

Annual Report

of the
Municipal Officers
of the
Town of Whitefield, Maine



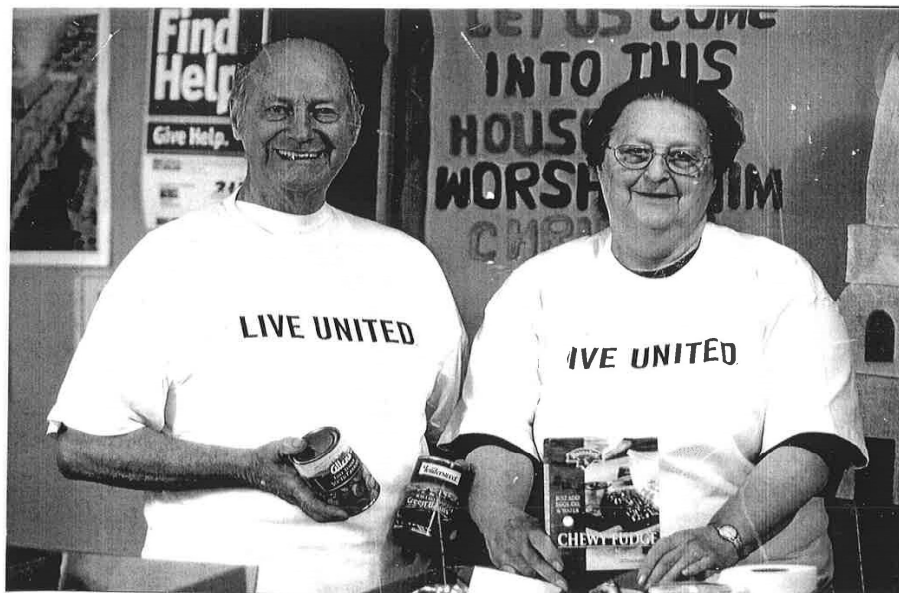
For the Fiscal Year
Ending
June 30, 2018

Dedication

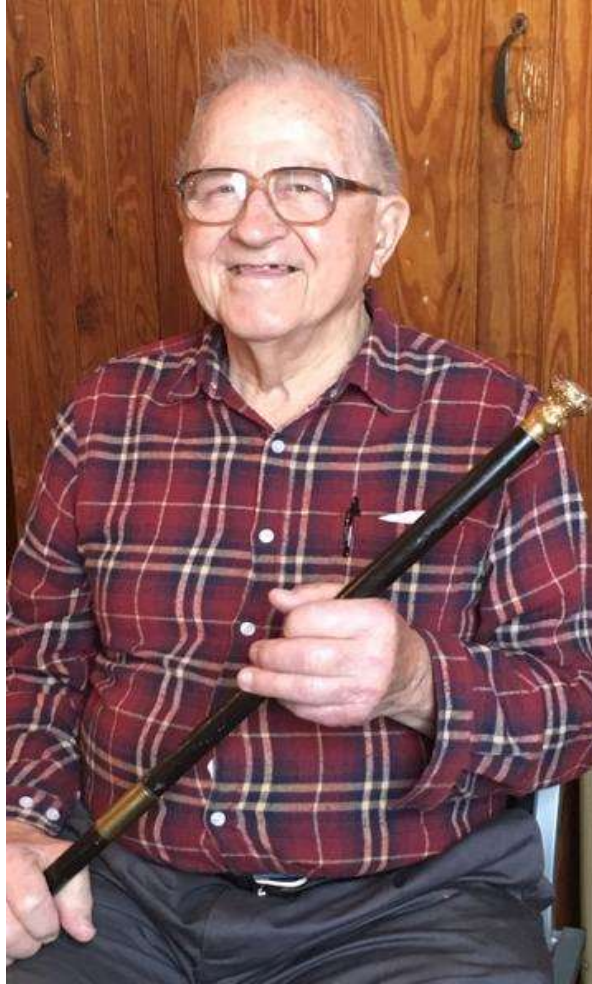
The 2018 Town Report is dedicated to Mary and Earl Lemieux who have run the Whitefield and Alna Food Bank for the past 24 years. Their service has truly been a gift to the towns.

After retiring from working for the State, they were looking for a way to serve their fellow town folks. Their first effort was holding public suppers which were very well received. But when the town's food bank outgrew the small closet in the Town Office, they were asked to take over. Mary and Earl located space in the basement of the church in Kings Mills and ran the food bank there for many years until it outgrew that space. The food bank is run from hall of St. Denis Church where it serves many needy families.

Mary passed away in the fall of 2018 and Earl is working towards turning over the reins to a younger generation. He would like to acknowledge the many helpers the food bank has had over the years and appreciates all the present volunteers who make the Whitefield-Alna Food Bank function so well in serving families in need in our towns.



Boston Post Cane Recipient



Carrying on a 110-year-old tradition of presenting the Boston Post Cane to the oldest resident in town, Selectman Bill McKeen ceremoniously presented the Cane to 92-year-old Albert Boynton on November 3, 2018.

Albert was accompanied by his children David Boynton and Beverly Boynton Cronkrite, along with several grandchildren and great-grandchildren. Other than his service time during World War II, he has lived his entire life in Whitefield, where he and his beloved wife, Carolyn (1926-2003), raised their family.

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Town Office Information

36 Townhouse Road
Whitefield, Maine

Located at the corner of Townhouse Road and Balltown Lane.

Telephone 207-549-5175
Fax 207-549-3231
Email townwhitefieldadm@gmail.com
Website www.townofwhitefield.com

Office Hours	Monday	7:00 AM to 12:00 PM 3:00 PM to 7:00 PM
	Tuesday	7:00 AM to 3:00 PM
	Wednesday	7:00 AM to 12:00 PM
	Thursday	Closed to the public
	Friday	7:00 AM to 3:00 PM

The Town Office is closed weekends and state holidays.

General Assistance applications are accepted during regular business hours on Mondays and from 7:00 AM to 3:00 PM on Fridays.



Municipal Calendar

March 15, 2019	Municipal Election 4-8 PM
March 16, 2019	at the Fire Station
	Town Meeting 10:00 AM
April 30, 2019	at the Whitefield School
June 30, 2019	Tax Payment Due
October 15, 2019	Fiscal Year End
December 2, 2019	Dog Licensing Begins
December 31, 2019	Tax Payment Due
	Dog Licensing Ends

Fire Station Meeting Room

Mondays 6:30 PM Fire Department Training

Tuesdays 6:00 PM Select Board

Frist Wednesday 4:00 PM Roads Committee

First Wednesday 6:00 PM Cemetery Committee

Fourth Wednesday 6:00 PM Facilities Committee

Note: Meeting days subject to change due to holidays.

Holiday Schedule

January 1, 2019	New Year's Day
January 21, 2019	Martin Luther King, Jr. Day
February 18, 2019	President's Day
April 15, 2019	Patriot's Day
May 27, 2019	Memorial Day
July 4, 2019	Independence Day
September 2, 2019	Labor Day
October 14, 2019	Columbus Day
November 28 and 29, 2019	Thanksgiving Weekend
December 25, 2019	Christmas Day

Municipal Officers

Select Board, Assessors, Overseers of the Poor

Anthony Marple (Chair)
Lester Sheaffer, Jr. (Vice Chair)
Charlene Donahue
William McKeen
Franklin A. Ober

Current Town Clerk, Treasurer, Registrar, Deputy Tax Collector, Administrative Assistant

Darlene M. Beaulieu

Current Tax Collector, Deputy Town Clerk, Deputy Registrar, Deputy Treasurer

Carman M. Douglas

Current Motor Vehicle Agent, Deputy Clerk

Laurel J. Mullens

Current Deputy Clerk

Tina J. Laskey

Fire Chief

Scott Higgins
207-549-7945

Road Commissioner

David A. Boynton
207-549-7548

Animal Control Officer

Lincoln County Sheriff
207-549-7072

Superintendent of Schools

Howard Tuttle
207-549-3261

Whitefield Representatives to School Board

Terry Blair
Lynette Conroy
Tara Delisle

Planning Board

Glenn Angell
Marianne Marple
Jake Matthews
Stephen Sheehy
James Torbert (Chair)

Budget Committee
(1 Year Appointment)

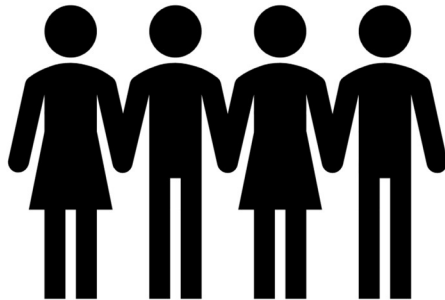
Christopher Delisle
Lise Hanner
David Hayden
Lisa Kalloch
Barbara Mayer
Michael McMorrow
Charles Vaughn

Code Enforcement, Plumbing Inspector

Arthur Strout
207-445-3263

Appeals Board

Andrew Berry (Chair)
Sandra Brown
Erik Ekholm
David Elliot
John Parks



District 88 State Legislature

State Senator

Dana Dow
30 Kalers Pond Road
Waldoboro, ME 04572

Office Address

Maine State Senate
3 State House Station
Augusta, ME 04333-0003

Telephone

207-287-1515
800-423-6900

Email

Dana.Dow@legislature.maine.gov

State Representative

Chloe Maxmin
PO Box 203
Nobleboro, ME 04555
207-200-6224

Office Address

House Majority Office
Room 333, State House
2 State House Station
Augusta, ME 04333-0002

Telephone

207-287-1430

Email

chloe.Maxmin@legislature.maine.gov



2018 Taxpayer List

Name & Address	Map & Lot	Tax Amount
AASE H. TODD & DANIEL W. RICHARDS	011-014	426.72
ACEDO STEPHEN F. & CAROL P.	013-023	1,118.82
ACKER CHARLES W. & BARBARA MAYER	018-048	2,738.22
ACKERMAN JULIA H.	003-016	1,559.55
ACKERSON WILLIAM E. & MARY K.	012-037	2,266.82
ADAMS JR. CLIFTON V. & TINA	018-023-A	3,667.58
ADAMS SCOTT A. & BROOKE M.	018-023-B	1,648.01
AGJH, LLC	019-023	5,692.50
ALBEE AMANDA L. & ERIC M. II	012-023-C	2,513.97
ALBERT TINA	020-005-B	1,616.35
ALESSANDRO CORPORATION	026-028-C	425.04
ALESSANDRO CORPORATION	026-028-A	3,008.59
ALLEN GEORGE C. PROPERTY TRUST	011-045	523.02
ALLEN JON C. & LORI	020-048-001	950.89
ALLEN THOMAS	018-022	402.55
ALLEN WAYNE S.	018-002	1,987.79
ALLENS BLUEBERRY FREEZER, INC.	001-027	1,258.63
AMES, NICKOLAS B. & WITWICKI, LINDSAY M.	020-010-C-1	865.34
ANDERSEN WILLIAM H., CHARLENE & DUDLEY, PENILYN	028-003	780.18
ANDERSON ANTHONY J. & HOWARD, KENDRA E.	008-001-A	3,393.41
ANDERSON CHARLENE	028-004	1,031.98
ANDERSON ERIN E & JOHNSTON, MICHAEL ANDERSON, PATRICIA & H BRADFORD	012-001	2,189.77
ANDERSON KENDRICK L. & HOWARD, KAREN	010-022-B	1,982.83
ANDERSON, PATRICIA S. & ANDERSON, ERIN E.	017-008-A	2,321.92
ANGELL GLENN B & ROSE MARIE	018-040	2,910.31
AQUAFORTIS ASSOCIATES, LLC	017-055-B-ON	226.94
AQUAFORTIS ASSOCIATES, LLC	017-004-A	624.12
AQUAFORTIS ASSOCIATES, LLC	017-055-B	483.00
ARBOUR FRANKLIN F. SR.	017-019	201.05
ARMSTRONG DONNA M.	015-038-A	1,461.83
ARW PROPERTIES	010-008-A-ON	273.41
ASHLINE KEVIN	012-028-H	678.62
ATWOOD RONALD O. & PRISCILLA E.	013-047-A	2,085.14
AUBEE PAULINE	020-004-A	2,043.64
AUGUSTA ROAD, LLC	018-011	471.16
AYER BRENTON E. & RENEE	018-051	623.57
AYERS HELEN	013-043-D	600.99
BAILEY LYNDAL	018-028	514.05
BAILEY LYNDAL	018-050	1,933.84
BAILEY MARK R.	018-033-A	2,133.14
BAILEY RANDALL & KIMBERLY	026-008	1,548.98
BAILEY RODNEY M. & MARGO J.	018-033-A	1,427.04
BAILEY RODNEY M. & CATHERINE J.	018-049	1,428.51
BAILEY RODNEY M. & CATHERINE J.	018-050-A	80.73
BAILEY RODNEY M. & CATHERINE J., MARGO & MARK R.	018-033	492.51
BAIRD THOMAS HEIRS	020-049-F	968.94

Name & Address	Map & Lot	Tax Amount
BALBO SUZANNE E. & TOWLE, WILLIAM	012-046	1,693.23
BALBO SUZANNE E. & TOWLE, WILLIAM	013-006	60.03
BALBO SUZANNE E. & TOWLE, WILLIAM	012-050	756.24
BALL THOMAS P. & VIOLET R.	010-028	2,314.27
BALMERT JAMES M. & WERBER, TAMMY L.	020-005-D	1,599.01
BANKS JOSHUA HARRIS & LAUREL DAWN	013-009-A	5,199.22
BANKS ROBERT G.	020-027-A-1	1,700.13
BARNARD JAMES R.	012-047-A	1,634.42
BARNES JODY A.	007-063	759.01
BARNES ROBERT S. II	007-064	507.98
BARNSTEIN JOHN & SHEILA	028-008	675.72
BARON JR., ERNEST F. & JENNIFER E.	003-008-B	781.70
BARON SHANNON M.P.	021-015	1,734.88
BARON, SHANNON M.P. & MULLENS, WAYNE	020-009-D	1,508.52
BARTER ERNEST & EILEEN	031-005	1,363.85
BARTLETT CHARLENE M.	014-002	989.83
BARTLETT CHERYL	018-012	1,370.15
BARTLETT KENNETH A. & KIMBERLY S.	006-008-A	2,063.33
BARTLETT SAMUEL	017-025	733.18
BARTLETT SAMUEL	017-027	2,314.38
BARTLETT SAMUEL L..	017-026	863.74
BARTON JESSE	012-024-D	1,480.57
BARTON STEPHEN M	018-020-H	488.63
BASSET JAMIE C. & TERRI J.	011-032-4	497.49
BASTON DIANA & ROGER	017-009-A	428.49
BASTON DIANA & ROGER	017-033	1,178.85
BATCHELDER PETER	018-006	1,686.86
BEACH JAMES A.	011-030	662.95
BEAULIEU BRIAN & MERRILL, ERICA	012-029-J	2,160.78
BEAULIEU DONNA B.	012-033-C	1,891.07
BEAUMIER JAMES P.	012-015-D	2,343.89
BEAUSOLEIL RICHARD R. & CYNTHIA J.	020-003-A	1,583.11
BEEDY STACIE A.	005-021-A	2,081.05
BELL JAMES N. & DARLENE D.	012-038-B	2,544.42
BELLEFLEUR CARLINE A.	026-011	1,547.42
BENEDICT JOSEPH W. & KELLEY-BENEDICT, PATRICIA	019-006	4,555.31
BENEDICT JOSEPH W. & KELLEY-BENEDICT, PATRICIA	019-054	446.71
BENN THOMAS J. & DELORES	016-013-C	2,310.89
BENNE STEPHEN III	015-010	3,889.01
BENNE THOMAS & PAULA	010-002	1,164.57
BENNE THOMAS & PAULA	009-030	340.86
BENNETT NANCY M.	007-010	425.73
BENNETT NANCY M.	007-010-A	307.05
BENT SUSAN Y.	001-058-D	1,447.36
BERGERON MARK D. & MARIE A.	005-001-A	307.05
BERINSKY HELENE J.	010-056	711.78
BERRY ANDREW	010-047	3,025.21
BERRY ANDREW B. & MCLEAN, ELIZABETH A.	026-014	148.35
BERRY ANDREW D. & MCLEAN, ELIZABETH A.	013-042	2,087.51

Name & Address	Map & Lot	Tax Amount
BERRY BOYD M. & ANN M.	005-020	2,178.70
BERRY JONATHAN &	003-012	1,786.31
BERRY, JEFFREY D.	022-011	2,028.96
BERUBE, JAY R.	013-026	1,614.32
BESSEY BROCK A. & ERIN E.	012-002	1,571.12
BEST GARY R. II & GARDNER-BEST, CHRISTINE	010-024	2,340.22
BEST NORMAN	017-018-B	510.93
BHS INC.	019-021-002	2,070.00
BICKFORD ARNOLD E., III	018-035	1,140.43
BICKFORD JILL J.	026-018	1,871.31
BILLS, ROBERT J. & ANNE C.	017-018	1,157.24
BINEAU MARJORIE O.	022-026	1,657.53
BINNS DENNIS & JANET	010-005	2,748.39
BINNS DENNIS R.	010-008-F	496.80
BINNS DENNIS R. & JANET	009-032	189.61
BINNS DENNIS R. & JANET	010-008-C	295.97
BINNS SUSAN ELAINE	020-005-A	1,499.05
BIRCH HERBERT	022-021	13.46
BIRCH HERBERT & MARY	022-018	2,543.09
BIRCH HERBERT & MARY	022-015	483.75
BISHOP CHRISTOPHER S. & ANNE-DORA T.	014-005-B	1,440.25
BISHOP JARED L.	018-014-B	958.66
BISHOP, CHRISTOPHER	017-057-1	311.19
BLACK TREE REAL ESTATE	022-004-B	1,753.06
BLACKWELL JOEL R. & KELLY G.	012-003-A	2,482.16
BLAGDEN ROBERT L.	001-021-A	581.33
BLAIR SALLY A. & TERRY L.	027-004	2,503.87
BLAIR TERRY L. & SALLY A.	027-008	573.75
BLAIR TERRY L. JR	027-004-A	1,751.14
BLAKE EARL C. & GALE M.	011-014-B	1,871.97
BODMER DANIEL J. & ROSELEE M.	010-009-A	1,308.59
BOND AARON J. & STACEY M.	008-011-B	1,394.37
BONENFANT BARBARA A & DANIEL	017-032-A	338.10
BONENFANT BARBARA A. & DANIEL	017-009-B	2,293.05
BOSSIE MICHELLE & KENNETH	012-017-A	773.92
BOSSIE NANCY J.	018-022-A	231.52
BOTHFIELD DAVID & SEIDEL, KARIN M.	013-061	568.70
BOUCHER BRANDON	026-004	804.10
BOUDREAU SHERRY	019-036	31.05
BOUDREAU SHERRY	019-037	139.93
BOURGOIN MARC A.	031-017	1,783.40
BOURQUE STEPHEN & LOIS	030-008	1,130.16
BOWDEN BRAD T.	017-023	41.40
BOWDEN BRAD TOBEY	017-030-B	1,383.70
BOWDEN BRADLEY L.	013-054-A	583.93
BOWDEN BRADLEY L. & SHARI	027-013	709.78
BOWDEN GEORGE W., JR.	026-006	890.90
BOWDEN GEORGE W., JR.	013-012 A	650.08
BOWMAN BENJAMIN A.	006-002-C	319.06
BOYD RICHARD W. & JOANNA	017-008-B	430.70
BOYIAN JUDITH	019-012-A	2,635.48

Name & Address	Map & Lot	Tax Amount
BOYNTON ALBERT	016-051	607.27
BOYNTON ALBERT	011-036	968.07
BOYNTON ALBERT	017-003	1,923.26
BOYNTON ALBERT	011-046	479.49
BOYNTON DAVID A. & MELISSA D.	016-047-C	1,278.45
BOYNTON DAVID A. & MELISSA D.	016-049	2,177.83
BOYNTON MARY M. HEIRS	007-030	422.28
BRADFORD, TAMMY I.	017-014	780.17
BRANN BENJAMIN R. & PRIKRYL, INGRID	018-037- F	3,122.54
BRANN BRUCE	017-018-A	439.02
BRANN GERALD L. & TONI	017-017-C	1,594.84
BRANN JAMES L. & SHANNON F.	013-038-A	2,764.79
BRANN JAMES M. & SYLVIA M.	031-012	1,079.56
BRANN JESSE	018-037-G	307.05
BRANN KEITH A. & CYNTHIA	018-037-A	2,504.98
BRANN LARRY	016-047-D	99.77
BRANN LARRY & PAULINE	017-007	1,552.20
BRANN LINDA	024-002	689.82
BRANN LINDA L.	024-003	366.21
BRANN RICHARD A.	018-037	339.55
BRANN ROBERT & FAITH	025-001	1,230.13
BRANN ROBERT A., JR. & KRISTY J.	025-001-A	886.95
BRANN SCOT M	018-038-A	394.82
BRANN TERRIE & BUCK AMY & CRAIG	017-038-C	285.54
BRANN TERRIE J. PLUMMER		
CRAIG WOODBURY BRANN	017-041	1,067.13
BRANN WAYNE & CAROL	021-001	1,491.44
BRANN, BENJAMIN R.	018-037-E	286.35
BRANN, DEAN	018-037-02	440.91
BRANN, RONNIE	018-037-04	467.82
BRANN, SCOT	018-037-03	442.98
BRANN-GUIMOND TINA & GUIMOND, PATRICK	018-020-C	706.04
BRETON ARTHUR A. & APRIL A.	018-030-A-1	1,299.04
BRETON GLEN P. & KAREN L.	018-044	610.02
BRILLANT, JEAN L.	006-021-C	1,165.81
BRINZOW ALEXANDER	011-027	8.28
BROCHU, DONALD	012-028	794.88
BRONN CLIFTON	008-011	573.67
BRONN CLIFTON G.	008-012	1,992.38
BRONN DONNA	008-011-C	180.93
BROOKE WILLIAM & GAIL	016-026	2,659.98
BROOKE WILLIAM W & GAIL D.	016-001	373.84
BROOKE WILLIAM W. & GAIL	016-025	192.92
BROOKE WILLIAM W. & GAIL D.	016-002	95.22
BROWN CAROLE A. & TIMOTHY M.	015-052	2,155.59
BROWN CAROLE A. & TIMOTHY M.	018-024	993.02
BROWN DAVID	003-001	104.60
BROWN DAVID R. & LOIS C.	027-009	682.82
BROWN DAVID R. & LOIS C.	014-006-A	349.80
BROWN JOSEPH E. & GORMAN, EMILY V.	023-002	467.68
BROWN JULIE	019-033-AON	196.25

