

2014

# Town of Boothbay Annual Report 2014

Boothbay, Me.

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# Town of Boothbay



Annual Report 2014





Annual Report  
of the  
Town Officers  
for the year ending  
December 31, 2014

Town of Boothbay  
1011 Wiscasset Road  
P.O. Box 106  
Boothbay, ME 04537-0106  
207-633-2051  
[www.townofboothbay.org](http://www.townofboothbay.org)



### Kenniston House Front Cover

This east looking view of the 1979 Kenniston House at Boothbay Center shows it as it appeared in 1960. While it was in danger of being demolished due to the recent expansion of the Golf Course, it was saved by being moved thanks to a grassroots fundraising effort and the cooperation of the owner and developer. It now sits at its permanent home just north at the Boothbay Green property.

David Kenniston built the Kenniston House and opened it as an Inn by 1798. During his life, he cared for many of the town's tangible assets in the immediate area such as the pound, graveyard, meetinghouse, town barn and town land including the common which he hayed. The house stayed in the Kenniston family for 90 years. Subsequently it had various owners including many who used it as their private home or ran it as an Inn or B&B.

### Kenniston House Back Cover

This north looking view of the 1797 Kenniston house was taken in 1930 during the Teels' ownership of the house. In 1921, Walter Clapp bought the Kenniston House and started the Golf Course using the Kenniston House as a clubhouse for it. The Teel family did the same when they bought the Golf Course in 1925 and greatly improved it. After building a clubhouse on the grounds of the Golf Course in 1926, the Teels used the Kenniston House as their private home until 1956.



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## Dedication



This year's Annual Report is dedicated to Tracey Hodgdon Hyson. She will be celebrating her 40<sup>th</sup> year with the Town and we would like to recognize her, once again, for her noble dedication to the Town of Boothbay.

Raised on Hodgdon's Island with 2 sisters and 2 brothers, Tracey attended Boothbay schools, graduating from Boothbay Region High School. Tracey continued her education receiving an Associate's Degree from Auburn School of Commerce. Following college Tracey began her career with the Town of Boothbay. Tracey's passion for her family and community has made her a valuable asset to the everyday running of our Town as well as our Community.

Tracey lives in Boothbay with her husband Richard, where they have raised two children.

Thank you for all you do for the Town and for our Community and congratulations on your honorable milestone.



## Community Phone Numbers

Emergency (Ambulance, Fire & Sheriff) – 911

### Town of Boothbay:

Administration – Phone: 633-2051 Fax: 633-  
6620 Animal Control Officer – 380-7282 Fire  
Chief – 380-7286  
Fire Station – 633-6437 Shop: 633-2025  
Harbor Master – 633-2051 Public Works –  
633-2051

Boothbay Chamber of Commerce (Seasonal) – 633-4743  
Boothbay Harbor Chamber of Commerce – 633-2353  
Boothbay Harbor Sewer District – 633-4663  
Boothbay Region Ambulance Service (Non-emergency) – 633-7711  
Boothbay Region Elementary School – 633-5097  
Boothbay Region High School – 633-2421  
Boothbay Region Refuse Disposal District (Waste & Recycling) – 633-5006  
Boothbay Region Superintendent's Office – 633-2874  
Boothbay Region Water District – Phone: 633-4723 Fax: 633-7921  
Lincoln County Communications (Non-emergency) – 882-7332 or 882-5512  
Maine Department of Transportation – Edgecomb Location – 882-5512  
United States Coast Guard – 633-2644  
United States Post Offices:  
Boothbay – 633-3754  
East Boothbay – 633-3553  
Trevett – 633-3403

Town Website Address: [www.townofboothbay.org](http://www.townofboothbay.org)

### Email Addresses:

Town Manager – [townmanager@townofboothbay.org](mailto:townmanager@townofboothbay.org)  
Assessor – [assessor@townofboothbay.org](mailto:assessor@townofboothbay.org)  
Code Enforcement – [ceo@townofboothbay.org](mailto:ceo@townofboothbay.org)  
Harbormaster – [harbormaster@townofboothbay.org](mailto:harbormaster@townofboothbay.org)  
Town Clerk – [townclerk@townofboothbay.org](mailto:townclerk@townofboothbay.org)



SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2523  
(202) 224-2693 (FAX)

United States Senate  
WASHINGTON, DC 20510-1904

Dear Friends:

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

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

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

Also last year, I was pleased to join in the christening of the *USS Zumwalt* at Bath Iron Works, a Navy ship for the 21<sup>st</sup> Century that will help protect our nation and strengthen one of Maine’s most vital industries. And, for Veterans living in rural areas, I secured a two-year extension of the successful Access Received Closer to Home program, which is improving access to health care for Veterans in northern Maine. Finally, after several years in the making, I am delighted that Congress has approved my legislation to form a commission – at no cost to taxpayers – on the creation of a National Women’s History Museum. A museum recognizing the contributions of American women is long overdue, and this bill is an important first step toward that goal.


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

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

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

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

Sincerely,



Susan M. Collins  
United States Senator



ANGUS S. KING, JR.  
MAINE

359 DIRKSEN Sr NATE OFFIEF SNArANEE  
204 224.5344  
weesils: sue [Awreeloc.Ssoale.gov](mailto:Awreeloc.Ssoale.gov)

United \*tates \*mate

WASHINGTON, DC 20510

αMEIHS  
ARMED SERVICES  
BUDGET  
INTELLIGENCE  
RULES AND ADMINISTRATION

Town of Boothbay  
1011 Wiscasset Road  
PO Box 106  
Boothbay, ME 04537-4622

Dear Friends,

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

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

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

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

My projects have included:

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

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

Best Regards,



ANGUS S. KING, JR.  
United States Senator

AUGUSTA  
4 Gabriel Drive, Suite F I  
Augusta, ME 04330  
(207) 622-8292

PRESQUE ISLE  
169 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 764-5124

SCARBOROUGH  
383 US Route 1, Suite 1C  
Scarborough, ME 04074  
(207) 883-1588

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CHELLIE PINGREE  
CONGRESS OF THE UNITED STATES  
1<sup>ST</sup> DISTRICT, MAINE

Dear Friends,

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

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

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

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

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

But not all the work I do is from Washington. My offices in Portland and Waterville assist hundreds of constituents every year who have issues with federal agencies and programs—veterans benefits, Social Security, and Passports among them. If you have a problem where I might be of assistance, I encourage you to call (207) 774-4019. My staff and I welcome the opportunity to serve you.

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

Best wishes,

A stylized, cursive signature of Chellie Pingree in blue ink, followed by a horizontal line.

Chellie Pingree  
Member of Congress

**Washington**  
2162 Rayburn HOB  
Washington, D.C. 20515  
(202) 225-6116

**Portland**  
2 Portland Fish Pier  
Portland, ME 04101  
X2071 774-5019

**Waterville**  
1 Silver Street  
Waterville, ME 04901  
(207) 873-5713





Paul F. LePage

GOVERNOR

STATE OF MAINE  
OFFICE OF THE GOVERNOR  
1 STATE HOUSE STATION  
AUGUSTA, MAINE  
04333.0001

### Town of Goothbay

Maine has a great tradition of civil involvement and citizen participation in the decision making process. Thank you for taking the time to become informed.

In the fall of 2011, a prominent national business magazine published a business climate ranking that put the country on notice that Maine is the toughest state in our nation to grow a business and create jobs. As a result of our challenging business climate, our per capita income is just 80 percent of the national average.

One of my top priorities for getting Maine moving is regulatory reform. The objective is a cooperative approach to how the State and municipalities work with the private sector rather than a weakening of standards or oversight. This is why I have created a new "Certified Business Friendly Community" program which is geared towards helping towns reduce red tape, and work with our job creators.

Plenty of good paying jobs and a growing tax base are what is needed to solve many of our public sector problems. Given the chance, Maine's private sector can create prosperity for our communities and working families.

If we want to make Maine prosperous, we also need to address our high energy prices and our educational system. Maine needs to be able to compete nationwide, and I am focused on reducing the high cost of electricity for Maine people. In addition, businesses need a qualified workforce to fill jobs of tomorrow, and it is critical that we put our students first, and reform our educational system.

Another top priority is fiscal reform. We will never have enough to spend on our priorities if we do not get our state indebtedness and welfare spending under control. In previous sessions, we made some progress in reforming our welfare system. However, there is still work to do. I have put forth budgets that are focused on reining in welfare spending, and offering tax relief to Mainers.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at [www.maine.gov/governor/lepagei](http://www.maine.gov/governor/lepagei).

Sincerely,

Paul R. LePage  
Governor



*127th Legislature*  
**Setude**  
**Maille**  
*sew Pi aria /3*

*Senator Christopher Johnson*  
*3 State House Station*  
*Augusta, ME 04333-0003*  
*(207) 287-1515*

Dear Friends of Boothbay,

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

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

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

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

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

Sincerely,



Chris Johnson  
State Senator



**House of Representatives**

2 State House Station  
Augusta, ME 04333-0002  
(207) 287-1440  
TTY: (207) 287-4469

**Rep. Stephanie Hawke**

76 Park Street,  
Boothbay Harbor, ME 04538  
207-287-1440

[Stephanie.Hawke@legislature.maine.gov](mailto:Stephanie.Hawke@legislature.maine.gov)

Dear Friends and Neighbors of Boothbay,

Thank you for giving me the opportunity to serve you, District 89, in the 127<sup>th</sup> Legislature of the House of Representatives. I view my time at the State House as being a privilege and an honor that is to be taken very seriously. I will be serving on the Joint Standing Committee on Marine Resources, a panel that is particularly relevant to the lifestyle and needs of those living in our district.

I look forward to serving all of the citizens of Boothbay and to do this, I will need your input regularly and want to hear from you with your comments and concerns. This is my first time working in State Government, and each day I learn more about the process and difficulties we face in our community and across the state. It is my hope that I can be a resource to each town, business, school and individual in our district in assisting you with state matters.

Please call me anytime at 287-1440 or email me at [Stephanie.Hawke@legislature.maine.gov](mailto:Stephanie.Hawke@legislature.maine.gov) to keep me updated on any concerns you might have. If you would like to be added to my email update list, you can do so by emailing me directly with your request.

Again, thank you for selecting me as your State Representative in District 89 and please do not hesitate to contact me.

Warmest Regards,

A handwritten signature in cursive script that reads "Stephanie Hawke". The signature is written in dark ink and is positioned above a thin horizontal line.

State Representative Stephanie Hawke



## Municipal Officers Board & Committee Members 2014

### Board of Selectman – Overseers of the Poor

Steven C. Lewis, Chairman (2012-2015)

Dale C. Harmon (2012-2015)

Douglas W. Burnham (2014-2017)

Charles R. Cunningham (2013-2016)

Stephen Ham (2014-2017)



The Board of Selectmen is composed of five members elected at large for staggered three-year terms. The Board conducts business in regular meetings open to the public on the 2<sup>nd</sup> and 4<sup>th</sup> Wednesdays of each month. The Selectmen are the chief elected officials of our community and are the policy making body of the Town of Boothbay. The Selectmen use “Home Rule” state laws under Title 30, the Town Administrative Code, and the Town Meeting deliberation as directions for making policy.



**Town Administration**

James D. Chaousis II – Town Manager, Tax Collector, Treasurer, Road Commissioner, Welfare Director

**Business Office**

Tracey Hodgdon Hyson – Deputy Tax Collector, Deputy Treasurer, Registrar of Voters, Deputy Clerk

Bonnie D. Lewis – Town Clerk, Deputy Tax Collector, Assistant Welfare Director

Heidi L. Fuller – Town Manager Asst., Dep. Tax Collector, Dep. Clerk, Dep. Treasurer, Asst. Welfare Director

Tammie L. Mayo – Deputy Clerk, Deputy Tax Collector

**Building & Plumbing Inspection – Code Enforcement**

Daniel Bryer – Code Enforcement Officer, LPI, Local Health Officer

Lori Colton – Code Enforcement Officer

**Assessing**

Michael O'Donnell – Assessor

John E. O'Donnell & Associates

**Public Works**

Michael S. Alley – Foreman

Samuel J. Barter Jr. – Assistant Foreman

Barrett L. Fuller

Anthony L. Goode

Christopher D. Dighton

**Harbor Master & Deputies**

Peter B. Ripley – Harbormaster

Michael S. Leighton – Barters Island, Sawyers Island, Hodgdon Island, Cross River & Rocky Point

Bradley D. Simmons – Damariscotta River, Little River, Linekin Bay, Card Cove, Grimes Cove & Outer Islands

**Fire Department**

Richard R. Spofford – Fire Chief, Forest Fire Warden

Gary N. Arsenault – Assistant Fire Chief

John “Jack” R. Barry – Assistant Fire Chief

**Emergency Management Director**

Clarence “Scott” L. Campbell III

**911 Addressing Officer**

William A. Kautzmann

**Animal Control Officer**

Mary “Betsy” E. Pratt – ACO

David L. Pratt – Assistant ACO

**Shellfish Warden**

Nicholas Upham



Boothbay – Boothbay Harbor Community School District Trustees

V. Kevin Anthony (2016) Christopher Buchanan (2015) Tyler R. Hodgdon (2017)

Boothbay – Boothbay Harbor Superintending School Committee

William A. Bailey (2016) John C. Bertolet (2016) Brian C. Blethen (2017)

Boothbay – Boothbay Harbor Cemetery District Trustees

Lorraine E. Hodgdon (2017) Stanley W. Lewis (2016) Kim W. Pinkham (2015)

Planning Board

Alan Bellows – Chair (2015) Frances McBrearty – Vice Chair (2017)  
 Linda Wilcox (2016) Michael Tomacelli (2015)  
 Andrew Morely – Alternative (2017) Rosemary Bourette – Alternative (2016)

Board of Appeals

Richard W. Perkins – Chair (2016) Stephen L. Malcom – Vice Chair (2016)  
 Scott G. Adams (2017) Martin Page (2015)  
 James A. Tonon (2015) David Steinmetz – Alternate (2015)  
 Jeanne A. Fuller (2016)

Board of Assessment Review

Bernard “Skip” McPhee – Alternate (2015) Sandra L. Rumery (2017) Laurie Campanelli-Stone (2016)

Boothbay Region Water District

Christopher R. Higgins (2017) Jonathan P. Lewis (2016) Kenneth D. Marston (2015)

Boothbay Region Refuse Disposal District

Kirk E. Brewer (2016) Charles R. Cunningham (2015)

Port Committee

Larry W. Knapp – Chair (2017) Lee “Rusty” W. Court (2015)  
 Charles E. Fuller (2015) Barry J. Gibson (2016)  
 Nathaniel F. Leonard (2017) Winslow H. Russell Jr. (2016)  
 Patricia O. Seaward (2017)

Comprehensive Planning Committee

Nicholas Barth Charles R. Cunningham David A. Dudley  
 Charles E. Fuller Andrew P. Hamblett Christopher R. Higgins  
 Richard E. Palmer Nell L. Tharpe Nathaniel Wing  
 John Bertolet Rosemary Bourette

Shellfish Committee

Russell E. Pinkham Craig E. Barter Stanley W. Barter Jr.



## Town Manager



As I write my report for this edition of the annual town report I am preparing for my final week as the Town Manager of Boothbay. I always mention how honored and fortunate I am to have this position. The feeling is not diminished with my impending departure. Boothbay is a little piece of paradise in Midcoast Maine. It is a pleasure to lead and manage the local government here, especially in reflection.

This year's annual report will demonstrate to residents, visitors, and taxpayers that the Boothbay local government continues to be innovative, engaged, and fiscally frugal while providing first-class service to all who reside, work and visit here. The Town staff provided the full array of municipal services that residents and taxpayers have come to expect and appreciate here in Boothbay. In 2014, there were many significant activities and accomplishments. In a dynamic community like Boothbay we can expect many highs and lows.

Steve Lewis continued as Chairman of the Board of Selectmen. Dale Harmon continued as Vice Chairman of the Board of Selectmen. The continuity in leadership and their comfort level in the leadership positions were evident in decision-making. I truly enjoy working with this group of gentlemen and it has provided positive results.

I am extremely optimistic about the future of Boothbay and many decisions were made in 2014 that will guarantee a stronger town in the future. The Comprehensive Planning Committee will miss their May 2015 deadline but it is because they are in full pursuit of a great plan for Boothbay's future. The plan is complex and compromising much like the community it represents. It should go through the public hearing and adoption process early in the calendar year.

The Town started enjoying the fruits of its investments this year. The solar panels on the Public Works Garage and Fire Station have reduced the Town electricity budget already. Digital tax maps are on the Town's always improving website and utilized by several realtors already. The Town purchased a new plow truck to replace a truck that was aging and becoming increasingly difficult to keep in the fleet. The new truck is already paying dividends by reducing maintenance budget lines. The Town took advantage of an improving economy by



locking in several budget commodities at much lower rates, such as fuel and electricity. The future looks bright!

I continue to be impressed with the strength of the Town of Boothbay staff. They are very conscientious, hard-working, and diligent. If you use the town services regularly you will be treated kindly, politely, and respectfully. Heidi Fuller is a super star in the office. Her congeniality and customer service skills make the office a warm and inviting place. Heidi and Bonnie Lewis have been working with our new office employee Tammie Mayo to continually improve our service. Congratulations to Tracey Hyson on celebrating 40 years of service to the town. You are a staple of consistency in an ever changing world.

The Public Works Department provided exceptional service during a very challenging winter. By the time everyone reads this report winter may be gone. The month of February 2015 will be written in history books due to its challenges. Mike Alley brings unwavering true leadership to the frontline road maintenance crew. I am always impressed with his candor and humble service while dealing with the high expectations of people in regards to transportation infrastructure. Most comments regarding winter maintenance were positive of local roads and critical of State roads.

Dan Bryer and Lori Colton now have multiple years of experience providing service to builders, realtors, and citizens from the Code Enforcement Department. Every year the service and attention within the department gets better and more refined. I am excited to see the new interesting directions they will lead us when the Comprehensive Plan starts becoming law. Mike O'Donnell, Assessor, is now regarded as a point of evenhanded and unbiased information regarding property value. This is leagues beyond the service previously enjoyed from his office.

Fire and other emergency services are led, as always, by Chief Richard Spofford. I often forget to include the Chief and his legion of dedicated volunteers because they maintain the safety of our town with little notice. They are true pillars of the public safety system in Boothbay. We should reflect on their service more often.

I am very confident that the last four and a half years of work I invested in the Town of Boothbay have made the local government a better place. Local government is best appreciated by the lack of burning desires of the voters. The capital improvement plan, budget and tax stability, investment in technological advances, and public outreach in all sectors have cemented a better foundation for the future of Boothbay.

I take tremendous pride in submitting a positive and resoundingly optimistic report to the people of Boothbay as I leave. Thank you for everything that you have provided me and my family over the last few years.

Sincerely,

A handwritten signature in black ink, reading "James D. Chaousis II". The signature is fluid and cursive, with the first name "James" and last name "Chaousis" being more prominent, and "D." and "II" in smaller script.

James D Chaousis II, Town Manager

Town of Boothbay



## 2014 Town Clerk Report

The Town Clerk is in charge of maintaining the town's vital records. The office of the clerk runs all State and municipal elections. We license dogs, issue birth and death certificates, as well as, issue marriage licenses.

There were 22 births recorded in Boothbay for 2014. This was an increase of 1 birth compared with 2013. There were 7 females and 15 males born to Boothbay residents. Congratulations to all the families with new babies.

There were 40 deaths recorded for 2014, which was an increase of 4 compared with 2013. There were 15 females and 25 males. The youngest female was 47, and the oldest female was 98 years old. The youngest male was 1 month 2 days old and the oldest male was 97 years old.

We issued 38 marriage licenses during 2014, which was 9 more than last year. All but 1 was returned and recorded. There were 25 Boothbay residents, and 51 non-residents which make up the 38 couples. People came from California, Connecticut, Colorado, Florida, Hawaii, Maine, Maryland, Massachusetts, Michigan, Missouri, New York, Pennsylvania, South Carolina, Texas, Washington, D.C., Wisconsin, and also, Vietnam. To apply for a marriage license you will need to come in to our office with pictured identifications. You will complete a marriage intentions form, and sign it in the presence of the clerk or deputy.

Boothbay residents licensed a total of 442 individual dogs during 2014. Dog license fees remain at \$11. per dog, or \$6. for spayed and neutered dogs. You may license your dog(s) online at: [maine.gov/onlinedoglicensing](http://maine.gov/onlinedoglicensing), once there choose the Town of Boothbay, and go from there. When licensing at our office, please bring in a current rabies certificate, and spaying or neutering certificate. Betsy Pratt is our animal control officer, and her assistant is David Pratt. She may be reached by calling her cell phone 380-7282.

During 2014 we issued a total of 20 commercial shellfish licenses, and 86 recreational licenses. Our shellfish warden is Nicholas Upham. The Town of Boothbay Harbor is the host town for the Shellfish Ordinance once again.

During 2014 we had the following meetings and elections:

May 5, 2014 Annual Town Meeting

June 10, 2014 Primary Election (State)

Nov. 4, 2014 General / Referendum Election (State)

I want to thank my deputies, Heidi Fuller, Tracey Hyson, and Tammie Mayo for always being there when needed. With everyone being cross trained to fill in when one of us are out of the office helps our office run smoothly. A big thanks to our dedicated volunteers willing to serve as election clerks, wardens, or moderators. Thank you to our highway department for being ready and willing to help with setting up and taking down our election space. Many thanks Mike, Barrett, Chris, Sam, and Tony for all the time you put into making our roads safe.

Sincerely,

Bonnie D. Lewis  
Town Clerk



## Deaths in 2014

Edward Ward	January 3, 2014
Sarah Plummer	January 19, 2014
Dennis Brown	February 2, 2014
James Rollins	February 10, 2014
Galen Holmes	February 12, 2014
Terence Farmer	February 20, 2014
Richard Nolon	February 22, 2014
William Hunt	February 27, 2014
Mary Jo Zimmerli	February 27, 2014
Wilson Francis	March 6, 2014
Irving Campbell	March 7, 2014
Robert Cunningham	March 7, 2014
Carlton Giles	March 13, 2014
Ruth Hackett	March 19, 2014
Priscilla Frazer	April 10, 2014
Evelyn Giles	April 19, 2014
Ricky Giles	May 8, 2014
Tammy Kane	May 10, 2014
Susan Simone	June 3, 2014
Geoffrey Herrmann	June 9, 2014
Diane Setchell	June 13, 2014
Nancy Hilton	June 17, 2014
Robert Thompson	July 7, 2014
Ronald Appel	July 9, 2014
Clara Vrubel	July 20, 2014
Robert Morton	July 25, 2014
Casey Dalton	July 30, 2014
Richard Bridges	July 30, 2014
Keegan Spear	July 30, 2014
Albert Noble	August 5, 2014
Kathleen Adams	August 17, 2014
Gloria Peters	August 21, 2014
Frank Teague	August 22, 2014
Barbara Kaufman	September 12, 2014
Liam Lewis	September 21, 2014
Sandra Mullen	September 24, 2014
Joseph Melanson	September 28, 2014
Linda Barter	October 3, 2014
Wallace H. Brewer, Jr	October 11, 2014
Charles Hull	November 7, 2014



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Boothbay Region Class 2014

Jude Alamo	Ethan Hyson
Brooke Alley	Reilly Kane
Hayden Alley	Mackenzie Lorrain
Nell Anthony	Jason Maddocks
Tyler Barbeau	Cristina Miller
Hayden Baumm	Killian Miller
Benjamin Betts	Chelsea Morton
Hannah Brewer	Jessica Murphy
Robert Campbell	Olivia Partner
Courtney Chaney	Quinn Pickett
Andrew Clemonds	Troy Plummer
Caleb Colby	Ashley Poland
Thomas Cornell	Josia Purin
Austin Crocker	Jacob H. Ripley
Benjamin T. Dewey	Victoria Schmid
Bradley Drummond	Bennett Scully
Daniel Dugay	Chase Sherman
Dana Greenleaf	Shawn Simmons
Evelyn Greenleaf	Kelly Soule
Kaia Groneng	Ronald Spofford
Myron Davis Hahn	Sophia Thayer
Andrew Hallinan	Ethan Walker
Anthony Hammond	Sarek Wilson
Richard Hasch	Hannah Winslow
Sequoia Hoinsky	Hayden Wright
Benjamin Hutchings	Haowen Xue



**Assessing Department 2014**  
Office hours - Wednesdays  
Available for appointments 10:00 AM – 4:00 PM

Office Staff

John E. O'Donnell III, Assessor  
Mike O'Donnell

Phone 207-633-2051 xtl7

Email: [assessor@townofboothbay.org](mailto:assessor@townofboothbay.org)



On Line Assessment and Tax Information

- Date of Assessment: April 1, 2014
- Fiscal Year July 1, 2014 to June 30, 2015
- Commitment Date July 2, 2014
- Tax Rate \$ 8.50/ \$ 1000
- Certified Ratio 100 %
- Taxable Valuation \$ 973,291,520
- Net raised by property tax \$ 8,272,977

The Town of Boothbay offers on-line assessment data

<http://data.visionappraisal.com/BoothbayME/search.aspx> <http://www.townofboothbay.org>

Exemptions

**Homestead Exemption** - This program provides property tax relief for individuals that have owned homestead (permanent residence) property in Maine for at least twelve months and make application to the local assessor. The exemption reduces the taxable value of the property by 10,000.

**Veteran Exemption** - A veteran who has served during a recognized war period and is 62 years or older; or, is receiving 100% disability as a Veteran; or, became 100% disabled while serving, may make application to the local assessor and be eligible for up to \$6,000 in reduced taxable value.

**Blind Exemption** - An individual who is determined to be legally blind may make application to the local assessor and may receive up to \$4,000 in reduced taxable value.

**Business Equipment Tax Exemption (BETE)** - BETE is a 100% property tax exemption for eligible business personal property first subject to tax on or after 4/1/08. The BETE application must be filed with the local assessor. Please use the following link for more information. <http://www.maine.gov/revenue/propertytax/propertytaxbenefits/bete.htm>



## Code Enforcement Department 2014

Office hours 9:00 AM – 4:30 PM Monday through Friday  
Office Staff – Department phone number: (207)633-2051

Daniel Bryer, Code Enforcement Officer/Local Plumbing Inspector/Health Officer  
[Email: ceo@townofboothbay.org](mailto:ceo@townofboothbay.org)

Lori Colton, Code Enforcement Officer, Addressing Officer [Email: lcolton@townofboothbay.org](mailto:lcolton@townofboothbay.org)

Code Enforcement had a busy year in 2014 coordinating with the residents of Boothbay for permit assistance, zoning inquiries, as well as concerns regarding the ordinance and the environment. In all instances the department's goals are to assist the public to the greatest extent possible. We like to maintain an open door policy for anyone interested in the Town Ordinance and encourage questions and comments.

Although the following building permit summary is similar to last year, our office has seen a marked increase in new and renovated commercial properties this year, as well as a rise in residential additions/renovations.

It appears that the market upturn has been an inspiration for people to invest in their properties and businesses. New residential dwellings have remained about the same as last year.

### 2014 Building Permit Summary

New Dwellings - 8 Other - 17  
Shoreland Permits - 22 Piers and Wharves - 8  
Additions, Renovations - 43 Certificates of Occupancy - 8  
Commercial - 22 Demolition - 18  
Sheds, Garages, Workshops - 35 Porches/Decks - 19

### 2014 Plumbing Permit Summary

Indoor Plumbing - 43 Septic Systems - 24

### Shoreland Zoning Spotlight: Flood zone maps

April 1st the Planning Board will hold a public meeting to discuss prospective ordinance changes regarding the new Floodplain Management Ordinance. These will be presented in Referendum questions this May for public approval in order to adopt the revised FIRM. This will ensure that the Town of Boothbay will retain its FEMA flood plain insurance. It is anticipated that completion and approval of the final map will be around July 2015.

