	<u>\$ 427,369</u>	<u>\$ 0</u>	<u>\$ 47,416</u>	<u>\$ 2,115,128</u>
Deferred Inflows of Resources					
Unavailable Revenue – Property Taxes	<u>\$ 76,771</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 76,771</u>
Fund Balance					
<i>Nonspendable</i>					
Inventory	\$ 0	\$ 0	\$ 0	\$ 2,579	\$ 2,579
<i>Restricted</i>					
Special Revenues Funds	0	0	0	99,300	99,300
<i>Committed</i>					
Dayton School Department	0	607,901	0	0	607,901
Appropriated for FY 19/20	175,000	0	0	0	175,000
Capital Project Funds	0	0	394,378	574,092	968,470
<i>Assigned</i>					
Permanent Funds – Expendable	0	0	0	2,004	2,004
<i>Unassigned</i>					
School Lunch Program	0	0	0	(27,085)	(27,085)
General Fund	<u>1,784,566</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,784,566</u>
Total Fund Balance	<u>\$ 1,959,566</u>	<u>\$ 607,901</u>	<u>\$ 394,378</u>	<u>\$ 650,890</u>	<u>\$ 3,612,735</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 3,676,680</u>	<u>\$ 1,035,270</u>	<u>\$ 394,378</u>	<u>\$ 698,306</u>	<u>\$ 5,804,634</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT IV

**TOWN OF DAYTON
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
STATEMENT OF NET POSITION
JUNE 30, 2019**

Total Fund Balance – Total Governmental Funds		\$ 3,612,735
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because		
Capital Assets Used In Governmental Activities are Not Current Financial Resources and Therefore are Not Reported in the Governmental Funds Balance Sheet.		4,304,297
Interest Payable on Long-Term Debt Does Not Require Current Financial Resources. Therefore, Interest Payable is Not Reported as a Liability in Governmental Funds Balance Sheet.		(10,903)
Unavailable Property Tax Revenues are Not Available to Pay for Current Expenditures and, Therefore, are Deferred Inflows of Resources.		60,500
Long Term Liabilities are Not Due and Payable in The Current Period and Therefore They are Not Reported in The Governmental Funds Balance Sheet		
Due in One Year	\$ 214,268	
Due in More than One Year	1,346,115	
Net Pension Liability	64,665	
Net OPEB Liability	370,017	
Accrued Compensated Absence Pay	<u>8,218</u>	(2,003,283)
Deferred Outflows and Deferred Inflow Related to Defined Benefit Pension Plan and Defined Benefit OPEB Plans		<u>29,156</u>
Net Position of Governmental Activities		<u>\$ 5,992,502</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT V

TOWN OF DAYTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	General Fund	Dayton School Department	Road Bond Fund	Other Governmental Funds	Total Governmental Funds
Revenues					
Property and Other Taxes	\$ 1,296,260	\$ 2,638,467	\$ 0	\$ 0	\$ 3,934,727
Intergovernmental	256,261	2,173,964	0	141,932	2,572,157
On-Behalf Payments	0	104,548	0	0	104,548
Licenses, Permits and Fees	41,207	0	0	12,019	53,226
Charges for Services	0	0	0	28,620	28,620
Investment Income	76,808	0	10,326	1,328	88,462
Miscellaneous	17,517	61,658	0	13,741	92,916
Total Revenues	<u>\$ 1,688,053</u>	<u>\$ 4,978,637</u>	<u>\$ 10,326</u>	<u>\$ 197,640</u>	<u>\$ 6,874,656</u>
Expenditures					
<i>Current</i>					
General Government	\$ 271,806	\$ 0	\$ 0	\$ 0	\$ 271,806
Public Works and Sanitation	455,443	0	0	10,027	465,470
Public Safety	186,117	0	0	3,100	189,217
Public Health and Welfare	1,040	0	0	0	1,040
Education	0	4,945,380	0	189,783	5,135,163
Culture and Recreation	9,854	0	0	0	9,854
Debt Service	30,617	0	0	0	30,617
Fixed Charges	148,321	0	0	0	148,321
On-Behalf Payments	0	104,548	0	0	104,548
<i>Capital Outlay</i>	<u>10,338</u>	<u>84,342</u>	<u>799,105</u>	<u>52,455</u>	<u>946,240</u>
Total Expenditures	<u>\$ 1,113,536</u>	<u>\$ 5,134,270</u>	<u>\$ 799,105</u>	<u>\$ 255,365</u>	<u>\$ 7,302,276</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 574,517</u>	<u>\$ (155,633)</u>	<u>\$ (788,779)</u>	<u>\$ (57,725)</u>	<u>\$ (427,620)</u>
Other Financing Sources (Uses)					
Proceeds of Long-Term Debt	\$ 0	\$ 84,342	\$ 1,183,157	\$ 0	\$ 1,267,499
Increase In (Use Of) Inventory	0	0	0	(55)	(55)
Transfers In (Out)	<u>(167,659)</u>	<u>(27,096)</u>	<u>0</u>	<u>194,755</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>\$ (167,659)</u>	<u>\$ 57,246</u>	<u>\$ 1,183,157</u>	<u>\$ 194,700</u>	<u>\$ 1,267,444</u>
Net Change in Fund Balance	\$ 406,858	\$ (98,387)	\$ 394,378	\$ 136,975	\$ 839,824
Fund Balance – July 1, 2018	<u>1,552,708</u>	<u>706,288</u>	<u>0</u>	<u>513,915</u>	<u>2,772,911</u>
Fund Balance - June 30, 2019	<u>\$ 1,959,566</u>	<u>\$ 607,901</u>	<u>\$ 394,378</u>	<u>\$ 650,890</u>	<u>\$ 3,612,735</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF DAYTON
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

Net Change In Fund Balance – Total Governmental Funds \$ 839,824

Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because

Governmental Funds report Capital Outlays as Expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as Depreciation Expense. This is the amount of Capital Assets recorded in the current period, net of disposals. 907,797

Depreciation Expense on Capital Assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of Current Financial Resources. Therefore, Depreciation Expense is not reported as Expenditure in Governmental Funds. (196,912)

Change in Deferred Property Tax Revenue (10,000)

Book Value of Capital Assets Disposed of During the Year (87,166)

The Issuance of Long-Term Debt (e.g. Bonds, Leases, and Accrued Compensated Absence Pay) provides Current Financial Resources to Governmental Funds, while the repayment of the Principal of Long-Term Debt consumes the Current Financial Resources of Governmental Funds. Neither transaction, however, has any effect on Net Position. In addition, Governmental Funds report the effect of issuance cost, premiums, discounts, and similar items when Debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities. This Amount is the Net Effect of these differences in the treatment of Long-Term Debt and related items. (1,117,752)

Accrued Interest Expense on Long-Term Debt as Well as Accrued Compensated Absences are reported in the Government-Wide Statement of Activities and Changes in Net Position, But Do Not Require the Use of Current Financial Resources; Therefore, Accrued Interest Expense and Accrued Compensated Absence Expense are not Reported as Expenditures in Governmental Funds. (6,101)