Name & Address	Map & Lot	Tax Amount
BROWN LLOYD	003-014-AON	132.48
BROWN LOIS	013-012-D	377.15
BROWN TIMOTHY	015-052-AON	120.65
BROWN, LUCILLE D. & SCOTT W.	007-053-A	1,514.80
BRYANT DAVID S. & NANCY K.	031-006	2,299.55
BRYANT GLENICE F. & DAVID HEIRS	031-007	2,697.38
BRYANT RANDALL B.	009-025	1,860.38
BUCKINGHAM, TERRI ANN	004-044-E	84.87
BUMFORD JASPER W.	009-005-A	278.51
BUMPS GLENN	010-030-A	351.25
BUMPS SHELDON & DIANNE	007-018-C	1,665.96
BUNKER HILLBURN C. & LENORA	022-003	745.71
BUNTING WILLIAM H.	012-040	1,347.50
BUNTING WILLIAM H.	012-052	226.32
BUNTING WILLIAM H.	012-055	87.80
BUNTING WILLIAM H.	012-053	253.70
BURGE ROBERT	008-031	68.12
BURGE ROBERT	008-034	65.47
BURGE ROBERT	008-037	128.23
BURGE ROBERT	008-035	2,026.78
BURGE ROBERT	008-032	1,323.53
BURGE ROBERT	008-030	65.25
BURGESS JASON D. & MICHELLE A.	007-025-A	2,509.83
BURHOE LESLIE & KOLLER BERTIE B.	015-035	895.28
BURMAN CHARLES H. & LORENE	024-006	427.50
BURNS JOHN B. & MARTHA	016-012	2,640.08
BURNS, DANIEL T. & DOROTHY, TRUSTEE	026-034	2,780.15
BURNS, DANIEL T. & DOROTHY, TRUSTEE	017-001	1,864.01
BURTNER JENNIFER CAROL	018-027	253.64
BUSHNELL MICHAEL	005-012	284.28
CADWALLADER JOHN R. III	027-001	1,591.13
CAMDEN NATIONAL BANK	008-008-A	1,691.92
CAMERON CHARLES E.	012-005	1,785.25
CAMERON CHARLES E.	012-006	2,442.34
CAMPBELL DENNIST	011-032-1	2,691.01
CAMPBELL JR. NEILAND N.	004-022	2,782.48
CAMPBELL OWEN C. & BRIAN	011-020-B	3,018.45
CAMPBELL RICHARD W.	020-007-A	1,051.02
CAPEN GLENN A.	007-066	1,081.15
CAPPER APRIL MICHELLE	013-035	1,733.50
CAPUTO CORY	009-004	464.37
CAPUTO CURRY T. & ANDREA	009-004-B	2,589.83
CARLTON STEVEN F. & DIANNE M.	012-017-D	1,168.13
CARON RICHARD A. & MALINDA J.	018-035-A	2,185.19
CARTER SHANNON D.	016-043-B	2,048.40
CARTER STEPHEN G.	009-015	371.62
CARTLIDGE JACQUELINE M.	020-010-A	1,051.31
CASTLE BRYANT E. & LAURA	010-010	1,436.41
CASWELL MARY E.	018-041	1,029.09
CASWELL MARY E.	018-041-A	276.00
CAYER LIONEL J. & JILL D.	019-029	1,828.06

Town of Whitefield 2018 Annual Report

Name & Address	Map & Lot	Tax Amount
CEDERLUND GREG	004-038	436.77
CENTRAL MAINE POWER	001-061-ON	163,351.36
CENTRAL MAINE POWER	012-048	5,133.60
CENTRAL MAINE POWER	004-005	2,028.60
CENTRAL MAINE POWER	019-032	1,010.16
CENTRAL MAINE POWER	007-007	869.40
CENTRAL MAINE POWER	019-052	2,401.20
CENTRAL MAINE POWER	016-018	74.52
CENTRAL MAINE POWER	007-008	1,697.40
CENTRAL MAINE POWER	013-022	645.84
CENTRAL MAINE POWER	018-005	781.63
CENTRAL MAINE POWER	001-061	2,111.40
CENTRAL MAINE POWER	019-008	1,051.56
CERTA LAWRENCE B.	003-009-B	1,827.44
CHADWICK JR. LAWRENCE, FOYE, ROBERT & THERESA	003-007	353.97
CHADWICK LYNN	003-003	365.01
CHAPMAN KENNETH S. &	011-010-C	1,467.75
CHAREST LAURIER F.	012-019-B	891.84
CHASE ABRAHAM D.	013-015	18.01
CHASE ABRAM	016-031	1,804.61
CHASE C. PATRICK	012-058	25.90
CHASE C. PATRICK	013-002	152.21
CHASE C. PATRICK & ROBIN	010-014	2,403.70
CHASE C. PATRICK & ROBIN	013-047	2,649.68
CHASE CHARLES P.	017-057-A	757.90
CHASE DAVID & BETTY	007-033	2,502.19
CHASE FAYE P.	007-045	1,500.07
CHASE FAYE P.	007-046	141.45
CHASE KEITH F. JR. & MARTHA	004-039-A	458.85
CAMPBELL OWEN C. & BRIAN	011-020-B	3,018.45
CAMPBELL RICHARD W.	020-007-A	1,051.02
CHASE LYDIA I.	013-041	20.70
CHASE MATTHEW J.	026-015-A	1,535.65
CHASE RICHARD R.	004-031	1,987.53
CHASE RICHARD R.	004-044-C	493.35
CHASE RICHARD R.	004-043	169.74
CHASE RICHARD R.	004-039	518.36
CHASE RICHARD R.	004-030	615.25
CHASE RICHARD R. & MAUREEN	010-004	491.89
CHASE ROBERTA	004-033	66.24
CHASE ROBERTA	004-044	1,438.65
CHASE ROBERTA	004-034	66.24
CHASE ROBERTA	004-035	179.68
CHASE ROBERTA	007-077	3,176.83
CHASE ROBIN L. & PATRICK C.	013-002-A	738.77
CHASE TIMOTHY & MARTHA	026-015	3,467.31
CHASE TIMOTHY & MARTHA	013-044-A	6.62
CHASE TIMOTHY L.	017-057	1,493.99
CHATHAM THEODORE M. & MCCLELLAND, BARBARA	007-033-A	1,036.70

Name & Address	Map & Lot	Tax Amount
CHATHAM THEODORE M. & MCCLELLAND, BARBARA	007-021	2,009.72
CHESTER A. RICE CO.	001-016	523.02
CHESTER A. RICE CO.	001-018	1,025.69
CHIAPPINI WALTER R.	004-006-ON-2	2,063.93
CHIAPPINI WALTER R. & STANLEY, VIRGINIA	015-018-A	1,814.52
CHIAPPINI WALTER R. & STANLEY, VIRGINIA	004-006	3,627.70
CHIARELL JERALD J.	012-065-B	363.69
CHIARELL JERALD J. & JULIE O.	012-065-A	2,577.41
CHIARELL JULIE O.	012-065	338.10
CHOATE DIANA L.	022-023	1,343.13
CHUBBUCK NANCY (TRUSSELL)	012-036	273.93
CIFIRINO, CAROLE A. & WRIGHT, DAVID W.	002-022	1,939.89
CIVITTOLO MARC P. & JANNA A.	020-039-A	1,544.36
CLARK ALAN GEORGE & LINDA JANE CLARK LIV TRUST	019-012-C	1,576.72
CLARK DANA E.	024-007-A	700.61
CLARK DAVID S.	020-010-C	663.85
CLARK DAVID S. & SHARON L.	011-029	824.55
CLARK DAVID S. & SHARON L.	021-019	1,987.06
CLARK DAVID S. & SHARON L.	012-028-A	663.03
CLARK SHARON L	016-047	783.29
CLARK SHARON L	017-056	2,090.96
CLARK SHARON L.	026-024	1,401.22
CLEAVES BRIAN G & RHONDA	020-014-A	1,587.77
CLEAVES RHONDA R.	020-014	615.63
CLEAVES RHONDA R.	019-043	1,511.16
CLIFFORD, BRIANA	012-066	1,995.16
CLOUTIER JR. ROSARIO G. & LINDA	013-030	1,490.34
CLOUTIER SHAWN S.	013-029	1,384.04
COATES KELLIE A. & CHRISTOPHER A.	020-011-B	2,500.44
COCO ANTHONY & SABRINA	010-007	479.80
COCO ANTHONY & SABRINA	010-008-B	2,597.24
COCO ANTHONY F. & SABRINA D.	010-023	1,378.04
COCO FRANK	010-018	686.92
COLBY JERRE	021-013	5.18
COLBY MEAGAN M.	020-049-A-ON	751.05
COLE MARY & KEVAN A.	020-013	13.25
COLLADO ANTONIO & ANNA	001-023	695.69
COLLINS ROSE	018-037-ON-1	214.62
COLPITT CHRISTINE M.	009-007-A	514.05
COLPITT CHRISTINE M.	009-009-B	103.50
COLPITT JR. THOMAS & CHRISTNE	009-008	2,185.16
COLPITT THOMAS JR & CHRISTINE M.	009-013-A	304.98
CONDON JON M.	010-050-A	2,647.81
CONLEY GAIL P. & STEPHEN	010-048	311.19
CONLEY GAIL P. & STEPHEN	013-076	151.95
CONLEY GAIL P. & STEPHEN	011-005	126.75
CONLEY GAIL P. & STEPHEN	010-040	2,323.02
CONRAD ELIZABETH & RICHARD	007-068	2,264.58
CONRAD RICHARD & ELIZABETH	007-069	416.07

Name & Address	Map & Lot	Tax Amount
CONTRERAS MARIA	001-062	348.45
COOLEY ARTHUR B. & CAROL	025-003	1,424.73
COOLEY ARTHUR B. & CAROL B.	025-003-A	3.52
COOMBS JAMES & HILL- COOMBS, HOLLY	015-017	6.62
COONS JEFFERY L.	018-036	445.60
COONS KERRY	020-025	385.16
COOPER MITCHELL	013-073-ON	119.41
COOPER THURLOW & GARY E.	018-001-A	540.96
COOPER-HASKELL DAWNA JEAN	017-047	2,399.24
COPELAND JOANNE	007-053-B	2,056.96
CORBIN BRADLEY & ELIZABETH	018-013	439.64
CORBIN BRADLEY & ELIZABETH	018-008	377.15
CORBIN BRADLEY & ELIZABETH	018-013-B	110.90
CORBIN BRADLEY & ELIZABETH	018-010	38.09
CORBIN BRADLEY & ELIZABETH	018-007	330.99
COSTA, DANIEL A.	015-034	362.39
COTE DAVID & HOLLY	016-021	501.91
COTE DAVID & HOLLY A.	016-021-A	1,599.92
COUNTRY MANOR ASSOCIATES	022-013	7,512.55
COUTTS BROTHERS INC	019-001	280.14
COUTTS BROTHERS, INC.	018-030	3,053.25
COUTTS CODY & PAMELA	015-050	635.60
COWLES STEVEN & JULIE	017-055-A	3,086.65
CREAMER MARY	007-075	370.53
CREAMER MARY E.	007-072	1,435.96
CREAMER, MARK A.	007-034-A	1,698.71
CRISMAN JAMES & LOUISA	007-074	2,723.50
CROCKER BETTY LOU	022-009	977.67
CROCKER DEANNE	013-025	1,957.49
CROCKER RICHARD A. SR. & SHERI	013-031	353.97
CROCKER STEVEN	026-029	3,108.75
CROMWELL, RYAN & CHRISTOPHER BUMA, JAMIE MICHELA	006-021-A	2,643.54
CROOKER REALTY / EQUIPMENT, LLC	001-035	7,348.50
CROOKER REALTY / EQUIPMENT, LLC	001-035-A	2,359.80
CROOKER REALTY / EQUIPMENT, LLC	001-034	1,210.95
CROOKER REALTY / EQUIPMENT, LLC	001-006	848.70
CROOKER REALTY / EQUIPMENT, LLC	001-005	1,003.95
CROOKER REALTY / EQUIPMENT, LLC	001-004	91.08
CROOKER REALTY / EQUIPMENT, LLC	001-007	5,589.00
CROOKER REALTY / EQUIPMENT, LLC	001-019	3,652.52
CROXFORD SHARON V. & ENOS, ROBERT	020-024	1,223.48
CRUMMETT THURLOW E. & MONIKA	028-007	2,076.90
CUMMINGS MICHELE	018-037-ON-4	57.52
CUMMINGS RICHARD L. JR.	019-014	3,059.86
CUMMINGS RICHARD L., JR	019-022-B	276.00
CUMMINGS RICHARD L., JR	019-022-A	520.58
CUMMINGS RICHARD L., JR	019-022	712.33
CUMMINGS TODD	027-007	2,305.61
CUNNINGHAM CHAD E.	017-038-A	317.91
CUNNINGHAM CLIFTON JR., HEIRS	010-049-A	158.70

Name & Address	Map & Lot	Tax Amount
CUNNINGHAM LILLIAN M. & PAUL A.	020-049	1,431.56
CUNNINGHAM PERCY, JR. TRUSTEE	015-023	689.86
CURRAN JOSEPH F. & STACIE M.	007-001-A	2,276.34
CURRAN WILLIAM J. IV	007-001	1,136.36
CUSHING GEORGE D.	007-056-A	2,988.98
CUSHING JONATHAN J.	010-022	2,285.51
CUSHING RUTH	009-018	269.10
CUSHING RUTH ELLEN	010-008-A	777.38
CUTHBERTSON LEE	020-023	555.45
CUTHBERTSON MICHAEL & PAULA A.	020-002-A	2,822.09
CUTHBERTSON MICHAEL W. & PAULA A.	021-006	4,081.64
CUTHBERTSON MICHAEL W. & PAULA A.	021-007-A	848.88
CUTHBERTSON TIMOTHY & JO	020-002	2,207.25
CUTHBERTSON TIMOTHY W. & JO A.	020-003	305.42
CYRUS CATHERINE & ZEEB, HOLLY & ROBERT	001-046	1,871.46
D.F. PARTNERHIP	017-024	382.12
D.F. PARTNERSHIP	017-042	852.15
DALEY PHYLLIS	009-024	2,225.58
DALKE WILLIAM & SYLVIA	002-021-A	1,649.57
DALKE WILLIAM F. III & SYLVIA S.	002-011-B	278.07
DAMON ELLSWORTH E.	001-020	576.84
DAMON ELLSWORTH E., ESTATE	001-030	1,855.96
DANCER HELLEN	030-011	368.32
DANCER HELLEN	007-014	2,042.28
DANCER JOHN & FRED SCOTT	030-005	3.73
DANCER LESTER C. & BETHANY	003-018	446.17
DANCER LOUISE P.	003-017	487.33
DANIELS JOHN M.	004-046-ON	0.00
DANIELS VIVIAN S. & GRACE	004-046	884.51
DARVEAU, DARLIN M & RITA	018-020-F	2,206.15
DAUPHIN DONALD E. TRUSTEE		
OF DAUPHIN FAMILY TRUST	008-008	886.86
DAUPHIN HAROLD E. & KATHY	011-018	435.67
DAUPHIN HAROLD E. & KATHY	011-026	360.59
DAUPHIN KATHY ELLEN & HAROLD E.	008-020	1,310.57
DAUPHIN, HAROLD E. & KATHY E.	013-066	2,440.09
DAVEY REGINA A.	004-011	2,418.56
DAVEY REGINA A.	004-012	249.67
DAVEY REGINA ANN & NELSON ADAM RUSSELL	011-023	567.87
DAVIDSON MAY B.	016-044-A	2,020.40
DAVIS ARTHUR K. & SHIRLEY M.	006-018	115.64
DAVIS MATTHEW A.	010-019	634.03
DAVIS, NICHOLAS R. & MEAGAN E.	012-047	4,011.49
DAXLAND-DRIFT ROAD REALTY TRUST		
KARL & MARY LOU DAXLAND TRUSTEES	005-001	2,252.55
DEATON, HERBERT	009-006-A	2,378.21
DELANO LUKE A.	019-053	567.87
DELANO LUKE A.	016-039-ON	71.72
DELANO LUKE A.	019-053-A	1,957.02
DELANO OSBORN M. HEIRS	019-051	135.52
DELANO OSBORN M. LIFE ESTATE	016-039	2,596.18

Name & Address	Map & Lot	Tax Amount
DELISLE CHRISTOPHER M. & TARA	010-065-A	3,002.12
DELISLE ROBERT, TRUSTEE	005-008	2,199.06
DELISLE ROBERT,	005-018-A	280.14
DELOREY DAVID R.	020-005-E	1,243.32
DELVECCHIO JOHN R. & BARBARA W.	004-016	2,555.77
DEMERCHANT (GRANDSOULT), KATHLEEN E.	012-038-C	328.79
DEMERCHANT JEAN	012-038-A	1,651.50
DEMERS FAMILY TRUST	015-047	441.19
DEMERS RONALD J. & SUSAN	022-014	486.91
DENHAM ARTHUR & ELAINE	004-048	895.43
DENHAM ROY	004-018	2,093.87
DERECKTOR ELIZABETH & BROWN, PETER	002-011	205.73
DERECKTOR ELIZABETH & BROWN, PETER	002-006	1,712.86
DETRAGLIA KATEY FORD FAMILY TRUST	007-060	816.45
DIKET LINWOOD T.	010-017-F	1,462.50
DINSMORE RAYMOND, JR.	020-004-C	364.68
DIXON GWYN B.	017-015	2,736.51
DMITRIEFF JASON	019-045	1,685.90
DMITRIEFF JASON	019-046	417.45
DOAK DAWN M. & TOBY A.	018-020-E	1,208.47
DONOVAN WILLIAM J. II & JANET	015-032	2,140.79
DONOVAN WILLIAM J. II & JANET	028-005	1,047.21
DOOLEY EDWARD A. & TRUMAN-DOOLEY, VICTORIA A.	012-009-A	304.77
DOWDY PHILLIP J. & JENNIFER	020-042	2,135.52
DOWLING JAMES & FLORENCE	020-048	1,004.94
DOWLING JESSICA	013-013	2,051.05
DOWNS ROGER & ROCHELLE	015-049	4,263.03
DOYON MARC	016-040-F	2,368.49
DOYON MARC & BABY GLEN	016-040-E	285.94
DREW JOHN F.	014-008-A	1,788.60
DROLET BETHANY & ROGER M.	021-007	2,763.77
DUBE GERARD M. & SANDRA A.	016-011	2,016.41
DUBE KAREN M. & MICHAEL R.	018-014-A	665.24
DULAC DAWN & GILLES	016-013-H	2,935.58
DUMAS RONALD	018-030-A- 3ON	194.00
DUMAS STEVEN	018-030-A-4	286.76
DUMAS STEVEN A.	018-030-A-3	2,580.61
DUMAS WILLIAM	018-030-A-2	653.86
DUMONT SHAWN W.	030-013	766.13
DUNCAN FREDERICK & NANCY	017-043	1,380.14
DUNCAN FREDERICK & NANCY	017-043-A	561.11
DUNCAN HELENE	027-002	1,646.75
DUNN AVERY	016-041	3,919.17
DURRELL GENE A. & TRACY	006-021-2	3,234.66
DYER III ISAAC W., & ERIC W.	004-044-B	1,059.15
DYER III ISAAC W., & ERIC W.	003-013	934.61
DYER III ISAAC W., & ERIC W.	003-011	3,462.59
EASTMAN JR. GEORGE M.	003-002	180.78