The flood insurance rate changes are driven by the passage of the Biggert-Waters Flood Insurance Reform Act of 2012, rather than by the map changes. All buildings built prior to Flood Insurance Rate Maps (pre-FIRM), before any mapping or standards, have been receiving subsidized insurance rates. The rates for these types of buildings have never been based on elevation. All buildings have received the same subsidized rate even though the flood risk could be very different for each. These rates did not depend on how high or low the lowest floor was in relation to the current base flood elevation. It is these pre-FIRM buildings' rates which will be affected. Congress is currently looking at other bills that could roll back to subsidies for some pre-FIRM structures, but it is premature to predict this.



The Letter of Map Amendment (LOMA) and Letter of Map Revision (LOMR) processes are always available to a property owner. An explanation of the process, as well as the forms can be accessed at [FEMA.gov](https://www.fema.gov).

### Building & Code FAQs

In an effort to create a more streamlined process we are looking at all aspects of our office with a critical eye, from new permit applications, to means of disseminating information more effectively. One of the tools discussed is a frequently asked questions section to apply to the Town website. The following is our original version of FAQs, if you have other questions you feel are pertinent; please bring them to the attention of our office - either electronically or in person.

#### › What requires a permit?

- \* Driveways - For the construction or alteration of any driveway entrance onto a city street issued by Road Commissioner)
- \* Buildings - New & replacement structures including but not limited to: decks, steps & sheds/garages, alterations, foundations, additions, in ground pools, rock walls, patios, etc.
- \* Plumbing - Installation, replacement, or relocation of all water-distributing and drainage pipes or water heaters. Installation of all new faucets, valves traps or other plumbing fixtures. Inspections & tests required before covering. Final inspection upon completion. Licensed plumber or homeowner if doing work themselves in their own single-family residence.
- \* Septic Systems - All new and replacement systems both commercial and residential.
- \* Change of Use - For the change of one type of use to another regardless of whether there are alterations to a structure. Examples are: Restaurant to a retail store, Conversion of a single-family residence to a two-family or multi-family residence, Residence to office or business use.
- \* Signs - For displaying, replacing, altering or enlarging an exterior sign. Business Display Advertising – includes all signage for establishment

#### Business Directional Signs – directional signs on roadways

- \* Wharves and Weirs - For the construction of docks, wharves, piers, skidways, etc.
- \* Demolition - For the demolition of structures
- \* Tree Cutting- For any tree cutting or any other vegetation removal within the Shoreland Zone

#### › Does the Town of Boothbay regulate fences?

The ordinance has very limited regulation regarding the design and placement of fences, although fences and walls on corners of lots that are bordered by two intersecting public or private roads shall be setback a minimum of 8 feet from the edge of each road and shall be no more than 42 inches in height.



› Does the Town of Boothbay have a building code?

Not specifically. The Town of Boothbay follows the NFPA 101 Life Safety Code, which incorporates some aspects of construction, but is not a building code.

› What rules govern stair construction?

All stairs are to be built with a 7 3/4" maximum riser and 10" minimum tread depth, headroom of 6'8" minimum, and handrails between 34 and 38 inches from the tread nosing. All handrails will be graspable, and will follow the guidelines established in the NFPA. (NFPA-101 2006 7.2.2). Stairways must be a minimum of 36" wide from finished wall to finished wall or railing.

› What is an egress window?

A window big enough and low enough so that occupants can escape through the opening in an emergency, such as a fire. When purchasing new windows, ask the salesperson if the window you are purchasing meets egress requirements. It is highly recommended that you get written proof of this for your own records. A secondary means of egress is required in all sleeping rooms, and any living area.

› Do I need a permit to re-roof my house?

No, a permit is not necessary to re-roof a residence, or replace the siding.

› Can I install my own plumbing?

A homeowner is allowed to install their own plumbing, but installation of plumbing in multi-unit buildings, rental properties, and commercial properties must be done by a Maine State Licensed Master Plumber. For all plumbing installations, a permit issued by the Code Enforcement Office is required.

› Is a Certificate of Occupancy required?

Yes, a COO is required for all new and remodeled structures. Requirements for various types of buildings differ. Please contact Code Enforcement for a list of specifics which apply to your project.

› Does the Town of Boothbay regulate blasting?

No, the Town of Boothbay does not currently have a blasting Ordinance, though we appreciate a call.

› I am building a deck, what height must my deck railing be?

Deck railings must be a minimum of 36" high, and handrails on deck stairs must be between 34" and 38" from the edge of the nosing of the stair tread. All handrails will be graspable, and will follow the guidelines established in the NFPA. (NFPA-101 2006 7.2.2).

› Are smoke and carbon monoxide detectors required?

Yes, detectors shall be installed in each bedroom, outside all sleeping areas, with at least one on each floor, including basements and attics, where applicable. They must be powered by both the electrical service and by



battery, they must be interconnected, and any smoke detector located within 20 feet of a kitchen or a bathroom containing a tub or shower must be a photoelectric-type smoke detector. (25 MRSA § 2464). Carbon Monoxide detectors shall be installed in each area within or giving access to bedrooms. They must be powered by both the electrical service and by battery. (25 MRSA § 2468).

› Can I operate a business from my home?

Each Zoning District in Boothbay is different. Please contact the Code Enforcement Department to see if the business you would like on your property is an allowed use under the Town of Boothbay Zoning Ordinance. You may also find information at our online site under Town Code and Zoning Ordinances.

› What are the minimum lot sizes for each District?

- C1 District – 80,000 SF
- C2 District – Outside Overlay Area (40,000), Shoreland Overlay Zone (60,000), Resource Protection Area (80,000), Stream Protection Area (60,000), Watershed Zone (40,000)
- C3 District – (40,000) SF
- General Residence District – Outside Overlay Area (40,000), Shoreland Overlay Zone (60,000), Resource Protection Area (80,000), Stream Protection Area (60,000), Watershed Zone (40,000)
- Special Residence District – Outside Overlay Area (40,000), Shoreland Overlay Zone (60,000), Stream Protection Area (60,000)
- Industrial Park District – (20,000) w/public water & sewer, all other – (40,000)
- Maritime Commercial District – (40,000)
- Village District – Outside Shoreland Overlay Zone w/public water & sewer (20,000), Shoreland Overlay Zone (60,000), All other (40,000)
- Water Reservoir Protection – (4 acres) required if the lot is served by both a subsurface wastewater disposal system and private well, (2 acres) if wastewater is removed from the Water Reservoirs Protection District, (60,000) SF w/public water & sewer.
- Wellhead Protection – (80,000) SF





The long winter of 2013-2014 finally ended and turned into the wet spring of 2014. Dodging raindrops, we managed like always, to get all of the floats and parks ready for summer. Construction season started late and an administrative shift in paving priorities put us rebuilding and paving the south end of Back Narrows Road, having it done and shouldered before summers end. Following that, we were able to address many drainage and road surface concerns all over town. Meanwhile we were waiting for a dry enough time for an unusually large (because of depth and length) culvert replacement. This was also unusually important because the backed up water was contaminating the walls of abutting property owners. We finally got our chance in October to shut Back Narrows Road down for a week to replace two thirty inch culverts with one sixty inch culvert. Things went extremely smooth and we were able to open the road to traffic two days early. All was done with pavement, guardrails, rip-rap in place and grass growing by the first frost. October also saw us lose a long time, valued employee, Martha Snow. She left us to pursue a different career path. We wish her the very best. We didn't get much time to get ready for winter but we did it just in time with November giving us a lot of snow and winter weather. December became unusually warm and allowed us time to bring in our new hire, Chris Dighton. But not for long, January started us in a winter pattern that I am sure none of us will forget anytime soon with record breaking snow and cold seemingly nonstop until early March. With a talented crew and minimal break downs, we were able to keep roads clear and everyone moving at a near normal pace throughout the winter. Bringing us, once again, to float repairing for the spring/summer season and starting the process over again. None of this would be possible without the support of the Selectman, Town Manager and the townspeople. Thank you all. Also, to my crew for their dedication and support all year long, Sam Barter, Barrett Fuller, Tony Goode and Chris Dighton, thank you. Also, thank you to Robbie Ham for allowing me to call on him whenever we needed an extra plow driver.

As I am writing this, we have lost our Town Manager, Jim, to the City of Rockland where I know he will serve with the same high standards and intellect as he did in our humble community. The crew and I wish him well.

Sincerely,

Mike Alley  
Public Works Foreman - Director



## Boothbay Fire Department



To the Board of Selectman, Town Manager and citizens of the Town of Boothbay, I hereby submit the 2014 Boothbay Fire Department Report for January 1, 2014 through December 31, 2014. The Fire Department responded to 151 calls this year which are summarized on the following page.

We have received two grants this year, one from the Forest Service for \$1,616.32 for a float pump and forestry hose. The grant was from the Maine Municipal Association for \$932.00 for cones and signage for safety at traffic accidents.

It was a very busy year for traffic accidents, our new rescue truck was really put to use. There were four fatalities this year which are hard to deal with, especially if you knew them. The firemen responding acted very professional on the scene.

We had one extraction where the young man survived with the work of Fire, EMS, and Life Flight crews. He came to the fire station months later with his family and thanked the firemen for saving his life. It meant a lot to the firemen.

Captain David Pratt was awarded the Maine Instructor of the Year Award presented by the Maine Fire Service Institute. Lieutenant Alex Arsenault received the Officer of the Year Award for the Lincoln County Fire Chiefs Association. Also, Assistant Chief Gary Arsenault finished out his two year term as President of the Lincoln County Fire Chiefs Association.

I would like to thank the Boothbay Region Miss Fires for all that they do for us. I also would like to thank the officers and firemen for their quick responses to calls and all their dedication they put into training.

Sincerely,

Richard Spofford  
Boothbay Fire Chief



## Boothbay Fire Department Total Calls for 2014

• Motor Vehicle Accidents	46
• Chimney Fires	2
• Fire Alarms	24
• CO Alarms	6
• Trees Down in Road Way	6
• Trees on Wires	8
• Utility Lines Downs	8
• Unpermitted Burns	6
• Structure Fires	2
• Brush Fire	2
• Equipment Fire	4
• Service Calls	7
• Smoke Investigations	5
• Search for Missing Person	1
• Motor Vehicle Fires	1
• Hazmat	1
• Water Rescue	2
• Mutual Aid Calls:	
○ Boothbay Harbor	11
○ Southport	2
○ BRAS	9
○ Edgecomb	3
○ Bristol	1

Total: 157



## Harbormaster's Report



The bulk of work this year consisted of converting the old mooring recording system to an On-Line Mooring Data Base. The conversion was time consuming and there were some minor bumps in the road. They have been smoothed out and I am looking forward to more improvements to the system in 2015. For the most part the new system was well received and I would like to thank all the mooring owners that paid on-line, updated their information and therefore helped in this major upgrade.

The identification of work floats and their owners will continue to be a major focal point in 2015. Many work floats are in disrepair and for the most part neglected. If you have a work float please make sure you have the required Army Corps of Engineers permit and that your mooring number is on your float and mooring. Please reduce the risk to other boaters by maintaining your work floats. Make sure the floats are secured properly. Old gear that is no longer serviceable should be disposed of properly not left to be washed off the work float in a storm.

2014 phone calls and e-mails were typical in nature. Skiffs, dinghys and kayaks missing or adrift top the list. Several calls regarding work floats adrift or falling apart and washing ashore came in. I have stickers at the Town Office for identifying your small craft from the Coast Guard Auxiliary. They have room for your name and contact information. Please come by and pick one up. Several calls were received about vessels tying up too long to the docks at Shipbuilder's Park and Knickercane Bridge Launch Area or gear left for over forty-eight hours. Owners were contacted.



There are currently 955 registered moorings in the Town of Boothbay;

Location Total:

Barter's Island 128  
Sawyer's and Hodgdon Islands 92  
Card Cove, Grimes Cove-Ocean Point 83  
Cross River and Rocky Point 49  
Damariscotta River 219  
Linekin Bay 267  
Little River 102  
Outer Islands 15

The Port Committee meets on the first Thursday of the month as needed at the Town Office. I would like to thank Chuck Fuller, Larry Knapp, Win Russell, Rusty Court, Barry Gibson, Pat Seaward and Frosty Leonard for all their time and efforts.

The Town of Boothbay has two Deputy Harbor Masters. The west is covered by Bradley Simmons: Linekin Bay, Ocean Point, Grimes Cove, Little River, Damariscotta River and the Outer Islands. The east is covered by Michael Leighton: Barter's Island, Cross River, Rocky Point, Sawyer's Island and Hodgdon Island. Thank-you both for all that you do!

I would like to both thank and say best of luck to Town Manager Jim Chaousis as he sets sail towards his new adventure. It has been very enjoyable and productive working with you Jim, you will be missed.

Respectfully Submitted,

Peter B. Ripley  
Harbormaster  
Office phone: 315-8019  
[harbormaster@townofboothbay.org](mailto:harbormaster@townofboothbay.org)



## Boothbay Region Refuse Disposal District

PO Box 105  
Boothbay, Maine 04537  
633-5006

[www.boothbayrefuse.com](http://www.boothbayrefuse.com)



We had a very busy 2014 at the Transfer Station. We saw near record prices for metals at the beginning of the year, but they quickly retreated in the second half of 2014. MSW (trash) continues to increase in cost for disposal with no end in sight. The facility that accepts our trash is not sure they will still operate after 2018. Towns in Maine are working toward a new option with much newer technology. We are a member of the Municipal Review Committee (MRC) which represents the Maine communities using the PERC facility. They have been exploring many options on our behalf to keep trash disposal costs under control, seeking to recycle more of the waste through a fuel technology. You can visit their website at [mrcmaine.org](http://mrcmaine.org) to find the latest news regarding this new facility.

As always we will look for better ways to serve you. We have a facility that is a model to many other towns. Public participation is essential for our continued success. The Board of Directors meets monthly on the second Thursday of the month at 5:00 PM at the Transfer Station. The public is always welcome.

Winter Hours: Monday through Saturday 8:00AM to 4:00PM (Columbus day –Memorial day)

Summer Hours: Monday through Saturday 8:00AM to 5:00PM (Memorial day –Columbus day)

### Board of Directors:BRRDD Staff:

Rob Hopkins, Treasurer, Southport  
Richard Davison, Clerk, Edgecomb  
Kirk Brewer, Chairman, Boothbay  
Charles Cunningham, Personnel, Boothbay  
Gary Farnham, V. Chairman, Boothbay Harbor  
Palmer Payne, A. Treasurer, Boothbay Harbor

Steve Lewis, Operations Supervisor  
William Johnson, Forman  
Rena Smith, Assisant Forman  
Tyler Balsdon, Driver  
Jake Hodgdon, Attendant  
Paul Noah, Attendant  
Steven Lewis, Attendant  
David Manson, Attendant  
George Campbell, Driver  
David Brewer, Driver  
Anastasia Giles, Bookkeeper



**BOOTHBAY REGION REFUSE DISPOSAL DISTRICT**  
**Calendar Year 2014 Operations Summary**  
**DISPOSAL SUMMARY**

<b>MSW - Compacted Solid Waste to Penobscot Energy Recovery Company</b>		<b>Calendar Year 2013</b>
Shipped 348 Containers -4,534.26 Tons		4,476.53 Tons
Average Cost per Ton \$79.00 (tipping fee only)	\$358,206.54	\$351,183.78
Performance Credits Received 2014	(\$72,853.00)	(\$78,556.00)
<b>Total Cost -</b>	<b>\$285,353.54</b>	<b>\$272,627.78</b>
<b>CDB - Construction/Demolition/Bulky to the Waste Management Landfill</b>		<b>Calendar Year 2013</b>
Shipped 289 Containers -2,057.51 Tons		1700.42 Tons
Average Cost per Ton - \$63.00 (tipping fee at landfill)		
<b>Total Cost</b>	<b>\$129,623.13</b>	<b>\$119,182.44</b>
<b>TOTAL TONS DISPOSED: 6,591.77</b>	<b>COST: \$414,976.67</b>	<b>Calendar Year 2013 6,176.95 Tons \$391,810.22</b>

**THE DISTRICT PAID TO RECYCLE THESE MATERIALS**

Material	cost	Cost Savings	<b>Calendar Year 2013</b>	
			Tons	Cost Savings
<b>E-Waste (tv's, computers etc.)</b>				
Shipped 46.39 Tons	N/A	\$3,618.42	43.62	\$3,057.33
<b>Tires to BDS Recycling</b>				
Shipped 12.66 Tons	\$949.50	\$0.00	20.58	\$1764.00
<b>Waste Oil to Clean Harbors</b>				
Shipped 5,950 gallons (25.1 T)	\$0.00	\$1,957.80	5,950 gallons	\$1911.00
<b>Cooking Oil to Biofuels</b>				
Shipped 3,000 gallons (14.3 T)	\$0.00	\$1,115.40	3,500 gallons	\$1,088.23
<b>Asphalt/Sheetrock to Commercial Paving</b>				
Shingles 352.63 tons	\$16,942.08	\$5,289.45	246.42	\$1,731.58
Sheetrock 94.15 tons	\$4,519.20	\$1,412.25	77.33	\$1,708.22
<b>SUBTOTAL - PAID TO RECYCLE</b>	<b>Expense</b>	<b>Cost Savings</b>	<b>Calendar Year 2013</b>	
<b>Tons: 545.23</b>	<b>\$22,410.78</b>	<b>\$13,393.32</b>	<b>427.35 tons</b>	<b>\$17,083.50</b>



## BOOTHBAY REGION REFUSE DISPOSAL DISTRICT

## 2014 RECYCLING AND PROCESSING SUMMARY

Material	Tons	Income	Cost Savings	Calendar Year 2013	
				Tons	Income
CARDBOARD	231.90	\$22,466.93	\$18,320	264.70	\$27,549.96.26
NEWSPRINT	88.97	\$7,006.90	\$7,029	102.52	\$7,885.60
MIXED PAPER	127.57	\$2,934.25	\$10,078	125.93	\$3,990.36
PLASTIC (HDPE)	10.96	\$6,600.01	\$866	41.81	\$3,872.89
GLASS/mixed	70.77	N/A	\$5,591	91.58	N/A
STEEL/TIN CANS	17.17	\$1,979.96	\$1,356	13.13	\$2,125.02
SCRAP METALS	445.53	\$70,413.80	\$28,068	229.83	\$41,219.90
COMPOST	600.00	\$ 0.00	\$47,400	600.00	\$ 0.00
GREEN WOOD WASTE					
Chips - Residents	746.35	\$6,828.50	\$47,020	732.64	\$4,187.00
Chips - Biomass	3,850.62	\$105,810.74	\$242,589	4,698.71	\$122,147.00
Demo chips	2,375.70	\$12,547.65	\$149,669	1,961.90	(\$1,586.48)
SUBTOTAL TONS:					
Calendar Year 2013	8,565.54	\$236,588.74	\$557,986	8,862.22 Tons	\$211,391.00

## GRAND TOTAL: ALL RECYCLED MATERIALS

	TONS	INCOME	COST SAVINGS
This Year 2014	9,111	\$236,589	\$637,427.33
Last Year 2013	9,290	\$211,391	\$637,427



## BOOTHBAY REGION WATER DISTRICT



2014 was another successful year for the Boothbay Region Water District. In addition to beginning the \$3.4M, Southport Interconnection and tank Replacement Project, \$1.2M grant and 2.2M low interest loan from the United States Department of Agriculture, a project designed to complete the fire protection needs for Boothbay Harbor and a large section of Boothbay, providing a new 500,000 gallon reservoir to be built on Southport Island. Additionally the district completed:

- \* Mt Pisgah Standpipe exterior recoating Project;
- \* A 1,400 ft. Highland Park to Sophia Way Water main Looping Project;
- \* Upgraded over 500 water meters in the system;
- \* Completed a long awaited SCADA Upgrade;
- \* Installed 4,000 feet of new seasonal water main, adding over 30 new customers; and
- \* Continued work on the districts mapping systems.

In May the district bid farewell to Mark Carter, 9-year veteran trustee representing the town of Boothbay. It is the wish of the trustees and employees of the Boothbay Region Water District nothing but the best to Mark and many thanks for his years of service.

In March, the voters of Southport re-elected Smith Climo trustee. In May the town of Boothbay Harbor re-elected Walter "Wally" Reed III, while the town of Boothbay named newcomer Chris Higgins as Carter's successor. As of the first meeting of the 2014/2015 board, Trustee Pinkham (Boothbay Harbor) was elected Chairman, Trustee Gamage (Southport) was elected to serve as Vice-Chairman, Jon Lewis (Boothbay) was named Treasurer and Trustee Walter "Wally" Reed III accepted the position of Clerk. Joining the officers on the board were Trustee Ken Marston (At-Large), Smith Climo and Chris Higgins.



“Wally” Reed III accepted the position of Clerk. Joining the officers on the board were Trustee Ken Marston (At-Large), Smith Climo and Chris Higgins.

Looking ahead to 2015, district objectives include:

- \* Complete the GIS Project;
- \* Campbell Street & High Street Looping Project;
- \* Complete the \$3.4M Southport Interconnection and Tank Replacement Project;
- \* Bid the Plummer Road to Nickerson Road Looping Project (Southport) to be completed in 2016 with two option projects which include the Logan Road Water Main Replacement Project (Boothbay Harbor) and Rice Road Water Main Replacement Project (East Boothbay) ;
- \* East Boothbay Water Meter Replacement project; and a
- \* Continued emphasis on leak detection, equipment maintenance and unequaled performance (i.e. value to rate-payers).

The Boothbay Region Water District, Board of Trustees meet the 2nd & 4th Tuesday of every month at 6:00 p.m. during daylight savings time and 7:00 p.m. during standard time at the district administrative office located at 184 Adams Pond Road, Boothbay, Maine. The trustees value the publics' opinion and encourage the public to attend. For further information concerning projects, minutes and other pertinent information concerning the operation of the district, the public is invited to access the district's web page at [www.bbrwd.org](http://www.bbrwd.org).

Respectfully Submitted,

Jonathan E. Ziegra  
Manager



## Boothbay-Boothbay Harbor Cemetery District

January 1, 2014 – Cash on hand \$2,680.63

Received:

Interest & Dividends	\$7,297.07
Sale of Lots	\$6,650.00
Town of Boothbay Harbor Appropriation	\$15,000.00
Town of Boothbay Appropriation	\$15,000.00
E.S. Dunton Trust	\$8,532.06
McGillicuddy Trust	\$6,338.82
Refund Stone Repair	\$200.00
Miscellaneous Interest	\$201.70
Deed	\$30.00
Donation – Boothbay Region Garden Club	\$250.00
Transfer – Gamage Trust	\$4,225.00

Total Received \$63,724.65

\$66,405.28

Paid:

Contract Services	\$28,800.00
Maintenance	\$22,957.50
Supplies	\$12.40
Insurance	\$1,988.00
Purchase Cemetery Lots	\$600.00
Deeds	\$90.00
Advertising	\$240.00
Donation – American Legion Veteran Flags	\$100.00
Cemetery Association Dues	\$25.00

Total Expenses \$54,812.90

To Reserve Accounts:

Sale of Lots	\$1,650.00
E.S. Dunton Reserve	\$3,532.06
Miscellaneous Interest	\$201.70

Total Resources \$5,383.76

Cash on Hand – Checking Account – December 31, 2014	<u>\$6,208.62</u>
	\$66,405.28



## BRAS



Greetings to the Residents of Boothbay:

On behalf of the Board of Directors it is my pleasure to submit our report of activities for 2014. This year marks the first full year of responding to emergencies without St. Andrew's Hospital. The well-trained staff at B.R.A.S. has met this challenge with skill and ability in an effort to provide you with the best possible care.

This year we restructured our Board of Directors to include a community-appointed member from each town. Frosty Leonard is the representative for Boothbay. His presence and input is very helpful to improve your ambulance service as we continue to meet the needs of the towns we serve.

In March of 2014, we began our participation in a joint pilot license with two other ambulance services to provide community paramedicine. The program fills the gap between in-patient hospital care and home health. We collaborate with the District Nurse, home health and physician's offices to provide a variety of services with the goal of improving community health and closely monitoring the health of a patient. Community paramedicine, through frequent home visits, intends to improve patient outcome and reduce the need for hospital admission through early intervention. If you or someone you know might benefit from community paramedicine visits, please contact the station at 633-7711.

### 2014 Annual Response Report

Calls to Southport	333
Community Paramedicine (9 months)	112
Total Emergencies	842
Total Calls	1,418

One of our more exciting projects planned for 2015 is obtaining a Heartsafe Community designation. Through the generosity of the Schacknow Family Foundation we anticipate placing seventeen automatic external defibrillators throughout the three communities and increasing our presence in the community by providing CPR education opportunities.

Respectfully Submitted,

Robbie Ham, Chairman



## Boothbay Harbor Memorial Library

In last year's annual report I wrote: "Change continued to be the watchword at the Boothbay Harbor Memorial Library..." This has not abated, and if at all, has increased in scope.

In July, after completion of Phase 1 of our two phase project, we relocated from our temporary Library location at the Meadow Mall back to our beautifully renovated and expanded building in the heart of the harbor. With the help of staff and a dedicated contingent of volunteers we completed the move, installed all our materials on shelves, and set up our offices all in time for our grand opening on July 28<sup>th</sup>. Our thanks go out to all those who contributed their time and energy which allowed us to open on time as scheduled.

In addition to a renovated building, the staff has undergone a renovation of its own. Sharon Babbitt, our former Circulation Librarian, left for a position closer to her home, and long-time Program Director, Barb House, decided it was time to retire and pursue other goals. We miss them both, but were very fortunate to welcome Boothbay residents Lisa Arsenault as our new head of Circulation and Interlibrary Loan, and Caroline Roberts as our Program Director.

Our Board of Library Trustees has seen significant transition as well. Because of changing personal commitments both Don McElhinney and Robert "Mark" Scott left the Board and we welcomed Jo Haney (Secretary), Duane Dunbar (Treasurer), and Laura Perkins. Our newest member is Boothbay Register Editor-at-Large, Joe Gelarden. It has been through the Board's dedicated leadership that the Library was able to embark on its critical improvement plans for the Library. And we are not done yet. Phase 2 planning is under way, with more significant and much needed improvements coming.

With an improved building come improved services. Our new building has made possible increased youth programming, such as a newly formed Chess Club and more story times for our youngest, to increased programming for adults. Outside organizations such as the Boothbay Region Health and Wellness Foundation have begun collaborating with the Library to offer health education programs. We have partnered with the Maine organization Cornerstones of Science to receive frequent "science trunks" filled with subject specific science and technology materials for programming and display. Also, through this partnership we purchased a high resolution Orion Starblast telescope, which our library card holders can borrow for a week at a time.

Statistics are up over all previous years for the six months we have been at the renovated Library. Over these six months we had 13,679 visitors (+73% over 2013), 4733 interlibrary loan requests (+8%), and 17,631 items borrowed (+9%). We are seeing as well a dramatic increase in the borrowing of our free eBooks and audiobooks, with 1208 items downloaded up over 26% from 2013. We expect this trend to continue, especially as our Phase 2 plans are realized. So it's clear to see, we have given proof to the maxim: "If you build it they will come!"

A sincere thank you is due to everyone who made this long hoped for dream of a beautiful and functional Library a reality.

Respectfully Submitted by:

Tim McFadden  
Executive Director



## Boothbay Region Historical Society

During 2014, our 47<sup>th</sup> year, we enjoyed the support of both Boothbay and Boothbay Harbor voters. The funds voted by townspeople helped us to fulfill our purpose of preserving and increasing knowledge about our region's past.

