

2017

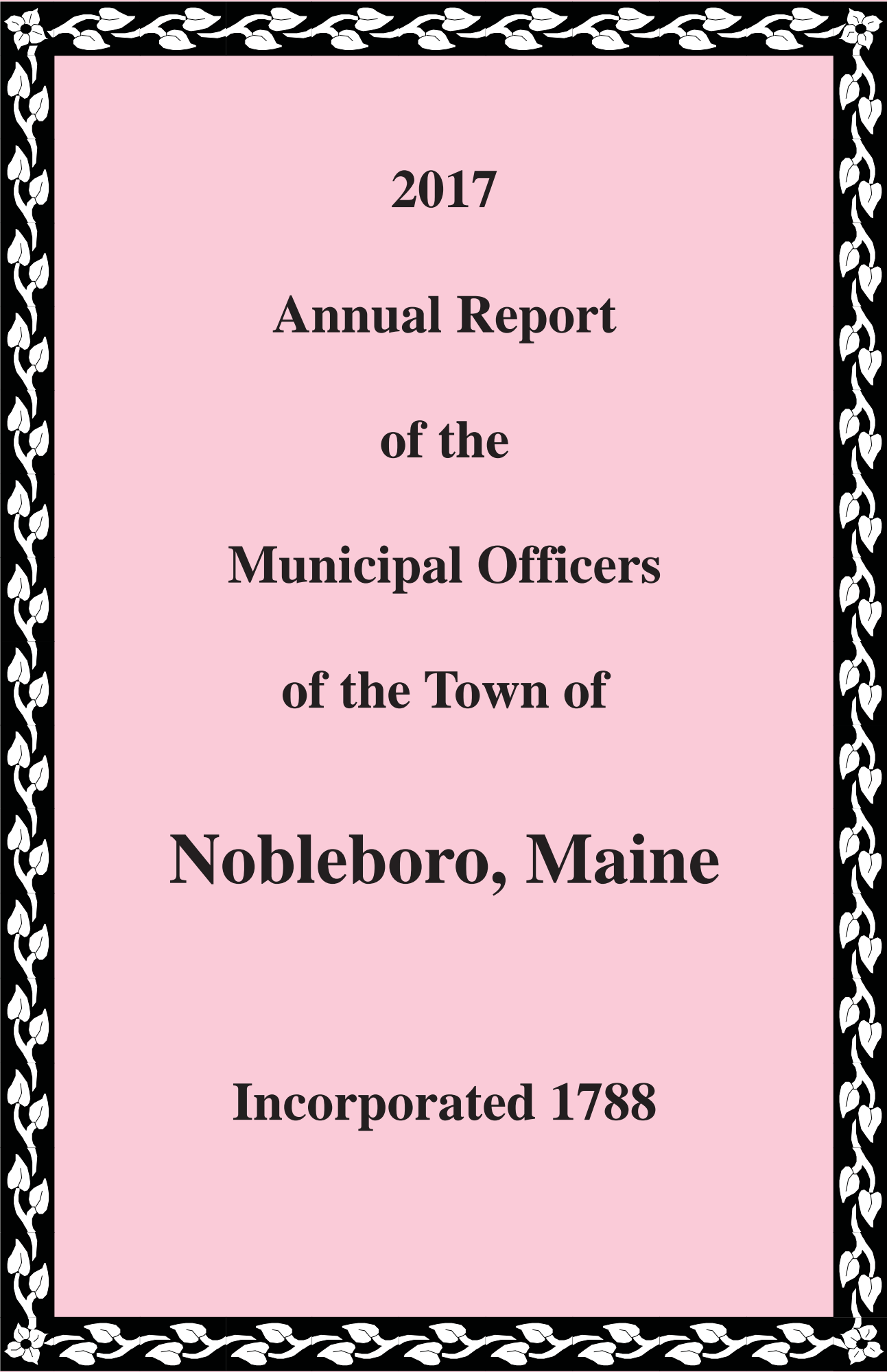
# 2017 Annual Report of the Municipal Officers of the Town of Nobleboro, Maine

Nobleboro, Me.

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**2017**

**Annual Report**

**of the**

**Municipal Officers**

**of the Town of**

**Nobleboro, Maine**

**Incorporated 1788**

**Annual Report**  
**Municipal Officers**  
**of the Town of**  
**NOBLEBORO**  
**MAINE**  
**Incorporated 1788**



**For the Fiscal Year**  
**2017**



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

## Dedication



**STANLEY WALTZ**

The Selectmen would like to dedicate this year's Town Report to Stanley Waltz.

Stanley has been a life-long resident of Nobleboro. He attended Nobleboro Central School and graduated from Lincoln Academy in 1972. He then served our country by joining the Navy from 1973-1977.

Stanley has served the Town of Nobleboro in many capacities for many years, 28 years to be exact. He started by being a ballot clerk for the town from 1990-1992; he was also a member of the Budget Committee from 1990-1997. In 1995 Stanley also joined the Planning Board, he served from 1995-2003.

In 2004, Stanley became a Selectman, serving from 2004 to 2007. In 2005 he took on the job of Code Enforcement Officer/Plumbing & Building Inspector, a title he has held for the past 13 years.

In 2017, Stanley was recognized as Midcoast Code Enforcement Officer of the Year for his commitment and professionalism. We are very happy and proud of Stanley for receiving this award as it is well deserved. Stanley holds the position for Code Enforcement Officer for many towns such as Nobleboro, Bremen, Damariscotta, Edgecomb, South Bristol, Waldoboro and Wiscasset. Stanley most recently stopped serving the Town of Jefferson as their Code Enforcement Officer. He certainly puts a lot of time and effort

into all the towns he serves.

Stanley also spent a lot of time at the Fish Stream helping with the Alewives Festival (Damariscotta Mills Fish Ladder Restoration Festival). Stanley is a member of or participant in many other local organizations and events. He dedicates hours of his own time to these organizations.

We appreciate everything Stanley has done for the Town of Nobleboro. He is well deserving of this dedication.

## **Town of Nobleboro Office Hours**

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

## **Transfer Station Hours**

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

## **Nobleboro Post Office**

207-563-5514

## **Nobleboro Central School**

207-563-3437

## **Meeting Schedule**

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

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

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

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

Minnehata Fire Dept. - Held every Wednesday night at 7:00 pm, Town Office Meeting Room

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

New Year's Day

Labor Day

Martin Luther King Jr .Day

Columbus Day

Presidents Day

Veterans Day

Patriots Day

Thanksgiving Holiday

Memorial Day

(Thursday & Friday)

Independence Day

Christmas Day

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

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

## Municipal Officers

### SELECTMEN, ASSESSORS, OVERSEERS OF THE POOR, FISH COMMITTEE

Richard Spear, Chairman 4/1/18

Harold (Bud) Lewis 4/1/19

Richard Powell Jr 4/1/20

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

Susan Pinnetti-Isabel

### DEPUTY CLERK/DEPUTY TREASURER & TAX COLLECTOR/ REGISTRAR

Jodee Kelley

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

Melanie Pendleton

### SCHOOL BOARD

Hilary Peterson, Chairman 4/1/19

W Joshua Hatch 4/1/18

Briceson Henny 4/1/20

Michael Ward 4/1/18

Thomas Wriggins IV (resigned) Angela White 4/1/19

### ROAD COMMISSIONER

John York 4/1/19

### TRUSTEE TO SALT BAY SANITARY DISTRICT

Robert Whear 4/1/18

### SUPERINTENDENT OF SCHOOLS

Steven Bailey

### MODERATOR

Donald Means

### FIRE CHIEF/FIRE WARDEN

Ryan Gallagher

ANIMAL CONTROL OFFICER  
Lincoln County Animal Control

DIRECTOR OF CIVIL DEFENSE  
Ryan Gallagher

HEALTH OFFICER  
Ingrid Sherrill

DIRECTOR AMBULANCE SERVICE  
Larry Hallowell

CODE ENFORCEMENT OFFICER/PLB & BLD INSPECTOR  
Stanley Waltz

APPEALS BOARD

David Libby 4/1/2020	Dewey Meteer 4/1/2019
Dale Wright 4/1/2019	Stewart Hanna 4/2/2020
William Devoe 4/1/2018	Sharon Abair, Secretary

BUDGET/ADVISORY COMMITTEE

Center:

Peter Lawrence 4/1/2018   Brittany Carter 4/1/2019   Kellie Peters 4/1/2020

Mills:

Tim Andrews 4/1/2020   Dale Wright 4/1/2019   Joan Hallowell 4/1/2020

North:

Steve Plumb 4/1/2018   Robert Spear 4/1/2019   Buddy Brown 4/1/2020

PLANNING BOARD

Clete Baltus 4/1/2019	Brandon Henny 4/1/2018
Shosana Zuboff 4/1/2019	Steve Plumb 4/1/2020
William Hill (Chair) 4/1/2018	Ken Vencile (resigned) Vacant 4/1/2020
Alternate (vacant)	Kathleen Cheska, Secretary

RECREATION COMMITTEE

Phil Page 4/1/2019	Ken York 4/1/2018
Terry Spear 4/1/2019	Darren York 4/1/2018

CEMETERY COMMITTEE

Laurel McBurnie, Chairman 4/1/2019	Mary Sheldon 4/1/2019
Mark Becker 4/1/2018	Henry Simmons 4/1/2018



## BALLOT CLERKS

## DEMOCRATS:

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

## REPUBLICANS:

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

## State Senator - DANA DOW

## State Address:

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

## Home Address:

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

Dana.Dow@legislature.maine.gov

## State Representative - MICHAEL DEVIN

## Capitol Address:

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

## Home Address:

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

mick@mickdevin.org

## State Representative - DEBORAH J. SANDERSON

## Capitol Address:

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

## Home Address:

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

RepDeb.Sanderson@legislature.maine.gov

## Assessors' Report

Property owners are reminded that the Assessors will be in session on Saturday, April 7, 2018 from 9:00 a.m. to 12 noon at the Town Office Meeting Room. Any taxpayer is welcome to discuss and declare any and all taxes.

### 2017 COMMITMENT

Land & Buildings	319,449,665.00
Personal	1,788,900.00
Exempt	(4,260,555.00)
	<u>316,978,000.00</u>
Tax Rate	.0113
Tax Raised	<u>3,581,851.40</u>

### COMPUTATION OF ASSESSMENT

Municipal Appropriation	794,899.00	
Education	3,009,644.00	
County Tax	410,930.00	
Overlay	<u>59,522.62</u>	
		4,274,995.62
Allowable Deductions:		
State Municipal Revenue Sharing	30,000.00	
Homestead Reimbursement	47,465.09	
BETE Reimbursement	679.13	
Other Revenue	<u>615,000.00</u>	
		<u>(693,144.22)</u>
Net Assessment for Commitment		3,581,851.40

## Selectmen's Report

The Town of Nobleboro in 2017 saw a year where we kept the same office staff, with Susan Pinnetti-Isabel as Office Manager, and Jodee Kelly and Melanie Pendleton as Office Staff. They have kept the office running smoothly. In 2017, they worked hard at having your trip to the Town Office be a positive experience.

In 2017 there were some changes to the operations of the Town Office... we now accept credit cards for payments of most daily transactions. We went live with Rapid Renewal for Motor Vehicles which allows you to re-register online. Rapid Renewal has been a positive convenience for our customers. You also have the capability through Inland Fisheries and Wildlife to go online and re-register your ATVs, boats, and snowmobiles as well as renew your hunting and fishing licenses.

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

Last January the budget committee worked hard in giving careful consideration for our fiscal planning for 2017. Working with the Selectmen, fire department and school committee, they produced a budget that was adopted at town meeting. The Selectmen want to thank the budget committee along with all the other volunteer boards and committees which work diligently throughout the year to accomplish the town business. These individuals make a significant contribution to our support of public safety, conservation, our schools, planned development, recreation, and many other areas. We wish to recognize them for making Nobleboro a better place to live.

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

In March at the Town Meeting the Town elected Richard Powell Jr. as selectman to replace the late Walter (Al) Lewis. Richard, along with Harold (Bud) Lewis and Richard Spear, has worked hard to see that the Town is run smoothly and responsibly.

In April the Town switched the Animal Control Services to Lincoln County Animal Control. This has worked well for the residents and the

Town. If you have any animal concerns and/or problems, please contact the LC Animal Control 563-3200 or 882-7332.

In May, the Dow Scholarship Committee awarded a \$1,000 scholarship to Jasmine Packard. We wish her the best of luck in her education. George Dow was a great resource for the town and was always proud of “The Little Town with a Big Heart.” Application for this scholarship (for Nobleboro students only) can be picked up each spring at the Nobleboro Town Office, on the Town website or from the guidance office at your local school.

The Selectmen recommended two well-deserved residents for the Spirit of America Award. This award recognizes a person for their contributions and valuation to the community. We recommended Mary Sheldon for her work with the Nobleboro Historical Society, AppleFest, and many other events she has been involved in over the years. We also recommended Walter (Al) Lewis for all the work he did with the budget committee, as Selectman and as an officer of the North Nobleboro Association. These two well deserve the recognition.

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

As always, many thanks go out to all the members of the Minnehata Fire Department. They are always looking for more members to help them – they responded to the approximately 202 calls in 2017. Anyone interested should stop by the Fire Department on Wednesday nights @ 7 p.m., which is their regular meeting and training session.

The town is in good shape financially and we closely follow the advice of auditors. The town is carrying no debt at this time. With some cost savings last year along with an increase in excise taxes, our surplus ended at \$531,849. which is up \$30,849. from 2016.

Don't forget to vote on Friday, March 16 from 12:00 noon to 6:00 p.m. at the Town Office Conference Room. We hope to see you at the Town Meeting Saturday, March 17th, 10:00 a.m. at the Nobleboro Central School.

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

## Selectmen's Financial Report

### #501 TOWN ADMINISTRATION

Town Payroll	97,158.43	
Selectmen	16,000.00	
School Board	2,834.00	
Election Expenses/Clerks	743.12	
FICA	8,877.47	
Legal Fees	3,367.75	
Assessing	15,600.00	
Health Insurance	11,307.85	
Retirement Insurance	3,500.00	
Misc	871.02	
Bond Council		
Unemployment	0.00	<b>160,259.64</b>
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Appropriation	161,250.00	
Unexpended	-990.38	<b>160,259.62</b>
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### #502 GENERAL ADMINISTRATION

Postage	2,993.23	
Office Supplies	2,458.21	
Books & Supplies	1,754.60	
Deed & Lien Expense	3,030.58	
Computer Maintenance	10,966.54	
Copier Maintenance	2,424.58	
Town Reports	2,958.00	
Audit	7,800.00	
Advertising	854.50	
Training	715.00	
Town Insurance	29,427.00	
Office Equipment Purchases	970.00	
Misc / Petty Cash	805.21	
Web site	500.00	
Tax Maps	0.00	
Computer Hardware	2,729.00	<b>70,386.45</b>
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Reimbursement-Insurance	-19,700.00	
Reimbursement-Liens	-3,832.85	<b>46,853.60</b>
		<hr/>
Appropriations	50,450.00	
Unexpended	-3,596.40	<b>46,853.60</b>
		<hr/>

**#504 MAINTENANCE OF TOWN BUILDINGS**

Telephone	2,858.45	
Electric	3,557.49	
Heating Oil	3,290.18	
Maintenance of Grounds	3,600.00	
Building Repair	7,789.08	
Supplies	23.87	
Equipment & Repair	975.13	
Snowplowing	1,580.00	
Cemeteries	4,000.00	
Security System	513.08	
Cleaning Town Office	1,560.00	
Miscellaneous	0.00	
Salt & Sand Shed	0.00	
Generator Maintenance	0.00	
Engineer	5,000.00	<b>34,747.28</b>
		<hr/>
Appropriation	36,500.00	
Unexpended	-1,752.72	<b>34,747.28</b>
		<hr/>

**#510 STREET LIGHTS**

Central ME Power	4,908.37	<b>4,908.37</b>
		<hr/>
Appropriation	5,500.00	
Unexpended	-591.63	<b>4,908.37</b>
		<hr/>

**#511 FIRE DEPARTMENT**

FICA	1,362.22	
Fire Chiefs	6,000.00	
Firemen's Salaries	11,806.80	
Telephone	1,156.21	
Electric-Mills	306.64	
Heating Oil-Mills	790.74	

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Gas & Oil	2,166.69	
Dry Hydrant	0.00	
Repairs	7,514.50	
Training	1,045.00	
EMS	1,313.50	
OSHA	1,300.00	
Insurance	5,476.00	
Equipment	13,959.21	
EMS / Supplies	1,435.06	
Operating Expenses	2,300.67	
Copier Maintenance	295.37	
Pump Test	4,465.04	
Public Education	0.00	
Emergency Reporting	1,188.00	
Flow Test	0.00	
Hose Test	3,050.52	
Med Eval	825.00	<b><u>67,757.17</u></b>

Appropriation	64,000.00	
Refunds	8,320.43	
Unexpended	-4,563.26	<b><u>67,757.17</u></b>

#### **#512 FIRE TRUCK PROJECT**

Pump	0.00	
Egress Signals	12,650.67	<b><u>12,650.67</u></b>
Appropriation	46,275.00	
Unexpended	1,349.33	
Carry Forward		<b><u>32,275.00</u></b>

#### **#520 WINTER MAINTENANCE**

Snowplow Contractor	117,534.07	
Sand Payment	29,349.80	
Salt Payment	12,633.18	<b><u>159,517.05</u></b>

Appropriations:		
Article 11 Plowing	117,535.00	
Article 12 Sand/Salt	42,000.00	
Unexpended	-17.95	<b><u>159,517.05</u></b>

**#526 ROAD MAINTENANCE**

Cold Patch	3,409.20	
Gravel	25,314.00	
Culverts	2,615.27	
Signs	178.41	
Backhoe / excavator	43,745.00	
Dump Truck	6,582.50	
Pickup	0.00	
Brush Cutting	4,237.50	
Dozer / Grader	0.00	
Grading & Ditching	0.00	
Labor	15,242.50	
Roadside Mowing	1,755.40	
Miscellaneous	0.00	
Sidewalk Repair	194.41	<b>103,274.19</b>
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Appropriation	105,000.00	
DOT State Funds	0.00	
Unexpended	-1,725.81	<b>103,274.19</b>

**#550 GENERAL ASSISTANCE**

ACCT MB	0.00	
ACCT CV	0.00	<b>0.00</b>
<hr/>		
Balance 12/31/17	2,912.30	<b>2,912.30</b>
<hr/>		
Balance 1/1/17	2,912.30	
Appropriation	0.00	
Receipts/GA Reimb.	0.00	<b>2,912.30</b>

**#570 ANIMAL CONTROL**

FICA	0.00	
ACO Officer	1,316.97	
Veterinary	0.00	
Animal Shelter	1,643.00	
Warrant Fees	0.00	
Dog Leash Law	0.00	
Mileage	0.00	
Misc Supplies	0.00	<b>2,959.97</b>

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Appropriation	5,850.00	
Unexpended	<u>-2,890.03</u>	<b>2,959.97</b>

**#580 CEO/BLD/PLB**

FICA	1,130.61	
CEO Officer	14,781.40	
Div Health Engineering	1,035.00	
Mileage	3,198.00	
Equipment	0.00	
Misc -Training	<u>20.00</u>	<b>20,165.01</b>

Unexpended	<u>15,109.19</u>	<b>35,274.20</b>
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Appropriation	19,003.00	
Permits	<u>16,271.20</u>	<b>35,274.20</b>

**#528 HOT TOP PROGRAM**

Hot Top	<u>106,007.60</u>	<b>106,007.60</b>
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Appropriation	90,000.00	
Carry over from 2016	18,526.58	
Unexpended	<u>-2,518.98</u>	<b>106,007.60</b>

**Local Road Assistance Fund**

Balance Forward 01/01/17	0.00	
2017 Local Rd Assistance	<u>33,876.00</u>	<b>33,876.00</b>

Transferred to Road Maint Acct	33,000.00	
Balance Forward	<u>876.00</u>	<b>33,876.00</b>

**#600 MISCELLANEOUS**

	Appropriated	Expended	Balance
FICA	23.00	0.00	23.00
MMA	3,044.00	3,044.00	0.00
Planning Board	300.00	0.00	300.00
Appeals Board	200.00	100.00	100.00
Advertising	300.00	247.64	52.36
Ice House Park	700.00	900.00	-200.00
Budget Comm Sec	300.00	250.00	50.00

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Training	0.00	125.00	-125.00
Wells Hussey	300.00	300.00	0.00
	<u>5,167.00</u>	<u>4,966.64</u>	<u>200.36</u>
Appropriation		5167.00	
Unexpended		<u>- 200.36</u>	<u><b>4,966.64</b></u>

**#700 OUTSIDE AGENCIES**

	Appropriated	Carry forward	Unexpended	Expended
Coastal Kid Preschool	500.00			500.00
Pem. Watershed Assoc.	500.00			500.00
New Hope For Women	830.00			830.00
Mid Coast Comm Action	1,060.00			1,060.00
Spectrum Generations	1,407.00			1,407.00
CLC Ambulance	4,644.00			4,644.00
Union #74 Adult Ed	6,005.00			6,005.00
Healthy Kids Program	2,000.00			2,000.00
Highland Cemetery	1,000.00			1,000.00
Skidompha Library	10,000.00			10,000.00
LCTV	0.00			3,984.46
Elder Care	4,000.00			4,000.00
Dam . Lake Snowmobile	483.00			483.26
Mid Coast Conservancy	3,000.00			3,000.00
Food Pantry	500.00			500.00
	<u>35,929.00</u>			<u><b>39,913.72</b></u>
Appropriation			35,929.00	
(article 31,32,33,35,36,37)				
Art. 34 LCTV			3,984.46	
Overexpended			<u>0.26</u>	<u><b>39,913.72</b></u>

**#750 TRANSFER STATION-TOWN SHARE**

Expended	<u>58,473.00</u>	<u><b>58,473.00</b></u>
Appropriation	<u>58,473.00</u>	<u><b>58,473.00</b></u>

**#777 BOAT LANDING**

Maintenance	0.00	
Docks	500.00	
Miscellaneous	24.95	<b>524.95</b>
		<hr/>
Unexpended	200.05	<b>725.00</b>
		<hr/>
Appropriation	725.00	<b>725.00</b>
		<hr/>

**#790 ALEWIVE FISH STREAM ACCT.**

Utilities	240.00	
Maint & Repair	5,022.31	
Contracted Services	2,800.00	
Reimb to Newcastle	13,230.00	
Reimb to Nobleboro	13,200.00	
Misc	409.00	<b>34,931.36</b>
		<hr/>
FICA	0.00	
Appropriation	0.00	
Alewives Sales 2017	26,460.00	
Received from Newcastle	4,235.68	
Received from Nobleboro	4,235.68	<b>34,931.36</b>
		<hr/>

**#795 FISH LADDER RESTORATION**

1/1/17 Beginning Balance	4,532.85	
Donations/Sales	51,822.30	<b>56,355.15</b>
		<hr/>
Paid out in repairs	19,826.57	
Balance 12/31/17		<b>36,528.58</b>
		<hr/>

**#850 RECREATION COMMITTEE FUND**

Balance Forward 1/1/17	11,344.34	
Appropriation	0.00	
Deposits	1,625.00	
Expenditures	-1,074.33	
Balance Forward 12/31/17		<b>11,344.34</b>
		<hr/>

**#985 TAX ANTICIPATION**

Expended	1,968.74	
Appropriation	2,000.00	
Unexpended	31.26	<b><u>1,968.74</u></b>

**#999 COUNTY BUDGET**

Expended	410,929.39	<b><u>410,929.39</u></b>
Appropriation	410,929.39	<b><u>410,929.39</u></b>

**CAPITOL FUND-FIRE TRUCK**

Balance Forward 1/1/17	17,382.29	
Interest Earned	24.24	
Appropriation	0.00	
Withdrawals (Due to Gen Fund)	0.00	
Deposits	209.00	
Article 18	-10,275.00	
Fire Truck Purchase		
Balance Forward 12/31/17		<b><u>7,421.53</u></b>

**ALEWIVE FISH ACCT**

Balance Forward 1/1/17	47,334.19	
Interest Earned	65.01	
Deposits	13,230.00	
Withdrawals	-4,235.68	
Balance 12/31/17		<b><u>56,385.27</u></b>

**UNEMPLOYMENT ACCT (SCHOOL)**

Balance Forward 1/1/17	4,575.35	
Interest Earned	9.56	
Withdrawals	0.00	
Deposits	3,700.00	
Balance 12/31/17		<b><u>8,284.91</u></b>

**FRANCES & HEATHER KEY SCHOLARSHIP FUND**

Balance forward 1/1/17	53,663.19	
Interest thru 12/31/17	932.82	
Capital Gains	1,882.47	
Appr/(Dep)	5,732.57	
Fees	-430.23	
Contributions	<u>0.00</u>	
Balance 12/31/17		<b><u>61,780.82</u></b>

**BARTLETT CEMETERY SAVINGS ACCT**

Balance forward 1/1/17	10,266.37	
Interest thru 12/31/17	178.46	
Capital Gains	360.14	
Appr/(Dep)	1,096.70	
Fees	-430.23	
Contributions	<u>494.72</u>	
Balance 12/31/17		<b><u>12,314.08</u></b>

**CEMETERY SAVINGS ACCOUNT**

Balance forward 1/1/17	37,311.29	
Interest thru 12/31/17	648.58	
Capital Gains	1,308.86	
Appr/(Dep)	3,985.78	
Fees	-160.00	
Contributions	<u>0.00</u>	
Balance 12/31/17		<b><u>42,795.38</u></b>

**DOW SCHOLARSHIP FUND**

Balance forward 1/1/17	24,368.13	
Interest thru 12/31/17	423.59	
Capital Gains	854.82	
Appr/(Dep)	2,603.13	
Distributions (Scholarship)	1,000.00	
Fees	-160.00	
Contributions	<u>0.00</u>	
Balance 12/31/17		<b><u>27,054.30</u></b>

## Town Clerk's Report

To the Citizens of Nobleboro,

The following is the annual report of the Town Clerk's Office for the year ending December 31, 2017.

### Vital Statistics Recorded

<u>Births</u>	<u>Marriages</u>	<u>Deaths</u>	
15	12	15	
<u>Date of Death</u>	<u>Name</u>	<u>Age</u>	
2/2/2017	Joseph Arthur Weber Jr.	71	
2/10/2017	Chester W. Bailey III	67	
3/16/2017	Beverly M. Trask	78	
4/2/2017	Richard A. Giberson	93	
5/17/2017	Priscilla Proctor Matthews	87	
7/25/2017	Richard A. Scott	89	
9/6/2017	Valerie J. Walsh	94	
9/24/2017	George T. Farris	76	
9/30/2017	Elaine A. Simmons	74	
10/14/2017	Odway M. Simmons	79	
11/15/2017	Shirley Ann Blake	75	
11/16/2017	Philip Louis Quintal II	53	
11/17/2017	Sandra J. Hilton	73	
12/13/2017	Anthony James Casella	71	
12/22/2017	Raymond W. Roberts Jr.	90	

### DOG LICENSES SOLD

Male/Female	24	Neutered/Spayed	248
Paid to the State of ME		\$937.00	
Paid to the Town of Nobleboro		\$772.00	
Late Fees Collected		<u>\$2,275.00</u>	
TOTAL		\$3,984.00	

**\*\*\*Note - As of 2/1/18 there is a \$25.00 late fee added, in addition to the license fee, for all unlicensed dogs. To avoid this extra cost, try to remember that dog licenses are due JANUARY 1st of each year\*\*\***

**HUNTING/FISHING LICENSES**

Paid to the State Treasurer	\$8,556.00
Paid to the Town of Nobleboro	<u>\$486.75</u>
<b>TOTAL</b>	<b>\$9,042.75</b>

**BOAT/ATV/SNOWMOBILE REGISTRATIONS**

Paid to State Treasurer	\$31,529.80
Paid to the Town of Nobleboro	<u>\$7,900.30</u>
<b>TOTAL</b>	<b>\$39,430.10</b>

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

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

Are you turning 18 in 2018?  
 Have you moved to the Town of Nobleboro?  
 Do you know which party you are enrolled in?  
 Have you recently changed your address?  
 Are you interested in becoming a ballot clerk?

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

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

Respectfully,  
 SUSAN PINNETTI-ISABEL  
 Town Clerk

## Tax Collector's Report

2017 COMMITMENT		3,581,851.40
SUPPLEMENTAL		41,244.00
		<u>3,623,095.40</u>
Collected	3,415,691.18	
Uncollected (as of 12/31/17)	166,192.88	
Abatements/Prepays	41,211.34	
	<u>3,623,095.40</u>	

### Uncollected Real Estate: 2017 Taxes

BAILEY, ARLENE	549.18	DEMERITT, MARY	2,235.14
BAUM, JILL B	1,227.18	DUBORD, MICHAEL B	1,213.62
BECK, AARON	2,164.53	ELOWE, HEATHER	1,210.23
BENNER, DAVID A JR	1,644.15	FELTIS, SHAWN T	1,792.18
BENNER, ROY	351.43	FERRERO MARK J	3,425.03
BENNER, WILLIAM J	371.52	FISHER, PATIENCE O	2,438.99
BENT, CAROL ESTATE OF	2,413.68	FREKER, JOHN C	474.05
BIXBY, AIMEE L CONSERV.	1,409.11	FREKER, JOHN C M&A L TR	5,459.03
BLAKE, MICHAEL	87.01	GERARD, ELLEN W	4,658.99
BODLEY, BRIAN	1,760.54	GROTH, MARIANNE L	2,578.66
BOLLING, DAVID	581.61	HAMMOND, PAUL	3,863.47
BRAGG, BARBARA A	4,188.91	HARLOW, JAMES	1,197.80
BRYANT, PATRICIA H	1,704.04	HATCH, RICHARD	1,044.31
BRYANT, PAUL	558.22	HENNY, BRANDON T	340.13
BRYANT, PAUL	3,541.42	HEZIK, WALTER JR	1,571.83
CAMPBELL, WILLIAM	800.78	HILTON, JEFFREY	2,024.96
CARTER, EDWARD	2,063.38	HODGDON, LOIS & EDWARD EST	125.43
CARTER, MARION	1,603.47	JACOBS, MARSHA A	1,733.60
CHASSE, GEORGE	364.99	KALER, JAMES E SR	1,027.17
CHASSE, JOHN N	258.77	KALER, JAMES E SR	1,511.94
CHASSE, JOHN N	1,983.15	KAVIN, JOHN A	716.42
CHENEY, TIMOTHY	2,082.59	KINNE, KIMBERLY C	874.67
CLIFFORD BILLY	398.89	KNOF MICHAEL T	2,639.68
CLIFFORD BILLY G	2,056.60	LANE, LAWRENCE E JR	1,832.86
COFFIN, GARRETT S	3,000.15	LANE, LYNDON L	192.10
COFFIN, PATRICIA	353.69	LAVALLEE GERALD L	3.88
COFFIN, PATRICIA K	382.31	LEEMAN, WAYNE C	1,904.05
COFFIN, RYAN F	1,075.76	LESSNER, DEBRA C	559.35
CORBIN, JAMES	1,508.55	LESSNER, DEBRA C	3,347.06
CRANE, LAURA C	2,951.56	LESSNER, DEBRA C	699.47
CROCKETT, CHERYL	316.40	LESSNER, DEBRA C	203.40
CRONKHITE, RICKY A	1,517.38	LUKSIC, JOSIP	2,172.99
CUNNINGHAM, SHEENA L	400.00	LUKSIC, JOSIP	352.56



MAINE MODULAR	367.25	RITTALL JENNIFER C LIFE EST	1,841.90
MAINE MODULAR	4.52	RUNDELL, MICHAEL E	367.25
MAINE MODULAR	370.64	SCOTT, BRIAN	6.78
MAKI, KARL W	32.77	SIMMONS, HENRY B	627.15
MANK, MITCHELL	1,550.36	SIMMONS, HENRY B	161.59
MCFARLAND, RICHARD D	2,063.38	SIMMONS, HENRY B	21.47
MCNAMARA, KEVIN	390.98	SIMMONS, HENRY B	654.03
MERRICK, LORRAINE	1,162.46	SPEAR, JEFFREY	4,103.03
NILES, MICHAEL J JR	406.80	SPRAGUE, PAULA K	1,570.70
NUTTER DAN JR	2.36	STEEVES, SHANE	545.79
OBRIEN, JAMES	397.76	TIDEWATER CREEK REALTY	17,216.68
OLIVER JOHN W JR	802.30	TOWNE, KANDIE L	2,221.58
OLIVER, JOSHUA H	318.66	TOWNSEND DALE F	633.93
PERLEY, KENTON B	323.18	TOZIER, NAHUM R	2,395.52
PIETILA SULO A JR	1,667.88	VINAL, CHRISTOPHER D	1,499.51
PINE STATE RECYCLING INC	620.37	WEAVER, SARAH R 1/2 INT	2,349.27
QUINTAL PHILIP II	1,379.73	WEBBER, MARIE	1,362.78
QUINTAL PHILIP II	161.59	WILLIAMS, EVA L	631.53
QUINTAL PHILIP II	50.85	WOODARD, STEVEN PAUL	2,714.26
QUINTAL PHILIP II	298.32	YORK, KENNETH R	3,483.79
QUINTAL, LISA	1,923.26	YORK, MICHELLE M	880.33
RICE, DEAN	1,080.28	ZIMMERMAN, DARYL	<u>1,004.28</u>
RICHMOND, ERIC	2,383.23		<b>165,148.08</b>