Changes Between Deferred Inflows and Deferred Outflows Related to Pension Expenses and Net Pension Liability Due to Implementation of GASB No. 68 and OPEB Balances in Connection with GASB No. 75 (15,875)

Change In Net Position of Governmental Activities \$ 313,815

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT VII

**TOWN OF DAYTON
GENERAL FUND(a)
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues(b)	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Property and Other Taxes	\$ 3,718,804	\$ 3,718,804	\$ 3,934,727	\$ 215,923
Intergovernmental	2,809,478	2,809,478	2,430,225	(379,253)
Licenses, Permits and Fees	0	0	41,207	41,207
Charges for Services	0	0	0	0
Investment Income	0	0	76,808	76,808
Miscellaneous	<u>0</u>	<u>0</u>	<u>79,175</u>	<u>79,175</u>
Total Revenues	<u>\$ 6,528,282</u>	<u>\$ 6,528,282</u>	<u>\$ 6,562,142</u>	<u>\$ 33,860</u>
Expenditures(b)				
<i>Current</i>				
General Government	\$ 281,728	\$ 281,516	\$ 271,806	\$ 9,710
Public Works and Sanitation	588,000	457,261	455,443	1,818
Public Safety	220,027	217,627	186,117	31,510
Public Health and Welfare	2,000	2,000	1,040	960
Education	5,177,884	5,175,788	4,945,380	230,408
Culture and Recreation	10,500	9,854	9,854	0
Debt Service	30,615	30,615	30,617	(2)
Fixed Charges	215,038	215,038	148,321	66,717
Capital Outlay	<u>44,000</u>	<u>94,680</u>	<u>94,680</u>	<u>0</u>
Total Expenditures	<u>\$ 6,569,792</u>	<u>\$ 6,484,379</u>	<u>\$ 6,143,258</u>	<u>\$ 341,121</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	<u>\$ (41,510)</u>	<u>\$ 43,903</u>	<u>\$ 418,884</u>	<u>\$ 374,981</u>
Other Financing Sources (Uses)				
Proceeds from Long Term Debt	\$ 0	\$ 84,342	\$ 84,342	\$ 0
Transfers In (Out)	<u>(25,000)</u>	<u>(194,755)</u>	<u>(194,755)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>\$ (25,000)</u>	<u>\$ (110,413)</u>	<u>\$ (110,413)</u>	<u>\$ 0</u>
Net Change in Fund Balance	<u>\$ (66,510)</u>	<u>\$ (66,510)</u>	<u>\$ 308,471</u>	<u>\$ 374,981</u>
Fund Balance - July 1, 2018	<u>2,258,996</u>	<u>2,258,996</u>	<u>2,258,996</u>	<u>0</u>
Fund Balance - June 30, 2019	<u>\$ 2,192,486</u>	<u>\$ 2,192,486</u>	<u>\$ 2,567,467</u>	<u>\$ 374,981</u>

(a) Inclusive of Dayton School Department's General Fund.

(b) Excluding On-Behalf Payments

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT VIII

**TOWN OF DAYTON
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2019**

	<u>Agency Funds</u>
Assets	
Cash and Cash Equivalents	<u>\$ 1,627</u>
Liabilities	
Amounts Held for Others	<u>\$ 1,627</u>
Net Position	
Held in Trust	<u><u>\$ 0</u></u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. – General Statement

The Town of Dayton, Maine was incorporated in 1854 under the laws of the State of Maine and currently operates under a Town Meeting-Selectmen Form of Government.

The accounting and reporting policies of the Town relating to the funds and account groups included in the accompanying financial statements conform to generally accepted accounting principles as applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and by the Financial Accounting Standards Board (when applicable). The more significant accounting policies of the Town are described below.

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

The financial statements include:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Town’s overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the Town’s activities.
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements including notes to financial statements.

B. – Financial Reporting Entity

The Town's combined financial statements include the accounts of all Town of Dayton operations. The criteria for including organizations as component units within the Town's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- The organization is legally separate (can sue and be sued in their own name).
- The Town holds the corporate powers of the organization.
- The Town appoints a voting majority of the organization's board.
- The Town is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the Town.
- There is fiscal dependency by the organization on the Town.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. – Financial Reporting Entity (Continued)

Based on the aforementioned criteria, the Town of Dayton has no component units, other than the Dayton School Department which is included in this report.

C. –Financial Statements – Government-Wide Statements

The Town's 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 either governmental or business-type.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column (b) and are 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 are reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, charges for services, etc). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function of a business-type activity. Operating grants include operating-specific and discretionary (whether operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (property taxes, intergovernmental revenues, interest income, etc).

D. – 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 comprises 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.

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:

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. – Financial Statements – Fund Financial Statements (Continued)

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.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Dayton School Department is a major fund.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds).

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major 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 or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements.

E. – Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. – Measurement Focus/Basis of Accounting (Continued)

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. A one-year availability period is used for recognition of all other Governmental fund revenues. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

F. – Budgetary Control

Formal budgetary accounting is employed as a management control for the general fund of the Town of Dayton.

The Town of Dayton's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

1. Early in the second half of the last fiscal year the Town prepared a budget for this fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the inhabitants of the Town of Dayton was then called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.

G. – Inventories

The Lunch Program follows the purchases method of accounting for food and supplies. Inventories are valued at the lower of cost (first-in, first-out basis) or market. The cost of donated federal commodities is computed at fair market value on the date received.

H. – Cash and Cash Equivalents

Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests certain funds in checking, savings accounts, or certificates of deposit.

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agent.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. – Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 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 and Improvements	15 – 40 Years
Land Improvements	25 Years
Vehicles	4 – 30 Years
Furniture, Fixtures, Machinery and Equipment	7 – 40 Years
Infrastructure	10 – 50 Years

The Town of Dayton has elected not to retroactively report their major general infrastructure assets.

J. – Compensated Absences

Under the terms of personnel policies, vacation, sick leave, and compensation time are granted in varying amounts according to length of service. For non-School Department personnel, the Town of Dayton recognizes accumulated sick and annual leave compensation during the period in which the related liability is incurred. In compliance with the Town’s personnel policies, the total for accrued compensated absence pay for such personnel was \$8,218 at June 30, 2019. For School Department staff, established policy is to recognize the costs of compensated absences when actually paid, thus no liability for these amounts has been recorded.

K. – Interfund Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market, or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

L. – Deferred Outflows and Inflows of Resources

Deferred Outflows of Resources - a consumption of net position by the government that is applicable to a future reporting period. It has a positive effect on net position, similar to assets.

Deferred Inflows of Resources - an acquisition of net position by the government that is applicable to a future reporting period. It has a negative effect on net position, similar to liabilities.