We held regular year-round hours at the museum in Boothbay Harbor on Thursdays through Saturdays, 10 a.m. to 2 p.m. Over 1000 people came to the museum, about two-thirds of them to buy books and photos or in search of specific information about families, houses, businesses, vessels and other historical matters. They also browsed through the six rooms of local artifacts. We sent out two newsletters, had six speakers, two bake sales, a quilt raffle and one ticketed event.

We provided news items and articles on local history to the townspeople and others through the Boothbay Register. Over 750 letters and 1500 emails were sent pertaining to museum business and research. We help the town offices with research when asked.

We have many active volunteers who donated more than 2100 hours of work this year. Some projects done by volunteers were: organizing public events, entering information on computers, checking the order of photos and documents, manning the building, making repairs, helping with mailings and organizing and listing new document collections and artifacts.

The sources of our income this year were: donations by individuals and the towns, requests and two small grants, membership dues, ticket sales for a raffle, a ticketed event and sales of books, maps, papers and photographs. We are an active research facility, assisting people locally in their search for information on family, houses, vessels and places. We also carry on correspondence with people over the country that has an interest in Boothbay Region history.

Our holdings of artifacts, collections and documents increased by one linear foot of documents, 12 books, approximately 95 photographs or images and more than 80 artifacts. They ranged from 1960's and 1970's high school yearbooks from Wayne Keene to a Chesebro diary sign from John Chesebro and a 1975 John Reed account book from Sewall Maddocks, Sr. – all of great local interest. Funds were put to care for these items appropriately.

We thank the townspeople for their willingness to contribute to the preservation of local history.

Respectfully Submitted,

Marnie Mitchell  
Administrator

### Board of Trustees

Howard Barter  
Jim Botti  
Judy Eastwood  
Sarah Giles  
Lisa Orne Hallinan

Lorraine Hodgdon  
Susan Leach  
Susan Lloyd  
Wally Reed  
Leigh Reinecke

Carolyn Shubert  
Ronald Spofford  
Ann Sutter  
Kay Wilder  
Barbara Wilson



## Boothbay Harbor Region Chamber of Commerce

P.O. Box 356 • Boothbay Harbor, Maine 04538 • (207) 633.2353 • [seamaine@boothbayharbor.com](mailto:seamaine@boothbayharbor.com) • [www.boothbayharbor.com](http://www.boothbayharbor.com)

The Boothbay Harbor Region Chamber of Commerce was established in 1962 to promote the economic, civic and social welfare of the people of the Boothbay Harbor Region. Its mission is: *To promote a positive business climate by focusing on advocacy, access and leadership.*

The BBHRCC is currently served by the Board of Directors: Lorna Weber, President; Dorothy E. Freeman, Vice President, Alan Baldwin, Secretary; Sue Wood, Treasurer; Michael Maxim, Win Mitchell, Sarah Morley, Ben Teel, Jessica Tindal, and Peter Robison. In the fall of 2014 the Board of Directors hired Tony Cameron as the Executive Director. Cherie Scott serves as the Events and Member Services Manager; Brooke Hubner serves as Administrative Coordinator and Michelle Davis serves as Visitor & Member Relationship Coordinator.

The BBHRCC continues to be the leading organization in promoting tourism and providing visitor services for the region and the Town of Boothbay. The Chamber distributed 100,000 Region Guides and 45,250 Downtown & Region Walking Maps to over 11 AAA offices (CT, KY, ME, MA, NH, NJ, NY, OH, PA, RI and VT); the AAA Boston Travel Show; Chambers statewide; local Chamber members, the Maine Tourism Association, Maine Turnpike, visitor centers; train stations; airports and several other public locations statewide and beyond. The Chamber also organized a co-op display at the Portland International Jetport and print co-ops in Yankee, DownEast, and Maine Magazine. The Boothbay Harbor Region had one of the largest co-op sections in the official state travel planner "Maine Invites You". The Chamber maintains an active competitive website and stays current with social media trends to ensure the Chamber is promoting and representing the Boothbay Region in a comprehensive and competitive manner.

There are 375 businesses and organizations that currently make up the membership of the Chamber. A majority of the membership is related to the tourism industry however the Chamber works hard to provide value and benefits for all industries. A new weekly email called "Chamber Connections" keeps members informed of news and information about the Chamber, our community, and business and industry. The Chamber continues to organize Business After Hours, the Harbor Lights Festival, and the Claw Down which brings people from all over the country to the Boothbay Harbor region. The Chamber is active in local and state government creating awareness of important issues and acting as a voice of the business community when needed.

The Chamber operates a year round welcome center and administrative office at 192 Townsend Ave and a seasonal information office on Commercial St. The Chamber strives to provide outstanding customer and visitor service to all that use the Chamber as a resource.

Thank you to all the businesses, organizations, individuals, and town officials who support the Boothbay Harbor Region Commerce of Commerce.

Respectfully submitted,

Lorna Weber

President, Board of Directors

Tony Cameron

Executive Director



**TOWN OF BOOTHBAY, MAINE**  
**FINANCIAL REPORT**



JUNE 30, 2014



**TABLE OF CONTENTS****INDEPENDENT AUDITOR'S REPORT****MANAGEMENT'S DISCUSSION AND ANALYSIS****BASIC FINANCIAL STATEMENTS**

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Statement of Activities	Statement 2
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Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	Statement 4
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to Statement of Activities	Statement 5
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Notes to Basic Financial Statements

**REQUIRED SUPPLEMENTARY INFORMATION**

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Statement of Departmental Operations	Schedule 2



# Berry -Talbot -Royer

CERTIFIED PUBLIC ACCOUNTANTS



## INDEPENDENT AUDITOR'S REPORT

Board of Selectmen  
Town of Boothbay  
Boothbay, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Boothbay, Maine, as of and for the year ended June 30, 2014, 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.

### Auditor's Responsibility

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

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

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in **all** material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Boothbay, Maine, as of June 30, 2014, and the respective changes in financial position thereof for the year then **ended** in accordance with accounting principles generally accepted in the United States of America.



## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-10 and 32-34 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Boothbay, Maine's, basic financial statements. The combining statement of general fund reserves and statement of departmental operations are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining statement of general fund reserves and statement of departmental operations are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statement of general fund reserves and statement of departmental operations are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

A handwritten signature in cursive script, reading "Barry Tachet".

Certified Public Accountants  
September 23, 2014



*Town of Boothbay*  
*Office of the Town Manager*  
**James D Chaousis II**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

Our discussion and analysis of the Town of Boothbay's financial performance provides an overview of the Town's financial activities for the year ended June 30, 2014. Please read it in conjunction with the Town's financial statements provided by our independent outside auditors, Berry Talbot Royer, Certified Public Accountants.

This annual report consists of a series of financial statements. The Statement of Net Position (Statement 1) and the Statement of Activities (Statement 2) provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements start with Statement 3. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the government.

### **REPORTING THE TOWN AS A WHOLE**

#### **The Statement of Net Position (Statement 1) and the Statement of Activities (Statement 2)**

The Statement of Net Position and the Statement of Activities report information about the Town as a whole. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net position and changes in it. The Town's net position, the difference between assets and liabilities and deferred inflows, is one way to measure the Town's financial health or financial position. Over time, increases or decreases in the Town's net position are one indicator of whether its financial health is improving or deteriorating. Other non-financial factors, however, such as changes in the Town's property tax base and the condition of the Town's infrastructure, need to be considered to assess the overall health of the Town.

In these government-wide statements, the Town's activities are reported in one category:

**Governmental activities** - Most of the Town's basic services are reported here, including fire, general administration, roads, and recreation. Auto excise taxes, franchise fees, fines, state revenue sharing, and state and federal grants finance most of these activities.

### **REPORTING THE TOWN'S MOST SIGNIFICANT FUNDS FINANCIAL STATEMENTS**

The fund financial statements provide detailed information about the significant funds, but not on the Town as a whole. Some funds are required to be established by State law and by bond covenants. However, the Board of Selectmen establishes many other funds to help it control and manage money for particular purposes.



The Net Expense is the financial burden that was placed on the taxpayers by each of these functions. The following table presents a summary of General Fund revenues for the fiscal years ended June 30, 2014 and 2013:

**Table 3**  
Comparative Changes in Net Position  
Fiscal Years ended June 30, 2014 and 2013

	2014 Governmental Activities	2013 Governmental Activities
<b>Revenues</b>		
Program Revenues:		
Charges for Services	\$ 143,293	\$ 228,917
Operating Grants & Contributions	64,770	63,741
General Revenues:		
Property Taxes	8,177,734	7,473,604
Excise Taxes	657,485	617,375
Intergovernmental	117,531	126,709
Investment Earnings	60,250	46,399
Gain/ (Loss) on Disposal of Fixed Assets	(106,959)	25,742
<b>Total Revenues</b>	<b>\$ 9,114,104</b>	<b>\$ 8,582,487</b>
<b>Expenses</b>		
General Government	\$ 528,986	\$ 561,757
Public Safety and Services	537,751	515,989
Public Works	844,270	944,704
Service Accounts & Insurances	173,727	133,286
Education	5,211,982	5,069,556
Debt Service	942	5,187
Capital Investment	28,012	45,719
Fixed Charges	1,129,163	1,127,023
Unclassified	464,767	464,525
For Designated Purpose	19,750	9,538
<b>Total Expenses</b>	<b>\$ 8,939,350</b>	<b>\$ 8,877,284</b>
<b>Increase/ (Decrease) in Net Position</b>	<b>\$ 174,754</b>	<b>\$ (294,797)</b>
<b>Beginning Net Position</b>	<b>5,238,811</b>	<b>5,533,608</b>
<b>Ending Net Position</b>	<b><u>\$ 5,413,565</u></b>	<b><u>\$ 5,238,811</u></b>



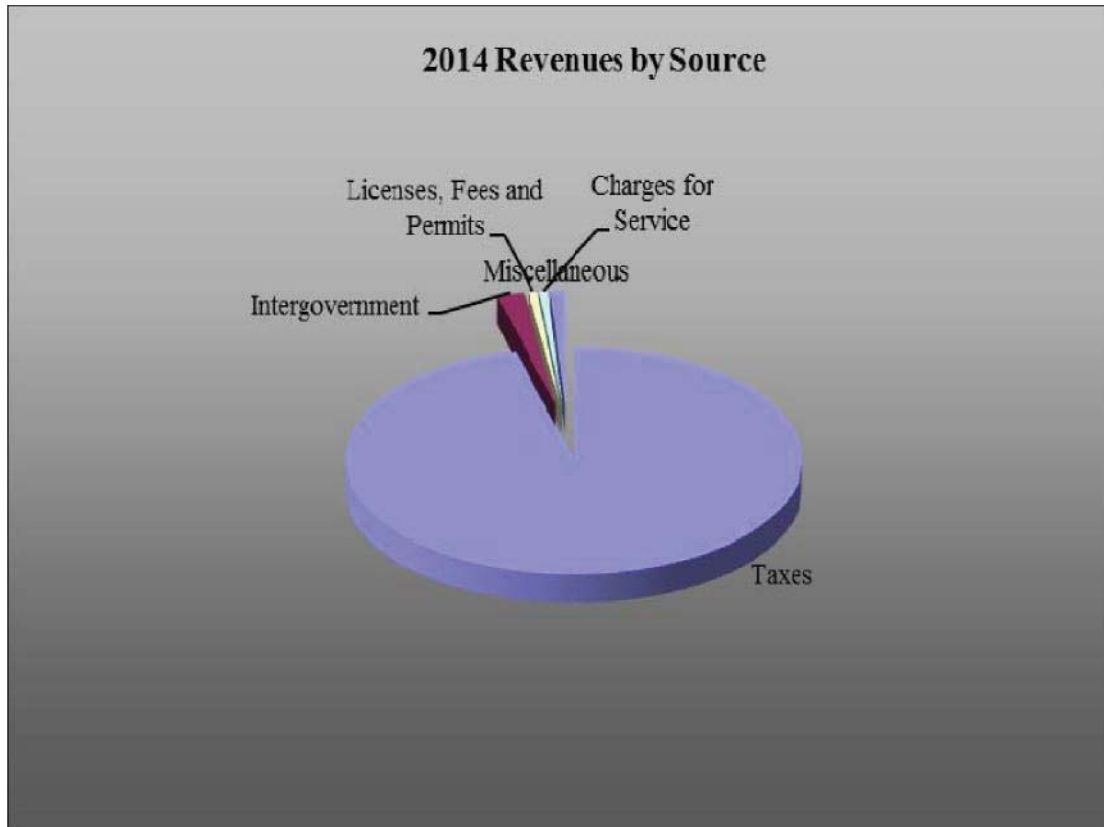
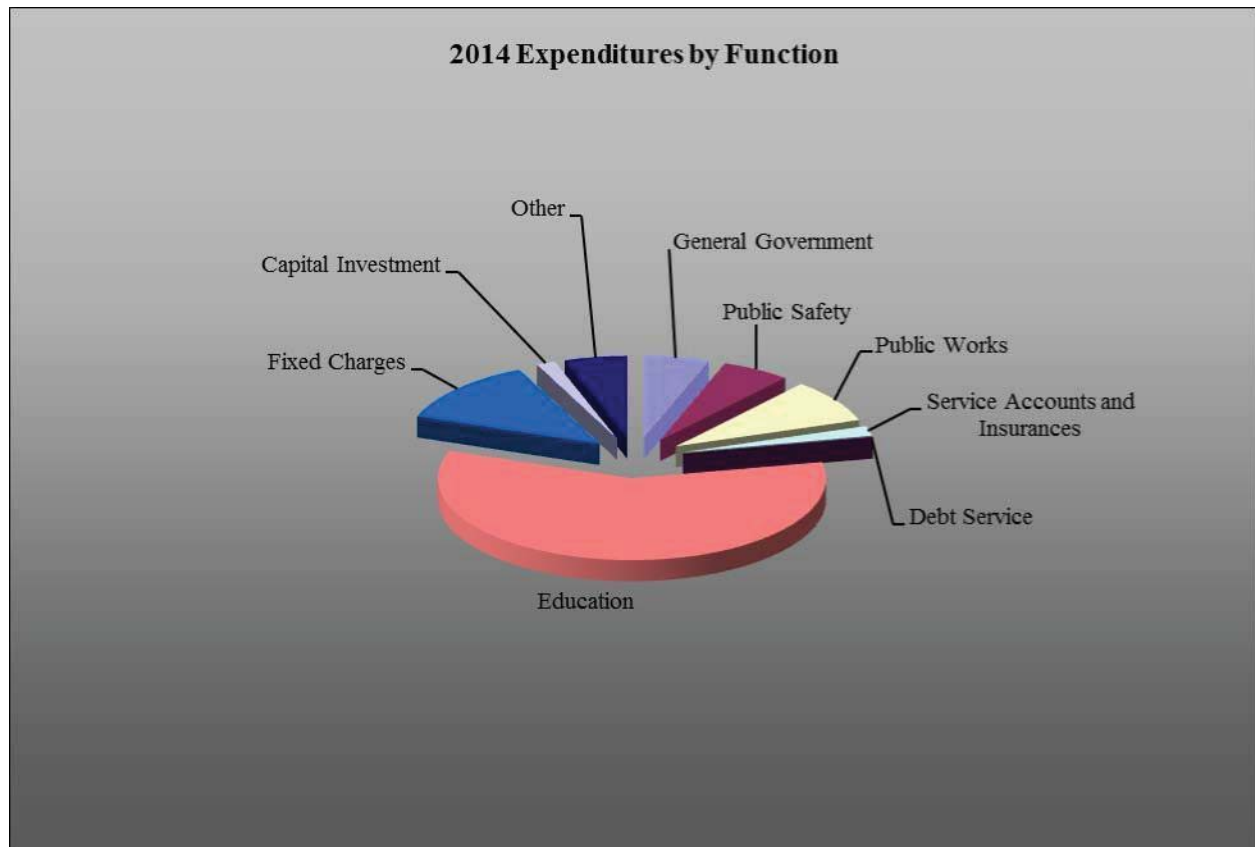


Chart A – 2014 Revenues by Source

The following schedule presents a summary of General Fund expenditures for the fiscal years ended June 30, 2014 and 2013.

Expenditures:	FYE 2014	FYE 2013	Net Change (Decrease)
General Government	\$ <del>42</del>	\$ 514,218	\$ (30,296)
Public Safety and Services	512,276	432,050	80,226
Public Works	761,254	994,472	(233,218)
Service Accounts & Insurances	169,994	133,286	36,708
Education	5,211,982	5,069,556	142,426
Debt Service	11,576	15,821	(4,245)
Fixed Charges	1,129,163	1,127,023	2,140
Capital Investment	68,689	54,988	13,701
Unclassified	464,767	464,525	242
Total Expenditures:	<u>\$ 8,813,623</u>	<u>\$ 8,805,939</u>	<u>\$ 7,684</u>





*Chart B – 2014 Expenditures by Function*

Our current General Fund Balance is \$1,064,701. This amount is comprised of non-spendable, restricted, and unassigned (undesignated) funds.

The Town's General Fund is improving quickly after many years of decline. There were a number of reasons attributed to the decline and most of those have been corrected in the last three years. In previous years, expenditures have been made that were spent out of the Undesignated Fund and not replenished. This practice has been completely eliminated and reversed. Expenditures in excess of appropriations were recognized at Town Meeting and surplus was added to the General Fund. The concerted effort in the next few years to replenish the General Fund must continue for a few more years. The Selectmen have established a policy to maintain 18.75% of appropriation or a three year plan to replenish the funds. The positive year, this year, will bring us within 50% of that goal. Budgeting expenditures and revenues has also been closely scrutinized for better accuracy. This effort will continue and even be refined. Conservative estimates will create surpluses and funds will lapse back to the general fund.

The unassigned (undesignated) portion of the fund balance is the most crucial for the Selectmen to monitor. The unassigned balance for 2014 was \$768,185. Compared to 2013, when the unassigned balance was \$437,780. Therefore the town improved the unassigned fund balance by 75% in one year. If the town continues this trend the fund balance will be fully restored in a few years. The benefits are already being enjoyed by the town. A Tax Anticipation Note was not required this year and cash flow is fully capable of fulfilling expenditures timely. The town will continue to implement the three year UDF replacement plan.



### Tax Increment Financing (TIF)

With the creation of TIF #3, all three TIF funds are being accounted for separately. We identify the three different TIF agreements, with Hodgdon Marine LLC, Washburn Doughty, and Boothbay Commercial District as separate and independent TIF programs. The TIF funds will be clearly differentiated from the rest of the General Fund. No projects are projected for funding this year. A concerted effort to rebuild the TIF fund balance will continue in the next few years.

### GENERAL FUND BUDGETARY HIGHLIGHTS

The adoption of the Internal Control and Procedures Policy in 2013 led to very stable and predictable activity in the General Fund. Segregation of duties has established procedures which creates checks and balances. These checks and balances provide stability to revenue and expenditure recording and predictability to projections. Monthly reconciliation is also much more predictable and thorough.

### CAPITAL ASSETS

At the end of June 30, 2014, the Town had \$4,200,949 net investment in capital assets.

For the years ended June 30, 2014 and 2013 capital asset comparisons are as follows:

	2014	2013
	Governmental	Governmental
Beginning capital assets	\$ 4,414,754	\$ 4,467,445
Net decrease in assets	(213,805)	(52,691)
Ending capital assets	<u>\$ 4,200,949</u>	<u>\$ 4,414,754</u>

The Town's capital assets showed a decline in value for the year ending June 30, 2014. Although we added some minor capital pieces they did not equal the depreciation of key municipal assets.

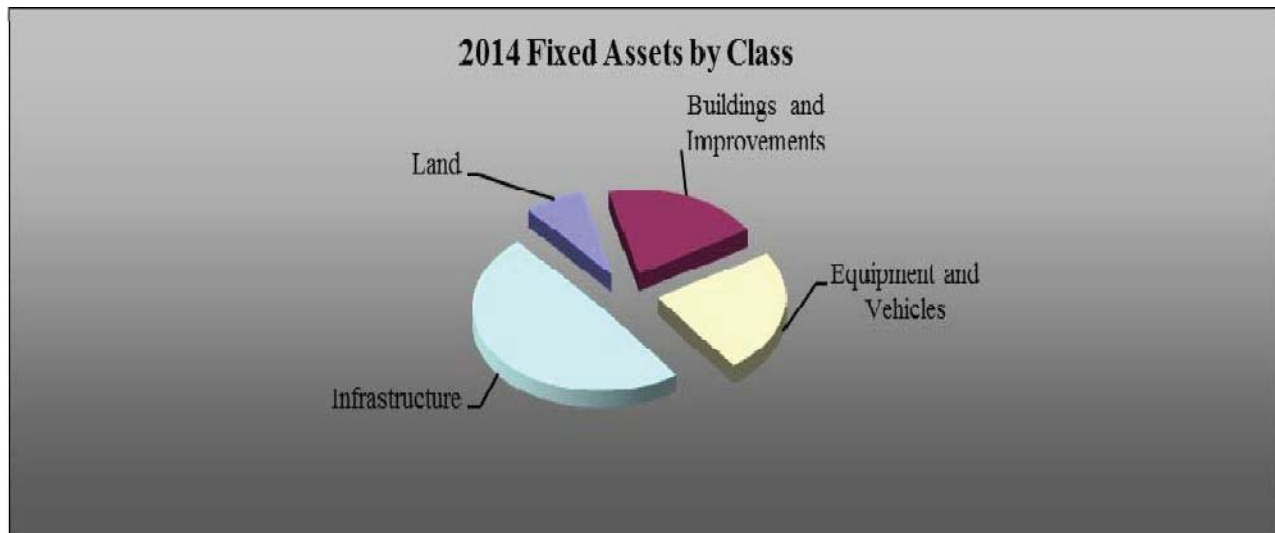


Chart C – 2014 Fixed Assets by Class



## DEBT ADMINISTRATION

At year-end the Town had a total of \$10,634 of general obligation bonds to finance the rebuilding of the Back River project from 1999. This debt is at the very last stages of payment and will be paid in full by FYE 2015.

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 2014.

Fiscal year Ended June 30, 2014  
General Long Term Debt  
Back River Project

Debt Payable at June 30, 2013	\$ 228
Less: Debt Retired	(10,634)
	<hr/>
Debt Payable at June 30, 2014	\$ 1064
	<hr/>

More detailed information about the Town's long-term liabilities is included in the notes to the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Property values are still a very important topic in the Selectmen's Office. Property values are a key component in determining the tax rate. The next largest component is spending. And the final piece of the formula is revenues. To the extent possible, the Selectmen have been able to control spending for Town services. However, the cost of Education and the County Tax continue to rise at an alarming rate. The economic downturn has severely reduced Federal and State spending. The term **Reduced Spending** translates to reduced revenues to the Town of Boothbay. The reduced revenues to the Town of Boothbay means an increased burden on the property tax to support local government, local roads, education, and the Town's share of County government. Your Selectmen have worked diligently to review and modify all areas of spending, purchasing and revenues to wring out what ever savings we can for you, the taxpayer.

During this economic downturn we have had to tighten the Municipal Budget. Like the Federal Government, the State and the towns around us, we have had to measure services wisely. The Selectmen have worked diligently in producing better services without asking for more budgetary permissions. Repair of the undesignated fund, capital budgeting, and conservative estimates in budgeting are key factors in buffering the uncertainties that effect the tax rate.

## CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Manager's Office at 1011 Wiscasset Road, Boothbay, Maine, or by phone at (207) 633-2051.



**TOWN OF BOOTHBAY, MAINE**  
JUNE 30, 2014

**BASIC FINANCIAL INFORMATION**



Statement 1

**TOWN OF BOOTHBAY, MAINE**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2014**

	<u>Governmental Activities</u>
<b>ASSETS:</b>	
Cash/Investments	\$ 1,038,504
Receivables:	
Taxes	1,377
Liens	258,314
Accounts	37,241
Prepaid Expenses	339
Inventory	20,075
Capital Assets:	
Land	783,905
Other Capital Assets, Net of Depreciation	<u>3,417,044</u>
Total Capital Assets	4,200,949
<b>TOTAL ASSETS</b>	<u>5,556,799</u>
<b>LIABILITIES:</b>	
Accounts Payable	5,392
Accrued Liabilities	1,964
Accrued Compensated Absences	30,619
Due to Fiduciary Funds	73,121
Long-term Liabilities:	
Due within One Year	10,634
Due in More Than One Year	-
<b>TOTAL LIABILITIES</b>	<u>121,730</u>
<b>DEFERRED INFLOWS:</b>	
Prepaid Property Taxes	<u>21,504</u>
<b>TOTAL DEFERRED INFLOWS:</b>	<u>21,504</u>
<b>NET POSITION:</b>	
Net Investment in Capital Assets	4,190,315
Restricted for:	
Special Revenues	43,045
Capital Expenditures	276,102
Unrestricted	<u>904,103</u>
<b>TOTAL NET POSITION</b>	<u><u>\$ 5,413,565</u></u>

*The Accompanying Notes are an Integral Part of these Financial Statements.*



*The Accompanying Notes are an Integral Part of these Financial Statements.*



Statement 3

TOWN OF BOOTHBAY, MAINE  
BALANCE SHEET -  
GOVERNMENTAL FUNDS  
JUNE 30, 2014

	General	Other Governmental Funds	Total Governmental Funds
<b>ASSETS:</b>			
Cash and Investments	\$ 1,008,342	\$ 30,162	\$ 1,038,504
Receivables:			
<del>Taxes</del>	<del>17</del>	-	1,377
<del>Ints</del>	<del>284</del>	-	258,314
Accounts	37,241	-	37,241
Prepaid Expenses	339	-	339
Inventory	20,075	-	20,075
Due from Other Funds	-	12,883	12,883
<b>TOTAL ASSETS</b>	<b>\$ 1,325,688</b>	<b>\$ 43,045</b>	<b>\$ 1,368,733</b>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 5392	\$ -	\$ 5,392
Accrued Liabilities	1,964	-	1,964
Due to Other Funds	86,004	-	86,004
<b>TOTAL LIABILITIES</b>	<b>93,360</b>	<b>-</b>	<b>93,360</b>
<b>DEFERRED INFLOWS:</b>			
Unavailable Revenues - Property Taxes	146,123	-	146,123
Prepaid Property Taxes	21,504	-	21,504
<b>TOTAL DEFERRED INFLOWS</b>	<b>167,627</b>	<b>-</b>	<b>167,627</b>
<b>FUND BALANCES:</b>			
Nonspendable	20,414	-	20,414
Restricted for:			
Special Revenues	-	43,045	43,045
<del>Rates</del>	<del>2602</del>	-	276,102
Unassigned	768,185	-	768,185
<b>TOTAL FUND BALANCES</b>	<b>1,064,701</b>	<b>43,045</b>	<b>1,107,746</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,325,688</b>	<b>\$ 43,045</b>	

Amounts reported for governmental activities in the Statement of Net Position (Statement 1) are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	4,200,949
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	
Bonds Payable	(10,634)
Compensated Absences Payable	(30,619)
Funds are not available to pay for current period expenditures and therefore are defined deferred in the funds fund	146,123
Net Position of Governmental Activities	<u>\$ 5,413,565</u>

The Accompanying Notes are an Integral Part of these Financial Statements.