### Uncollected Personal Property: 2017 Taxes

ALLEN, SUSAN	56.50	RICE, ADAM	56.50
BLAKE, DEAN	39.55	ROLFE, FRANK SR	56.05
BLAKE, EARL	16.95	ROWLING, ROGER	16.95
BLASTOW, GEORGE	79.10	SILVARIA, CHRISTOPHER	62.15
BREWER, HERB	90.40	SIMMONS, DIANNE	16.95
FELTIS, SHAWN	16.95	SMITH, LIBBY	90.40
JEWETT, JULIA	16.95	SPRAGUE SUE & CHESTER	11.30
LINCOLN, ROBERT	11.30	THORNE, RON	28.25
MCKENNY, JASON	16.95	TIDEWATER CREEK REALTY	282.50
PORTER, MARK	11.30	WATT, LISA	<u>67.80</u>
			<b>1,044.80</b>

### Abatements: Real Estate 2017

Charles Fiore	940.67	Max Vinal	733.37
Dwayne Miller	37.29	Kieve-Wavus	<u>2,515.38</u>
			<b>4,226.71</b>

### Abatements: Personal Property 2017

Farm Leasing	541.27	Joyce Prior	16.95
Pam & Alan Heal	81.60	Allan Young	<u>151.42</u>
			<b>791.24</b>

### Prepayments: 2018 Taxes

**36,193.39**

<b>Uncollected: 2016 Taxes (1/1/18)</b>		<b>183,627.46</b>
Collected	62,269.91	
Liens	<u>121,357.55</u>	
	<b>183,627.46</b>	

**Uncollected P.P.: 2016 Taxes (1/1/18)**

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

<b>Uncollected 2015 Taxes (1/1/2018)</b>		<b>1,203.28</b>
Collected	173.68	
Uncollected	<u>1,029.60</u>	
	<b>1,203.28</b>	

**Uncollected Personal Property: 2015 Taxes**

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

<b>Uncollected 2014 Taxes (1/1/2018)</b>		<b>1,556.23</b>
Collected	163.20	
Uncollected	<u>1,393.03</u>	
	<b>1,556.23</b>	

**Uncollected Personal Property 2014 Taxes**

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

## List of Taxpayers

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
2008 HCR HUNTS COVE TRUST 50%	006-001-B	831,900	9,400.47
23 MAPLERIDGE LLC	021-025	368,900	4,168.57
40 DUCKPUDDLE LLC	023-024	184,400	2,083.72
ABAIR SHARON E	007-019	60,900	688.17
ABAIR SHARON E	009-046	103,900	1,174.07
ABBOT R LOUISE	019-007	432,800	4,890.64
ACHORN GERALD B JR	005-033-A	142,700	1,612.51
ACHORN NANCY A ETAL	025-025-A	7,300	82.49
ACHORN NANCY K ETAL	025-018	315,100	3,560.63
ACORN FORESTRY LLC	009-042	90,900	1,027.17
ADAMS JOHN D	004-014	168,800	1,907.44
ALFIERI JAMES P	005-053-A	50,700	572.91
ALFIERI PATRICIA E	003-028-001	349,600	3,950.48
ALLAN COREY A	001-017	229,900	2,597.87
ALLEN ERIC R	013-001	249,100	2,814.83
ALLEN MARK S	009-041	226,200	2,556.06
ALLEN REBECCA	004-003	123,000	1,389.90
ALLEY GREGORY S	007-054	220,100	2,487.13
ALOISIO GREGORY W	003-062	397,100	4,487.23
AMES LAUREL E	010-099	163,000	1,841.90
AMES ROBERTA	010-117	150,700	1,702.91
AMNOTT FAMILY TRUST 50%	018-013	23,300	263.29
AMNOTT FAMILY TR UAD 11/26/08	027-014	466,700	5,273.71
ANDERSON CHRISTOPHER S	004-029-B	444,500	5,022.85
ANDERSON CLAUDE	028-006	658,400	7,439.92
ANDERSON MARY ELLEN	015-010	203,900	2,304.07
ANDERSON WAYNE F	009-034-A	161,300	1,822.69
ANDREJACK ALBERT G	012-019-A	262,400	2,965.12
ANDRES PATRICIA L	021-013	248,500	2,808.05
ANDREWS TIMOTHY	010-052	220,500	2,491.65
ARBUCKLE CAROL S &	002-026	24,700	279.11
ARNOLD MARY BESS	021-039	42,600	481.38
ARNOLD MARY BESS	021-041	520,900	5,886.17
ARSENAULT JOHN N	016-016	465,300	5,257.89
ATWATER DAVID L	014-009	93,400	1,055.42
ATWOOD MILFORD W	023-023-004	31,100	351.43
ATWOOD MILFORD W	023-023	48,500	548.05
ATWOOD MILFORD W	023-023-001	31,100	351.43
ATWOOD MILFORD W	023-023-003	31,100	351.43

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
ATWOOD MILFORD W	023-023-005	31,100	351.43
ATWOOD MILFORD W	023-023-009	31,100	351.43
ATWOOD MILFORD W	023-023-010	31,100	351.43
ATWOOD MILFORD W	023-023-012	31,100	351.43
ATWOOD MILFORD W	023-023-013	31,100	351.43
ATWOOD MILFORD W	023-023-011	31,100	351.43
ATWOOD MILFORD W	023-023-B	34,400	388.72
ATWOOD MILFORD W	023-023-C	173,000	1,954.90
ATWOOD MILFORD W JR	013-037	180,100	2,035.13
ATWOOD MILFORD W JR	023-013	345,000	3,898.50
ATWOOD MILFORD W JR	023-017	148,000	1,672.40
ATWOOD MILFORD W JR	023-023-A	182,400	2,061.12
ATWOOD MILFORD W JR	023-023-B-001	9,900	111.87
AUGUSTINI MICHAEL C	010-028	202,500	2,288.25
AUSTIN PAUL W JR	014-015	300,700	3,397.91
B3 PROPERTIES LLC	013-025	213,100	2,408.03
BAILEY ARLENE F ET AL	016-013	48,600	549.18
BAILEY JAY S	023-008	188,300	2,127.79
BAILEY MARY B	003-012	215,600	2,436.28
BAILEY MERRILL B.	010-110	57,000	644.10
BAKER DENNIS E & DORIS D LNG TR	016-002	235,100	2,656.63
BAKER E. DENNIS LIVING TRUST	016-001	254,700	2,878.11
BAKER LARRY L	009-006-B	207,600	2,345.88
BALDWIN ANTHONY	009-029-E	111,900	1,264.47
BALDWIN JAMES YORK	007-010-A	237,500	2,683.75
BALDWIN MOLLIE	010-045	193,700	2,188.81
BALDWIN PAUL	009-029	427,400	4,829.62
BALDWIN RAYMOND F	025-026	287,800	3,252.14
BALDWIN ROBERT C JR	007-010-B	205,900	2,326.67
BALDWIN ROBERT C JR ET AL TTEES	007-010	279,500	3,158.35
BALDWIN ROBERT D	025-002	39,800	449.74
BALDWIN ROBERT D	025-003	437,200	4,940.36
BALDWIN ROBERT D	025-025	32,600	368.38
BALDWIN SCOTT J	002-057	161,600	1,826.08
BALL EVELYN M	003-072	259,700	2,934.61
BALL FAITH R	009-042-A	164,900	1,863.37
BALL HARRIET J	005-053	28,000	316.40
BALL MARKHAM	005-003	151,400	1,710.82
BALL MARTHA H	024-027	506,700	5,725.71
BALL MICHAEL B	004-041-A	45,100	509.63
BALL RICHARD J	006-006	31,800	359.34
BALL ROBERT M	024-026	318,400	3,597.92
BALL RYAN J	003-058-B	328,300	3,709.79
BALTES CAROLYN S	023-002-H	323,800	3,658.94

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
BALTES CLETUS J	023-002-E	520,200	5,878.26
BAMFORTH PATRICIA P REV TRUST	026-035	349,200	3,945.96
BANKS JAMIE L	010-077	144,400	1,631.72
BANTA JOHN H	015-046	95,500	1,079.15
BAPTIST CHURCH	015-006	-	0.00
BAPTIST PARSONAGE	014-025-A	156,000	1,762.80
BARBOUR DANIEL S	009-029-D	159,500	1,802.35
BARKALOW ROBERT E	010-086	197,800	2,235.14
BARNES CATHERINE BESTON TR UA 5-22-06	004-033-A	325,300	3,675.89
BARNUM WILTON J	004-006-A	253,200	2,861.16
BARRON LYNDON D	014-001-B	36,900	416.97
BARRON LYNDON D	014-001-C	241,300	2,726.69
BARRON LYNDON D	014-001-D	38,000	429.40
BARSTOW CHRISTOPHER B	003-017-B	73,600	831.68
BARSTOW CHRISTOPHER R	005-056	1,100	12.43
BARSTOW CHRISTOPHER R	005-055-C	103,900	1,174.07
BARSTOW JAMIE M	005-055	163,100	1,843.03
BARSTOW, MICHAEL EST OF	003-025	30,300	342.39
BARTER JANEEN M	012-035	162,500	1,836.25
BARTLETT KATHI	004-037	185,400	2,095.02
BARTOLOMEI DYNASTY TRUST	001-015	571,300	6,455.69
BARTOLOMEI DYNASTY TRUST	001-016	94,000	1,062.20
BARTRUG BRUCE A	014-008	195,700	2,211.41
BASCOM KENDALL H	010-005	109,500	1,237.35
BATCHELDER JASON A	002-007-H	77,900	880.27
BATCHELOR KENNETH	003-014-C	225,000	2,542.50
BAUKUS WILLIAM J JR	021-042	381,500	4,310.95
BAUKUS WILLIAM JR	021-040	39,700	448.61
BAUM JILL B M	010-070	108,600	1,227.18
BEAULIEU RETREAT LLC	025-016	415,100	4,690.63
BEAVER POINT CAMP LLC	008-013-A	491,900	5,558.47
BECK AARON M	027-006-C	218,100	2,464.53
BECK ALLAN A	027-006-A	406,200	4,590.06
BECK ROBERT A LIVING TRUST	027-027	396,400	4,479.32
BECKER MARK CALDWELL	010-060	153,700	1,736.81
BECKER MARK CALDWELL	010-061	20,800	235.04
BECKER MARK CALDWELL	010-062	5,300	59.89
BECKWITH ROBERT	003-058-F	330,700	3,736.91
BEDFORD J CORNELIUS	016-031	377,200	4,262.36
BELLOWS DEBORAH V	026-007	327,400	3,699.62
BELLOWS DEXTER R	016-025	331,100	3,741.43
BENJAMIN WALLACE B	021-010	234,100	2,645.33
BENNER AUDREY R EST OF	003-007	115,000	1,299.50

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
BENNER CALE	010-112	166,300	1,879.19
BENNER COLT D	010-033	283,600	3,204.68
BENNER DAVID A JR	015-052	145,500	1,644.15
BENNER DAVID A SR	005-031	122,100	1,379.73
BENNER DEVIN J	010-110-A	182,400	2,061.12
BENNER DEVIN J	012-029	157,600	1,780.88
BENNER DEVIN J	014-005	131,900	1,490.47
BENNER KERRIE LYNNE	013-030	177,100	2,001.23
BENNER PHILIP L	003-045	219,600	2,481.48
BENNER ROY	002-007-C	31,100	351.43
BENNER STEPHEN A	005-058-A	34,500	389.85
BENNER STEPHEN A	005-059	77,200	872.36
BENNER WAYNE K	005-055-A	132,300	1,494.99
BENNER WILLIAM J	005-030	52,700	595.51
BENNER YVETTE M	010-034	43,800	494.94
BENT CAROL ESTATE OF	018-006	213,600	2,413.68
BENT JOSEPH J III	018-020	120,300	1,359.39
BENTON CHARLES J	004-025	239,400	2,705.22
BERRY HILDA K	014-003-A	31,100	351.43
BERRY HILDA K	014-006	128,800	1,455.44
BERUBE RAYMOND E	001-003-G	36,000	406.80
BETTS BARBARA A	010-057	71,900	812.47
BHE LETICIA Z	001-025	283,500	3,203.55
BICKFORD MICHAEL J	005-001	360,900	4,078.17
BICKFORD MICHAEL J	024-009	31,100	351.43
BIGWOOD PETER J	028-018	197,000	2,226.10
BILLINGS MARILYN SUE	016-032	188,500	2,130.05
BILLINGS SUSAN	002-023	59,000	666.70
BILLINGS SUSAN M	002-021-A	322,100	3,639.73
BILLINGS SUSAN M	002-022	200	2.26
BIRKETT JAMES D	002-004	31,700	358.21
BIRKETT JAMES D	018-001	254,000	2,870.20
BIXBY AIMEE L CONSERVATOR	013-009	124,700	1,409.11
BLACK DOG CORPORATION	014-028	122,800	1,387.64
BLAKE JAMES J	005-001-A	196,700	2,222.71
BLAKE MICHAEL J	002-053-B	7,700	87.01
BLAKELOCK ROBERT E & HELEN J LIVING TR	010-083	237,100	2,679.23
BLAKESLEY MEREDITH	022-006	151,900	1,716.47
BLANCHETTE JOAN F	003-078	94,000	1,062.20
BLAUVELT CHARLES J	025-022	348,200	3,934.66
BLUST CYNTHIA	007-066-A	213,800	2,415.94
BODLEY BRIAN	015-044	155,800	1,760.54
BODOR WILLIAM L	018-014	231,900	2,620.47

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
BODOR WILLIAM L	018-018-A	1,300	14.69
BOE EIVIND A	010-102	155,300	1,754.89
BOGGS LELAND E	002-007-D	30,800	348.04
BOGGS LELAND E ET AL	007-064-B	73,400	829.42
BOGGS LELAND II ET AL	002-007-F	65,400	739.02
BOGOSIAN ROBERT G	007-025	310,900	3,513.17
BOLAN BRENDA	018-025	61,800	698.34
BOLLING DAVID	010-022-B	63,900	722.07
BOND ELLIS &	008-011	500,800	5,659.04
BOONE BRIAN E	003-014-E	279,400	3,157.22
BORING DAVID F	012-001	485,200	5,482.76
BOSWORTH NETTIE G	005-050	96,300	1,088.19
BOTTERO JOHN	014-027	191,100	2,159.43
BOURNE DONN ROGER	013-016	151,700	1,714.21
BOYD CHERYL C	015-041	165,500	1,870.15
BOYNTON MELBA M	015-056	210,100	2,374.13
BRACKETT TODD B	003-032	162,700	1,838.51
BRADBURY AARON F	013-035	235,200	2,657.76
BRADBURY AARON F	013-035-B	39,500	446.35
BRADY JOHN A	021-012	318,400	3,597.92
BRAGG BARBARA A EST OF	003-019	107,500	1,214.75
BRAGG BARBARA A EST OF	003-020	49,300	557.09
BRAGG BARBARA A EST OF	003-033	370,700	4,188.91
BRAND COTTAGE TRUST	027-024	248,300	2,805.79
BRANN LESLIE J	015-019	136,300	1,540.19
BRESLIN WILLIAM W., TRUSTEE	026-028	405,700	4,584.41
BREWER RUTH C	015-057	114,500	1,293.85
BREWER SCOTT W	004-007	110,800	1,252.04
BREWER STANLEY R SR	014-004	72,100	814.73
BREWER STANLEY R SR	014-004-A	95,300	1,076.89
BREWER TIMOTHY L	021-024	258,700	2,923.31
BRIERLEY MARILYN E	007-036	270,400	3,055.52
BRIGGS ARNOLD M	010-013	535,100	6,046.63
BRIGGS MARTHA W	026-029	422,000	4,768.60
BRIGGS NOLA	023-002-B	454,000	5,130.20
BROOKS MARK A	003-053-A	321,500	3,632.95
BROUGH PETER P	015-031	160,600	1,814.78
BROWN BEN L	004-042-A	232,000	2,621.60
BROWN DEBORAH	007-035	248,300	2,805.79
BROWN DORCELLE	007-054-A	55,700	629.41
BROWN DORCELLE	022-003	417,900	4,722.27
BROWN DORCELLE 52	004-042	38,300	432.79
BROWN DORCELLE 52	004-043	800	9.04
BROWN DORCELLE 52	007-057	457,500	5,169.75

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
BROWN DORCELLE 52	007-059-A	15,000	169.50
BROWN DORCELLE 52	007-062	513,800	5,805.94
BROWN FAMILY TRUST 50%	018-019	127,000	1,435.10
BROWN JOYCE	002-050-T	-	0.00
BROWN LAURIE J ET AL	016-042	149,900	1,693.87
BROWN LEROY BUDDY	007-061	49,500	559.35
BROWN LEROY EDWIN	007-062-A	221,300	2,500.69
BROWN REBECCA M	004-006-B	31,100	351.43
BROWN SHARON W	012-026	60,400	682.52
BROWN ZACHERY B	004-042-B	248,900	2,812.57
BRUCE N HARRIS REV. TRUST	026-032	527,600	5,961.88
BRUEN JOHN P	028-001	488,400	5,518.92
BRYANT PATRICIA H	023-028-A	150,800	1,704.04
BRYANT PAUL	005-042	49,400	558.22
BRYANT PAUL L	023-028	313,400	3,541.42
BRYANT WILLIAM P	011-013	170,900	1,931.17
BRYANT WILLIAM P	011-013-A	72,500	819.25
BRYANT WILLIAM P	012-033	51,300	579.69
BRYDGES BETTY LU	010-069	246,500	2,785.45
BUCHAN MARY JANE	002-052	236,100	2,667.93
BUCK ALEXANDER K JR	004-030	30,100	340.13
BUCK ALEXANDER K JR	019-023	1,301,200	14,703.56
BUDD LORI R	015-036	144,600	1,633.98
BUFFER ZONE TRUST	002-012-A	32,100	362.73
BURMEISTER JEFFREY P	007-039-D	311,500	3,519.95
BURNHAM CORY T	022-012-E	239,900	2,710.87
BURNS CHRISTINA	003-010	3,100	35.03
BURNS CHRISTINA F	003-011	184,000	2,079.20
BUTLER OLIVER	010-073	169,100	1,910.83
BUTLER SUZANNE	018-031	61,300	692.69
C&R REALTY TRUST	021-016	370,000	4,181.00
CAHILL MICHAEL J	003-034-B	395,400	4,468.02
CAMERON LEWIS A	005-017-B	184,600	2,085.98
CAMP ARTHUR LLC	001-013	301,000	3,401.30
CAMPBELL JUSTIN W	005-017-A	153,900	1,739.07
CAMPBELL PAULA D	010-004	501,500	5,666.95
CAMPBELL WILLIAM B	016-037	159,300	1,800.09
CAPLE CYNTHIA	003-017-C	172,200	1,945.86
CAPUANO DENNIS J	003-030	466,300	5,269.19
CARTER BRADFORD J	004-039	235,700	2,663.41
CARTER DUSTIN J	023-025	216,700	2,448.71
CARTER EDWARD W	019-002-C	182,600	2,063.38
CARTER MARION R	024-004	141,900	1,603.47
CARTER WAYNE M LIV TR 1-6-16	012-012	276,000	3,118.80



<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
CARTER, PRESTON S	024-006	182,100	2,057.73
CARVALHO JOSEPH	012-022	217,400	2,456.62
CASE STEVEN B	002-002-A	145,100	1,639.63
CASELLA ANTHONY	018-005	218,300	2,466.79
CASWELL CHRISTOPHER N	001-003-H	220,800	2,495.04
CATUDAL DAVID	024-024	475,600	5,374.28
CEDAR LANE ACRES INC	018-011	162,800	1,839.64
CENTRAL LINCOLN CTY YOUTH	001-001	-	0.00
CENTRAL MAINE POWER	002-003	4,424,100	49,992.33
CHADWICK PROPERTIES LLC	003-008-B	183,500	2,073.55
CHADWICK PROPERTIES LLC	003-009	9,200	103.96
CHADWICK RICHARD	014-036	172,100	1,944.73
CHAPMAN DEREK A	002-050	128,400	1,450.92
CHAPMAN JOHN A	004-026	210,800	2,382.04
CHAPMAN JOHN A	004-025-A	37,200	420.36
CHAPMAN MICHAEL L	023-012	251,500	2,841.95
CHAPMAN PRISCILLA A	012-002	455,900	5,151.67
CHAPMAN TERRY L	008-009-A	303,000	3,423.90
CHAPNICK NATHAN C	028-015	390,600	4,413.78
CHASE GEORGE	026-005	401,900	4,541.47
CHASE GEORGE	026-043	32,300	364.99
CHASSE JOHN N	015-039	22,900	258.77
CHASSE JOHN N	015-040	175,500	1,983.15
CHENEY TIMOTHY W	014-010	184,300	2,082.59
CHERRY STEPHEN J	023-009	231,600	2,617.08
CHERUBINI RITA B	003-028	233,300	2,636.29
CHESKA KATHLEEN J	012-027-E	202,100	2,283.73
CHIARCHIARO CHARLES	010-016	300,300	3,393.39
CHICKERING ROAD REALTY LLC	010-020	131,300	1,483.69
CHILL LAKE HOUSE LLC	003-034	591,300	6,681.69
CHIPPENDALE DAVID	023-018	216,800	2,449.84
CHUTE NATHAN D	015-038	166,100	1,876.93
CIRIGLIANO JOSEPH J	003-058	39,000	440.70
CIRIGLIANO JOSEPH J	003-069	531,700	6,008.21
CLARK BERNICE	007-063-D	86,100	972.93
CLARKE BRADLEY H	013-002	84,400	953.72
CLARKE BRADLEY H	013-003	3,800	42.94
CLARKE BRADLEY H	013-014	33,900	383.07
CLARKE BRADLEY H	013-024	39,000	440.70
CLIFFORD BILLY	013-032-F	35,300	398.89
CLIFFORD BILLY G	013-033	182,000	2,056.60
CLUNIE JANET K	017-007-A	603,800	6,822.94
COASTAL MAINE LLC	005-011-A	13,400	151.42
COASTAL WOODWORKING INC	001-001-A	333,600	3,769.68

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
COFFIN GARRETT S	022-005-A	265,500	3,000.15
COFFIN IAN J	022-005-A-001	195,000	2,203.50
COFFIN JENNIFER R	023-023-D	278,100	3,142.53
COFFIN PATRICIA	003-075-C	31,300	353.69
COFFIN PATRICIA K	003-075-A	94,700	1,070.11
COFFIN RYAN F	022-005-A-002	95,200	1,075.76
COFFIN SCOTT	003-075-D	183,000	2,067.90
COLEMAN NANCY L	010-030	174,200	1,968.46
COLLAMORE LORRAINE E	007-045-B	188,300	2,127.79
COLLINS EDWIN A	010-105-A	166,500	1,881.45
COLLINS MARK G	025-020	405,100	4,577.63
COLLINS STEVEN F	009-029-B	303,800	3,432.94
COMBS STACEY	026-040-A	204,500	2,310.85
COMER JOSEPH M TRUSTE	008-013-D	450,700	5,092.91
COMER LAURA A	008-013-D-001	111,400	1,258.82
CONARY NANCY	002-061	212,100	2,396.73
CONERSTONE INVESTMENT PROP LLC	027-029-A-001	44,100	498.33
CONLEY JOHN L	015-005	157,500	1,779.75
CONWAY TONI J.	005-029-C	119,800	1,353.74
COOKSON BRAIN	001-003-C	261,900	2,959.47
COOKSON BRIAN D	005-001-C	219,900	2,484.87
COONS HILDA E ET AL	024-010	218,900	2,473.57
CORBIN JAMES	009-003-D	133,500	1,508.55
CORMIER-HAY JANICE M	003-008-B-002	33,300	376.29
COST LISA M	013-020	254,200	2,872.46
COST TRAVIS	019-002-B	127,800	1,444.14
COURVILLE JOHN B	002-016-A	269,200	3,041.96
COWAN CAROL S	023-033	140,600	1,588.78
CRAIG HOWARD HUNTER III	016-005	313,700	3,544.81
CRANE LAURA C	026-015	261,200	2,951.56
CREAMER CARLTON T	027-025	302,500	3,418.25
CREAMER SELMA M	005-022	209,400	2,366.22
CREAMER THOMAS E ET AL	026-034	385,300	4,353.89
CREDIT SHELTER TRUST	007-034	127,000	1,435.10
CREDIT SHELTER TRUST	007-039	147,900	1,671.27
CROCKETT CHERYL	002-007-G	28,000	316.40
CRONKHITE RICKY A	004-007-A	175,500	1,983.15
CROSS DENISE M	023-031-A	33,900	383.07
CUMMONS MICHAEL J JR	003-058-E	229,300	2,591.09
CUNNINGHAM BONNIE	015-033	104,800	1,184.24
CUNNINGHAM JASON O	015-013	66,200	748.06
CUNNINGHAM JASON OWEN	015-013-B	32,100	362.73
CUNNINGHAM LISA ANN	007-055-B	136,100	1,537.93

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
CUNNINGHAM MATHEW AINSLEY	015-013-A	125,500	1,418.15
CUNNINGHAM MAURICE W III	007-055-C	54,900	620.37
CUNNINGHAM OWEN F	014-007-A	147,400	1,665.62
CUNNINGHAM PHILIP C	001-004	120,800	1,365.04
CUNNINGHAM SHEENA L	007-055	71,100	803.43
CURTIS STEPHEN J & BRIDGET M	023-004	289,800	3,274.74
CURTIS THOMAS B	003-003	70,100	792.13
CURTIS THOMAS B	010-047	133,800	1,511.94
CURTIS THOMAS B	010-048	22,000	248.60
CURTIS THOMAS B	014-035	147,400	1,665.62
CUSHING HOLLY	015-055	168,700	1,906.31
CUSHING PAUL H	001-003-B	206,500	2,333.45
D F PARTNERSHIP	009-020	400	4.52
D F PARTNERSHIP	009-022	37,300	421.49
DAGLEY WILLIAM W	003-027	203,400	2,298.42
DAGLEY WILLIAM W	005-018	274,100	3,097.33
DAINS LYNN	026-016	300,200	3,392.26
DAIUTE MARK H	026-011	315,900	3,569.67
DAIUTE MARK H	026-040	28,400	320.92
DAIUTE MARK H	026-041	26,300	297.19
DAIUTE PAUL C	026-014	262,300	2,963.99
DAMARISCOTTA LAKE WATERSHED	004-028-A	-	0.00
DAMARISCOTTA MONTESSORI SCHOOL II	003-008	-	0.00
DAPKINS BRUCE JOSEPH	026-001	308,200	3,482.66
DAPKINS BRUCE JOSEPH	026-044	30,800	348.04
DARBAY ALBERT JEFFREY	002-008	163,800	1,850.94
DARLING MARILYN V	004-019-A	166,000	1,875.80
DARLING-DELISLE CHRISTINE	004-020	147,100	1,662.23
DAVIS ARTHUR L	023-002-D	165,300	1,867.89
DELISLE AUGUST	004-045-A	33,400	377.42
DEMERRITT MARY	017-008-A	197,800	2,235.14
DEPATSY DOMINIC I/2 INTEREST	004-040	98,500	1,113.05
DESCHESNES CHARLES E JR	010-113	225,700	2,550.41
DEVAKUL M L TRIDHOSYUTH	003-057	565,100	6,385.63
DION WILLIAM A	007-038	147,400	1,665.62
DOANE-JUMBO MELINDA L	004-002	153,200	1,731.16
DODGE CATHERINE L	005-058	104,100	1,176.33
DOLLOFF DALE A	022-012	440,600	4,978.78
DOLLOFF DALE A	022-012-A	95,000	1,073.50
DOMARECK MYRON & SHARI	022-004	325,400	3,677.02
DONAHUE THOMAS A	028-006-A	271,800	3,071.34
DONDLINGER ANDREW P	003-075-E	31,400	354.82
DONNELL JEFFREY	007-004	185,100	2,091.63

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
DORR GREGORY GENE SR	021-002	234,900	2,654.37
DOUCETTE, CAROL	024-013	223,300	2,523.29
DRABECK JOSEPH A	009-053	123,600	1,396.68
DRAKE JUSTIN S	015-043	155,100	1,752.63
DRAKE ROGER E	003-004	131,100	1,481.43
DRAKE ROGER E	014-034	8,900	100.57
DRAKE STEVEN	003-014-B	211,600	2,391.08
DREJZA BARBARA LOUISE (KEENE)	016-003	282,900	3,196.77
DRUGACH DELORES	013-012	113,800	1,285.94
DRW LLC	001-002	39,700	448.61
DRW LLC	003-056	475,700	5,375.41
DRW LLC	016-014	256,100	2,893.93
DTRAB HOLDINGS LLC	021-044	361,200	4,081.56
DUBORD MICHAEL B	008-005-A	107,400	1,213.62
DUGGAN DEBRA M	002-027	218,400	2,467.92
DUNBAR EDWARD W FAMILY TRST	021-027	258,600	2,922.18
DUNCAN ADA	014-041	222,100	2,509.73
DUNPHEY RICHARD S	015-011	239,100	2,701.83
DWYER ALISON BOYD	010-003	127,300	1,438.49
EASTER JENNIFER C	016-040-A	79,800	901.74
EATON JANE E REV TR 2/5/13	023-020	286,500	3,237.45
ECCLESTON FREDRICK W	018-008	411,900	4,654.47
ECCLESTON FREDRICK W	018-009	69,500	785.35
ECCLESTON FREDRICK W	018-010	322,000	3,638.60
EDWARDS DAVID I JR	007-007	144,300	1,630.59
EDWARDS DIANE R	004-005	197,900	2,236.27
EDWARDS DIANE R	004-005-001	149,000	1,683.70
EED MELISSA	010-026-A	30,600	345.78
ELLIS DAVID M	007-007-A	129,300	1,461.09
ELOWE HEATHER R	009-012	107,100	1,210.23
EMERSON JOHN F	014-020	107,700	1,217.01
EMERSON JOHN F	014-021	159,600	1,803.48
ENDERS VILLI	022-007-E	191,400	2,162.82
ENNIS FAMILY TRUST	028-003	357,000	4,034.10
EON CHRISTINA	005-035-B	218,700	2,471.31
EON DAVID JR	005-035-D	41,200	465.56
EON DAVID P	005-035	152,700	1,725.51
EON DAVID P	024-031	199,300	2,252.09
ERICKSON CARL B	022-007-A	564,600	6,379.98
ERICKSON CARL B	022-007-B	194,300	2,195.59
ERICKSON CARL B	022-007-L	7,100	80.23
ERICKSON CARL B JR	022-007-H	37,300	421.49
ERICKSON CARL B JR	022-007-J	36,400	411.32
ERICKSON CARL B JR	022-007-K	37,600	424.88

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
ERNST DAVID	007-049	162,300	1,833.99
ESCHENROEDER, DANA E ET AL	024-025	370,100	4,182.13
EVANS SURVIVOR'S TRUST	014-019	186,100	2,102.93
EWELL THOMAS C	007-050	53,100	600.03
FAGAN KATHLEEN	010-006	252,800	2,856.64
FAHEY FAMILY JOINT REV. LIV TRST	003-073-A	388,300	4,387.79
FAHEY MICHAEL S	003-074	77,500	875.75
FAIRPOINT COMMUNICATIONS	009-027-L	3,500	39.55
FALES BARBARA P	009-002	6,000	67.80
FALES BARBARA P	009-033	2,500	28.25
FALES BARBARA P	009-054	239,800	2,709.74
FALES JAMES P	004-041	146,600	1,656.58
FALES JAMES P	024-022	120,900	1,366.17
FALES PATRICIA P	019-004-A	263,400	2,976.42
FALK JUDITH	019-010	489,500	5,531.35
FALKOFF SUSAN G	003-063	318,400	3,597.92
FALKOFF SUSAN G	003-064	167,200	1,889.36
FALLER RICHARD A	015-009-A	30,500	344.65
FALLER TRUST OF 2009	015-008	30,600	345.78
FALLER TRUST OF 2009	015-009	56,700	640.71
FANNING CRAIG W	012-004	259,200	2,928.96
FARRIS GEORGE T	010-035	106,100	1,198.93
FARRIS GEORGE T	012-031	20,400	230.52
FAULSTICH JOHN O	021-011	326,600	3,690.58
FAUX GEORGE F	025-005	226,400	2,558.32
FELTIS SHAWN T	023-037	158,600	1,792.18
FERNALD PETER S	025-023	318,800	3,602.44
FEROLA FAMILY LEGACY TRUST	026-013	213,300	2,410.29
FERRERO MARK J	005-023	262,100	2,961.73
FERRERO MARK J	005-029-A	303,100	3,425.03
FEUS GEORGE H	003-067	636,000	7,186.80
FEYLER MARY S	007-065	148,300	1,675.79
FICKEN FREDERICK A	009-025	235,100	2,656.63
FIDES PETER J II	019-020	778,500	8,797.05
FIELD THOMAS M	010-087	258,000	2,915.40
FINDLAY DAVID W	007-009	473,200	5,347.16
FIORE CHARLES	009-051	37,400	422.62
FISHER PATIENCE O	004-036	216,000	2,440.80
FITTON LAWRENCE IN VIVOS TRST	002-016	211,700	2,392.21
FLAGG BRIAN H	008-012	103,600	1,170.68
FLAGG BRIAN H	008-012-A	117,700	1,330.01
FLAGG BRIAN H	008-012-D	31,200	352.56
FLAGG DARRYL	009-022-A	50,000	565.00
FLAGG JAMES D	008-012-B	166,800	1,884.84