Name & Address	Map & Lot	Tax Amount
EDGAR-LARRABEE MARY L. & WARRAN H. LARRABEE	016-006-A	1,487.71
EDGEComb VICTOR B. & ANN D.	017-029	1,062.39
EDWARDS MICHAEL P. & CARMEN C.	020-010	1,906.97
EKHOLM ERIK & JUDITH	010-029	2,330.72
EKHOLM SUSANNA M.	010-029-A	591.50
ELDER JEROD M. & JULIANNA L.	013-032	1,471.00
ELLIOTT CARROLL MARSON & JUDITH	014-006-C	219.09
ELLIOTT DAVID C.	016-053	2,831.22
ELLIOTT DAVID C.	013-038	835.25
ELLIS JOHN J. JR.	020-005-C	307.05
ELLIS TRACY A	013-063	454.99
ELLIS TRACY A.	013-073	2,292.55
ELVIN CHARLES W. & CHARLENE M.	011-042	436.44
ELVIN CHARLES W. & CHARLENE M.	011-041	2,090.80
ELVIN CHARLES W. & CHARLENE M.	011-020-A	511.18
ELWELL MICHAEL H.	006-002-D	330.03
ELWELL MICHAEL H.	006-002-A	2,172.15
ELWELL STEVEN C. & JOY H.	012-028-B	2,773.74
EMERSON LAURA - LT	015-018-E	447.29
EMERY MICHAEL & JEANNINE	027-014	2,051.84
ENGSTROM KRAIG JR.	011-032-3	363.91
ENGSTROM KRAIG SR. & PAULA	020-048-A	877.00
ERICKSON CASSANDRA & JANE BARRETT	001-029	499.59
ESTATE OF EUGENIA L. NORTON	022-033	1,120.81
ESTATE OF GERTRUDE KING	007-027	520.25
EUGLEY JILL	015-007-A	1,791.72
FAIRSERVICE MICHAEL O. & CAROLYN	006-001	1,067.10
FAIRSERVICE MICHAEL O., JR.	003-019	2,732.40
FARLEY LAWRENCE P. & OLGA	013-018	452.23
FARMER KAREN S. TRUST,	016-052	3,162.86
FARRELL JOHN J.	020-029-A	1,225.03
FARRIS GREGORY	013-034	2,747.37
FARRIS GREGORY	012-029-H	279.93
FECAROTTA JOSEPH M. & PATRICIA E.	019-004	2,855.03
FEDERAL NATIONAL MORTGAGE ASSOC.	024-004-B	1,083.27
FEENEY THOMAS M.	012-029-D	284.49
FEENEY THOMAS M.	012-029-A	2,460.39
FENDERSON MARK	026-005	431.11
FENDERSON MARK	007-042	623.77
FENDERSON MARK	027-006	28.98
FERGUSON ELAINE	019-024	1,138.53
FERGUSON GEORGE S & MARGARET ANNE	029-001-A	1,638.45
FERGUSON SARA J.	014-022-A	2,253.06
FERGUSON SARA J. & GEORGE	029-001	1,391.51
FERGUSON SARA J. & GEORGE	014-022	505.71
FEYLER CLINTON A. & JEANNE	013-044	89.70
FEYLER DWAYNE & LORRAINE	026-002-A	1,010.92
FEYLER JENNIE	026-002	358.62
FIELDINGS OIL & PROPANE, INC.	026-003-ON	1,892.23
FIELDINGS OIL CO., INC	026-003	2,872.30

Name & Address	Map & Lot	Tax Amount
FITZ-PATRICK JAMES E. & CAROLYN M.	012-013	1,985.57
FLANAGAN MARGARET A.	020-047	1,913.58
FLOGE MATTHEW C. & SHERI A.	014-015	1,782.20
FORD LORE H. III & FORD, LORE H. IV & MEGAN M.	007-049	1,738.10
FORD LORE H. III	007-047	304.98
FORD MARY LOUISE	012-004	1,109.91
FOSTER JR. HARTFORD L. & SUSAN	013-071	872.85
FOSTER JR. HARTFORD L. & SUSAN	013-065	3,479.60
FOSTER ROBERT F & ALBERTA	004-017	434.01
FOURNIER ROBERT & SHARON	004-018-C	900.80
FOYE THERESA	003-003-A	122.27
FRANDSEN DOROTHY M.	007-011	1,761.83
FRANDSEN, BRUCE M. & RATCLIFF, HEATHER	015-042	1,904.03
FRANKLIN ROGER M. & CAROL A.	012-049-B	1,490.11
FRASCONE, TERRI A.	006-021-1	1,489.38
FREEMAN CATHY N.	012-064-A	3,548.09
FREEMAN EDWARD & JOYCE	012-039-A	405.86
FREEMAN EDWARD & JOYCE	012-009	2,243.13
FREEMAN KENNETH & DOROTHY	012-010	1,196.94
FREEMAN STEVE A.	012-009-B	1,140.45
FRENCH, JANE	018-037-01	453.33
FRIEL DENNIS E., CHARLOTTE J. & IAM E.	021-017	1,711.50
FRIZZELL GORDON	028-006	1,659.45
FROELICH PETER E.	006-005	2,734.13
FROST JANE E. & SIMON C.	019-002	2,221.48
FURROW JOSEPH & ANGELA	019-011-A	898.79
G & D GRAVEL, LLC	016-029	1,671.36
G & D GRAVEL, LLC	016-029-A	1,031.88
GAGE DAVID R. & JUDITH L. EPSTEIN	013-068	1,309.73
GAGNE CHRISTINE J.	020-033-C	2,355.91
GAGNON ROLAND J & THERESA	017-045-A	1,562.93
GALLAGHER DAVID	020-049-E	1,270.50
GALLAGHER EARL	020-049-H	323.20
GALLAGHER, SHAWN R. & BANCROFT, ELIZABETH	007-050-B	2,327.05
GALLANT DENNIS A.	026-009	1,266.50
GALLUP C. WESTCOTT, III & SUSAN M.	001-058	515.71
GALLUP C. WESTCOTT, III & SUSAN M.	001-057-004	3,437.62
GALVANI THOMAS & FRANCES & JULIKAY G. DECARVALHO	026-021	728.74
GALVANI THOMAS & FRANCES & JULIKAY G. DECARVALHO	026-022	276.00
GALVIN EDWARD D., TRUSTEE REVOCABLE TRUST	001-040-D	900.31
GARCIA SUZANNE H.	007-034	1,528.82
GARDINER ROAD REALTY TRUST	013-017	530.13
GARDNER WENDY A. & JAY S.	016-040	934.01
GARTHOFF JERRY & KELLEY	012-026-B	2,520.68
GAUVIN WILLIAM A. & FRANCES A.	021-012	414.00
GAUVIN WILLIAM R. & FRANCES A.	024-010	1,146.70

Name & Address	Map & Lot	Tax Amount
GEORGES PHILIP	020-049-I	259.51
GERARDI CHRISTOPHER R. & VICKIE	005-019	2,626.26
GERRARD DANAL & ROBIN	016-009	1,270.80
GETCHELL DANA	008-033	348.45
GETCHELL DANA	008-023	639.63
GETCHELL DANA	008-024	322.92
GETCHELL DANA	008-019	666.54
GETCHELL DANA	008-025	782.82
GETCHELL DANA H.	011-022	621.69
GEYER GERALD L.	008-004	1,244.10
GIBSON ROBERT III	013-070	1,733.17
GIBSON-GRIFFIN BRIGID	007-024	2,159.04
GILBERT CHAD E.	016-020	1,177.75
GILBERT-BRUNELLE DIANN	012-014	931.89
GILHOOLEY EDWARD G.	008-002-A	2,926.59
GILMAN ROBERT F., JR. & MARY, TRUSTEES	007-003	807.76
GILMAN, TERRI A. & SARAH M.	014-025-A	1,059.01
GIUFFRIDA STEPHEN	030-001	965.24
GLIDDEN GEORGIA E. & NEWELL R.E.	022-037	1,792.26
GLIDDEN KERMIT D. & LAURIE A.	025-007	898.48
GLIDDEN LYNN ELEANOR	020-014-B	1,803.33
GLIDDEN NEWELL R.E.	025-004	2.90
GLIDDEN NEWELL R.E.	025-005	8.49
GLOVER GEORGE JR., & DENISE M.	006-013	1,074.62
GOLDBERG ELEANOR J.	028-009	1,866.37
GOLDBERG ELEANOR J.	014-019-A	455.40
GOLDEN LINDA F.	017-040	1,254.42
GOMES MATTHEW D. & LESLIE	020-045-B	2,257.25
GOMEZ HOLLY E.	012-032	1,481.07
GOODRIDGE MARK R. & SUSAN	021-016	1,672.79
GORRILL STEPHEN W. & LOUISA R.	005-032-D	1,933.63
GOSLINE, ERIC & AMANDA S.	010-030	2,763.17
GOTTLIEB MARTHA J.	007-076	1,306.69
GOTTLIEB NOAH D. & ELIZABETH R.	007-070	307.77
GOULD ARTHUR SR., CLARA & ARTHUR J., JR.	026-030	981.07
GOULD DENNIS	007-059	2,493.38
GOULD DONALD & FRANCES	017-051	1,234.56
GOULD LEO JR & MILDRED	026-007	860.26
GOULD LUCAS D.	001-040-B	1,855.05
GOVE SHEILA I.	010-011-A	786.45
GRADY DANIEL	016-047-A	1,184.85
GRADY DANIEL M.	016-047-B	124.26
GRADY DANIEL M.	026-026	337.24
GRADY DARRYL & JEANNE	014-007-A	633.31
GRADY DARRYL C. & JEANNE L.	008-009	549.93
GRADY JAMISON A.	008-005	2,048.24
GRADY JORDAN	008-010	2,256.01
GRADY STEVEN	008-017	585.81
GRADY STEVEN & JENNIFER	008-005	507.21
GRADY STEVEN & JENNIFER	007-072-A	2,723.17
GRADY STEVEN J.	008-018	349.83

Name & Address	Map & Lot	Tax Amount
GRADY STEVEN J.	007-061	831.45
GRADY STEVEN J.	006-011	1,028.10
GRADY STEVEN J.	004-032	457.75
GRADY STEVEN J.	004-037	224.25
GRADY, STEVEN J.	004-044-F	458.85
GRADY, STEVEN J.	011-028	702.67
GRASS MYSTI O. & JOSHUA A.	016-040-D	2,442.28
GRAY CLIFFORD & SHARON	007-053-C	308.91
GRAZIOSO ABBY L. & GREG E.	015-018-C	1,309.12
GRAZIOSO GLENN & SUSAN	019-021-ON	149.36
GRAZIOSO, DEE A.	017-044-A	457.47
GREEN DAVID W.	012-029-C	2,665.77
GREGOIRE NORMAND R. & BETH M.	030-013-A	818.99
GREGOIRE NORMAND R. SR & BETH M.	030-014	771.64
GREGORY ALAN & WENDY L.	004-044-D	1,586.77
GRIFFIN BRYAN & HOLLY	018-032-A	381.93
GRIFFIN HOLLY D. & BRYAN J.	018-031	2,962.58
GROTTON EVELINA J. & MICHAEL S.	022-022	718.66
GROVER BRADFORD	012-008	9.11
GROVER BRADFORD	012-007	14.28
HADDAD THOMAS & LEILA	010-017-B	496.21
HAGEN TINA E.	012-028-E	1,278.51
HAGGLUND DANNY R.	027-016	1,821.86
HAINKE JR. HAROLD & TASH, SHERRY	013-069-001	1,944.41
HAINKE, HAROLD J. JR & TASH, SHERRY	014-014	458.85
HAINKE, HAROLD J. JR & TASH, SHERRY	013-069-B	352.42
HALL GEORGE W.	006-011-A	180.78
HALL HEIRS ANDREW	019-005	147.66
HALL IV GEORGE W.	006-015	418.00
HALL IV GEORGE W.	007-032	931.44
HALL JR. GEORGE	006-011-B	491.97
HALL JR. GEORGE W. & MARYANN	007-037-A	2,978.14
HALL JR. GEORGE W. & PIACOPOLLOS, HAROLD	007-012	893.55
HALL JR. GEORGE W. & PIACOPOLLOS, HAROLD	030-015	1.66
HALL JR. GEORGE W. & GEORGE W.	006-008	488.44
HAMILTON CHRISTOPHER C. & PATRICIA M.	005-024	389.78
HAMILTON CHRISTOPHER C. & PATRICIA M.	005-025	1,656.75
HANLEY MARK S. & JEWEL R.	001-008	1,273.05
HANNA LAURA VERONICA	003-004	567.87
HANSEN, CLAY W.	012-034	2,758.14
HANSON WALTER K. & SUSAN	020-035-A	1,124.22
HANSON, WALTER K. & SUSAN S.	020-036	332.68
HARDMAN DAVID	004-001-A	2,122.21
HARDMAN DAVID	004-002-A	684.78
HARKINS TIMOTHY II	028-002-A	859.23
HARMON BENJAMIN T.	013-069	1,221.81
HARMON CALLI A.L.	012-029-I	2,438.43
HARMON ELIZABETH CHASE	007-065	1,899.86
HARRINGTON PHIL	019-007	469.89
HART GREGORY M. & LISA J.	007-009	3,867.68
HARTLEY STEVEN J.	020-039-C	3,246.91

Name & Address	Map & Lot	Tax Amount
HARTMAN HERBERT & LUCY	007-039	1,486.00
HARTNETT, LISA L.	015-043	1,716.15
HARVEY ROBERT C.	018-013-A	409.94
HATCH JAMES & JENNINGS, PATRICIA	009-017-B	372.74
HATCH JAMES B. & JENNINGS, PATRICIA B.	009-034	21.74
HATCH KENNETH L. III	030-012-B	2,421.58
HATCH KENNETH L. III	030-012	2,482.29
HAVEN GREGORY W.	005-007	2,106.38
HAY LISA M. & CARTER, CHRISTINE K.	012-059	523.02
HAYDEN DAVID & BARBARA	013-051	1,724.75
HAYDEN SCOTT D. & MARY A.	014-003-A	2,726.81
HAYFORD JR. ELBERT D. ESTATE OF	017-009	2,457.17
HAYFORD JR. ELBERT D.	017-032	684.83
HEATH JOSEPH R. & ELIZABETH B.	007-014-A	306.22
HEATH JOSEPH R. & ELIZABETH B.	007-014-B	1,427.00
HEATH JOSEPH R. HEIRS	011-003	594.78
HEATH JR. HAROLD R. & CYNTHIA MARIE	014-010	1,016.70
HEDBERG, ERIK	013-024	1,426.75
HELM, GREG A.	004-045	2,136.39
HENDERSON KRISTIAN P & MACOMBER, GRACE P.	017-005	1,641.41
HENDRIX HENRY J. II & PENNY K.	008-028	598.04
HENDRIX II HENRY J. & PENNY K.	008-029	765.54
HENDRIX PENNY & HENRY	008-026	313.95
HENDRIX PENNY K. & Henry J. II	008-027	403.65
HENDSBEE JR. GEORGE	020-041	1,139.62
HENDSBEE JR. GEORGE	020-033	2,242.80
HENLEY JAMES E.	016-043-C	1,384.95
HENRY, REMEMBRANCE & DOYLE, ELIZABETH	017-048	2,179.99
HERSOM ROBERT	012-024-E	296.70
HICKEY CAROLE	018-036-C	1,660.25
HICKEY GARY, TAMMY, MERTON L. & JULIA	015-015-A	738.30
HILLMAN CHERYL A. & JEFFREY A.	002-005-A	1,770.47
HILLSTROM DAVID S. & GAIL A.	028-002	1,219.30
HINES JAMES W. & MORROW, GRETCHEN L.	020-011-C	3,764.49
HITZ KYLEE L. & HUNNIBELL, VANESSA A.	005-004-A	528.51
HOAR GARY L. & JELLISON, ELANA	015-026	2,611.82
HOAR GARY L. & JELLISON, ELANA	015-025	1,112.91
HODGKINS DOREEN	001-036-ON	121.43
HODGKINS GREGORY D.	001-036	420.21
HODGKINS, GREGORY D., DARYL, DOREEN L., SAWYER, CHERYL H.	001-054	199.66
HODGKINS, GREGORY D., DARYL, DOREEN L., SAWYER, CHERYL H.	001-053	207.28
HODGKINS, GREGORY D., DARYL, DOREEN L., SAWYER, CHERYL H.	001-055	311.19
HODGKINS, GREGORY D., DARYL, DOREEN L., SAWYER, CHERYL H.	001-052	2,008.58
HOLM HILARY H. TRUST	006-012-A	327.75
HOLM KENNETH & HILARY	007-005	897.00
HOLM KENNETH D. & HILARY	006-007	3,959.12

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Name & Address	Map & Lot	Tax Amount
HOLMES DIANNA M.	017-018-C	1,248.93
HOPKINS CLIFTON	015-029	684.48
HOPKINS CLIFTON E. & JULIE L.	018-047	660.18
HOPPE DIANE B.	010-028-A	2,128.03
HOSTETLER, DENNIS N. & AMELIA L.	010-059	671.92
HOSTETLER, DENNIS N. & AMELIA L.	010-058	394.68
HOSTETLER, DENNIS N. & AMELIA L.	010-032	2,703.64
HOUGHTON GEOFFREY	002-009	525.31
HOUGHTON GEOFFREY P.	002-009-A	1,778.06
HOWARD MURRAY A. & CLARISSA R.	012-029-G	3,761.31
HOWARD MURRAY A. & CLARISSA R.	012-029-F	276.62
HOWARD MURRAY A. & CLARISSA R.	012-029	447.26
HOWE EDWARD & MACDOUGALL, JESSE MAE	014-028	2,190.07
HOWELL RICHARD & SHARI	013-056-A	1,545.61
HOWELL RICHARD W. & SHARI	013-056	2,760.23
HOWELL, BRYAN KEITH	019-025	452.23
HOWES, MARK, KATRIN & ACOUSTA	018-042	1,802.94
HUBER, WILBUR ROSS, II.	004-036-001	392.61
HUBERT WILLIAM E. & JANE	001-024	11.59
HUBERT WILLIAM E. & JANE	001-025	191.82
HUFF ALICIA & TIMOTHY	019-012-B	3,250.78
HUNNIBELL SHERRILL	005-003	1,771.48
HUNTLEY BRIAN D.	024-008	308.07
HUNTLEY BRIAN D.	022-032	108.33
HUNTLEY BRIAN D.	022-040	296.01
HUNTLEY BRIAN D.	022-038	1,917.07
HUTCHINS DONALD E. II & LEONETTE	007-055	1,729.51
HUTCHINSON SANFORD L. & ALICE	013-039	1,734.43
HUTTER FRANCIS W.	014-008	670.53
JACKSON DANIEL R.	010-064-A	2,242.83
JACKSON DAVID & ROSE	010-061	2,473.65
JACKSON DAVID W.	030-003	559.59
JACKSON DAVID W.	010-063	136.62
JACKSON DAVID W.	010-065	776.43
JACKSON DAVID W.	010-064	804.07
JACKSON GLENDON	010-060	691.86
JACKSON GLENDON	010-062	454.43
JACKSON JOHN H. III & KATHLEEN C.	018-038	1,661.55
JACQUES JOHN P. JR	010-016-A	374.56
JAMES DAVID C.	019-003	1,535.77
JAMES GAIL	011-014-C	227.37
JAMES PAULA J.	018-020	1,567.18
JAMISON ROBERTA C. & THOMAS A.	012-047-B	1,665.66
JELLISON HERMAN H.	016-045	1,323.60
JELLISON JESSE E. JR.	018-014-C	1,056.60
JEWETT BENJAMIN M.	001-040-C	360.59
JEWETT BENJAMIN M.	001-040-A	3,675.06
JEWETT MICHAEL	001-039	3,718.12
JEWETT MICHAEL D. & REGINA L.	001-020-A	445.05
JOHNSON DANNY J	015-021	2,288.47
JOHNSON ROBERT	010-011-C	282.21

Name & Address	Map & Lot	Tax Amount
JONES BAMBI A. & MOSKOVITZ, DAVID H.	002-014	1,031.55
JONES BAMBI A. & MOSKOVITZ, DAVID H.	005-032-B	841.69
JONES BAMBI A. & MOSKOVITZ, DAVID H.	005-037	146.28
JONES BAMBI A. & MOSKOVITZ, DAVID H.	005-029	394.13
JONES BAMBI A. & MOSKOVITZ, DAVID H.	005-035	449.77
JONES DONNA HAINES & PHILLIP	006-014	1,000.79
JONES EMILY	003-014	500.61
JONES JONI S.	026-010	1,250.79
JONES SCOTT V	008-014	308.91
JONES SCOTT V.	008-013	1,610.93
JORDAN CLAYTON	001-011-ON	25.45
JORDAN CLAYTON & MARY ELIZABETH	001-011	2,089.24
JORDAN CLAYTON S. & MARY E.	001-010	31.05
JORDAN CLAYTON S. & MARY E.	001-009	80.73
JORDAN DOUGLAS J. & JULIA A.	029-003	651.66
JORDAN DOUGLAS J. & JULIA A.	014-023	2,125.78
JOSLYN DANIEL & CHERYLE	005-017	2,033.39
JOSLYN EVELYN & RODNEY	005-016	1,492.86
JOSLYN LYMAN GARRETT	019-031-ON	98.79
JOSLYN RAYMOND E & JUDITH	021-004	716.40
JOSLYN WENDY	004-003-A	346.53
JUMARS PETER A.	011-016	213.90
KAKASENKO LYDIA	003-010	558.90
KALCENKO ALEX & GLADYS	003-009-A	1,678.45
KALCENKO ALEXANDER	003-009	542.63
KALLOCH JEREMY S. & WEBB-KALLOCK, LISA	012-017-E	1,521.82
KAMINSKY CHRISTOPER J. & MARY C.	012-041	2,108.72
KANAVICH BONNIE PROE & PAUL A.	001-021-B	2,159.45
KARASS EDWARD A. & SUSAN	007-019	26.91
KARASS EDWARD A. & SUSAN	006-009	168.86
KARASS SUSAN & EDWARD	007-018-D	287.59
KASELIS RICHARD M.	012-021	2,006.70
KATHY HOWARD SPROUL GST TRUST	005-021	2,371.31
KATLER MAX R. & THERESA L.	012-062	2,553.68
KEENAN DAVID P. & MARY C.	001-002	2,153.16
KEENEY TIMOTHY S. & JACOBS, KATHY	012-029-B	2,466.54
KEEP WESLEY R. & CONSTANCE	004-044-A	1,580.73
KELCH BYRON & KATHLEEN	010-001	940.04
KELCH BYRON & KATHLEEN	009-029	358.80
KELLER GORDON R. & GNEVIEVE M.	013-045-A	11.80
KELLER GORDON R. & GNEVIEVE M.	013-045	1,923.35
KELLER GORDON R. & GNEVIEVE M.	013-046	288.42
KELLEY EUGENE W & JAMES W.	004-041	785.70
KELLEY EUGENE W. & JAMES W.	004-042	1,342.05
KELLEY JAMES HEIRS	012-020	376.74
KENNALLY JAMES M. & CAROLE B.	015-035-A	2,366.08
KENOYER RONALD & PAMELA	014-004-A	284.28
KENOYER RONALD & PAMELA	014-033	3,342.10
KENOYER RONALD & PAMELA	014-033-ON	1,040.55
KEYES JR. LESTER J.	015-031	845.25
KIERSTEAD JOHN T. & JOAN	026-017	2,111.54