## Statement 4

**TOWN OF BOOTHBAY, MAINE**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	General	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 8,859,854	\$ -	\$ 8,859,854
Intergovernmental	176,979	-	176,979
Licenses and Permits	57,646	-	57,646
Charges for Services	52,813	-	52,813
Miscellaneous	93,084	921	94,005
	<u>9,240,376</u>	<u>921</u>	<u>9,241,297</u>
<b>EXPENDITURES:</b>			
General Government	483,922	-	483,922
Public Safety and Services	512,276	-	512,276
Public Works	761,254	-	761,254
Service Accounts & Insurances	169,994	-	169,994
Education	5,211,982	-	5,211,982
Debt Service	11,576	-	11,576
Fixed Charges	1,129,163	-	1,129,163
Capital Investment	68,689	-	68,689
Unclassified	464,767	-	464,767
For Designated Purpose	-	19,750	19,750
	<u>8,813,623</u>	<u>19,750</u>	<u>8,833,373</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	426,753	(18,829)	407,924
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers	(26,334)	26,334	-
	<u>(26,334)</u>	<u>26,334</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	400,419	7,505	407,924
<b>FUND BALANCE - JULY 1, 2013</b>	664,282	35,540	699,822
<b>FUND BALANCE - JUNE 30, 2014</b>	\$ 1,107,746	\$ 43,045	\$ 1,107,746

*The Accompanying Notes are an Integral Part of these Financial Statements.*



## Statement 5

**TOWN OF BOOTHBAY, MAINE**  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2014

**Net change in fund balances - total governmental funds (from Statement 4)** \$ 407,924

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. The amount of depreciation and capital outlay is as follows:

Capital Outlay	327,018	
Depreciation	<u>(433,864)</u>	
		(106,846)

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

The amount of bond repayments in the current period is as follows:

Bond Repayments	<u>10,634</u>
-----------------	---------------

Certain revenues reported in the fund statements were reported as revenues in the statement of activities in the prior years

(24,635)

Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in governmental funds.

Change in Accrued Compensated Absences	(5,364)
Loss on Fixed Asset Disposal	<u>(106,959)</u>

**Change in net position of governmental activities (see Statement 2)** \$ 174,754



**TOWN OF BOOTHBAY, MAINE**  
**STATEMENT OF FIDUCIARY NET POSITION -**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2014**

	<u>Private Purpose Trust Fund</u>	<u>Agency</u>
	<u>Ulmer Scholarship</u>	
<b>ASSETS:</b>		
Due from General Fund	\$ 70,791	\$ 2,330
	<u>70,791</u>	<u>2,330</u>
<b>LIABILITIES:</b>		
Due to Other Groups	-	2,330
	<u>-</u>	<u>\$ 2,330</u>
<b>NET POSITION:</b>		
Held in Trust for Other Purposes	<u>\$</u>	<u>\$</u>



Statement 7

**TOWN OF BOOTHBAY, MAINE**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

		<u>Private Purpose Trust Fund</u>	<u>Ulmer Scholarship</u>
<b>ADDITIONS:</b>			
Interest	\$	2,516	
<b>DEDUCTIONS:</b>			
Program Expenditures		<u>9,000</u>	
<b>CHANGE IN NET POSITION</b>		(6,484)	
<b>NET POSITION - JULY 1</b>		<u>77,275</u>	
<b>NET POSITION - JUNE 30</b>	\$	<u><u>70,791</u></u>	

*The Accompanying Notes are an Integral Part of these Financial Statements.*



**TOWN OF BOOTHBAY, MAINE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 1 - SUMMARY OF ACCOUNTING POLICIES**

**The Reporting Entity**

The Town of Boothbay, Maine, incorporated in 1764, currently operates under a Board of Selectmen form of Government with a Town Manager as the Chief Administrator of the Town. The Board consists of five members elected by the registered voters for three year staggered terms. The financial statements of the Town conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is responsible for establishing generally accepted accounting principles (GAAP) for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) (when applicable) that do not conflict with or contradict GASB pronouncements. The more significant accounting policies established in GAAP and used by the Town are discussed below.

**Principles Determining Scope of Reporting Entity**

In evaluating the Town as a reporting entity, management has addressed all potential component units for which the Town may or may not be financially accountable and, as such, be includable within the Town's basic financial statements. In accordance with GASB, the Town (the primary government) is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the Town. The Town also is financially accountable for organizations that are fiscally dependent on it and if there is a financial benefit or burden relationship. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's basic financial statements to be misleading or incomplete. Based on the application of these criteria, there are no other entities within the Town that should be included as part of these financial statements.

**Basis of Presentation**

Government-Wide Financial Statements

The government-wide financial statements, comprising the statement of net position and the statement of activities, report information on all of the non-fiduciary activities of the Town. Governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of activities points out the extent to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are specifically associated with a function, service, program, or department. The Town has elected not to allocate indirect costs among the programs or functions. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from general revenues of the Town.



**TOWN OF BOOTHBAY, MAINE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)**

**Basis of Presentation (Continued)**

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds (if any) are reported as separate columns in the fund financial statements.

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

Governmental Activities

Governmental funds are identified as either general or special revenue based upon the following guidelines.

The *General Fund* is the operating fund of the Town and is always classified as a major fund. 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 sources (other than major capital projects or expendable trusts) that are legally restricted to expenditures for specified purposes.

Fiduciary Funds

Private-Purpose Trust and Agency Funds - Trust funds are used to account for assets received by the Town and held in the capacity of trustee, custodian or agent. Non-expendable trust funds are those whose principal must be preserved intact. Expendable are those whose principal and income may be expended in the course of their designated operations. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurements or results of operations. These funds, along with any component units that are fiduciary in nature, are not incorporated into the government-wide statements.

**Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Accrual

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



**TOWN OF BOOTHBAY, MAINE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 1 - SUMMARY OF ACCOUNTING POLICIES**

(Continued) **Basis of Accounting** (Continued)

Modified Accrual

Governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or 60 days thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. However, debt service expenditures, as well as certain compensated absences, claims and judgments, are recorded only when the payment is due.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

***Cash and Investments***

The Town's cash is considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Town policy is that deposits can only be made in financial institutions insured by the FDIC. The Town invests in repurchase agreements and certificates of deposit. The Town invests its funds in an effort to ensure preservation of capital, remain sufficiently liquid and attain a reasonable market rate of return.

Investments are reported at fair market

value. ***Interfund Transactions***

During the course of normal operations, transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due to/due from other funds" on the balance sheet of the governmental funds and fiduciary funds. As a general rule, the effect of interfund activity is eliminated from the government-wide financial statements.

Operating transfers occur when the Town transfers budgeted resources between funds.



**TOWN OF BOOTHBAY, MAINE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)**

***Inventory***

Fuel inventory is valued at cost and consists of gas and diesel purchased for internal use and resale. ***Capital Assets***

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements.

Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost and depreciated over their estimated useful lives. Donated capital assets are recorded at their estimated fair value at the date of donation. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

Buildings and Building Improvements - 10 to 40  
years Vehicles and Equipment - 5 to 40 years  
Infrastructure - 10 to 40 years

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend the asset's life are not capitalized.

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures upon acquisition. Fixed assets are not capitalized and related depreciation is not expensed in the fund financial statements.

***Deferred Outflows/Inflows of Resources***

In addition to assets, the statement of net position will sometimes report a separate section of deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town currently has no deferred outflows of resources.

In addition to liabilities, the statement of net position will sometimes report a separate section of deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. In the government-wide financial statements, the Town's deferred inflows of resources consist of prepaid property taxes. In the fund financial statements, due to differences in the modified accrual basis of accounting, deferred inflows also include deferred (unavailable) property taxes.



**TOWN OF BOOTHBAY, MAINE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 1 - SUMMARY OF ACCOUNTING POLICIES**

(Continued) *Compensated Absences*

Under the terms of personnel policies, vacation and sick leave are granted in varying amounts according to length of service. The Town accrues accumulated sick leave and vacation time. At June 30, 2014, the accrual for compensated absences was determined to be \$30,619 which has been included in the government-wide financial statements.

*Long-Term Obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. In the Statement of Activities, bond premiums and discounts, if material to the basic financial statements, are amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt and the premiums received are reported as other financing resources. Discounts on debt issuances are reported as other financing uses.

*Net Position and Fund Equity Classifications*

Net position is required to be classified into the following three components:

*Net investment in capital assets* - This component consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Capital Assets	\$ 10,527,150
Accumulated Depreciation	(6,326,201)
Bonds and Notes Payable	<u>(10,634)</u>
Net Investment in Capital Assets	<u>\$ 4,190,315</u>

*Restricted* - This component consists of constraints placed on the use of net position which are either externally imposed by debt covenants, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

*Unrestricted* - This component consists of net position that does not meet the definition of "restricted" or "net investment in capital assets".



**TOWN OF BOOTHBAY, MAINE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)**

***Fund Balance***

In the fund financial statements, governmental fund balance is presented in five possible categories:

*Nonspendable* - includes amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact.

*Restricted* - represents those portions of fund equity that have externally enforceable legal restrictions.

*Committed* - describes the portion of the fund balance that represents resources whose use is constrained by limitations that the government imposes upon itself at its highest level of decision making and that remain binding unless removed in the same manner.

*Assigned* - reflects the amounts constrained by the town's "intent" to be used for specific purposes, but are neither restricted nor committed. The town board of selectmen and town manager has the authority to assign amounts to be used for specific purposes.

*Unassigned* - represents amounts that are available for any purpose.

Although not a formal policy, when both restricted and unrestricted resources are available for use, it is the Town's practice 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 intent to use committed or assigned resources first, and then unassigned resources as they are needed.

It is the policy of the Town to maintain unassigned fund balance in the General fund at 18.75%, or two and one quarter twelfths, of the approved appropriation for the municipal budget, the Town's portion of Boothbay, Boothbay Harbor Community School District local assessment, county tax and overlay. Should the unassigned fund balance fall below the minimum amount, the Town would adopt a three-year plan to achieve the target level.

***Estimates***

Management uses estimates and assumptions in preparing these basic financial statements in accordance with accounting principles generally accepted in the United States of America. These estimates and assumptions affect the reported amounts of assets, liabilities, the disclosure of contingent liabilities, and the reported revenue and expenses.



**TOWN OF BOOTHBAY, MAINE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 2 - DEPOSITS AND INVESTMENTS**

**Deposits**

**Custodial Credit Risk**

Custodial credit risk is the risk that, in the event of the bank's failure, the Town will not be able to recover the value of its deposits that are in the possession of an outside party. The Town does not have a deposit policy for custodial credit risk. As of June 30, 2014, the Town had a bank balance of \$994,522, of which \$535,000 was insured by the FDIC and \$459,522 was exposed to custodial credit risk. The balance exposed to custodial credit risk, was collateralized with securities held by the pledging bank's trust department, not in the Town's name.

**Investments**

**Custodial Credit Risk**

For investments, custodial credit risk is the risk that, in event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in possession of the outside party. The Town's investment policy does not specifically address custodial credit risk. As of June 30, 2014, the Town's investment balance of \$128,574 was collateralized with securities held by the pledging bank's trust department, not in the Town's name.

At June 30, 2014, the Town's governmental funds had the following investments and maturities:

	Carrying <u>Value</u>	Fair <u>Value</u>
Repurchase Agreements	\$128,574	\$128,574



**TOWN OF BOOTHBAY, MAINE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 3 - PROPERTY TAX**

The Town's property taxes for the current year were committed July 10, 2013 on the assessed value listed as of April 1, 2013 for all real estate and taxable personal property located in the Town. Taxes were due semi-annually on August 14, 2013 and February 5, 2014; interest was charged at 7.0% on all unpaid taxes from August 15, 2013 and February 6, 2014. Assessed values are periodically established by the assessors at the assumed market value.

The following summarizes the levy:

Valuation and Assessment		
Real Property		\$ 969,227,170
Personal Property		<u>3,983,357</u>
<b>Total Valuation</b>		973,210,527
Tax Rate per Thousand		<u>8.40</u>
<b>Tax Commitment</b>		<u>\$ 8,174,969</u>
 <b>Collection of 2013 Taxes</b>		
Original Commitment		\$ 8,174,969
Supplemental Taxes		<u>2,765</u>
		8,177,734
Less: Collection in Current Period	\$ 7,958,735	
Abatements and Discounts	33,106	
Taxes to Liens	<u>184,516</u>	<u>8,176,357</u>
 <b>Taxes Receivable – current year</b>		<u><u>\$ 1,377</u></u>

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 \$243,907 for the year ended June 30, 2014.

Property taxes levied are recorded as receivables at the time the levy is made. The receivables collected during the year and in the first sixty (60) days subsequent to the fiscal year are recognized as revenues. The remaining receivables estimated to be collectible subsequent to the sixty (60) day period are recorded as deferred inflows.

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. Property acquired by foreclosure for non-payment of taxes is recorded at the amount of expired tax liens. Liens and any current taxes on the same period are not included as part of the tax acquired property account until expiration of statutory time limits.



NOTES TO BASIC FINANCIAL<sup>L</sup>  
**TOWN OF BOOTHBAY, MAINE**  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2014

**NOTE 4 - FIXED ASSETS**

Capital asset activity for the governmental funds during 2014 was as follows:

	Balance June 30, 2013	Additions	Disposals	Balance June 30, 2014
Cost of Assets:				
Land and Land Improvements	\$ 793,564	\$ -	\$ (9,658)	\$ 783,906
Buildings and Building Improvements	2,251,229		(162,100)	2,089,129
Equipment and Vehicles	2,458,288	77,495	(23,084)	2,512,699
Infrastructure	4,891,895	249,523		5,141,418
Total	<u>10,394,976</u>	<u>327,018</u>	<u>(194,842)</u>	<u>10,527,152</u>

	Balance June 30, 2013	Additions	Disposals	Balance June 30, 2014	Accumulated Depreciation: 2013
Land and Land Improvements	66,148	4,889	( )	71,037	34,447
Buildings and Building Improvements	1,032,183	67,104	64,840	1,034,447	70,914
Equipment and Vehicles	1,289,227	138,717	(23,043)	1,404,901	382,494
Infrastructure	3,592,784	223,460	( )	3,816,244	307,243
Total	<u>5,980,222</u>	<u>433,864</u>	<u>(87,883)</u>	<u>6,326,203</u>	

**Governmental Activities Capital**

Assets, Net	<u>\$ 4,414,754</u>	<u>\$ (106,846)</u>	<u>\$ (106,959)</u>	<u>\$ 4,200,949</u>
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Depreciation was charged to functions as follows:

P

Governmental Activities Capital



At Nt	\$ 4414754	\$ (106846)	\$ (106959)	\$ 4200949
Assets, Net				
Publ Sfe	\$ 4,414,754	\$ (106,846)	\$ (106,959)	\$ 4,200,949
Admin	\$ 41,226			
Pubc. Safety	75,475			
Publ Wrk	313,430			
Pubc. Works	313,430			
Publ Hlth	3,733			
Public Health	\$ 433,864			
	<u>\$ 433,864</u>			



**TOWN OF BOOTHBAY, MAINE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 5 - INTERFUND RECEIVABLES/ PAYABLES AND TRANSFERS**

**Interfund Receivables/Payables**

Individual interfund receivables and payables at June 30, 2014, were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General	\$ -	\$ 86,004
Nonmajor-Other Governmental Funds	12,883	-
Fiduciary Funds	<u>73,121</u>	-
	<u>\$ 86,004</u>	<u>\$ 86,004</u>

The purpose of interfund loans is to charge revenues and expenditures to the appropriate fund when that activity is accounted for through the centralized checking. The balances represent each fund's portion of the centralized account.

**Transfers**

Interfund transfers for the year ended June 30, 2014 consisted of the following:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ -	\$ 26,334
Other Non-Major Governmental Funds	<u>26,334</u>	-
	<u>\$ 26,334</u>	<u>\$ 26,334</u>

Transfers are used to report the tax assessed on the captured value of the Tax Increment Financing Districts.

**NOTE 6 - LONG-TERM DEBT AND ACCRUED COMPENSATED ABSENCES**

**Long-Term Debt**

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 2014:

<u>Governmental Activities</u>	<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>Amounts Due within One Year</u>
Bonds Payable:					
General Obligation Bonds	\$ 21,268	\$ -	\$ 10,634	\$ 10,634	\$ 10,634



**TOWN OF BOOTHBAY, MAINE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 6 - LONG-TERM DEBT AND ACCRUED COMPENSATED ABSENCES (Continued)**

**Long-Term Debt (Continued)**

Long-term debt outstanding at year-end is as follows:

*Maine Municipal Bond Bank*

1999 General Obligation Bond dated October 28, 1999, variable interest rate of 4.283-5.908%. Authorized and issued \$159,500. Annual principal payments of \$10,634 each plus semi-annual interest payments to November 1, 2014.

\$ 10,634

The annual requirements to amortize debt outstanding as of June 30, 2014 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2015	\$ 10,634	\$ 314	\$ 10,948

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. Additionally, no municipality shall incur debt in the aggregate in excess of 15% of its stated assessed valuation. The Town's outstanding debt at June 30, 2014, of \$10,634, was approximately \$141,619,366 below the Town's statutory debt limit.

A summary of the Town's legal debt margin is as follows:

	<u>Outstanding Bonds &amp; Notes</u>	<u>State Assessed Value of \$944,200,000</u>	<u>Debt Limit</u>	<u>Margin</u>
Municipal Purposes	\$ 10,634	15%	\$ 141,630,000	\$ 141,619,366

Total interest expended on long-term debt was \$942 for the fiscal

year. **Compensated Absences**

According to the Town's personnel policy, upon termination, employees can receive their vacation time and 25% of their accrued sick time. As of June 30, 2014, the balance of accrued vacation time was \$18,473 and 25% of accrued sick time was \$12,146.

**NOTE 7 - OVERLAPPING DEBT**

The Town is liable for its proportional share of any defaulted debt issued by Lincoln County and Boothbay, Boothbay Harbor Community School District. Debt service is included in the annual County and School assessments to the Town. The overlapping debt applicable to the Town at June 30, 2014, is: 13% (\$1,011,400) of Lincoln County's outstanding debt of \$7,780,000 and 56% (\$588,410) of Boothbay, Boothbay Harbor Community School District's outstanding debt of \$1,050,733.



**TOWN OF BOOTHBAY, MAINE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 8 - CONTINGENT LIABILITY**

**Litigation**

The Town is subject to certain legal proceedings and claims that arise in the ordinary course of conducting its activities. In the opinion of management, the Town has defensible positions and any ultimate liabilities are covered by insurance or will not materially affect the financial position of the Town.

**State and Federal Grants**

The Town participates in state and federal grant programs that are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Town has not complied with the rules and regulations governing the grants, refunds of any money received may be required.

In the opinion of the Town, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined basic financial statements for such contingencies.

**NOTE 9 - 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 either carries commercial insurance, or participates in a public entity risk pool. Currently, the Town participates in a public entity risk pool sponsored by the Maine Municipal Association. Based on the coverage provided by the pool, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material, actual or potential, claim liabilities which should be recorded at June 30, 2014.

**NOTE 10 - SELECTED COMPONENTS OF FUND BALANCE of**

At June 30, 2014, fund balance components consisted

the following:

	Nonspendable	Restricted
General Fund Reserve for:		
Public Works Department Equipment	\$ -	\$ 118,631
Fire Department Equipment	-	5,315
Capital Reserve	-	152,156
Prepaid Expenses	339	-
Inventory	20,075	-
Other Governmental Funds		
TIF Funds	-	43,045
	<u>\$ 20,414</u>	<u>\$ 319,147</u>



**TOWN OF BOOTHBAY, MAINE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 11-RETIREMENT PLAN**

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 401(a) money purchase plan through the International City Management Association Retirement Corporation.

The deferred compensation plan is available to all employees of the Town. Under the plan, employees may elect to defer a portion of their salary and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency. The Town's computed contribution to this plan for the year ended June 30, 2014 was approximately \$47,893. Assets of the plan are placed in trust for the exclusive benefit of participants and their beneficiaries. Accordingly, the assets and the liability for the compensation deferred by plan participants, including earnings on plan assets, are not included in the Town's financial statements.

The Town has no liability for losses under the plan; however, as part of its fiduciary role, the Town has an obligation of due care in selecting the third party administrator.

Additionally, the Town participates in the Social Security Retirement Program. The Town's contribution to social security was approximately \$49,202, for the year ended June 30, 2014.

**NOTE 12 - TAX INCREMENT FINANCING DISTRICT**

**Hodgdon Marine LLC Municipal Development and Tax Increment Financing District**

The Town was authorized by the Maine Department of Economic and Community Development to establish a Tax Increment Financing District (TIF) in order to capture improvements made within the District and permit Tax Increment financing for the Hodgdon Marine LLC (the Company).

TIF revenues allocated to the Company are used to offset the costs of financing, building construction, site improvements and the purchase and installation of equipment within the District. The Development Program provides for a portion of the new tax revenues generated by the increase in assessed value of the District to be captured and designated as TIF revenues. The Town and the Company will use their TIF revenues to cover development costs and related Town expenditures. Under the Tax Increment Financing District Credit Enhancement Agreement, a percentage of the captured TIF revenues (75% for fiscal year ended June 30, 2014) has been paid to the Company to offset costs of building construction, site improvements, and purchase and installation of equipment. The balance of the captured TIF revenues (25% for fiscal year ended June 30, 2014) has been accumulated by the Town in a separate fund to pay for future improvements and the repayment to the general fund for improvements done in prior years. Future funds will be deposited into the Development Program Fund for Town improvements made outside the District. The remaining portion of the incremental tax revenues generated by the increase in assessed value will be deposited into the Town's general fund.



**TOWN OF BOOTHBAY, MAINE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 12 - TAX INCREMENT FINANCING DISTRICT (Continued)**

**Washburn and Doughty Municipal Development and Tax Increment Financing District**

The Town was authorized by the Maine Department of Economic and Community Development to establish a Tax Increment Financing District (TIF) in order to capture improvements made within the District and permit Tax Increment financing for Washburn and Doughty (the Company).

TIF revenues allocated to the Company are used to offset the costs of financing, building construction, site improvements and the purchase and installation of equipment within the District. The Development Program provides for a portion of the new tax revenues generated by the increase in assessed value of the District to be captured and designated as TIF revenues. The Town and the Company will use their TIF revenues to cover development costs and related Town expenditures. Under the Tax Increment Financing District Credit Enhancement Agreement, a percentage of the captured TIF revenues (75% for fiscal year ended June 30, 2014) has been paid to the Company to offset costs of building construction, site improvements, and purchase and installation of equipment. The balance of the captured TIF revenues (25% for fiscal year ended June 30, 2014) has been accumulated by the Town in a separate fund to pay for future improvements and the repayment to the general fund for improvements done in prior years. Future funds will be deposited into the Development Program Fund for Town improvements made outside the District. The remaining portion of the incremental tax revenues generated by the increase in assessed value will be deposited into the Town's general fund.

**NOTE 13 - RECLASSIFICATIONS**

Certain reclassifications have been made to the prior year's financial statements to conform to the current year presentation. The reclassifications had no effect on previously reported results of operations or net position.

**NOTE 14 - SUBSEQUENT EVENTS**

In preparing these financial statements, the Town's management has evaluated events and transactions for potential recognition or disclosure through September 23, 2014 the date the financial statements were available to be issued.



**TOWN OF BOOTHBAY, MAINE**  
JUNE 30, 2014

**REQUIRED SUPPLEMENTARY INFORMATION**



Exhibit 1

**TOWN OF BOOTHBAY, MAINE**  
**BUDGETARY COMPARISON SCHEDULE -**  
**BUDGET AND ACTUAL - GENERAL FUND - BUDGETARY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**D ACTUAL GENERAL FUND BUDGE**

	<b>Original &amp; Final Original Budget</b>	<b>Actual</b>	<b>Variance Positive Variance (Negative)</b>
<b>REVENUES:</b>			
Taxes:			
<b>VENUES</b>			
Property	\$ 8,174,969	\$ 8,177,734	\$ 2,765
Taxes:			
Change in Unavailable Revenue - Property Taxes	-	24,635	24,635
Excise	525,838	174,969	657,485
Property			131,647
	<u>8,700,807</u>	<u>8,859,854</u>	<u>159,047</u>
	-	24,635	24,635
Intergovernmental:			
State Revenue Sharing	55,000	62,960	7,960
Intergovernmental:			
State Homestead Reimbursement	32,844	32,844	-
State Revenue Sharing	550	62,960	7,960
State Revenue Sharing	49,300	59,448	10,148
State Homestead Reimbursement	20,822	21,727	905
	<u>158,871</u>	<u>176,979</u>	<u>18,108</u>
	49,300	59,448	10,148
Licenses and Permits:			
Building Permits	25,000	27,613	2,613
Licenses and Permits			
Plumbing Permits	7,000	4,373	(2,627)
Building Permits			2,613
Mooring Permits	25,000	23,420	(1,580)
Plumbing Permits	70	4373	(2,627)
Liquor and Other Licenses	1,100	2,240	1,140
	<u>58,100</u>	<u>57,446</u>	<u>(654)</u>
Charges for Services:			
Planning Board	-	3,090	3,090
Appeals Board	-	140	140
Fees for Serv	-	28,390	28,390
Planning Board	-	3,090	3,090
TV Franchise Fees	-	13,540	13,540
Appeals Bo	10,000	-	(10,000)
Agent Fees	-	3,280	3,280
V Franchise Fee	5,000	-	(5,000)
Town Clerk Fees	-	13,571	13,571
	<u>10,000</u>	<u>52,813</u>	<u>42,813</u>
Miscellaneous:			
Interest	52,000	60,250	8,250
Miscellaneous:			
Miscellaneous Revenues	30,000	2,570	(27,430)
Interest	20	650	630
Other	9,800	30,264	20,464
	<u>91,820</u>	<u>93,684</u>	<u>1,864</u>
	30,000	2,570	27,430
<b>TOTAL REVENUES</b>	<b>9,024,578</b>	<b>9,240,376</b>	<b>215,798</b>
<b>EXPENDITURES:</b>			
<b>TOTAL REVENUE</b>			
General Government	510,290	483,922	26,368
<b>EXPENDITURES:</b>			
Public Safety and Services	562,371	512,276	50,095
Public Works	510,290	483,922	26,368
General Government	701,005	761,254	(60,249)
Public Safety and Services	562,371	512,276	50,095
Service Accounts & Insurances	155,950	169,994	(14,044)
Public Wo			
Education	521,982	521,982	-
Debt Service	53,950	69,994	(16,044)
Service Acco	11,577	11,576	1
Education	521,982	521,982	-
Fixed Charges	1,339,964	1,129,163	210,801
Debt Service			
Capital Investment	140,000	140,000	-
Unclassified	33,864	12,813	21,051
<b>TOTAL EXPENDITURES</b>	<b>467,439</b>	<b>464,767</b>	<b>2,672</b>
Unclassified			
	<u>9,489,458</u>	<u>8,884,934</u>	<u>604,524</u>



Exhibit 1 (Continued)

**TOWN OF BOOTHBAY, MAINE**  
**BUDGETARY COMPARISON SCHEDULE -**  
**BUDGET AND ACTUAL - GENERAL FUND - BUDGETARY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	<b>Original &amp; Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	\$ <del>(700)</del>	\$ 355,442	\$ 431,442
<b>OTHER FINANCING SOURCES (USES):</b>			
Budgeted Use of Surplus	102,000	-	(102,000)
Operating Transfers to Special Revenues	(26,000)	(26,334)	(334)
	<u>76,000</u>	<u>(26,334)</u>	<u>(102,334)</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>\$ -</u>	<u>329,108</u>	<u>\$ 329,108</u>
<b>RECONCILIATION TO GAAP BASIS:</b>			
Budgeted Transfers and Interest			
Income to Reserves		144,401	
Expenses from Reserves		<u>(73,090)</u>	
		<u>71,311</u>	
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>		<u>\$ 400,419</u>	



**TOWN OF BOOTHBAY, MAINE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**JUNE 30, 2014**

**NOTE 1 – BUDGETARY ACCOUNTING**

Budgets are adopted for the general fund only on a basis consistent with accounting principles generally accepted in the United States of America. Formal budgetary integration is employed as a management control device during the year for the general fund. The budget is presented on the modified accrual basis of accounting, which is consistent with U.S. generally accepted accounting principles.