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
FLAGG JAMES D	008-012-C	31,200	352.56
FLAGG JAMES D 50%	028-005	600	6.78
FLAGG JAMES D 50%	028-005-A	13,000	146.90
FLAGG JOHN A ET AL	009-019	57,100	645.23
FLEURY EVA-MARIE	015-018-C	65,100	735.63
FLEWELLING JR KENNETH L	013-005	164,100	1,854.33
FORD IV JOHN E	007-008	395,500	4,469.15
FORD JOHN E IV	007-005	55,900	631.67
FORD JOHN E IV	007-006	1,600	18.08
FORSTROM SHERRY	007-069	109,400	1,236.22
FORTIN JOSEPH	007-037	313,100	3,538.03
FOSS NANCY J	009-045	116,900	1,320.97
FOYE RODNEY C	021-004	271,300	3,065.69
FRAME MICHAEL	005-019	321,300	3,630.69
FRANCONI TYLER VAILL	027-019	296,100	3,345.93
FREKER JOHN C	011-002	42,100	475.73
FREKER JOHN C. M&A L TRUST	011-003-A	483,100	5,459.03
FRENCH MARY LOU	024-030	215,000	2,429.50
FRIEDLAND DANIEL M	010-088	303,500	3,429.55
FRIEND WARREN H	026-033	342,900	3,874.77
FRIEND WARREN H	026-034-A	27,300	308.49
FROG HOLLOW LLC	001-014	311,600	3,521.08
FURMAN ROBERT W JR	021-040-A	8,200	92.66
G R H & SONS	005-019-D	541,300	6,116.69
GABBE PETER S	006-003-D	818,400	9,247.92
GADBERRY MARTHAJEAN	008-014-B-T	40,400	456.52
GAETH RICHARD R	016-011	465,100	5,255.63
GALEN AMY F LIVING TRUST	019-021-A	339,200	3,832.96
GALLACE CHERYL	024-002	5,600	63.28
GALLACE CHERYL	024-021	224,200	2,533.46
GALLAGHER JOHN W	004-017-A	217,400	2,456.62
GALLAGHER SHIRLEY R	004-017	124,500	1,406.85
GALLAGHER SHIRLEY R	023-010	240,300	2,715.39
GALLANT BETTY JEAN	008-008-A	129,100	1,458.83
GALLANT JEROLD LEE	016-041-D	170,200	1,923.26
GARBER PAUL G	008-001-A	177,400	2,004.62
GARCIA JENNIFER	022-014-A	30,300	342.39
GARCIA JENNIFER	022-013	32,100	362.73
GARDINER JAMES C	010-091	101,500	1,146.95
GARDINER ROBERT H LIFE ESTATE	015-050	172,000	1,943.60
GARGILL MAXX	004-006-D	74,500	841.85
GARNETT LEON	023-032	195,700	2,211.41
GATCHELL MERRILL R	002-009-A	169,700	1,917.61
GAY DAVID P	014-029	152,900	1,727.77

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
GAY TRACY LEE	028-011	379,000	4,282.70
GEELE BRYCE C	027-006	196,000	2,214.80
GEELE BRYCE C & JEANNINE 1/3 INT	027-007	19,000	214.70
GEISLER ANNE S	013-021	189,700	2,143.61
GENTHNER MILDRED L EST	005-006	140,200	1,584.26
GENTHNER NANCY A	027-028	290,700	3,284.91
GEORGE S WILLS REVOC TRUST	023-011	415,900	4,699.67
GERARD ELLEN W	019-011	412,300	4,658.99
GESUALDO RICHARD A	027-017	348,300	3,935.79
GG IV LLC	025-019	287,800	3,252.14
GIBERSON RICHARD F	010-017	343,900	3,886.07
GIBERSON RICHARD F	010-020-B	201,100	2,272.43
GIDDINGS STEPHEN	003-054	376,200	4,251.06
GIFFORD GERALD	003-038-A	163,400	1,846.42
GIFFORD SHERMAN T	003-005	28,200	318.66
GIGLIA MICHAEL	016-012	227,600	2,571.88
GIGNOUX ALEXANDRA	019-001	581,500	6,570.95
GILBERT CATHERINE E	015-018-B	88,500	1,000.05
GILBERT JOHN	007-063-006	32,500	367.25
GILBERT JOHN	007-063-005	31,500	355.95
GILBERT JOHN	007-063-004	31,100	351.43
GILBERT JOHN	007-063-001	31,100	351.43
GILBERT JOHN A JR	007-063	50,100	566.13
GILCHRIST JANE B TRUST	003-061	343,600	3,882.68
GLASIER-WYLIE REBECCA L	005-029-D	238,300	2,692.79
GLENDINNING DAVID R	019-008	417,800	4,721.14
GLENDINNING WILLIAM B & HELEN	023-006	367,400	4,151.62
GLIDDEN A B III	020-005	102,900	1,162.77
GOGGIN PHILLIP T	005-040	175,100	1,978.63
GOODALE CATHERINE J	016-004	212,200	2,397.86
GOODWIN THOMAS W JR	010-017-A	205,200	2,318.76
GOULD ROBIE	002-076	120,400	1,360.52
GOULD TERRY A	008-008	234,100	2,645.33
GRAMACY STEPHEN J	023-023-002	31,100	351.43
GRAMACY STEPHEN J	023-023-008	31,100	351.43
GREAT SALT BAY SANITARY DIST	010-051	-	0.00
GREENE HEATHER E	023-002	122,900	1,388.77
GREGOIRE JOAN H	013-032-B	247,300	2,794.49
GREGORY PATRICK A	016-034-A	133,500	1,508.55
GREY JUDITH NOON	010-122	208,000	2,350.40
GRIFONI JOSEPH JR	024-029	533,900	6,033.07
GRINDAL RICHARD C	010-021	180,900	2,044.17
GROSS DEBRA	009-019-B	233,700	2,640.81
GROTH MARIANNE L	027-023	228,200	2,578.66

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
GUENZEL JOSEPH T	008-010-A	179,600	2,029.48
GUENZEL KARL	008-010	276,100	3,119.93
GUPTILL MARY P	009-003-A	119,700	1,352.61
HAGAR ROXANNE L	009-039	64,600	729.98
HAINES BRUCE O	002-074	113,000	1,276.90
HAINES BRUCE O	002-075	7,200	81.36
HALL BRIAN P	026-017	419,800	4,743.74
HALL KENDALL	009-043	203,100	2,295.03
HALL RON	009-002-A-T	31,700	358.21
HALL SHIRLEY	007-053	112,200	1,267.86
HALLETT PETER G	003-071	184,500	2,084.85
HALLETT WILLIAM H	003-014-N	347,900	3,931.27
HALLOWELL BRIAN G	012-025	49,000	553.70
HALLOWELL BRIAN G	012-032	8,400	94.92
HALLOWELL BRIAN G	012-037-A	216,800	2,449.84
HALLOWELL LARRY	012-037	50,600	571.78
HALLOWELL LARRY P	012-038	89,800	1,014.74
HALLOWELL MARJORIE	005-022-A	154,800	1,749.24
HALMO MICHAEL M	021-048	271,700	3,070.21
HAMMER LISA BETH	004-013-C	147,800	1,670.14
HAMMER THOMAS C	004-013-B	211,900	2,394.47
HAMMER WILLIAM	004-013	294,600	3,328.98
HAMMER WILLIAM	019-002	40,200	454.26
HAMMER WILLIAM C	019-002-E	31,500	355.95
HAMMOND PAUL	019-004-C	341,900	3,863.47
HANCOCK JOAN M EST OF	012-036	113,200	1,279.16
HANCOCK SAMUEL B	013-006	185,000	2,090.50
HANCOCK SAMUEL B	013-013	26,700	301.71
HANCOCK THOMAS N	013-019	2,600	29.38
HANCOCK THOMAS N	013-028	61,400	693.82
HANLEY ALAN	013-034	137,300	1,551.49
HANLEY GERALDINE	024-016	470,600	5,317.78
HANNA STEWART	013-011	174,100	1,967.33
HANNAN SHERRI CROCKETT	003-024-A	108,500	1,226.05
HANSBURY MATTHEW J	002-021	240,200	2,714.26
HANSEN GREGORY C	007-001-A	443,900	5,016.07
HANSON JEANNETTE A	003-036	287,700	3,251.01
HAPACH MATTHEW	015-049	146,000	1,649.80
HARDINA BRUCE M	022-007-G	326,400	3,688.32
HARDMAN CAROLYN B	007-024	294,200	3,324.46
HARDT DAVID	005-035-C	395,900	4,473.67
HARDY EMILY D	009-044-B	209,000	2,361.70
HARGREAVES ROBERT A	015-051	148,200	1,674.66
HARJULA MARY G	028-009	245,000	2,768.50



<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
HARKINS TRACY	005-025	31,100	351.43
HARKINS TRACY	005-026	41,000	463.30
HARLOW JAMES H	009-038	106,000	1,197.80
HARPER ROBERT J	007-063-B	125,100	1,413.63
HARRINGTON KYLIE G	005-036-B	234,100	2,645.33
HARRIS LESLIE K	001-007	111,900	1,264.47
HART DANIEL	026-006	377,000	4,260.10
HART DANIEL	026-042	31,500	355.95
HART DAVID J SR	003-024-007	202,400	2,287.12
HART HALVER A EST OF	009-017-A	2,300	25.99
HART HALVER A EST OF	009-018	157,600	1,780.88
HART MICHAEL	024-005	201,700	2,279.21
HART WILLIAM	026-036	386,600	4,368.58
HARTENSTEIN SALLY SWAN FAM TR	004-031-E	898,000	10,147.40
HARTFORD ASHLEE T	009-024-C	167,700	1,895.01
HARTFORD BRUCE B	009-024-D	112,700	1,273.51
HARTFORD NANCY A	008-009	76,000	858.80
HARTFORD NANCY A	009-024	198,500	2,243.05
HARTFORD THOMAS	009-024-A	218,600	2,470.18
HARTSUIKER HENDRIK	012-005-B	31,100	351.43
HARTSUIKER HENDRIK	012-016	394,900	4,462.37
HATCH BRITT H	013-017	21,800	246.34
HATCH RICHARD E	015-021	99,300	1,122.09
HATCH WELL DRILLERS	005-017-C	250,800	2,834.04
HATCH WILLIAM J	013-039	44,300	500.59
HATCH WILLIAM J	013-039-B	190,100	2,148.13
HAVENSTEIN CHRISTINE	016-024	398,200	4,499.66
HAVENSTEIN CHRISTINE	016-041-B	157,000	1,774.10
HAVENSTEIN CHRISTINE	016-041-B-001	118,700	1,341.31
HAWKES GARY	023-034	256,300	2,896.19
HAYES ALBERT JR	026-031	485,200	5,482.76
HAYES CHRISTOPHER L	021-007	269,100	3,040.83
HEBB WENDY	010-106	208,100	2,351.53
HEDRICK SUZANNE F	011-003-D	420,600	4,752.78
HEDRICK SUZANNE F	011-008	253,000	2,858.90
HELMS TAYIB A	012-013	259,600	2,933.48
HELSTOSKY MARGARET	003-050	180,500	2,039.65
HENNESSEY MICHAEL J	016-017	283,600	3,204.68
HENNY BRANDON T	005-019-F	30,100	340.13
HENNY BRICESON	005-019-E	24,700	279.11
HENNY GEORGE R	005-012	36,600	413.58
HENNY GEORGE R	005-014	45,800	517.54
HENNY GEORGE R	005-019-A	33,000	372.90
HENNY GEORGE R	005-019-B	149,500	1,689.35

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
HENNY GEORGE R	005-019-C	75,500	853.15
HERALD CRAIG D	011-004	316,400	3,575.32
HEREFORD ALISON & SHROUT ANN	006-002	628,200	7,098.66
HEYWOOD ANNE TRUST 2005	008-013-G	268,400	3,032.92
HEZIK WALTER JR	008-005	139,100	1,571.83
HIBBARD GLENN R	009-029-C	223,700	2,527.81
HIBBS PAMELA S	013-028-A	253,000	2,858.90
HIDDEN VALLEY TRAIL LLC	007-003-C	129,500	1,463.35
HIGGINS FAMILY REV FAM TRUST	021-014	238,900	2,699.57
HILL WILLIAM	012-025-A	3,100	35.03
HILL WILLIAM	012-027-B	189,600	2,142.48
HILTON CYNTHIA	021-034	16,200	183.06
HILTON DENNIS	019-022	271,400	3,066.82
HILTON DENNIS H	019-021	56,700	640.71
HILTON JEFFREY	005-021	179,200	2,024.96
HILTON MICHAEL L	009-052	151,300	1,709.69
HILTON SANDRA JEAN	015-042	148,900	1,682.57
HILTON TIMBER MANAGEMENT LLC	019-021-B	32,100	362.73
HILTON TIMBER MGMT LLC	015-032	5,800	65.54
HINGSTON JEFFREY	003-024-006	204,100	2,306.33
HOBBS MATTHEW B	003-053-C	334,100	3,775.33
HOCKING HERRICK L	025-026-A	404,700	4,573.11
HODGDON LOIS & EDWARD EST	002-005	11,100	125.43
HODGMAN KAYLA R	023-023-007	119,500	1,350.35
HODGMAN ROGER	025-011	318,900	3,603.57
HOGAN STEVEN	027-016	245,000	2,768.50
HOLLISTER A LYNN	026-027	293,800	3,319.94
HOLMES ANNE WYMAN	009-049-B	129,700	1,465.61
HOLMES GREGORY D	015-016	153,500	1,734.55
HOLMES JOHN D BOTTERO	005-032	353,600	3,995.68
HOOPS 1998 NORMAN E & DEBORAH J REV TRUST	026-018	596,600	6,741.58
HOPEWELL VICKI CAHILL TRUST	010-084	198,100	2,238.53
HOPKINS ELISHA	004-035-A	218,900	2,473.57
HORST ROBERT	008-012-F	52,500	593.25
HORST ROBERT	008-013-B	36,000	406.80
HORTON WILLIAM A TRUST 2015	013-032-A	184,900	2,089.37
HOUGH, JOHN D TRUST #2 50%	005-043	441,400	4,987.82
HOUGH, JOHN D. TRUST #2 50%	005-047	64,600	729.98
HOUSE NATHANIEL P	011-009	153,100	1,730.03
HOV ERIC	002-070	221,300	2,500.69
HOWARD LISA M	014-002-A	244,900	2,767.37
HOWARD ROBERT T III	010-104	373,000	4,214.90
HOWELL BARRY E	007-047-A	52,000	587.60

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
HOWELL FAMILY TRUST	007-056	12,500	141.25
HOWELL FAMILY TRUST UTA	007-002	389,100	4,396.83
HOWELL FAMILY TRUST UTA	007-047	70,100	792.13
HOWELL FAMILY TRUST UTA	007-047-C	31,800	359.34
HUFF TRUST	025-021	398,100	4,498.53
HUGHES PAMELA B	026-009	274,700	3,104.11
HUNOLD ROBERT N	021-003	258,000	2,915.40
HUNT ELDON C JR	017-004	193,900	2,191.07
HUNT FARM LLC	019-002-A	316,200	3,573.06
HUNT KENDRA J	009-044-C	222,600	2,515.38
HUNT NICOLE A	017-004-001	136,700	1,544.71
HUNT RICHARD	007-064	121,400	1,371.82
HUNT WILDER	014-039	142,100	1,605.73
HUNT WILDER A	014-038	20,600	232.78
HUNT WILDER A.	017-005	223,800	2,528.94
HUNTSBURGER CARLTON	003-022	93,300	1,054.29
HUPFELD PETER EST OF	007-060	2,000	22.60
HUPP DANIEL A	007-022	125,800	1,421.54
HUTCHINGS FRANCES G REV TRST	002-007	95,500	1,079.15
HUTCHINGS LEEANNA	013-040-A	31,500	355.95
HYNES JONATHAN G	007-029	577,100	6,521.23
ILTON CYNTHIA	021-030	435,900	4,925.67
IMPALLOMENI DIANE M	002-015	139,700	1,578.61
INNES DENISE	007-064-A-001	176,100	1,989.93
INNES MICHAEL	007-064-A	64,800	732.24
INNES MICHAEL W	007-034-B	79,900	902.87
INNES MICHAEL W	007-064-A-002	28,400	320.92
ISAACSON GEORGE	021-047-A	397,800	4,495.14
ISABEL RICHARD J JR	005-015	65,500	740.15
ISABEL RICHARD J JR	005-017	206,800	2,336.84
ISHMAEL ROBIN E	001-003-A	778,400	8,795.92
ISHMAEL ROBIN E	001-021	9,000	101.70
JACK NATHANIEL K	003-024-003	242,600	2,741.38
JACKSON ELAINE C FAMILY TR-2014	024-017	316,500	3,576.45
JACKSON ROBERT	002-009	85,600	967.28
JACOBS MARSHA A	010-108	154,100	1,741.33
JACOBS MARSHA A	010-109	229,100	2,588.83
JASON RONALD & LYNNE LIV TRST	002-078	43,100	487.03
JEWITT CHARLES F	018-028-A	266,000	3,005.80
JOHNSON DAVID J 51%	028-016	77,800	879.14
JOHNSON MICHAEL P	007-068	119,500	1,350.35
JOHNSON MICHAEL P	007-068-A	100,800	1,139.04
JOHNSON MICHAEL P JR	023-035	206,900	2,337.97
JOHNSON PETER B	017-006	103,100	1,165.03

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
JOHNSTON WAYNE A	015-014	125,300	1,415.89
JONES ARTHUR E	010-036	145,100	1,639.63
JONES DANA A	018-002	195,500	2,209.15
JONES DOROTHY E	010-018	640,500	7,237.65
JONES ROBERT J	012-001-A	334,500	3,779.85
JOY TIMOTHY S	028-007	284,300	3,212.59
JULOANIA INC	015-027	139,900	1,580.87
KALER DEAN	016-033-002	393,900	4,451.07
KALER DEAN	002-014-001	31,900	360.47
KALER JAMES E SR	002-014	90,900	1,027.17
KALER JAMES E SR	016-033	133,800	1,511.94
KALER JOAN A	016-033-001	364,300	4,116.59
KARAS JEFFERY	003-034-A	276,700	3,126.71
KAUFMANN ALBERT	014-023	56,100	633.93
KAUFMANN ALBERT	014-024	99,300	1,122.09
KAVIN JOHN A	016-038-A	63,400	716.42
KEENE JAMES EDWARD 33-1/3	013-036-A	288,700	3,262.31
KEENE MARK	021-015	233,500	2,638.55
KEENE WESTON	013-036	208,700	2,358.31
KEENE WESTON C	015-022	100,600	1,136.78
KEI (USA) POWER MANAGEMENT INC	010-079	140,000	1,582.00
KEI (USA) POWER MANAGEMENT INC	010-123	250,000	2,825.00
KEITH LAURENCE	014-022-A	195,200	2,205.76
KELLER CHARLES W	007-063-C	43,800	494.94
KELLER JOSEPH G	007-014	277,100	3,131.23
KELLER THOMAS E	001-022	177,700	2,008.01
KELLEY JOHN R	005-007	339,800	3,839.74
KELLEY THOMAS M J	003-014-L	286,500	3,237.45
KELSEY CINDY S	016-041-A	30,300	342.39
KENNEDY ANN BENAMOS	020-001-Q	643,500	7,271.55
KENNEDY ANNE BENAMOS TRUST	020-001-G	365,000	4,124.50
KENNEDY ANNE S LIFE ESTATE	020-001	359,400	4,061.22
KENNEDY GAIL R & VERNE A	026-008	235,900	2,665.67
KENNEDY HENRY	020-001-L	215,400	2,434.02
KENNEDY HENRY R	020-001-D	270,500	3,056.65
KENNEDY HENRY R	020-001-H	404,400	4,569.72
KENNEDY HENRY R	020-001-J	216,400	2,445.32
KENNEDY HENRY R	020-001-K	347,900	3,931.27
KENNEDY KATHLEEN	004-022	196,300	2,218.19
KERRIGAN JEAN M	010-010	235,600	2,662.28
KEY THOMAS G LIVING TRUST	013-007-A	43,000	485.90
KEY TRUST OF ME	010-075	229,500	2,593.35
KIEVE AFFECTIVE EDUCATION INC	020-001-B	-	0.00
KIEVE AFFECTIVE EDUCATION INC	020-001-E	-	0.00

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
KIEVE AFFECTIVE EDUCATION INC	020-001-F	-	0.00
KIEVE AFFECTIVE EDUCATION INC	020-001-M	-	0.00
KIEVE AFFECTIVE EDUCATION INC	020-001-N	-	0.00
KIEVE AFFECTIVE EDUCATION INC	020-001-P	-	0.00
KIEVE AFFECTIVE EDUCATION INC	020-001-R	-	0.00
KIEVE AFFECTIVE EDUCATION INC	020-001-S	-	0.00
KIEVE AFFECTIVE EDUCATION INC	020-001-T	-	0.00
KIEVE AFFECTIVE EDUCATION INC	020-001-W	-	0.00
KIEVE WAVUS EDUCATINO INC	020-001-A	-	0.00
KIEVE-WAVUS ED INC	020-001-C	222,600	2,515.38
KIEVE-WAVUS EDU INC	020-002	-	0.00
KING FRANK	005-045-A	1,100	12.43
KING FRANK P REV TRUST	003-075	183,600	2,074.68
KING FRANK P REV TRUST	003-078-A	22,000	248.60
KING FRANK P REV TRUST	021-008	63,500	717.55
KING FRANK P REV TRUST	021-009	355,100	4,012.63
KINNE KIMBERLY C	027-030-B	165,900	1,874.67
KIRKLAND EDWARD V JR	028-019	37,700	426.01
KIRKPATRICK CHARLOTTE H	016-004-C	436,400	4,931.32
KIRKPATRICK CHARLOTTE H	016-022	63,000	711.90
KIRKPATRICK HOWARD JR	012-023	334,100	3,775.33
KLYZA STEPHEN M	018-032	411,700	4,652.21
KNAPP JOHN E	002-036	18,600	210.18
KNAPP JOHN E	002-037	287,700	3,251.01
KNIGHT JONATHAN A	004-016-A	290,000	3,277.00
KNOF KELSEY M	008-013-M	126,000	1,423.80
KNOF MICHAEL	008-013-L	247,600	2,797.88
KNOF MICHAEL T	005-015-A	233,600	2,639.68
KNOWLES JOYCE ELAINE	018-012	224,200	2,533.46
KNOWLTON JOY W 67%	010-089	118,700	1,341.31
KOJIGIAN CHARLES A	027-031-A	412,500	4,661.25
KOPISHKE HEIDI	003-014-J	167,600	1,893.88
KOZAK PAUL DAVID & NANCY	028-004	361,300	4,082.69
KRAMER DAVID K	015-034	28,300	319.79
KRAMER DAVID K	015-035	232,100	2,622.73
KRAWIC EDMUND J	021-035	271,600	3,069.08
KRAWIC JOANNE A	021-036	46,600	526.58
KURR SHAWNA M	027-032	303,700	3,431.81
LABBE DENNIS LEO	014-002	162,500	1,836.25
LAFFIN GEORGE G	010-009	366,000	4,135.80
LAFLAMME EDMUND J	003-046	340,900	3,852.17
LAFRENAYE JASON P	015-053	168,000	1,898.40
LAILER DENNIS M	009-049-A	68,000	768.40
LAILER ROBERT E	009-006	222,200	2,510.86

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
LAILER ROBERT EARL	028-013	171,500	1,937.95
LANCE R LEE LIVING TRUST	016-008	138,500	1,565.05
LANDRY MARK D	010-058	172,700	1,951.51
LANDRY MARK D	010-064	4,100	46.33
LANE ALFRED	026-024	314,500	3,553.85
LANE DANNY K JR	016-039	135,700	1,533.41
LANE LAWRENCE E JR	007-007-D	162,200	1,832.86
LANE LYNDON L	007-015	17,000	192.10
LANE TINA M & MARY LANE 1/3 INT	021-037	215,600	2,436.28
LANG DEBORAH	007-040	135,200	1,527.76
LANPHIER MARLA S	004-035-B	502,600	5,679.38
LASKO THOMAS	007-001	220,900	2,496.17
LASSEN REALTY TRUST	026-025-A	76,900	868.97
LASSEN REALTY TRUST	026-026	228,200	2,578.66
LASSEN REALTY TRUST	026-038	26,600	300.58
LAVALLEE GERARD L	003-001	223,800	2,528.94
LAVENDIER JOSEPH	026-030	284,700	3,217.11
LAWLESS GARY C	004-033	150,400	1,699.52
LAWRENCE BRIAN	007-067	146,300	1,653.19
LAWRENCE BRIAN	007-067-A	42,700	482.51
LAWRENCE PETER G	001-026-A	221,100	2,498.43
LAWSON SALLY L EST OF	010-065	100,100	1,131.13
LAWTON DANIEL	009-024-B	91,800	1,037.34
LEAVITT JANE W	015-054	130,600	1,475.78
LEAVITT ROBERT A	024-019	293,400	3,315.42
LEBEL MICHAEL D	010-080	327,400	3,699.62
LEE HENRY G	011-012	259,900	2,936.87
LEEMAN WAYNE C	009-013	168,500	1,904.05
LEIGHTON DAVID D	007-054-F	77,200	872.36
LEINONEN EINO E	011-005	505,000	5,706.50
LELAND MATTHEW	002-068	189,100	2,136.83
LEONARD MARK E	018-003	251,000	2,836.30
LEP JOHN R	002-063	244,000	2,757.20
LEP JOHN R	002-066	30,500	344.65
LEP JOHN R	002-067	30,600	345.78
LESSNER DEBRA C	005-020	49,500	559.35
LESSNER DEBRA C	005-024	296,200	3,347.06
LESSNER DEBRA C	005-027	61,900	699.47
LESSNER DEBRA C	005-028	18,000	203.40
LEVENSALE DEBRA D	007-043-A	241,400	2,727.82
LEVENSALE RICHARD JR	009-007	135,600	1,532.28
LEVESQUE WALTER T	015-007	161,000	1,819.30
LEVY DEAN J	016-022-A	28,600	323.18
LEVY DEAN J	016-028	317,000	3,582.10

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
LEWIS HAROLD	001-024	158,000	1,785.40
LEWIS MADELYN	007-066	104,900	1,185.37
LEWIS MADELYN A	007-051-A	28,800	325.44
LEWIS MATTHEW	023-023-014	34,500	389.85
LEWIS MATTHEW J	023-004-A	132,300	1,494.99
L'HOMMEDIEU, W. GARY	005-041	394,700	4,460.11
LIBBY CHARLENE H	003-043	273,800	3,093.94
LIBBY DAVID A	023-027	134,200	1,516.46
LIBBY HALVOR D	013-004	78,200	883.66
LIBBY JOHN W	013-004-H	72,400	818.12
LIBBY OLIVER W	001-012	415,900	4,699.67
LIBBY TINA M	013-039-A	227,700	2,573.01
LINCOLN LISA C	023-003	109,500	1,237.35
LINKER JUDITH G	018-028-D	429,100	4,848.83
LITTEL THOMAS H	005-038	141,400	1,597.82
LITTLE BRUCE	007-045-A	187,900	2,123.27
LITTLE DAVID	007-003-A	109,500	1,237.35
LITTLE DAVID H	007-003-B	120,800	1,365.04
LITTLE DEREK D	023-036	171,200	1,934.56
LITTLE PENELOPE M	007-020	137,000	1,548.10
LITTLE PENELOPE M	007-021	27,000	305.10
LOCKE THOMAS E	023-030	150,900	1,705.17
LOON COVE ASSOCIATION	003-047	-	0.00
LOON'S NEST REALTY TRUST	023-016	329,100	3,718.83
LOREN RICHARD	007-031-B	35,100	396.63
LOVINS HIRAM R	003-023	134,400	1,518.72
LUCAS JEREMY M	001-003-E	262,500	2,966.25
LUDWIG JANE	010-090	122,400	1,383.12
LUFKIN ELIZABETH H	007-047-B	251,100	2,837.43
LUKENS DANA	022-011	357,800	4,043.14
LUKSIC JOSIP	023-002-F	192,300	2,172.99
LUKSIC JOSIP	023-002-G	31,200	352.56
MABEE CARLETON H	012-011	249,300	2,817.09
MACDONALD CHRISTIEL L	004-034	358,800	4,054.44
MACDONALD THOMAS	009-011	141,700	1,601.21
MACDONALD THOMAS E	008-004	37,000	418.10
MACDONALD WENDY L	008-004-A	133,100	1,504.03
MACDOUGALL FAMILY RE TRUST	021-019	293,700	3,318.81
MACK ARTHUR E DEC.OF TRUST	012-039	155,200	1,753.76
MACLEOD JEAN	018-027	275,100	3,108.63
MAGILL FAMILY TRUST	019-014	703,500	7,949.55
MAINE LOBSTERMENS ASSOC INC	003-018	105,000	1,186.50
MAINE MODULAR AND MANUFACTURED HOMES INC	003-024-004	32,500	367.25

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
MAINE MODULAR AND MANUFACTURED INC	003-024	400	4.52
MAINE MODULAR AND MANUFACTURED INC	003-024-002	32,800	370.64
MAINE STATE OF	005-013	-	0.00
MAINE STATE OF	005-031-A	-	0.00
MAINE STATE OF	010-049	-	0.00
MAINE STATE OF	010-050	-	0.00
MAINE STATE OF	024-032	-	0.00
MAINELLA MARK T	013-007	285,900	3,230.67
MAKI KARL W	005-040-A	2,900	32.77
MALLORY WILLIAM W JR	018-016	387,900	4,383.27
MANK DONALD	007-065-A	72,500	819.25
MANK GREGORY A	007-052-A	151,500	1,711.95
MANK MITCHELL D	009-040	137,200	1,550.36
MANNING RANDAL	001-018-C	386,600	4,368.58
MAPLERIDGE COMMUNITY	021-020	14,400	162.72
MARAGOUDAKIS NICHOLAS JR	004-045	210,000	2,373.00
MARITIME ENERGY, INC.	005-052	278,500	3,147.05
MARKUR REALTY TRUST	010-007	260,300	2,941.39
MARSHALL WILLIAM B III RLT	021-005	242,200	2,736.86
MARTIN ASHLEY	015-026	116,500	1,316.45
MARTIN CARROLL F ET AL	005-001-B	176,900	1,998.97
MARTIN CARROLL F ET AL	024-008	24,500	276.85
MARTIN CATHERINE ET AL	026-004	146,800	1,658.84
MASON GEORGE T	010-011	277,400	3,134.62
MASON SUSAN WEISER	010-120-A	38,600	436.18
MASTERS LISA	011-001-B	240,500	2,717.65
MASTROVITA ROBERT P	017-002	819,200	9,256.96
MATTHEWS PRISCILLA P	001-003-F	240,000	2,712.00
MAY DONALD L	004-045-B	170,300	1,924.39
MCBURNIE LAUREL J	004-055	105,200	1,188.76
MCCABE EDWARD LEE 2/3 INT	023-005	268,400	3,032.92
MCCABE FRANCES	002-053	1,400	15.82
MCCABE FRANCIS	002-065	228,800	2,585.44
MCCANDLESS PRISCILLA	010-071	215,400	2,434.02
MCCANDLESS PRISCILLA	012-005-A	110,000	1,243.00
MCCLINTICK FOUNDATIONS INC	009-044-G	122,500	1,384.25
MCCLINTICK WILLIAM R	009-044-H	391,900	4,428.47
MCCOOK WILLIAM C JR	019-019	485,700	5,488.41
MCCORMACK JAMES A	011-003-B	429,100	4,848.83
MCCORMACK PHYLLIS	010-042	400,300	4,523.39
MCCULLAGH PETER A	023-021	153,500	1,734.55
MCDONALD EARNEST E	009-008	115,200	1,301.76



<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
MCDONALD EDWARD THE IRREVOCABLE FAM TRST	003-044	224,800	2,540.24
MCFARLAND ELIZABETH K TRUST 6/26/15	020-003	642,300	7,257.99
MCFARLAND RICHARD D	003-014-D	182,600	2,063.38
MCGEE FAMILY LIVING TRUST	007-029-B	595,300	6,726.89
MCGINNESS RACHEL A	003-070	328,100	3,707.53
MCKEEVER EUGENE D JR	007-026	358,100	4,046.53
MCKINLEY THEODORE J	010-022-C	634,700	7,172.11
MCLAIN JUDITH I	007-033	125,800	1,421.54
MCLAIN SCOTT M	024-014	82,200	928.86
MCLAUGHLIN LAUREN D	001-010	38,700	437.31
MCLEAN LUCINA ALICE STEVENS	010-074	201,100	2,272.43
MCLEAN MICHAEL	010-107	89,200	1,007.96
MCLEAN WOODBURY W	013-018	206,400	2,332.32
MCMILLAN DONNA M	003-037	565,300	6,387.89
MCMILLAN DONNA REALTY TRUST	003-037-A	203,100	2,295.03
MCNALLY ROBERT	024-015	145,300	1,641.89
MCNAMARA DONALD	025-014	330,600	3,735.78
MCNAMARA JOHN B	025-012	244,600	2,763.98
MCNAMARA JOHN B	025-013	269,100	3,040.83
MCNAMARA KEVIN	003-058-C	34,600	390.98
MCNEILL BARRY G	021-006	261,800	2,958.34
MCNEILL FAMILY REV TRUST	005-004	118,700	1,341.31
MCNEILL FAMILY REV TRUST	024-028	425,500	4,808.15
MCNEILL LESLIE B	024-023-B	227,900	2,575.27
MEADE SUSAN W	004-009-D	16,800	189.84
MEADE SUSAN W	019-018	426,200	4,816.06
MEANS, CHARLIE A.III	025-004	155,800	1,760.54
MEHLHORN PETER J	002-059	33,500	378.55
MEHLHORN PETER J	002-060	184,800	2,088.24
MELLYN MARIA	014-026	101,900	1,151.47
MERCER DENNIS D	002-031	142,000	1,604.60
MERCER DENNIS D	002-032	27,100	306.23
MERRIAM STEPHEN L.	007-031-A	211,300	2,387.69
MERRICK, LORRAINE	009-037	114,900	1,298.37
MERRIFIELD GEORGE E ESTATE	016-009	399,100	4,509.83
MERRIFIELD GEORGE E ESTATE	012-024-001	14,200	160.46
MERTEN THOMAS J	012-017-B	445,700	5,036.41
MERTEN THOMAS J 1/2 INT	012-017	245,100	2,769.63
MEUSBURGER CHARLES E	022-008	528,100	5,967.53
MEYER KAY R	003-053-G	231,300	2,613.69
MICHAUD GARY L	015-002	132,700	1,499.51
MIDCOAST CONSERVANCY	009-019-A	19,600	221.48