The GASB emphasizes in GASB No. 63 that deferred inflows and deferred outflows are not assets or liabilities and therefore should be separately categorized in the financial statements.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. – Deferred Outflows and Inflows of Resources (Continued)

Per Exhibit I, the deferred inflows of resources listed at June 30, 2019 for the Town of Dayton amounted to \$48,188, while the deferred outflow of resources amounted to \$61,073. Per Exhibit III, the deferred inflows of resources listed at June 30, 2019 for the Town of Dayton amounted to \$76,771, and there was no deferred outflow of resources at that time.

M. – Equity Classifications

Government-Wide Statements

Net position represent the differences between assets and liabilities. Equity is classified as net position and displayed in three components:

- *Net investment in capital assets* – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- *Restricted net position* – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- *Unrestricted net position* – all other net position that do not meet the definition of “restricted” or “Net investment in capital assets.”

Fund Financial Statements

Governmental fund equity is classified as fund balance. The Town’s fund balances represent: **(1) Nonspendable Fund Balance**, resources that cannot be spent because of legal or contractual provisions that require they be maintained intact. (e.g. the principal of an endowment). **(2) Restricted Purposes**, which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; **(3) Committed Purposes**, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Selectmen; **(4) Assigned Purposes**, which includes balances that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed. **(5) Unassigned Fund Balance**, net resources in excess of what is properly categorized in one of the four categories already described. A positive amount of unassigned fund balance will never be reported in a governmental fund other than the general fund , because GASB Statement 54 prohibits reporting resources in another fund unless they are at least assigned to the purpose of that fund. However, funds other than the general fund could report a negative amount of unassigned fund balance should the total of nonspendable, restricted and committed fund balance exceeds the total net resources of the fund.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. – Equity Classifications

Fund Financial Statements

The Town of Dayton has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned and unassigned resources are available for use, it is the Town's policy to use committed or assigned resources first, then unassigned resources as they are needed.

N. – Use of Estimates

Preparation of financial statements in conformity with GAAP requires the use of management's estimates and assumptions. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

O. – Accounts Receivable

Accounts Receivable at June 30, 2019, primarily consist of miscellaneous intergovernmental receivables. There is no allowance for doubtful accounts as the Town believes they are 100% collectible.

NOTE 2 – CASH AND CASH EQUIVALENTS

The Town's deposits may be exposed at times to various risks, such as those that follow:

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's policy is to invest in only financial institutions that are insured by the F.D.I.C. or additional insurance. The Town's bank balances were covered by the F.D.I.C. or by additional insurance purchased on behalf of the Town by the respective banking institutions.

Interest Rate Risk – The Town does not currently have a deposit policy for interest rate risk.

Credit Risk – The Town does not have a formal policy regarding credit risk. Maine statutes authorized the Town to invest in obligations of the U.S. Treasury and U.S. agencies and certain bonds.

Concentration of Credit Risk – The Town does not have a policy for concentration of credit risk.

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 3 – PROPERTY TAXES

The Town is responsible for assessing, collecting and distributing property taxes in accordance with enabling state legislation. The Town of Dayton’s property tax is levied on the assessed value listed as of the prior April 1st for all taxable real and personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of assumed market value. The total assessed value for the list of April 1, 2018 upon which the levy for the year ended June 30, 2019, was based amounted to \$242,109,900. This assessed value was 102.83% of the 2019 State valuation of \$235,450,000.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$85,148 for the year ended June 30, 2019.

In the fund financial statements, property taxes are recognized in compliance with NCGA Interpretation – 3, *Revenue Recognition – Property Taxes* which states that such revenue is recorded when it becomes measurable and available. Available means due, or past due and receivable within the current period and collected no longer than 60 days after the close of the current period. In the government-wide financial statements, property taxes are recognized under the accrual method.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid. The following summarizes the 2018-2019 levy:

Assessed Value	\$ 242,109,900
Less: Homestead Exemption	(6,580,000)
BETE	<u>(1,652,350)</u>
Net Assessed Value	\$ 233,877,550
Tax Rate (Per \$1,000)	<u>14.34</u>
Commitment	\$ 3,353,804
Supplemental Taxes Assessed	<u>5,598</u>
Subtotal	\$ 3,359,402
Less: Abatements	(1,301)
Liened	(35,903)
Collections	<u>(3,356,242)</u>
Receivable (Including Liens) at Year End	<u>\$ 1,859</u>
Collection Rate	<u>99.9%</u>

Property taxes were due on September 27, 2018 with interest charged at a rate of 8% on delinquent accounts.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019, was as follows:

	Beginning Balance <u>July 1</u>	Additions/ <u>Completions</u>	<u>Disposals</u>	Ending Balance <u>June 30</u>
Governmental Activities				
<i>Capital Assets not being Depreciated</i>				
Land	\$ 125,192	\$ 0	\$ 0	\$ 125,192
<i>Capital Assets, Being Depreciated:</i>				
Land Improvements	\$ 15,297	\$ 0	\$ 0	\$ 15,297
Buildings and Improvements	2,962,908	0	0	2,962,908
Furniture and Fixtures	69,860	0	0	69,860
Machinery and Equipment	406,792	6,810	0	413,602
Vehicles	1,317,064	142,797	279,481	1,180,380
Infrastructure	1,387,231	764,190	0	2,151,421
Total Capital Assets, being Depreciated	<u>\$ 6,159,152</u>	<u>\$ 913,797</u>	<u>\$ 279,481</u>	<u>\$ 6,793,468</u>
<i>Less Accumulated Depreciation for</i>				
Land Improvements	\$ 15,294	\$ 0	\$ 0	\$ 15,294
Buildings and Improvements	1,316,687	70,345	0	1,387,032
Furniture and Fixtures	68,969	890	0	69,859
Machinery and Equipment	352,195	16,713	0	368,908
Vehicles	683,871	64,504	192,315	556,060
Infrastructure	172,750	44,460	0	217,210
Total Accumulated Depreciation	<u>\$ 2,609,766</u>	<u>\$ 196,912</u>	<u>\$ 192,315</u>	<u>\$ 2,614,363</u>
Total Capital Assets, being Depreciated, Net	<u>\$ 3,549,386</u>	<u>\$ 716,885</u>	<u>\$ 87,166</u>	<u>\$ 4,179,105</u>
Governmental Activities Capital Assets, Net	<u>\$ 3,674,578</u>	<u>\$ 716,885</u>	<u>\$ 87,166</u>	<u>\$ 4,304,297</u>

Depreciation expense has not been charged as a direct expense.

NOTE 5 – LONG-TERM DEBT

At June 30, 2019, bonds, notes and capital leases payable consisted of the following individual issues:

	<u>Governmental Activities</u>
Maine Municipal Bond Bank	
<i>General Obligation Bond of 2008</i>	
Variable Interest Rates of 2.075% -5.575%,	
Original Issue of \$350,000 on October 30, 2008	
Annual Principal Payments of \$15,700 - \$29,797,	
Maturity Due November 1, 2024.	\$159,435

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 5 – LONG-TERM DEBT (CONTINUED)

Governmental Activities
(Continued)

US Bank

Commercial Lease Agreement between Towns of Lyman and Dayton and Lessor for Certain Fire Equipment. Each Town Owns 50% of the Asset and 50% of the Lease Obligation. Payments of \$1,000 for 60 Months. Interest Rate of 4.97%.