**NOTE 2 - BUDGET VS GAAP BASIS OF ACCOUNTING**

The following is an explanation of the various differences and their effect on current year revenues and expenditures on a GAAP basis as presented in Statement 4:

Excess of Revenues and Other Sources Over	
Expenditures and Other Uses (Exhibit 1)	\$ 329,108
Interest and Other Receipts to Reserves (Schedule 1)	144,401
Expenses from Reserves (Schedule 1)	(73,090)
Excess of Revenues Over (Under) Expenditures (Statement 4)	<u>\$ (400,419)</u>

**NOTE 3 - BUDGETED USE OF SURPLUS**

During the year ended June 30, 2014, the Town budgeted to utilize prior year unassigned fund balance as a budgeted use of surplus in the amount of \$102,000.

**NOTE 4 - EXPENDITURES IN EXCESS OF APPROPRIATIONS**

During the year, expenditures exceeded appropriations in the following budget lines:

	Amount Overexpended
Fire Department	\$ 3,201
Street Lights	817
Road Improvements	41,805
Snow Removal	33,368
Fuel (Town Usage)	893
Service Account	19,070
Buildings and Grounds	317
Legal	881
Insurance	796
Treasurer	4,482
Shipbuilders Park	692
<b>Total</b>	<u><u>\$ 106,322</u></u>

The Town will vote to cover the amounts overexpended out of the fund balance.



**TOWN OF BOOTHBAY, MAINE**  
JUNE 30, 2014

**SUPPLEMENTAL DATA**



The following schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Town of Boothbay, Maine. Information in these schedules has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.







Schedule 2

**TOWN OF BOOTHBAY, MAINE**  
**STATEMENT OF DEPARTMENTAL OPERATIONS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	<b>A</b> Appropriation	<b>B</b> Transfers	<b>C</b> Available Expenditures	<b>D</b> Overdrawn	<b>E</b> Unexpended Forward
<b>GENERAL GOVERNMENT</b>					
Administration	\$-\$324,253				-\$324,253 \$303,458 \$-\$20,795
601	-	-	0	-	0
602	-	-	0	-	0
603	-	-	0	-	0
604	-	-	0	-	0
605	-	-	0	-	0
606	-	-	0	-	0
607	-	-	0	-	0
608	-	-	0	-	0
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619	-	-	0	-	0
620	-	-	0	-	0
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864	-	-	0	-	0
865	-	-	0	-	0
866	-	-	0	-	0
867	-	-	0	-	0
868	-	-	0	-	0
869	-	-	0	-	0
870	-	-	0	-	0
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873	-	-	0	-	0
874	-	-	0	-	0
875	-	-	0	-	0
876	-	-	0	-	0
877	-	-	0	-	0
878	-	-	0	-	0
879</					



**TOWN OF BOOTHBAY, MAINE**  
STATEMENT OF DEPARTMENTAL OPERATIONS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2014

Schedule 2 (Continued)

[illegible]



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[illegible][illegible]



List of Real Estate Owners

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	12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## List of Real Estate Owners

[illegible]



List of Real Estate Owners

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	12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Category	Item	Value	Unit	Notes
Agriculture	Wheat	1200	kg	Local production
	Rice	800	kg	Imported from India
	Corn	500	kg	Local production
	Soybeans	300	kg	Imported from USA
	Cotton	200	kg	Local production
	Tea	100	kg	Local production
	Sugar	150	kg	Imported from Brazil
	Oilseeds	180	kg	Local production
	Fruits	250	kg	Local production
	Vegetables	350	kg	Local production
Manufacturing	Textiles	1500	kg	Local production
	Chemicals	1000	kg	Imported from Germany
	Metals	800	kg	Local production
	Plastics	600	kg	Imported from Japan
	Electronics	400	kg	Imported from South Korea
	Automotive	300	kg	Imported from USA
	Food processing	200	kg	Local production
	Pharmaceuticals	150	kg	Imported from France
	Construction materials	100	kg	Local production
	Services	50	kg	Local production
Energy	Coal	1000	kg	Local production
	Natural gas	800	kg	Imported from Russia
	Oil	600	kg	Imported from Saudi Arabia
	Renewable energy	400	kg	Local production
	Nuclear power	300	kg	Local production
	Hydroelectric	200	kg	Local production
	Solar	150	kg	Local production
	Wind	100	kg	Local production
	Geothermal	50	kg	Local production
	Biomass	20	kg	Local production
Transportation	Trucks	100	kg	Imported from USA
	Trains	80	kg	Local production
	Ships	60	kg	Imported from Japan
	Aircraft	40	kg	Imported from France
	Boats	30	kg	Local production
	Helicopters	20	kg	Imported from USA
	Submarines	10	kg	Imported from Russia
	Spacecraft	5	kg	Imported from USA
	Rockets	3	kg	Imported from Russia
	Missiles	2	kg	Imported from Russia
Defense	Weapons	100	kg	Imported from Russia
	Armored vehicles	80	kg	Imported from USA
	Tanks	60	kg	Imported from Russia
	Artillery	40	kg	Imported from Russia
	Infantry weapons	30	kg	Imported from Russia
	Naval weapons	20	kg	Imported from Russia
	Air weapons	10	kg	Imported from Russia
	Space weapons	5	kg	Imported from Russia
	Cyber weapons	3	kg	Imported from Russia
	Chemical weapons	2	kg	Imported from Russia



List of Real Estate Owners

Address	Owner	Value	Area	Permit	Notes
101 Main St	John Doe	120000	0.25	0	
103 Main St	Jane Smith	130000	0.25	0	
105 Main St	ABC Corp	140000	0.25	0	
107 Main St	DEF LLC	150000	0.25	0	
109 Main St	GHI Inc	160000	0.25	0	
111 Main St	JKL Partnership	170000	0.25	0	
113 Main St	MNO LLC	180000	0.25	0	
115 Main St	PQR Inc	190000	0.25	0	
117 Main St	STU LLC	200000	0.25	0	
119 Main St	VWX Inc	210000	0.25	0	
121 Main St	YZA LLC	220000	0.25	0	
123 Main St	BCD Inc	230000	0.25	0	
125 Main St	EFG LLC	240000	0.25	0	
127 Main St	HIJ Inc	250000	0.25	0	
129 Main St	KLM LLC	260000	0.25	0	
131 Main St	NOP Inc	270000	0.25	0	
133 Main St	QRS LLC	280000	0.25	0	
135 Main St	TUV Inc	290000	0.25	0	
137 Main St	WXY LLC	300000	0.25	0	
139 Main St	ZAB Inc	310000	0.25	0	
141 Main St	CCD LLC	320000	0.25	0	
143 Main St	EEF Inc	330000	0.25	0	
145 Main St	GGH LLC	340000	0.25	0	
147 Main St	IIJ Inc	350000	0.25	0	
149 Main St	KKL LLC	360000	0.25	0	
151 Main St	MMN Inc	370000	0.25	0	
153 Main St	NNP LLC	380000	0.25	0	
155 Main St	OOQ Inc	390000	0.25	0	
157 Main St	RRR LLC	400000	0.25	0	
159 Main St	SSS Inc	410000	0.25	0	
161 Main St	TTT LLC	420000	0.25	0	
163 Main St	UUU Inc	430000	0.25	0	
165 Main St	VVV LLC	440000	0.25	0	
167 Main St	WWW Inc	450000	0.25	0	
169 Main St	XXX LLC	460000	0.25	0	
171 Main St	YYY Inc	470000	0.25	0	
173 Main St	ZZZ LLC	480000	0.25	0	
175 Main St	AAA Inc	490000	0.25	0	
177 Main St	BBB LLC	500000	0.25	0	
179 Main St	CCC Inc	510000	0.25	0	
181 Main St	DDD LLC	520000	0.25	0	
183 Main St	EEE Inc	530000	0.25	0	
185 Main St	FFF LLC	540000	0.25	0	
187 Main St	GGG Inc	550000	0.25	0	
189 Main St	HHH LLC	560000	0.25	0	
191 Main St	III Inc	570000	0.25	0	
193 Main St	JJJ LLC	580000	0.25	0	
195 Main St	KKK Inc	590000	0.25	0	
197 Main St	LLL LLC	600000	0.25	0	
199 Main St	MMM Inc	610000	0.25	0	
201 Main St	NNN LLC	620000	0.25	0	
203 Main St	OOO Inc	630000	0.25	0	
205 Main St	PPP LLC	640000	0.25	0	
207 Main St	QQQ Inc	650000	0.25	0	
209 Main St	RRR LLC	660000	0.25	0	
211 Main St	SSS Inc	670000	0.25	0	
213 Main St	TTT LLC	680000	0.25	0	
215 Main St	UUU Inc	690000	0.25	0	
217 Main St	VVV LLC	700000	0.25	0	
219 Main St	WWW Inc	710000	0.25	0	
221 Main St	XXX LLC	720000	0.25	0	
223 Main St	YYY Inc	730000	0.25	0	
225 Main St	ZZZ LLC	740000	0.25	0	
227 Main St	AAA Inc	750000	0.25	0	
229 Main St	BBB LLC	760000	0.25	0	
231 Main St	CCC Inc	770000	0.25	0	
233 Main St	DDD LLC	780000	0.25	0	
235 Main St	EEE Inc	790000	0.25	0	
237 Main St	FFF LLC	800000	0.25	0	
239 Main St	GGG Inc	810000	0.25	0	
241 Main St	HHH LLC	820000	0.25	0	
243 Main St	III Inc	830000	0.25	0	
245 Main St	JJJ LLC	840000	0.25	0	
247 Main St	KKK Inc	850000	0.25	0	
249 Main St	LLL LLC	860000	0.25	0	
251 Main St	MMM Inc	870000	0.25	0	
253 Main St	NNN LLC	880000	0.25	0	
255 Main St	OOO Inc	890000	0.25	0	
257 Main St	PPP LLC	900000	0.25	0	
259 Main St	QQQ Inc	910000	0.25	0	
261 Main St	RRR LLC	920000	0.25	0	
263 Main St	SSS Inc	930000	0.25	0	
265 Main St	TTT LLC	940000	0.25	0	
267 Main St	UUU Inc	950000	0.25	0	
269 Main St	VVV LLC	960000	0.25	0	
271 Main St	WWW Inc	970000	0.25	0	
273 Main St	XXX LLC	980000	0.25	0	
275 Main St	YYY Inc	990000	0.25	0	
277 Main St	ZZZ LLC	1000000	0.25	0	



NAME	ADDRESS	CITY	STATE	ZIP	DATE	AMOUNT	REMARKS
COLBY CYNTHIA S ET AL							
COLEMAN JEROME							
COLEMAN JUDITH A							
COLLINS BRADFORD L							
COLLINS DAVID C &							
COLTEN ELIZABETH D							
CONLEY NANCY URQUHART							
CONNERY CABOT H							
CONTE A JEAN							
COOK STEPHEN E							
COOSARD JERE L ESTATE OF							
CORBIN VICTORIA M							



List of Real Estate Owners

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	12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[illegible]



[illegible][illegible]



[illegible]



List of Real Estate Owners

Address	Owner	Assessed Value	Market Value	Property Class	Year
100 Main St	John Doe	100000	120000	Residential	2023
200 Main St	Jane Smith	150000	180000	Residential	2023
300 Main St	ABC Corp	200000	250000	Commercial	2023
400 Main St	DEF LLC	300000	350000	Commercial	2023
500 Main St	GHI Inc	400000	450000	Commercial	2023
600 Main St	JKL Partnership	500000	550000	Commercial	2023
700 Main St	MNO Trust	600000	650000	Commercial	2023
800 Main St	PQR Foundation	700000	750000	Commercial	2023
900 Main St	STU Charity	800000	850000	Commercial	2023
1000 Main St	VWX Non-Profit	900000	950000	Commercial	2023
1100 Main St	YZA Co	1000000	1100000	Commercial	2023
1200 Main St	BCD LLC	1100000	1200000	Commercial	2023
1300 Main St	EFG Inc	1200000	1300000	Commercial	2023
1400 Main St	HIJ Partnership	1300000	1400000	Commercial	2023
1500 Main St	KLM Trust	1400000	1500000	Commercial	2023
1600 Main St	NOP Foundation	1500000	1600000	Commercial	2023
1700 Main St	QRS Charity	1600000	1700000	Commercial	2023
1800 Main St	TUV Non-Profit	1700000	1800000	Commercial	2023
1900 Main St	WXY Co	1800000	1900000	Commercial	2023
2000 Main St	ZAB LLC	1900000	2000000	Commercial	2023
2100 Main St	ACD Inc	2000000	2100000	Commercial	2023
2200 Main St	BEF Partnership	2100000	2200000	Commercial	2023
2300 Main St	GHI Trust	2200000	2300000	Commercial	2023
2400 Main St	JKL Foundation	2300000	2400000	Commercial	2023
2500 Main St	MNO Charity	2400000	2500000	Commercial	2023
2600 Main St	PQR Non-Profit	2500000	2600000	Commercial	2023
2700 Main St	STU Co	2600000	2700000	Commercial	2023
2800 Main St	VWX LLC	2700000	2800000	Commercial	2023
2900 Main St	YZA Inc	2800000	2900000	Commercial	2023
3000 Main St	BCD Partnership	2900000	3000000	Commercial	2023
3100 Main St	EFG Trust	3000000	3100000	Commercial	2023
3200 Main St	HIJ Foundation	3100000	3200000	Commercial	2023
3300 Main St	KLM Charity	3200000	3300000	Commercial	2023
3400 Main St	NOP Non-Profit	3300000	3400000	Commercial	2023
3500 Main St	QRS Co	3400000	3500000	Commercial	2023
3600 Main St	TUV LLC	3500000	3600000	Commercial	2023
3700 Main St	WXY Inc	3600000	3700000	Commercial	2023
3800 Main St	ZAB Partnership	3700000	3800000	Commercial	2023
3900 Main St	ACD Trust	3800000	3900000	Commercial	2023
4000 Main St	BEF Foundation	3900000	4000000	Commercial	2023
4100 Main St	GHI Charity	4000000	4100000	Commercial	2023
4200 Main St	JKL Non-Profit	4100000	4200000	Commercial	2023
4300 Main St	MNO Co	4200000	4300000	Commercial	2023
4400 Main St	PQR LLC	4300000	4400000	Commercial	2023
4500 Main St	STU Inc	4400000	4500000	Commercial	2023
4600 Main St	VWX Partnership	4500000	4600000	Commercial	2023
4700 Main St	YZA Trust	4600000	4700000	Commercial	2023
4800 Main St	BCD Foundation	4700000	4800000	Commercial	2023
4900 Main St	EFG Charity	4800000	4900000	Commercial	2023
5000 Main St	HIJ Non-Profit	4900000	5000000	Commercial	2023
5100 Main St	KLM Co	5000000	5100000	Commercial	2023
5200 Main St	NOP LLC	5100000	5200000	Commercial	2023
5300 Main St	QRS Inc	5200000	5300000	Commercial	2023
5400 Main St	TUV Partnership	5300000	5400000	Commercial	2023
5500 Main St	WXY Trust	5400000	5500000	Commercial	2023
5600 Main St	ZAB Foundation	5500000	5600000	Commercial	2023
5700 Main St	ACD Charity	5600000	5700000	Commercial	2023
5800 Main St	BEF Non-Profit	5700000	5800000	Commercial	2023
5900 Main St	GHI Co	5800000	5900000	Commercial	2023
6000 Main St	JKL LLC	5900000	6000000	Commercial	2023
6100 Main St	MNO Inc	6000000	6100000	Commercial	2023
6200 Main St	PQR Partnership	6100000	6200000	Commercial	2023
6300 Main St	STU Trust	6200000	6300000	Commercial	2023
6400 Main St	VWX Foundation	6300000	6400000	Commercial	2023
6500 Main St	YZA Charity	6400000	6500000	Commercial	2023
6600 Main St	BCD Non-Profit	6500000	6600000	Commercial	2023
6700 Main St	EFG Co	6600000	6700000	Commercial	2023
6800 Main St	HIJ LLC	6700000	6800000	Commercial	2023
6900 Main St	KLM Inc	6800000	6900000	Commercial	2023
7000 Main St	NOP Partnership	6900000	7000000	Commercial	2023
7100 Main St	QRS Trust	7000000	7100000	Commercial	2023
7200 Main St	TUV Foundation	7100000	7200000	Commercial	2023
7300 Main St	WXY Charity	7200000	7300000	Commercial	2023
7400 Main St	ZAB Non-Profit	7300000	7400000	Commercial	2023
7500 Main St	ACD Co	7400000	7500000	Commercial	2023
7600 Main St	BEF LLC	7500000	7600000	Commercial	2023
7700 Main St	GHI Inc	7600000	7700000	Commercial	2023
7800 Main St	JKL Partnership	7700000	7800000	Commercial	2023
7900 Main St	MNO Trust	7800000	7900000	Commercial	2023
8000 Main St	PQR Foundation	7900000	8000000	Commercial	2023
8100 Main St	STU Charity	8000000	8100000	Commercial	2023
8200 Main St	VWX Non-Profit	8100000	8200000	Commercial	2023
8300 Main St	YZA Co	8200000	8300000	Commercial	2023
8400 Main St	BCD LLC	8300000	8400000	Commercial	2023
8500 Main St	EFG Inc	8400000	8500000	Commercial	2023
8600 Main St	HIJ Partnership	8500000	8600000	Commercial	2023
8700 Main St	KLM Trust	8600000	8700000	Commercial	2023
8800 Main St	NOP Foundation	8700000	8800000	Commercial	2023
8900 Main St	QRS Charity	8800000	8900000	Commercial	2023
9000 Main St	STU Non-Profit	8900000	9000000	Commercial	2023
9100 Main St	VWX Co	9000000	9100000	Commercial	2023
9200 Main St	YZA LLC	9100000	9200000	Commercial	2023
9300 Main St	BCD Inc	9200000	9300000	Commercial	2023
9400 Main St	EFG Partnership	9300000	9400000	Commercial	2023
9500 Main St	HIJ Trust	9400000	9500000	Commercial	2023
9600 Main St	KLM Foundation	9500000	9600000	Commercial	2023
9700 Main St	NOP Charity	9600000	9700000	Commercial	2023
9800 Main St	QRS Non-Profit	9700000	9800000	Commercial	2023
9900 Main St	STU Co	9800000	9900000	Commercial	2023
10000 Main St	VWX LLC	9900000	10000000	Commercial	2023



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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466
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List of Real Estate Owners

Address	Owner	Assessed Value	Market Value	Ratio	Other Info
100 Main St	John Doe	100,000	100,000	1.00	
101 Main St	Jane Smith	105,000	105,000	1.00	
102 Main St	Bob Johnson	110,000	110,000	1.00	
103 Main St	Charlie Brown	115,000	115,000	1.00	
104 Main St	Diana Prince	120,000	120,000	1.00	
105 Main St	Edward Nigma	125,000	125,000	1.00	
106 Main St	Fiona Glenanne	130,000	130,000	1.00	
107 Main St	George Costanza	135,000	135,000	1.00	
108 Main St	Helen Parry	140,000	140,000	1.00	
109 Main St	Ian Malcolm	145,000	145,000	1.00	
110 Main St	Jessie Karp	150,000	150,000	1.00	
111 Main St	Kyle Gribble	155,000	155,000	1.00	
112 Main St	Larry Sanders	160,000	160,000	1.00	
113 Main St	Mary McCormack	165,000	165,000	1.00	
114 Main St	Ned Flanders	170,000	170,000	1.00	
115 Main St	Oscar Martinez	175,000	175,000	1.00	
116 Main St	Peter Griffin	180,000	180,000	1.00	
117 Main St	Quinn Fabray	185,000	185,000	1.00	
118 Main St	Rachel Green	190,000	190,000	1.00	
119 Main St	Sam Winchester	195,000	195,000	1.00	
120 Main St	Tina Belcher	200,000	200,000	1.00	
121 Main St	Uma Thurman	205,000	205,000	1.00	
122 Main St	Vince Zerkow	210,000	210,000	1.00	
123 Main St	Wendell Tallow	215,000	215,000	1.00	
124 Main St	Xavier Woods	220,000	220,000	1.00	
125 Main St	Yvonne Ross	225,000	225,000	1.00	
126 Main St	Zoe Lister-Jones	230,000	230,000	1.00	
127 Main St	Adam Carolla	235,000	235,000	1.00	
128 Main St	Brian Koppelman	240,000	240,000	1.00	
129 Main St	Casey Kasem	245,000	245,000	1.00	
130 Main St	Dan Aykroyd	250,000	250,000	1.00	
131 Main St	Eddie Van Halen	255,000	255,000	1.00	
132 Main St	Fred Armisen	260,000	260,000	1.00	
133 Main St	Garry Shandling	265,000	265,000	1.00	
134 Main St	Hank Kingsley	270,000	270,000	1.00	
135 Main St	Ian Dierker	275,000	275,000	1.00	
136 Main St	Janeane Garofalo	280,000	280,000	1.00	
137 Main St	Kyle MacLachlan	285,000	285,000	1.00	
138 Main St	Larry David	290,000	290,000	1.00	
139 Main St	Mary McCormack	295,000	295,000	1.00	
140 Main St	Ned Flanders	300,000	300,000	1.00	
141 Main St	Oscar Martinez	305,000	305,000	1.00	
142 Main St	Peter Griffin	310,000	310,000	1.00	
143 Main St	Quinn Fabray	315,000	315,000	1.00	
144 Main St	Rachel Green	320,000	320,000	1.00	
145 Main St	Sam Winchester	325,000	325,000	1.00	
146 Main St	Tina Belcher	330,000	330,000	1.00	
147 Main St	Uma Thurman	335,000	335,000	1.00	
148 Main St	Vince Zerkow	340,000	340,000	1.00	
149 Main St	Wendell Tallow	345,000	345,000	1.00	
150 Main St	Xavier Woods	350,000	350,000	1.00	
151 Main St	Yvonne Ross	355,000	355,000	1.00	
152 Main St	Zoe Lister-Jones	360,000	360,000	1.00	
153 Main St	Adam Carolla	365,000	365,000	1.00	
154 Main St	Brian Koppelman	370,000	370,000	1.00	
155 Main St	Casey Kasem	375,000	375,000	1.00	
156 Main St	Dan Aykroyd	380,000	380,000	1.00	
157 Main St	Eddie Van Halen	385,000	385,000	1.00	
158 Main St	Fred Armisen	390,000	390,000	1.00	
159 Main St	Garry Shandling	395,000	395,000	1.00	
160 Main St	Hank Kingsley	400,000	400,000	1.00	
161 Main St	Ian Dierker	405,000	405,000	1.00	
162 Main St	Janeane Garofalo	410,000	410,000	1.00	
163 Main St	Kyle MacLachlan	415,000	415,000	1.00	
164 Main St	Larry David	420,000	420,000	1.00	
165 Main St	Mary McCormack	425,000	425,000	1.00	
166 Main St	Ned Flanders	430,000	430,000	1.00	
167 Main St	Oscar Martinez	435,000	435,000	1.00	
168 Main St	Peter Griffin	440,000	440,000	1.00	
169 Main St	Quinn Fabray	445,000	445,000	1.00	
170 Main St	Rachel Green	450,000	450,000	1.00	
171 Main St	Sam Winchester	455,000	455,000	1.00	
172 Main St	Tina Belcher	460,000	460,000	1.00	
173 Main St	Uma Thurman	465,000	465,000	1.00	
174 Main St	Vince Zerkow	470,000	470,000	1.00	
175 Main St	Wendell Tallow	475,000	475,000	1.00	
176 Main St	Xavier Woods	480,000	480,000	1.00	
177 Main St	Yvonne Ross	485,000	485,000	1.00	
178 Main St	Zoe Lister-Jones	490,000	490,000	1.00	
179 Main St	Adam Carolla	495,000	495,000	1.00	
180 Main St	Brian Koppelman	500,000	500,000	1.00	
181 Main St	Casey Kasem	505,000	505,000	1.00	
182 Main St	Dan Aykroyd	510,000	510,000	1.00	
183 Main St	Eddie Van Halen	515,000	515,000	1.00	
184 Main St	Fred Armisen	520,000	520,000	1.00	
185 Main St	Garry Shandling	525,000	525,000	1.00	
186 Main St	Hank Kingsley	530,000	530,000	1.00	
187 Main St	Ian Dierker	535,000	535,000	1.00	
188 Main St	Janeane Garofalo	540,000	540,000	1.00	
189 Main St	Kyle MacLachlan	545,000	545,000	1.00	
190 Main St	Larry David	550,000	550,000	1.00	
191 Main St	Mary McCormack	555,000	555,000	1.00	
192 Main St	Ned Flanders	560,000	560,000	1.00	
193 Main St	Oscar Martinez	565,000	565,000	1.00	
194 Main St	Peter Griffin	570,000	570,000	1.00	
195 Main St	Quinn Fabray	575,000	575,000	1.00	
196 Main St	Rachel Green	580,000	580,000	1.00	
197 Main St	Sam Winchester	585,000	585,000	1.00	
198 Main St	Tina Belcher	590,000	590,000	1.00	
199 Main St	Uma Thurman	595,000	595,000	1.00	
200 Main St	Vince Zerkow	600,000	600,000	1.00	
201 Main St	Wendell Tallow	605,000	605,000	1.00	
202 Main St	Xavier Woods	610,000	610,000	1.00	
203 Main St	Yvonne Ross	615,000	615,000	1.00	
204 Main St	Zoe Lister-Jones	620,000	620,000	1.00	
205 Main St	Adam Carolla	625,000	625,000	1.00	
206 Main St	Brian Koppelman	630,000	630,000	1.00	
207 Main St	Casey Kasem	635,000	635,000	1.00	
208 Main St	Dan Aykroyd	640,000	640,000	1.00	
209 Main St	Eddie Van Halen	645,000	645,000	1.00	
210 Main St	Fred Armisen	650,000	650,000	1.00	
211 Main St	Garry Shandling	655,000	655,000	1.00	
212 Main St	Hank Kingsley	660,000	660,000	1.00	
213 Main St	Ian Dierker	665,000	665,000	1.00	
214 Main St	Janeane Garofalo	670,000	670,000	1.00	
215 Main St	Kyle MacLachlan	675,000	675,000	1.00	
216 Main St	Larry David	680,000	680,000	1.00	
217 Main St	Mary McCormack	685,000	685,000	1.00	
218 Main St	Ned Flanders	690,000	690,000	1.00	
219 Main St	Oscar Martinez	695,000	695,000	1.00	
220 Main St	Peter Griffin	700,000	700,000	1.00	
221 Main St	Quinn Fabray	705,000	705,000	1.00	
222 Main St	Rachel Green	710,000	710,000	1.00	
223 Main St	Sam Winchester	715,000	715,000	1.00	
224 Main St	Tina Belcher	720,000	720,000	1.00	
225 Main St	Uma Thurman	725,000	725,000	1.00	
226 Main St	Vince Zerkow	730,000	730,000	1.00	
227 Main St	Wendell Tallow	735,000	735,000	1.00	
228 Main St	Xavier Woods	740,000	740,000	1.00	
229 Main St	Yvonne Ross	745,000	745,000	1.00	
230 Main St	Zoe Lister-Jones	750,000	750,000	1.00	
231 Main St	Adam Carolla	755,000	755,000	1.00	
232 Main St	Brian Koppelman	760,000	760,000	1.00	
233 Main St	Casey Kasem	765,000	765,000	1.00	
234 Main St	Dan Aykroyd	770,000	770,000	1.00	
235 Main St	Eddie Van Halen	775,000	775,000	1.00	
236 Main St	Fred Armisen	780,000	780,000	1.00	
237 Main St	Garry Shandling	785,000	785,000	1.00	
238 Main St	Hank Kingsley	790,000	790,000	1.00	
239 Main St	Ian Dierker	795,000	795,000	1.00	
240 Main St	Janeane Garofalo	800,000	800,000	1.00	
241 Main St	Kyle MacLachlan	805,000	805,000	1.00	
242 Main St	Larry David	810,000	810,000	1.00	
243 Main St	Mary McCormack	815,000	815,000	1.00	
244 Main St	Ned Flanders	820,000	820,000	1.00	
245 Main St	Oscar Martinez	825,000	825,000	1.00	
246 Main St	Peter Griffin	830,000	830,000	1.00	
247 Main St	Quinn Fabray	835,000	835,000	1.00	
248 Main St	Rachel Green	840,000	840,000	1.00	
249 Main St	Sam Winchester	845,000	845,000	1.00	
250 Main St	Tina Belcher	850,000	850,000	1.00	
251 Main St	Uma Thurman	855,000	855,000	1.00	
252 Main St	Vince Zerkow	860,000	860,000	1.00	
253 Main St	Wendell Tallow	865,000	865,000	1.00	
254 Main St	Xavier Woods	870,000	870,000	1.00	
255 Main St	Yvonne Ross	875,000	875,000	1.00	
256 Main St	Zoe Lister-Jones	880,000	880,000	1.00	
257 Main St	Adam Carolla	885,000	885,000	1.00	
258 Main St	Brian Koppelman	890,000	890,000	1.00	
259 Main St	Casey Kasem	895,000	895,000	1.00	
260 Main St	Dan Aykroyd	900,000	900,000	1.00	
261 Main St	Eddie Van Halen	905,000	905,000	1.00	
262 Main St	Fred Armisen	910,000	910,000	1.00	
263 Main St	Garry Shandling	915,000	915,000	1.00	
264 Main St	Hank Kingsley	920,000	920,000	1.00	
265 Main St	Ian Dierker	925,000	925,000	1.00	
266 Main St	Janeane Garofalo	930,000	930,000	1.00	
267 Main St	Kyle MacLachlan	935,000	935,000	1.00	
268 Main St	Larry David	940,000	940,000	1.00	
269 Main St	Mary McCormack	945,000	945,000	1.00	
270 Main St	Ned Flanders	950,000	950,000	1.00	
271 Main St	Oscar Martinez	955,000	955,000	1.00	
272 Main St	Peter Griffin	960,000	960,000	1.00	
273 Main St	Quinn Fabray	965,000	965,000	1.00	
274 Main St	Rachel Green	970,000	970,000	1.00	
275 Main St	Sam Winchester	975,000	975,000	1.00	
276 Main St	Tina Belcher	980,000	980,000	1.00	
277 Main St	Uma Thurman	985,000	985,000	1.00	
278 Main St	Vince Zerkow	990,000	990,000	1.00	
279 Main St	Wendell Tallow	995,000	995,000	1.00	
280 Main St	Xavier Woods	1,000,000	1,000,000	1.00	
281 Main St	Yvonne Ross	1,005,000	1,005,000	1.00	
282 Main St	Zoe Lister-Jones	1,010,000	1,010,000	1.00	
283 Main St	Adam Carolla	1,015,000	1,015,000	1.00	
284 Main St	Brian Koppelman	1,020,000	1,020,000	1.00	
285 Main St	Casey Kasem	1,025,000	1,025,000	1.00	
286 Main St	Dan Aykroyd	1,030,000	1,030,000	1.00	
287 Main St	Eddie Van Halen	1,035,000	1,035,000	1.00	
288 Main St	Fred Armisen	1,040,000	1,040,000	1.00	
289 Main St	Garry Shandling	1,045,000	1,045,000	1.00	
290 Main St	Hank Kingsley	1,050,000	1,050,000	1.00	
291 Main St	Ian Dierker	1,055,000	1,055,000	1.00	
292 Main St	Janeane Garofalo	1,060,000	1,060,000	1.00	
293 Main St	Kyle MacLachlan	1,065,000	1,065,000	1.00	
294 Main St	Larry David	1,070,000	1,070,000	1.00	
295 Main St	Mary McCormack	1,075,000	1,075,000	1.00	
296 Main St	Ned Flanders	1,080,000	1,080,000	1.00	
297 Main St	Oscar Martinez	1,085,000	1,085,000	1.00	
298 Main St	Peter Griffin	1,090,000	1,090,000	1.00	
299 Main St	Quinn Fabray	1,095,000	1,095,000	1.00	
300 Main St	Rachel Green	1,100,000	1,100,000	1.00	
301 Main St	Sam Winchester	1,105,000	1,105,000	1.00	
302 Main St	Tina Belcher	1,110,000	1,110,000	1.00	
303 Main St	Uma Thurman	1,115,000	1,115,000	1.00	