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
MID-COAST TOWER LLC	001-005-A	245,700	2,776.41
MILLER ANN L	010-105	177,100	2,001.23
MILLER DUWAYNE E	005-010-A	198,000	2,237.40
MILLER GERALD Q	021-028	254,900	2,880.37
MILLER PHILIP L	015-025	99,200	1,120.96
MILLIKEN ANDREW H	007-051	180,700	2,041.91
MILLS DOUGLAS D	009-031	174,700	1,974.11
MINER PAUL J	013-032-E	296,800	3,353.84
MINER PAUL J	008-012-B-001	39,700	448.61
MISERANDINO THOMAS	003-033-C	347,000	3,921.10
MITCHELL PAUL E	002-020	241,000	2,723.30
MITCHELL SARA	010-097	24,300	274.59
MONAGHAN CHRIS J	022-014-B	213,500	2,412.55
MONAGHAN SARAH L	003-021	114,400	1,292.72
MONTERISI JOHN JR	010-020-A	250,400	2,829.52
MOODY ALVAH	027-020	337,500	3,813.75
MOODY ALVAH	027-022	271,500	3,067.95
MOODY DONALD T	015-004	157,100	1,775.23
MOODY DOROTHY B	027-029-B	293,800	3,319.94
MOODY HARVEY C	027-029-C	317,400	3,586.62
MOODY ISLAND OWNERS ASSOC	027-033	6,500	73.45
MOODY MARK	009-017	336,400	3,801.32
MOODY MARK A JR	027-029-D	154,000	1,740.20
MOODY RICHARD D	026-022	253,000	2,858.90
MOODY STEPHEN D 1/2 INT	027-006-B	36,400	411.32
MOODY THOMAS H	007-039-B	136,100	1,537.93
MOODY WARREN	027-029-A	273,400	3,089.42
MOOERS PHYLLIS A	004-048	167,800	1,896.14
MORANG TRUST	027-030	154,700	1,748.11
MORRIS STEPHEN	011-006	330,600	3,735.78
MORRIS STEPHEN C	011-011	50,600	571.78
MORRISON ROBERT	007-039- C	356,800	4,031.84
MOSLEY HOWARD E JR	006-005	75,400	852.02
MSP LLC	001-005	297,600	3,362.88
MULLIGAN JOHN J ESTATE	010-067	40,000	452.00
MULLIGAN JOHN J ESTATE	012-040	37,500	423.75
MULLIGAN SALLY ANN	010-114	115,500	1,305.15
MULLIGAN SEAN 33 1/3	006-004	53,100	600.03
MURDOCK WILLIAM J	010-022-A	80,600	910.78
MURPHY CHARLES G	003-053-D	465,200	5,256.76
MURPHY FAMILY TRUST	025-010	293,300	3,314.29
MURRAY JOLENE M	003-014-Q	304,700	3,443.11
MUSA DORIS	009-002-B	197,700	2,234.01
N. NOBLEBORO COMMUNITY ASSOC	009-028	-	0.00

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
NASTVOGEL JOHN W	007-011	175,100	1,978.63
NATELLE JASON	003-058-A	128,300	1,449.79
NEAL KELLEY A	009-044-A	237,200	2,680.36
NEDEAU ERIK	007-018	151,400	1,710.82
NEESON BARBARA C	010-072	261,200	2,951.56
NELSON ADAM R	010-066	58,500	661.05
NELSON BERNHART	019-009	445,900	5,038.67
NELSON DEXTER J SR	005-049	84,300	952.59
NELSON HOLLIS C	011-007	202,200	2,284.86
NELSON HOLLIS C JR 2/3 INT	011-003	299,800	3,387.74
NELSON ROBERT L	002-077	289,000	3,265.70
NEWBERT ANDREA M	007-034-A	293,500	3,316.55
NEWBERT BROTHERS LLC	008-014	1,100,000	12,430.00
NEWBERT C DWIGHT	008-014-B	233,700	2,640.81
NEWBERT GARY	009-016	169,600	1,916.48
NEWBERT LARRY	008-014-A	147,100	1,662.23
NEWBERT LARRY P	009-027	406,500	4,593.45
NICHOLS ANTHONY F	007-054-B	78,600	888.18
NICHOLS JOHN P	017-007	304,100	3,436.33
NICHOLS PAMELA R	004-009-A	218,000	2,463.40
NICHOLS TERRY M	007-070	33,300	376.29
NICHOLS TERRY M	007-071	248,400	2,806.92
NIEMEYER LINDA	003-015	9,600	108.48
NIFONG THOMAS P	019-015	517,300	5,845.49
NILES MICHAEL J JR	007-052	36,000	406.80
NOBLEBORO TOWN OF	003-008-A	-	0.00
NOBLEBORO TOWN OF	003-009-A	-	0.00
NOBLEBORO TOWN OF	003-033-A	-	0.00
NOBLEBORO TOWN OF	005-035-A	-	0.00
NOBLEBORO TOWN OF	005-045	-	0.00
NOBLEBORO TOWN OF	005-046-A	-	0.00
NOBLEBORO TOWN OF	009-009	-	0.00
NOBLEBORO TOWN OF	010-001	-	0.00
NOBLEBORO TOWN OF	010-068	-	0.00
NOBLEBORO TOWN OF	010-093	-	0.00
NOBLEBORO TOWN OF	014-011	-	0.00
NOBLEBORO TOWN OF	015-001	-	0.00
NOBLEBORO TOWN OF	015-023	-	0.00
NOBLEBORO TOWN OF	015-024	-	0.00
NOBLEBORO TOWN OF	023-022	-	0.00
NOBLES RON K TRUST - 50%	027-031	887,900	10,033.27
NORTHMORE LENIS	002-013	66,900	755.97
NORTON MATHEW A	003-014-P	189,500	2,141.35
NUTTER DAN JR	009-003-C	78,900	891.57

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
O BRIEN ROBERT W	004-052	300	3.39
O'BRIEN JAMES	022-014	35,200	397.76
O'BRIEN ROBERT T	003-066	494,400	5,586.72
O'BRIEN ROBERT W	004-051	174,000	1,966.20
O'DONNELL ELEANOR	003-031	427,100	4,826.23
O'DONNELL ELEANOR	004-016	101,200	1,143.56
ODONNELL KEVIN	008-007-A	251,100	2,837.43
O'DONNELL KEVIN J	009-11-A	32,500	367.25
ODONNELL OWEN	007-052-B	69,200	781.96
O'DONNELL OWEN J	009-011-A-1	231,000	2,610.30
ODONNELL TINA P	009-044-J	534,100	6,035.33
OLD FARM COVE SUBDIVISION ASSOC	003-068	44,700	505.11
OLD FARM TRUST	012-003	389,200	4,397.96
OLIVER ERNEST JR.	014-031	79,400	897.22
OLIVER HENRY	004-027	273,900	3,095.07
OLIVER HENRY	004-038	2,400	27.12
OLIVER HENRY	005-057	3,500	39.55
OLIVER HENRY	005-060	80,000	904.00
OLIVER HENRY	005-061	13,400	151.42
OLIVER HENRY V	003-016	12,700	143.51
OLIVER HENRY V	004-028	35,600	402.28
OLIVER HENRY V	005-063	12,000	135.60
OLIVER JACOB J	005-060-B	109,800	1,240.74
OLIVER JASON	005-062	142,000	1,604.60
OLIVER JOHN W JR	004-049	71,000	802.30
OLIVER JOSHUA H	014-014	28,200	318.66
OLIVER TERESA E	005-062-001	78,400	885.92
OLIVER WAYNE ET AL	001-020	45,000	508.50
OLSON GREGG	018-023	190,400	2,151.52
OLSON GREGG	018-023-A	1,300	14.69
OLSON JAMES G	004-010	153,800	1,737.94
OLSON JAMES G	004-012	15,000	169.50
OLSON JAMES G	019-005	3,900	44.07
OLSON JAMES GARY	004-024	32,600	368.38
OLSON JAMES GARY	004-006-C	10,500	118.65
OLSON MARION	019-006	225,800	2,551.54
OLSON MARION	019-017	279,800	3,161.74
OLSON MARION A	019-018-A	900	10.17
ONEIL CYNTHIA	010-019-A	30,500	344.65
ONEIL CYNTHIA M	010-019	573,900	6,485.07
ORFF RANDY A	027-030-A	34,500	389.85
OSIER DAVID L	024-018	326,900	3,693.97
OSMER ELIZABETH G	002-058	239,900	2,710.87
OWEN ELIZABETH CHERRY	012-005-D	244,700	2,765.11

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
OWENS ELIZABETH P REV TR UID 1-25-08	018-030	1,266,600	14,312.58
OXTON TIMOTHY J	007-007-C	320,100	3,617.13
PABIN PATRICK A 2/3	008-013-C	240,600	2,718.78
PACKARD JENNIFER L	022-012-D	244,400	2,761.72
PAGE ELIZABETH L	005-033	250,800	2,834.04
PAGE PHILIP A	015-003	124,100	1,402.33
PAGE PHILIP A	023-006-A	81,300	918.69
PAINÉ MARGARET A	016-007	318,600	3,600.18
PALINO LURIE	011-001	704,900	7,965.37
PALLOTTA LISA R	014-033	6,500	73.45
PALMER ELIZABETH S	021-031	541,500	6,118.95
PALMER LINWOOD E III	010-120	91,900	1,038.47
PALMER PATRICIA P	003-053-F	11,700	132.21
PALMER PATRICIA S	003-053	63,200	714.16
PALMER WILLIAM	007-063-003	257,700	2,912.01
PALMER WILLIAM M	007-063-002	31,100	351.43
PAMELA R NICHOLS REV. MNGT.TR	004-009	291,100	3,289.43
PARLIN ALICE	005-048-A	167,900	1,897.27
PARLIN DERRICK	024-011	151,500	1,711.95
PARMELEE SHERRY L	023-033-A	286,600	3,238.58
PARMLEY ROBERT E	001-003-K	308,100	3,481.53
PARSONS NEIL L JR	010-038	778,100	8,792.53
PARSONS PAUL G	013-021-A	28,500	322.05
PASCALE PATRICIA	013-032-D	281,100	3,176.43
PAUL TRACEY	010-037	888,300	10,037.79
PAULINO NICHOLAS J	005-029-B	212,000	2,395.60
PAYOR ANDREW	025-008	191,400	2,162.82
PBM TRUST	027-029	244,000	2,757.20
PEARCE FAMILY TRUST 2016	004-018	260,900	2,948.17
PEARCE SCOTT H	023-001	424,300	4,794.59
PEARL COLLINS NORRIS PART. LTD	027-011	314,000	3,548.20
PECK ADNEY M JR LIVING TRUST	005-037	162,800	1,839.64
PECK ADNEY M JR LIVING TRUST	005-046	485,200	5,482.76
PECK IVERNE W	005-048	80,900	914.17
PECK JEFFREY A	005-046-B	274,700	3,104.11
PENDERGAST CATHERINE	010-098	174,600	1,972.98
PENDEXTER KATRINA	010-056	105,300	1,189.89
PENDLETON JENNIFER	015-045	126,100	1,424.93
PENDLETON MELANIE	016-010-A	25,600	289.28
PENNIMAN JOYCE R	026-002	250,300	2,828.39
PEPPER CYNTHIA L	003-077-A	144,100	1,628.33
PERKOWSKI GAIL	026-021	272,800	3,082.64
PERLEY, KENTON B	014-012	30,800	348.04

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
PERLEY, KENTON B	014-013	28,600	323.18
PESTANA, PATRICIA A.	021-022	258,300	2,918.79
PETEET STAR GLIDDEN	020-004	82,700	934.51
PETERS KELLIE J	001-012-A	262,900	2,970.77
PETERSEN DARRYN S	009-014-A	156,000	1,762.80
PETRINO ANTHONY A	025-026-D	185,700	2,098.41
PETTEY CHESTER P	019-002-D	152,600	1,724.38
PFAHLER JOHN	021-018	365,000	4,124.50
PHILLIPS TODD E	010-029	79,900	902.87
PHIPPS JOHN M & ETHEL W &	003-065-A	392,800	4,438.64
PIERCE JEANETTE A	010-025	89,500	1,011.35
PIERCE WILLIAM A	003-057-C	38,600	436.18
PIERI LOUIS A SR EST OF	028-017	295,300	3,336.89
PIETILA SULO A JR	007-004-A	147,600	1,667.88
PIKE SHARON A	009-044-E	109,700	1,239.61
PIKE SHARON A	009-044-F	31,300	353.69
PINE STATE RECYCLING INC	009-004	54,900	620.37
PINKHAM MARIANNE H	010-031	196,500	2,220.45
PIONTKOWSKI C BRIAN 2014 TRUST	002-041	87,800	992.14
PIONTKOWSKI C BRIAN 2014 TRUST	002-042	7,400	83.62
PITCHER COREY	009-002-C	97,500	1,101.75
PITCHER SHERYL G	009-032	98,700	1,115.31
PLUMB STEPHEN P	007-041	99,000	1,118.70
POLAND SARAH E	007-054-D	49,600	560.48
POLLITT MARCENA	012-018	423,300	4,783.29
POLLITT MARCENE ET AL	012-019	447,500	5,056.75
PORTER CAROL W	021-043	291,400	3,292.82
PORTER DAVID W	013-032-C	334,400	3,778.72
POTTER MARK H	004-015	248,600	2,809.18
POWELL DENISE	023-002-C	202,400	2,287.12
POWELL ERIC	001-008	194,200	2,194.46
POWELL RICHARD L	002-010	80,900	914.17
POWELL RICHARD L	002-017	176,300	1,992.19
POWELL SAMUEL W	002-033	175,300	1,980.89
PRATT NOBLEBORO MAINE FLP	018-029	627,100	7,086.23
PRAWER IONA A TRUST	012-009	280,200	3,166.26
PRESTON BETH L	017-003	193,000	2,180.90
PRINCE PAUL & HELEN IRREVOC. TR	024-012	156,100	1,763.93
PRIOR JOHN R JR	002-055	178,900	2,021.57
PROCK SHIRLEY	008-007	25,100	283.63
PROCK SHIRLEY	009-026	156,200	1,765.06
PROCK SHIRLEY	027-001	423,800	4,788.94
PUTNAM POINT TRUST	027-013	291,500	3,293.95
QUINTAL PHILIP II	002-045	122,100	1,379.73

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
QUINTAL PHILIP II	002-045-B	14,300	161.59
QUINTAL PHILIP II	002-046	4,500	50.85
QUINTAL PHILIP II & QUINTAL, LISA J	002-045-A	26,400	298.32
R & J FAMILY TRUST	007-055-A	170,200	1,923.26
RADNOSKY LINDA A	027-009	193,500	2,186.55
RAFALOWSKI JOSEPH J	023-019	335,000	3,785.50
RAILSBACK TRUST	007-049-A	29,800	336.74
RAUSCHENBERG CARLTON	007-012	7,100	80.23
RE' RICHARD & DONALD	010-076	158,400	1,789.92
RE' RICHARD & DONALD	001-019	34,100	385.33
REED ALAN J	013-031	60,600	684.78
REED ALAN J	009-044-D	268,800	3,037.44
REED CARMEN B	002-034	172,600	1,950.38
REED CARMEN B	002-035	7,400	83.62
REGUT ROBERT E	003-017	59,200	668.96
REIFEL CHARLES M	004-035-C	602,300	6,805.99
RENY CAROLYN D EST OF	006-003	412,400	4,660.12
RENY MARY KATE	006-003-C	240,300	2,715.39
REPITON CHRIS P	009-030	138,100	1,560.53
RIBEIRO JAY S	002-029	1,500	16.95
RIBEIRO JAYS	002-028	182,900	2,066.77
RICE DEAN	005-051	95,600	1,080.28
RICE STEPHEN P	010-044	132,600	1,498.38
RICHARD A BROWN	012-034	133,600	1,509.68
RICHMOND ERIC	015-012	211,100	2,385.43
RIDER NANCY A	025-024	275,700	3,115.41
RIDLEY MALCOLM	005-011	122,400	1,383.12
RIDLEY MALCOLM D	005-011-B	43,500	491.55
RIDLEY STEVEN	005-011-T	-	0.00
RILEY PETER J 1%	021-026	525,100	5,933.63
RITTALL CECIL W JR	014-022-B	127,300	1,438.49
RITTALL JENNIE C LIFE EST	014-022	163,000	1,841.90
RIVERS LIVING TRUST	006-001-A	328,800	3,715.44
ROBBINS BRIAN D	003-079	249,700	2,821.61
ROBERTS DAVID A	019-004-B	229,400	2,592.22
ROBERTS FRANCES L	010-024	144,800	1,636.24
ROBERTS RAYMOND W	004-011	136,700	1,544.71
ROBERTS RAYMOND W	019-004	187,500	2,118.75
ROBERTS SAMUEL E	010-115	191,800	2,167.34
ROBERTS SAMUEL E	010-116	46,100	520.93
ROBINSON WILLIAM	013-023	31,700	358.21
ROBINSON WILLIAM	014-041-A	152,300	1,720.99
ROBINSON WILLIAM J JR	004-009-B	9,600	108.48
ROBINSON WILLIAM J JR	004-009-E	225,400	2,547.02

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
ROBINSON WILLIAM J JR	004-009-F	218,200	2,465.66
ROBISON JEANNE F	022-009	197,200	2,228.36
ROCKEL DOREEN	026-025	533,600	6,029.68
ROGERS FRANCIS	004-053-A	28,400	320.92
ROGERS FRANCIS	004-056	2,100	23.73
ROGERS FRANCIS C	002-001	52,200	589.86
ROGERS FRANCIS C	002-069	17,900	202.27
ROGERS FRANCIS C	004-053	270,800	3,060.04
ROGERS JASON M	003-024-005	210,500	2,378.65
ROGERS LINDA	007-046	210,700	2,380.91
ROGERS PATRICK	001-003-J	291,000	3,288.30
ROGERS, DANVILLE JR & LINDA	007-003	143,700	1,623.81
ROLLINS KARA C	023-039	43,500	491.55
RUFFLEY CHRISTINE E	010-103	194,400	2,196.72
RUNDELL MICHAEL E	002-072	32,500	367.25
SALTERIO JOHN G REVOC TRUST	010-015	321,700	3,635.21
SANDERSON DANIEL H ET AL	021-017	239,600	2,707.48
SAWYER ALISON L	013-035-A	268,600	3,035.18
SAWYER M ROBERT	012-027-C	222,200	2,510.86
SAWYER M ROBERT	012-027-D	41,100	464.43
SAWYER MAURICE ET AL	028-010	285,300	3,223.89
SCALF CLAIRE W	024-001	97,800	1,105.14
SCALF CLAIRE W	025-007	20,600	232.78
SCARBOROUGH JAMES M	007-016	26,300	297.19
SCARBOROUGH JAMES M	007-017	28,400	320.92
SCHAFF PATRICIA	019-003	817,200	9,234.36
SCHAFFNER PAUL E	021-023	264,000	2,983.20
SCHAIBLE DAVID G	001-009	182,200	2,058.86
SCHAIBLE DAVID G	001-018-B	37,500	423.75
SCHAIBLE DAVID G	005-039	42,300	477.99
SCHELL CAROL S. EST OF	003-051	261,800	2,958.34
SCHELL J. KRIST/ROBERT W. SCHELL	003-052	18,000	203.40
SCHELL J. KRIST, ROBERT W.SCHELL	003-053-B	15,900	179.67
SCHELL J. KRIST, SCHELL J. DANIEL	003-051-A	24,300	274.59
SCHIAVI FAMILY REALTY TRUST	026-019	105,900	1,196.67
SCHIAVI FAMILY REALTY TRUST	026-039	69,100	780.83
SCHIAVI FAMILY RE TRUST - TC	026-020	255,700	2,889.41
SCHUMACHER JOHN MICHAEL	010-095	165,800	1,873.54
SCHWEIGHAUSER DELLY	004-013-A	299,500	3,384.35
SCOFIELD VICTOR B	015-037	138,500	1,565.05
SCOLLO WILLIAM H	010-002	264,600	2,989.98
SCOTT ALICE P	015-007-A	37,500	423.75
SCOTT ALICE PALMER	015-020	129,200	1,459.96
SCOTT BRIAN	004-047	106,100	1,198.93



<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
SCOTT BRIAN	004-050	600	6.78
SCOTT PAUL	002-055-A	348,500	3,938.05
SCOTT RICHARD A	004-019	124,200	1,403.46
SCUDDER CATHERINE P	005-034	158,200	1,787.66
SEAVER BARBARA ELLEN	007-039-A	153,700	1,736.81
SEVERANCE RICHARD	003-020-A	153,400	1,733.42
SEWALL CHRISTOPHER	009-010	129,100	1,458.83
SEWALL ROBERT A	003-038	173,000	1,954.90
SEWALL ROBERT A	003-038-B	30,400	343.52
SHAFFER RYAN J	008-013-H	232,000	2,621.60
SHAFFER RYAN J	008-013-K	32,100	362.73
SHALLOW COVE ASSOCIATION	021-029	34,500	389.85
SHALLOW HARBORS RE TRUST	026-037	677,200	7,652.36
SHALLOW HARBORS RE TRUST	026-045	56,200	635.06
SHAW VIRGINIA W	012-024	794,600	8,978.98
SHEA RICHARD A	010-012	169,900	1,919.87
SHELDON MARY K	004-036-B	247,500	2,796.75
SHEPHERD REBECCA A	025-006	432,300	4,884.99
SHERILL CHARLES A	010-119	179,500	2,028.35
SHJ TRUST &	026-023	313,900	3,547.07
SHOVER EVELYN R	004-008	59,200	668.96
SIDA GRAHAM D	016-023	385,500	4,356.15
SIDELINGER FRANK E	015-015	55,200	623.76
SIDELINGER PAUL K	015-018-A	221,200	2,499.56
SIDEN DIANE	023-019-A	277,400	3,134.62
SILVER WILLIAM M	007-029-A	647,800	7,320.14
SILVER WILLIAM M TRUSTEE	007-031	31,700	358.21
SILVER WILLIAM MICHAEL	007-007-B	42,800	483.64
SIMMONS AMY E	016-041-C	122,000	1,378.60
SIMMONS CAROLYN S	016-041	84,500	954.85
SIMMONS CHARLOTTE G	014-016	88,200	996.66
SIMMONS HENRY B	002-038-A	55,500	627.15
SIMMONS HENRY B	002-039	14,300	161.59
SIMMONS HENRY B	002-040	1,900	21.47
SIMMONS HENRY B	003-002	133,100	1,504.03
SIMMONS JILL MICHELLE	003-053-E	434,200	4,906.46
SIMMONS LOUISE	016-038	43,600	492.68
SIMMONS MALCOLM C	016-040	132,200	1,493.86
SIMMONS TIMOTHY P	022-001	166,200	1,878.06
SIMONDS PETER J	016-012-A	191,600	2,165.08
SIMPSON BETTY JANE	016-018	297,400	3,360.62
SINCLAIR AFTON A	007-032	129,600	1,464.48
SKINNER LAWRENCE	015-028-A	112,400	1,270.12
SMALLEY BENJAMIN W	005-040-B	272,200	3,075.86

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
SMITH DIANE	023-004-B	388,100	4,385.53
SMITH EMMA STEPHENSON	023-031-B	192,400	2,174.12
SMITH GEORGE	003-029	101,200	1,143.56
SMITH JONATHAN BACON	001-003-I	286,500	3,237.45
SMITH JR JOSEPH R	024-007	461,900	5,219.47
SMITH KATHLEEN	010-121	149,800	1,692.74
SMITH SUSAN J	024-008-A	19,500	220.35
SMITH-BALTES FAMILY TRUST	023-002-J	28,800	325.44
SNELL JONATHAN W	009-006-A	419,600	4,741.48
SNOW MICHAEL PAUL	002-007-A	31,100	351.43
SOARES WILLIAM E JR	022-007-C	498,800	5,636.44
SODERGREN IRENE E	005-036	156,600	1,769.58
SOKOLL CHRISTOPHER NYE	004-023	141,900	1,603.47
SORACCHI GARY A	016-026	270,500	3,056.65
SORENSEN FAY T	019-013	459,900	5,196.87
SOUTHWICK TIMOTHY J	002-007-B	91,200	1,030.56
SPARRELL STEPHEN	018-026	141,300	1,596.69
SPEAR FARMS INC	007-058	59,700	674.61
SPEAR FARMS INC	007-059	431,500	4,875.95
SPEAR FARMS INC	009-029-A	1,800	20.34
SPEAR FARMS INC	009-035	9,200	103.96
SPEAR FARMS INC	009-044	39,900	450.87
SPEAR FARMS INC	009-049	1,800	20.34
SPEAR FARMS INC	009-050	3,000	33.90
SPEAR FARMS INC	009-035-A	231,700	2,618.21
SPEAR JEFFREY	009-003-B	363,100	4,103.03
SPEAR ROBERT	009-002-A	44,400	501.72
SPEAR ROBERT W	003-008-B-001	50,300	568.39
SPEAR ROBERT W	009-034	210,200	2,375.26
SPEAR ROBERT W	009-036	21,700	245.21
SPEAR RONALD D	009-038-A	615,300	6,952.89
SPEAR TERRENCE W	007-058-A	268,400	3,032.92
SPEAR THOMAS L	028-008	232,400	2,626.12
SPECTOR JENNIFER E	007-010-C	482,300	5,449.99
SPRAGUE AMANDA	011-001-C	256,600	2,899.58
SPRAGUE DANA L	011-001-A	467,200	5,279.36
SPRAGUE JAMES	013-015-A	98,000	1,107.40
SPRAGUE JANICE O	011-001-D	214,300	2,421.59
SPRAGUE PAULA K.	023-002-A	139,000	1,570.70
SPRAGUE THEODORE C	004-036-A	273,900	3,095.07
SPROUL H W LLC	026-003	308,400	3,484.92
SQUIERS WILLIAM G	007-054-E	228,900	2,586.57
ST JEAN BRETT	018-021	29,000	327.70
ST PIERRE J MARC	007-054-C	116,500	1,316.45

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
STAAB MARY L	003-026	55,800	630.54
STADTLANDER GARY L 1994 TRUST	016-019	610,900	6,903.17
STADTLANDER GARY L 1994 TRUST	016-020	4,400	49.72
STAFFORD LEEMAN F	003-017-A	186,200	2,104.06
STANLEY INGRID C	017-008	881,300	9,958.69
STEBNER MARGARET D	021-038	148,600	1,679.18
STEBNER PAUL	003-040	22,200	250.86
STEBNER PAUL J	001-006	218,100	2,464.53
STEBNER PAUL J	003-039	24,200	273.46
STEEN ARLENE A LIFE ESTATE	023-007	229,800	2,596.74
STEEVES SHANE	003-075-B	48,300	545.79
STEHLIK RICHARD E	003-042	280,800	3,173.04
STEINBERGER RICHARD NED	022-007	510,700	5,770.91
STEPANUKAS RAMUNAS	002-071	186,400	2,106.32
STEVENS MARC	004-029	68,500	774.05
STEVENS MARC R	004-029-A	298,400	3,371.92
STEVENS MARC R	004-035	543,500	6,141.55
STEVENS NORMA F	015-017	193,800	2,189.94
STEWART MARK ANDREW	012-027	290,500	3,282.65
STRAWBRIDGE NANCY R	022-007-F	494,300	5,585.59
STRAWSER DANIEL G	003-035	199,500	2,254.35
STREKER PETER D	018-017	335,900	3,795.67
STREKER PETER D	018-018	35,100	396.63
STUART CHARLES C	006-001	700,100	7,911.13
STUDLEY TRUST	004-032	1,193,300	13,484.29
SULLIVAN SANDRA	014-025	105,500	1,192.15
SWAZEY GEORGE A & ROCHELLE S	014-001-A	338,800	3,828.44
SWEET MERIBY	013-015	142,300	1,607.99
SWIFT ESTHER	007-048	146,700	1,657.71
TAYLOR DEBORAH R	001-003	508,700	5,748.31
TAYLOR DOUGLAS E	004-036-C	519,600	5,871.48
TEEL ALLAN S	018-004	600,000	6,780.00
TEEL ALLAN S	018-022	29,700	335.61
TETU THOMAS R	024-003	134,000	1,514.20
THARPE ANN MARIE	017-001	441,600	4,990.08
THE PRISCILLA C HORST LIV TRUST	028-002	763,200	8,624.16
THOMAS LORANCE	005-060-A	1,500	16.95
THOMAS PATRICK S	010-026	326,700	3,691.71
THOMAS WILLIAM C	026-010	365,200	4,126.76
THOMPSON GAIL O	003-065	506,000	5,717.80
TIBBETTS BRANDON C	005-036-A	118,100	1,334.53
TIBBETTS DEBORAH A	010-035-B	122,000	1,378.60
TIDEWATER CREEK REALTY TRUST	022-005	1,523,600	17,216.68
TIDEWATER TELCOM INC	001-018-A	1,804,600	20,391.98

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
TIDEWATER TELECOM	005-046-A-L	9,500	107.35
TIDEWATER TELECOM	018-027-A	34,100	385.33
TILAS MATTHEW R	002-054	261,100	2,950.43
TILLOU DEBRA A	007-013	71,600	809.08
TILTON ROBERT L	027-034	600,000	6,780.00
TOWNE KANDIE L	013-010	196,600	2,221.58
TOWNSEND DALE F	004-044	56,100	633.93
TOWNSEND DALE F	004-046	2,100	23.73
TOWNSEND PATRICIA EST	021-001	62,300	703.99
TOWNSEND-SOKOLL DEBRA	003-033-B	427,800	4,834.14
TOZIER NAHUM R	015-018	212,000	2,395.60
TOZIER NAHUM R	015-047	158,400	1,789.92
TOZIER NAHUM R	015-048	14,500	163.85
TRAIL ROBERT S III	002-012	177,700	2,008.01
TRANK SUSAN A	023-038	119,900	1,354.87
TRASK GARETH	016-034	109,400	1,236.22
TRUHEL CARL W	003-013	102,800	1,161.64
TURGEON REVOC LIVING TRUST	003-058-D	32,600	368.38
TURGEON THOMAS	003-058-001	7,700	87.01
TUTTLE JOYCE A	004-054	132,600	1,498.38
UHLMAN MARK D	013-022	188,700	2,132.31
URBANEK MATTHEW D	012-021	148,400	1,676.92
URBANEK MATTHEW D	012-041	179,100	2,023.83
VAN DYKE JAMES A	013-040	117,200	1,324.36
VAN WYNGARDEN MICHAEL W	003-041	95,300	1,076.89
VANNAH STANLEY JR	009-047	2,600	29.38
VANNAH THOMAS E	009-023	69,900	789.87
VENCILE KENNETH W	003-014-M	312,400	3,530.12
VINAL CHRISTOPHER D	007-042	132,700	1,499.51
VINAL MAX T	003-014-G	307,900	3,479.27
VINAL WILLA C	005-044	95,800	1,082.54
VIOLETTE MARTHA A	023-026	160,900	1,818.17
VITALE NICHOLAS C	012-005-E	392,700	4,437.51
VOGT RUTH B	012-008	321,400	3,631.82
VON VOGT CARL	007-044	117,900	1,332.27
VOSE FAMILY TRUST	002-018	162,000	1,830.60
VOSE FAMILY TRUST	002-019	6,200	70.06
VOWLES STEPHEN	010-022	152,800	1,726.64
WADDELL DAVID A	027-010	262,800	2,969.64
WALDEN SARAH C	002-062	147,600	1,667.88
WALDRON RICHARD L	014-001	60,900	688.17
WALENTA DONALD F	010-023	144,400	1,631.72
WALSH VALERIE J	010-094	197,800	2,235.14
WALSH VERONICA	016-035	29,100	328.83