7,258

Biddeford Savings Bank

Term note secured by equipment, interest at 2.2%, annual payments of principal and interest in the amount of \$2,784, due July, 2021, with non-appropriation clause.

5,386

Biddeford Savings Bank

Term note secured by vehicle, interest at 2.56%, annual payments of principal and interest in the amount of \$18,762, prepayment penalty of 5%, cross-defaulted and cross-collateralized with other obligations due this lender, due November, 2021, with non-appropriation clause.

36,096

Biddeford Savings Bank

Term note secured by vehicle, interest at 2.74%, annual payments of principal and interest in the amount of \$18,432, cross-defaulted and cross-collateralized with other obligations due this lender, due in full February, 2023, with non-appropriation clause.

52,366

Biddeford Savings Bank

Term note secured by vehicle, interest at 2.70%, annual payments of principal and interest in the amount of \$17,630, cross-defaulted and cross-collateralized with other obligations due this lender, due in full August, 2022, with non-appropriation clause.

50,242

Biddeford Savings Bank

Term note secured by vehicle, interest at 3.62%, annual payments of principal and interest in the amount of \$18,161, cross-defaulted and cross-collateralized with other obligations due this lender, due in full October, 2023, with non-appropriation clause.

66,444

UBS Financial Services (Underwriter)

General obligation bond with face amount of \$1,150,000 issued at premium of \$33,156, coupon rates ranging from 3.0% to 4.0%, repayable in annual instalments of principal of \$115,000 each with interest payable semi-annually, maturity in November, 2028.

1,150,000

Total

\$ 1,527,227

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 5 – LONG-TERM DEBT (CONTINUED)

Change in Outstanding Debt

At June 30, 2019, long-term liability activity consisted of the following:

	Balance	Issues	Payments	Balance	Due
Governmental Activities	<u>July 1</u>	<u>Additions</u>	<u>Expenditures</u>	<u>June 30</u>	<u>Within</u>
					<u>One Year</u>
General Obligation Bonds	\$ 182,652	\$1,150,000	23,217	\$1,309,435	\$ 139,014
Notes Payable	247,232	84,342	121,040	210,534	69,484
Capital Lease	12,748	0	5,490	7,258	5,770
Net Pension Obligation	72,583	0	7,918	64,665	0
Net OPEB Liability	373,707	1,195	4,885	370,017	0
Accrued Compensation	<u>6,975</u>	<u>1,243</u>	<u>0</u>	<u>8,218</u>	<u>0</u>
Total	<u>\$ 895,897</u>	<u>\$1,236,780</u>	<u>162,550</u>	<u>\$1,970,127</u>	<u>\$ 214,268</u>

Annual Requirements to Retire Debt Obligation

The annual aggregate maturities for each debt type for the years subsequent to June 30, 2019, are as follows:

Year Ending	Governmental Activities – Bonds and Notes		
<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019/20	\$ 208,498	\$ 48,161	\$ 256,659
2020/21	211,307	41,734	253,041
2021/22	192,746	34,707	227,453
2022/23	159,481	28,185	187,666
2023/24	143,150	21,830	164,980
2025/29	<u>604,787</u>	<u>52,489</u>	<u>657,276</u>
Total	<u>\$1,519,969</u>	<u>\$ 227,106</u>	<u>\$1,747,075</u>

In accordance with 30-A MRSA, Section 5702, as amended, the amount of long-term debt that can be incurred by the Municipality is limited by state statute. Total outstanding long-term obligations during a year can be no greater than 7.5%, with certain exceptions, of the state valuation of taxable property as of the beginning of the fiscal year. As of June 30, 2019, the amount of outstanding long-term debt was equal to 0.63% of property valuation for the year then ended.

Lease Payable

The following is a schedule of future minimum lease payments for the capital leases together with the present value of net minimum lease payments as of June 30, 2019:

<u>Year Ending June 30</u>	<u>Total</u>
2019/20	\$ 6,000
2020/21	<u>1,500</u>
Total Minimum Lease Payments	\$ 7,500
Less: Amount Representing Interest	<u>(242)</u>
Present Value of Future Minimum Lease Payments	<u>\$ 7,258</u>

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 6 – RETIREMENT PLAN

The Dayton School Department provides retirement pension plan for its employees through a defined benefit pension plan.

I. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)

A. Plan Description

Qualifying personnel of the School Department participate in the Maine Public Employees Retirement System. The plan is a multiple employer, cost-sharing pension plan with a special funding situation. The State of Maine is a non-employer contributing entity in that the state pays the unfunded actuarial liability (UAL) on behalf of the teachers, while the School Department contributes the normal cost, which is actuarially calculated. The School Department has been enrolled in the MEPERS system since July 1, 2014. MEPERS is established under Maine law found in 5 MRS Part 20. The authority to establish and amend benefit provisions rests with the State legislature.

B. Funding Policy

The School Department makes available to all full-time employees the option to make a one-time irrevocable election to participate in the Maine Public Employees Retirement System (MEPERS), State Employees and Teachers Plan. The employee shall pay, through payroll deduction(s), his/her required contribution determined by MEPERS, 7.65%. The School shall pay its required contribution determined by MEPERS. This benefit shall be offered to eligible employees on the date of hire.

C. Pension Benefits

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Full vesting (i.e. eligibility for maximum benefits upon reaching qualification) occurs upon the earning of 25 years of service credit for School Department employees. Normal retirement age of State Employees and Teachers members is age 60 to 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. The System also provides disability and death benefits which are established by statute for State employee and teacher members. Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual interest credited to member's accounts is set by the System's Board of Trustees.

D. Revenue Recognition

Employer contributions to the System are recognized as additions in the period when they become due pursuant to formal commitments or statutory requirements. Investment income is recognized when earned and investment expenses are recorded when incurred.

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 6 – RETIREMENT PLANS (CONTINUED)

E. Member and Employer Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the plan under which a member is covered. Employer contributions rates are determined through actuarial valuations.

For the year ended June 30, 2019, the member contribution rate was 7.65%, the School Department's contribution rate was 3.97% (normal cost), and the State of Maine contributed 11.68% (UAL).

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

At June 30, 2019, the School Department reported a net pension liability of \$64,665. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date.

The School Department proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At the June 30, 2018 measurement date, the School Department proportion was 0.004792%, while at the June 30, 2017 measurement date it was 0.004997%.

At June 30, 2019 the School Department's reported net pension liability was a portion of the total proportionate share of the collective net pension liability associated with the School Department's participation in the Teacher plan, as follows:

School Department's Proportionate Share of Net Pension Liability	\$ 64,665
State of Maine's Proportionate Share of Net Pension Liability	<u>1,016,891</u>
Total	<u>\$1,081,556</u>

For the fiscal year ended June 30, 2019, the School Department recognized pension expense of \$130,821, on-behalf payments of \$102,019 and State support of \$75,664.