2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612	1611</
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[illegible]



[illegible][illegible]



## List of Real Estate Owners

[illegible]



[illegible]



[illegible]



[illegible]



[illegible]

Year	Area	Value	Unit
2000	Area 1	10	km²
2001	Area 1	10	km²
2002	Area 1	10	km²
2003	Area 1	10	km²
2004	Area 1	10	km²
2005	Area 1	10	km²
2006	Area 1	10	km²
2007	Area 1	10	km²
2008	Area 1	10	km²
2009	Area 1	10	km²
2010	Area 1	10	km²
2011	Area 1	10	km²
2012	Area 1	10	km²
2013	Area 1	10	km²
2014	Area 1	10	km²
2015	Area 1	10	km²
2016	Area 1	10	km²
2017	Area 1	10	km²
2018	Area 1	10	km²
2019	Area 1	10	km²
2020	Area 1	10	km²
2021	Area 1	10	km²
2022	Area 1	10	km²
2023	Area 1	10	km²
2024	Area 1	10	km²
2025	Area 1	10	km²
2026	Area 1	10	km²
2027	Area 1	10	km²
2028	Area 1	10	km²
2029	Area 1	10	km²
2030	Area 1	10	km²
2031	Area 1	10	km²
2032	Area 1	10	km²
2033	Area 1	10	km²
2034	Area 1	10	km²
2035	Area 1	10	km²
2036	Area 1	10	km²
2037	Area 1	10	km²
2038	Area 1	10	km²
2039	Area 1	10	km²
2040	Area 1	10	km²
2041	Area 1	10	km²
2042	Area 1	10	km²
2043	Area 1	10	km²
2044	Area 1	10	km²
2045	Area 1	10	km²
2046	Area 1	10	km²
2047	Area 1	10	km²
2048	Area 1	10	km²
2049	Area 1	10	km²
2050	Area 1	10	km²
2051	Area 1	10	km²
2052	Area 1	10	km²
2053	Area 1	10	km²
2054	Area 1	10	km²
2055	Area 1	10	km²
2056	Area 1	10	km²
2057	Area 1	10	km²
2058	Area 1	10	km²
2059	Area 1	10	km²
2060	Area 1	10	km²
2061	Area 1	10	km²
2062	Area 1	10	km²
2063	Area 1	10	km²
2064	Area 1	10	km²
2065	Area 1	10	km²
2066	Area 1	10	km²
2067	Area 1	10	km²
2068	Area 1	10	km²
2069	Area 1	10	km²
2070	Area 1	10	km²
2071	Area 1	10	km²
2072	Area 1	10	km²
2073	Area 1	10	km²
2074	Area 1	10	km²
2075	Area 1	10	km²
2076	Area 1	10	km²
2077	Area 1	10	km²
2078	Area 1	10	km²
2079	Area 1	10	km²
2080	Area 1	10	km²
2081	Area 1	10	km²
2082	Area 1	10	km²
2083	Area 1	10	km²
2084	Area 1	10	km²
2085	Area 1	10	km²
2086	Area 1	10	km²
2087	Area 1	10	km²
2088	Area 1	10	km²
2089	Area 1	10	km²
2090	Area 1	10	km²
2091	Area 1	10	km²
2092	Area 1	10	km²
2093	Area 1	10	km²
2094	Area 1	10	km²
2095	Area 1	10	km²
2096	Area 1	10	km²
2097	Area 1	10	km²
2098	Area 1	10	km²
2099	Area 1	10	km²



[illegible]



[illegible]



List of Real Estate Owners

Address	Owner	Value	Area	Permit	Notes
100 Main St	ABC Corp	120000	0.5	0	
101 Main St	DEF LLC	150000	0.6	0	
102 Main St	GHI Inc	180000	0.7	0	
103 Main St	JKL Ltd	210000	0.8	0	
104 Main St	MNO Corp	240000	0.9	0	
105 Main St	PQR LLC	270000	1.0	0	
106 Main St	STU Inc	300000	1.1	0	
107 Main St	VWX Ltd	330000	1.2	0	
108 Main St	YZA Corp	360000	1.3	0	
109 Main St	BCD LLC	390000	1.4	0	
110 Main St	EFG Inc	420000	1.5	0	
111 Main St	HIJ Ltd	450000	1.6	0	
112 Main St	KLM Corp	480000	1.7	0	
113 Main St	NOP LLC	510000	1.8	0	
114 Main St	QRS Inc	540000	1.9	0	
115 Main St	TUV Ltd	570000	2.0	0	
116 Main St	WXY Corp	600000	2.1	0	
117 Main St	ZAB LLC	630000	2.2	0	
118 Main St	ACD Inc	660000	2.3	0	
119 Main St	EFG Ltd	690000	2.4	0	
120 Main St	HIJ Corp	720000	2.5	0	
121 Main St	KLM LLC	750000	2.6	0	
122 Main St	NOP Inc	780000	2.7	0	
123 Main St	QRS Ltd	810000	2.8	0	
124 Main St	TUV Corp	840000	2.9	0	
125 Main St	WXY LLC	870000	3.0	0	
126 Main St	ZAB Inc	900000	3.1	0	
127 Main St	ACD Ltd	930000	3.2	0	
128 Main St	EFG Corp	960000	3.3	0	
129 Main St	HIJ LLC	990000	3.4	0	
130 Main St	KLM Inc	1020000	3.5	0	
131 Main St	NOP Ltd	1050000	3.6	0	
132 Main St	QRS Corp	1080000	3.7	0	
133 Main St	TUV LLC	1110000	3.8	0	
134 Main St	WXY Inc	1140000	3.9	0	
135 Main St	ZAB Ltd	1170000	4.0	0	
136 Main St	ACD Corp	1200000	4.1	0	
137 Main St	EFG LLC	1230000	4.2	0	
138 Main St	HIJ Inc	1260000	4.3	0	
139 Main St	KLM Ltd	1290000	4.4	0	
140 Main St	NOP Corp	1320000	4.5	0	
141 Main St	QRS LLC	1350000	4.6	0	
142 Main St	TUV Inc	1380000	4.7	0	
143 Main St	WXY Ltd	1410000	4.8	0	
144 Main St	ZAB Corp	1440000	4.9	0	
145 Main St	ACD LLC	1470000	5.0	0	
146 Main St	EFG Inc	1500000	5.1	0	
147 Main St	HIJ Ltd	1530000	5.2	0	
148 Main St	KLM Corp	1560000	5.3	0	
149 Main St	NOP LLC	1590000	5.4	0	
150 Main St	QRS Inc	1620000	5.5	0	
151 Main St	TUV Ltd	1650000	5.6	0	
152 Main St	WXY Corp	1680000	5.7	0	
153 Main St	ZAB LLC	1710000	5.8	0	
154 Main St	ACD Inc	1740000	5.9	0	
155 Main St	EFG Ltd	1770000	6.0	0	
156 Main St	HIJ Corp	1800000	6.1	0	
157 Main St	KLM LLC	1830000	6.2	0	
158 Main St	NOP Inc	1860000	6.3	0	
159 Main St	QRS Ltd	1890000	6.4	0	
160 Main St	TUV Corp	1920000	6.5	0	
161 Main St	WXY LLC	1950000	6.6	0	
162 Main St	ZAB Inc	1980000	6.7	0	
163 Main St	ACD Ltd	2010000	6.8	0	
164 Main St	EFG Corp	2040000	6.9	0	
165 Main St	HIJ LLC	2070000	7.0	0	
166 Main St	KLM Inc	2100000	7.1	0	
167 Main St	NOP Ltd	2130000	7.2	0	
168 Main St	QRS Corp	2160000	7.3	0	
169 Main St	TUV LLC	2190000	7.4	0	
170 Main St	WXY Inc	2220000	7.5	0	
171 Main St	ZAB Ltd	2250000	7.6	0	
172 Main St	ACD Corp	2280000	7.7	0	
173 Main St	EFG LLC	2310000	7.8	0	
174 Main St	HIJ Inc	2340000	7.9	0	
175 Main St	KLM Ltd	2370000	8.0	0	
176 Main St	NOP Corp	2400000	8.1	0	
177 Main St	QRS LLC	2430000	8.2	0	
178 Main St	TUV Inc	2460000	8.3	0	
179 Main St	WXY Ltd	2490000	8.4	0	
180 Main St	ZAB Corp	2520000	8.5	0	
181 Main St	ACD LLC	2550000	8.6	0	
182 Main St	EFG Inc	2580000	8.7	0	
183 Main St	HIJ Ltd	2610000	8.8	0	
184 Main St	KLM Corp	2640000	8.9	0	
185 Main St	NOP LLC	2670000	9.0	0	
186 Main St	QRS Inc	2700000	9.1	0	
187 Main St	TUV Ltd	2730000	9.2	0	
188 Main St	WXY Corp	2760000	9.3	0	
189 Main St	ZAB LLC	2790000	9.4	0	
190 Main St	ACD Inc	2820000	9.5	0	
191 Main St	EFG Ltd	2850000	9.6	0	
192 Main St	HIJ Corp	2880000	9.7	0	
193 Main St	KLM LLC	2910000	9.8	0	
194 Main St	NOP Inc	2940000	9.9	0	
195 Main St	QRS Ltd	2970000	10.0	0	
196 Main St	TUV Corp	3000000	10.1	0	
197 Main St	WXY LLC	3030000	10.2	0	
198 Main St	ZAB Inc	3060000	10.3	0	
199 Main St	ACD Ltd	3090000	10.4	0	
200 Main St	EFG Corp	3120000	10.5	0	



[illegible][illegible]



List of Real Estate Owners

Lot	Block	Owner	Address	City	State	Zip
1	1	R	0	0	0	0
2	1	R	0	0	0	0
3	1	R	0	0	0	0
4	1	R	0	0	0	0
5	1	R	0	0	0	0
6	1	R	0	0	0	0
7	1	R	0	0	0	0
8	1	R	0	0	0	0
9	1	R	0	0	0	0
10	1	R	0	0	0	0
11	1	R	0	0	0	0
12	1	R	0	0	0	0
13	1	R	0	0	0	0
14	1	R	0	0	0	0
15	1	R	0	0	0	0
16	1	R	0	0	0	0
17	1	R	0	0	0	0
18	1	R	0	0	0	0
19	1	R	0	0	0	0
20	1	R	0	0	0	0
21	1	R	0	0	0	0
22	1	R	0	0	0	0
23	1	R	0	0	0	0
24	1	R	0	0	0	0
25	1	R	0	0	0	0
26	1	R	0	0	0	0
27	1	R	0	0	0	0
28	1	R	0	0	0	0
29	1	R	0	0	0	0
30	1	R	0	0	0	0
31	1	R	0	0	0	0
32	1	R	0	0	0	0
33	1	R	0	0	0	0
34	1	R	0	0	0	0
35	1	R	0	0	0	0
36	1	R	0	0	0	0
37	1	R	0	0	0	0
38	1	R	0	0	0	0
39	1	R	0	0	0	0
40	1	R	0	0	0	0
41	1	R	0	0	0	0
42	1	R	0	0	0	0
43	1	R	0	0	0	0
44	1	R	0	0	0	0
45	1	R	0	0	0	0
46	1	R	0	0	0	0
47	1	R	0	0	0	0
48	1	R	0	0	0	0
49	1	R	0	0	0	0
50	1	R	0	0	0	0
51	1	R	0	0	0	0
52	1	R	0	0	0	0
53	1	R	0	0	0	0
54	1	R	0	0	0	0
55	1	R	0	0	0	0
56	1	R	0	0	0	0
57	1	R	0	0	0	0
58	1	R	0	0	0	0
59	1	R	0	0	0	0
60	1	R	0	0	0	0
61	1	R	0	0	0	0
62	1	R	0	0	0	0
63	1	R	0	0	0	0
64	1	R	0	0	0	0
65	1	R	0	0	0	0
66	1	R	0	0	0	0
67	1	R	0	0	0	0
68	1	R	0	0	0	0
69	1	R	0	0	0	0
70	1	R	0	0	0	0
71	1	R	0	0	0	0
72	1	R	0	0	0	0
73	1	R	0	0	0	0
74	1	R	0	0	0	0
75	1	R	0	0	0	0
76	1	R	0	0	0	0
77	1	R	0	0	0	0
78	1	R	0	0	0	0
79	1	R	0	0	0	0
80	1	R	0	0	0	0
81	1	R	0	0	0	0
82	1	R	0	0	0	0
83	1	R	0	0	0	0
84	1	R	0	0	0	0
85	1	R	0	0	0	0
86	1	R	0	0	0	0
87	1	R	0	0	0	0
88	1	R	0	0	0	0
89	1	R	0	0	0	0
90	1	R	0	0	0	0
91	1	R	0	0	0	0
92	1	R	0	0	0	0
93	1	R	0	0	0	0
94	1	R	0	0	0	0
95	1	R	0	0	0	0
96	1	R	0	0	0	0
97	1	R	0	0	0	0
98	1	R	0	0	0	0
99	1	R	0	0	0	0
100	1	R	0	0	0	0







List of Real Estate Owners

Address	Owner	Value	Area	Notes
100 Main St	John Doe	120,000	0.5	
101 Main St	Jane Smith	110,000	0.5	
102 Main St	Bob Johnson	130,000	0.5	
103 Main St	Emily White	140,000	0.5	
104 Main St	Michael Brown	150,000	0.5	
105 Main St	Sarah Green	160,000	0.5	
106 Main St	David Black	170,000	0.5	
107 Main St	Lisa Gray	180,000	0.5	
108 Main St	James Blue	190,000	0.5	
109 Main St	Anna Red	200,000	0.5	
110 Main St	Robert Yellow	210,000	0.5	
111 Main St	Michelle Purple	220,000	0.5	
112 Main St	Christopher Pink	230,000	0.5	
113 Main St	Stephanie Brown	240,000	0.5	
114 Main St	Matthew Green	250,000	0.5	
115 Main St	Olivia White	260,000	0.5	
116 Main St	Ethan Black	270,000	0.5	
117 Main St	Sophia Gray	280,000	0.5	
118 Main St	Benjamin Blue	290,000	0.5	
119 Main St	Isabella Red	300,000	0.5	
120 Main St	Lucas Yellow	310,000	0.5	
121 Main St	Mia Purple	320,000	0.5	
122 Main St	Noah Pink	330,000	0.5	
123 Main St	Aria Brown	340,000	0.5	
124 Main St	Liam Green	350,000	0.5	
125 Main St	Zoe White	360,000	0.5	
126 Main St	Elijah Black	370,000	0.5	
127 Main St	Chloe Gray	380,000	0.5	
128 Main St	Wyatt Blue	390,000	0.5	
129 Main St	Luna Red	400,000	0.5	
130 Main St	Grayson Yellow	410,000	0.5	
131 Main St	Skylar Purple	420,000	0.5	
132 Main St	Logan Pink	430,000	0.5	
133 Main St	Madelyn Brown	440,000	0.5	
134 Main St	Caleb Green	450,000	0.5	
135 Main St	Brooklyn White	460,000	0.5	
136 Main St	Isaac Black	470,000	0.5	
137 Main St	Chloe Gray	480,000	0.5	
138 Main St	Wyatt Blue	490,000	0.5	
139 Main St	Luna Red	500,000	0.5	
140 Main St	Grayson Yellow	510,000	0.5	
141 Main St	Skylar Purple	520,000	0.5	
142 Main St	Logan Pink	530,000	0.5	
143 Main St	Madelyn Brown	540,000	0.5	
144 Main St	Caleb Green	550,000	0.5	
145 Main St	Brooklyn White	560,000	0.5	
146 Main St	Isaac Black	570,000	0.5	
147 Main St	Chloe Gray	580,000	0.5	
148 Main St	Wyatt Blue	590,000	0.5	
149 Main St	Luna Red	600,000	0.5	
150 Main St	Grayson Yellow	610,000	0.5	
151 Main St	Skylar Purple	620,000	0.5	
152 Main St	Logan Pink	630,000	0.5	
153 Main St	Madelyn Brown	640,000	0.5	
154 Main St	Caleb Green	650,000	0.5	
155 Main St	Brooklyn White	660,000	0.5	
156 Main St	Isaac Black	670,000	0.5	
157 Main St	Chloe Gray	680,000	0.5	
158 Main St	Wyatt Blue	690,000	0.5	
159 Main St	Luna Red	700,000	0.5	
160 Main St	Grayson Yellow	710,000	0.5	
161 Main St	Skylar Purple	720,000	0.5	
162 Main St	Logan Pink	730,000	0.5	
163 Main St	Madelyn Brown	740,000	0.5	
164 Main St	Caleb Green	750,000	0.5	
165 Main St	Brooklyn White	760,000	0.5	
166 Main St	Isaac Black	770,000	0.5	
167 Main St	Chloe Gray	780,000	0.5	
168 Main St	Wyatt Blue	790,000	0.5	
169 Main St	Luna Red	800,000	0.5	
170 Main St	Grayson Yellow	810,000	0.5	
171 Main St	Skylar Purple	820,000	0.5	
172 Main St	Logan Pink	830,000	0.5	
173 Main St	Madelyn Brown	840,000	0.5	
174 Main St	Caleb Green	850,000	0.5	
175 Main St	Brooklyn White	860,000	0.5	
176 Main St	Isaac Black	870,000	0.5	
177 Main St	Chloe Gray	880,000	0.5	
178 Main St	Wyatt Blue	890,000	0.5	
179 Main St	Luna Red	900,000	0.5	
180 Main St	Grayson Yellow	910,000	0.5	
181 Main St	Skylar Purple	920,000	0.5	
182 Main St	Logan Pink	930,000	0.5	
183 Main St	Madelyn Brown	940,000	0.5	
184 Main St	Caleb Green	950,000	0.5	
185 Main St	Brooklyn White	960,000	0.5	
186 Main St	Isaac Black	970,000	0.5	
187 Main St	Chloe Gray	980,000	0.5	
188 Main St	Wyatt Blue	990,000	0.5	
189 Main St	Luna Red	1,000,000	0.5	
190 Main St	Grayson Yellow	1,010,000	0.5	
191 Main St	Skylar Purple	1,020,000	0.5	
192 Main St	Logan Pink	1,030,000	0.5	
193 Main St	Madelyn Brown	1,040,000	0.5	
194 Main St	Caleb Green	1,050,000	0.5	
195 Main St	Brooklyn White	1,060,000	0.5	
196 Main St	Isaac Black	1,070,000	0.5	
197 Main St	Chloe Gray	1,080,000	0.5	
198 Main St	Wyatt Blue	1,090,000	0.5	
199 Main St	Luna Red	1,100,000	0.5	
200 Main St	Grayson Yellow	1,110,000	0.5	



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項目	数量	単位	備考
1. 材料費	100	円	
2. 労務費	200	円	
3. 経費	50	円	
4. 利益	50	円	
5. 合計	400	円	
6. 売上高	400	円	
7. 粗利益	100	円	
8. 営業利益	50	円	
9. 経常利益	50	円	
10. 税引前利益	50	円	
11. 法人税	10	円	
12. 住民税	5	円	
13. 合計	15	円	
14. 税引後利益	35	円	
15. 配当金	35	円	
16. 剰余金	0	円	
17. 合計	35	円	
18. 売上高	400	円	
19. 粗利益	100	円	
20. 営業利益	50	円	
21. 経常利益	50	円	
22. 税引前利益	50	円	
23. 法人税	10	円	
24. 住民税	5	円	
25. 合計	15	円	
26. 税引後利益	35	円	
27. 配当金	35	円	
28. 剰余金	0	円	
29. 合計	35	円	
30. 売上高	400	円	
31. 粗利益	100	円	
32. 営業利益	50	円	
33. 経常利益	50	円	
34. 税引前利益	50	円	
35. 法人税	10	円	
36. 住民税	5	円	
37. 合計	15	円	
38. 税引後利益	35	円	
39. 配当金	35	円	
40. 剰余金	0	円	
41. 合計	35	円	



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Year	Age	Gender	Height (cm)	Weight (kg)	Body Fat (%)	Heart Rate (b/min)	VO2 Max (ml/min)	Max Speed (km/h)	Max Power (W)	Max Torque (Nm)	Max Force (N)	Max Acceleration (m/s²)	Max Deceleration (m/s²)	Max Stride Length (m)	Max Stride Frequency (steps/min)	Max Step Height (cm)	Max Step Width (cm)	Max Step Angle (°)	Max Step Duration (s)	Max Step Frequency (steps/min)	Max Step Height (cm)	Max Step Width (cm)	Max Step Angle (°)	Max Step Duration (s)
2018	25	M	175	75	15	120	3.5	15	250	150	1500	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
2019	26	M	176	76	16	121	3.6	16	260	160	1600	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6
2020	27	M	177	77	17	122	3.7	17	270	170	1700	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
2021	28	M	178	78	18	123	3.8	18	280	180	1800	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8
2022	29	M	179	79	19	124	3.9	19	290	190	1900	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9
2023	30	M	180	80	20	125	4.0	20	300	200	2000	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
2024	31	M	181	81	21	126	4.1	21	310	210	2100	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1
2025	32	M	182	82	22	127	4.2	22	320	220	2200	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2
2026	33	M	183	83	23	128	4.3	23	330	230	2300	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3
2027	34	M	184	84	24	129	4.4	24	340	240	2400	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4
2028	35	M	185	85	25	130	4.5	25	350	250	2500	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
2029	36	M	186	86	26	131	4.6	26	360	260	2600	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6
2030	37	M	187	87	27	132	4.7	27	370	270	2700	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7
2031	38	M	188	88	28	133	4.8	28	380	280	2800	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8
2032	39	M	189	89	29	134	4.9	29	390	290	2900	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9
2033	40	M	190	90	30	135	5.0	30	400	300	3000	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
2034	41	M	191	91	31	136	5.1	31	410	310	3100	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1
2035	42	M	192	92	32	137	5.2	32	420	320	3200	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2
2036	43	M	193	93	33	138	5.3	33	430	330	3300	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3
2037	44	M	194	94	34	139	5.4	34																