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
WALSH VERONICA	016-035-A	3,500	39.55
WALTON RONALD W	023-031	124,400	1,405.72
WALTZ GEORGE H	002-007-E	113,200	1,279.16
WALTZ RAYMOND	014-032	101,500	1,146.95
WALTZ STANLEY R	009-048	171,600	1,939.08
WARD GREGORY JASON	008-013-Q	36,100	407.93
WARD JEFFERY V	008-013-N	278,200	3,143.66
WARD MICHAEL	008-013-P	188,300	2,127.79
WARD NEAL R	003-014-H	-	0.00
WARD NEAL R	003-014-R	-	0.00
WARD RONALD	008-013	37,500	423.75
WARD RONALD	008-013-J	293,200	3,313.16
WARD VIRGINIA C	025-001	401,700	4,539.21
WEAVER SARAH R 1/2 INTEREST	002-073	207,900	2,349.27
WEBBER MARIE E	002-002	120,600	1,362.78
WEBBER SONJA J HEIRS OF	015-030	157,200	1,776.36
WEBSTER SANDRA	007-004-B	4,800	54.24
WEBSTER SANDRA	007-027	181,600	2,052.08
WEINER MICHAEL A	016-027	279,600	3,159.48
WELLMAN MARGARET	008-001	130,900	1,479.17
WELLMAN MARGARET M	009-015	186,400	2,106.32
WELSHER MICHAEL	003-019-A	184,400	2,083.72
WELT BETTY	012-005	35,900	405.67
WELT BETTY	012-007	585,200	6,612.76
WELT MARTIN JOSEPH	012-006	69,800	788.74
WELTON STEPHANIE L	009-001	143,000	1,615.90
WEST NECK STORAGE LLC	015-028	387,200	4,375.36
WESTHAVER BRIAN	012-027-F	184,100	2,080.33
WESTON GEORGE	010-046	37,300	421.49
WESTON GEORGE	010-100	172,200	1,945.86
WESTON GEORGE	010-101	800	9.04
WESTON GEORGE N	010-096	48,100	543.53
WEYMOUTH NANCY E	007-030	86,000	971.80
WHALLEY ELLEN E	023-029	89,800	1,014.74
WHALLEY ELLEN E ERICKSON	010-043	200,300	2,263.39
WHEAR ROBERT H	010-081	228,600	2,583.18
WHEAR ROBERT H	012-005-C	172,700	1,951.51
WHEELER ROBERT	010-008	532,200	6,013.86
WHITAKER KENT	004-001	176,500	1,994.45
WHITAKER RAMONA E	004-004	64,800	732.24
WHITE ANGELA M	013-029	118,200	1,335.66
WHITNEY DAVID L	010-092	220,600	2,492.78
WHITNEY WILLIAM J	003-060	478,900	5,411.57
WICKS, LESLIE A	014-018	209,300	2,365.09

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
WILCOX MICHAEL T	001-003-D	266,200	3,008.06
WILLARD JOELLEN LYNN	024-023	819,200	9,256.96
WILLIAM & JUDITH SILVER RE TR	007-028	324,400	3,665.72
WILLIAMS EVA L	007-055-D	142,700	1,612.51
WILLIAMS JOHN S.	011-003-C	838,400	9,473.92
WILLIAMS JULIETTE N	014-030	121,700	1,375.21
WILLIAMS RUSSELL W	010-078	291,400	3,292.82
WILLIAMS STEPHEN	013-027	125,500	1,418.15
WILLIAMSON ANDREA Y	016-036	227,200	2,567.36
WILLIAMSON ANN WHEELER	019-012	398,500	4,503.05
WILSON EBEN S	002-024	247,500	2,796.75
WINDS WAY PROP. OWNERS ASSOC	022-007-D	-	0.00
WINE TIMOTHY E	018-015	20,400	230.52
WINSLOW PATRICIA H	022-002	128,400	1,450.92
WINTER REGINE	004-006	254,400	2,874.72
WOOD JONATHAN	027-012	228,700	2,584.31
WOOD KATHLEEN	027-005	55,700	629.41
WOODARD STEVEN PAUL	027-018	240,200	2,714.26
WOODMAN PAUL D	001-023	187,700	2,121.01
WOODWARD ROBERT	015-010-A	31,300	353.69
WOODWARD ROBERT K	013-026	117,000	1,322.10
WOODWARD-MERCER ANGELA	015-010-A-1	303,200	3,426.16
WRIGGINS THOMAS	013-041-A	87,900	993.27
WRIGGINS THOMAS IV	013-041	405,700	4,584.41
WRIGHT CHESTER H	014-003	43,200	488.16
WRIGHT DALE C	002-047	43,500	491.55
WRIGHT DALE C	002-048	16,800	189.84
WRIGHT DALE C	014-007	129,400	1,462.22
WRIGHT DALE C	014-040	27,000	305.10
WRIGHT ELIZABETH JEAN	022-012-C	651,500	7,361.95
WRIGHT H CHESTER	014-003-B	37,500	423.75
WRIGHT JEFFREY B	003-073	384,500	4,344.85
WRIGHT KYLE	002-079	96,100	1,085.93
WRIGHT THOMAS E	004-036-D	588,500	6,650.05
WRIGHT WILBUR L	013-038	140,800	1,591.04
WYLIE ARTHUR	014-037	108,300	1,223.79
WYLIE ARTHUR & MAXINE	005-055-B	73,900	835.07
YANARELLA MARK C	025-009	269,600	3,046.48
YATES CALVIN C	012-028	425,700	4,810.41
YORK AMY L	023-023-006	205,900	2,326.67
YORK DARREN R	003-014-K	148,500	1,678.05
YORK DONOVAN J	013-035-A-001	14,800	167.24
YORK FLORENCE	016-010	180,900	2,044.17
YORK JOHN F	010-032	51,300	579.69

<b>Owner</b>	<b>Map/Lot</b>	<b>Assessment</b>	<b>Tax</b>
YORK JOHN F	016-021	45,400	513.02
YORK JOHN F	018-028-C	235,300	2,658.89
YORK KENNETH R	018-028-B	308,300	3,483.79
YORK MARY H	018-028	145,700	1,646.41
YORK MICHELLE M	016-015	78,200	883.66
YOUNG MAYNARD R & LOUISE D 1/2 INT	012-015	295,600	3,340.28
YOUNG ROBERT A	001-026	3,100	35.03
YOUNG ROBERT A	021-023-A	186,100	2,102.93
YOUNG ROBERT A	021-047	174,400	1,970.72
ZAHNER PAUL G	016-030	101,900	1,151.47
ZAMBELLO KATHLEENC	010-027	389,600	4,402.48
ZANDA K GUTTEK REVOC TRUST	003-014-A	243,000	2,745.90
ZELLER FRANK	014-017	139,800	1,579.74
ZIMMERMAN DARYL	003-006	139,800	1,579.74
ZUBOFF SHOSHANA	008-002	2,490,700	28,144.91
ZUBOFF SHOSHANA	008-003	83,100	939.03
ZUBOFF SHOSHANA	008-006	19,700	222.61
ZUBOFF SHOSHANA	027-002	1,800	20.34
ZUBOFF SHOSHANNA 60%	027-002-A	425,900	4,812.67

**PERSONAL PROPERTY**

<b>Owner</b>	<b>Assessment</b>	<b>Tax</b>
ADT LLC	-	-
ALLEN SUSAN	5,000	56.50
ANDERSON TAMMY	800	9.04
ANDREWS RON	10,000	113.00
ASELAVON INC	1,200	13.56
BAKER EDWARD	6,500	73.45
BERNIER, JOANNE	6,600	74.58
BLAKE DEAN	3,500	39.55
BLAKE EARL	1,500	16.95
BLAKE JODY	10,000	113.00
BLASTOW GEORGE	7,000	79.10
BLOUIN DICK	5,500	62.15
BREWER HERB	8,000	90.40
CAMERON CHARLES	1,500	16.95
CHANEY DINA	1,500	16.95
CHENY TODD	1,500	16.95
CIT TECHNOLOGY FINANCING SER INC	500	5.65
COASTAL TELCO SERVICES	241,100	2,724.43
COASTAL WOODWORKING INC	84,100	950.33
COGSWELL JALINE R	2,500	28.25
DIRECTV LLC	20,800	235.04
DISH NETWORK LLC	8,600	97.18
DISHNET SATELLITE BROADBAND LLC	400	4.52
EASTERN TRADERS LTD	24,300	274.59
FAIRHURST TERRI & TOM	3,000	33.90
FARM CREDIT LEASING SER. CORP.	773,900	8,745.07
FARRIN ALBERT & NANCY	1,000	11.30
FELTIS SHAWN	1,500	16.95
FIRST DATA MERCH SER CORP	1,000	11.30
GRAYHAWK LEASING LLC	2,800	31.64
HARRIS CHRISTINA & GEORGE	3,000	33.90
HUGHES NETWORK SYSTEMS LLC	1,300	14.69
JEWEEET JULIA	1,500	16.95
JORDAN SANDY	1,700	19.21
LAVALLE ROGER	1,000	11.30
LINCOLN ROBERT	1,000	11.30
MAILFIINANCE INC	-	-
MAINE FIBER CO. INC	10,300	116.39
MAINE RSA #1 INC	32,800	370.64
MARITIME ENERGY INC	1,400	15.82
MCCLINTICK STEFANIE	1,500	16.95
MCKENNY JASON	1,500	16.95
NEOPOST USA INC	-	-
PELLERIER JEFF	1,500	16.95



<b>Owner</b>	<b>Assessment</b>	<b>Tax</b>
PITNEY BOWES GLOBEL FIN SER LLC	-	-
PORTER MARK	1,000	11.30
PORTLAND CELLULAR	4,400	49.72
POST LINDA	1,300	14.69
PRIOR JOYCE & DONALD	1,500	16.95
QUINTANA ZACHERY	1,000	11.30
RICE ADAM	5,000	56.50
ROLFE FRANK SR.	5,000	56.50
ROWLING ROGER	1,500	16.95
SAVAGE MICHAEL	3,500	39.55
SAWYER SHEILA	4,000	45.20
SCIENTIFIC GAMES INT'L	1,600	18.08
SERENCKO JANICE	1,500	16.95
SILVARIA CHRISTOPHER	5,500	62.15
SIMMONS DIANNE	1,500	16.95
SKPRAGUE ED	1,500	16.95
SMELTZER RICHARD	6,000	67.80
SMITH LIBBY	8,000	90.40
SNAP-ON CREDIT LLC	-	-
SPRAGUE SUE & CHESTER	1,000	11.30
ST JEAN PAMELA J	4,000	45.20
STAPLES JEFF & MAUREEN	2,000	22.60
THORNE RON	2,500	28.25
TIDEWATER CREEK REALTY TRUST	25,000	282.50
TIDEWATER TELCOM INC	6,300	71.19
TIME WARNER	374,200	4,228.46
TIME WARNER CABLE INTERNET LLCC	4,100	46.33
TOWNLINE CAMPING LLC	2,500	28.25
U S BANK NATIONAL ASSOC.	-	-
WAITT LISA	6,000	67.80
YOUNG ALLAN & CRYSTAL	13,400	151.42

## Road Commissioner's Report

In 2017:

Vannah Road was finished being prepped and paving was completed. The road was completely ditched and culverts replaced as needed. A 1200-foot section of the road required rebuilding and the elevation was raised to allow for proper drainage.

The end of East Neck Road was prepped for paving, culverts replaced and ditched.

A two-mile section of West Neck Road had brush cutting to allow for safer visibility.

Upper East Pond Road had a grid of drainage pipes installed to resolve water and ice issues across the roadway.

Several culverts were replaced in town right of ways.

The Vannah Road boat landing was regraded to allow for easier access.

Routine maintenance including patching and signs was done as necessary.

2017 had several storms that required extensive storm cleanup.

In 2018:

A section of West Neck Road requires prep work for anticipated paving that includes ditching, culvert replacement and rebuilding a 200-foot section of roadway. Some sections of West Neck Road will also require work to widen roadway.

A section of the Mills will have new catch basins installed and culverts replaced. The Mills will also have sidewalk work done for anticipated paving.

In 2018, I hope to perform more extensive brush cutting throughout town.

Plan to pave the end of East Neck Road.

Routine maintenance will be done as required during the year.

Respectfully submitted,  
JOHN F. YORK  
Road Commissioner

## Code Officer Report

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

This year the Town fined a property owner for not getting the required permits. The owner placed a building on the abutting property and added an addition which had to be removed. Due to their nonresponse to letters sent them, they are now being fined thousands of dollars.

There was an increase in the number of permits issued this year. I issued a combination of ninety-nine (99) building and Shoreland Zone permits. I also issued twenty-three (23) internal plumbing permits and fifteen (15) septic permits.

The project at Maritime Energy has been completed and the new propane bulk tank is in operation.

Respectfully submitted,  
STAN WALTZ

# Minnehata Fire Company

To the townspeople of Nobleboro:

The Minnehata Fire Company / Nobleboro Fire Department responded to a total of 202 calls in 2017.

For 2017, the fire department completed the installation of the emergency egress signal along Route 1.

The fire department would like to thank Tidewater Telecom Inc. for donating the cost of ledge removal in the installation of the emergency egress systems.

The Minnehata Fire Company installed a new roof on the Mills Fire Station, renovated the interior of the station with a new heating system, raised the ceiling height and installed new LED lighting. These renovations were at no cost to the taxpayers.

The Minnehata Fire Company would like to thank Richard Giberson, from R.J. Enterprises, and John Emerson, from John Emerson Builders, for donated time and services to the Mills Station project. I would also like to thank all of the Minnehata volunteer fire company members and their significant others for donating their nights and weekends working on the Mills Station. We couldn't have done it without you!

As you all know, there is a desperate cry for volunteer fire fighters around the state. We are hurting just as much so please serve your town with pride! Join the Minnehata Fire Company! We meet Wednesday nights, 7 p.m. at the Glendon Station next to the town office.

Respectfully submitted,  
 RYAN GALLAGHER, Chief

**Fires:**

Structure:		Property damage	38
Nobleboro	1	Vehicle vs. pedestrian	1
Mutual aid	7	<b>Fire Alarms:</b>	
Chimney	3	Smoke/fire alarms	11
Vehicle	1	Carbon monoxide alarms	3
Grass/woods	3	<b>Miscellaneous:</b>	
<b>Emergency Medical Services</b>	120	Severe weather/disaster/other	2
<b>Vehicle Accidents:</b>		Power lines/trees down	3
With injuries	7	Service calls	2

## Nobleboro Historical Society

Again in 2017 the Nobleboro Historical Society (NHS), an all-volunteer organization, provided four historical programs for the public, the AppleFest community celebration, three \$1,000 scholarships for Nobleboro residents, an on-going Nobleboro history program for Nobleboro Central School students taught by Carolyn Hardman, access to local genealogical records with assistance, and eight summer Open Houses at the Museum. The Fish Ladder Restoration Committee, part of the Society, has a separate report. NHS currently has about 190 members.

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

- David Greenham, Program Director for the Holocaust and Human Rights Center of Maine spoke at the annual dinner about “WWII German Prisoners of War in Maine” and how they were accepted by the Mainers.
- David Yarborough, Wild Blueberry Specialist at UMaine Extension spoke on “The Whole Story of Blueberries” starting 10,000 years ago thru Maine’s modern-day industry and blueberries in local gardens.
- Jeff Miller explained the “Role of Ship’s Navigator in the 1600s & 1700s” and use of a quadrant and other navigational tools that guided ships on the open seas 500 years ago.
- Carolyn Hardman spoke about “Capt. Joseph C. Hopkins’ Life In Nobleboro and Sailing The High Seas” with an excellent set of pictures to make the story of his 85-year life tie into current-day Nobleboro and included his worldwide experiences in wood ships and happy return to his Nobleboro wife.

Carolyn Hardman continued to create and coordinate our wonderful Nobleboro history classes for Nobleboro Central School students, along with volunteers Britt Hatch, Richard Roosa and Barbara Briggs. As usual, this year students from Nobleboro Central School in the 1st, 2nd, 3rd, 5th, and 6th grade classes and the Miles of Friends came to the Center for programs that fulfill their class’ curriculum requirements. There are always lots of smiles and wonderful thank you letters.

Our 12th AppleFest revival on September 30 was a success again – thanks to our volunteers and support from people in Nobleboro & surrounds. This year it was dedicated to the memory of Dick Scott, who was a hard-working, dedicated volunteer with a great sense of humor since



**Mitchell Wellman, AppleFest emcee (LCN photo)**

NHS was created. About 450 folks attended and NHS raised enough for the Society's three scholarships and other activities. We thank the many area businesses that provided over 100 silent auction items or donations. This year there were 100 donated, locally-made delicious apple pies. NHS gives \$200 to the NCS 8th graders for their class project as a thank-you for their cheerful and diligent help with AppleFest.

Also at AppleFest, Nobleboro selectmen Dick Spear and Bud Lewis presented Mary Sheldon with the 2017 Nobleboro Spirit of America Award for her community work. Mary thanked them and said that "Nobleboro is the best place that I have ever lived!"

The three 2017 scholarships for \$1,000 each were awarded to Lincoln Academy graduates:

- Courtney Peabody will attend University of Rhode Island for a pharmacy major
- Maxwell Smith is attending the University of Southern Maine for a nursing degree
- Alyx York at University of New Hampshire is undecided but considering social work

The 2018 scholarship application forms are now available from local high schools or our website, [www.nobleborohistoricalsociety.org](http://www.nobleborohistoricalsociety.org), and are due Monday, May 7, 2018.

The office at the Center, which houses the genealogy files and reference books, was painted and reorganized and the restored 1857 Lincoln County map was hung. Scott White from Waldoboro did an excellent job prepping, reglazing and painting all the windows and doors at the Center.

The "Telumah" fully-rigged ship model and another smaller schooner model were cleaned and some rigging replaced by Jeremy Morris from Union. More updates of the museum are promised for 2018.

MARY SHELDON, President



**Mary Sheldon, AppleFest coordinator, draws the final winning raffle ticket for a potted mum from Beth's Farm Stand. (LCN photo)**

## Dow Scholarship

The twelfth annual Dow Scholarship was awarded to Jasmine Packard. Jasmine is a recent graduate of Medomak Valley High School in the class of 2017. She is attending The University of Maine, Farmington. Jasmine is the daughter of Jennifer and Troy Packard.

The George F. Dow Scholarship was established to honor our past “Town Historian”. Over a period of ten years we were able to build the scholarship to the necessary total of \$20,000. With this amount as a startup figure, we invested so that we are able to give \$1,000 in scholarships to Nobleboro students each year.



Donations will always be accepted to help keep the scholarship going. Checks, earmarked for the George F. Dow Scholarship Fund, may be sent to the Nobleboro Town Office. In making a donation you will not only be helping a Nobleboro student with his/her continued education, but will also be honoring one of Nobleboro’s finest citizens.

While George was with us to present the first scholarship, we feel he is smiling down on us each year as we present Nobleboro students with the scholarship in his honor. We wish Jasmine the best in her studies at The University of Maine, Farmington.

### Past Recipients:

2006 Nathan Steeves  
 2007 Kyle Wright  
 2008 Daniel Wyand  
 2009 Kyle Spear & Jesse Oliver  
 2010 Alyssa Fitzgerald  
 2011 Orion Becker  
 2012 Mikaela Cameron  
 2013 NO PRESENTATION  
 2014 Jalen Lincoln  
 2015 Nancy Billings  
 2016 Alyx York

### Scholarship Committee:

Richard Spear, Selectman  
 Harold (Bud) Lewis, Selectman  
 Susan Pinnetti-Isabel,  
 Town Clerk  
 David Whitney, Past Selectman  
 Mary Ellen Anderson,  
 Past Town Clerk

## Nobleboro Cemetery Committee

The repair and cleaning of headstones in town cemeteries continued in 2017. The work, carried out by Thomas A. Stevens Cemetery Restorations of Newcastle, included cemeteries along/off U.S. Route 1 as well as cemeteries on Vannah Road.

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

The Cemetery Committee is pleased with this effort to preserve these aspects of town history. Work in 2018 is planned for the cemeteries along Duck Puddle Road and possibly upper East Neck Road.

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

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

"The Cemeteries of Nobleboro" column, featured in *The Lincoln County News* and covering all 85 cemeteries in town, has been compiled into a book and will soon be in print. The book will include a comprehensive listing of burials in town.

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

Respectfully submitted,  
LAURIE McBURNIE, Chair  
MARK BECKER  
MARY SHELDON  
HENRY SIMMONS



## Nobleboro K – 12 Education Report

Greetings,

My name is Jim Hodgkin and I am the Interim Superintendent here in AOS 93. I want to start by sharing how impressed I have been with the schools in AOS 93, the staff of those schools, and the communities that support them. This structure is new to me and it has certainly taken me some time to understand all the nuances that go with being the Superintendent of an AOS. I have greatly enjoyed working with the Nobleboro Central School Board of Education. Their support of the school is well balanced with a fiscal focus for the citizens of Nobleboro. During this past year, they have had to deal with some challenging issues related to staffing the school and running the operation. Specifically, the implementation of a new math program and continued work on a program called JumpRope has kept the staff busy.

NCS is very fortunate to have Ann Hassett on board as the school's principal. Mrs. Hassett is a strong, student-focused leader and a clear communicator. She works very well with the school board on a monthly basis. During this year, Mrs. Hassett has provided the board with student data information and monthly reports about the status of the school, students and faculty. She has worked with the school board to identify the budget needs for curriculum, assessment, and instruction. On a personal level, it has been my pleasure working with Mrs. Hassett this year and I feel very well informed about issues at NCS, both staff and student-wise.

As we head in to this budget season, we will focus our attention of developing a budget to address the curriculum, assessment, and instructional issues that have been discussed at the board meetings. At the same time, the board, Mrs. Hassett, and I will pay close attention to the impact that the budget will have on the local taxpayers of Nobleboro. I have been impressed with the level of support that the town gives the school, but am quite aware that fiscal restraint is expected in our process to produce a budget that citizens can support. This will be our goal.

During the 2017-18 school year, the town of Nobleboro sent students primarily to high school at Lincoln Academy (68). Four students attended Medomak Valley High School in Waldoboro and two students attended Morse High School in Bath.

The 2018-19 school year will continue the focus on the implementation

of proficiency-based education and of the new student reporting system (JumpRope), more work on the math program that was implemented this year, and more. Nobleboro is clearly committed to a continuous improvement model.

I thank you again for the opportunity to serve as the Interim Superintendent this year and wish the Nobleboro community well in the future.

**JIM HODGKIN**  
Interim Superintendent

### January 2018 Enrollment

ELEMENTARY	Pre-K	Kdgn.	1st	2nd	3rd	4th	5th	6th	7th	8th	TOTAL
Bristol	15	15	20	17	16	17	17	18	26	18	179
Open Enrollment		0	0	0	0	0	0	1	0	1	2
Compass from out of Bristol		1	1		1	3				1	7
<b>Bristol Total</b>	<b>15</b>	<b>16</b>	<b>21</b>	<b>17</b>	<b>17</b>	<b>20</b>	<b>17</b>	<b>19</b>	<b>26</b>	<b>20</b>	<b>188</b>
Bremen		6	3	6	6	12	6	7	6	9	61
Damariscotta		20	17	23	21	14	15	23	16	17	166
Newcastle		10	9	16	18	18	25	22	26	18	162
Open Enrollment		0	3	1	1	4	4	0	2	3	18
Superintendent's Agree		0	0	1	1	1	1	1	1	0	6
Public Tuition		0	1	2	1	3	5	5	8	10	35
<b>GSB, CSD Total</b>	<b>36</b>	<b>33</b>	<b>49</b>	<b>48</b>	<b>52</b>	<b>56</b>	<b>58</b>	<b>59</b>	<b>57</b>	<b>57</b>	<b>448</b>
Jefferson		17	18	10	24	18	26	21	17	22	173
Pathways from out of JVS		1	0	2	0	0	1	1	1	1	7
Open Enrollment		1	0	2	1	0	1	1	1	0	7
Superintendent's Agree		2	1	4	1	1	0	1	0	0	10
<b>Jefferson Total</b>	<b>21</b>	<b>19</b>	<b>18</b>	<b>26</b>	<b>19</b>	<b>28</b>	<b>24</b>	<b>19</b>	<b>23</b>	<b>23</b>	<b>197</b>
Nobleboro		8	16	14	13	12	16	16	17	15	127
Open Enrollment		1	0	0	2	0	1	2	2	1	9
CAL (from out of NCS)		0	0	0	0	0	0	1	1	3	5
Public Tuition		0	0	0	0	0	0	0	0	0	0
Superintendent's Agree		0	0	0	0	0	1	0	0	1	2
<b>Nobleboro Total</b>	<b>9</b>	<b>16</b>	<b>14</b>	<b>15</b>	<b>12</b>	<b>18</b>	<b>19</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>143</b>
South Bristol		2	5	5	3	8	3	7	8	9	50
Superintendent's Agree		0	0	0	0	0	0	1	0	1	2
Open Enrollment		2	1	2	1	6	0	1	1	0	14
<b>So. Bristol Total</b>	<b>4</b>	<b>6</b>	<b>7</b>	<b>4</b>	<b>14</b>	<b>3</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>66</b>
<b>TOTAL ELEMENTARY</b>	<b>15</b>	<b>86</b>	<b>95</b>	<b>105</b>	<b>110</b>	<b>117</b>	<b>122</b>	<b>129</b>	<b>133</b>	<b>130</b>	<b>1042</b>

### SECONDARY ENROLLMENT and home school

	9th	10th	11th	12th	TOTAL
Bremen	9	5.5	9	11.5	35
Bristol	20	15.5	21	18.5	75
Damariscotta	17	24	31	20.5	92.5
Jefferson	21	26.5	25	33.5	106
Newcastle	16.5	29	19	20	84.5
Nobleboro	13.5	15.5	26	20	75
South Bristol	4.5	6.5	6	9.5	26.5
<b>TOTAL SECONDARY</b>	<b>101.5</b>	<b>122.5</b>	<b>137</b>	<b>133.5</b>	<b>494.5</b>

.5 is a student who have parents in different towns that share financial responsibility for the student.

AOS No. 93 Total K-12

1537

## **Central Lincoln County (AOS#93) Adult & Community Education Annual Report 2017**

CLC Adult & Community Education provided services to over 600 adults in 2017. We offered the HiSET (formerly GED) high school completion program, assisted adults preparing for college, worked with literacy students and English language learners, provided medical certificate programs and sponsored a wide variety of community enrichment classes for all ages.

Your CLC Adult & Community Education program provides basic literacy services along with high school completion classes free of charge in our Learning Center on Tuesday & Thursday evenings and on Thursday mornings. Free college transition courses are offered through The Lincoln County College Connection – a cooperative program with 3 other Lincoln County Adult Education programs. Dozens of students from Lincoln County participated in classes that helped them prepare for college through this program.

In 2017 we had 10 students earn a high school completion credential. Another 16 worked toward obtaining a high school credential or on basic language and math skills. Anyone who is 17 or older and out of high school and who wants to earn his/her high school credential or who needs to improve their reading, writing, math or English language skills should contact us to get started.

We continue to work with LincolnHealth to provide vocational training in several medical programs. In response to the critical need for Certified Nursing Assistants (CNAs), we started a CNA apprenticeship program to allow students to “earn while they learn.” In 2017, we conducted 3 CNA courses with 21 students completing the program and receiving certification and employment. We were also able to offer CPR, CRMA, and CRMA recertification classes.

Hundreds of students enjoyed the 202 low-cost, high impact courses offered through our community education program and in collaboration with RSU 40 Adult Education, providing a single point of access for information about classes throughout Lincoln County. From an eight week course on the Geology of the Midcoast Area to a one night class on learning

to make fresh stuffed pasta, to free classes on Medicare and Social Security, people throughout Lincoln County participated in offerings that sparked their interest and enriched their knowledge.

Although I have only been in my new position as Director of CLC Adult & Community Education for six months, I can already see what a tremendous impact the program has in our community. Thank you to each of our supporting towns for the funding that enables us to continue to provide programs and services that improve, inspire, and enrich the lives of so many Lincoln County citizens. The difference you make is greater than you know!

For more information about all of our programs, please visit our web site: <http://clc.maineadulted.org> or call us at 207-563-2811.

Respectfully submitted,  
PAMELA J. SPERRY  
Director

# Lincoln Academy

## Winter 2018 School Report for Sending Towns

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

**Governance:** Lincoln Academy is governed by an independent Board of Trustees. Officers include: Christine Wajer '85, President; Sarah Maurer, Vice-President; Dennis Prior '91, Secretary; and Lisa Masters, Treasurer. Members include: Paul Anderson, Elizabeth Allen, Chris Olson '83, Judi Hilton '91, Ann McFarland '73, Faustine Reny '01, Stephen Dixon, Jon McKane, Karen Moran, William Morgner, Pam Gormley, and Hugh Riddleberger. David Sturdevant is Head of School.

**The Student Body, Day and Residential:** Lincoln Academy has a current enrollment of 570 students in the 2017-18 school year. The majority of students come from 16 local towns. 87 residential students come from 19 countries around the world. After 5 consecutive years of growth, the Residential population has met available housing capacity and for the foreseeable future will remain between 80 and 90 students.

**Graduates:** Of the 130 graduates in the Class of 2017, 91 enrolled in postsecondary education; 81 enrolled in 4-year colleges/universities, 10 enrolled in programs shorter than 4-year (2 year and certificate programs), 37 are employed/seeking employment, and 2 enlisted in military service.

**Curriculum:** Lincoln Academy remains committed to its comprehensive curriculum as we strive to meet the needs of all students. We have added new courses in the past several years, including AP Computer Science Principles, Introduction to Design, Engineering and Technology, Wood Projects, Metal Projects, Mechanical Projects, and Introduction to Engineering Design. The new courses take advantage of the space and tools in the ATEC building, as well as serve our increasingly diverse population of day and residential students.

**Finances:** Unlike most independent schools, The Board does not set day tuition. Because most students' tuition is paid by their sending towns, the tuition is established by the State Department of Education using a formula based on average per pupil expenditures of Maine public high schools during the previous two years. The tuition for the 2017-18 school year was increased by 3.38% from the prior year to \$10,886.51 per pupil. The Insured Value (IV) factor is an amount in addition to tuition intended to fund capital maintenance and debt service. The legislated IV factor amount of 10% was reduced in 2009 to 5% and remained at 5% through 2013-14. The legislature voted to partially restore the IV by voting to increase the amount to 6% of the calculated tuition figure for 2014-15. The 6% rate was carried over into 2017-18 and is \$653.19 per pupil for this year. While towns are allowed to continue to pay the full 10% and some of our area towns have done that in the past, this year all sending towns have elected to pay the mandatory 6% rate. **2017-18 maximum allowable tuition is \$10,886.51 and insured value \$653.19 (6%). Tuition increase 3.38%.**

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

Lincoln Academy is grateful for the support of sending towns, and individual and business supporters that allow our programs to serve students so well.

## **Nobleboro/Jefferson Transfer Facility**

The Transfer Station, operated by Nobleboro and Jefferson, and under contract with Bremen, Damariscotta and Newcastle, provides for the disposal of most types of solid waste generated in the five towns. In 2017 our household waste went to PERC in Orrington. In 2018 this will go to Waste Management in Norridgewock along with the construction and demolition bulky materials. We use the services of Lincoln County Recycling to recycle cardboard, newspaper, plastic and many other products. We also recycle our universal hazard waste (televisions, computers, fluorescent light bulbs, mercury switches and rechargeable batteries).

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

In 2017 we did see many changes at the station. We continue to promote recycling in different ways. We have programs to recycle paint, electronics, food waste, paper, cardboard, plastics and metals. Everything you recycle helps reduce the amount it costs to put items into the mainstream trash.

This year with the effort of the employees and the public, we lowered our tipping costs of trash. By doing this, we added to the surplus which we used to lower the cost to the town by 2.9%. We feel in the future we will be able to keep the tax commitment level.

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

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

Respectfully submitted,  
RICHARD SPEAR  
Transfer Station Agent

## Great Salt Bay Sanitary District

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

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

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

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

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

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

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

In 2016 a long-needed upgrade to the main plant's electrical and blower system was finished. These improvements will save on power and future repairs.

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

The Great Salt Bay Sanitary District's operations are carried out by five full-time employees and are overseen by an elected six-member Board of Trustees. Representing Damariscotta are William Brewer, John Gallagher, and Raymond McConnell. Newcastle Trustees are Alan Ray and Clayton Huntley and representing Nobleboro is Robert Whear. The Trustees meet the



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

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

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

## Midcoast Conservancy

Midcoast Conservancy is committed to supporting healthy lands, waters and communities in Midcoast Maine through conservation, outdoor adventure and learning. We specialize in conserving land and clean water for all and getting people outside and enjoying all that Maine has to offer. Our goal is to have a deep impact within the heart of the midcoast region: from the headwaters of the Sheepscot River to the bay and the entire Damariscotta Lake watershed.

In 2017, Midcoast Conservancy cared for Damariscotta Lake and its surroundings by:

- Continuing Outdoor Adventure & Learning hub programming on Damariscotta Lake with a summer paddle camp offered at no cost to participants.
- Continuing to reduce invasive plant Hydrilla (the most aggressive in North America) populations in Davis Stream and Cranberry Cove. In 2017, no Hydrilla was found for the first time since 2009. We will continue being a leader in the fight against invasive plants in 2018.
- Conducting regular testing of Damariscotta Lake water quality.
- Continuing Youth Conservation Corps projects to prevent pollution from reaching the lake, all with labor provided at no cost to the landowner. Nobleboro homeowners are encouraged to request a free evaluation for the 2018 project schedule.
- We have significant grant funds available to any resident in the Damariscotta Lake watershed to help prevent pollution.

Midcoast Conservancy is extremely grateful for the financial support that Nobleboro provided in 2017; we hope you saw our “Thank You” advertisement in the Lincoln County News!

We are excited to continue to work with you to protect the land and water in Nobleboro, and to provide opportunities for everyone to get outside to enjoy the beautiful place we call home. Midcoast Conservancy is looking to sustain and deepen connections with all the communities we serve. We invite you to volunteer or attend an event; learn more at [www.midcoastconservancy.org](http://www.midcoastconservancy.org). Please be in touch or stop by our new office at 290 Rt. 1 in Edgecomb with any questions you may have.