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 6 – RETIREMENT PLANS (CONTINUED)

F. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

At June 30, 2019, the reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources are as follows:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between Expected and Actual Experience	\$ 1,975	\$ 0
Changes in Assumptions	4,068	0
Net Difference between Projected and Actual Earnings on Pension Plan Investments	0	8,406
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions.	6,784	1,961
School Department Contributions Subsequent to the Measurement Date	<u>43,090</u>	<u>0</u>
Total	<u>\$ 55,917</u>	<u>\$ 10,367</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For the Year Ended June 30,	<u>Amount</u>
2020	\$ 54,072
2021	(279)
2022	(5,985)
2023	<u>(2,258)</u>
Total	<u>\$ 45,550</u>

G. Actuarial Assumptions

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

➤ Inflation	2.75%
➤ Salary Increases	2.75% to 14.50%
➤ Investment Rate of Return	6.75%
➤ Cost of Living Benefit Increases	2.20%

For the School Department employees, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Tables for males and females.

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 6 – RETIREMENT PLANS (CONTINUED)

G. *Actuarial Assumptions (Continued)*

The long-term expected rate of return on pension plan investments were determined using a building-block method in which best-estimate ranges of expected future real rates or return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. 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 June 30, 2017 are summarized in the following table:

	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US 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	<u>10.0%</u>	5.9%
	<u>100.0%</u>	

H. *Discount Rate*

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contribution will be made the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. 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 liability.

I. *Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the School Department’s proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the School Department proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.75%) or 1 percentage point higher (7.75%) than the current rate:

	<u>1% Decrease (5.75%)</u>	<u>Current Discount Rate (6.75%)</u>	<u>1% Increase (7.75%)</u>
Proportionate Share of the Net Pension Liability	\$119,501	\$64,665	\$10,981

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 6 – RETIREMENT PLANS (CONTINUED)

J. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Maine PERS 2018 Comprehensive Annual Financial Report available online at www.maineprs.org or by contacting the System at (207) 512-3100.

NOTE 7 – GRAVEL PIT ESCROW COLLATERAL

The Town has instituted a policy of requiring collateral from Shaw Brothers with respect to ongoing construction of that business's gravel pit. The amount of the collateral is 150% of the estimated cost of the gravel pit to be built.

Under this agreement Shaw Brothers are required to deposit into a bank account the required amount of the collateral. Only the Treasurer of the Town has the authority to withdraw funds, and is required to release the funds back to the developer upon receiving confirmation from the Code Enforcement Officer that the Town's consulting engineer has approved the refund payment based upon a site inspection, and has certified that a certain percentage of the required work has been performed by the developer. At June 30, 2019, the Town held such collateral for Shaw Brothers in the amount of \$46,031.

NOTE 8 – 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; and natural disasters for which the Town carries commercial insurance. There have been no significant reductions in insurance coverages during the fiscal year and no significant settlements that exceeded insurance coverage.

NOTE 9 – OVERLAPPING DEBT

The Town's proportionate share of York County's debt is not recorded in the financial statements of the Town of Dayton. At June 30, 2019, the Town's share was 0.70% (or \$20,387) of the County's outstanding debt of \$2,900,000.

NOTE 10 - CONTINGENCIES

A. Grants

The Town receives financial assistance from federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds; however, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Town.

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 11 – GOVERNMENTAL FUND BALANCES

The Town's General Fund unassigned fund balance total of \$1,784,566 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund, and is in keeping with the Town's adopted fund balance policy calling for this amount to meet or exceed 25% of the corresponding budget. As per Exhibit III, a summary of the nature and purpose of these reserves by fund type at June 30, 2019 follows.

Nonspendable

School Lunch Inventory	<u>\$ 2,579</u>
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Committed

Dayton School Department (Major Fund)	<u>\$ 607,901</u>
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Committed

Capital Projects Funds

Road Bond Fund (Major Fund)	\$ 394,378
Land Account	144,000
Highway Account	287,755
Municipal Capital Improvements	97,323
Goodwin's Mills Fire-Rescue Truck/Equipment	44,853
Goodwin's Mills Fire-Rescue Ambulance	<u>161</u>

Total	<u>\$ 968,470</u>
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Restricted

Special Revenue Funds

Recreation	\$ 12,344
Goodwin's Mills Fire-Rescue Facilities, Systems and Equip.	10,637
Goodwin's Mills Fire-Rescue Health	10,000
Franklin School	9,682
Unemployment Fund - School	9,592
Comprehensive Plan	9,485
Building Maintenance	6,381
Town Dogs	6,306
Dennett Donated Land	5,530
Other Donations – School Department	4,942
Insurance Proceeds – School Department	4,662
Fire Water Hydrant	2,761
Playground	1,796
CHCC Grant	1,250
Transition Grant Proficiency – School Department	801
Fuel Assistance	745
Ballfield	681
Regional Education	611
Planning Board Maps	500
Holiday Assistance	406
Veterans' Flag Fund	200
Local Entitlement	<u>(12)</u>

Total	<u>\$ 99,300</u>
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**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 11 – GOVERNMENTAL FUND BALANCES (CONTINUED)

<i>Assigned</i>	
Permanent Funds, Expendable	
Goodwin’s Cemetery Trust Funds	\$ <u>2,004</u>
 <i>Committed</i>	
Appropriated for 2019/2020	\$ <u>175,000</u>
 <i>Unassigned</i>	
School Hot Lunch Program	\$ (27,085)
General Fund	<u>1,784,566</u>
Total	<u>\$ 1,757,481</u>

NOTE 12 – INTERFUND ACTIVITY

Interfund balances at June 30, 2019, consisted of the following:

Due To	
Major Fund	
Dayton School Department	\$ 1,035,270
Non Major Governmental Funds	
Special Revenue Funds	100,216
Capital Project Funds	<u>506,623</u>
Total	<u>\$ 1,642,109</u>
 Due From	
General Fund	
	\$ 1,578,904
Major Fund	
Dayton School Department	15,824
Non Major Governmental Funds	<u>47,381</u>
Total	<u>\$ 1,642,109</u>

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers for the year ended June 30, 2019, consisted of the following:

Transfer To	
Non Major Governmental Funds	
Special Revenue Funds	\$ 36,016
Capital Project Funds	<u>158,739</u>
Total	<u>\$ 194,755</u>

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 12 – INTERFUND ACTIVITY (CONTINUED)

Transfer From	
General Fund	\$ 167,659
Major Fund	
Dayton School Department	<u>27,096</u>
Total	<u>\$ 194,755</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 13 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. - Budgetary Accounting

The Town of Dayton utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. This budget is established by the Board of Selectmen and must be approved at the Annual Town Meeting.

B. - Excess of Expenditures over Appropriations

For the year ended June 30, 2019, no expenditures materially exceeded appropriations.

C. - Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end. As of June 30, 2019, no individual funds held a deficit balance for the Town of Dayton, other than a deficit of \$(27,085) (excluding the associated inventory reserve) within the School Department's School Lunch Fund, which management is working on to restore to a surplus position.

NOTE 14 – MUNICIPAL JOINT VENTURE

The Lyman-Dayton Fire Commission was established by the Boards of Selectmen of Lyman, Maine and Dayton, Maine to act as a governing board for the Lyman-Dayton Joint Fire and Emergency Rescue Department, referred to as "Goodwin's Mills Fire-Rescue (GMFR)." Bylaws were formulated in accordance with the Interlocal Agreement dated December 20, 2010, as amended, between the Towns of Lyman and Dayton for the joint operation and management of fire and emergency rescue services. The Town does not hold an explicit and measurable equity interest in this joint venture and thus no such interest is carried on the Town's books. Along with the Town of Lyman, the Town does bear an ongoing financial responsibility to subsidize the operations of GMFR, pursuant to annual operating and capital budgets adopted by the Commission subject to the approval of both Towns. Additionally, all capital assets in the custody of GMFR are titled in equal proportions to the Towns. The Town of Dayton's reported 50% share of such capital assets net of accumulated depreciation amounted to \$819,240 at June 30, 2019. During the year ended June 30, 2019, the Town contributed \$169,140 towards the operating costs of GMFR. At June 30, 2019, GMFR's financial statements indicated unrestricted net position of \$323,173. Those financial statements are available by calling GMFR at 207-499-2244.

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 15 – OPEB PLANS

The Dayton School Department provides certain other postemployment benefits to its employees through the following plans:

I. Group Life Insurance Plan - Maine Public Employees Retirement System (MEPERS)

Plan Description

Qualifying personnel of the School Department participate in the Maine Public Employees Retirement System, including that system’s Group Life Insurance Plan. This plan is a multiple employer, cost-sharing OPE plan with a special funding situation. The State of Maine is a non-employer contributing entity in that the state pays 100% of the actuarially determined contributions for retirees.

Benefits

Under the GLI OPEB plan, MPERS provides basic group life insurance benefits, during retirement, to retirees who participated in the plan prior to retirement for a minimum of 10 years. The level of coverage is initially set to an amount equal to the retirees 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.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2019, the School Department reported a net OPEB liability of \$0, as the State of Maine’s non-employer contributing entity required participation level is 100%. At June 30, 2019 the School Department’s reported net OPEB liability was a portion of the total proportionate share of the collective net OPEB liability associated with the School Department’s participation in the Teacher plan, as follows:

School Department’s Proportionate Share of Net OPEB Liability	\$ 0
State of Maine’s Proportionate Share of Net OPEB Liability	<u>27,713</u>
Total	<u>\$ 27,713</u>

For the fiscal year ended June 30, 2019, the School Department recognized OPEB expense of \$2,675, State support of \$2,675 and on-behalf payments of \$2,529.

No deferred inflows of resources or deferred outflows of resources arising in connection with this plan are reportable by the Town of Dayton given that the State of Maine is obligated to fund 100% of the actuarially required contributions attributable to retirees.

Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Maine PERS 2018 Comprehensive Annual Financial Report available online at www.maineopers.org or by contacting the System at (207) 512-3100.

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 15 – OPEB PLANS (CONTINUED)

II. Group Health Insurance Plan – Maine Municipal Employee Health Trust (MMEHT)

Plan Description

Qualifying personnel of the Town participate in the MMEHT Group Health Plan. This plan is a single-employer OPEB plan not administered through a trust or similar arrangement. Accordingly, no assets are accumulated within the plan for the payment of future benefits.

Benefits

Under the Health Plan, MMEHT provides healthcare and life insurance benefits for retirees and their dependents. Town employees over the age of 55 with at least 5 years of continuous service are allowed to participate in the plan. Retirees that are designated in a plan pay 100% of the single coverage premium and 100% of the family coverage premium. At January 1, 2019 there were two active employees participating in this plan and no inactive employees, retirees or beneficiaries entitled to and/or receiving benefits.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The Town's total Health Plan OPEB liability of \$12,313 was measured as of January 1, 2019 and was determined by an actuarial valuation as of January 1, 2018. For the year ended June 30, 2019 the Town recognized OPEB expense of \$(785) related to the Health Plan. At June 30, 2019 the Town reported deferred inflows of resources and deferred outflows of resources related to the Health Plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience	\$ 0	\$ 5,985
Changes in Assumptions	<u>88</u>	<u>779</u>
Total	<u>\$ 88</u>	<u>\$ 6,764</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in pension expense as follows:

For the Year Ended June 30,	<u>Amount</u>
2020	\$ (3,208)
2021	(3,209)
2022	<u>(259)</u>
Total	<u>\$ (6,676)</u>

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 15 – OPEB PLANS (CONTINUED)

II. Group Health Insurance Plan – Maine Municipal Employee Health Trust (MMEHT) (cont'd.)

The total OPEB liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions applied to all period included in the measurement:

➤ Inflation	3.00%
➤ Salary Increases	2.75%
➤ Discount Rate	4.10%
➤ Healthcare Cost Trend Rates	8.00% for 2020, decreasing 0.28% per year
➤ Retirees' Share of Benefit Costs	100% of projected premiums

For the Health Plan, the mortality rate is based on the RP2014 Total Dataset Mortality Tables for males and females. The discount rate of 3.44% used to measure the Health Plan OPEB liability was based upon high quality AA/Aa or higher bond yields in effect for 20 years, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index.

The following presents the Town's total OPEB liability related to the Health Plan calculated using the discount rate of 4.10%, as well as what the liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.10%) or 1 percentage point higher (5.10%) than the current rate:

	1% Decrease <u>(3.10%)</u>	Current Discount Rate <u>(4.10%)</u>	1% Increase <u>(5.10%)</u>
Total OPEB Liability	\$13,936	\$12,313	\$10,944

The following presents the Town's total OPEB liability related to the Health Plan calculated using the healthcare cost trend rate of 8.00% decreasing 0.27% per year, as well as what the liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.00% decreasing 0.27% per year) or 1 percentage point higher (9.00% decreasing 0.27% per year) than the current rate:

	1% Decrease	Health Care Cost Trend Rates	1% Increase
Total OPEB Liability	<u>\$10,820</u>	\$12,313	<u>\$14,076</u>

III. Group Health Insurance Plan – Maine Education Association Benefits Trust (MEABT)

Plan Description and Benefits

Qualifying personnel of the School participate in the MEABT Group Health Plan. This plan is a single-employer OPEB plan not administered through a trust or similar arrangement. Accordingly, no assets are accumulated within the plan for the payment of future benefits. Under the Health Plan, MEABT provides health insurance benefits for retirees and their dependents. School employees over the age of 50 with at least 5 years of continuous service and plan enrollment, along with employees under the age of 50 with at least 10 years of continuous service and plan enrollment, are allowed to participate in the plan. Retirees pay 55% of the single coverage premium and 100% of the family coverage premium. At June 30, 2018 there were 26 active employees participating in this plan and 3 inactive employees, retirees or beneficiaries entitled to and/or receiving benefits.