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List of Real Estate Owners

Address	Owner	Acres	Value	Assessed	Unimproved	Improvements
100 Main St	John Doe	0.2	\$120,000	\$120,000	\$0	\$120,000
101 Main St	Jane Smith	0.2	\$110,000	\$110,000	\$0	\$110,000
102 Main St	ABC Corp	0.2	\$130,000	\$130,000	\$0	\$130,000
103 Main St	DEF Corp	0.2	\$140,000	\$140,000	\$0	\$140,000
104 Main St	GHI Corp	0.2	\$150,000	\$150,000	\$0	\$150,000
105 Main St	JKL Corp	0.2	\$160,000	\$160,000	\$0	\$160,000
106 Main St	MNO Corp	0.2	\$170,000	\$170,000	\$0	\$170,000
107 Main St	PQR Corp	0.2	\$180,000	\$180,000	\$0	\$180,000
108 Main St	STU Corp	0.2	\$190,000	\$190,000	\$0	\$190,000
109 Main St	VWX Corp	0.2	\$200,000	\$200,000	\$0	\$200,000
110 Main St	YZA Corp	0.2	\$210,000	\$210,000	\$0	\$210,000
111 Main St	BCD Corp	0.2	\$220,000	\$220,000	\$0	\$220,000
112 Main St	EFG Corp	0.2	\$230,000	\$230,000	\$0	\$230,000
113 Main St	HIJ Corp	0.2	\$240,000	\$240,000	\$0	\$240,000
114 Main St	KLM Corp	0.2	\$250,000	\$250,000	\$0	\$250,000
115 Main St	NOP Corp	0.2	\$260,000	\$260,000	\$0	\$260,000
116 Main St	QRS Corp	0.2	\$270,000	\$270,000	\$0	\$270,000
117 Main St	TUV Corp	0.2	\$280,000	\$280,000	\$0	\$280,000
118 Main St	WXY Corp	0.2	\$290,000	\$290,000	\$0	\$290,000
119 Main St	ZAB Corp	0.2	\$300,000	\$300,000	\$0	\$300,000
120 Main St	ABC Corp	0.2	\$310,000	\$310,000	\$0	\$310,000
121 Main St	DEF Corp	0.2	\$320,000	\$320,000	\$0	\$320,000
122 Main St	GHI Corp	0.2	\$330,000	\$330,000	\$0	\$330,000
123 Main St	JKL Corp	0.2	\$340,000	\$340,000	\$0	\$340,000
124 Main St	MNO Corp	0.2	\$350,000	\$350,000	\$0	\$350,000
125 Main St	PQR Corp	0.2	\$360,000	\$360,000	\$0	\$360,000
126 Main St	STU Corp	0.2	\$370,000	\$370,000	\$0	\$370,000
127 Main St	VWX Corp	0.2	\$380,000	\$380,000	\$0	\$380,000
128 Main St	YZA Corp	0.2	\$390,000	\$390,000	\$0	\$390,000
129 Main St	BCD Corp	0.2	\$400,000	\$400,000	\$0	\$400,000
130 Main St	EFG Corp	0.2	\$410,000	\$410,000	\$0	\$410,000
131 Main St	HIJ Corp	0.2	\$420,000	\$420,000	\$0	\$420,000
132 Main St	KLM Corp	0.2	\$430,000	\$430,000	\$0	\$430,000
133 Main St	NOP Corp	0.2	\$440,000	\$440,000	\$0	\$440,000
134 Main St	QRS Corp	0.2	\$450,000	\$450,000	\$0	\$450,000
135 Main St	TUV Corp	0.2	\$460,000	\$460,000	\$0	\$460,000
136 Main St	WXY Corp	0.2	\$470,000	\$470,000	\$0	\$470,000
137 Main St	ZAB Corp	0.2	\$480,000	\$480,000	\$0	\$480,000
138 Main St	ABC Corp	0.2	\$490,000	\$490,000	\$0	\$490,000
139 Main St	DEF Corp	0.2	\$500,000	\$500,000	\$0	\$500,000
140 Main St	GHI Corp	0.2	\$510,000	\$510,000	\$0	\$510,000
141 Main St	JKL Corp	0.2	\$520,000	\$520,000	\$0	\$520,000
142 Main St	MNO Corp	0.2	\$530,000	\$530,000	\$0	\$530,000
143 Main St	PQR Corp	0.2	\$540,000	\$540,000	\$0	\$540,000
144 Main St	STU Corp	0.2	\$550,000	\$550,000	\$0	\$550,000
145 Main St	VWX Corp	0.2	\$560,000	\$560,000	\$0	\$560,000
146 Main St	YZA Corp	0.2	\$570,000	\$570,000	\$0	\$570,000
147 Main St	BCD Corp	0.2	\$580,000	\$580,000	\$0	\$580,000
148 Main St	EFG Corp	0.2	\$590,000	\$590,000	\$0	\$590,000
149 Main St	HIJ Corp	0.2	\$600,000	\$600,000	\$0	\$600,000
150 Main St	KLM Corp	0.2	\$610,000	\$610,000	\$0	\$610,000
151 Main St	NOP Corp	0.2	\$620,000	\$620,000	\$0	\$620,000
152 Main St	QRS Corp	0.2	\$630,000	\$630,000	\$0	\$630,000
153 Main St	TUV Corp	0.2	\$640,000	\$640,000	\$0	\$640,000
154 Main St	WXY Corp	0.2	\$650,000	\$650,000	\$0	\$650,000
155 Main St	ZAB Corp	0.2	\$660,000	\$660,000	\$0	\$660,000
156 Main St	ABC Corp	0.2	\$670,000	\$670,000	\$0	\$670,000
157 Main St	DEF Corp	0.2	\$680,000	\$680,000	\$0	\$680,000
158 Main St	GHI Corp	0.2	\$690,000	\$690,000	\$0	\$690,000
159 Main St	JKL Corp	0.2	\$700,000	\$700,000	\$0	\$700,000
160 Main St	MNO Corp	0.2	\$710,000	\$710,000	\$0	\$710,000
161 Main St	PQR Corp	0.2	\$720,000	\$720,000	\$0	\$720,000
162 Main St	STU Corp	0.2	\$730,000	\$730,000	\$0	\$730,000
163 Main St	VWX Corp	0.2	\$740,000	\$740,000	\$0	\$740,000
164 Main St	YZA Corp	0.2	\$750,000	\$750,000	\$0	\$750,000
165 Main St	BCD Corp	0.2	\$760,000	\$760,000	\$0	\$760,000
166 Main St	EFG Corp	0.2	\$770,000	\$770,000	\$0	\$770,000
167 Main St	HIJ Corp	0.2	\$780,000	\$780,000	\$0	\$780,000
168 Main St	KLM Corp	0.2	\$790,000	\$790,000	\$0	\$790,000
169 Main St	NOP Corp	0.2	\$800,000	\$800,000	\$0	\$800,000
170 Main St	QRS Corp	0.2	\$810,000	\$810,000	\$0	\$810,000
171 Main St	TUV Corp	0.2	\$820,000	\$820,000	\$0	\$820,000
172 Main St	WXY Corp	0.2	\$830,000	\$830,000	\$0	\$830,000
173 Main St	ZAB Corp	0.2	\$840,000	\$840,000	\$0	\$840,000
174 Main St	ABC Corp	0.2	\$850,000	\$850,000	\$0	\$850,000
175 Main St	DEF Corp	0.2	\$860,000	\$860,000	\$0	\$860,000
176 Main St	GHI Corp	0.2	\$870,000	\$870,000	\$0	\$870,000
177 Main St	JKL Corp	0.2	\$880,000	\$880,000	\$0	\$880,000
178 Main St	MNO Corp	0.2	\$890,000	\$890,000	\$0	\$890,000
179 Main St	PQR Corp	0.2	\$900,000	\$900,000	\$0	\$900,000
180 Main St	STU Corp	0.2	\$910,000	\$910,000	\$0	\$910,000
181 Main St	VWX Corp	0.2	\$920,000	\$920,000	\$0	\$920,000
182 Main St	YZA Corp	0.2	\$930,000	\$930,000	\$0	\$930,000
183 Main St	BCD Corp	0.2	\$940,000	\$940,000	\$0	\$940,000
184 Main St	EFG Corp	0.2	\$950,000	\$950,000	\$0	\$950,000
185 Main St	HIJ Corp	0.2	\$960,000	\$960,000	\$0	\$960,000
186 Main St	KLM Corp	0.2	\$970,000	\$970,000	\$0	\$970,000
187 Main St	NOP Corp	0.2	\$980,000	\$980,000	\$0	\$980,000
188 Main St	QRS Corp	0.2	\$990,000	\$990,000	\$0	\$990,000
189 Main St	TUV Corp	0.2	\$1,000,000	\$1,000,000	\$0	\$1,000,000
190 Main St	WXY Corp	0.2	\$1,010,000	\$1,010,000	\$0	\$1,010,000
191 Main St	ZAB Corp	0.2	\$1,020,000	\$1,020,000	\$0	\$1,020,000
192 Main St	ABC Corp	0.2	\$1,030,000	\$1,030,000	\$0	\$1,030,000
193 Main St	DEF Corp	0.2	\$1,040,000	\$1,040,000	\$0	\$1,040,000
194 Main St	GHI Corp	0.2	\$1,050,000	\$1,050,000	\$0	\$1,050,000
195 Main St	JKL Corp	0.2	\$1,060,000	\$1,060,000	\$0	\$1,060,000
196 Main St	MNO Corp	0.2	\$1,070,000	\$1,070,000	\$0	\$1,070,000
197 Main St	PQR Corp	0.2	\$1,080,000	\$1,080,000	\$0	\$1,080,000
198 Main St	STU Corp	0.2	\$1,090,000	\$1,090,000	\$0	\$1,090,000
199 Main St	VWX Corp	0.2	\$1,100,000	\$1,100,000	\$0	\$1,100,000
200 Main St	YZA Corp	0.2	\$1,110,000	\$1,110,000	\$0	\$1,110,000



[illegible]



List of Real Estate Owners

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	12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## List of Real Estate Owners

[illegible]



[illegible][illegible]







List of Real Estate Owners

Address	Owner	Lot	Block	Subdiv	Area	Notes
100 Main St	John Doe	1	1	1	100	
101 Main St	Jane Smith	2	1	1	100	
102 Main St	Bob Johnson	3	1	1	100	
103 Main St	Alice Brown	4	1	1	100	
104 Main St	Charlie White	5	1	1	100	
105 Main St	Diana Green	6	1	1	100	
106 Main St	Frank Black	7	1	1	100	
107 Main St	Grace King	8	1	1	100	
108 Main St	Henry Lee	9	1	1	100	
109 Main St	Ivy Hall	10	1	1	100	
110 Main St	Jack Adams	11	1	1	100	
111 Main St	Karen Baker	12	1	1	100	
112 Main St	Liam Clark	13	1	1	100	
113 Main St	Mia Evans	14	1	1	100	
114 Main St	Noah Foster	15	1	1	100	
115 Main St	Olivia Gibson	16	1	1	100	
116 Main St	Peter Hall	17	1	1	100	
117 Main St	Quinn Ives	18	1	1	100	
118 Main St	Rachel Jones	19	1	1	100	
119 Main St	Samuel King	20	1	1	100	
120 Main St	Tina Lee	21	1	1	100	
121 Main St	Uma Miller	22	1	1	100	
122 Main St	Victor Nelson	23	1	1	100	
123 Main St	Wendy Ortiz	24	1	1	100	
124 Main St	Xavier Parker	25	1	1	100	
125 Main St	Yara Quinn	26	1	1	100	
126 Main St	Zoe Reed	27	1	1	100	
127 Main St	Adam Scott	28	1	1	100	
128 Main St	Bella Stone	29	1	1	100	
129 Main St	Chris Taylor	30	1	1	100	
130 Main St	Diana Vance	31	1	1	100	
131 Main St	Ethan Ward	32	1	1	100	
132 Main St	Fiona Xander	33	1	1	100	
133 Main St	George Young	34	1	1	100	
134 Main St	Hannah Zane	35	1	1	100	
135 Main St	Ian Adams	36	1	1	100	
136 Main St	Julia Baker	37	1	1	100	
137 Main St	Kyle Clark	38	1	1	100	
138 Main St	Laura Evans	39	1	1	100	
139 Main St	Mark Foster	40	1	1	100	
140 Main St	Nancy Gibson	41	1	1	100	
141 Main St	Oscar Hall	42	1	1	100	
142 Main St	Pamela Ives	43	1	1	100	
143 Main St	Quinn Jones	44	1	1	100	
144 Main St	Rachel King	45	1	1	100	
145 Main St	Samuel Lee	46	1	1	100	
146 Main St	Tina Miller	47	1	1	100	
147 Main St	Uma Nelson	48	1	1	100	
148 Main St	Victor Ortiz	49	1	1	100	
149 Main St	Wendy Parker	50	1	1	100	
150 Main St	Xavier Quinn	51	1	1	100	
151 Main St	Yara Reed	52	1	1	100	
152 Main St	Zoe Scott	53	1	1	100	
153 Main St	Adam Stone	54	1	1	100	
154 Main St	Bella Taylor	55	1	1	100	
155 Main St	Chris Vance	56	1	1	100	
156 Main St	Diana Ward	57	1	1	100	
157 Main St	Ethan Xander	58	1	1	100	
158 Main St	Fiona Young	59	1	1	100	
159 Main St	George Zane	60	1	1	100	
160 Main St	Hannah Adams	61	1	1	100	
161 Main St	Ian Baker	62	1	1	100	
162 Main St	Julia Clark	63	1	1	100	
163 Main St	Kyle Evans	64	1	1	100	
164 Main St	Laura Foster	65	1	1	100	
165 Main St	Mark Gibson	66	1	1	100	
166 Main St	Nancy Hall	67	1	1	100	
167 Main St	Oscar Ives	68	1	1	100	
168 Main St	Pamela Jones	69	1	1	100	
169 Main St	Quinn King	70	1	1	100	
170 Main St	Rachel Lee	71	1	1	100	
171 Main St	Samuel Miller	72	1	1	100	
172 Main St	Tina Nelson	73	1	1	100	
173 Main St	Uma Ortiz	74	1	1	100	
174 Main St	Victor Parker	75	1	1	100	
175 Main St	Wendy Quinn	76	1	1	100	
176 Main St	Xavier Reed	77	1	1	100	
177 Main St	Yara Scott	78	1	1	100	
178 Main St	Zoe Stone	79	1	1	100	
179 Main St	Adam Taylor	80	1	1	100	
180 Main St	Bella Vance	81	1	1	100	
181 Main St	Chris Ward	82	1	1	100	
182 Main St	Diana Xander	83	1	1	100	
183 Main St	Ethan Young	84	1	1	100	
184 Main St	Fiona Zane	85	1	1	100	
185 Main St	George Adams	86	1	1	100	
186 Main St	Hannah Baker	87	1	1	100	
187 Main St	Ian Clark	88	1	1	100	
188 Main St	Julia Evans	89	1	1	100	
189 Main St	Kyle Foster	90	1	1	100	
190 Main St	Laura Gibson	91	1	1	100	
191 Main St	Mark Hall	92	1	1	100	
192 Main St	Nancy Ives	93	1	1	100	
193 Main St	Oscar Jones	94	1	1	100	
194 Main St	Pamela King	95	1	1	100	
195 Main St	Quinn Lee	96	1	1	100	
196 Main St	Rachel Miller	97	1	1	100	
197 Main St	Samuel Nelson	98	1	1	100	
198 Main St	Tina Ortiz	99	1	1	100	
199 Main St	Uma Parker	100	1	1	100	



## Personal Property Owners

Name	Value	Name	Value
A MAINE WEDDING	2,645	HODGDON MARINE LLC	271,472
A SITE TO SEA INN	8,174	ICE CREAM HUT INC	6,630
ACE WELL SERVICE INC	25,597	INLAND FRESH SEAFOOD CORP	63,160
ADAMS SCOTT G	3,389	IRISH HOLDINGS LLC	32,433
AGRICREDIT ACCEPTANCE LLC	258,427	IRON ONE PAINTING INC	1,240
ALLEY EXCAVATING INC	10,000	JORDAN CONSTRUCTION	71,100
ANDERSEN DESIGN INC	5,305	KNICKERBOCKER GROUP	276,012
ANTHONY KEVIN V	1,900	LEIGHTON & ASSOCIATES	8,535
ARROW HEART PUBLICATIONS	1,580	LINEKIN BAY WOODWORKING	6,100
ARSENAULT WILLIAM	1,140	M E TOMACELLI INC	43,423
AT&T MOBILITY LLC	11,886	MAGUIRE ADAM	1,331
ATLANTIC UPHOLSTERY	1,200	MARDEN ERIC	1,880
B & D BOAT BUILDERS	1,202	MARLIN LEASING	24,586
BECK BUILDERS INC	1,615	MARSH JON	21,805
BEHRINGER JAMES K	76,015	MCFARLAND DAVID	1,800
BETS FISH FRY	3,720	MCLELLANS BAKERY DBA PHIL THE BAKE	7,460
BIG AL'S SELF STORAGE INC	1,749	MICHAEL SAMUEL	1,025
BLACKMAN LEON	1,750	MILL COVE LOBSTER INC	20,440
BLAKE'S REALTY INC	1,830	MONROE STEVEN T	1,600
BONNIES A CUT ABOVE	4,244	MOOSE AND COMPANY INC	5,245
BOOTHBAY MECHANICS INC	3,810	NMHG FINANCIAL SERVICES INC	13,466
BOOTHBAY RAILWAY VILLAGE	2,910	NORTHERN LEASING SYSTEMS, INC	907
BOOTHBAY RESORT INC	15,438	NORTHERN LIGHTS	7,951
BORST BYRON	1,695	NORTON PETER	1,572
BROWN TIMBER	2,580	OCEAN POINT INN	95,936
BROWNE FRANCES	3,470	OCEAN POINT MARINA	32,325
BRYER JAMES	2,088	OCEAN POINT STUDIO	1,970
BUCHANAN CONSTRUCTION INC	2,734	OCEAN POINT WOODTURNING	6,123
CABBAGE ISLAND CLAMBAKES INC	2,460	ONE THIRTY TWO LLC	900
CLOSSON WAYNE J	4,025	PAUL E LUKE INC	182,676
COCA COLA CO	2,144	PERKINS RICHARD	3,405
COCA-COLA BOTTLING CO OF N O	10,107	PINE STATE TRADING	5,700
COTTAGE CONNECTION	1,770	PINKHAM LARRY	1,329
CRYSTAL SPRING	1,050	POITRAS PETER D	1,364
DAN'S AUTO REPAIR INC	11,445	PRINTS CHARMING PRINTERS	6,943
DAVES AUTO REPAIR	1,758	PROUTY PLUMBING INC	1,208
DAVIS LEIGH	2,000	REED ARTHUR	1,800
DE LAGE LANDEN OPER SERV LLC	3,157	REED ROBIN	2,730
DICKINSON MORRIS	1,350	RENY N A CONSTRUCTION	212,010
DIMAURO JEFFREY	28,050	RRRUFF CUT	1,702
DIRECTV LLC	28,690	SARALINDS HEATED STORAGE	975
DISH NETWORK LLC	26,925	SHERMAN BARRY	1,400
DOMEYER DEAN DVM	12,920	SHORTCUTS	3,500
DORRS PLUMBING & HEATING	1,140	SIMMONS HARRINGTON & HALL	6,930
DOUCETTE BRIAN	1,975	SMUGGLERS COVE INN INC	48,363
DOVER USED CARS	1,700	SPOFFORD RICHARD	2,993
E M WOOD CONSTRUCTION CO INC	140,520	SPRUCE LODGE LLC	2,640
EAST BOOTHBAY BOAT WORKS	5,750	SULLIVAN ASSOCIATES	14,100
EAST BOOTHBAY GENERAL	9,820	THOMPSON LEE MICHAEL	6,640
ELKINS & CO INC	14,770	TILE TRANSFORM RENEW	1,959
ENERGY NORTH GROUP	4,710	TIME WARNER CABLE INTERNET LLC	34,300
FARM CREDIT LEASING SERVICES	2,359	TIME WARNER CABLE NORTHEAST LLC	634,932
FARRIN PAT	28,475	TIMS TREE SERVICE	13,300
FIVE GABLES INN	51,923	TURNING POINT SOLUTIONS	2,123
FRED'S COFFEE	1,000	US BANCORP EQUIP FINANCE GROUP	11,970
FROST PETER & SMITH KIMBERLY	2,300	VAN HASSELT STUDIO	2,550
G & G TOWING & GARAGE INC	11,200	VERIZON WIRELESS	24,698
GILES RUBBISH INC	6,616	VIASAT COMMUNICATIONS INC	1,554
GRAYHAWK LEASING LLC	13,481	VIENS DONALD	2,950
GREATAMERICA FINANCIAL SERV CORP	47,055	WASHBURN & DOUGHTY ASSOC INC	297,605
GREENLEAF JAMES BUILDER	1,400	WE BE DOLPHIN INC	4,630
GTP ACQUISITION PARTNERS II	70,000	WELLS FARGO FINANCIAL LEASING INC	62,164
HAM STEPHEN	2,763	WHITE ANCHOR ASSOCIATES INC	13,935
HANDS OF THYME	30,975	WILLIAMS SCOTSMAN INC	23,087
HARLEY DOUGLAS G	2,106	WILSON NATHANIEL S	5,575
HEIDIS HAIR DESIGN	1,413	WINDWARD PROVISIONS LLC	13,700



## MINUTES OF THE ANNUAL TOWN MEETING

MAY 5, 2014

Total Vote Cast: 518

**Article 1.** Town clerk, Bonnie D. Lewis opened the meeting and asked for nominations for Moderator for the meeting. Alfred G. Roberts was nominated, by those present, elected and sworn in open meeting by the clerk. Moderator Roberts appointed William E. Dunton and Freda Burnham as deputy moderators.

**Article 2.** The following public officials were elected by secret ballot:

- Douglas W. Burnham (275), and Stephen W. Ham (266) were elected selectmen each for three year terms
- Tyler R. Hodgdon (274) was elected as a trustee of the Boothbay – Boothbay Harbor Community School District for a three year term
- Brian C. Blethen (428) was elected as a member of the Boothbay – Boothbay Harbor Superintending School Committee for a three year term
- Lorraine E. Hodgdon (437) was elected as a trustee of the Boothbay – Boothbay Harbor Cemetery District for a three year term
- Christopher R. Higgins (425) was elected as a trustee of the Boothbay Region Water District for a three year term

**Article 3.** It was voted to accept this referendum question, (i) to designate the Municipal Development and Tax Increment Financing District #3 (Boothbay Commercial Development District) and adopt the Development Program for the District, such designation and adoption to be on the terms and provisions of the “Municipal Development and Tax Increment Financing District #3 (Boothbay Commercial Development District) Development Program” (“Development Program”) as has been on file in the Town Clerk’s Office, a copy of which is incorporated herein by reference; (ii) to make the findings set forth in the Development Program; (iii) to adopt the financial plan, including the percentage of increased assessed value of said District to be retained as captured assessed value in accordance with the Development Program; and (iv) to submit to the State of Maine Commissioner of Economic and Community Development for approval such applications and further documentation as may be necessary or appropriate for final approval and establishment of the District and the Development Program and financial plan pursuant to 30-A M.R.S.A. Chapter 206, with the Town Manager being hereby authorized to make such revisions to the Development Program as he deems reasonably necessary or convenient in order to facilitate approval by the Maine Department of Economic and Community Development, as long as such revisions are not inconsistent with this Article or the basic structure and intent of the Development Program.

**Article 4.** It was voted to accept this referendum question, to authorize the Board of Selectmen to convey as a gift to the Boothbay Region Land Trust, in substantially the same form as shown on the deed attached hereto as **Attachment A**, the approximately 19.8 acre tax-acquired parcel of land formerly owned by Robert H. Smith located on Route 27 and with frontage on the Cross River and further identified as Tax Map R-5, Lot 1-A, subject to the terms and conditions contained therein.



**Article 5.** It was voted to accept this non-binding referendum question, to favor accepting the provisions of 30-A M.R.S.A. § 2528, whereby all voting at Town Meetings shall be conducted by secret ballot.

**Article 6.** It was voted to accept this article to establish that the first installment of taxes for Fiscal Year 2015 is due and payable on August 20, 2014, and the second installment of taxes is due and payable on February 11, 2015, and to charge seven percent (7.00%) rate of interest on delinquent taxes, and to set the interest rate to be paid by the Town on abated taxes at three percent (3.00%) pursuant to 36 M.R.S.A. § 506-A and to authorize such interest paid or abatements granted to be appropriated from overlay funds or, if necessary, from surplus, and to authorize the Tax Collector to accept prepayment of taxes not yet committed pursuant to 36 M.R.S.A. § 506.

**Article 7.** It was voted to authorize the Selectmen to apply for and accept State and Federal grants, including CDBG applications and grants from non-profit organizations, donations or revenues, on the Town's behalf for municipal purposes, including, when necessary, the authority to sign grant contracts, documents or other paperwork and to accept the conditions that accompany grant funds and to appropriate and expend grant funds and/or other funds for authorized purposes as the Board of Selectmen deems to be in the best interest of the Town during the fiscal year 2015.

**Article 8.** It was voted to accept this article to authorize the Selectmen to dispose of Town owned non-tax acquired property deemed excess, whether real or personal, under such terms and conditions as they deem advisable; provided, however, that if the property has a value of more than \$500, disposal must be by a competitive bid or auction process.

**Article 9.** It was voted to authorize the Selectmen to carry forward any unexpended account balance as they deem advisable and to authorize the Selectmen to set at a later date the amount of Surplus, if any, to be used to reduce property tax assessment.

**Article 10.** It was voted to appropriate funds received from the State of Maine pursuant to the Rural Road Initiative for capital improvements to local roads and/or State Aid minor collectors.

**Article 11.** It was voted to raise and appropriate the sum of \$1,796,413 for the Town of Boothbay municipal budget.

\$510,658 for the General Government Account

\$395,193 for the Public Safety Account

\$713,213 for the Public Works Account

\$10,000 for the General Assistance

Account \$108,200 for the Service Account

\$10,949 for the Debt Service Account

\$48,200 for the Insurance Account



- Article 12.** It was voted to raise and appropriate the sum of \$146,155 for ambulance services.
- Article 13.** It was voted to raise and appropriate the sum of \$15,000 for the Boothbay Region Cemetery District.
- Article 14.** It was voted to raise and appropriate the sum of \$45,000 for the Boothbay Harbor Memorial Library.
- Article 15.** It was voted to raise and appropriate the sum of \$3,000 for the Town of Boothbay Harbor Fireworks Fund.
- Article 16.** It was voted to raise and appropriate the sum of \$367,511 for the Boothbay Region Refuse Disposal District.
- Article 17.** It was voted to raise and appropriate the sum of \$20,000 for the Boothbay Region Community Television.
- Article 18.** It was voted to raise and appropriate the sum of \$2,000 for the Boothbay Region Historical Society.
- Article 19.** It was voted to raise and appropriate the sum of \$9,948for the Boothbay Region District Nursing Association.
- Article 20.** It was voted to raise and appropriate the sum of \$300 for the American Legion Charles Sherman Post #36.
- Article 21.** It was voted to raise and appropriate the sum of \$915 for New Hope for Women.
- Article 22.** It was voted to appropriate the sum of \$847,471 from estimated revenues to reduce the property tax assessment.
- Article 23.** It was voted to appropriate the sum of \$80,000 from the capital improvement reserve account and to raise and appropriate the sum of \$140,000 for implementation of the Capital Improvement Plan.
- Article 24.** It was voted to pass over this article.
- Article 25.** It was voted to enact an ordinance entitled “2014 Amendments to the Zoning Ordinance of the Town of Boothbay regarding miscellaneous matters” as shown on *Attachment B*.
- Article 26.** It was voted to enact an ordinance entitled “2014 Amendments to the Zoning Ordinance of the Town of Boothbay regarding the Industrial Park District ” as shown on *Attachment C*.