Name & Address	Map & Lot	Tax Amount
KIERSTEAD JOHN T. & JOAN	026-016	5.38
KILEY ELLEN & REIDY, CHARLES	005-025-A	317.40
KILEY ELLEN F.	005-031	610.02
KILEY ELLEN F.	005-026	1,356.87
KILEY MICHAEL	001-028	1,634.71
KILEY MICHAEL P.	001-021	415.57
KIMBALL CHRISTINE	006-006	984.84
KIMBALL MICHAEL A. & GLENNA	020-020	18.01
KING DEBORAH	021-010	8.28
KING DEBORAH L.	021-011	4,545.38
KING EILEEN E.	002-010	28.98
KING GAIL R. & ROBERT D.	024-001	1,825.17
KING JERRY	017-008	2,604.75
KINNEY DOUGLAS A. & EVELYN A.	012-049-A	2,007.61
KIRKPATRICK GWENDOLYN A.	017-021-ON	965.99
KIRKPATRICK MICHAEL E. & ANITA	017-021	2,666.53
KIRKPATRICK SHAWN A.	017-021-A	3,076.90
KITTREDGE JOEL & NICOLETTE	004-027	2,055.07
KITTREDGE JOEL C. & NICOLETTE ANNE	004-027-B	2,025.30
KITTREDGE RIE	005-007-001	2,082.96
KNOWLES DANIEL F. & SHEILA A.	001-022	1,286.09
KNOX BOBBYJO L.	012-035	526.68
KNOX, VIOLET	020-037-1	566.81
KOEHLING SHAWN A. & AMY M.	016-007-B	3,210.02
KOOTZ JOHN P. & HEDEVIG R.	012-024-A	3,931.41
KOPP FRANKLIN H. & ALICE	020-040	1,584.49
KORTUEM CAESAR J.M. & AMY M.	006-019	549.93
KROMHOUT, PETER N. & MARY A.	001-001-A	277.66
KROOK PETER E. & GAIL	016-004	1,773.84
KYPRAGORAS ANDROS D.	001-040	1,456.78
LABELLE KELLIE-JO	019-012	2,094.59
LABELLE MARK	017-053-ON	123.99
LABELLE MARK A.	016-035	831.33
LABELLE, MARK	017-053	2,896.81
LACASSE ROBERT V. & NANCY	022-025	1,434.52
LACKEY REBECCA WRIGHT & FRANK	002-005-B	1,257.66
LACKEY TIMOTHY C. & HEIDI E.	020-046	3,074.23
LADD LEON E., SR & BATCHELDER, LORI	019-026	880.95
LAFLAMME ROLAND R. & SUSAN	030-016	317.40
LAFLAMME ROLAND R. & SUSAN	030-012-A	2,459.41
LAMONTAGNE MAXINE E.	018-003	2.07
LANDMANN, SELBY W.	012-024-C	2,038.45
LANDRY MARK E. & ACKERSON, WILLIAM E.	012-033	439.05
LANE, BONNIE E.	001-038-A	1,420.32
LANK LINDA	001-060	276.00
LAROCHELLE-LALLEMAND, CONSTANCE M.	018-029	993.16
LASKEY STEPHEN E. & TINA J.	014-019-A	2,305.58
LAVERDIERE, ANDREW J.	009-001	280.14
LEACH JEFFREY S. & JACQUELINE M.	020-022-C	2,269.49
LEAR ROBERT A. & CHRISTINE M.	005-024-A	1,949.72
LEASK PAUL & ALICE	019-016	313.26

Name & Address	Map & Lot	Tax Amount
LEASK PAUL L & ALICE	019-017	751.96
LEASK PAUL L. & ALICE	019-015	338.17
LEDOGAR KATE	020-027	491.90
LEE DONNA	020-023-B	1,556.72
LEE NATHAN T. & PERETTO, LUCINDA M.	014-009-B	1,229.46
LEGERE FAMILY TRUST	010-003-A	1,329.06
LEMAR JOHN F.	010-034	938.40
LEMAR, GREGORY L.	014-027	361.70
LEMIEUX EARL & MARY	009-002	1,569.89
LEONARD, CLAUDE RICHARD & NANCY L.	025-006-1	923.14
LEVER LEO	009-010	900.08
LEVINSON LISA M. & HANRAHAN, THOMAS	017-035	2,300.83
LEWIS BRENDA J.	017-049-C	1,420.27
LEWIS BRYANT & CANDACE	004-003	1,041.03
LEWIS MARY G.	012-017-B	256.00
LIBBY DWAYNE P. & SHERRY L.	010-011-D	282.03
LIBBY L. JON	024-007	1,222.97
LIBBY, JERRY & MARY	022-035	1,295.75
LIGHTFOOT ROBERT B. & WALKER, SUSAN	002-007	2,141.69
LILLY HAROLD W. JR.	019-041	973.01
LINCOLN AMY & BISHOP, JARED	017-028	1,862.30
LINCOLN CARROLL & KATHLEEN	005-013	1,037.39
LINCOLN CHAD	012-031	1,521.57
LINCOLN ERNESTINE B.	001-056	1,148.44
LINCOLN GARY J.	007-057	755.33
LINCOLN JR. MAHLON	010-046	1,085.23
LINCOLN LEROY & ROXANNE	001-037	957.24
LINCOLN, DIANE M., GARY J. & JERRY A.	031-014	1,406.91
LINSCOTT HOLDINGS LLC	014-025	235.70
LINSCOTT HOLDINGS LLC	014-018	256.46
LIPP KIMBERLY A & FREDERICK L.	002-006-A	485.90
LIPP KIMBERLY A. & FREDERICK L.	002-011-A	569.66
LIPP REV. FREDRICK	002-001	1,339.26
LIPP REV. FREDRICK	002-013	1,072.99
LIPP REV. FREDRICK	002-003	43.47
LIPP REV. FREDRICK	002-002	157.60
LIPP REV. FREDRICK	002-003-A	114.54
LIPSKY BRIAN & RENEE	020-049-J	541.26
LOMBARDI, CELINE & AMBRIZ, JOSE	010-017	651.28
LONG, BRANDON	014-001	1,182.70
LOTHROP BERNAL & DELORES	013-027	986.78
LUFKIN LESLIE C.	015-028-A	276.00
LUFKIN LESLIE C.	015-028	1,624.98
LYSOBEY JEANNE	012-011	1,412.26
MACDOUGALL, SHANE A. & TURCOTT, RACHAEL N.	006-021-B	2,407.76
MAGNUSEN DAVID M. & THERESA	012-056	447.81
MAGNUSEN DAVID M. & THERESA	012-064	10.35
MAGNUSEN DAVID M. & THERESA	010-013	28.98
MAGNUSEN DAVID M. & THERESA	012-060	803.85
MAGNUSEN DAVID M. & THERESA	012-063	1,585.61

Name & Address	Map & Lot	Tax Amount
MAGNUSEN DAVID M. & THERESA	009-014	296.01
MAGNUSEN DAVID M. & THERESA	012-039	447.81
MAGUIRE ANN MARIE	011-013	866.57
MAGUIRE ANN MARIE	011-004	1,934.17
MAGUIRE MARIE E. & PHILIP G.	020-026	4,590.67
MAHONEY MICHAEL A.	019-018	516.75
MAINE ELECTRIC POWER CO.	099-000	89,911.26
MAINE NATURAL GAS	018-RT 17	12,671.44
MAINEVIEW PROPERTIES, LLC	001-026	2,164.93
MAINVILLE SIDNEY & BONNIE	021-009	1,241.41
MALDOVAN GERALD R. & JUDITH A.	013-043-F	1,705.24
MANCHESTER MARTHA J.	004-024	711.39
MANCHESTER MARTHA J.	004-025	78.66
MANCHESTER ROBERT S. & LINDA K.	011-021	2,426.92
MANSFIELD BURTON H. & KATHY	010-011-B	632.85
MANSIR JR. PAUL A.	012-043	1,493.55
MANSIR PAUL	017-049-B	753.98
MARCACCIO MARY-ANN	020-049-B	467.49
MARCUS PAUL	007-002	2,588.73
MARITIMES & NORTHEAST PIPELINE	CMP	104,566.41
	CORRIDOR	
MARPLE ANTHONY F. & MARIANNE	011-020	96.16
MARPLE ANTHONY F. & MARIANNE	011-042-A	3,630.37
MARPLE KEITH & YINTUNG	004-018-B	2,192.09
MARSTON ROBERT & MARY	006-021-6	89.01
MARTIN MICHAEL & TONYA	016-010	1,186.69
MARTIN RYAN F.	022-008	2,254.33
MARTINELLI, BENJAMIN C.	020-011-A	2,659.96
MASON CEDRIC L. & BEVERLY	005-011	1,913.00
MASON CHARLENE DONAHUE & SCOTT	020-030	1,938.24
MASON CHARLENE DONAHUE & SCOTT	020-044	392.61
MASON DAVID J. & KRAMER, SARAH	022-036	1,156.95
MASON JEFFREY J. & KRISTIN M.	018-014-H	292.56
MASON KRISTIN M. & JEFFERY J.	013-064	2,676.87
MASON KRISTIN M. & JEFFREY J.	013-072	248.79
MASSEY CHRISTOPHER P.	018-037-D	1,558.35
MATCH MOTORS, INC.	018-020-B	1,617.75
MATHEWS JACOB N. & JESSICA J.	020-028	1,503.84
MATHEWS, BRUCE M.	017-047-A	1,434.34
MATTUCCI RICHARD & BROWN, SANDRA	004-014	1,844.49
MATTUCCI RICHARD & BROWN, SANDRA	004-015	340.86
MAYERS NATASHA	010-026	1,158.87
MAYERS NATASHA	010-025	611.71
MAYO MAE BELLE	012-022	1,511.45
MCCORMICK JEFFREY T & KNOWLTON, BOBBI-LYNN	004-018-A	3,767.12
MCCORMICK JEFFREY T. & KNOWLTON, BOBBI-LYNN	004-019	149.43
MCCORMICK KAREN E.	013-037	1,577.17
MCCORMICK SEAN & LESLIE	027-010	2,025.61
MCCORMICK STEVEN C. & LANA	013-043-B	1,937.59

Name & Address	Map & Lot	Tax Amount
MCCRAY MICHAEL C. & TONIA	016-032-A	1,484.02
MCCRAY MICHAEL C. & TONIA	016-032	276.00
MCCRIMMON MACK A.	018-020-A	412.92
MCCRIMMON, CHRISTOPHER M. & SARAH A.	016-030	1,848.30
MCDONALD RICHARD & DEBORAH	020-007	1,153.02
MCDONALD STEVEN P.	001-038	2,042.88
MCDONOUGH MARY LEE	011-035	447.81
MCEVOY PAUL	006-002-B	286.35
MCEVOY PAUL	006-002	1,071.50
MC GEE STEVEN A	016-019	163.12
MC GEE STEVEN A.	016-015	1,304.10
MC GEE STEVEN A.	016-038	3,724.97
MCGRATH THOMAS E. & PATRICIA J.	002-008-A	2,938.17
MCGUIRE MARK A. & LIANE M.	017-045	1,736.33
MCKEE-JENEC JACALYN A.	006-016	296.70
MCKEEN WILLIAM C. & SUSAN	017-046-A	2,335.55
MCKENNA KIMBERLY A.	018-020-G	361.88
MCLAUGHLIN FRANCIS L. IV & KIM M.	015-039-A	1,198.53
MCLAUGHLIN ROBERT V. & TERRIE	012-015-C	2,386.74
MCLEEN GEORGE	018-037-ON-3	329.02
MCLELLAN, SHAWN	021-005-A	1,858.34
MCLENNAN ERICA S. & ADAM P.	027-015	681.75
MCLEOD PRESTON R. & COLE, RAINA E.	017-050	1,309.61
MCMORROW MICHAEL & DORIS JANE	009-013-B	2,612.44
MCNALLY REBECCA	017-043-ON	105.21
MECK W. LAWRENCE & EDITH M.	030-002	276.00
MECK WATSON L & EDITH M	007-006	3,350.09
MEHUREN JOHN G.	018-001	751.76
MEHUREN JOHN G.	018-023-ON	144.29
MEHUREN JOHN G.	018-023	4,858.80
MELLOR DANIEL J. & ANNIE LOUISE	015-044	581.31
MELLOR JOHN H.	015-045	1,640.31
MELVILLE EDWARD C. & MEGAN I.	014-006-B	419.18
MELVILLE EDWARD C. II & MEGAN I.	014-006-I	1,413.75
MERRILL DENNIS L. & NANCY	001-015	1,936.84
MERRILL DENNIS L. & NANCY	001-017	321.54
MERRILL OWEN B. & MONA	007-031	900.38
MERWIN MARK A. & SANDRA L.	022-016	1,595.03
MEYER ERIC & MCKENZIE, PATRICIA	009-009	2,228.47
MEYER ERIC L.	009-007	62.78
MICHAUD GARY R.	021-005-B	1,038.09
MICHAUD SHANE B. & IVA	010-011-E	1,411.66
MICHAUD, GERALD & AMBER	026-001	1,260.57
MIDCOAST CONSERVANCY	020-016	921.15
MIDCOAST CONSERVANCY	019-039	659.36
MIDCOAST CONSERVANCY	017-016	436.77
MIDCOAST CONSERVANCY	011-024	161.46
MIDCOAST CONSERVANCY	011-013-B	39.33
MIDCOAST CONSERVANCY	011-019-A	317.40
MIETE JON A. & JESSICA	020-027-A	972.83
MIETE JR., PAUL H. & SHIRLEY E.	002-022-A	202.86

Name & Address	Map & Lot	Tax Amount
MILLER ALTA	014-006-F-B	1,105.95
MILLER FRANCES G. & WHITNEY, ROBERTA C., BLUEHER, WILLIAM C.	015-020-C	553.53
MILLER JR. CHARLES W., ESTATE OF	015-020-B	937.70
MILLER JR. CHARLES W., ESTATE OF	015-022	1,907.44
MILLER JUSTIN A.	015-022-1	549.49
MILLER KURT & LINDA	015-020	439.53
MILLER KURT A.	015-019	692.22
MILLER KURT A. & LINDA L.	015-018-B	20.70
MILLER KURT E.	015-022-A	1,308.17
MILLER SCOTT JR.	018-053-A	274.70
MILLER SCOTT V. SR	018-052	29.60
MILLER SCOTT VERNON & HEIDI	018-053	200.65
MILLER, GREGORY J. & DIANE M.	024-004	778.38
MILLER, KURT E JR.	001-038-D	344.31
MILLER, MOSE H. & CLARA A.	020-037	594.78
MILLETT TIMOTHY A. & MARCIA	012-014-A	1,994.39
MILLINGTON DWAYNE & LINDA	017-037-1	321.33
MILLS ROGER H., III & LUCILLE A.	019-044	20.70
MINER ANDREW C.	004-006-A	1,496.60
MINOTY PENNY L. aka BARTLETT, LORI	014-016	747.56
MINOTY ROBERT D. & NANCY	012-012	1,229.22
MITCHELL CHRISTI A.	010-056-A	1,652.32
MITCHELL GERALD E. & DONNA LEE	005-027	745.57
MITCHELL, CHRISTOPHER J.	031-004	1,754.92
MITCHELL, LANCE	023-001	2,077.38
MITMAN WILLIAM & KAREN	005-022	1,730.18
MITMAN, KAREN	005-023	369.43
MIVILLE VICKY L.	006-007-A	998.35
MONDINO MITCHELL & TARA & LARRABEE, JOHN	006-012	700.90
MONROE CHRISTOPHER T	016-040-B	276.41
MONROE CHRISTOPHER T.	016-040-C	279.52
MONROE CHRISTOPHER T.	016-040-A	3,303.25
MONROE FRANK	018-009	549.86
MONROE FRANK	018-010-A	1,264.51
MONROE FRANK	018-010-B	282.62
MONROE FRANK	018-010-C	3,038.72
MONROE FRANK M.	018-004	1,334.34
MONSEN JR. ARTHUR	020-045-A	362.14
MONSEN SCOTT, ARTHUR III	020-045	461.50
MONTAGNINO DOMENICK & CORDELIA	012-049	1,082.75
MOOERS III EUGENE L. & ABIGAIL	015-007-C	1,247.09
MOONEY EDWIN C. & COLETTE	012-001-B	4,026.11
MOONEY EDWIN C. & COLETTE	012-001-A	2.07
MOONEY EDWIN C. & MICHAEL	009-009-A	523.02
MOORE AUSTIN J.	013-055-B	3,021.70
MORANG DONALD W.	014-013	1,393.11
MOREAU BRANDON J. & ALICIA	018-046-A	1,492.41
MOREY DONALD D. & LOIS G. TRUSTEES	006-010	963.24
MOREY DONALD D. & LOIS G. TRUSTEES	007-025	2,422.29

Name & Address	Map & Lot	Tax Amount
MOREY, TIMOTHY J. & VICKY J.	007-023	729.62
MORGAN MARY A.	004-023-A	1,150.34
MORGAN MARY A.	004-023	1,614.60
MORGAN SCOTT P. & MARY L.	018-014-D	2,415.00
MORIN LEE P.	012-027-B	1,401.79
MORIN PETER	009-017-A	221.63
MORIN PETER A.	009-016	200.10
MORIN PETER A. & THERESA	009-015-A	1,538.09
MORIN TIM & JOAN	014-001-D	2,211.20
MORIN TIMOTHY M.	014-003	292.56
MORROW RYAN J. & JENNIFER L.	018-025	399.23
MORROW RYAN J. & WILSON, JENNIFER L.	020-025-A	1,698.27
MORSE KATHERINE E. LIFE ESTATE	010-039	2,461.91
MORSE KATHERINE E. LIFE ESTATE	010-050	796.95
MORSE LARRY J.	007-053	1,908.00
MORTON LUMBER, INC.	008-040	2,334.93
MOSKOVITZ DAVID & JONES, BARBARA A.	002-021	4,403.41
MOSKOVITZ DAVID H. & JONES, BAMBI A.	005-038	64.09
MOSKOVITZ DAVID H. & JONES, BAMBI A.	005-036	167.20
MOSKOVITZ, DAVID H. & JONES, BARBARA A.	002-022-B	1,110.73
MOULTON MARY L.	010-011-G	407.82
MOUROVIC JOHN L. & JUDITH A.	004-007	3,023.41
MULLENS CARROLL W., JR.	017-006-C	645.38
MULLENS CARROLL W., JR.	017-006-B	489.17
MULLENS DEREK R.	016-037-A	568.08
MULLENS LAUREL J. & CUMMINGS, RICHARD, SR.	016-037	1,416.68
MULLETT STEVEN R.	018-037-C	1,979.68
MULLINS ANGELA M. & BRIAN	008-022	684.48
MURCH LEE H.	031-002	337.56
MURCH LEE H.	031-018	348.73
MURRAY JOHN & BARBARA J.	018-039	336.03
MURRAY SR. KENNETH	011-046-ON	10.31
NADEAU RINO	014-019-ON	0.00
NEAL ANDREW & DEBORAH	008-006	177.47
NELSON KRISTINE E.	015-018	1,956.87
NENONEN DAVID A.	008-007	630.66
NEWCOMBE PHILIP	017-017	705.76
NEWCOMBE PHILIP	017-017-B	35.19
NEWCOMBE PHILIP J.	020-017	527.85
NEWCOMBE PHILLIP J. & DARLENE S.	020-050-A	1,340.37
NEWCOMBE RICHARD J. & PEGGY K.	019-048	3,225.35
NEWELL ANITA M.	019-050-A	684.91
NEWTON DAVID R. TRUSTEE	001-051	2,838.70
NEWTON DAVID R., TRUSTEE	001-050	228.25
NICHOLSON, FRANCES M. TRUST	015-033	1,285.93
NICHOLSON, FRANCES M. TRUST	019-011	276.00
NICKERSON MILLARD	019-034	580.52
NIELSEN LIANNA C.	002-018	2,671.25
NIEWOLA GLEN WILLIAM	012-051	403.65
NILES ANN G.	007-073	2,054.68