Respectfully submitted,  
JODY JONES, Executive Director

## Pemaquid Watershed Association

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

In 2017, the major programs managed and offered by PWA included:

- Public access to trails, open space, wildlife habitat, and shorefront via thirteen PWA nature preserves.
- PWA conducts water quality monitoring on Duckpuddle and Pemaquid Ponds, and provides land stewardship and environmental education programs in Nobleboro.
- The Courtesy Boat Inspection (CBI) program at the Pemaquid Pond Nobleboro boat ramp to educate boaters and help minimize the risk of spreading invasive plants. Keeping the pond water quality healthy and clean benefits recreational and waterfront property values.
- The LakeSmart Program, which provides free, individualized technical advice and information to waterfront residents about property-care best management practices to prevent erosion and to safeguard water quality.
- Free guided paddle trips on Pemaquid and Duckpuddle Ponds with the PWA Paddlers from May through September.
- Providing Nobleboro residents boating and fishing regulations, boating safety information, lead tackle exchange and loon habitat information.
- Sponsoring the Keep Pemaquid Peninsula Beautiful initiative for litter and pollution prevention. Several clean up days were held on Duckpuddle Pond in 2017.
- Offering invasive aquatic plant paddle citizen scientist training with the Maine Volunteer Lake Monitoring Program for pond side residents in Nobleboro.

Please visit the PWA web site to learn about matters that impact the Pemaquid Peninsula region and for a schedule of events related to educational programming, hiking, and paddling. PWA thanks our volunteers, donors, members, businesses, agencies, and local municipalities for the support of PWA's mission. PWA will continue to serve the citizens of Nobleboro with programs to help protect the quality of life for residents and visitors by keeping the land and water healthy.

## Skidompha Library

Because of your continued generosity and support, many Nobleboro residents enjoyed all Skidompha Library has to offer. At the end of 2017, over 1,000 Nobleboro individuals had library cards.

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

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

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

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

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

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

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

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

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

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

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

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

With appreciation,  
PAM GORMLEY  
Executive Director

## **Nobleboro Recreation Committee**

The Nobleboro Recreation Committee is pleased to report another good year for the ballfield and surrounding grounds in 2017. Special thanks to the businesses who advertise through their banners proudly displayed on our outfield fence, and to the Two Bridges crews who continue to do an excellent job mowing the grass on both the ballfield and town landing. Thanks also to Barry Howell and his crew at the Transfer Station for trash collection at both the ballfield and town landing.

The ballfield continues to be utilized by teams at different levels and thanks to its excellent drainage, can be counted on to be ready for play when needed each spring. Space in the main building has been made available to the Lincoln Little League for supplies, uniforms, equipment and other items.

The committee, as in the past, has used volunteer help from Lincoln Academy students during community service days to rake leaves and thin brush to help maintain a pleasant environment at the town landing.

The committee will be looking at resurfacing the infield to improve playing conditions for the 2018 season and will be assessing other needs for the ballfield at their annual March meeting. Volunteers, monthly or otherwise, are needed to raise and take down the American flag from April to August. It is a nice addition to the ballfield which we would like the public to see as they use the field or pass by each day. Contact Phil Page at 563-3300 if interested in helping.

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

## Central Lincoln County Ambulance

Hello:

In 2017 our service responded to 426 fewer calls than in 2016. This is good news for communities, fewer calls usually means less sick or injured. Unfortunately the majority of the reduction is from our basic transfer side of the business, leaving our emergency work about the same as the previous year. This reduction in call volume has made a large impact on our revenue for the year as our operational budget is funded by the calls we bill for. (Town money received is used only to pay for part of our equipment and training needs.)

In November of 2017 we launched an annual appeal letter seeking help with the growing costs of equipment and training. I am pleased to announce that we have received great support to date and have raised \$22,000 toward our goal. The money received will go toward replacing an aging ambulance. We currently have two 2010 models that are next to be replaced. Along with the ambulance we will be working toward replacing the aging cardiac monitor that serves with the older ambulance. Currently with our donations and Town contributions we are \$80,000 from our goal. I would like to thank everyone for the great support that we have received.

The Community Home visits are now in their fourth year of the pilot project and we have been able to demonstrate a positive impact on the patients we have served. We have just completed two sections out of four of advanced training that will allow us to provide better respiratory support in the way of providing instruction and additional medication. We also will be able to better provide assistance with individual medication use, tracking, and patient questions. The next two sections will cover more in depth wound care, and diabetic education & treatment.

I would like to thank the Fire and First Responders of the Towns for their continued support and excellent work.

Please contact us if you have any questions, concerns, or would like to learn more about our service, 207-563-7105.

Respectfully,  
WARREN S. WALTZ  
Service Chief

## Lincoln County Television

In 1993 Lincoln County Television (LCTV), was established as a non-profit organization to teach video production, provide production equipment and manage and distribute videos made and/or requested by local individuals and organizations in Lincoln County. LCTV programming can be seen on Spectrum Cable, Tidewater IPTV, as streaming and video on demand at [www.LCTV.org](http://www.LCTV.org) and also on LCTV's Facebook page.

The second half of 2017 was a period of major transitions at LCTV including the much sooner than anticipated departure of our long standing Executive Director, Mary Ellen Crowley, and a forced channel reassignment from channel 7 to channel 1301 by Spectrum (Charter Communications). These challenges were positively offset by the hiring of a new Executive Director in October, an uptick in the number of active volunteers working with us and much needed upgrades of our field production cameras and broadcast software.

During 2017, in addition to filming new episodes of our regular series and many special town meetings in the municipalities we serve, LCTV volunteers produced: My Life with Hairy Man, Twin Villages Business Forum 2017 (producer: Bruce Hilsmeier), 2017 WBA Waldoboro Business Summit (producer: Jim Blier), Washington School Interview Series, BookSpeak Presents: Mountain Lions in Maine: Rewilding the Maine Woods, Bristol Emergency Management Exercise, Bristol Emergency Management Interviews, Seacoast Orchestra Spring and Winter Concerts, Maine State Prison Hospice Program, Damariscotta Pumpkinfest Parade and Regatta, Waldoboro Special Town Meeting – Marijuana Moratorium, Old Bristol Historical Society (5 lectures), Damariscotta River Association's River Beats 2017, Bristol Consolidated School Diversity Program – India!, and Moody's Diner 90th Anniversary (producer: Dave Svens).

In November, the LCTV's Board of Directors established four inter-related priorities going forward. They are:

- Refreshing our programming

- Upgrading our studio equipment

- Developing stipend based student internships and collaboration with workforce development in the area

- Expanding our hands-on involvement with the local communities and people we serve

These goals have already begun to be achieved and are being complemented by a new fundraising effort undertaken by the new Executive Director, Abby Ingraham. As evidence of LCTV's commitment to expanding their community-centric efforts, the station is now working with LCEMA to be part of their emergency information notification system, we are in discussion with members of a local fire dept to film a series on fire prevention and safety and LCTV is working with new, additional production partners such as AARP, Healthy Lincoln County and the HeadStart program to produce programs and PSAs of value to the community.

LCTV would like to take this opportunity to thank the town of Nobleboro for their continued financial support. Our motto is LCTV: Your Station. Your Voice. Please consider becoming a LCTV volunteer, trainee, producer or sponsor in 2018!

**This report is dedicated to the memory of Mary Ellen Crowley  
(1955-2018)**

**Executive Director of LCTV from 2008 to 2017**



## Nobleboro-Newcastle Fish Agent

In 2017, we were able to harvest 15 days as opposed to 11 days the last two seasons, resulting in the harvest of 1107 bushels of alewives. Only 8 bushels were widow orders this year. As in the past few years, we occasionally had days when we had more fish to harvest than local lobsterman to buy them. For this reason, we continued to sell the surplus whenever possible to the South Bristol Coop. Selling to the Coop has worked well for the last three years.

The Tenants Harbor Fishermen's Coop approached us last spring and asked us to supply 100 bushels of alewives for an experimental project for which they would later seek grant funding. The Coop planned to freeze the alewives we supplied for use later in the season. Further talks ensued about how to continue this relationship in 2018. The bottom line: at Damariscotta Mills we need more markets so that we can sell as many fish as we can harvest when the fish are running strong and enough are getting into Damariscotta Lake to spawn.

If you stopped by the fish stream last year you may have noticed the new wooden trough that extends from the falls to the fish box by the Check Office. The folks from the TV show *Maine Cabin Masters* were in the area working on an episode about repairing a building related to the oyster industry and wondered if we had a project they could get involved in. The *Maine Cabin Masters* Group did a great job rebuilding what is an important component of our harvest operation, and they surprised us by generously donating their labor and all the materials for the new chutes. A very special thanks to *Maine Cabin Master* Chase Morrill and his crew!!

Netting over the fish ladder to protect the fish from bird predation was a hot topic of conversation in 2017. I was involved (along with Deb Wilson and Kurt Oehme) in several meetings during the summer and fall with various State and Federal agencies including MDMR, MIFW, USFW, and the USDA because several protected migratory birds had been caught in the netting in the past few years.

During the spring and summer hundreds of gulls descend on Damariscotta Mills to gorge on alewives while they are bottled up in constricted areas in the harvest area and fish ladder. The gulls slow the run, even causing it to stop for periods of time, as shown in the counts of fish entering Damariscotta Lake to spawn. I believe having the netting in place

is important for the long term health of our alewives. The agencies agree wholeheartedly but they are, as am I, concerned about bird entrapment. In 2018 we will finalize the plan so that we can protect the birds as well as the fish.

Thanks to the following who pitched in this year with the harvesting, netting, and tending the ladder from the day we opened it in April, till we closed it December 1, and all the work behind the scenes: Deb Wilson, Kurt Oehme, Leigh Morrill, Jim Brinkler, JB Smith, Richard Powell, Eben Wilson, Frank Waltz, Bob Barkalow, Orion Becker, Ken Ames, and Bob Whear.

Respectfully submitted,  
MARK C. BECKER  
Fish Agent



**The rebuilt wooden trough that aids in harvesting the alewives.**

# Damariscotta Mills Fish Ladder Restoration

## We did it!!!

Ten years ago the Damariscotta Mills Fish Ladder Restoration began after long-time harvester Frank Waltz pointed out just how compromised the old fish ladder was. The restoration took off, at first with work on the worst five small areas and later in major sections — upper, middle and lower. In 2007 the Fish Ladder was in such tough shape that, if nothing had happened in a major way, we might no longer be getting fish to the top and into Damariscotta Lake to spawn. A major restoration effort was needed and that is just what happened.

For ten years, the Fish Ladder Restoration Committee, composed of Damariscotta Mills neighbors and friends and headed by selectperson at-the-time Deb Wilson and her husband Mark Becker, worked with the Towns of Nobleboro and Newcastle and the Nobleboro Historical Society to raise one million dollars and to carry out the restoration efforts. As a result of these efforts, which included fundraising events like an annual festival each spring, a soup and chowder lunch each fall, and a bean supper each early spring, the work is now complete and the Damariscotta Mills Fish Ladder is working exceedingly well.

The finishing touches were put on the fish ladder in 2017 by local mason Mike Nelson. Nelson completed the stonework on several large concrete wall sections so now the entire fish ladder not only looks great but is also working better than it ever did during its more than 200 years in operation. One major reason for the success of the re-built fish ladder is the new design: the entire fish ladder was re-built at one time using a pool and weir design created by fish ladder engineer Curt Orvis of the US Fish and Wildlife Service, Gail Wippelhauser of the Maine Department of Marine Fisheries, and Fred Seavey from the US Fish and Wildlife Service.

The success of the newly re-built fish ladder can be seen in the increase in the numbers of alewives reaching Damariscotta Lake to spawn each year. In 2007, before the restoration began, 80,142 alewives passed into Damariscotta Lake to spawn. In 2017, 924,546 passed up the fish ladder to spawn in Damariscotta Lake. What a change!! The numbers vary from year to year depending on weather conditions, water temperatures, and offshore

harvesting impacts, to name a few, but the trend at Damariscotta Mills is nothing but up. Such a significant increase in in the upstream alewife run opens up many possibilities – for the health of other wildlife that depend on alewives each spring to an opportunity for the Towns of Nobleboro and Newcastle to harvest more fish.

For now, we can now officially say that Damariscotta Mills Fish Ladder Restoration is complete. It took ten years, a million dollars, and a lot of work by many, many dedicated volunteers. If I could, I'd list each and every person that donated time, talent, creativity, goods, services, funds, whatever it took to make this important effort come to a successful completion. I am very proud to have worked with such a wonderful group of people. A huge thanks to one and all – we did it!!!

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



**Completed restoration by the footbridge, 2016. (Russ Williams photo)**

## Lincoln County Sheriff's Office

Greetings,

2017 has been another busy year here at the Sheriff's Office.

While we continue to experience the presence of illicit drugs like heroin, fentanyl, and other opioids, we have made some inroads in treatment options. We continue to work in collaboration with programs such as the Boothbay Region Community Resource Council's Addiction Outreach Program and have expanded our outreach directly through our contract with Mid-Coast Hospital's Addiction Resource Center. The results thus far have been very positive, allowing our deputies to refer individuals in need to these programs! Our success is measured by a solid number of referrals of participants countywide, over 167 in 2017.

Another product of substance abuse is its direct relation to overdose deaths. In response to overdose deaths across our county, deputies have been issued the drug Narcan. This is a nasal inhalant that counteracts an opioid overdose. Thankfully, the number of uses has been limited thus far, but in 2017 deputies deploying Narcan have saved lives, allowing some of those individuals time to seek treatment.

Included with these prevention efforts, we have and will continue to aggressively enforce Maine's drug laws. In addition to the work my deputies and detectives do on a daily basis, we continue to provide a full-time drug investigator to the Maine Drug Enforcement Agency's Mid Coast District Task Force. As long as illicit drugs are available, we will remain unrelenting.

I am excited about these efforts as they evolve and change to meet the needs of our communities and have committed the full resources of your Sheriff's Office to do everything we can to stem the tide of illicit drugs.

I want to thank the Town of Nobleboro for its ongoing support for the men and women of the Lincoln County Sheriff's Office. We responded to over 3,350 calls for service in town this past year. I am extremely proud of my staff who continue to do their very best to meet your law enforcement needs.

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

Respectfully submitted,

SHERIFF TODD B. BRACKETT

## United States Senate

### Washington, DC

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

ANGUS S. KING, JR., U.S. Senator

## United States Senate

Washington, DC

Dear Friends:

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

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to

support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make "catch-up" contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Lincoln County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Augusta office at 207-622-8414 or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2018 be a good year for you, your family, your community, and our state.

Sincerely,  
SUSAN M. COLLINS  
United States Senator



## U.S. House of Representatives

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

Even though Washington is so bitterly divided these days, I've continued to look for bipartisan opportunities to address issues important to our state. Nearly all the bills I've introduced this Congress have Republican cosponsors.

One piece of legislation would help protect our state's economy by investing in working waterfronts. Another would allow Mainers to import less expensive prescriptions from Canada. And several bills would help our farmers capitalize on the fastest growing areas of agriculture—local and organic sales—by investing in research, increasing consumer access to healthy food, and improving farmer programs.

I'm happy to report bipartisan victories for our veterans as well. After working for years with Maine's Congressional Delegation, we were finally able to push a much-needed expansion of the Portland VA Community Based Outpatient Clinic through Congress. Legislation I introduced to help veterans who find themselves in debt to the Department of Veterans Affairs unanimously passed the House of Representatives. And full GI Bill benefits were extended to a group of veterans who had been denied them previously—an issue I've introduced legislation to address.

While I strive to find common ground with my colleagues on everything from rural broadband access to economic development, there are many areas where I will not compromise. I have serious concerns about the direction the Trump Administration and its allies in Congress are taking our country. In so many ways, they have abandoned America's leadership in the world, made our country less safe, and are jeopardizing our future. They've weakened our health care system, rigged the tax code against working families, and endangered the environment. With one hand, they are taking away resources our families and communities need. With the other, they are offering generous giveaways to giant corporations and the wealthiest Americans.

Over the last year, I've received an unprecedented amount of feedback on these issues from my constituents. With their concerns and interests in mind, I have fought hard against these policies. I will continue using my role in Congress and the Appropriations Committee to hold the Administration and the President accountable.

Please keep in touch with your views or if there is anything I might be able to help you with. My office assists hundreds of constituents every year who have issues with federal programs or agencies. It's an honor to serve you.

HELLIE PINGREE, Member of Congress

## Governor's Report

For the past seven years as your Governor, my priority has been to make Maine – our people – prosper. Helping you keep more money in your wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

As of 2016, towns and cities owned land and buildings valued at nearly \$5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings – totaling more than \$5.1 billion statewide.

In Maine, nearly 2.5 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts. Municipalities are losing out on property taxes on an estimated \$2 billion in land that has been either removed from the tax rolls or prohibited from development – shifting the cost of municipal services to local homeowners through higher property taxes.

It's time to recognize the results of taking property off the tax rolls, and identify solutions to reduce the burden on our homeowners. My administration's proposals have been met with staunch resistance.

In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,270 percent. Land trusts now control over 490,000 acres with an estimated value of \$403 million. We must restore the balance. We will be working this session to ensure all land owners are contributing to the local tax base. It's time for them to pay their fair share.

I encourage you to ask your local officials how much land in your municipality has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset your property taxes.

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

Sincerely,

PAUL R. LEPAGE, Governor

## State Senator's Report

I would like to thank you for the opportunity to represent you in the Maine Senate. It has been an honor to work on your behalf to make our state an even better place to live, work and conduct business.

On August 2, Maine lawmakers finally adjourned for the year, after what proved to be the longest session in recent memory due to a brief government shut down over budgetary disagreements. While no state budget is ever perfect, the end product was a state budget that makes a record investment in our students, supports our communities and will tremendously benefit small businesses and our economy.

Perhaps the most significant action the Legislature took last year, as part of the biennial budget, was the removal of the burdensome, job-killing surtax that was already hurting small businesses, doctors and other professionals that we so critically need. In November 2016, voters sent a clear message that education funding was to be a priority of the 128th Legislature, and we heard that message loud and clear. However, the funding mechanism which was included in the measure – the surtax – presented a serious threat to the state's economy. This new tax gave Maine the ominous distinction of being the highest-taxed state in the country and primarily impacted small businesses, which are the backbone of our economy, taxing them at a rate that is higher than larger corporations are subject to pay. I am proud to say that after a lot of hard work and negotiating, thanks to our rebounding economy, we were able to support our local schools at a level we have never been able to before – without any additional taxation.

The Homestead Exemption, which provides much-needed property tax relief for homeowners, was also preserved in the budget with an increased exemption of \$20,000.

The Legislature also passed a measure to make Maine compliant with the REAL ID Act. As a result of this important new law, the federal government has granted Maine a waiver, meaning that Maine citizens will continue to be able to use their driver's licenses to board commercial airplanes and access certain federal buildings.

While we accomplished much, there is still a lot of work ahead of us this session. Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you need my help in navigating the state bureaucracy. I can be reached in Waldoboro at 207-832-4658, in Augusta at 287-1505, or by email at [dana.dow@legislature.maine.gov](mailto:dana.dow@legislature.maine.gov).

Sincerely,  
SENATOR DANA L. DOW

## State Representative's Report

It is an honor to continue my service as your State Representative. I intend to work hard throughout the year to advance legislation that benefits the people of Lincoln County and provide responsive constituent services.

This year the Legislature's agenda will be limited mostly to emergency legislation and bills carried over from 2017. We are scheduled to adjourn by the end of April.

The bills we will be taking up cover a wide range of topics, but our chief focus will be on making sure Maine properly implements the MaineCare expansion overwhelmingly passed by voters last November. We will also work to implement the recommendations of a task force that studied Maine's opioid crisis, continue to wrestle with education costs and property taxes, revisit our approach to energy and technology infrastructure in the wake of recent storms, find consensus on the voter-approved citizen initiative legalizing the limited recreational use and sale of marijuana, and address any unexpected situations that might arise during the spring.

I will also continue to work with anyone with good ideas about how to bring more jobs to Lincoln County, take care of our seniors, support our veterans, improve education and keep people warm during the winter.

Just as in previous years, I'll be continuing as co-chair of the bipartisan Veterans Caucus and as a member of the Legislature's Marine Resources Committee. I have also submitted several bills that I believe are vital to Maine's future. I'm spending extra time on energy policy this year and have been pushing hard to pass my bill to help towns build microgrids — smaller localized power grids that are better suited to withstand weather events and are more likely to keep your lights and furnace going. Microgrids are an especially good fit for areas near a hospital.

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

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

Respectfully,

MICHAEL DEVIN, State Representative

## State Representative's Report

Thank you for allowing me to represent your interests in the Maine State Legislature. I'm very much looking forward to meeting many more constituents in Nobleboro in 2018. Below you will find some of the most notable accomplishments from the First Session of the current Legislature:

***Enacting Real Welfare Reform:*** The Maine Department of Health and Human Services expanded the Welfare Fraud Investigative Unit, which annually reviews well over 3,000 allegations of waste, fraud and abuse.

***No New Taxes:*** The new state budget rejected a 17% increase in the lodging tax (from 9% to 10.5%) among other proposed tax increases.

***Resources for the Elderly and Disabled:*** An additional \$14.25 million was authorized to support direct service providers who work at skilled nursing facilities, home health agencies and assisted living residences in Maine.

***Investments in Education:*** The Legislature authorized the largest increase in K-12 education in our state's history (\$162 million), in addition to new reforms. For the first time in our history, Maine is scheduled to contribute over 55% of educational costs.

***Protecting Maine Small Businesses:*** Lawmakers agreed to remove the 3% surcharge for incomes over \$200,000, which would have impacted over 11,000 small businesses owners in Maine – and their employees and customers.

I encourage you to reach out with your questions and concerns about state government. My legislative office can be contacted at (207) 287-1440, and you can email me at [Deborah.Sanderson@Legislature.Maine.Gov](mailto:Deborah.Sanderson@Legislature.Maine.Gov).

I value the perspective of each of my constituents, after all, it is through your input that I will best be able to represent the people who call Nobleboro "home."

Warmest regards,  
DEB SANDERSON  
State Representative

# Independent Auditor's Report

Board of Selectmen  
Town of Nobleboro  
Nobleboro, Maine

We have audited the accompanying financial statements of the governmental activities, business-type activities, and each major fund of the Town of Nobleboro, as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements.

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

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

## **Auditor's Responsibility**

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

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities,

business-type activities, and each major fund of the Town of Nobleboro as of December 31, 2017 and 2016, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

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

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Nobleboro's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements.

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

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

WILLIAM H. BREWER

January 17, 2018

## **Management's Discussion and Analysis Year Ended December 31, 2017**

As management of the Town of Nobleboro, Maine, we offer readers of the Town of Nobleboro, Maine's financial statements this narrative overview and analysis of the financial activities of the Town of Nobleboro for the year ended December 31, 2017. We encourage readers to consider the information presented in conjunction with additional information that we have furnished in our letter of transmittal, the basic financial statements, and the accompanying notes to those financial statements.

### **ADMINISTRATIVE NOTES**

#### ***Frances and Heather Key Scholarship***

In 2014 the school was notified that they had been given \$50,000 to establish the Frances and Heather Key Scholarship. The Scholarship will be for high school graduates and will be awarded as the income from the fund increases. We hope to be able to award scholarships on a yearly basis. The current balance of the Key Scholarship is \$61,781 with \$11,781 in accumulated income.

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

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

In 2017 the group took in \$51,822 in grants, donations and sales. Together with a balance forward of \$4,533 they had \$56,355 to work with. In 2017 they spent \$19,827 on major reconstruction of the pools, to finish the lower pools and ended the year with a balance of \$36,528. If you have not visited the fish ladder since this work began, you should take time to view the magnificent work that has been done.

#### ***Overview of Finances***

The economy seems to be improving. In 2017 we saw excise tax collections increase by 5.5% or \$23,617 above the prior year. We also saw a decrease in outstanding property taxes at the end of 2017 by \$34,688.

The Town has no debt. In the current year we borrowed \$370,000 on a short term basis to address cash flow needs. At the end of the year this loan was paid off. Overall the Town of Nobleboro is in very good shape financially with little debt and a healthy surplus. This makes for a good financial situation for the Town.

It is very important that you come to town meeting to vote on the 2018 budget.

### **THE FINANCIAL STATEMENTS**

The financial statements presented herein include all the activities of the Town of Nobleboro, Maine (the Town) using the integrated approach as prescribed by GASB Statement No. 34.

The Government-Wide Financial Statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities



separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

The Fund Financial Statements include statements for each of the three categories of activities - governmental, business-type, and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and modified accrual basis of accounting. The business-type activities are prepared using the economic resources measurement focus and the accrual basis of accounting. The fiduciary activities are agency funds, which only report a balance sheet and do not have a measurement focus. Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach.

#### REPORTING THE TOWN AS A WHOLE

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

These two statements report the Town's Net Position and changes to it. Net position is the difference between assets and liabilities, which is one way to measure the Town's financial health or financial position. Over time, increases and decreases in the Town's net position are indicators of whether its financial health is improving or deteriorating. Other factors to consider are changes to the Town's property tax base and the condition of the Town's infrastructure.

In the Statement of Net Position and Statement of Activities we separate the Town's basic governmental activities as:

General Government	County Tax Assessment
Health & Welfare	Protection
Highways & Bridges	Unclassified
Education	Recreation
Intergovernmental on Behalf Payments	Contingency

Property taxes, excise taxes, fees, interest income, and state and federal grants finance these activities. Detail relating to the activities is in Schedules A-2 and A-4.

Business-type activities include the Nobleboro/Jefferson Transfer Station. Both towns share and operate this as a business entity. Details of this activity are in Schedule A-15.

#### REPORTING THE TOWN'S MOST SIGNIFICANT FUNDS

##### ***Fund Financial Statements***

The fund financial statements provide detailed information about the most significant funds, not the Town as a whole. Management established many funds to help it control and manage money for particular purposes to show that it is meeting

legal responsibilities for using certain taxes, grants, or other money.

Governmental Funds - All of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end. The governmental fund statements provide a detailed shorter-term view of the Town's general government operations and the basic services it provides.

Governmental fund information helps determine whether there are more or fewer financial resources that can be spent on the near future to finance the Town's programs. The differences of results in the Governmental Fund financial statements to those in the Government-Wide financial statements are explained in reconciliation statements.

**THE TOWN AS A WHOLE**  
(Government-Wide Financial Analysis)

As noted earlier, net position may serve over time as a useful indicator of the Town's financial position. In the case of Nobleboro, assets exceed liabilities by \$4,281,543.47 at the close of calendar year 2017 compared to \$4,420,142.63 at the close of 2016.

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

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

	2014	2015	2016	2017
Current and Other Assets	1,534,161.50	1,477,533.39	1,622,427.94	1,697,623.95
Capital Assets	3,160,478.72	3,059,601.78	3,017,533.69	2,896,427.72
Deferred Outflows of Resources	25,242.49	60,842.35	72,687.25	86,814.55
Total Assets	<u>4,719,882.71</u>	<u>4,597,977.52</u>	<u>4,712,648.88</u>	<u>4,680,866.22</u>
Current Liabilities	160,524.78	195,676.70	234,693.25	314,931.75
Long-Term Liabilities	76,133.41	40,177.00	39,477.00	69,430.00
Deferred Inflows of Resources		17,394.00	18,336.00	14,961.00
Net Invested in Capital Assets	3,093,674.73	3,025,849.61	3,017,533.69	2,896,427.72
Restricted for:				
Other Purposes	569,243.49	448,293.78	430,423.94	404,243.51
Capital Projects	16,308.04	16,332.52	17,382.29	7,423.79
Unrestricted	803,998.26	854,253.91	954,802.71	973,448.45
Total Net Position	<u>4,483,224.52</u>	<u>4,344,729.82</u>	<u>4,420,142.63</u>	<u>4,281,543.47</u>
Total Liabilities and Net Position	<u>4,719,882.71</u>	<u>4,597,977.52</u>	<u>4,712,648.88</u>	<u>4,680,866.22</u>

***Governmental Activities***

The cost of all Governmental Activities was \$5,603,918.94. Charges for services of \$244,303.41, operating grants and contributions of \$1,005,369.55, and capital grants and contributions of \$51,822.30 reduced the cost to the Town to \$4,302,421.68 that we financed by property taxes. The Town's programs listed below show the net costs (total cost less revenues generated by the activities). The

net cost shows the financial burden that was placed on the Town's taxpayers by each of the functions with a comparison to 2014, 2015, 2016 and 2017.

	2014	2015	2016	2017
Primary Government:				
Governmental Activities:				
General Government	(200,658.53)	(243,442.38)	(238,453.25)	(224,531.82)
Health and Welfare	(78,607.81)	(78,448.29)	(76,514.84)	(71,824.11)
Highways and Bridges	(271,016.01)	(274,447.01)	(292,902.38)	(304,330.75)
Education	(2,652,491.64)	(2,805,442.14)	(2,809,130.41)	(3,192,291.41)
County Tax Assessment	(361,721.60)	(391,675.51)	(409,652.42)	(410,929.39)
Protection	(98,176.83)	(96,943.40)	(103,111.37)	(102,416.77)
Unclassified	196,598.65	(8,176.91)	66,180.33	(5,036.77)
Recreation	(14,392.99)	(8,759.44)	(51,347.84)	(11,368.25)
Contingency	(10,000.00)			
Business-Type Activities:				
Transfer Facility	(30,071.69)	35,527.79	70,120.23	20,305.59
Total Primary Government	<u>(3,520,538.45)</u>	<u>(3,871,807.29)</u>	<u>(3,844,811.95)</u>	<u>(4,302,423.68)</u>

The information below compares the revenues of the General fund for 2014, 2015, and 2016 to the revenues of 2017.

	2014	2015	2016	2017
General Revenues:				
Taxes:				
Property Taxes	3,179,640.89	3,265,538.95	3,437,017.47	3,618,077.45
Homestead Reimbursement	22,534.86	22,769.00	34,652.41	47,424.68
Excise Taxes	357,971.42	404,339.37	429,071.32	452,687.92
Intergovernmental	48,955.22	30,000.00	30,000.00	30,000.00
Interest and Investment Earning	16,009.13	10,197.27	9,378.12	14,703.20
Gain (Loss) on Sale of Assets			(20,609.56)	252.27
BETE Reimbursement	476.00	468.00	715.00	679.00
Total General Revenues	<u>3,625,587.52</u>	<u>3,733,312.59</u>	<u>3,920,224.76</u>	<u>4,163,824.52</u>

#### DEBT ADMINISTRATION

The Town borrowed a line of credit this year in anticipation of taxes. Total funds borrowed on the Line of Credit in the current year were \$370,000.00 and at December 31, 2017 the balance on the Line of Credit was zero.