<u>Article 26</u>	It was voted to enact an ordinance entitled “ Boothbay Regarding the Official Zoning Map” as shown on <b>Attachment D</b> .	Amendments to the Zoning Ordinance of the Town of Boothbay
<u>Article 27</u>	It was voted to enact an ordinance entitled <b>2014 Amendments to the Zoning Ordinance of the Town of Boothbay Regarding the Official Zoning Map</b> as shown on <b>Attachment D</b> .	
<u>Article 28</u>	It was voted to enact an ordinance entitled <b>2014 Amendments to the Zoning Ordinance of the Town of Boothbay Regarding Definitions</b> as shown on <b>Attachment E</b> .	
<u>Article 29</u>	It was voted to enact an ordinance entitled <b>2014 Amendments to the Zoning Ordinance of the Town of Boothbay Regarding Uses in the C1 District</b> as shown on <b>Attachment F</b> .	
<u>Article 30</u>	It was voted to enact an ordinance entitled <b>2014 Amendments to the Zoning Ordinance of the Town of Boothbay Regarding Height Limitations in the C3 District</b> as shown on <b>Attachment G</b> .	
<u>Article 31</u>	It was voted to enact an ordinance entitled <b>2014 Amendments to the Zoning Ordinance of the Town of Boothbay Regarding Uses in the Industrial Park District</b> as shown on <b>Attachment H</b> .	
<u>Article 32</u>	It was voted to enact an ordinance entitled <b>2014 Amendments to the Zoning Ordinance of the Town of Boothbay Regarding Subsurface Wastewater Disposal</b> as shown on <b>Attachment I</b> .	
<u>Article 33</u>	It was voted to enact an ordinance entitled <b>2014 Amendments to the Zoning Ordinance of the Town of Boothbay Regarding Signs Generally</b> as shown on <b>Attachment J</b> .	
<u>Article 34</u>	It was voted to enact an ordinance entitled <b>2014 Amendments to the Zoning Ordinance of the Town of Boothbay Regarding Sign Placement Standards</b> as shown on <b>Attachment K</b> .	
<u>Article 35</u>	It was voted to enact an ordinance entitled <b>2014 Amendments to the Zoning Ordinance of the Town of Boothbay Regarding Nonconforming Signs</b> as shown on <b>Attachment L</b> .	
<u>Article 36</u>	It was voted to authorize the board of selectmen to enter into a mutual easement, not to exceed	



**Article 36** It was voted to authorize the Board of Selectmen to enter into a multiyear lease not to exceed 5 years with  
Kickstart Stables for the use of town-owned property located between 112 and 165 Country Club Road  
(Assessors Map R-7, Lot 5) for use as a grazing field for nearby stables on such terms and conditions as the Board of Selectmen deems to be in the best interests of the Town.  
**Article 37** It was voted to authorize the Board of Selectmen to transfer up to 10% of unexpended balances between  
accounts as needed.  
The meeting was adjourned at : m

The meeting was adjourned at 8:39 p.m.  
Respectfully Submitted,  
Bonnie D. Lewis  
Town Clerk



**TOWN OF BOOTHBAY WARRANT  
FOR THE ANNUAL TOWN MEETING  
MAY 4, 2015  
State Of Maine  
County Of Lincoln**

To a Resident of the Town of Boothbay in said County.

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the TOWN OF BOOTHBAY in said County and State, qualified by law to vote in Town affairs, to meet at the Boothbay Town Offices in said town, on Monday, the 4th day of May, 2015 at 8:00 AM, then and there to act upon Article 1. The polls for voting on Articles 2 through 24 shall be opened at 8:00 AM and will close at 6:00 PM.

**Article 1.** To choose a Moderator to preside at said meeting.

**Article 2.** To choose by secret ballot the following public officials:

- \* Two Selectmen, for three year terms
- \* One Trustee of the Boothbay – Boothbay Harbor Community School District for a three year term
- \* One Member of the Boothbay – Boothbay Harbor Superintending School Committee for a three year term
- \* One Trustee of the Boothbay – Boothbay Harbor Cemetery District for a three year term
- \* One At-Large-Trustee of the Boothbay Region Water District for a three year term

To vote by secret ballot on the following Referendum Questions:

**Article 3.** To vote by secret ballot on the following Referendum Question:

To see if the Town will vote to establish that the first installment of taxes for Fiscal Year 2016 is due and payable on August 26, 2015, and the second installment of taxes is due and payable on February 17, 2016, and to charge seven percent (7.00%) rate of interest on delinquent taxes, and to set the interest rate to be paid by the Town on abated taxes at three percent (3.00%) pursuant to 36 M.R.S.A. § 506-A and to authorize such interest paid or abatements granted to be appropriated from overlay funds or, if necessary, from surplus, and to authorize the Tax Collector to accept prepayment of taxes not yet committed pursuant to 36 M.R.S.A. § 506.

**Board of Selectmen recommendation: Approval.**

**Article 4.** To vote by secret ballot on the following Referendum Question:

To see if the Town will vote to authorize the Selectmen to apply for and accept State and Federal grants,



incunacatons an rants from non-roft oranzatons, onatons or revenues, on te including CDBG applications and grants from nonprofit organizations donations or revenues on the Town's eaf for munca uroses, ncun, wen necessar, te autort to sn rant contracts, Towns behalf for municipal purposes including when necessary the authority to sign grant contracts ocuments or oter aerwor an to accet te contons tat accoman rant funs an to documents or oter paperwork and to accept te conditons that accompany grant funds and to expend grant funds and/or oter funds for authorized purposes as the Board of Selectmen deems to be in the best interest of the Town during the fiscal year 2016

**Board of eectmen recommenaton: rova.**

**Board of Selectmen recommendation: Approval**

**Article .** o vote by secret aot on te foown eferenum ueston:

**Article 5** To vote by secret ballot on the following Referendum question:

To see f te own w vote to autorze te eectmen to sose of own owne non-tax acure To see if the Town will vote to authorize the Selectmen to dispose of Town owned nontax acquired deoed excess whther real or personal property such as land and condition property avas, rove owver, tat te roert as a value of more tan \$500, disposal must e a advisable; provided, however, that if the property has a value of more than \$500, disposal must be by a comettye bid or auction rocess. competitive bid or auction process

**oar of eectmen recommenaton: rova.**

**Board of Selectmen recommendation: Approval**

**Article .** o vote by secret aot on te foown eferenum ueston:

**Article 6** To vote by secret ballot on the following Referendum question:

To see f te own w vote to autorze te eectmen to carrforwar an nexene ccount To see if the Town will vote to authorize the Selectmen to carry forward any Unexpended Accountance as a condition precedent to authorize the Town to set at a later date the amount of Surplus, Balance as they deem advisable and to authorize the Selectmen to set at a later date the amount of Surplus, fan, to e use to reuce roert tax assessment. if any to be used to reduce property tax assessment

**Board of eectmen recommenaton: rova.**

**Board of Selectmen recommendation: Approval**

**Article .** o vote by secret aot on te foown eferenum ueston:

**Article 7** To vote by secret ballot on the following Referendum

Question:

To see f te own w vote to arorate funs receive from te tate of ane ursuant to te ura To see if the Town will vote to appropriate funds received from the State of Maine pursuant to the Rural

oa ntatve for cata mrovments to oca roas anor tate mnor coectors.

**Road Initiative for capital improvements to local roads and/or State Aid minor collectors** oar of eectmen recommenaton: rova

**Board of Selectmen recommendation: Approval.**

**rtce** o vote secret aot on te foown eferenum ueston:

**Article 8.** To vote by secret ballot on the following Referendum Question:

To see f te own w vote to raise an arorate te sum of „ Fiscal Year 2016 uet for te own of oota To see if the Town will vote to raise and appropriate the sum of \$1828174 for the Town of Boothbay Municipal Budget.

for te enera overnment ccount \$530,614 for the General Government Account

for te uc alet ccount \$401,789 for the Public Safety Account

for te uc ors ccount \$711,341 for the Public Works Account

for te enera ssstance ccount \$8,000 for the General Assistance Account

\$12,300 for the Social Service Account

\$51,200 for the Insurance Account

[The e roose own uet s avaae for review an nsection at te own ers ffce



**FY 2016 proposed Town Budget** is available for review and inspection at the Town Clerk's Office.]

Board of Selectmen recommendation: rova

Board of Selectmen recommendation: Approval.



**Article 9.** To vote by secret ballot on the following Referendum Question:

To see if the Town will vote to raise and appropriate the sum of \$160,524.02 for ambulance services.

[The Boothbay Region Ambulance Service budget is available for review and inspection at the Town Clerk's Office.]

**Board of Selectmen recommendation: Approval.**

**Article 10.** To vote by secret ballot on the following Referendum Question:

To see if the Town will vote to raise and appropriate the sum of \$15,000 for the Boothbay Region Cemetery District.

**Board of Selectmen recommendation: Approval.**

**Article 11.** To vote by secret ballot on the following Referendum Question:

To see if the Town will vote to raise and appropriate the sum of \$45,000 for the Boothbay Harbor Memorial Library.

**Board of Selectmen recommendation: Approval.**

**Article 12.** To vote by secret ballot on the following Referendum Question:

To see if the Town will vote to raise and appropriate the sum of \$5,000 for the Town of Boothbay Harbor fireworks fund.

**Board of Selectmen recommendation: Approval.**

**Article 13.** To vote by secret ballot on the following Referendum Question:

To see if the Town will vote to raise and appropriate the sum of \$385,473 for the Boothbay Region Refuse Disposal District.

**Board of Selectmen recommendation: Approval.**

**Article 14.** To vote by secret ballot on the following Referendum Question:

To see if the Town will vote to raise and appropriate the sum of \$20,000 for the Boothbay Region Community Television.

**Board of Selectmen recommendation: Approval.**



**Article 15.** To vote by secret ballot on the following Referendum Question:

To see if the Town will vote to raise and appropriate the sum of \$2,000 for the Boothbay Region Historical Society.

**Board of Selectmen recommendation: Approval.**

**Article 16.** To vote by secret ballot on the following Referendum Question:

To see if the Town will vote to raise and appropriate the sum of \$9,520 for the Boothbay Region District Nursing Association.

**Board of Selectmen recommendation: Approval.**

**Article 17.** To vote by secret ballot on the following Referendum Question:

To see if the Town will vote to raise and appropriate the sum of \$300 for the American Legion Charles Sherman Post #36.

**Board of Selectmen recommendation: Approval.**

**Article 18.** To vote by secret ballot on the following Referendum Question:

To see if the Town will vote to raise and appropriate the sum of \$915 for New Hope for Women.

**Board of Selectmen recommendation: Approval.**

**Article 19.** To vote by secret ballot on the following Referendum Question:

To see if the Town will vote to raise and appropriate the sum of \$500 for Boothbay Region Community Resources to support the Woodchucks program.

**Board of Selectmen recommendation: Approval.**

**Article 20.** To vote by secret ballot on the following Referendum Question:

To see if the Town will vote to appropriate the sum of \$824,773 from Estimated Revenues to reduce the property tax assessment.

**Board of Selectmen recommendation: Approval.**

**Article 21.** To vote by secret ballot on the following Referendum Question:

To see if the Town will vote to appropriate the sum of \$177,000 from the Capital Improvement Reserve Account and to raise and appropriate the sum of \$140,000 for implementation of the Capital Improvement Plan. [The Capital Improvement Plan is available for review and inspection at the Town Clerk's Office.]

**Board of Selectmen recommendation: Approval.**



**Article 22.** To vote by secret ballot on the following Referendum Question:

To see if the Town will vote to appropriate \$120,200 from unassigned fund balance for the purchase, pursuant to a limited option to purchase agreement between Paul D. Weaver and the Town, of certain real property and the improvements thereon located at 16 Corey Lane, Boothbay that is currently used for United States Post Office purposes (Assessor's Tax Map R-4, Lot 1A) and more particularly described in a deed dated August 14, 2004 and recorded in the Lincoln County Registry of Deeds in Book 3345, Page 300, subject to the terms and conditions of a lease agreement between Paul D. Weaver and the United States Postal Service dated February 1, 2010.

**Board of Selectmen recommendation: Approval.**

**Article 23.** To vote by secret ballot on the following Referendum Question:

To see if the Town will vote to raise and appropriate \$25,000 for Boothbay's share of Boothbay-Boothbay Harbor Joint Economic Development Committee FY 2016 activities.

**Board of Selectmen recommendation: Approval.**

**Article 24.** To vote by secret ballot on the following Referendum Question:

To see if the Town will vote by written ballot to increase the property tax levy limit established by State law in the event that the municipal budget for Fiscal Year 2016 approved under the preceding articles will result in a tax commitment that is greater than the property tax levy limit.

**Board of Selectmen recommendation: Approval.**

**Article 25.** Shall an ordinance entitled "Floodplain Management Ordinance for the Town of Boothbay," including the accompanying floodplain maps, a copy of all of which is on file in the Town Clerk's office, be enacted?

**Board of Selectmen recommendation: Approval.**

The Registrar of Voters office will be open to correct any errors in or change a name or address on the voting list, to accept the registration of any person who became 18 years of age on the day of this Annual Town Meeting, and to accept new enrollments. A person who is not registered as a voter may not vote in any election or town meeting. You are hereby directed to publish this warrant in the Boothbay Register, at least fourteen (14) days before the holding of said meeting. Thereof fail not and have this annual town meeting warrant with your doings thereon at a time and place mentioned. Given under our hands at Boothbay, Maine, the 25th day of March, 2015.











## Town Manager Budget Plan

FY 2016

Town of Boothbay Budget FY2016		FY 2016 Proposed	% Change	FY 2015	C. Budget	C. Exp.	% Change
Public Safety E2-201	Fire Department						
Account Number	Descriptions						
200	Salaries-Part Time	\$54,445.50				\$49,950.00	
201	Supplies	\$4,445.50				\$5,824.28	
202	Contract Services	\$4,445.50				\$4,000.00	
203	Dues and Subscriptions	\$4,445.50				\$4,000.00	
204	Repairs & Maintenance	\$4,445.50				\$4,000.00	
205	Communications	\$4,445.50				\$4,000.00	
206	Office Supplies	\$4,445.50				\$4,000.00	
207	Equipment	\$10,000.00				\$10,000.00	
208	Miscellaneous	\$4,445.50				\$4,000.00	
209	Total	\$88,891.00				\$88,891.00	
Public Safety E2-203	Materials/Navigation						
Account Number	Descriptions						
210	Salaries Part Time	\$13,100.00				\$13,100.00	
211	Travel and Training	\$4,445.50				\$4,000.00	
212	Contract Services Dues and Subscriptions	\$2,000.00				\$2,000.00	
213	Repairs and Maintenance	\$2,000.00				\$2,000.00	
214	Float Repair	\$2,000.00				\$2,000.00	
215	Supplies	\$2,000.00				\$2,000.00	
216	Miscellaneous	\$2,000.00				\$2,000.00	
217	Total	\$28,545.50				\$28,545.50	
Public Safety E2-205	(Animal Control)						
Account Number	Descriptions						
220	Salaries Part Time	\$3,747.00				\$3,747.00	
221	Supplies	\$4,445.50				\$4,000.00	
222	Contract Services	\$2,000.00				\$2,000.00	
223	Supplies	\$1,000.00				\$1,000.00	
224	Total	\$11,192.50				\$10,747.00	
Public Safety E2-207	Total	\$128,428.50				\$128,428.50	



**N**



Town of Boothbay Budget FY2016									
Account Number	Descriptions	FY 2016 Proposed	% Change	FY 2015	% Change	2014			
Public Works-E3-301									
Account Number	Descriptions								
100	Salaries- Full Time	\$213,062.70				\$213,062.70			
101	Overtime	\$5,832.60				\$5,832.60			
102	Union	\$16,745.49				\$16,745.49			
103	MHIET								
104	UNION	\$1,000.00				\$1,000.00			
105	Uniforms								
106	Contract Services	\$3,000.00				\$3,000.00			
107	Rent or Lease	\$4,000.00				\$4,000.00			
108	Repairs & Maintenance	\$30,000.00				\$30,000.00			
109	Supplies	\$10,000.00				\$10,000.00			
110	Building Supplies	\$4,500.00				\$4,500.00			
111	Equipment	\$4,500.00				\$4,500.00			
112	Other	\$3,000.00				\$3,000.00			
113	Other	\$4,000.00				\$4,000.00			
114	Other	\$395,912.06	0.0%			\$395,912.06			
Public Works-E3-302	Snow Removal								
Account Number	Descriptions								
501	Overnight	\$1,300.00				\$1,300.00			
502	Repairs & Maintenance	\$6,000.00				\$6,000.00			
503	Sand & Gravel	\$32,500.00				\$32,500.00			
504	Salt & Calcium	\$32,500.00				\$32,500.00			
505	Other	\$4,000.00				\$4,000.00			
506	Road Improvements								
507	Contract Services	\$1,000.00				\$1,000.00			
508	Sidewalks	\$1,000.00				\$1,000.00			
509	Culverts	\$20,000.00				\$20,000.00			
510	Sand & Gravel	\$20,000.00				\$20,000.00			
511	Collected Patches	\$3,000.00				\$3,000.00			
512	Other	\$2,000.00				\$2,000.00			
513	Other	\$2,000.00				\$2,000.00			
514	Other	\$2,000.00				\$2,000.00			
515	Other	\$2,000.00				\$2,000.00			
516	Other	\$2,000.00				\$2,000.00			
517	Other	\$2,000.00				\$2,000.00			
518	Other	\$2,000.00				\$2,000.00			
519	Other	\$2,000.00				\$2,000.00			
520	Other	\$2,000.00				\$2,000.00			
521	Other	\$2,000.00				\$2,000.00			
522	Other	\$2,000.00				\$2,000.00			
523	Other	\$2,000.00				\$2,000.00			
524	Other	\$2,000.00				\$2,000.00			
525	Other	\$2,000.00				\$2,000.00			
526	Other	\$2,000.00				\$2,000.00			
527	Other	\$2,000.00				\$2,000.00			
528	Other	\$2,000.00				\$2,000.00			
529	Other	\$2,000.00				\$2,000.00			
530	Other	\$2,000.00				\$2,000.00			
531	Other	\$2,000.00				\$2,000.00			
532	Other	\$2,000.00				\$2,000.00			
533	Other	\$2,000.00				\$2,000.00			
534	Other	\$2,000.00				\$2,000.00			
535	Other	\$2,000.00				\$2,000.00			
536	Other	\$2,000.00				\$2,000.00			
537	Other	\$2,000.00				\$2,000.00			
538	Other	\$2,000.00				\$2,000.00			
539	Other	\$2,000.00				\$2,000.00			
540	Other	\$2,000.00				\$2,000.00			
541	Other	\$2,000.00				\$2,000.00			
542	Other	\$2,000.00				\$2,000.00			
543	Other	\$2,000.00				\$2,000.00			
544	Other	\$2,000.00				\$2,000.00			
545	Other	\$2,000.00				\$2,000.00			
546	Other	\$2,000.00				\$2,000.00			
547	Other	\$2,000.00				\$2,000.00			
548	Other	\$2,000.00				\$2,000.00			
549	Other	\$2,000.00				\$2,000.00			
550	Other	\$2,000.00				\$2,000.00			
551	Other	\$2,000.00				\$2,000.00			
552	Other	\$2,000.00				\$2,000.00			
553	Other	\$2,000.00				\$2,000.00			
554	Other	\$2,000.00				\$2,000.00			
555	Other	\$2,000.00				\$2,000.00			
556	Other	\$2,000.00				\$2,000.00			
557	Other	\$2,000.00				\$2,000.00			
558	Other	\$2,000.00				\$2,000.00			
559	Other	\$2,000.00				\$2,000.00			
560	Other	\$2,000.00				\$2,000.00			
561	Other	\$2,000.00				\$2,000.00			
562	Other	\$2,000.00				\$2,000.00			
563	Other	\$2,000.00				\$2,000.00			
564	Other	\$2,000.00				\$2,000.00			
565	Other	\$2,000.00				\$2,000.00			
566	Other	\$2,000.00				\$2,000.00			
567	Other	\$2,000.00				\$2,000.00			
568	Other	\$2,000.00				\$2,000.00			
569	Other	\$2,000.00				\$2,000.00			
570	Other	\$2,000.00				\$2,000.00			
571	Other	\$2,000.00				\$2,000.00			
572	Other	\$2,000.00				\$2,000.00			
573	Other	\$2,000.00				\$2,000.00			
574	Other	\$2,000.00				\$2,000.00			
575	Other	\$2,000.00				\$2,000.00			
576	Other	\$2,000.00				\$2,000.00			
577	Other	\$2,000.00				\$2,000.00			
578	Other	\$2,000.00				\$2,000.00			
579	Other	\$2,000.00				\$2,000.00			
580	Other	\$2,000.00				\$2,000.00			
581	Other	\$2,000.00				\$2,000.00			
582	Other	\$2,000.00				\$2,000.00			
583	Other	\$2,000.00				\$2,000.00			
584	Other	\$2,000.00				\$2,000.00			
585	Other	\$2,000.00				\$2,000.00			
586	Other	\$2,000.00				\$2,000.00			
587	Other	\$2,000.00				\$2,000.00			
588	Other	\$2,000.00				\$2,000.00			
589	Other	\$2,000.00				\$2,000.00			
590	Other	\$2,000.00				\$2,000.00			
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592	Other	\$2,000.00				\$2,000.00			
593	Other	\$2,000.00				\$2,000.00			
594	Other	\$2,000.00				\$2,000.00			
595	Other	\$2,000.00				\$2,000.00			
596	Other	\$2,000.00				\$2,000.00			
597	Other	\$2,000.00				\$2,000.00			
598	Other	\$2,000.00				\$2,000.00			
599	Other	\$2,000.00				\$2,000.00			
600	Other	\$2,000.00				\$2,000.00			
601	Other	\$2,000.00				\$2,000.00			
602	Other	\$2,000.00				\$2,000.00			
603	Other	\$2,000.00				\$2,000.00			
604	Other	\$2,000.00				\$2,000.00			
605	Other	\$2,000.00				\$2,000.00			
606	Other	\$2,000.00				\$2,000.00			
607	Other	\$2,000.00				\$2,000.00			
608	Other	\$2,000.00				\$2,000.00			
609	Other	\$2,000.00				\$2,000.00			
610	Other	\$2,000.00				\$2,000.00			
611	Other	\$2,000.00				\$2,000.00			
612	Other	\$2,000.00				\$2,000.00			
613	Other	\$2,000.00				\$2,000.00			
614	Other	\$2,000.00				\$2,000.00			
615	Other	\$2,000.00				\$2,000.00			
616	Other	\$2,000.00				\$2,000.00			
617	Other	\$2,000.00				\$2,000.00			
618	Other	\$2,000.00				\$2,000.00			
619	Other	\$2,000.00				\$2,000.00			
620	Other	\$2,000.00				\$2,000.00			
621	Other	\$2,000.00				\$2,000.00			
622	Other	\$2,000.00				\$2,000.00			
623	Other	\$2,000.00				\$2,000.00			
624	Other	\$2,000.00				\$2,000.00			
625	Other	\$2,000.00				\$2,000.00			
626	Other	\$2,000.00				\$2,000.00			
627	Other	\$2,000.00				\$2,000.00			
628	Other	\$2,000.00				\$2,000.00			
629	Other	\$2,000.00				\$2,000.00			
630	Other	\$2,000.00				\$2,000.00			
631	Other	\$2,000.00				\$2,000.00			
632	Other	\$2,000.00				\$2,000.00			
633	Other	\$2,000.00				\$2,000.00			
634	Other	\$2,000.00				\$2,000.00			
635	Other	\$2,000.00				\$2,000.00			
636	Other	\$2,000.00				\$2,000.00			
637	Other	\$2,000.00				\$2,000.00			
638	Other	\$2,000.00				\$2,000.00			
639	Other	\$2,000.00				\$2,000.00			
640	Other	\$2,000.00				\$2,000.00			
641	Other	\$2,000.00				\$2,000.00			
642	Other	\$2,000.00				\$2,000.00			
643	Other	\$2,000.00				\$2,000.00			
644	Other	\$2,000.00				\$2,000.00			
645	Other	\$2,000.00				\$2,000.00			
646	Other	\$2,000.00				\$2,000.00			
647	Other	\$2,000.00				\$2,000.00			
648	Other	\$2,000.00				\$2,000.00			
649	Other	\$2,000.00				\$2,000.00			
650	Other	\$2,000.00				\$2,000.00			
651	Other	\$2,000.00				\$2,000.00			
652	Other	\$2,000.00				\$2,000.00			
653	Other	\$2,000.00				\$2,000.00			
654	Other	\$2,000.00				\$2,000.00			
655	Other	\$2,000.00				\$2,			



[illegible]

## Exhibit 4

Town Manager Budget Plan  
FY 2023

Township	FY 2016 Proposed	% Change	FY 2017	% Change	FY 2018
<b>Capital Improvements E4-401</b>					
Account Number					
54	\$140,000		\$140,000		\$140,000
	\$140,000	0.0%	\$140,000	0.0%	\$140,000
					-3.1%
<b>Capital Improvement Totals</b>	<b>\$140,000</b>	<b>0.0%</b>	<b>\$140,000</b>	<b>0.0%</b>	<b>\$140,000</b>
<b>Capital Improvement Fund Balance</b>	<b>\$41,000</b>		<b>\$41,000</b>		<b>\$41,000</b>
<b>Capital Improvement Available Funds</b>	<b>\$41,000</b>		<b>\$41,000</b>		<b>\$41,000</b>

FY 2016 Capital Improvement Expenditures		
11/2 Equalization Project		\$2,100,000
East Boothbay Tanker		\$6,000,000
Fire Department SCBA		\$40,000,000
Public Works Lawn Tractor		\$4,000,000
Clerk Book Restoration		\$4,000,000
Planning Fund		\$8,000,000
Total CIP Expense for FY 2016		\$54,100,000







Exhibit 5

Town Manager's Budget Plan

12/5/2014

FY 2016

Town of Boothbay Budget FY2016		FY 2016 Proposed	% Change	FY 2015	% Change	FY 2014	% Change
General Assistance E5-501							
Account Number	Descriptions						
52	210 Contract Services	\$8,000.00		\$10,000.00		\$10,000.00	
	Total	\$8,000.00		\$10,000.00		\$10,000.00	
<b>General Assistance Total</b>		<b>\$8,000.00</b>	<b>-20.0%</b>	<b>\$10,000.00</b>	<b>0.0%</b>	<b>\$10,000.00</b>	<b>0.0%</b>

Five Year Average

\$9,600.00

-4.0%







EX 1

Town Manager Budget Plan  
FY 2016

Town of Boothbay Budget FY2016		FY 2016 Proposed	% Change	FY 2015	% Change	FY 2014	% Change
Insurances E9-904	Unemployment Ins						
Account Number	Descriptions						
490	Contract Services	\$10,949,001		\$10,949,001		\$10,949,001	
<b>vice Total</b>		<b>\$10,949,001</b>	<b>0%</b>	<b>\$10,949,001</b>	<b>0%</b>	<b>\$10,949,001</b>	<b>0%</b>

0

EX 1

Town Manager Budget Plan  
FY 2016

Town of Boothbay Budget FY2016		FY 2016 Proposed	% Change	FY 2015	% Change	FY 2014	% Change
Insurances E9-904	Unemployment Ins						
Account Number	Descriptions						
490	Contract Services	\$20,000,001	0%	\$20,000,001	0%	\$20,000,001	0%
E9-905	Public Officials Ins						
Account Number	Descriptions						
490	Contract Services	\$20,000,001	0%	\$20,000,001	0%	\$20,000,001	0%
Insurances E9-906	Property and Casualty Ins						
Account Number	Descriptions						
490	Contract Services	\$24,000,001	0%	\$24,000,001	0%	\$24,000,001	0%
<b>Insurances Total</b>		<b>\$48,200,001</b>	<b>0%</b>	<b>\$48,200,001</b>	<b>0%</b>	<b>\$48,200,001</b>	<b>0%</b>

Five Year Average



~ NOTES ~





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4'''-4E

61116