Name & Address	Map & Lot	Tax Amount
NILES KIMBER & JANE	018-051-B	2,517.51
NILES SHANE H. & JODIE L.	011-037	1,235.64
NOFTALL JENNIFER & CHRISTOPHER	016-013-G	2,821.84
NORTHERN NEW ENGLAND TELEPHONE	026-023	3,403.14
NORTHRUP JEFFERY W. & CLAUDENE O.	020-005	2,360.67
NORTHRUP JEFFERY W. & CLAUDENE O.	020-004	681.90
NORTHRUP MATTHEW L. & HEATHER W.	013-058-A	2,558.56
NORTHRUP NATHAN O.	025-002	28.98
NORTHWOODS FORRESTRY SERVICES, LLC	011-010	1,798.44
NORTON JODY M.	012-024	2,769.19
NYE CAROLINE P. & FRANCIS, CHRISTOPHER J.	011-012	1,953.46
OAKES DWIGHT A. & CYNTHIA	001-043	135.52
OAKES DWIGHT A. & CYNTHIA	001-044	599.28
OBER FRANKLIN A.	009-019	1,881.22
OBER JANET M.	006-012-C	1,499.40
OMAHONEY BRIAN J. & STONE, KRISTIN M.	005-032	2,345.93
O'MAHONEY JANE & O'CONNOR, MAUREEN	019-039-B	1,522.55
ORLANDO JO ANN	012-003	2,951.83
ORTIZ EDUARDO E. & CHERYL J.	003-005	872.85
OSHIMA TOKIKO & PRANIO, JOHN	012-068	1,712.62
OXFORD PROPERTIES LLC	019-033	1,256.21
OXFORD PROPERTIES LLC	019-035	313.26
OXFORD PROPERTIES, LLC	019-033-ON	161.27
PADGETT JAMES H.	020-046-A	2,924.99
PAETOW ERIC	020-001-A	1,737.30
PAGURKO JOHN J. III	009-031	322.92
PAGURKO JOHN J. III	010-003	1,837.64
PAICOPOLOS JR. HAROLD G. & DEBORAH	007-038	1,677.32
PALMER MICHAEL L.	011-038	296.70
PANOSIAN MICHAEL G. & APRIL	020-023-A	2,146.82
PARKS PATRICIA	019-019	353.20
PARKS PATRICIA	019-030	404.06
PARKS PATRICIA E.	019-021-001	296.01
PARKS PATRICIA E.	019-020	2,621.23
PARLIN HAYLEY L.	017-039	996.55
PARLIN ROBERT S.	013-019	1,877.72
PARMENTER HELEN L., & WOODBURY, PAULA P.	017-049-A	2,348.91
PARRINO RICHARD J. & CONNIE	016-022	1,574.83
PATRICK DAVID M. & SCALLY, SUSIE F.	019-047	1,540.83
PATRIE TAMRA L.	020-033-B	1,244.15
PATTON STEPHEN B & HANNERS, LISE	009-013	1,952.93
PATTON STEPHEN B. & HANNERS, LISE A.	009-033	357.28
PATTON STEPHEN B. & HANNERS, LISE	009-017	463.22
PAUL GORDON A	007-035	1,069.36
PAULSON NANCY J.	011-010-A	2,154.80
PEASE SHANNA	017-002	1,515.47
PEASLEE BARBARA H. ESTATE	007-022	896.75
PEASLEE DONALD C. & GEORGIA	003-014-ON	415.41
PEASLEE EDWARD E. & JOYCE	014-031-A	719.97
PEASLEE FOREST E JR	025-006-5	1,193.11
PEASLEE FOREST E. JR.	025-006	1,139.11

Name & Address	Map & Lot	Tax Amount
PEASLEE FOREST E. JR.	025-006-4	277.24
PEASLEE FOREST E. JR.	025-006-2	286.35
PEASLEE FOREST E. JR.	025-006-3	309.53
PEASLEE JOYCE & EDWARD	014-031-B	636.72
PEASLEE JUANITA	014-006	968.17
PEASLEE LORNA	019-049-A ON	34.73
PEASLEE ROBERT L. & RONDA L.	014-006-G	562.38
PEASLEE ROBERT L. & RONDA L.	001-038-B	1,508.86
PEASLEE SR. FOREST E., HEIRS OF	016-003-A	20.70
PEASLEE TIMOTHY & JODY R.	014-006-H	597.47
PEDERSEN JOHN & BONNIE	012-024-B	3,319.99
PEDERSEN, JOHN & BONNIE	015-030	1,407.38
PEIL ROBERT C. & SARAH L.	012-033-B	2,405.55
PELLECCHIA STEPHEN DANIEL	015-051	2,567.85
PENN VERA A. (LIFE ESTATE)	026-033	638.00
PENNOCK CHRISTOPHER & KRISTIN	004-020	1,233.21
PENNOCK KRISTIN L. & CHRISTOPHER R.	004-021	437.32
PERCY ELLIS R. & TRIBBY, JOANN	020-001	2,282.40
PERKINS TERRY A. & PAUL E.	017-011	1,582.49
PERKINS WILLIAM D. JR. & AMY I.	015-021-A	2,271.47
PERRY BURT A.	016-036	2,488.54
PERRY MARY JANE	011-001	603.75
PETERS ARTHUR J. & NANCY	019-028	1,301.45
PETERS FAMILY TRUST	020-029	436.77
PETERS RUSTY S. & LINDA L.	017-018-D	1,211.32
PEZZOLESI DAVID & ANNETTE	027-003	523.65
PHILLIPS CAREY R. & YATES, KATHERINE A.	009-001-A	298.77
PIAWLOCK LAURA E.	014-006-D	2,304.42
PICARD CHARLES & SANDRA	016-016	1,966.96
PICARD SANDRA & CHARLES	016-017	241.50
PIERPAN THOMAS E. & JENNIFER A.	007-056	2,805.00
PIGNATELLO LAUREN M. & SEAN M.	022-035-A	470.41
PIGNATELLO SEAN & LAUREN	022-007	87.01
PIGNATELLO SEAN & LAUREN	022-005	2,444.89
PILLING JAMES A.	012-018	549.93
PILLING JAMES A.	012-019-A	1,215.41
PIMENTAL M. ANTOINETTE	005-015	929.25
PINKHAM HENRY D. JR.	020-039	1,889.15
PIPKIN RICHARD & IDA HEIRS	001-058-B	131.10
PLATAIS EDGAR A.	013-048	1,058.89
PLEASANT POND MILL, LLC	017-055-001	135.41
POLAND PETER D	017-006-A	1,409.35
POLHEMUS JOHN W. & MERCY R.	031-001	458.85
POLHEMUS JOHN W. & MERCY R.	031-019	2,918.98
POMERLEAU CONRAD & STEPHANIE	009-023-A	3,739.29
POMERLEAU CONRAD & STEPHANIE	009-021	358.80
POMERLEAU CONRAD A. & STEPHANIE R.	009-023	834.14
POPE JOHN T. & VOIGT, ELISE K.	015-035-B	1,404.84
POPKIN MICHAEL	012-067	2,548.11
POPKIN MICHAEL	013-020-A	358.80
POST CHRISTOPHER J.	008-011-A	1,950.95

Name & Address	Map & Lot	Tax Amount
POST OFFICE EQUITIES, LLC	026-032	3,970.88
POTTER IRENE E.	019-024-A	20.70
POTTER IRENE E. (ESTATE)	019-027	2,040.21
POTTER JENNIFER E.	013-059-A	1,892.86
POTTER JR. RICHARD R. & SHERRY	001-019-A	2,529.93
POTTER MICHAEL & PRATT, GAIL	029-005	912.12
POTTER STEVEN C. SR. & KIM M.	001-033	686.48
POULIN ALICE L.	005-034-C	2,023.73
POULIN ADAM 7 IBBITSON, JENNA	013-040	2,423.61
POWELL FORD N. & JUDITH M.	018-026-ON	1,854.29
POWELL FORD N. & JUDITH M.	018-026	3,257.64
PRATT RICHARD L. & ELLEN	012-066-A	338.10
PRAY KAREN H.	014-009-A	239.87
PREBLE HEIRS THEODORE	013-060	717.60
PRENTICE CORA	031-011	1,750.14
PRESBY ELIZABETH S. & PETER L.	030-006	276.00
PRESBY, PETER & HEATHER L.	004-002	1,837.21
PRESCOTT CALVIN & WILMA	010-015	1,707.06
PRESCOTT ERIC	029-007	1,220.09
PRESCOTT EZELDA P., TRUST	017-013	2,390.91
PRESCOTT EZELDA P., TRUST	029-009	1,875.92
PRESCOTT LARRY & SANDRA, TRUST	029-004	1,729.97
PRESCOTT TROY K.	016-033	6,158.25
PRESCOTT TROY K.	016-028	258.75
PRESCOTT TROY K.	016-027	3,191.94
PROKNEE CORPORATION	016-013-A	269.10
PROKNEE CORPORATION	018-017	372.74
PROULX PROPERTIES, INC.	022-034	2,216.82
PUFFER HOWARD & LINDA	012-027-A	1,687.38
PURINGTON JOHN & CATHERINE J.	016-024	211.69
PURINGTON JOHN & CATHERINE J.	016-007-A	2,643.97
PURINGTON JOHN & CATHERINE J.	016-023	255.99
PURINGTON JOHN E & CATHERINE J.	019-022-C	582.50
PURINGTON JOHN E. & CATHERINE	017-052-A	1,472.46
PUSHARD MAXINE B.	019-021	1,266.15
QUEMADO TAMMY M.	017-034	1,071.56
RACHKOVSKY TATIANA & ANDRE	031-020	2,665.29
RACKLIFF BETHANY J.	012-017-C	1,267.50
RADONIS KEITH & VALORI J.	011-025	370.53
RADONIS KEITH & VALORI J.	011-015	1,424.85
RADONIS KEITH & VALORI J.	011-019	213.90
RADONIS KEITH & VALORI J.	011-002	5,093.28
RAFTERY RYAN P. & GRACE T.	011-010-E	1,009.95
RAFTERY RYAN P. & GRACE T.	004-044-B-2	526.47
RAFTERY RYAN P. & GRACE T.	004-044-B-1	278.07
RANDALL RONALD & LINDA	030-017	3,822.32
RANKS JAMES M. & PAULA L.	015-018-D	1,127.27
RANSLOW CHRISTOPHER D.	016-006	334.37
RAUCH, MILLICENT FORD, FORD WILLIAM & PETER L.	008-036	515.84
REAL, MARGARET & RICKY	016-038-A	2,191.84

Name & Address	Map & Lot	Tax Amount
REILLY MATTHEW A. & JAMES	020-015	941.85
RIBEIRO CARL	011-017	3,787.51
RIBEIRO CARL J. & PATRICIA A.	011-017-A	785.22
RICCARDI-PERCY RUFUS V.	010-053	790.05
RICHARDS DOUG & AMY D.	012-061	2,973.57
RICHARDS DOUGLAS E. & PAMELA A.	012-061-A	1,738.94
RICHARDS JENNIFER W.	016-013-F	2,645.97
RICHARDS JONATHAN L. & MARLENE M.	011-010-D	352.76
RICHARDS KARL S.	016-013-I	238.19
RICHARDS KARL S. & JUDITH	016-013-D	297.32
RICHARDS KARL S. & JUDITH	016-013-E	715.94
RICHARDS KARL S. & JUDITH	016-013-B	2,998.66
RICHARDS LEE & JENNIFER	016-014	4,387.30
RICHARDS LEE E.	018-019	8,267.10
RICHARDS MARK & LYNN	012-015-B	2,553.17
RICHARDS VIOLET H., IRREVOCABLE TRUST	016-013-J	238.19
RICHARDS VIOLET H., IRREVOCABLE TRUST	016-013	812.17
RIDEOUT ARDELL M.	010-017-A	1,256.32
RIDEOUT ARDELL M. & EMIL C.	010-011-F	668.97
RIDEOUT ERIC M.	014-006-K	1,223.16
RIDEOUT JERRY T. & GEORGENE M.	010-030-B	4,189.22
RIDEOUT NICHOLAS A. & MARY A.	010-012	1,121.58
RIDEOUT RICHARD G.	006-021-3	104.60
RIDEOUT ROBERT	012-027	538.45
RIDEOUT ROBERT L.	012-026-A	3,298.39
RIDEOUT ROSEMARY L.	012-028-F	680.17
RIDEOUT TED & SARAH	020-029-B	1,040.87
RIDEOUT, MARK R. & SHANNON	012-026	3,221.60
RIDGELL DANIEL	013-055-A	2,627.04
RIDGELL DANIEL	013-055	5,623.57
RIPLEY NANCY HEIRS	010-011	1,174.38
RITTERSHAUS GRETCHEN	010-027	439.53
RIVERVIEW TRUST	018-034	1,178.74
ROBBINS JONATHAN & JUDITH	016-050	2,113.83
ROBBINS JONATHAN & JUDITH	016-048	1,067.43
ROBBINS WAYNE A.	001-038-C	1,475.50
ROBBINS, JOSHUA M. & ELIZA J.	018-051-A	1,808.88
ROBERTS ANN S.	017-038-B	2,484.21
ROBERTS THOMAS A. JR. & WENDY M.	006-021-4	99.36
ROBINS CHRISTOPHER A & CAROL P.	011-013-A	3,005.03
ROBINSON LUCIA P.	015-046	2,131.20
ROCKLAND SAVINGS BANK	023-001-A	278.07
ROEVER DORIS E. & KENNETH C.	017-054	343.28
ROEVER KENNETH C. & DORIS E.	017-054-A	2,706.94
ROGERS DEBRA G. & DANA R.	013-043-G	2,562.32
ROGERS L. JAMES & CECELIA	020-049-A	490.52
ROGERS L. JAMES & CECELIA	020-049-C	1,969.52
ROLLINS KARA C. & RONALD E.	011-032-2	2,392.70
ROLLINS RONALD W.	029-010	1,663.73
ROLLINS RONALD W.	017-012	1,421.75
ROPER BECKY S. & DAVID T. & KAREN	015-027-A	1,852.06

Name & Address	Map & Lot	Tax Amount
ROPER DAVID & KAREN	015-033-A	491.97
ROPER DAVID T. & KAREN	015-037	2,703.82
ROPER DAVID T. & KAREN M.	015-027	810.24
ROSS BRYAN W. & ANGELA M.	012-047-B-1	1,410.82
ROSSO EDWIN	014-024	1,584.87
ROSSO EDWIN A.	014-020	4,854.11
ROUSSEAU CHRISTY A.	020-031	1,220.54
ROWLAND ROBERT S. & MARY JANE T.	015-036-A	2,461.67
ROY CONNIE M. & DANIEL E.	012-028-D	2,151.01
ROY DANIEL E. & CONNIE M.	012-028-G	384.33
RUBIN ROBERT J. & AYER, CHERYL B.	028-001	2,094.16
RUSSELL ANN	016-041-E	296.91
RUSSELL BEVERLY L.	022-012	1,432.50
RUSSELL JAMES L.	017-058	419.11
RUSSELL JAMES L.	016-041-A	949.05
RUSSELL LYNNETTE R. & CONROY, DANIEL R.	030-009	1,224.68
RUSSELL MARGARET A.	017-058-A	276.00
RUSSELL MARGARET A.	016-041-B	305.39
RUSSELL PHILIP & BARBARA	005-009	1,739.20
RUSSELL PHILIP J. & BARBARA	005-014	1,059.15
RUSSELL PHILIP J. & BARBARA	005-028	116.75
RUSSO ALAN & LINDA	010-016	2,587.85
RUSSO JANE A.	016-014-A	1,799.78
RYAN, COLLEEN ELIZABETH	020-035	3,438.06
RZYCKI WOJCIECH	022-024	1,592.27
SABAN JAMES W. & BRANN, AMY L.	007-054	1,021.32
SABATINE ONOFRIO & MILDRED	010-031	2,253.21
SACKS MARIE L. LIVING TRUST	007-048	2,942.34
SACKS MARIE L. LIVING TRUST	007-050-A	17.80
SADLER BARBARA	014-019	1,217.99
SALOIS PAUL J. & CHRISTINA	018-040-A	2,119.42
SALOIS PAUL J. & CHRISTINA T.	018-044-A	800.95
SANBORN KEITH D. & ROSEMARY L.	002-012-C	2,693.30
SANBORN STEPHEN & CAROL	011-010-B	343.28
SAWYER MARK G.	019-029-A	2,320.13
SAWYER MARK G.	019-029-B	286.35
SCALZI, SHEILA (ESTATE OF)	017-038-D	1,769.75
SCHAU ROBERT C.	015-016	1,155.75
SCHEHA SUSAN A. & ROBERT A.	020-049-G	1,780.13
SCHLOSSER STEPHEN	016-043-A	378.44
SCHOENDORF LOUIS	020-022-A	1,714.98
SCIASCIA NICOLE M.	014-001-C	1,667.77
SCOTT LYDIA B. & PRESBY, ELIZABETH S.	030-007	1,424.75
SECRETARY OF HOUSING AND URBAN DEV.	019-040	1,820.83
SEELY TRUST	016-041-C	1,782.24
SEIDERS RAYMOND P. SR. JUDITH A.	007-053-D	1,103.82
SEIDMAN NANCY	005-034	373.84
SEIDMAN NANCY	005-033	2.90
SEIDMAN NANCY L.	005-034-D	376.05
SEIGARS LIBBEY & GLORIA	020-018	348.45
SEIGARS, LIBBEY A. & SPENCER, STEVEN W.	020-009-C	1,060.47

Name & Address	Map & Lot	Tax Amount
SELL LOUIS & CATHERINE	010-033	2,315.42
SENIOR LYNN & ROBERT	013-043-K	286.35
SENIOR LYNN & ROBERT	013-043-H	2,161.27
SENIOR, ROBERT H.	013-043	1,343.86
SENER, ROGER O.	020-050	449.19
SHAPIRO, CATHERINE L. & PREBLE, LAURENCE D.	010-042	1,947.17
SHAW DAVID E. & MICHELLE M.	027-002-A	2,883.32
SHAW DAVID EARL & CUNNINGHAM, SALLY ANN	004-036	392.61
SHAW ERNEST D. & GINGROW-SHAW, MARY M.	029-006	939.67
SHAW ESTHER	015-015	1,266.15
SHAW MICHAEL C & JEANNE D.	008-001	3,399.52
SHAW ROBBIE I. & KATRINA N.	017-037-2	1,860.79
SHEA ARLENE	006-017	287.04
SHEA DIANE	006-020	484.38
SHEAFFER JOHNNA E. H.	030-013-A-1	18.63
SHEAFFER JOHNNA E. H.	007-013	62.10
SHEAFFER, LESTER EDWIN, JR.	007-015	3,342.50
SHEEHY STEPHEN M. & ELLIN	001-001	2,549.84
SHEEPSCOT HOLLOW, LLC	001-041	5,887.98
SHEEPSCOT HOLLOW, LLC	001-009-RR	106.37
SHEEPSCOT HOLLOW, LLC	004-001	663.78
SHEEPSCOT LINKS	007-037	1,016.19
SHEEPSCOT LINKS	007-016	1,700.71
SHEEPSCOT LINKS	007-017	1,288.04
SHEEPSCOT LINKS	007-018	1,578.65
SHEEPSCOT LINKS	007-036	605.82
SHEEPSCOT LINKS	007-018-E	288.42
SHEPARD HEIDI M. & BRADFORD S. TRUSTEES	014-004	2,515.84
SHEPARD BRADFORD S. & HEIDI M.	014-005	455.59
SHERWOOD RANDOLPH P.	016-005	1,884.17
SHOREY LOUIS A & PAULA P.	017-006	1,614.93
SHOREY LOUIS A. & PAULA	017-052	998.50
SHOREY TIMOTHY L.	018-036-A	22.77
SHOREY, DENA-LEE & BRIAN R.	012-029-K	2,622.08
SHORT JAMES	018-037-ON-2	0.00
SILIN JAMES & ANN	013-021	2,235.82
SILIN JAMES & ANN	013-020	2,480.70
SILVERIO MARK P.	012-038	1,597.09
SIMPSON CHRISTOPHER P. & LAURIE	005-010	3,260.47
SKILLIN BARBARA A.	017-008-C	425.18
SKILLIN BARBARA A.	017-049	1,263.31
SLAYMAN CLIFFORD L.	005-002	558.90
SMALL FRANK E. & MADELINE	008-003	1,324.88
SMITH EMERY P. & ST. PETER, CYNTHIA P.	009-011	3,188.93
SMITH EMERY P. & ST. PETER, CYNTHIA P.	009-020	655.50
SMITH JAMES E. & SUSAN	007-071	3,115.28
SMITH JORDAN N.	009-022-A	3,452.91
SMITH MARSHA L.	014-006-J	657.65
SMITH NATHAN M. & STEPHANIE	013-067	1,901.07
SMITH NICHOLAS P.	018-046	1,858.69