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 15 – OPEB PLANS (CONTINUED)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The School's total Health Plan OPEB liability reported as of June 30, 2019 of \$357,704 was measured as of June 30, 2018 and was determined by an actuarial valuation at that date. For the year ended June 30, 2019 the School recognized OPEB expense of \$9,726 related to the Health Plan. At June 30, 2019 the School reported deferred inflows of resources and deferred outflows of resources related to the Health Plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience	\$ 0	\$ 0
Changes in Assumptions	0	14,786
Contributions Subject to Measurement Date	<u>5,068</u>	<u>0</u>
Total	<u>\$ 5,068</u>	<u>\$ 14,786</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in pension expense as follows:

For the Year Ended June 30,	<u>Amount</u>
2020	\$ 2,956
2021	(2,112)
2022	(2,112)
2023	(2,112)
2024	(2,112)
Thereafter	<u>(4,226)</u>
Total	<u>\$ (9,718)</u>

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions applied to all period included in the measurement:

- **Salary Increases** 2.75%
- **Discount Rate** 3.87%
- **Healthcare Cost Trend Rates** 5.55% for 2019, decreasing 0.06% per year
- **Retirees' Share of Benefit Costs** 55% of projected premiums

For the Health Plan, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Tables for males and females. The discount rate of 3.87% used to measure the Health Plan OPEB liability was based upon high quality AA/Aa or higher bond yields in effect for 20 years, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index.

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 15 – OPEB PLANS (CONTINUED)

The following presents the School’s total OPEB liability related to the Health Plan calculated using the discount rate of 3.87%, as well as what the liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.87%) or 1 percentage point higher (4.87%) than the current rate:

	1% Decrease <u>(2.87%)</u>	Current Discount Rate <u>(3.87%)</u>	1% Increase <u>(4.87%)</u>
Total OPEB Liability	\$420,805	\$357,704	\$306,848

The following presents the School’s total OPEB liability related to the Health Plan calculated using the healthcare cost trend rate of 5.55% decreasing 0.06% per year, as well as what the liability would be if it were calculated using a discount rate that is 1 percentage point lower (4.55% decreasing 0.06% per year) or 1 percentage point higher (6.55% decreasing 0.06% per year) than the current rate:

	1% Decrease	Health Care Cost <u>Trend Rates</u>	1% Increase
Total OPEB Liability	\$303,146	\$357,704	\$425,870

NOTE 16 - CONCENTRATION OF RISK/ECONOMIC DEPENDENCY

The Town of Dayton’s largest taxpayer is BIF II US Renewable LLC and represented 11.62%, or valuation of \$24,912,000, of the total assessed valuation of Town of Dayton of \$ 214,319,150 for year ending June 30, 2018, with no material change in this concentration noted for 2019.

NOTE 17 – EDUCATION JOINT VENTURE

Pursuant to authorization granted by the Maine Department of Education under state statute (20-A M.R.S.A. Chapter 123), and as approved by the voters of the Town of Dayton, effective July 1, 2018 the Town of Dayton joined with the City of Biddeford in establishing the Southern Maine Administrative Collaborative Regional Service Center. This separate legal entity serves as a provider of certain support and administrative services to its member municipalities, with operating costs to be shared in an equitable fashion by and among those members. As the School holds no explicit measurable equity interest in this joint venture, none is reported within the School’s financial statements.

NOTE 18 – PRIOR PERIOD ADJUSTMENT

As indicated elsewhere in these footnotes, for the fiscal year ended June 30, 2019 the School implemented the provisions of GASB Statement No. 75 with respect to its group health insurance plan. Accordingly, a prior period adjustment was recorded at the government-wide level to reflect the beginning of year OPEB liability, net of the related deferred outflows of resources, associated with this plan in the amount of \$357,696.

NOTE 19 – DATE OF MANAGEMENT’S REVIEW

Management has evaluated subsequent events through February 6, 2020, the date on which the financial statements were available to be issued.

SCHEDULE I

**TOWN OF DAYTON
SCHOOL DEPARTMENT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE SCHOOL DEPARTMENT'S PROPORTIONATE SHARE
OF NET PENSION LIABILITY
JUNE 30, 2019**

	<u>6/30/19</u>	<u>6/30/18</u>	<u>6/30/17</u>	<u>6/30/16</u>	<u>6/30/15</u>
School Department's Proportion of Net Pension Liability	<u>0.004792%</u>	<u>0.004997%</u>	<u>0.003593%</u>	<u>0.002466%</u>	<u>0%</u>
School Department's Proportionate Share of the Net Pension Liability	\$ 64,665	\$ 72,583	\$ 63,458	\$ 33,294	\$ 0
State of Maine's Proportionate Share of the Net Pension Liability	<u>1,016,891</u>	<u>1,060,692</u>	<u>1,286,608</u>	<u>870,922</u>	<u>0</u>
Total	<u>\$ 1,081,556</u>	<u>\$ 1,133,275</u>	<u>\$ 1,350,066</u>	<u>\$ 904,216</u>	<u>\$ 0</u>
School Department's Covered Employee Payroll	<u>\$ 984,587</u>	<u>\$ 943,666</u>	<u>\$ 879,753</u>	<u>\$ 766,830</u>	<u>\$ 0</u>
School Department's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Employee Payroll	<u>6.57%</u>	<u>7.69%</u>	<u>7.21%</u>	<u>4.34%</u>	<u>0%</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	<u>85.17%</u>	<u>83.35%</u>	<u>76.21%</u>	<u>83.55%</u>	<u>86.46%</u>

Amounts presented for each fiscal year were determined as of June 30. The data above was determined by the actuarial valuation date which was one year prior to the audit report date. Retroactive information is not required to be presented. A full 10-year schedule will be displayed as it becomes available.

Significant Changes in Benefit Terms – None

Significant Changes in Assumptions – None, Other Than Reduction in Discount Rate from 6.875% to 6.75%

The Notes to the Financial Statements are an Integral Part of This Statement.

SCHEDULE II

**TOWN OF DAYTON
SCHOOL DEPARTMENT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE SCHOOL DEPARTMENT
PENSION CONTRIBUTIONS
JUNE 30, 2019**

	<u>6/30/19</u>	<u>6/30/18</u>	<u>6/30/17</u>	<u>6/30/16</u>	<u>6/30/15</u>
Contractually Required Contribution	\$ 43,090	\$ 45,927	\$ 38,147	\$ 30,165	\$ 24,328
Actual Contribution	<u>(43,090)</u>	<u>(45,927)</u>	<u>(38,147)</u>	<u>(30,165)</u>	<u>(24,328)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered Employee Payroll	\$ 993,384	\$ 984,587	\$ 943,666	\$ 897,753	\$ 766,830
Contributions as a Percentage of Covered Employee Payroll	<u>4.34%</u>	<u>4.66%</u>	<u>4.04%</u>	<u>3.36%</u>	<u>3.18%</u>

Amounts presented for each fiscal year were determined as of June 30. The data above was determined for the Department's fiscal years indicated, which differs from the reporting time frames used in Schedule I. Retroactive information is not required to be presented. A full 10-year schedule will be displayed as it becomes available.