#### **Conclusion**

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

Exhibit A

**TOWN OF NOBLEBORO**  
**Statements of Net Position — December 31, 2017 and 2016**

	Governmental Activities	Business-Type Activities	2017 Totals	2016 Totals
<b>ASSETS AND DEFERRED OUTFLOWS</b>				
<b>CURRENT ASSETS:</b>				
Cash (Note B)	1,196,266.09	-	1,196,266.09	1,123,186.72
Accounts Receivable (Note C)	22,213.09		22,213.09	12,997.41
Prepaid Expenses	451.18		451.18	
Taxes Receivable	169,671.84		169,671.84	196,152.40
Tax Liens	81,553.21		81,553.21	89,760.34
Due From Other Funds		227,468.54	227,468.54	200,331.07
Total Current Assets	<u>1,470,155.41</u>	<u>227,468.54</u>	<u>1,697,623.95</u>	<u>1,622,427.94</u>
<b>PROPERTY, PLANT, AND EQUIPMENT (NOTE D):</b>				
Land and Land Improvements	169,853.60	194,488.60	364,342.20	359,409.70
Buildings	3,875,417.79	150,949.01	4,026,366.80	4,020,415.05
Equipment and Vehicles	1,167,915.59	257,250.11	1,425,165.70	1,439,812.88
Infrastructure	2,714,581.65		2,714,581.65	2,595,652.05
Total Property, Plant, and Equipment	<u>7,927,768.63</u>	<u>602,687.72</u>	<u>8,530,456.35</u>	<u>8,415,289.68</u>
Less: Accumulated Depreciation	<u>(5,353,076.56)</u>	<u>(280,952.07)</u>	<u>(5,634,028.63)</u>	<u>(5,397,755.99)</u>
Net Property, Plant, and Equipment	<u>2,574,692.07</u>	<u>321,735.65</u>	<u>2,896,427.72</u>	<u>3,017,533.69</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>				
Related to Pension	86,814.55	-	86,814.55	72,687.25
Total Assets and Deferred Outflows	<u>4,131,662.03</u>	<u>549,204.19</u>	<u>4,680,866.22</u>	<u>4,712,648.88</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>				
<b>CURRENT LIABILITIES:</b>				
Accounts Payable - Trade	19,072.75	-	19,072.75	9,213.54
Due To Other Funds	227,468.54		227,468.54	200,825.79
Deferred Tax Revenue (Note I)	68,390.46		68,390.46	24,653.92
Total Current Liabilities	<u>314,931.75</u>	<u>-</u>	<u>314,931.75</u>	<u>234,693.25</u>
<b>LONG-TERM LIABILITIES:</b>				
Pension Liability	69,430.00		69,430.00	39,477.00
Total Liabilities	<u>384,361.75</u>	<u>-</u>	<u>384,361.75</u>	<u>274,170.25</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Related to Pension	14,961.00	-	14,961.00	18,336.00
<b>NET POSITION:</b>				
Net Invested in Capital Assets	2,574,692.07	321,735.65	2,896,427.72	3,017,533.69
Restricted for:				
Other Purposes	404,243.51		404,243.51	430,423.94
Capital Projects	7,423.79		7,423.79	17,382.29
Unrestricted	745,979.91	227,468.54	973,448.45	954,802.71
Total Net Position	<u>3,732,339.28</u>	<u>549,204.19</u>	<u>4,281,543.47</u>	<u>4,420,142.63</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>4,131,662.03</u>	<u>549,204.19</u>	<u>4,680,866.22</u>	<u>4,712,648.88</u>

The accompanying notes are an integral part of the financial statements

**TOWN OF NOBLEBORO**  
**Statements of Activities**  
**For the Years Ended December 31, 2017 and 2016**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Change in Net Position			
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	2017 Totals	2016 Totals
Primary Government:							
Governmental Activities:							
General Government	305,811.26	81,279.44	-	(224,531.82)	-	(224,531.82)	(238,453.25)
Health and Welfare	76,754.46	4,930.35		(71,824.11)		(71,824.11)	(76,514.84)
Highways and Bridges	338,206.75	33,876.00		(304,330.75)		(304,330.75)	(292,902.38)
Education	3,556,556.23	364,264.82		(3,192,291.41)		(3,192,291.41)	(2,809,130.41)
Intergovernmental on Behalf Payments	100,508.57	100,508.57					
County Tax Assessment	410,929.39			(410,929.39)		(410,929.39)	(409,652.42)
Protection	117,237.20	14,820.43		(102,416.77)		(102,416.77)	(103,111.37)
Unclassified	86,457.65	29,598.58	51,822.30	(5,036.77)		(5,036.77)	66,180.33
Recreation	13,476.51	2,108.26		(11,368.25)		(11,368.25)	(51,347.84)
Total Governmental Activities	5,005,938.02	98,208.13	533,178.32	(4,322,729.27)	-	(4,322,729.27)	(3,914,932.18)
Business-Type Activities:							
Transfer Facility	597,980.92	146,095.28	472,191.23		20,305.59	20,305.59	70,120.23
Total Primary Government	5,603,918.94	244,303.41	1,005,369.55	(4,322,729.27)	20,305.59	(4,302,423.68)	(3,844,811.95)

General Revenues:				
Taxes:				
Property Taxes	3,618,077.45	-	3,618,077.45	3,437,017.47
Homestead Reimbursement	47,424.68		47,424.68	34,652.41
Excise Taxes	452,687.92		452,687.92	429,071.32
Intergovernmental	30,000.00		30,000.00	30,000.00
Interest and Investment Earnings	14,703.20		14,703.20	9,378.12
BETE Reimbursement	679.00		679.00	715.00
(Gains) Loss on Disposal of Assets	290.00	(37.73)	252.27	(20,609.56)
Total General Revenues	<u>4,163,862.25</u>	<u>(37.73)</u>	<u>4,163,824.52</u>	<u>3,920,224.76</u>
Change in Net Position	(158,867.02)	20,267.86	(138,599.16)	75,412.81
Net Position, January 1	3,891,206.30	528,936.33	4,420,142.63	4,344,729.82
Net Position, December 31	<u>3,732,339.28</u>	<u>549,204.19</u>	<u>4,281,543.47</u>	<u>4,420,142.63</u>

The accompanying notes are an integral part of the financial statements

## Exhibit C

**TOWN OF NOBLEBORO**  
**Reconciliation of Total Governmental Fund Balance to**  
**Net Position of Governmental Activities**  
**For the Years Ended December 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
GOVERNMENTAL FUND BALANCES:		
Transfer Facility	227,468.54	200,331.07
Restricted for:		
Capital Projects (Schedule A-13)	7,423.79	17,382.29
Other Purposes (Schedule A-4)	404,243.51	430,423.94
Unrestricted (Schedule A-3)	531,849.01	501,346.30
Total Governmental Fund Balances (Exh E)	1,170,984.85	1,149,483.60
Amounts reported for governmental activities in the Statements of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	2,896,427.72	3,017,533.69
Deferred outflows are deferred as expense in the fund financial statements and in the government- wide financial statements as expense in the year following the year paid.	86,814.55	72,687.25
Property taxes not collected within 60 days after year end are deferred as revenue in the financial statements. In the government-wide financial statements the revenue is income in the year it is assessed.	211,707.35	238,251.09
Pension liability is not due and payable in the current period and therefore is not reported in the funds.	(69,430.00)	(39,477.00)
Deferred inflows are deferred revenues related to pension expenses that are amortized in the government-wide financial statements.	(14,961.00)	(18,336.00)
Net Position of Governmental Activities (Exhibit A)	<u>4,281,543.47</u>	<u>4,420,142.63</u>

The accompanying notes are an integral part of the financial statements

## Exhibit D

**TOWN OF NOBLEBORO**  
**Reconciliation of the Statements of Revenues, Expenditures, and**  
**Changes in Fund Balance of Governmental Funds**  
**to the Statements of Activities**  
**For the Years Ended December 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
Net Change in Fund Balances -		
Total Governmental Funds (Exhibit F)	(5,636.22)	(12,478.32)
Amounts reported for governmental activities in the Statements of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statements of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlays (capital outlays exceed depreciation).	(114,236.36)	(33,928.76)
The sale of assets is recorded as revenue in the governmental funds, but in the Statements of Activities it is reduced by the net book value of the assets sold.		(20,609.56)
Repayment of loan principal is an expenditure in the governmental fund, but the repayment reduces liabilities in the Statement of Net Position.		33,752.17
Property taxes are deferred in the fund financial statements, but in the government-wide financial statements they are recorded as income in the year assessed.	(26,543.74)	26,954.15
Pension expense is adjusted for changes in earnings contributions and contribution subsequent to the measurement date.	(12,450.70)	11,602.90
Change in Net Position of Governmental Activities (Exhibit B)	<u>(158,867.02)</u>	<u>5,292.58</u>

The accompanying notes are an integral part of the financial statements



## Exhibit E

**TOWN OF NOBLEBORO**  
**Balance Sheets - Governmental Funds**  
**December 31, 2017 and 2016**

	<u>Governmental Fund Types</u>			<b>2017 Totals</b>	<b>2016 Totals</b>
	<b>General</b>	<b>Capital Projects</b>	<b>Proprietary Fund</b>		
<b>ASSETS:</b>					
Cash (Note B)	1,178,567.30	17,698.79	-	1,196,266.09	1,123,186.72
Taxes Receivable	169,671.84			169,671.84	196,152.40
Tax Liens	81,553.21			81,553.21	89,760.34
Accounts Receivable (Note C)	22,213.09			22,213.09	12,997.41
Prepaid Expenses	451.18			451.18	
Due From Other Funds	10,275.00		227,468.54	237,743.54	200,331.07
<b>Total Assets</b>	<b>1,462,731.62</b>	<b>17,698.79</b>	<b>227,468.54</b>	<b>1,707,898.95</b>	<b>1,622,427.94</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE:</b>					
<b>Liabilities:</b>					
Accounts Payable	19,072.75	-	-	19,072.75	9,213.54
Due To Other Funds (Note J)	227,468.54	10,275.00		237,743.54	200,825.79
<b>Total Liabilities</b>	<b>246,541.29</b>	<b>10,275.00</b>	<b>-</b>	<b>256,816.29</b>	<b>210,039.33</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Deferred Revenue (Note I)	68,390.46	-	-	68,390.46	24,653.92
Deferred Tax Revenue (Note H)	211,707.35			211,707.35	238,251.09
<b>Total Deferred Inflows of Resources</b>	<b>280,097.81</b>	<b>-</b>	<b>-</b>	<b>280,097.81</b>	<b>262,905.01</b>
<b>Fund Balance:</b>					
Committed for Capital Projects Assigned for Other Purposes (Note F)	-	7,423.79	-	7,423.79	17,382.29
Unassigned	404,243.51			404,243.51	430,423.94
<b>Total Fund Balance</b>	<b>531,849.01</b>	<b>7,423.79</b>	<b>227,468.54</b>	<b>759,317.55</b>	<b>701,677.37</b>
<b>Total Liabilities, Deferred Inflows, and Fund Balance</b>	<b>1,462,731.62</b>	<b>17,698.79</b>	<b>227,468.54</b>	<b>1,707,898.95</b>	<b>1,622,427.94</b>

The accompanying notes are an integral part of the financial statements

**TOWN OF NOBLEBORO** Exhibit F  
**Statements of Revenues, Expenditures, and Changes in**  
**Fund Balance - Governmental Funds**  
**For the Years Ended December 31, 2017 and 2016**

	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Capital Projects</u>	<u>2017 Totals</u>	
<b>REVENUES:</b>				
Intergovernmental Revenue	30,000.00	-	30,000.00	30,000.00
Homestead Reimbursement	47,424.68		47,424.68	34,652.41
Property Taxes	3,644,621.19		3,644,621.19	3,410,063.32
Excise Tax (Auto and Boat)	452,687.92		452,687.92	429,071.32
Education	364,264.82		364,264.82	480,808.82
General Government	81,279.44		81,279.44	107,799.89
Highways	33,876.00		33,876.00	33,344.00
Health and Welfare	4,930.35		4,930.35	3,153.81
Interest	14,676.70	26.50	14,703.20	9,378.12
Protection	14,820.43	290.00	15,110.43	1,265.00
Recreation	2,108.26		2,108.26	2,731.16
Unclassified	81,420.88		81,420.88	90,716.86
BETE Reimbursement	679.00		679.00	715.00
Maine State Retirement on Behalf				
Payments (Note Q)	100,508.57		100,508.57	128,916.00
Total Revenues	<u>4,873,298.24</u>	<u>316.50</u>	<u>4,873,614.74</u>	<u>4,762,615.71</u>
<b>EXPENDITURES:</b>				
Education	3,463,761.27	-	3,463,761.27	3,228,652.80
General Government	295,453.98		295,453.98	339,438.52
Highways and Bridges	370,793.84		370,793.84	355,162.84
Protection	96,023.47		96,023.47	101,572.43
Health and Welfare	76,754.46		76,754.46	79,668.65
Unclassified	52,926.70		52,926.70	119,378.01
Special Assessments	410,929.39		410,929.39	409,652.42
Recreation	12,099.28		12,099.28	12,652.36
Maine State Retirement				
on Behalf Payments	100,508.57		100,508.57	128,916.00
Total Expenditures	<u>4,879,250.96</u>	<u>-</u>	<u>4,879,250.96</u>	<u>4,775,094.03</u>
Excess of Revenues Over				
(Under) Expenditures	<u>(5,952.72)</u>	<u>316.50</u>	<u>(5,636.22)</u>	<u>(12,478.32)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer - In	10,275.00	-	10,275.00	-
Operating Transfer - Out		<u>(10,275.00)</u>	<u>(10,275.00)</u>	
Total Other Financing Sources (Uses)	<u>10,275.00</u>	<u>(10,275.00)</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Sources				
Over (Under) Expenditures				
and Other Uses	4,322.28	(9,958.50)	(5,636.22)	(12,478.32)
Fund Balance, January 1	<u>931,770.24</u>	<u>17,382.29</u>	<u>949,152.53</u>	<u>961,630.85</u>
Fund Balance, December 31	<u><u>936,092.52</u></u>	<u><u>7,423.79</u></u>	<u><u>943,516.31</u></u>	<u><u>949,152.53</u></u>

The accompanying notes are an integral part of the financial statements

## Exhibit G

**TOWN OF NOBLEBORO**  
**Statement of Changes in Net Position**  
**Proprietary Fund – Transfer Facility**  
**For the Years Ended December 31, 2017 and 2016**

	2017	2016
<b>REVENUES:</b>		
Assessment - Bremen	42,052.00	44,160.00
Assessment - Damariscotta	106,098.71	121,542.96
Assessment - Newcastle	94,516.92	99,252.96
Assessment - Jefferson	89,711.00	94,207.00
Assessment - Nobleboro	58,761.00	61,402.00
Miscellaneous	51,578.36	40,876.04
Demolition Fees	175,568.52	163,066.43
Total Revenues	<u>618,286.51</u>	<u>624,507.39</u>
<b>EXPENSES:</b>		
Salaries and Wages	116,782.39	101,661.02
Dumping Fees	127,732.16	194,691.87
Hauling Fees	106,898.90	104,611.27
Demolition Fees	147,680.85	59,110.00
Advertising	70.00	34.00
Administration	7,000.00	7,000.00
Depreciation	21,891.74	20,254.77
Insurance	34,873.78	30,962.56
Maintenance and Repairs	9,764.39	12,344.70
Refrigerator Disposal and Brush Grinding	1,811.18	1,708.50
Electronics Recycling	317.72	471.00
Supplies	4,975.56	4,357.14
Professional Fees/Licenses	1,718.50	954.00
Miscellaneous	1,527.21	1,863.75
Payroll Taxes	9,209.23	7,777.18
Snow Removal	2,633.33	2,700.00
Utilities	2,760.80	3,350.80
Mileage	333.18	534.60
Loss on Disposal of Assets	37.73	
Total Expenses	<u>598,018.65</u>	<u>554,387.16</u>
Change in Net Position	20,267.86	70,120.23
Net Position, January 1	<u>528,936.33</u>	<u>458,816.10</u>
Net Position, December 31	<u><u>549,204.19</u></u>	<u><u>528,936.33</u></u>

The accompanying notes are an integral part of the financial statements

Exhibit H

**TOWN OF NOBLEBORO**  
**Statements of Cash Flows**  
**Proprietary Fund - Transfer Facility**  
**For the Years Ended December 31, 2017 and 2016**

CASH FLOWS FROM	2017	2016
<b>OPERATING ACTIVITIES:</b>		
Receipts from Local Assessments	391,139.63	420,564.92
Miscellaneous Receipts	227,146.88	203,942.47
Advances (to) from General Fund	(27,137.47)	(57,650.00)
Payments to Employees	(116,782.39)	(101,661.02)
Payments to Vendors	(474,366.65)	(465,196.37)
Net Cash Provided by Operating Activities	-	-
Cash Balance, January 1		
Cash Balance, December 31	-	-

Exhibit I

**TOWN OF NOBLEBORO**  
**Statements of Fiduciary Net Position - Nonspendable Trust Funds**  
**December 31, 2017 and 2016**

	Frances and Heather Key Scholarship Fund	George Dow Scholarship Fund	Cemetery	2017 Totals	2016 Totals
<b>ASSETS:</b>					
Investments	61,780.82	27,054.30	86,585.88	175,421.00	162,479.50
Due From Other Funds					494.72
Total Assets	61,780.82	27,054.30	86,585.88	175,421.00	162,974.22
<b>LIABILITIES</b>					
	-	-	-	-	-
<b>NET POSITION:</b>					
Restricted for:					
Nonexpendable Trust					
Principal	50,000.00	22,930.00	26,515.55	99,445.55	99,445.55
Other Purposes	11,780.82	4,124.30	60,070.33	75,975.45	63,528.67
Total Net Position	61,780.82	27,054.30	86,585.88	175,421.00	162,974.22
Total Liabilities and Net Position	61,780.82	27,054.30	86,585.88	175,421.00	162,974.22

The accompanying notes are an integral part of the financial statements

**TOWN OF NOBLEBORO**  
**Statements of Changes in Fiduciary Net Position**  
**Nonspendable Trust Funds**  
**For the Years Ended December 31, 2017 and 2016**

Exhibit J

	Frances and Heather Key Scholarship Fund	George Dow Scholarship Fund	Cemetery	2017 Totals	2016 Totals
<b>REVENUES:</b>					
Dividends and Interest	932.82	423.59	1,768.26	3,124.67	3,024.09
Realized Gains	1,882.47	854.82	1,669.00	4,406.29	3,115.87
Unrealized Appreciation (Depreciation)	5,732.57	2,603.13	(1,252.84)	7,082.86	19,408.48
Total Revenues	8,547.86	3,881.54	2,184.42	14,613.82	25,548.44
<b>EXPENSES:</b>					
Cemetery Maintenance	-	-	160.00	160.00	180.00
Scholarships		1,000.00		1,000.00	1,000.00
Investment Fees	430.23	195.37	381.44	1,007.04	882.02
Total Expenses	430.23	1,195.37	541.44	2,167.04	2,062.02
Change in Net Position	8,117.63	2,686.17	1,642.98	12,446.78	23,486.42
Net Position, Jan. 1	53,663.19	24,368.13	84,942.90	162,974.22	139,487.80
Net Position, Dec. 31	61,780.82	27,054.30	86,585.88	175,421.00	162,974.22

Exhibit K

**Statements of Cash Flows**  
**Fiduciary Fund Types - Nonspendable Trust Funds**  
**For the Years Ended December 31, 2017 and 2016**

	2017 Totals	2016 Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Increase in Net Position (Exhibit J)	12,446.78	23,486.42
Adjustment to Reconcile Changes in Net Position to Net Cash Used by Operating Activities:		
Net Realized (Gains) on Investments	(4,406.29)	(3,115.87)
Net Unrealized (Gains) on Investments	(7,082.86)	(19,408.41)
Net Cash Provided by Operating Activities	957.63	962.14
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of Investments	(957.63)	(962.14)
Increase (Decrease) in Cash	-	-
Cash Balance, January 1		
Cash Balance, December 31	-	-

The accompanying notes are an integral part of the financial statements

**TOWN OF NOBLEBORO**  
**Notes To Financial Statements – December 31, 2017**

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

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

**1. Financial Reporting Entity**

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

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

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

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

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

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

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

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

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

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

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

The following fund types are used by the Town:

#### a. Governmental Funds:

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

##### 1. General Fund:

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

##### 2. Capital Projects Funds:

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

##### 3. Fiduciary Funds:

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

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

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

##### 4. Proprietary Fund:

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

### 4. Basis of Accounting

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

#### a. Accrual:

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

#### b. Modified Accrual:

The governmental funds financial statements are presented on the modified

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

#### 5. Financial Statement Amounts

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

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

##### b. Investments:

Investments are stated at fair market value.

##### c. Capital Assets:

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

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

##### d. Revenues:

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

##### e. Expenditures:

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

##### f. Fund Balance:

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

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

Restricted fund balances are amounts that can be used only for specific purposes because of legislation or restrictions imposed by donors. The fund balances



of the Special Revenue Funds are classified as restricted.

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

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

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

g. Deferred Inflows and Outflows of Resources:

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

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

h. Use of Estimates:

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

NOTE B - CASH:

Cash

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

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

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

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

ACCOUNT TYPE	CARRYING AMOUNT	BANK BALANCE	CATEGORY		
			#1	#2	#3
Interest Bearing Accounts	1,196,266.09	1,234,115.10	244,740.95	989,374.15	-

#### NOTE C - ACCOUNTS RECEIVABLE:

Accounts Receivable consists of the following:

Town:

Homestead Reimbursement	13,613.09
State Revenue Sharing	3,600.00
Minnehata Fire Company	5,000.00
	<u>22,213.09</u>

#### NOTE D - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at December 31, 2017:

	BALANCE			BALANCE
	1/1/17	ADDITIONS	DELETIONS	12/31/17
<b>Governmental Activities</b>				
Land and Land Improvements	169,853.60			169,853.60
Buildings	3,869,466.04	5,951.75		3,875,417.79
Equipment and Vehicles	1,180,262.13	26,685.46	39,032.00	1,167,915.59
Infrastructure	2,595,652.05	118,929.60		2,714,581.65
	7,815,233.82	151,566.81	39,032.00	7,927,768.63
Accumulated Depreciation				
Net Property, Plant, and				
Equipment	5,126,305.39	265,803.17	39,032.00	5,353,076.56
	2,688,928.43	(114,236.36)		2,574,692.07
<b>Business-Type Activities</b>				
Land and Land Improvements	189,556.10	4,932.50		194,488.60
Buildings	150,949.01			150,949.01
Equipment and Vehicles	259,550.75	10,127.36	12,428.00	257,250.11
	600,055.86	15,059.86	12,428.00	602,687.72
Accumulated Depreciation	271,450.60	21,891.74	12,390.27	280,952.07
Net Property, Plant, and				
Equipment	328,605.26	(6,831.88)	37.73	321,735.65

Depreciation expense for the period totaled \$287,694.91. Of that amount, \$16,309.03 was for Administration, \$73,420.51 was for Highways and Bridges, \$33,864.40 was for Public Safety, \$94,379.05 was for Education, \$1,377.23 was for Recreation, \$46,452.95 was for Unclassified, and \$21,891.74 was for the Transfer Facility.

**NOTE E - LONG-TERM DEBT:**

The following is a summary of note transactions for the Town for the year ended December 31, 2017:

	BALANCE 1/1/17	ADDITIONS	REDUCTIONS	BALANCE 12/31/17
The First - Line of Credit		370,000.00	370,000.00	
The First - Line of Credit				

Proceeds from this loan were used in lieu of borrowing a tax anticipation note. The principal available is \$400,000.00 dated March 25, 2015, and is available until March 25, 2020 at an interest rate of 2.550%. Total interest expense in 2017 was \$1,968.74.

**NOTE F - ASSIGNED FOR OTHER PURPOSES:**

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

Education	266,287.78
Health and Welfare	2,992.30
Protection	32,275.00
Recreation	11,895.06
Unclassified	87,398.39
Highways	2,518.98
	<u>403,367.51</u>

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

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

FUNCTION	APPROPRIATION AND REVENUE	EXPENDITURES AND OTHER CHARGES	VARIANCE
Expenditures:			
Abatements		5,017.95	(5,017.95)
Road Maintenance	105,000.00	105,269.19	(269.19)
Town Road Assistance	-	-	-
Revenues:			
Homestead	47,424.68	47,465.09	(40.41)
BETE	679.00	679.13	(.13)

Historically, the Town has not appropriated funds for abatements but rather funds the expenditures through other unappropriated revenues or undesignated fund balance. Road Maintenance was over due to unanticipated road costs due to a storm. Revenues did not meet expected amounts.

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

The Town's property tax for the current year was levied June 15, 2017 on the assessed value listed as of April 1, 2017 for all taxable real and personal property located in the Town. Taxes were due September 30, 2017 with interest at 7% per annum or part thereof commencing October 1, 2017.

Tax liens are filed against delinquent real estate taxpayers after eight months but within one year of the original tax commitment. If the tax, interest, and costs have

not been paid eighteen months after the filing of a lien certificate then the lien is automatically foreclosed.

The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue be recognized only to the extent it will be collected within sixty days following the year end. The deferred tax revenue shown on the balance sheet represents property taxes not expected to be collected within sixty days after the year end.

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

**NOTE I - DEFERRED REVENUE:**

Deferred revenue at December 31, 2017 consists of the following:

State Revenue Sharing	32,191.07
Prepaid Property Taxes	<u>36,199.39</u>
	<u>68,390.46</u>

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

**NOTE J - INTERFUND RECEIVABLES AND PAYABLES:**

As of December 31, 2017, the General Fund owed \$227,468.54 to the Special Revenue Fund and was owed \$10,275.00 from the Capital Reserve Fund.

**NOTE K - INVESTMENTS:**

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

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

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

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

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

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

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

The following table summarizes the levels in the ASC 820-10 fair value hierarchy into which the Town's financial instruments fall as of December 31, 2017:

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

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

**Investments at Fair Value as of December 31, 2016**

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

The Town's Investments as of December 31, 2017 and 2016 are stated at fair value.

**NOTE L - TAX LIENS:**

At a special town meeting, the Town voted to waive the foreclosure of certain tax lien mortgages on real estate for taxes assessed against a taxpayer. The amounts waived total \$23,613.91 and are included in the total liens of \$81,553.21 and 2017 real estate taxes of \$620.37.

**NOTE M - RISK MANAGEMENT:**

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

**NOTE N - OVERLAPPING DEBT:**

The Town of Nobleboro is situated in Lincoln County and is therefore subject to annual assessment of its proportional share of County expenses. Long-term debt outstanding in Lincoln County, for which the Town of Nobleboro would be proportionally responsible in the event the County defaulted, amounted to \$5,560,000.00 at December 31, 2017. The Town of Nobleboro's share would be 4.26% of the debt, or approximately \$237,059.00.

**NOTE O - LEASE:**

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

**NOTE P - SNOW REMOVAL:**

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

The contractor shall be paid the following:

2017-2018	119,413.09
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**NOTE Q - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM:****Summary of Significant Accounting Policies**

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

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

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

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

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

**SET Plan** - Maine statute requires the State to contribute a portion of the Town's contractually required contributions. Employees are required to contribute 7.65% of their annual pay. The Town of Nobleboro's contractually required contribution rate for the year ended December 31, 2017, was 13.38% of annual payroll of which

3.36% of payroll was required from the Town and \$100,508.57 was required from the State. Contributions to the pension plan from the Town was \$54,023.55 for the year ended December 31, 2017.

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

The net pension liabilities were measured as of June 30, 2016 and the total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of that date. The Town's proportion of the net pension liabilities were based on projections of the Town's long-term share of contributions to the pension plans relative to the projected contributions of all participating School Administrative Units and the State (SET Plan), actuarially determined.

**SET Plan** - At June 30, 2017, the Town reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the Town. The amount recognized by the Town as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the Town were as follows:

Town of Nobleboro's Proportionate Share of the Net Pension Liability	69,430.00
State's Proportionate Share of the Net Pension Liability Associated with the Town of Nobleboro	<u>1,458,972.00</u>
Total	<u><u>1,528,402.00</u></u>

At June 30, 2017, the Town of Nobleboro's proportion of the SET Plan was .003930%.

For the year ended December 31, 2017, the Town recognized pension loss of \$12,450.70 and revenue of \$100,508.57 for support provided by the State for the SET Plan. At December 31, 2017, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences Between Expected and Actual Experience	1,343.00	131.00
Changes in Assumptions		1,783.00
Net Difference between Projected and Actual Earnings on Pension Plan Investments	22,170.00	9,085.00
Changes in Proportion and Differences between Town Contributions and Proportionate Share of Contributions	9,278.00	3,962.00
Town Contributions Subsequent to the Measurement Date	54,023.55	
Total	<u>86,814.55</u>	<u>14,961.00</u>

\$54,023.55 is reported as deferred outflows and resources related to pensions resulting from Town of Nobleboro's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liabilities in the year ended December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**Year ended Dec. 31:**

2017	2,028.00
2018	6,121.00
2019	6,244.00
2020	3,437.00

**Actuarial assumptions** - The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2005 to June 30, 2010.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equities	20%	5.7%
Non-US Equities	20%	5.5%
Private Equity	10%	7.6%
Real Estate	10%	5.2%
Infrastructure	10%	5.3%
Hard Assets	5%	5.0%
Fixed Income	25%	2.9%
Total	100%	

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

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



percentage-point lower 5.875% for SET Plan or 1 percentage-point higher 7.875% for SET Plan than the current rate:

<b>SETP Plan</b>	<b>1% Decrease (5.875%)</b>	<b>Current Discount Rate (6.875%)</b>	<b>1% Increase (7.875%)</b>
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Town of Nobleboro's Proportionate

Share of the Net Pension Liability	111,175.00	69,430.00	34,636.00
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**Pension Plan Fiduciary Net Position** - Detailed information about the pension plan's fiduciary net position is available in the separately issued MPERS financial report.

**Payables to the Pension Plan** - none as of December 31, 2017.

**Changes of Benefit Terms** - None

**Changes of Assumption**

The assumption changes for June 2015 to June 2016 valuation are as follows:

	<u>JUNE 2015</u>	<u>JUNE 2016</u>
Inflation	3.5%	2.75%
Salary Increase	3.5% - 13.5%	2.75% - 14.5%
Investment Return	7.125%	6.875%
Cost of Living	2.55%	2.20%

**NOTE R - SUBSEQUENT EVENTS:**

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

**TOWN OF NOBLEBORO**                      Schedule A-1  
**Budgetary Comparison Schedule - General Fund**  
**For the Year Ended December 31, 2017**

	<b>Original and Final Budget</b>	<b>Actual</b>
<b>REVENUES:</b>		
Property Taxes	3,621,851.40	3,644,621.19
Intergovernmental Revenue	30,000.00	30,000.00
Excise Taxes	275,000.00	445,310.12
Boat Taxes		7,377.80
Education		364,264.82
General Government		81,279.44
Unclassified		81,420.88
Health and Welfare		4,930.35
Protection	5,000.00	14,820.43
Highways	33,000.00	33,876.00
Recreation	483.26	2,108.26
Interest		14,676.70
Homestead Reimbursement	47,465.09	47,424.68
ME State Retirement on Behalf Payments (Note Q)		100,508.57
BETE Reimbursement	679.13	679.00
<b>Total Revenues</b>	<b>4,013,478.88</b>	<b>4,873,298.24</b>
<b>EXPENDITURES:</b>		
Education	3,015,649.00	3,463,761.27
General Government	280,220.00	295,453.98
Health and Welfare	72,770.00	76,754.46
Highways	354,535.00	370,793.84
Protection	120,419.00	96,023.47
Recreation	11,708.26	12,099.28
Special Assessments	410,930.00	410,929.39
Unclassified		43,598.93
Contingency	15,000.00	9,327.77
ME State Retirement on Behalf Payments (Note Q)		100,508.57
<b>Total Expenditures</b>	<b>4,281,231.26</b>	<b>4,879,250.96</b>
Excess of Expenditures Over Revenues	(267,752.38)	(5,952.72)
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating Transfer - In	10,275.00	10,275.00
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(257,477.38)	4,322.28
Fund Balance, January 1	931,770.24	931,770.24
<b>Fund Balance, December 31</b>	<b>674,292.86</b>	<b>936,092.52</b>

## Schedule A-3

**TOWN OF NOBLEBORO**  
**Statement of Changes In Unappropriated Surplus**  
**For the Year Ended December 31, 2017**

Unappropriated Surplus, January 1, 2017		501,346.30
INCREASES:		
Operating Account Balances Lapsed (Schedule A-4)	320,958.97	
Decrease in Deferred Property Taxes	<u>26,543.74</u>	
		<u>347,502.71</u>
		848,849.01
DECREASES:		
Appropriated at Annual Town Meeting		<u>317,000.00</u>
Unappropriated Surplus, December 31, 2017		<u><u>531,849.01</u></u>

**TOWN OF NOBLEBORO**  
**Statement of Departmental Operations For the Year Ended December 31, 2017**

Schedule A-4

	Balance Forward 1/1/17	Appropriations	Cash Receipts	Other Credits	Total	Cash Disbursed	Other Charges	Un-expended (Overdraft)	Balance Forward 12/31/17
<b>EDUCATION:</b>									
School	342,846.80	3,009,644.00	360,554.79	-	3,713,045.59	3,457,756.27	-	-	255,289.32
Adult Education		6,005.00			6,005.00	6,005.00			
Unemployment	7,288.43		3,710.03		10,998.46				10,998.46
Compensation Fund	350,135.23	3,015,649.00	364,264.82	-	3,730,049.05	3,463,761.27	-	-	266,287.78
<b>GENERAL GOVERNMENT:</b>									
Town Administration	-	161,250.00	-	-	161,250.00	160,259.62	-	990.38	-
General Administration		50,450.00	43,528.00		93,978.00	70,386.72		23,591.28	
Bldg & Equipment Maintenance		36,500.00			36,500.00	34,747.28		1,752.72	
Interest Earned			5,738.46		5,738.46			5,738.46	
Interest on Tax Anticipation Note		2,000.00			2,000.00	1,968.74		31.26	
Bldg Inspector & Code Enforcement		19,003.00	16,271.20		35,274.20	20,165.01		15,109.19	
Homestead				47,424.68	47,424.68		47,465.09	(40.41)	
Interest on Taxes and Liens			8,938.24		8,938.24			8,938.24	
Abatements							5,017.95	(5,017.95)	
Supplemental Taxes			41,244.00		41,244.00		40,000.00	1,244.00	
BETE			679.00		679.00		679.13	(0.13)	
Miscellaneous		5,167.00	20,708.24		25,875.24	4,966.64		20,908.60	
Animal Control		5,850.00	772.00		6,622.00	2,959.97		3,662.03	
	-	280,220.00	137,879.14	47,424.68	465,523.82	295,453.98	93,162.17	76,907.67	-
<b>HEALTH AND WELFARE:</b>									
Coastal Community Action	-	1,060.00	-	-	1,060.00	1,060.00	-	-	-
Coastal Kids		500.00			500.00	500.00			
Transfer Facility - Town's Share		58,473.00			58,473.00	58,473.00			
Town Welfare	2,912.30		80.00		2,992.30				2,992.30



<b>SPECIAL ASSESSMENTS:</b>									
County Tax	-	410,930.00	-	-	410,930.00	410,929.39	-	-	0.61
Overlay	-	59,522.62	-	-	59,522.62	-	-	-	59,522.62
	-	470,452.62	-	-	470,452.62	410,929.39	-	-	59,523.23
<b>UNCLASSIFIED:</b>									
Excise Taxes	-	-	-	445,310.12	445,310.12	1,922.50	275,000.00	168,387.62	-
Excise Taxes - Boats			7,377.80		7,377.80	148.50		7,229.30	
Fish Ladder Restoration Fund	4,532.74		51,822.30		56,355.04	19,826.57		36,528.47	
Contingent		15,000.00			15,000.00		9,327.77	5,672.23	
Alewife Fish Account	42,972.70		29,598.58		72,571.28	21,701.36		50,869.92	
	47,505.44	15,000.00	81,420.88	452,687.92	596,614.24	43,598.93	284,327.77	181,289.15	87,398.39
	430,423.94	4,340,753.88	600,423.88	558,591.37	5,930,193.07	4,763,351.34	441,639.25	320,958.97	404,243.51

## Schedule A-5

**TOWN OF NOBLEBORO**  
**Valuation, Assessment, and Collections**  
**For the Year Ended December 31, 2017**

**VALUATION:**

Land	164,582,800.00
Building	150,606,300.00
Personal Property	1,788,900.00
Total	<u>316,978,000.00</u>

**ASSESSMENT:**

Valuation x Rate (316,978,000.00 x 0.0113)	3,581,851.40
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**COLLECTIONS AND CREDITS:**

Cash Collections	3,407,414.19	
Abatements	3,995.68	
Prepayment	<u>4,248.65</u>	
Total Collections and Credits		<u>3,415,658.52</u>
2017 Taxes Receivable, December 31, 2017		<u>166,192.88</u>