Name & Address	Map & Lot	Tax Amount
SMITH NORMAN A.	001-031	914.64
SMITH RONALD A. & KATHERINE	021-018	1,949.50
SMITH STEPHEN	026-028-E	276.62
SMITH STEPHEN	026-031	276.00
SMITH STEPHEN	026-028	2,139.28
SMITH STEPHEN & MARY LOU	013-075	1,195.08
SMITH STEPHEN & MARY LOU	013-062	2,624.36
SMITH STEPHEN & MILVA	010-045	40.32
SMITH STEPHEN & MILVA	010-049	139.38
SMITH STEPHEN & MILVA	011-008	78.05
SMITH STEPHEN & MILVA	010-043	367.04
SMITH STEPHEN & MILVA	010-045-B	5.88
SMITH STEPHEN C	018-014	1,046.04
SMITH STEPHEN C.	010-044	747.27
SMITH STEPHEN C. & MARY LOU	018-014-F	1,850.40
SMITH STEPHEN C. & MARY LOU	018-014-G	2,416.20
SMITH STEPHEN C. & MARY LOU	018-014-E	286.35
SMITH STEVEN C	018-013-C	2,166.09
SMITH, NATHAN M. & STEPHANIE K.	013-069-A	348.78
SNYDER, CORINNA S. & ABIGAIL	011-039	542.04
SOLOMON GLADYS HEIRS	019-049-A	434.70
SOLOMON GLADYS HEIRS	019-049	676.41
SOLOMON GLADYS HEIRS	019-050	1,009.18
SOOHEY ROBERT S. & THERESA S.	015-051-B	369.43
SOOHEY ROBERT S. & THERESA S.	015-051-A	5,121.80
SOOHEY THERESA S. & ROBERT	013-047-C	2,361.79
SOOHEY THERESA S. & ROBERT	017-038	3,208.82
SOULE MEAGAN B. & TIMOTHY	017-046-B	49.68
SOULE TIMOTHY E. & MEAGAN E.	026-027	2,036.41
SOUTHER HOPE E.	015-039	2,218.76
SOUZA FREDERICK C & MARGARET A.	018-054	515.71
SPEAR PAMELA R. & ALLEN, PHILIP L.	017-004	1,516.90
SPENCER, STEPHEN W. & SEIGARS, LIBBEY A.	020-009-A	418.55
SPICER SUSAN & DAVID	015-048	2,739.84
SPRINGER MELISSA R.	014-026	2,237.05
SPROUL ARNOLD & ERNESTINE FAMILY TRUST	001-014	534.68
SPROUL ARNOLD & ERNESTINE FAMILY TRUST	001-012	679.55
SPROUL STANLEY & CYNTHIA	020-026-B	1,376.00
ST. PETER CHARLES E JR, ESTATE OF	009-006	1,145.72
ST. PETER RICHARD L.	009-006-B	552.00
ST. PETER CYNTHIA P. & SMITH, EMERY P.	009-022-B	355.85
STADE HILDA M. & HAROLD	003-008-A	20.70
STADE HILDA M. & HAROLD	003-008	4.97
STAFFORD CORY	001-032	1,610.43
STANTON AMY E.	014-009	555.67
STAPLES LYMAN	031-003	1,359.36
STENECK ROBERT S. & JOANNE	004-015-001	91.08
STENECK ROBERT S. & JOANNE	004-010	2,601.56
STENECK ROBERT S. & JOANNE	004-013	846.05
STEVENS JOHN & SHERI	020-019	622.52
STEVENS JOHN & SHERI	020-008	2,546.82

Name & Address	Map & Lot	Tax Amount
STEVENS WILLIAM R.	003-015	1,693.37
STEWART GREGORY F. & KATHY L.	009-012	3,445.47
STICKNEY GEORGE & WANDA	014-005-A	1,197.15
STILLMAN WAYNE D	019-013	1,292.15
STINSON, JUSTINE N.	012-013-A	1,966.69
STODDARD JAMES L.	015-020-A	1,592.34
STODDER ERIN J.	001-006-A	3,056.18
STONE FREDRICK C. & LAURIE D.	010-020	3,151.12
STONE FREDRICK C. & LAURIE D.	015-008	180.78
STORY LOU ANNE	019-031	1,731.78
STRICKLAND TAMMY A & GILBERT, GERALDINE A	017-044	1,065.14
STULTZ CHRISTOPHER R & KAREN	017-005-B	249.78
STULTZ CHRISTOPHER R. & KAREN	017-005-A	3,583.25
STULTZ CHRISTOPHER R.M & KAREN	017-005-C	280.14
STULTZ MARK L.	020-022-B	2,282.40
SULLIVAN JEFFREY M.	009-035-B	290.49
SULLIVAN JEFFREY M. & ANGELA L.	009-035-A	3,060.22
SULLIVAN JR MICHAEL G. & MARLENE	004-047	962.45
SULLIVAN JR. MICHAEL G. & MARLENE	004-047-ON	0.00
SULLIVAN LORETTA ESTATE OF	020-043	1,942.28
SUMABAT PRISCILLA M.	007-055-A	946.09
SURETTE, PETER B. & KERRY E.	012-015-A	2,100.66
SWEET PATRICIA D. & CHARLES	027-016-A	2,037.10
SWIFT BRIAN & NANCY	014-001-B	1,659.73
SYMES DAVID & REBECCA	003-006	331.31
SZELOG THOMAS M. & LEE ANN	010-009	2,636.89
TAIT MARTHA	018-038-B	212.16
TAIT MARTHA	018-045	2,518.78
TALACKO LYNN J. & DEBORAH H.	005-004	2,754.66
TAYLOR GLENN P. & TRACEY L.	015-040	1,446.28
TAYLOR SCOTT	011-014-A	289.04
TAYLOR SR. CARLOS R. & SANDY LYNN	020-004-B	2,112.90
TERNIG JEFFREY	022-020	1,603.49
THAYER HALLIS A. 1 & GAIL C.	001-059	851.56
THAYER II HALLIS A.	001-058-E	1,206.63
THAYER PATRICK A. & EDGERLY, SARMAE E.	001-058-C	1,021.52
THE FIRST, N.A.	007-050	377.91
THE GARAGE MAHAL, LLC.	026-019	312.72
THE NORTH AMERICAN MISSION BOARD	012-026-C	2,769.81
THERIAULT JOHN & ESTHER	014-007	491.86
THERIAULT JOHN & ESTHER	014-030	1,805.92
THERIAULT MARK A.	014-030-A	1,405.41
THOMAS LORANCE & WALTZ, GARY	002-012	523.02
THOMPSON ARMAND & DARLENE	010-022-A	343.81
THOMPSON GREGORY J.	012-029-E	2,827.00
THOMPSON SILAS J. & JENNIFER R.	010-008-E	1,158.05
THORNTON ALAN JR. & MELISSA ANN	012-042-B	1,372.30
THORNTON ALAN T. & JOYCE	012-044	1,019.48
THORNTON CORY J.	012-055-A	640.79
THORNTON THOMAS E. III & CHARLENE	012-042-A	2,070.86
THORNTON THOMAS E. JR.	012-042	1,815.46

Name & Address	Map & Lot	Tax Amount
THORNTON, GREGORY E.	012-042-C	342.74
THURSTON MIRA-SU	017-052-B	2,655.71
TIBBETTS BARRY & ELAINE	013-003	766.11
TIBBETTS BARRY & ELAINE	012-054	41.40
TIBBETTS BARRY & ELAINE	013-004	217.21
TIBBETTS BARRY & ELAINE	012-057	107.92
TIBBETTS BARRY & ELAINE	013-010	2,209.57
TIBBETTS BARRY & ELAINE	013-059	741.72
TIBBETTS BARRY J.	015-038	1,020.04
TIBBETTS BARRY J. & ELAINE	013-057	749.00
TIBBETTS BARRY J. & ELAINE	009-027	20.70
TIBBETTS BARRY J. & ELAINE	007-029	408.07
TIBBETTS BARRY J. & ELAINE	013-011	112.33
TIBBETTS BRUCE C. & JOAN B.	011-040	2,012.01
TIBBETTS HARRY & JUNE	013-005-ON	1,432.96
TIBBETTS STANLEY (ESTATE)	013-058	1,166.79
TIBBETTS STANLEY (ESTATE)	016-042	1,524.21
TIBBETTS STANLEY (ESTATE)	013-005	6,098.58
TIME WARNER CABLE	013-047-D	1,861.28
TIMKO MARK	004-028	2,460.97
TONDREAU RAYMOND R. & SONYA	020-032	1,085.43
TORBERT JAMES & THETA LIVING TRUST	010-037	1,104.46
TORBERT JAMES R. & THETA LIVING TRUST	010-036	1,015.68
TORBERT JAMES R. & THETA LIVING TRUST	010-055	2,615.98
TORSEY STEPHEN V. & HOLLY R.	009-026	357.46
TORSEY STEPHEN V. &	009-028	403.47
TORSEY STEPHEN V. & HOLLY R.	007-028	1,110.07
TOTMAN LYNN M.	006-022	2,888.51
TOUSIGNANT DANIEL, TRUSTEE	004-029	1,704.53
TOWER KENNETH & MARY LOU	012-033-A	1,418.27
TOWER STACEY A. & PAMELA A.	018-020-D	2,073.11
TOWLE WILLIAM A.	006-012-B	1,308.23
TOWLE, WILLIAM C & BALBO, SUZANNE E.	007-018-A	3,900.10
TOWNSEND DANIEL S. & KARYN V.	005-005	2,312.47
TRASK AUSTIN & COLEEN	002-008	708.26
TRIBBY JOANN	014-021	304.86
TRIPP PATRICIA A.	015-004	1,619.57
TRUMAN DEBRA E. & ROBERT A.	009-005-B	1,243.99
TRUNDY ERIN N. & GIGUERE, BENJAMIN O.	019-048-A	2,630.47
TRUSSELL DONNA K.	012-028-C	2,240.37
TUPPER ROBERT P. & VASSAR	020-034-A	16.35
TUPPER ROBERT P. & VASSAR	020-034	1,942.50
TURNER NATALIA E & ANTHONY	017-017-A	1,650.80
TUTTLE LISA	008-039	2,194.63
TUTTLE ROBERT & ANGELINE	008-038	540.96
UHL, RONALD A.	011-006	218.32
USDA - RURAL DEVELOPMENT	021-005	1,116.89
USDA RURAL DEVELOPMENT	015-041	1,089.43
VALLIERES MELISSA P. & GARY C.	006-004	2,703.59
VANDERBILT BARBARA	019-039-C	380.80
VANDERBILT, BARBARA S.	019-038	2,128.08

Name & Address	Map & Lot	Tax Amount
VANDERBILT BARBARA S.	019-038-001	60.86
VANDERBILT BARBARA S.	019-039-A	126.13
VANKLEECK PETER	008-015	2,517.52
VANKLEECK PETER	008-016	621.69
VANKLEECK PETER	008-041	381.57
VAUGHN CHARLES M. & HARRIET F.	022-019-A	1,215.95
VAUGHN HARRIET F. & CHARLES M.	022-019	601.83
VEGA ELIZABETH & PAETOW, ERIC	024-004-C	2,224.28
VERIZON	024-007-ON	804.69
VERRILL, DALE	011-007	1,100.55
VICKERS ELLEN GOODRIDGE	022-017	1,622.41
VIGUE DEAN A. & JEAN F.	013-033-A	1,611.88
VIGUE GARY	013-014	2,287.64
VIGUE GARY	026-027-A	306.02
VIGUE GARY M. & WARREN, SHIRLEY J.	013-014-A	1,739.16
VIGUE JEFFREY L. & BETHANY	013-033	2,884.88
VIGUE, JEFFREY L. & BETHANY J.	016-043	828.76
VIGUE, THOMAS	029-002	1,651.68
VILLENEUVE WILLIAM J. & JUDITH M.	004-026	2,768.76
VIOLETTE AMY L.	010-016-B	770.01
VITALIS NED A.	010-045-A	328.16
VITI STEPHEN F.	029-008	1,369.33
VOIGT PAUL D. & DEBORAH	007-017-A	1,584.50
WADE DANNIE G & MARY E.	016-034	2,267.48
WALDRON LEONARD A. & HELEN	013-036	1,684.04
WALLACE DONNA J.	001-058-A	110.40
WALMER JACOB	011-047	1,424.33
WALTZ GARY A. & GWENDOLYN E.	002-012-A	1,374.04
WALTZ GARY A. & GWENDOLYN E.	002-012-B	485.22
WARREN JR. HAROLD	007-067	621.00
WASHBURN JESSICA RAE	012-023	498.59
WATERS, III HENRY C. & WATERS, BEATRIZ	010-051	103.5
WATERS, III HENRY C. & WATERS, BEATRIZ	010-052	1,033.18
WATERS, III HENRY C. & WATERS, BEATRIZ	010-038	1,859.51
WATSON MAXINE	020-049-D	1,219.42
WATSON-MOODY ENTERPRISES, LLC	013-007	4,954.34
WEBB JONATHAN W. & JUDY A.	012-016	790.95
WEBB JONATHAN W. & JUDY A.	012-019	2,072.37
WEBB JONATHAN W. & JUDY A.	012-017	613.8
WEBB JONATHAN W. & JUDY A.	012-030	759.77
WEEKS ALAN	016-035-A	1,014.85
WEEKS BRIAN L.	018-020-J	723.6
WEEKS DANIEL J. &	017-031	1,148.05
WEEKS DANIEL J. & ELIZABETH A.	017-010	1,861.95
WEEKS JOHN C.	017-036	797.3
WEEKS PATRICIA A. HEIRS	017-030	917.85
WEEKS TIMOTHY & JENNIFER	020-022	2,760.83
WEISS ANN E. LIVING TRUST	004-004	106.81
WEISS ANN E. LIVING TRUST	004-009	125.58
WEISS ANN E. LIVING TRUST	004-008	2,214.50
WELLS FARGO BANK	006-010-A	1,540.85

Name & Address	Map & Lot	Tax Amount
WELLS FARGO BANK, N.A.	010-057	3,459.69
WENTWORTH DEREK R. & BEVERLY A.	018-036-B	294.63
WEST WILLIAM R.	001-003	339.98
WESTBYE ELEANOR	007-058	304.98
WESTBYE ERIC F. & ELEANOR	008-002	2,610.74
WEYMOUTH KITTYANNE F.	007-004	2,617.36
WHEELER MICHAEL F.	010-034-A	276.00
WHEELER MICHAEL F.	010-035	988.56
WHITE ROBIN	009-022	1,022.06
WHITEFIELD REALTY TRUST	011-044	2,008.20
WHITEHOUSE CURT W.	022-028	1,069.85
WHITEHOUSE JEREMY H.	022-027	758.89
WHITEHOUSE JEREMY H.	022-029	746.29
WHITMORE JOSEPH D.	001-057-001	497.27
WHITMORE RUBY D.	027-012	225.35
WILBUR WAYNE M.	014-011	581.27
WILLARD BILLIE G.	003-017-A	1,269.10
WILLARD WILLIAM J., PAULINE A. & WILLIAM H.	006-003	422.42
WILLETTE MARY BRENDA	016-008	847.43
WILLIAMS HENRY F.	014-006-F-A	674.82
WILLIAMS RENAY	006-021-5	95.22
WILLIAMSON GLENN A. & MERLENE A.	016-044	1,929.94
WILLRODT, CHRISTIANA	020-021	649.43
WILLRODT, CHRISTIANA	020-006	2,087.71
WILSON ANDREW R. & JULIE A..	010-008-D	3,213.63
WILSON CLIFFORD E.	024-004-A	744.19
WILSON IVANA	022-004	788.67
WILSON KENNETH & ROXANNE	010-006	2,313.05
WILSON ROBERT D.	014-006-E	648.68
WILSON ROXANNE R. & KENNETH R.	010-008	729.61
WINCHENBACH TIFFANY M. & MICHAEL	014-017-A	2,303.52
WINCHENBACH TIFFANY M. & MICHAEL	014-017	456.64
WINKLEY HENRY	018-037-B	1,273.56
WINSLOW JEFFREY G. & CHRISTINE	020-012	5.18
WISCASSET AND QUEBEC RAILROAD	001-099-RR	401.32
WISCASSET, WATERTVILLE & FARMINGTON RAILWAY	007-040	198.44
WISNIEWSKI JODY H.	020-039-B	1,425.15
WITHEE DAVID C. & CAROLEE F.	009-004-A	3,264.72
WOOD ERIC M.	001-026-A	414.69
WOOD JOHN J. & NADEAU, TIFFANY A.	018-032	2,269.64
WOODBURY BRIAN	011-031	684.48
WOODBURY FREDERICK	011-033	659.36
WOODBURY KATHLEEN J. & JOYCE L.	014-012	1,588.86
WOODWORTH MIKE	018-020-C-ON	67.40
WOODWORTH PHILIP W. &	015-007	1,338.60
WORKS DANIEL R.	007-051	470.44
WRIGHT BARBARA L. HEIRS	002-012-D	940.41
WRIGHT DAVID W. & CIFRINO, CAROLE A.	009-003	2,553.61
WRIGHT LUCILLE	016-007-ON-1	121.74
WRIGHT, LUCILLE	016-007-ON-2	248.39

Name & Address	Map & Lot	Tax Amount
WRIGHT LUCILLE	016-007-ON-3	161.28
WRIGHT NEIL A. & CHELSEE M.	022-010	1,974.24
WRIGHT VIRGINIA B.	002-005	1,115.90
WRIGHT, HUGH H. & LUCILLE M.	016-007	3,679.95
XAVIER MYRIAM M.	004-024-A	1,178.69
YODER, MOSE & ANNA	007-053-E	390.73
YODER, MOSE J. & ANNE M.	007-052	865.95
YORK WALTER ESTATE OF	021-008	8.69
YORKUS IMELDA	019-042	2,654.93
YOUNG RICHARD & JENNIFER	015-006	1,959.03
YOUNG RICHARD K. & JENNIFER C.	015-004-A	433.46
YOUNG RICHARD K. & JENNIFER C.	015-005	500.03
YOUNG RUSSELL JR.	017-043-B	711.86
YOUNG STEVEN E. & CAROL	020-027-B	2,308.97
YOUNGS WILLIAM M. & CAROL N.	005-032-A	2,408.47
YUND PHILIP & MEIDEL, SUSANNE	005-034-B	307.05
YUND PHILIP O.	005-034-A	1,754.38
YUSTAK LAURA ANN	016-040-G	2,614.82
ZEEB, NOEL C. & PETER J.	001-045	229.36
ZEEB, NOEL C. & PETER J.	001-048	852.15
ZEEB, NOEL C. & PETER J.	001-049	391.92

2018 Personal Property Taxpayer List

Name	Tax Amount
BAILEYS ORCHARD	52.17
BEYOND COFFEE	86.83
BLUEFIELD FARMS	222.76
COUNTRY MANOR	48.53
DIRECTV, LLC	121.44
G & D GRAVEL LLC	441.60
HIDDEN VALLEY FARMS	175.26
KARASS FINANCIAL	80.30
MAINE HELICOPTERS, INC.	124.42
NORTH COUNTRY	389.39
NORTH WHITEFIELD SUPERETTE	47.35
PROKNEE	260.82
SANDCASTLE ENTERTAINMENT	77.91
SHEEPSCOT LINKS GOLF COURSE	507.84
SHEEPSCOT VALLEY BREWERY	50.67
SPECIALTY PRODUCTS	12,225.42
SPICER TREE	59.04
TIME WARNER CABLE INTERNET LLC	4097.22
TIME WARNER CABLE NORTHEAST LLC	7554.12
UNCAS FARMS NATURAL FOOD	81.02
Total	26,704.11

2017-2018 Outstanding Taxes As of June 30, 2018

(* = Payment made after June 30, 2018)

Name	Amount Due
ACKERSON WILLIAM E. & MARY K.	*608.58
AGJH, LLC	5,692.50
ALESSANDRO CORPORATION	3,008.59
ALESSANDRO CORPORATION	425.04
AQUAFORTIS ASSOCIATES, LLC	*483.00
AQUAFORTIS ASSOCIATES, LLC	624.12
AQUAFORTIS ASSOCIATES, LLC	*226.94
AUGUSTA ROAD, LLC	*235.58
AYERS HELEN	600.99
BAILEY RANDALL & KIMBERLY	1,548.98
BARNARD JAMES R.	817.21
BARNES JODY A.	*759.01
BARNES ROBERT S. II	*253.99
BARTON STEPHEN M	*488.63
BERRY BOYD M. & ANN M.	*1089.35
BERRY JONATHAN & JESSICA	*1786.31
BILLS, ROBERT J.	*578.62
BINNS SUSAN ELAINE	749.52
BLACK TREE REAL ESTATE	*1753.06
BLAKE EARL C. & GALE M.	1,871.97
BOND AARON J. & STACEY M.	1,394.37
BOUDREAU SHERRY	*139.93
BOUDREAU SHERRY	*31.05
BOWDEN GEORGE W., JR.	325.04
BOYNTON MARY M. HEIRS	422.28
BRADFORD, TAMMY I.	780.17
BRANN JAMES M. & SYLVIA M.	*192.75
BRANN ROBERT & FAITH	1,230.13
BRANN ROBERT A., JR. & KRISTY J.	886.95
BRANN TERRIE	285.54
BRANN TERRIE J. PLUMMER &	*1067.13
BRANN, BENJAMIN R.	*143.15
BRONN CLIFTON	*573.67
BRONN DONNA	180.93
BROOKE WILLIAM & GAIL	*1329.99
BROOKE WILLIAM W & GAIL D.	*186.92
BROOKE WILLIAM W. & GAIL	*96.44
BROOKE WILLIAM W. & GAIL D.	*47.61
BROWN CAROLE A. & TIMOTHY M.	*993.02
BROWN JULIE	*196.25
BUMFORD JASPER W.	*139.25
CARLTON STEVEN F. & DIANNE M.	*1067.25