The Notes to the Financial Statements are an Integral Part of This Statement.

SCHEDULE III

**TOWN OF DAYTON
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN OPEB LIABILITY AND RELATED RATIOS
TOWN EMPLOYEE GROUP HEALTH PLAN
JUNE 30, 2019**

	<u>6/30/19</u>	<u>6/30/18</u>
Service Cost	\$ 1,976	\$ 2,566
Interest	447	839
Changes of Benefit Terms	0	0
Differences Between Expected and Actual Experience	0	(11,971)
Changes of Assumptions or Other Inputs	(1,039)	178
Benefit Payments	<u>(189)</u>	<u>(248)</u>
Net Changes	1,195	(8,636)
Total OPEB Liability - Beginning	<u>11,118</u>	<u>19,754</u>
Total OPEB Liability - Ending	<u>\$ 12,313</u>	<u>\$ 11,118</u>
Covered-Employee Payroll	\$ 42,000	\$ 42,000
Total OPEB Liability as a Percentage of Covered-Employee Payroll	29.3%	26.5%

Amounts presented for each fiscal year were determined as of the prior January 1. The data above was determined by the actuarial valuation date which was six-months year prior to the audit report date. Retroactive information is not required to be presented. A full 10-year schedule will be displayed as it becomes available.

Significant Changes in Benefit Terms – None

Significant Changes in Assumptions – Increase in Discount Rate From 3.44% to 4.10%

The Notes to the Financial Statements are an Integral Part of This Statement.

SCHEDULE IV

**TOWN OF DAYTON
SCHOOL DEPARTMENT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE SCHOOL DEPARTMENT'S PROPORTIONATE SHARE
OF NET OPEB LIABILITY – GROUP LIFE INSURANCE PLAN
JUNE 30, 2019**

	<u>6/30/19</u>	<u>6/30/18</u>
School Department's Proportion of Net OPEB Liability	<u>0.00%</u>	<u>0.00%</u>
School Department's Proportionate Share of the Net OPEB Liability	\$ 0	\$ 0
State of Maine's Proportionate Share of the Net OPEB Liability	<u>27,713</u>	<u>27,141</u>
Total	<u>\$ 27,713</u>	<u>\$ 27,141</u>
School Department's Covered Employee Payroll	<u>\$ 984,587</u>	<u>\$ 943,666</u>
School Department's Proportionate Share of the Net OPEB Liability as a Percentage of Its Covered Employee Payroll	<u>0.00%</u>	<u>0.00%</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	<u>61.14%</u>	<u>60.11%</u>
Contractually Required Contributions	\$ 0	\$ 0
Contributions Made in Relation to Contractually Required Amounts	<u>(0)</u>	<u>(0)</u>
Contribution Excess (Deficiency)	<u>\$ 0</u>	<u>\$ 0</u>
Town's Covered Employee Payroll	\$ 984,587	\$ 943,666
Contributions as a Percentage of Covered Employee Payroll	0.00%	0.00%

Amounts presented for each fiscal year were determined as of June 30. The data above was determined by the actuarial valuation date which was one year prior to the audit report date. Retroactive information is not required to be presented. A full 10-year schedule will be displayed as it becomes available.

Significant Changes in Benefit Terms – None
Significant Changes in Assumptions - None

The Notes to the Financial Statements are an Integral Part of This Statement.

SCHEDULE V

**TOWN OF DAYTON
SCHOOL DEPARTMENT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN OPEB LIABILITY
AND RELATED RATIOS – HEALTH PLAN
JUNE 30, 2019**

	<u>6/30/19</u>
Service Cost	\$ 3,873
Interest	13,033
Changes of Benefit Terms	0
Differences Between Expected and Actual Experience	0
Changes of Assumptions or Other Inputs	(16,898)
Benefit Payments	<u>(4,893)</u>
Net Changes	(4,885)
Total OPEB Liability - Beginning	<u>362,589</u>
Total OPEB Liability - Ending	<u>\$ 357,704</u>
Covered-Employee Payroll	\$ 1,293,422
Total OPEB Liability as a Percentage of Covered-Employee Payroll	27.66%

Amounts presented for each fiscal year were determined as of the prior June 30, 2018. The data above was determined by the actuarial valuation date which was one year prior to the audit report date. Retroactive information is not required to be presented. A full 10-year schedule will be displayed as it becomes available.

Significant Changes in Benefit Terms – None

Significant Changes in Assumptions – Increase in Discount Rate From 3.58% to 3.87%

The Notes to the Financial Statements are an Integral Part of This Statement.

SCHEDULE VI

**TOWN OF DAYTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

Federal Grantor Pass Through Grantor Program Title	Federal CFDA Number	Pass Thru Grantor Number	Federal Expenditures
U.S. Department of Agriculture			
<i>National School Lunch Program</i>			
Section 4 Funds SNP	10.555	013-05A-3022	\$ 3,052
Section II Funds SNP	10.555	013-05A-3024	<u>7,404</u>
Total U.S. Department of Agriculture			<u>\$ 10,456</u>
U.S. Department of Education			
<i>Special Education Grants to States</i>			
Local Entitlement IDEA	84.027	013-05A-3046	\$ 72,720
<i>Improving Teacher Quality State Grants</i>			
No Child Left Behind - Improve Teacher Quality LEA Grants	84.367	013-05A-3042	2,725
<i>Title I Grants to Local Education Agencies</i>			
Disadvantaged	84.010	013-05A-3107	12,959
Student Support & Academic Enrichment	84.424	013-05A-3345	11,148
<i>Title IV Rural Grant</i>	84.358A	N/A	<u>23,522</u>
Total U.S. Department of Education			<u>\$ 123,074</u>
Total Expenditures of Federal Awards			<u>\$ 133,530</u>

Note – All awards passed through the State of Maine with the exception of Title IV Rural Grant, which is received as a direct award from the U.S. Department of Education.

NOTES:

July 1, 2018 to June 30, 2019

In Memoriam

*Goodbye friends of Dayton, you will be
remembered with fond memories.*

Robert J. Ashworth

Ernest Lucien Levesque

Mary Lois Brown

Nathan A. Nicols

O'Neil H. Gagnon, Jr.

Jennifer Lynn Sciortino

Stanley Bradford Goddard

Bart James Sughrue IV

Albert Stanley Grover

Nancy Anne Sullivan

Gerald P. Guay

David James Traynor

Donna C. Guillette

Norman Forest Tripp

Lillian Edna Hanson

Phyllis Georgette Woodworth

Newborns

*We welcomed 16 new residents to the town, and want to wish the very
best to the parents and families of these little ones.*