**COMPUTATION OF ASSESSMENT**

Tax Commitment	3,581,851.40	
Undesignated Fund Balance	317,000.00	
State Revenue Sharing	30,000.00	
Excise Taxes	275,000.00	
Homestead Reimbursement	47,465.09	
BETE Reimbursement	679.13	
Road Assistance	33,000.00	
Supplemental Taxes	40,000.00	
Snowmobile Fees	483.26	
Fire Department	5,000.00	
Fire Department Capital	<u>10,275.00</u>	
		4,340,753.88

**REQUIREMENTS:**

Town Appropriation	860,657.26	
Education Appropriation	3,009,644.00	
County Tax	<u>410,930.00</u>	
		<u>4,281,231.26</u>
Overlay		<u>59,522.62</u>

Schedule A-12

**TOWN OF NOBLEBORO**  
**Cemetery Trust Funds**  
**December 31, 2017**

	<b>Balance 1/1/17</b>	<b>Increase</b>	<b>Decrease</b>	<b>Balance 12/31/17</b>	<b>Principal</b>	<b>Income</b>
John Bartlett	48,919.54	(3,478.56)	(96.41)	45,344.57	200.00	45,144.57
Hudson, Vannah	1,558.50	245.00	(12.33)	1,791.17	1,300.96	490.21
AB Bassett York	1,331.76	209.36	(30.54)	1,510.58	801.45	709.13
Belle Decker	165.71	26.05	(1.31)	190.44	132.50	57.94
Gorham Eugley	446.10	70.13	(3.53)	512.69	160.00	352.69
Herbert Nash	678.55	106.67	(5.37)	779.85	520.00	259.85
Inez Oliver	555.67	87.35	(4.40)	638.63	360.00	278.63
Dr. H.H. Plummer	163.10	25.64	(1.29)	187.45	132.50	54.95
Mary E. Winslow	360.68	56.70	(2.85)	414.53	255.00	159.53
Tomlinson Decker	189.79	29.84	(21.50)	198.13	240.00	(41.87)
Linda Benner	660.54	103.84	(5.23)	759.15	420.00	339.15
Gardiner Waltz	741.72	116.60	(25.87)	832.45	504.69	327.76
Frederick Rollins	863.93	135.81	(6.84)	992.90	481.00	511.90
Kaler-Linscott	816.13	128.30	(26.46)	917.97	421.65	496.32
Otis H. Witham	892.30	140.27	(47.06)	985.52	405.42	580.10
Caroline Benner-Overlocke	695.21	109.29	(5.50)	799.00	470.84	328.16
Rand Oliver	588.73	92.55	(4.66)	676.62	500.00	176.62
Otis Sidelinger	7,016.93	1,103.08	(55.52)	8,064.49	3,000.00	5,064.49
Jacob Harris	515.69	81.07	(24.08)	572.67	322.85	249.82



Noble Monument	714.72	112.36	(5.66)	821.43	463.00	358.43
Hatch Burying Ground	2,650.78	416.71	(20.97)	3,046.52	2,000.00	1,046.52
Chapman Cemetery Trust	657.51	103.36	(5.20)	755.67	600.00	155.67
Merrill Cemetery Trust	1,092.48	171.74	(8.64)	1,255.58	1,000.00	255.58
GR12 Winslow Cemetery	2,090.38	328.61	(16.54)	2,402.45	1,961.84	440.61
GR27 Winslow Cemetery	1,972.22	310.04	(15.60)	2,266.66	1,861.85	404.81
GR63 Hall Umberhind Cemetery	1,090.80	171.48	(8.63)	1,253.64	1,000.00	253.64
GR64 Merrill Cemetery	1,090.38	171.41	(8.63)	1,253.16	1,000.00	253.16
GR129 Jesse Chapman Cemetery	1,090.37	171.41	(8.63)	1,253.16	1,000.00	253.16
GR130 Nathaniel Gliden	1,079.03	169.63	(8.54)	1,240.12	1,000.00	240.12
GR60 L45 George & Muriel Murray	1,050.63	165.16	(28.31)	1,187.47	1,000.00	187.47
GR117 Bryant Lot	1,066.33	167.63	(8.44)	1,225.52	1,000.00	225.52
GR65 Benjamin Merrill Cemetery	1,068.94	168.04	(8.46)	1,228.52	1,000.00	228.52
GR87 Sidelinger Cemetery	1,067.74	167.85	(8.45)	1,227.14	1,000.00	227.14
Frances & Heather Key Scholarship	53,663.19	8,547.86	(430.23)	61,780.82	50,000.00	11,780.82
Dow Scholarship	24,368.13	3,881.54	(1,195.37)	27,054.30	22,930.00	4,124.30
	162,974.21	14,613.82	(2,167.05)	175,420.97	99,445.55	75,975.42
The First - Savings Accounts	125,608.98			143,944.58		
The First National Lincoln Corp. (1,056 Shs)	36,870.52			31,476.42		
Due From (To) General Fund	494.72					
	162,974.22			175,421.00		

## Town of Nobleboro FY19 Education Proposed Budget

Description	FY18 Adopted Budget Total		\$Change	%Change
	7/1/17-6/30/18	7/1/18-6/30/19		
<b>Revenue</b>				
LOCAL APPROP: REQUIRED	(2,211,407.71)	(2,252,443.91)	(41,036.20)	1.86%
LOCAL APPROP: ADD. LOCAL	(933,718.71)	(951,047.18)	(17,328.47)	1.86%
STATE SUBSIDY	(150,095.32)	(150,095.32)	0.00	0.00%
FUND BEGINNING BALANCE	(110,578.27)	(75,000.00)	35,578.27	(32.17%)
<b>Total Revenues</b>	<b>(3,405,800.01)</b>	<b>(3,428,586.41)</b>	<b>(22,786.40)</b>	<b>0.67%</b>
<b>Regular Instruction</b>				
TEACHER SALARY	643,077.65	633,162.72	(9,914.93)	(1.54%)
ED TECH SALARY	31,192.25	32,970.70	1,778.45	5.70%
SUBSTITUTE SALARY	11,284.81	11,284.81	0.00	0.00%
TEACHER LEADER STIPEND	1,500.00	2,250.00	750.00	50.00%
HW TUTOR STIPEND	2,800.00	6,100.00	3,300.00	117.86%
TEACHER LEADER STIP BENEFITS	21.76	37.14	15.38	70.68%
HW TUTOR STIPEND BENEFITS	40.60	100.65	60.05	147.91%
TEACHER BENEFITS	10,898.65	10,936.78	38.13	0.35%
ED TECH BENEFITS	636.31	702.61	66.30	10.42%
SUBSTITUTE BENEFITS	225.70	947.93	722.23	320.00%
TEACHER HEALTH INSURANCE	162,339.36	147,477.24	(14,862.12)	(9.15%)
GROUP DENTAL (CIL)	1,460.64	1,624.68	164.04	11.23%
ED TECH HEALTH INSURANCE	9,306.80	11,726.76	2,419.96	26.00%
TCHR LDR STIP RETRMNT	50.40	89.10	38.70	76.79%
HW TUTOR STIPEND RETIREMENT	94.08	241.56	147.48	156.76%
TEACHER RETIREMENT	24,905.04	25,136.56	231.52	0.93%
ED TECH RETIREMENT	1,235.22	1,308.94	73.72	5.97%
SUB TCHR/ET RETREMNT	379.17	446.88	67.71	17.86%
TEACHER TUITION	6,000.00	6,000.00	0.00	0.00%
TEACHER-CASH IN LIEU	1,000.00	1,000.00	0.00	0.00%
ED TECH-CASH IN LIEU	163.00	0.00	(163.00)	(100.00%)
INSTRUCT EQUIP MAINT	400.00	400.00	0.00	0.00%
COPIER LEASE (TEACHER USE)	4,000.00	4,483.32	483.32	12.08%
INSTRUCTIONAL TRAVEL/MILEAGE	200.00	200.00	0.00	0.00%
TRAVEL - PD	200.00	200.00	0.00	0.00%
INSTRUCTIONAL SUPPLIES	24,394.82	27,993.00	3,598.18	14.75%
INSTRUCTIONAL TEXTBOOKS	3,000.00	3,400.00	400.00	13.33%
INSTRUCTIONAL DUES/FEES	200.00	200.00	0.00	0.00%
INSTRUCTIONAL CONTINGENCY	22,072.00	22,954.88	882.88	4.00%
TUTOR SALARY-SECONDARY	300.00	300.00	0.00	0.00%
TUTOR BENEFITS-SECONDARY	6.00	25.20	19.20	320.00%
TUTOR RETIREMENT-SECONDARY	10.08	11.88	1.80	17.86%
SECONDARY PUBLIC TUITION	29,046.00	28,385.13	(660.87)	(2.28%)
SECONDARY PRIVATE TUITION	734,119.00	774,505.04	40,386.04	5.50%

Description	7/1/17-6/30/18	7/1/18-6/30/19	\$Change	%Change
SEC PRIVATE INS VALUE	44,019.00	45,786.46	1,767.46	4.02%
ALT ED SECONDARY TUITION	2,173.60	2,173.60	0.00	0.00%
ALTERNATIVE EDUCATION (CAL)	39,131.75	38,469.02	(662.73)	(1.69%)
<b>Total Regular Instruction</b>	<b>1,811,883.69</b>	<b>1,843,032.59</b>	<b>31,148.90</b>	<b>1.72%</b>
<b>Special Education Instruction</b>				
SPED TEACHER SALARY	41,284.46	41,576.92	292.46	0.71%
SPED ED TECH SALARY	55,449.00	59,218.02	3,769.02	6.80%
SPED TUTOR SALARY	235.00	235.00	0.00	0.00%
SPED TEACHER BENEFITS	825.68	855.54	29.86	3.62%
SPED ED TECH BENEFITS	1,158.57	1,315.56	156.99	13.55%
SPED TUTOR BENEFITS	3.41	18.45	15.04	441.06%
SPED TEACHER HEALTH INS	8,376.12	8,795.04	418.92	5.00%
SPED ED TECH HEALTH INS	20,474.96	17,590.14	(2,884.82)	(14.09%)
SPED TEACHER RETIREMENT	1,634.86	1,650.60	15.74	0.96%
SPED ED TECH RETIREMENT	2,164.10	2,311.26	147.16	6.80%
SPED TUTOR RETIREMENT	7.90	9.31	1.41	17.85%
SPED ED TECH CIL	0.00	0.00	0.00	---
SPED CONF/PROF SERVICES	201.00	402.00	201.00	100.00%
SPED SUPPLIES	1,000.00	2,000.00	1,000.00	100.00%
SPED TEXTBOOKS	100.00	200.00	100.00	100.00%
SPCL PLCMNT SEC PUB TUIT	0.00	11,000.00	11,000.00	---
SPCL PLCMNT SEC PRI TUIT	259,292.50	110,000.00	(149,292.50)	(57.58%)
PEC SHARE	29,459.65	64,845.93	35,386.28	120.12%
COMPASS PROGRAM SHARE	29,378.24	57,295.79	27,917.55	95.03%
SPED SECONDARY TUTOR	250.00	250.00	0.00	0.00%
SPED SEC TUTOR BENEFITS	3.63	19.63	16.00	440.77%
SPED SEC TUTOR RETIREMENT	8.40	9.90	1.50	17.86%
MAINECARE SEED EXPENSE	29,067.03	60,547.29	31,480.26	108.30%
SPED ADMIN COST	23,398.45	23,181.94	(216.51)	(0.93%)
OTH PURCH SVCS				
ONLINE SUB - SHARED	547.00	549.11	2.11	0.39%
SOCIAL WORKER SALARY	0.00	8,606.42	8,606.42	---
SOCIAL WORKER BENEFITS	0.00	189.34	189.34	---
SOCIAL WORKER RETIREMENT	0.00	341.67	341.67	---
SPED PSYCH ELEMENTARY	11,309.98	11,206.45	(103.53)	(0.92%)
SHARED PSYCH SECONDARY	3,000.00	3,000.00	0.00	0.00%
SPEECH SALARY	22,866.52	33,406.91	10,540.39	46.10%
SPEECH BENEFITS	457.33	692.14	234.81	51.34%
SPEECH HI	10,212.00	4,545.42	(5,666.58)	(55.49%)
SPEECH RETIREMENT	905.58	1,326.25	420.67	46.45%
SPEECH TRAVEL/MILEAGE	200.00	0.00	(200.00)	(100.00%)
SPED OT ELEMENTARY	20,514.17	6,055.95	(14,458.22)	(70.48%)
SPED OT SECONDARY	567.60	0.00	(567.60)	(100.00%)
SPED PT ELEMENTARY	3,926.32	3,664.57	(261.75)	(6.67%)
SPED PT SECONDARY	0.00	586.06	586.06	---
ESY SHARED SERVICES	1,500.00	1,000.00	(500.00)	(33.33%)
<b>Total Special Ed. Instruction</b>	<b>579,779.46</b>	<b>538,498.61</b>	<b>(41,280.85)</b>	<b>(7.12%)</b>

Description	7/1/17-6/30/18	7/1/18-6/30/19	\$Change	%Change
<b>Other Instruction</b>				
CO-CURRICULAR STIPENDS	2,950.00	1,975.00	(975.00)	(33.05%)
CO-CURRICULAR STIPEND BENEFITS	42.78	32.59	(10.19)	(23.82%)
CO-CURRICULAR STIPEND RETIRE	99.12	78.21	(20.91)	(21.10%)
CO-CURRICULAR PROF SVCS	6,650.00	6,650.00	0.00	0.00%
CO-CURRICULAR OTHER SRVCS	4,300.00	4,300.00	0.00	0.00%
CO-CURR FIELD TRIPS TRANS	3,900.00	4,680.00	780.00	20.00%
COACH/AD STIPENDS	9,000.00	9,000.00	0.00	0.00%
COACH/AD BENEFITS	490.00	508.00	18.00	3.67%
COACH/AD RETIREMENT	152.40	158.70	6.30	4.13%
GAME OFFICIALS PAY	3,400.00	3,740.00	340.00	10.00%
SPORTS SUPPLIES	4,700.00	4,700.00	0.00	0.00%
SPORTS DUES/FEES	520.00	795.00	275.00	52.88%
SPORTS TRIPS	4,300.00	5,160.00	860.00	20.00%
<b>Total Other Instruction</b>	<b>40,504.30</b>	<b>41,777.50</b>	<b>1,273.20</b>	<b>3.14%</b>
<b>Student and Staff Support</b>				
GUIDANCE COUNSELOR SALARY	27,439.82	27,658.24	218.42	0.80%
GUIDANCE COUNSELOR BENEFITS	548.80	626.44	77.64	14.15%
GUID COUN HEALTH INSURANCE	5,025.67	0.00	(5,025.67)	(100.00%)
GUID COUN RETIREMENT	1,086.62	1,098.03	11.41	1.05%
CIL - GUIDANCE COUNSELOR	0.00	750.00	750.00	---
NURSING/SHARED HEALTH SRVCS	34,084.46	34,084.46	0.00	0.00%
HEALTH SUPPLIES	950.00	975.00	25.00	2.63%
SAT/INSTR IMPROVEMENT STIPEND	3,750.00	3,000.00	(750.00)	(20.00%)
CURR COMMITTEE STIPEND	1,000.00	0.00	(1,000.00)	(100.00%)
SAT STIPEND BENEFITS	54.40	49.52	(4.88)	(8.97%)
CURR COMM STIPEND BENEFITS	14.50	0.00	(14.50)	(100.00%)
RETIREMENT CONTRIB-STIPENDS	126.00	118.80	(7.20)	(5.71%)
CURR COMM STIPEND RETIREMENT	33.60	0.00	(33.60)	(100.00%)
ASSESSMENT-CURRICULUM ADMIN	6,729.21	6,616.86	(112.35)	(1.67%)
STAFF DEVELOPMENT STIPEND	0.00	2,000.00	2,000.00	---
STAFF DEVELOP STIPEND BENEFITS	0.00	33.00	33.00	---
STAFF DEVELOP STIPEND RETIRE	0.00	79.20	79.20	---
STAFF DEVELOPMENT - SCHOOL	2,800.00	3,200.00	400.00	14.29%
STAFF DEVELOPMENT - SHARED	5,227.00	4,655.39	(571.61)	(10.94%)
STAFF DEVELOP TRAVEL/MILEAGE	300.00	300.00	0.00	0.00%
LIBRARY ED TECH SALARY	15,751.22	19,368.11	3,616.89	22.96%
LIBRARY ED TECH BENEFITS	379.05	489.86	110.81	29.23%
LIBRARY ED TECH RETIREMENT	623.75	768.91	145.16	23.27%
LIBRARY ED TECH-CASH IN LIEU	837.00	1,000.00	163.00	19.47%
LIBRARY PROFESSIONAL SERVICES	319.00	313.00	(6.00)	(1.88%)
LIBRARY SUPPLIES	300.00	375.00	75.00	25.00%
LIBRARY BOOKS/PERIODICALS	3,300.00	3,930.00	630.00	19.09%
TECHNOLOGY ED TECH SALARY	44,745.26	52,670.08	7,924.82	17.71%
TECHNOLOGY ED TECH BENEFITS	894.91	1,077.41	182.50	20.39%
TECH ED TECH HEALTH INSUR	9,306.84	9,772.20	465.36	5.00%
TECHN ED TECH RETIREMENT	1,771.91	2,091.00	319.09	18.01%
AOS IT SUPPORT (KJ)	0.00	4,176.05	4,176.05	---
COMP HARDWARE MAINT/REPAIR	3,100.00	3,100.00	0.00	0.00%

Description	7/1/17-6/30/18	7/1/18-6/30/19	\$Change	%Change
COMP SOFTWARE MAINT/REPAIR	2,366.00	1,121.00	(1,245.00)	(52.62%)
ONLINE SUB - SCHOOL	4,881.00	6,079.00	1,198.00	24.54%
ONLINE SUB - SHARED	2,010.00	5,789.00	3,779.00	188.01%
COMPUTER SUPPLIES	1,343.00	1,690.00	347.00	25.84%
COMP HARDWARE PURCHASE	21,429.00	12,494.00	(8,935.00)	(41.70%)
COMP SOFTWARE PURCHASE	3,615.00	0.00	(3,615.00)	(100.00%)
TESTING MATERIALS - SCHOOL	0.00	0.00	0.00	---
TESTING MATERIALS - SHARED	1,682.00	1,652.00	(30.00)	(1.78%)
SHARED WELLNESS COMMITTEE	500.00	500.00	0.00	0.00%
<b>Total Student and Staff Support</b>	<b>208,325.02</b>	<b>213,701.56</b>	<b>5,376.54</b>	<b>2.58%</b>
<b>System Administration</b>				
SCHOOL BOARD LIABILITY INSUR	1,453.08	1,574.00	120.92	8.32%
SCHOOL BOARD ADVERTISING	300.00	300.00	0.00	0.00%
SCHOOL BOARD DUES/FEES	950.00	950.00	0.00	0.00%
SCHOOL BOARD CONFERENCES	150.00	150.00	0.00	0.00%
SCHOOL BOARD AUDITOR SRVCS	4,200.00	4,400.00	200.00	4.76%
SCHOOL BOARD LEGAL FEES	2,500.00	2,500.00	0.00	0.00%
ASSESSMENT FOR ADMIN (SUPT)	45,378.53	44,501.68	(876.85)	(1.93%)
ASSESSMENT FOR FISCAL SVCS:				
SUPT OFFICE	32,020.29	36,082.37	4,062.08	12.69%
<b>Total System Administration</b>	<b>86,951.90</b>	<b>90,458.05</b>	<b>3,506.15</b>	<b>4.03%</b>
<b>School Administration</b>				
PRINCIPAL SALARY	92,233.09	94,077.75	1,844.66	2.00%
ADMIN ASST SALARY	36,836.80	35,623.74	(1,213.06)	(3.29%)
AA SUB CALLING OT	2,338.16	2,391.38	53.22	2.28%
PRINCIPAL BENEFITS	1,844.66	1,905.56	60.90	3.30%
ADMIN ASST BENEFITS	3,044.61	2,945.14	(99.47)	(3.27%)
AA SUB CALLING BENEFITS	178.87	200.88	22.01	12.31%
PRINCIPAL HEALTH INSURANCE	19,255.68	20,218.56	962.88	5.00%
ADMIN ASST HEALTH INSURANCE	16,780.44	17,619.48	839.04	5.00%
PRINCIPAL RETIREMENT	3,652.43	3,734.89	82.46	2.26%
PRINCIPAL TUITION	0.00	0.00	0.00	---
PRINCIPAL PROF DEVELOPMENT	500.00	600.00	100.00	20.00%
SHARED POWER SCHOOL STIPEND	660.00	642.00	(18.00)	(2.73%)
PRINCIPAL COPIER LEASE	4,000.00	4,483.32	483.32	12.08%
PRINCIPAL PRINTING	200.00	200.00	0.00	0.00%
PRINCIPAL TRAVEL	200.00	200.00	0.00	0.00%
PRINCIPAL PROF DEV TRAVEL	150.00	200.00	50.00	33.33%
PRINCIPAL SUPPLIES/POSTAGE	1,000.00	1,100.00	100.00	10.00%
PRINCIPAL DUES/FEES	0.00	0.00	0.00	---
<b>Total School Administration</b>	<b>182,874.74</b>	<b>186,142.70</b>	<b>3,267.96</b>	<b>1.79%</b>
<b>Transportation and Buses</b>				
K-12 CONTRACTED TRANS	202,392.12	219,352.58	16,960.46	8.38%
SP SRVCS SECONDARY DRIVER	10,000.00	2,500.00	(7,500.00)	(75.00%)
SP SRVCS SEC DRIVER BENEFITS	1,373.00	348.25	(1,024.75)	(74.64%)
SP SRVCS SECONDARY TRANS	13,291.13	3,315.69	(9,975.44)	(75.05%)
SEC VOCATIONAL TRANS	11,640.00	10,813.26	(826.74)	(7.10%)
<b>Total Transportation and Buses</b>	<b>238,696.25</b>	<b>236,329.78</b>	<b>(2,366.47)</b>	<b>(0.99%)</b>

<b>Description</b>	<b>7/1/17-6/30/18</b>	<b>7/1/18-6/30/19</b>	<b>\$Change</b>	<b>%Change</b>
<b>Facilities Maintenance</b>				
ASSET MANAGEMENT	0.00	0.00	0.00	---
SHARED CHO STIPEND	300.00	243.00	(57.00)	(19.00%)
UTILITY SERVICES (WATER/SEWER)	1,200.00	1,100.00	(100.00)	(8.33%)
DISPOSAL SERVICES	2,300.00	2,200.00	(100.00)	(4.35%)
PROPERTY INSURANCE	7,482.80	7,000.00	(482.80)	(6.45%)
TELEPHONE	4,300.00	4,400.00	100.00	2.33%
FURNITURE - INSTRUCTIONAL	1,500.00	5,400.00	3,900.00	260.00%
ELECTRICITY	22,000.00	22,000.00	0.00	0.00%
HEATING FUEL	30,000.00	31,000.00	1,000.00	3.33%
MISC BUILDING/UTILITY FEES	2,600.00	2,500.00	(100.00)	(3.85%)
CUSTODIAN SALARY	69,086.72	59,485.12	(9,601.60)	(13.90%)
SUMMER/SUB CUSTODIAN PAY	3,134.27	5,632.81	2,498.54	79.72%
CUSTODIAN BENEFITS	8,746.38	7,578.81	(1,167.57)	(13.35%)
SUMMER/SUB CUSTODIAN BENEFITS	396.80	724.38	327.58	82.56%
CUSTODIAN HEALTH INSURANCE	18,613.68	19,544.50	930.82	5.00%
CUSTODIAN SUPPLIES	9,200.00	9,200.00	0.00	0.00%
BLDG MAINTENANCE SERVICES	22,000.00	23,000.00	1,000.00	4.55%
MAINTENANCE SUPPLIES	8,500.00	8,500.00	0.00	0.00%
GROUNDS MAINT SERVICES	4,200.00	4,200.00	0.00	0.00%
CONTRACTED MOWING	3,500.00	3,400.00	(100.00)	(2.86%)
CONTRACTED SNOWPLOWING	2,800.00	2,800.00	0.00	0.00%
SCHOOL EQUIPMENT	0.00	0.00	0.00	---
SHARED SAFETY COMMITTEE	250.00	250.00	0.00	0.00%
CAPITAL RENEWAL/RENOVATION	21,187.00	44,000.00	22,813.00	107.67%
<b>Total Facilities Maintenance</b>	<b>243,297.65</b>	<b>264,158.62</b>	<b>20,860.97</b>	<b>8.57%</b>
<b>All Other, incl. School Lunch</b>				
FOOD SERVICE GF SUBSIDY	13,487.00	14,487.00	1,000.00	7.41%
<b>Total All Other</b>	<b>13,487.00</b>	<b>14,487.00</b>	<b>1,000.00</b>	<b>7.41%</b>
<b>Total Expenditures</b>	<b>3,405,800.01</b>	<b>3,428,586.41</b>	<b>22,786.40</b>	<b>0.67%</b>

## Warrant

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

### GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Nobleboro, qualified to vote in Town affairs, to assemble at the meeting room of the Town Office at 11:45 am on the morning of Friday, the 16th day of March A.D. 2018 to act on the following articles to wit:

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

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

THE POLLS WILL BE OPEN ON FRIDAY, MARCH 16th FROM 12:00 NOON AND WILL CLOSE AT 6:00 PM.

THE REMAINDER OF THE WARRANT WILL BE CONSIDERED THE FOLLOWING DAY, SATURDAY MARCH 17th AT THE NOBLEBORO CENTRAL SCHOOL. THE BALLOT CLERKS WILL BE THERE AT 9:15 AM TO CHECK IN REGISTERED VOTERS AND HAND THEM A VOTER CARD TO VOTE DURING THE MEETING.

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

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

Selectmen recommend the mortgage lien method.

Article 4 To see if the Town will vote to charge interest on unpaid 2018 taxes at the rate of 7 % per year beginning Oct. 1, 2018 and to allow the Tax Collector to collect prepayment of taxes prior to commitment pursuant to Title 35 MRSA Section 36 (Prepayment of Taxes).

Recommended by Selectmen & Budget Committee

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

Recommended by Selectmen & Budget Committee

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

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

Recommended by Selectmen & Budget Committee

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

501	Town Administration	166,708
502	General Administration	48,900
504	Maintenance/Operation of Town Blds.	31,020
510	Street Lights	5,400
550	General Assistance	0.00
570	Animal Control	5,843
580	Code Enforcement Officer	19,690
600	Misc Account	5,449
777	Boat Landing	1,500
985	Interest on Tax Anticipation Loan	2,000
		\$286,510
	Selectmen & Budget Committee Recommend	\$286,510



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

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

Article 10 To see if the Town will vote to raise and appropriate \$128,000 for the purpose of paving.

Recommended by Selectmen & Budget Committee	\$128,000
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Article 11 To see what sum of money the Town will vote to raise and appropriate \$125,500 for the plowing and applying sand on Town Roads in 2018.

Selectmen & Budget Committee Recommend	\$125,500
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Article 12 To see if the Town will vote to raise and appropriate \$44,500 for the purchasing of sand and salt.

Selectmen & Budget Committee Recommend	\$44,500
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Article 13 To see if the Town will vote to raise and appropriate the sum of \$56,843 for Nobleboro's share of the operating expenses for the Nobleboro/Jefferson Transfer Facility.

Selectmen & Budget Committee Recommend	\$56,843
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Article 14 To see if the Town will authorize the Selectmen to apply for Federal, State and County Grants and to administer the monies received from said Grants.

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

Article 16 To see if the Town will raise and appropriate the sum of \$68,458 for the operation of Minnehata Fire Company.

Selectmen & Budget Committee Recommend	\$68,458
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Article 17 To see what sum the Town will be authorized to expend for Regular Instruction.

School Committee Recommends	\$1,843,032.59
Selectmen & Budget Committee Recommend	\$1,843,032.59

Article 18 To see what sum the Town will be authorized to expend for Special Education.

School Committee Recommends	\$538,498.61
Selectmen & Budget Committee Recommend	\$538,498.61

Article 19 To see what sum the Town will be authorized to expend for Career and Technical Education

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

Article 20 To see what sum the Town will be authorized to expend for Other Instruction.

School Committee Recommends	\$41,777.50
Selectmen & Budget Committee Recommend	\$41,777.50

Article 21 To see what sum the Town will be authorized to expend for Student and Staff Support.

School Committee Recommends	\$213,701.56
Selectmen & Budget Committees Recommend	\$213,701.56

Article 22 To see what sum the Town will be authorized to expend for System Administration.

School Committee Recommends	\$90,458.05
Selectmen & Budget Committee Recommend	\$90,458.05

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

School Committee Recommends	\$186,142.70
Selectmen & Budget Committee Recommend	\$186,142.70

Article 24 To see what sum the Town will be authorized to expend for Transportation and Buses.

School Committee Recommends	\$236,329.78
Selectmen & Budget Committee Recommend	\$236,329.78

Article 25 To see what sum the Town will be authorized to expend for Facilities Maintenance.

School Committee Recommends	\$264,158.62
Selectmen & Budget Committee Recommend	\$264,158.62

Article 26 To see what sum the Town will be authorized to expend for Debt Services and Other Commitments.

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

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

School Committee Recommends	\$14,487
Selectmen & Budget Committee Recommend	\$14,487

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

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

Article 28 (*Recorded Vote*) To see what sum the Town will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**Recommend \$2,625,121.82**) and to see what sum the municipality will raise as the municipality's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statues, Title 20-A, Section 15688.

School Committee Recommends	\$2,397,544.86
Selectmen & Budget Committee Recommend	\$2,397,544.86

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

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

Article 29 (*Written ballot required*) To see what sum the Town will raise and appropriate in additional local funds (**Recommend \$747,581.56**) which exceeds the State's Essential Programs and Services allocation model to fund the budget recommended by the School Committee?

The School Committee Recommends: \$747,581.56 for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model:

Selectmen & Budget Committee Recommend      \$747,581.56

*Explanation: The additional local funds are those locally raised funds over and above the school administrative unit's local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the Town budget for educational programs.*

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

Article 30 (*Recorded vote*) To see what sum the Town will authorize the School Committee to expend for the fiscal year beginning July 1, 2018, and ending June 30, 2019, from the school administrative unit's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

School Committee Recommends:                      \$3,428,586.41

Selectmen & Budget Committee Recommend:      \$3,428,586.41

**ARTICLE 31 AUTHORIZES THE ADULT ED PROGRAM**

Article 31 To see if the Town will appropriate \$113,460 for Adult Education and raise \$6,005.00 as the local share; with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education program.

Requested Local Share \$6,005.00

Selectmen & Budget Committee Recommend \$6,005.00

**ARTICLE 32 AUTHORIZES EXPENDITURE OF GRANTS  
AND OTHER RECEIPTS**

Article 32 In addition to amounts approved in the preceding articles, shall the School Committee be authorized to expend such sums as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes, provided that such grants, programs, or other sources do not require the expenditure of other funds not previously appropriated?

School Committee Recommends: Approval

Article 33 To see what sum of money the Town will vote to raise and appropriate for the purpose of supporting the following outside agencies:

	Requested	Recommended
Pemaquid Watershed Association	500	500
Ecumenical Food Pantry	500	500
Mid Coast Maine Community Action	1060	1060
Spectrum Generations	1390	1390
Healthy Kids Program	2000	2000
Highland Cemetery	1000	1000
Coastal Kids Preschool	500	500
Eldercare Network	4000	4000
New Hope for Women	830	830
	<hr/>	<hr/>
	\$11,780	\$11,780
Selectmen & Budget Committee Recommend		\$11,780

Article 34 To see if the Town will vote to raise, appropriate and transfer \$10,000 to support the Skidompha Library.

Raise and Appropriate \$10,000

Selectmen & Budget Committee Recommend \$10,000

Article 35 To see if the Town will vote to allocate 90% of the franchise fees that the town received in 2018 to LCTV.

Selectmen & Budget Committee Recommend 90%

Article 36 To see if the town will vote to raise and appropriate the sum of \$5,166 for the purpose of supporting the Central Lincoln County Ambulance

Selectmen & Budget Committee Recommend \$5,166

Article 37 To see if the town will vote to allocate the State Snowmobile refund to the Damariscotta Lake Snowmobile Club.

Selectmen & Budget Committee Recommend \$596

Article 38 To see if the Town will authorize the Selectmen to regulate Alewife Fishing in all Streams in which the Town has an interest in accordance with the plan filed with and approved by the Commissioner of Marine Resources.

Article 39 To select two members of the Budget Committee from the floor, one from the Center and one from the North.

Article 40 To see if the Town will vote to authorize the Selectmen to spend an amount not to exceed 3/12 of the budget amount in each category of the 2018 annual budget during the period of January 1, 2019 to the 2019 annual town meeting.

Article 41 To see what sum of money, if any, the Town will vote to authorize the Selectmen to raise and appropriate, as they deem advisable, to meet unanticipated expenses and emergencies that occur during fiscal year 2018.

Selectmen & Budget Committee Recommend \$15,000

Article 42 To see if the Town will vote to appropriate from the following accounts the combined sum of \$625,000 to be applied to reduce the 2018-year Tax Rate.

The Board of Selectmen recommends the following sources:

Excise Taxes \$300,000

From Undesignated Surplus \$325,000

\$625,000

Selectmen & Budget Committee Recommend \$625,000

Article 43 To see if the Town will vote to authorize the Selectmen on behalf of the Town of sell and dispose of any real estate acquired by the town for non-payment of taxes thereon, on such terms as they deem advisable and proper, and cause execution of quit claim deeds for the same. If the property is to be sold by the Selectmen, they must first put it out to bid in a newspaper of general circulation.

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

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

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