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Name	Amount Due
CARTER SHANNON D.	2,048.40
CENTRAL MAINE POWER	74.52
CHADWICK JR. LAWRENCE J., ROBERT	*353.97
CHADWICK LYNN	*182.51
CHASE C. PATRICK	*25.90
CHASE C. PATRICK	56.16
CHASE C. PATRICK & ROBIN	2,403.70
CHASE CHARLES P.	757.90
CHASE RICHARD R.	493.35
CHASE RICHARD R.	518.36
CHASE RICHARD R.	169.74
CHASE RICHARD R.	615.25
CHASE RICHARD R. & MAUREEN	491.89
CHASE ROBIN L. & PATRICK C.	738.77
CLOUTIER JR. ROSARIO G. &	*745.17
CONDON JON M.	*1345.81
COONS KERRY	385.16
COSTA, DANIEL A.	362.39
CROCKER BETTY LOU	*488.83
CUMMINGS RICHARD L. JR.	3,059.86
CUMMINGS RICHARD L., JR	712.33
CUMMINGS RICHARD L., JR	276.00
CUMMINGS RICHARD L., JR	520.58
CURRAN JOSEPH F. & STACIE M.	2,276.34
CUTHBERTSON MICHAEL W. & PAULA	*22.86
DAMON ELLSWORTH E. (ESTATE)	*927.98
DAVEY REGINA ANN	*567.87
DAVIS MATTHEW A.	634.03
DELANO LUKE A.	*71.72
DELANO LUKE A.	*567.87
DELANO LUKE A.	*1957.02
DELANO OSBORN M. HEIRS	*135.52
DELANO OSBORN M. LIFE ESTATE	*2596.18
DEREKTOR ELIZABETH & PETER BROWN	*748.63
DEREKTOR ELIZABETH & PETER BROWN	*205.73
DOWLING JAMES & FLORENCE	1,004.94
DROLET BETHANY & ROGER M.	*2730.08
DUBE KAREN M. & MICHAEL R.	*248.00
DUMAS RONALD	194.00
DUNCAN FREDERICK & NANCY	1,035.11
DYER III ISAAC W., ISAAC C. & ERIC W	934.61
DYER III ISAAC W., ISAAC C. & ERIC W	1,059.15
DYER III ISAAC W., ISAAC C. & ERIC W	3,462.59
EDGECOMB VICTOR B. & ANN D.	1,062.39
EMERSON LAURA - LT	*170.27
EMERY MICHAEL & JEANNINE	*1025.92
ESTATE OF EUGENIA L. NORTON	560.40
FAIRSERVICE MICHAEL O. &	*1067.10

Name	Amount Due
FARRELL JOHN J.	*1225.03
FEDERAL NATIONAL MORTGAGE ASSOCIATION	*1083.27
FENDERSON MARK	*28.98
FENDERSON MARK	*623.77
FENDERSON MARK	*428.88
FERGUSON SARA J.	*1391.51
FERGUSON SARA J.	*1126.53
FERGUSON SARA J. & GEORGE	*252.85
FOYE THERESA	122.27
FRANDSEN DOROTHY M.	*1761.83
FRASCONE, TERRI A.	*744.69
FREEMAN EDWARD & JOYCE	*202.93
FREEMAN EDWARD & JOYCE	*1121.56
FROST JANE E. & SIMON C.	*2221.48
GALLAGHER DAVID	*1270.50
GARDINER ROAD REALTY TRUST (18)	*530.04
GIBSON ROBERT III	*883.59
GILBERT-BRUNELLE DIANN	931.89
GOTTLIEB MARTHA J.	*653.34
GRADY DANIEL M.	337.24
GRADY DARRYL & JEANNE	*633.31
GRADY DARRYL C. & JEANNE L.	*549.93
GRAZIOSO GLENN & SUSAN	*74.68
GROTTON EVELINA J. & MICHAEL S.	718.66
HANSON WALTER K. & SUSAN	*1124.22
HANSON, WALTER K. & SUSAN S.	*332.68
HARDMAN DAVID	*342.39
HARRINGTON PHIL	*234.95
HAYFORD JR. ELBERT D. (ESTATE OF)	684.83
HAYFORD JR. ELBERT D. (ESTATE OF)	2,457.17
HEATH JOSEPH R. & ELIZABETH B.	153.11
HELM, GREG A.	*51.26
HUBER, WILBUR ROSS, II.	*392.61
HUTTER FRANCIS W.	670.53
JAMES GAIL	227.37
JEWETT MICHAEL	*1859.06
JOSLYN WENDY	*336.53
JUMARS PETER A.	*213.90
KALLOCH JEREMY S. & LISA WEBB KALLOCH	*763.30
KEYES JR. LESTER J.	845.25
KILEY MICHAEL	1,634.71
KILEY MICHAEL P.	415.57
KING DEBORAH L.	*2272.69
KING GAIL R. & ROBERT D.	*1326.67
LACKEY REBECCA WRIGHT	1,257.66
LAVERDIERE, ANDREW J.	280.14
LEAR ROBERT A. & CHRISTINE M.	1,949.72
LEDOGAR KATE	*245.95

Name	Amount Due
LEMAR, GREGORY L	*26.17
LEWIS MARY G.	256.00
LIBBY, JERRY & MARY	1,295.75
LINSCOTT HOLDINGS LLC	*128.34
LINSCOTT HOLDINGS LLC	*117.95
MALDOVAN GERALD R. & JUDITH A.	*852.62
MANCHESTER MARTHA J.	39.33
MANCHESTER MARTHA J.	355.69
MARCACCIO MARY-ANN	*233.74
MARPLE KEITH	*1096.04
MARSTON ROBERT & MARY	*27.64
MATHEWS, BRUCE M.	1,434.34
MCCORMICK JEFFREY T.	*149.43
MCCORMICK KAREN E.	1,577.17
MCCORMICK STEVEN C. & LANA	1,937.59
MCDONALD STEVEN P.	2,042.88
MCLEEN GEORGE	329.02
MCNALLY REBECCA	105.21
MELLOR DANIEL J. & ANNIE LOUISE	452.37
MELLOR JOHN H.	*1640.31
MERRILL OWEN B. & MONA	*596.20
MICHAUD SHANE B. & IVA	1,411.66
MIDCOAST CONSERVANCY	*158.70
MIDCOAST CONSERVANCY	*80.73
MIDCOAST CONSERVANCY	*218.38
MIDCOAST CONSERVANCY	*19.66
MILLER ALTA	1,105.95
MILLER KURT & LINDA	*439.53
MILLER KURT A.	*692.22
MILLER KURT A. & LINDA L.	*20.70
MILLER KURT E.	*1308.17
MILLER, KURT E JR.	*344.31
MINOTY PENNY L. aka BARTLETT, LORI	*253.53
MONDINO MITCHELL & TARA	695.85
MONROE FRANK	1,264.51
MONROE FRANK	549.86
MONROE FRANK	282.62
MONROE FRANK	3,038.72
MONROE FRANK M.	*1334.34
MOOERS III EUGENE L. & ABIGAIL	*1247.09
MORIN PETER	*98.34
MORIN PETER A.	*86.65
MORIN TIMOTHY M.	*292.56
MORROW RYAN J. & JENNIFER L.	*199.61
MORSE LARRY J.	1,908.00
MOULTON MARY L.	*407.82
MULLENS LAUREL J. &	*1011.38
NEWTON DAVID R. TRUSTEE,	2,838.70

Name	Amount Due
NEWTON DAVID R., TRUSTEE	228.25
NILES ANN G.	*1027.34
NILES KIMBER & JANE	*1258.75
NORTHWOODS FORRESTRY SERVICES, LLC	1,798.44
O'MAHONEY JANE	*761.27
ORTIZ EDUARDO E. & CHERYL J.	*436.42
PAGURKO JOHN J. III	*161.46
PAGURKO JOHN J. III	918.82
PEASLEE JOYCE & EDWARD	*636.72
PEASLEE JUANITA	968.17
PEASLEE ROBERT L. & RONDA L.	*1507.82
PEASLEE ROBERT L. & RONDA L.	*562.38
PEASLEE TIMOTHY & JODY R.	597.47
PENN VERA A. (LIFE ESTATE)	*638.00
PERCY ELLIS R.	2,282.40
PIGNATELLO LAUREN M. & SEAN M.	470.41
PILLING JAMES A.	*549.93
PILLING JAMES A.	1,215.41
PIPKIN RICHARD & IDA HEIRS	131.10
POTTER IRENE E.	20.70
POTTER STEVEN C. SR. & KIM M.	686.48
RICCARDI-PERCY RUFUS V.	790.05
RIDEOUT ARDELL M. & EMIL C.	*354.25
RIDEOUT TED & SARAH	*520.43
RIDGELL DANIEL	*2811.78
RIPLEY NANCY HEIRS	1,174.38
ROBERTS ANN S.	*2484.21
ROLLINS RONALD W.	*710.87
RUSSELL ANN	296.91
RUSSO ALAN & LINDA	*2587.85
RZYCKI WOJCIECH	*1592.27
SHAW DAVID EARL &	*392.61
SHEPARD HEIDI M., TRUSTEE	*1257.92
SHEPARD BRADFORD S. & HEIDI M.	*227.79
SILVERIO MARK P.	*798.54
SMITH JAMES E. & SUSAN	*1557.64
SMITH JORDAN N.	*1726.45
SMITH MARSHA L.	*657.65
SMITH STEPHEN	276.62
SMITH STEPHEN C.	*78.53
SMITH, NATHAN M.	*348.78
SNYDER, CORINNA S. & ABIGAIL	331.64
SOLOMON GLADYS HEIRS	*509.18
SOLOMON GLADYS HEIRS	*69.39
ST. PETER CHARLES E JR ESTATE OF	*1129.72
ST. PETER RICHARD L.	552.00
STAPLES LYMAN	679.68
STICKNEY GEORGE & WANDA	1,197.15

Name	Amount Due
STONE FREDRICK C. & LAURIE D.	2,387.55
SULLIVAN JEFFREY M.	290.49
SULLIVAN JR MICHAEL G. &	*481.22
SULLIVAN LORETTA ESTATE OF	1,942.28
SURETTE, PETER B.	2,100.66
TAYLOR SCOTT	*289.04
THAYER PATRICK A. & SARMAE E. EGELERY	1,005.20
THE FIRST, N.A.	*188.95
THERIAULT MARK A.	702.70
THORNTON ALAN T. & JOYCE	*509.74
THORNTON CORY J.	*345.50
THORNTON THOMAS E. JR.	*705.28
THORNTON, GREGORY E.	342.74
TIMKO MARK	*1230.48
TRIBBY JOANN	*152.43
UHL, RONALD A.	218.32
USDA - RURAL DEVELOPMENT	1,116.89
USDA RURAL DEVELOPMENT	*1089.43
VERIZON	804.69
VERRILL, DALE	*550.27
WALLACE DONNA J.	110.40
WASHBURN JESSICA RAE	498.59
WEEKS BRIAN L.	723.60
WEST WILLIAM R.	*169.99
WHEELER MICHAEL F.	*297.42
WHITEFIELD REALTY TRUST	2,008.20
WHITEHOUSE JEREMY H.	*758.89
WHITEHOUSE JEREMY H.	*746.29
WHITMORE JOSEPH D.	*247.98
WILLIAMSON GLENN A. & MERLENE A.	*956.69
WILSON CLIFFORD E.	744.19
WILSON KENNETH & ROXANNE	2,313.05
WINCHENBACH TIFFANY M. & MICHAEL	*456.64
WOODBURY BRIAN	684.48
WRIGHT BARBARA L. HEIRS	*147.93
WRIGHT VIRGINIA B.	926.22
YOUNG RUSSELL JR.	*671.53

2017-2018 Commitment, Supplementals and Abatements

Year Ending June 30, 2018

2017-2018 Commitment and Supplementals	\$2,616,997.57
Real Estate	\$2,594,575.68
Personal Property	\$26,713.66

Abatements

Name	Amount
G & D GRAVEL, LLC	\$441.50
MAYER, NATASHA	\$611.71
MINOTY, PENNY	\$7,478.61
NORTH COUNTRY ASSOCIATES	\$398.39
AASE, TODD & DANIEL	\$0.08
BENNETT, NANCY M.	\$0.14
BENNETT, NANCY M.	\$10.00
CHESTER A. RICE CO.	\$0.52
CHESTER A. RICE CO.	\$1.01
COLLINS, ROSE	\$0.07
CUTHBERSTON, MICHAEL & PAULA	\$3.13
CUTHBERSTON, MICHAEL & PAULA	\$0.71
FOURNIER, ROBERT & SHARON	\$2.23
GOODRIDGE, MARK & SUSAN	\$1.57
KATLER, MAX & THERESA	\$0.14
KING, EILEEN E.	\$0.14
LAMONTAGNE, MAXINE E.	\$0.53
LIPP, KIMBERLY & FREDERICK	\$0.16
LIPP, KIMBERLY & FREDERICK	\$0.08
MARTIN, MICHAEL & TONYA	\$0.01
MECK, EDITH & LAWRENCE	\$0.70
MITCHELL, CHRISTOPHER J.	\$3.03
PEASLEE, FOREST JR	\$0.01
SCHAU, ROBERT C.	\$0.01
WORKS, DANIAL	\$0.23
YOUNGS, CAROL & WILLIAM	\$1.09
Total	\$8,514.30

2017-2018 Supplementals

Name	Amount
MAYERS, NATASHA	423.34
COUNTRY MANOR	398.39
Total	821.73

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Treasurer's Report Year Ended June 30, 2018

Cash balance July 1, 2017	\$1,189,299
Cash receipts 2017/2018	\$2,621,289
Other years' taxes	435,195
Excise taxes	414,319
Tax interest and lien costs	22,226
Licenses, permits, charges for service	12,945
Intergovernmental Revenue	247,964
Interest earnings	2,814
Other receipt	4,277
Total cash receipt	3,761,029
Cash Disbursement	<u>2,873,975</u>
Cash balance June 30, 2018	\$887,054



Photo by Tony Marple

Select Board Report

After three terms, Frank Ober is finishing his ninth dedicated year on the board and doesn't plan to run again. Frank has provided countless valuable hours of volunteer service for the town on a large variety of matters, particularly building maintenance, town office renovations and road planning. He was a volunteer firefighter for years and, town stalwart that he is, will no doubt continue to his volunteer work. Tony Marple is leaving the board after six years. As board chair, his focus has been on financial matters, interaction with the Amish community and assisting struggling taxpayers. Lester Shaeffer, Bill McKeen and Charlene Donahue will continue their dedicated service.

The Road Committee is working on the sixth year of their ten-year plan. The road plan, initiated by Dennis Merrill, has improved the approach to maintenance with greater emphasis on preventing damage and managing a sustainable paving schedule. The town has two challenging culvert replacements or repairs: One on South Hunts Meadow Road and the other on the Senott Road. Given state and federal regulatory uncertainties, we propose setting aside \$50,000 for each culvert to cover the large, but still uncertain, costs.

Citizens regularly express concerns about horse and buggy safety issues in town. The issues include insufficient visibility and dangers at specific locations, particularly the Cooper Road. There have been several meetings with board members, county sheriffs, the Department of Transportation (DOT) and local Amish leaders along with their bishop from Fort Fairfield. They have agreed to install oil lamps on both sides of their buggies and add to the reflective tape on the front, back and sides. The town will be planning with the DOT for improvements to the Cooper Road, and some of those costs will likely be shared between the town and the state but not in 2020.

Charlene Donahue has organized a fine new Facilities Committee with the goal of implementing a better organized, more thoughtful approach to the maintenance and improvement of town facilities in ways that are likely to reduce future deterioration. Committee members are knowledgeable and hard working.

The Coopers Mills dam was removed this past summer and the Sheepscot River now runs free through the village. The Atlantic Salmon Federation (ASF) donated a generous \$25,000 to the town for the development and maintenance of trails within the watershed. After the river access site opens in May, ASF will give the town an additional \$35,000 for the future maintenance of the hydrants and the viewing site. Remember to keep the fire lane clear when you visit the newly landscaped site. Three hydrants

have been Installed to replace the one behind the now removed dam and provide some redundancy. The hydrant on the West Branch at the Route 17 log yard works well. The two hydrants upstream from where the dam was are not performing optimally. Engineers hired by the ASF are working to resolve the issue.

Solar panels on the fire station provide enough electricity to cover the needs of all town facilities on an annual basis. We are currently leasing the panels and can buy out the lease in 2022 which would increase the long-term savings. The proposed budget includes money to be set aside for that purchase.

A newly formed Cemetery Committee has been evaluating the state of the cemeteries in town. The committee is also advising on how best to use the Will Turner trust fund left to the town for the maintenance of the Coopers Mills Cemetery. This fund can only be used for maintaining the Coopers Mills Cemetery. The Select Board has authorized spending \$2,125 from the fund for the creation and installation of a sign for the Coopers Mills Cemetery using the brass letters that were on the vault plus repairing the chain around the cemetery. This coming summer \$3,500 from the trust will be used to repair headstones.

While taxes increased to 15.0 mills in 2019, it is too early to predict 2020 tax rates. Variables that will remain unknown until after Town Meeting include Whitefield's share of the RSU 12 budget, county taxes and state revenue sharing. State revenue sharing is intended to lower property tax rates. While taxes have gone up, down and up, the current mil rate of 15.0 is slightly lower than 15.25 that it was in 2014.

Please come to Town Meeting at the school starting at 10 AM Saturday, March 16th and express your thoughts. Elections will be held at the Fire Station Friday, March 15th from 4 to 8 PM.

We look forward to your participation.



Select Board left to right: Tony Marple, Bill McKeen, Lester Sheaffer, Charlene Donahue, Frank Ober. (Photo by Darlene Beaulieu)

Administrative Assistant's Report

The Town Office staff is working hard to improve communications and service to our residents. After much discussion with the staff and Select Board we are changing office hours starting July 2019 to provide hours that will fit with more people's schedules. One other change coming is that all transactions will be processed right up until closing time. This requires more office staff time to close office after hours. We have moved to a new website platform and are working on continued upgrades for our web presence. This year we became more pro-active and reminded residents who have dogs to get them licensed in a timely fashion.

Our newest project is to gather emails after town meeting so that we can notify the public of information regarding town business and events. If you are interested in having town information by email, please contact Tina Laskey at townwhitefielddep1@gmail.com or go to the Town website.

To better serve our Town committees, we will be gathering the names, addresses, phone numbers and emails of the members. That information should be sent to Carman at townwhitefieldtax@gmail.com.

I have been working with Karl Richards to get our computers running more efficiently. If we can get our system running well, I will be looking into getting boat registrations and dog licensing processed online. Depending on how much our computer system is improved, I will try getting tax payments online as well. Unfortunately, this could take time because there are several organizations involved such as the bank and the site that handles our vehicle registrations. I will keep you posted as we progress.

I would like to take this opportunity to thank the Select Board for their continued support.

Lastly, I would like to introduce you to our office staff. Our long term part time staff employee, Laurie Mullens. Laurie is our Motor Vehicle Agent, as well as our Office Assistant. Carman Douglas came on board in July 2018 as our Tax Collector. Tina Laskey came to us on September 2018 will be in charge of maintaining the town website. Although I have not listed every task these ladies do, they are all trained or are in training to serve the needs of the town. They are all professional individuals who work extremely well as a team. Thank you, ladies for making my job easier.

One more item I would like to share. Have you noticed the Town Office improvements over the past two years? Eric Ekholm, Dennis Merrill and Frank Ober have volunteered their time to make extensive renovations. Some of the noticeable improvements are the new rug, ceiling and service counter. There is a dehumidifier in the vault now to protect our documents after having the mold removed from that space and Bill McKeen built

Town of Whitefield 2018 Annual Report

window boxes to spruce up the front of the building. Heat pumps now heat (and cool) the building and run off electricity generated by the solar panels on the fire station saving the Town money. We find it a more comfortable, cleaner space to work in. Thank you, Eric, Dennis and Frank.

I would like to thank Charlene Donahue and Tony Marple for shoveling the fire station stairs as well as David Hayden for shoveling the Historical Society access ramp.

Good luck to Tony Marple and Frank Ober, you will be missed as a Select Board members.

It is a pleasure serving Whitefield. If you have any comments or ideas feel free to email me at townwhitefieldadm@gmail.com. I can be reached during office hours at 549-5175

Respectfully Submitted

Darlene Beaulieu
Administrative Assistant, Town Clerk, Treasurer



Left to right: Tina Laskey, Carman Douglas, Darlene Beaulieu, Laurie Mullens. (Photo by Stephen Laskey)

Planning Board Report

The Whitefield Planning Board meets the third Wednesday of every month at 6 pm at the Whitefield Fire Station. The Board considers development applications, advises on proposed projects and grants permits for development. They discuss on-going land use issues, Board processes, the ordinances and the monitoring of existing permits. The Code Enforcement Officer, attends the meetings to answer questions and keep the Board informed. Minutes from meetings are published on-line at the town's website, www.townofwhitefield.com. All materials submitted for a permit are public documents and can be viewed at the Town Office. Requests to be placed on the agenda can be sent by e-mail to townwhitefieldadm@gmail.com. Please write "Planning Board" in the subject line. To mail a request, send it to Planning Board, Town of Whitefield, 36 Townhouse Road, Whitefield, ME, 04353. You can contact the Planning Board Chair from the number listed under Town Officials on the town website. You can also call the Town Office at 549-5175 and request the phone number.

Warrant Articles

1. To see if the Town will vote to approve a Whitefield Planning Board Ordinance to clarify the role of the Planning Board in Whitefield, Maine.
2. To see if the Town will vote to approve a Local Food Sovereignty Ordinance to authorize local control of food production and exchange.

Economic Development

The Whitefield Economic Development Committee wishes to inform the town about a development which has the potential to improve broadband internet access and cell phone reception in the town. As most people probably know, a proposal to run a high voltage electric power line from Quebec through Maine to Massachusetts is currently under consideration. A spur of that line would go through Whitefield using the existing power line right-of-way. While towns have no authority to approve or disapprove the project, many towns from Jackman to Wiscasset are negotiating with CMP for local benefits regardless of their power line opinions and the PUC is expected approve or disapprove this spring.

CMP has informed the town in writing that if the project goes forward and the line is built, they will add features to the fiber optic cable already planned to be part of the line which could be important in bringing more and better broadband access to the town and could also allow measures to improve cell phone reception in parts of the town where it is currently weak. On January 18, Thorn Dickinson, CMP Vice President for Business Development, wrote the committee to say that CMP is "committed to install spare fibers in optical ground wire in the proposed Section 3027 transmission line that could be utilized for "middle mile" communication transport to the Whitefield area. These spare fibers in the optical ground wire can be used for many types of communication transport, including broadband internet and cellular phone."

Specifically, CMP has promised to add "splice enclosures" to the CMP fiber cable at seven points where the proposed power line crosses roads in Whitefield, including Route 17, Route 126, Route 194, and Route 218. In Wiscasset, the CMP fiber optic cable would also plug into the Three Ring Binder which is a major element of Maine's infrastructure for bringing high-speed broadband to underserved rural areas. These proposed facilities would open up the possibility for internet and cell phone providers to offer high-speed connections to the world more quickly and easily than if they had to start from scratch themselves.

The Economic Development Committee is committed to improving internet and cell phone access in Whitefield, which many town residents have said is important to them and it is in that light that we are informing the town of this development. The committee is a non-political body and it takes no position on building the proposed transmission line.

The Members of the Whitefield Economic Development Committee

Vital Statistics

July 1, 2017 to June 30, 2018

Births	1
Out of town Births	29
Marriages	12

Deaths

07/06/2017	Lore Hemenway Ford III
07/07/2017	Harry Vega
07/15/2017	Judith Seekins
07/30/2017	John F. Drew
08/17/2017	Herbert William Birch
08/22/2017	June E. Rodrigues
09/03/2017	Dana R. Bartlett
09/06/2017	Jody A. Barnes
09/16/2017	Gerard L. Landry
10/01/2017	Mary Lorette MacMillan
10/24/2017	Armand Gene Thompson
10/30/2017	Eugene Elbert Broughton
11/06/2017	Donald Wilson Trussell Jr.
11/24/2017	John Wesley Dingus
12/12/2017	Thomas William O'Connor
12/21/2017	Logan Michael Rackliff
12/22/2017	Raymond Elmer Withee
12/28/2017	Mary E. Creamer
01/02/2018	Frank E. Jones Sr.
01/29/2018	Barbara P. Hodgkins
01/31/2018	Henry D. Pinkham Jr.
02/12/2018	Hattie E. Bumps
02/14/2018	Kenneth Alan Smith
02/21/2018	Edith Mary Poggi
02/24/2018	Patricia Diane Sweet
03/14/2018	Barbara A. Wilson
03/25/2018	Shirley Ann Kalloch
04/05/2018	Robert Wilson
04/15/2018	Alice Jeannette Maheux
04/22/2018	Georgiana Marie Plummer
04/23/2018	Priscilla Mae Hatch
05/17/2018	Robert Wayne Pray
05/25/2018	Ricky G. Peaslee
05/25/2018	Joyce Lorraine Woodbury
06/01/2018	Elaine June Baron
06/29/2018	Anne C. McMahon

Hunting and Fishing Licenses Issued

Archery Hunting License	5
Archery Hunting/Fishing	0
Expanded Archery Antlerless	0
Expanded Archery Antlered	0
Bear Hunting Permit	0
Crossbow Permit	0
Fishing License	73
1 Day Fishing License	3
3 Day Fishing License	0
NR Fishing License	0
NR Junior Fishing License	0
NR 1 Day Fishing License	0
NR 15 Day Fishing License	1
Hunting License	19
Junior Hunting License	13
NR Hunting License	1
Combination License	62
Resident Serviceman Dependent Combo	1
Over 70 Lifetime	4
Resident Apprentice Hunt	0
Migratory Waterfowl	3
NR Migratory Waterfowl	0
Muzzleloader License	10
Superpack	0
Supersport	0
Coyote Night Hunt	7
Pheasant Permit	0
Small Game	1
Fall Turkey	0
Spring/Fall Turkey	6
2 nd Spring Turkey	0
Saltwater Fishing Registry	4
Duplicate Recreation license	7

Inland Fisheries & Wildlife Registrations

ATV	72
NR ATV	4
NR ATV 7-day registration	0
NR ATV transfer	0
Boat	143
PWC	12
Snowmobile	56
Duplicate ATV Registration/stickers	0
Duplicate Boat Registration	0
Duplicate Boat Registration/stickers	0
Milfoil Stickers	144

Automobile Junkyard Permits
Paul's Pick-A-Part, Inc.

Dog Licenses

Dog licenses	359
Kennel licenses	0



Photo by Tony Marple

Plumbing Inspector's Report December 31, 2018

During the calendar year 2018, a total of 27 plumbing permits were issued to residents in the following areas:

- 7 New Homes
- 5 Internal Plumbing
- 4 Mobile Homes
- 4 Replacement Systems
- 7 Remodel

All residents should be mindful that for all plumbing whether new, replacement, internal and/or external, permits are required before work begins and an inspection is required prior to completion.

Please feel free to contact me with any questions. Thank you for your continued cooperation.

Respectfully submitted,

Arthur C. Strout
Plumbing Inspector
LPI #474
Home Telephone: 207-445-3263
Cell Telephone: 207-458-2154

Facilities Committee Report

The Facilities Committee was formed in April of 2018 by the Select Board to provide recommendations to the Board on the upkeep and maintenance of Town buildings and properties. The committee designed an assessment form and used it to evaluate the condition of all the Town owned or leased buildings. They also met with the people primarily responsible for each facility and discussed concerns and needs. Using the information collected, they made recommendations to the Board on needed repairs and ongoing maintenance in both the current budget cycle and for next year.

In general, the town buildings are in good shape but are showing their age and need maintenance to keep them in good condition and safe. We are fortunate to have two Fire Associations that fund raise to support their stations and perform much of the needed work themselves. A shout out to all who contribute in these ongoing efforts.

Some of the actions taken this year by the Committee include working with Coopers Mills Volunteer Fire Association on the roof leak damage and the rodent-caused water damage; getting mold remediation and repairs completed and coming up with a plan for the roof replacement. The Committee researched information on installing the generator at the Town Office so that the Select Board could take action. The generator is now installed and ready for use when needed. Damage to two of the doors at the Central Station was noted in the station assessment and the doors are being replaced under warranty at no cost to the Town.

Eric Ekholm has been invaluable in assisting the Committee due to his years of volunteering his time and expertise maintaining the town buildings. Although he is not on the Committee, he is always willing to give much needed and appreciated advice as well as perform much of the work.

The Committee met twice a month from August through November in order to collect information for the upcoming budget. In the future we will be meeting monthly on the second Wednesday at 6 pm at the Central Fire Station.

Committee members:

Curry Caputo
Charlene Donahue
David Hayden
Mark Ostroff

Respectfully Submitted,
Charlene Donahue

Town of Whitefield 2018 Annual Report

Roads Committee Report

The Whitefield Roads Committee is comprised of a selectman, the road commissioner and citizens who volunteer time and energy to review and implement the plan to improve and maintain our infrastructure of roads.

The Roads Committee has been following the ten-year plan developed six years ago and we feel that we are on target and at the same time the budget has remained approximately the same.

However, we do have several projects that will require a heavy investment of funds beyond what we have been working with.

One such project is replacing the large culvert on South Hunts Meadow Road called the Leonard's Crossing. A second is an over-sized culvert on the Sennot Road. The third project is making some improvements on the Cooper Road to improve visibility, improve the pavement surface to allow more efficient snow removal and provide a wider shoulder for safety reasons.

The committee meets monthly the first Wednesday of the month to review the work that has been accomplished and what is coming up on the work plan.

Over the past few years, several of our members have attended classes on such things as gravel road construction and maintenance, accepted methods of installation of signs, and methods of controlling damage caused by beavers such as beaver deceivers.

The town took advantage of a state program that supplies us with signage at a much-reduced price and provided advice for installation of such. Some members have taken on the task of installing the new signs at minimal cost to the town. This will take some time as it is a heavy labor which limits the number installed in a day.

We welcome visitors at our meetings at 4 PM on the first Wednesday of the month at the fire station. This meets the needs of the present members. However, we are always ready to accept new members and are willing to move the meeting times to accommodate them.

Frank Ober, Selectman
David Boynton, Road Commissioner
Ed Mooney

Erik Ekholm
Dennis Merrill
Mike McMorrow

Whitefield Fire and Rescue

Thank you to all the citizens of Whitefield and the Select Board for the continued support of our efforts. Thanks to all members of Whitefield Fire and Rescue for committing the time to go on calls and trainings.

During the past year the rescue service responded to 68 calls for help. The fire department responded to 97 calls. Calls are broken down as follows:

- Brush fires: 8
- Structure fires out of town: 7
- Assist rescue: 4
- Vehicle fires: 5
- Building alarms: 6
- Vehicle accidents: 32
- Power lines: 11
- Structure fires in town: 5
- Trees down: 8
- Chimney fires: 3
- Flooded cellars: 4
- Flooded roads: 2
- Furnace problems: 2

Total calls for service were 97 this year compared to 84 last year.

As always, a big thank you to the Coopers Mills and Kings Mills Volunteer Fire Associations for their fundraising efforts over the year. Their volunteerism has raised money that aid firefighting efforts without using taxpayers' dollars.

Although we say this often, please make sure you have address numbers on your mailbox and house that are large enough to be easily seen in both directions so we can locate you in your time of emergency. Also make sure you have working smoke and carbon monoxide detectors throughout your home. They save lives!

We meet at central station every Monday evening at 7:00 PM for meetings or training. Please feel free to stop by and see us. We are always looking for new members and would encourage those interested in fire or EMS service to enquire about how you can serve your community.

Again, thank you for supporting your fire and rescue service.

Respectfully submitted,

Scott A Higgins Sr.
Chief Whitefield Fire and Rescue
207-549-7945



Photo courtesy of Whitefield Fire and Rescue

Coopers Mills Volunteer Fire Department

For many years, the Coopers Mills Volunteer Fire Company report listed the financial details of the operation, explaining where the Town's money had been spent. Since the Town has taken over all the operational expenses, those costs have become part of the Town of Whitefield Financials. In the last year, Whitefield has established a Facilities Committee to oversee all the buildings maintained by the Town, freeing up the Chief to focus on fire protection. The CMVFD, wanting to provide an improved facility with less cost to the Town, raises money for any capital improvements while the town pays for maintenance.

The CMVFD was chartered in 1956 by residents coming from the four towns whose boundaries meet in the Village of Coopers Mills. Since most of Main Street, with its high building density, a number of businesses and the nursing home, is in Whitefield it made sense to affiliate with the Town of Whitefield. Thus, the Charter says, "the purpose of Coopers Mills Volunteer Fire Department is to provide the best possible fire and related emergency services to the Village of Coopers Mills, the Town of Whitefield, and surrounding communities". Historically, CMVFD received one third of the annual appropriation voted at Whitefield's town meeting which was used to reimburse it for the year's expenses. Any expenses over that amount, were covered by memberships and fund raisers like the Annual Auction. Probably more than half of the money raised comes from people outside Whitefield.

In 1995, CMVFD was proud to buy, with no tax money, a brand-new fire engine. Prior to that, they had bought and paid for a brand-new one-ton truck with utility body which carried the cascade system and other support equipment used by Whitefield.

When the Town decided to form a municipal fire department, Coopers Mills opted to remain independent, leasing its firefighting assets to the Town. As equipment was retired, much of it has been replaced by Town-owned equipment. The outstanding fundraising capability of CMVFD has benefitted the Town by upgrading the firehouse, resulting in lower maintenance costs for the Town. A number of years ago, the old roof which had recurring leakage problems was replaced with a metal roof which was intended to last for decades. Unfortunately, that roof started having problems after the Town had taken over maintenance responsibility. The Select Board and CMVFD came up with a solution: the Town, with voter approval, would contribute the amount which would be considered a Town maintenance expense and CMVFD would pay for an upgrade to a longer lasting, standing seam roof. In 2018 the CMVFD has continued to work on the building, spending time rodent proofing, replacing a section of sill, a door, and overhead door weather stripping to keep mice out and warm air in.

Town of Whitefield 2018 Annual Report

CMVFD continues to raise money, both in and outside Town, with the stated purpose of supporting Whitefield Fire. Thank you to all the Whitefield residents and those of surrounding communities for your support in our fund-raising efforts, especially with the Annual Auction. We could not do it without you. Also, if you would like to become involved in the CMFVD Association, we meet the first Monday of the month 7 pm. New members are always welcome.

Respectfully submitted,
Chuck Vaughan, Secretary



Photo courtesy of Coopers Mills Volunteer Fire Department

Kings Mills Volunteer Fire Department Association

I must first start with the usual statement thanking the residents of Whitefield for the continued support each year on July Fourth. Without the support of our great town KMVFD could not do any of the things that we do.

Volunteerism is an important part of any small organization. Groups like ours could not exist without help. KMVFD is always looking for help at our Fundraisers and people to join or association and help us with the bigger picture. If you think you or someone you know would be interested in helping at any level, please feel free to contact any member of our association or contact me directly by using the below listed contact info.

Over the last several years members of the Kings Mills Association have been asked about the use of the funds we have raised. We have decided to try and answer that question in some detail and show the continued need for the charitable event we host each summer.

Kings Mills has always done the best we can to keep our firehouse in peak operating condition and made important changes that have either been required by the industry standard changing or, simply because necessity has dictated the change. A good example of that would be when we had to raise the roof and or interior ceiling of the engine bay by a foot to accept the now nearly twenty year old Engine Three. Along with that came a new roof on the building and new cedar siding as well as new windows and doors throughout the building.

A few years back we also updated the towns forestry vehicle at our own cost going from a 1968 Jeep to a newer 2006 Ford 4-wheel drive utility vehicle with a new skid unit containing a new pump and tank as well as a hose reel. We have proudly displayed the truck at our open houses as well as on July 4 at our Community Day fundraiser. This particular expense came in at over \$30,000.00 by itself.

Most recently, we have been trying to focus a lot more on station upgrades such as new plumbing fixtures to make cleaning up after events easier and more sanitary. We have also installed new sheetrock and trim as well as a new exterior on demand generator and new heat pump and upgraded to LED lighting throughout the building.

We have also over the years made several monetary donations to the municipal fire department to help with the purchase of new equipment. A couple examples of that would be the purchase of a new dump tank and miscellaneous gear for the town's newest truck. And, most recently we helped to buy new air packs (SCBA - Self Contained Breathing Apparatus).

Town of Whitefield 2018 Annual Report

We have future plans to continue helping the Whitefield Municipal Fire Department (with the help from the town) continue to thrive. Thank You So Much for A Great Year!

Jeffrey Newell Association President (207) 624-2268



Photo courtesy of Kings Mills Volunteer Fire Department Association

Lincoln County Sheriff's Report

Greetings,

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

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

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

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

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

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

Town of Whitefield 2018 Annual Report

Respectfully submitted,
Sheriff Todd B. Brackett



Lincoln County Sheriff's Office
42 Bath Road / PO Box 611
Wiscasset, ME 04578

(207) 882-7332 (207) 882-4000
(207) 563-3200 (207) 549-7072

Rand D. Maker, Chief Deputy

Administrative Division
(207) 882-6576

Correctional Services
(207) 882-9728

Sheriff's Office Calls

January 1, 2018 to December 31, 2018

Calls

911 Check	13	Loud Noise	11
Abandoned Motor Vehicle	2	Tipline Information	1
Animal Complaint	112	Medical Emergency	28
Alarm, Burglar	20	Medical Alarm	1
Assault	6	Mental Subject	11
Assist Citizen	52	Missing Person	1
Assist Other Agency	24	Motor Vehicle Accident	77
Attempt to Locate	2	Motor Vehicle Stop	88
Burglary	3	Narcan Administration	1
Compliance Check-Inmate	7	Parking Problem	1
Child Abuse	9	Pedestrian Check	1
Property Check	598	Police Information	35
Civil Complaint	7	Property Found/Lost	5
Criminal Mischief	7	Service	29
Community Policing	29	Sex Offenses	5
Death Investigation	1	Sex Offender Register	1
Disabled Motor Vehicle	7	Special Detail	4
Domestic Disturbance	13	Suicide/Suicidal	2
Erratic Operations	51	Suspicious Activity	32
Escort Transport	14	Traffic Hazzard	9
Fire, Auto	2	Theft/Forgery/Fraud	34
Fire, Chimney	1	Threatening	9
Fire, Structure	3	Traffic Control	25
Fire, Other	2	Trespassing	4
Fighting (Non-Domestic)	2	Unwanted Subject	8
Fireworks	1	Violation-Protection	5
Harassment	18	Violation-Bail Conditions	5
Juvenile Problem	6	Welfare Check	17
K-9 Callout	3		
Total	1,465		

Accidents

Fire, Auto	1	Motor Vehicle Accident	62
Total	63		

Unfounded

9-1-1 Check	1	Mental Subject	1
Animal Complaint	1	Motor Vehicle Stop	83
Alarm, Burglar	14	Pedestrian Check	1
Assist Citizen	1	Police Information	1
Assist Other Agency	1	Service	28
Disabled Motor Vehicle	1	Theft/Forgery/Fraud	1
Erratic Operations	3	Traffic Control	3
Medical Emergency	1	Violation-Bail Conditions	1
Total	142		

Incidents

Assault	6	Medical Emergency	6
Assist Citizen	3	Mental Subject	2
Assist Other Agency	2	Missing Person	1
Burglary	3	Motor Vehicle Accident	3
Child Abuse	9	Motor Vehicle Stop	1
Civil Complaint	1	Police Information	6
Criminal Mischief	7	Property Found/Lost	2
Death Investigation	1	Service	2
Domestic Disturbance	8	Sex Offenses	5
Erratic Operations	1	Suicide/Suicidal	2
Escort/Transport	1	Suspicious Activity	6
Fighting (Non-Domestic)	2	Theft/Forgery/Fraud	22
Harassment	1	Threatening	4
Juvenile Problem	1	Violation-Protection	1
K-9 Callout	1	Violation-Bail Conditions	2
Loud Noise	3	Welfare Check	1
Tipline Information	1		
Total	116		

Arrests

Animal Complaint	5	Police Information	1
Child Abuse	1	Suspicious Activity	1
Domestic Disturbance	5	Theft/Forgery/Fraud	3
Medical Emergency	1	Unwanted Subject	2
Motor Vehicle Accident	6	Violation-Protection	1
Motor Vehicle Stop	7	Violation-Bail Conditions	2
Total	35		

Cemetery Committee Report

The Cemetery Committee was formed by the Select Board in October of 2017 to make recommendations to the Board on properly caring for veterans' graves in town, use of dedicated cemetery funds and Town taxes to meet the Town's obligations in maintaining the cemeteries that fall under town responsibility. Over the past year we have reviewed the Town's responsibilities, the dedicated funds and perpetual care funds, visited and assessed the condition of 19 of the cemeteries in Town including all with known veteran graves. We have made a list of known veterans in cemeteries that are the Town's responsibility (all cemeteries in Town except the Whitefield Cemetery and St. Denis cemeteries) and worked on matching up the perpetual accounts with the grave locations.

There are dedicated funds willed to the Town by William Turner for the care of the Coopers Mills Cemetery. These funds will be used for two projects in 2019. We have contracted with Eric Paetow to create a sign for the Coopers Mills Cemetery using the letters that came off the vault when it was removed. Additionally, we have a gravestone restorer coming in the summer to repair stones in the Coopers Mills Cemetery.

Barry Tibbetts worked with the Lion Club Leos (students at Erskine Academy) to cut and clear brush at the Brann Cemetery in May. Libby Harmon's interest in history and cemeteries has been invaluable to the committee in providing background and knowing the location of the cemeteries. This has allowed us to get more accomplished in 2018 than would have been possible without her.

Committee Members:

Charlene Donahue
 Libby Harmon
 Robin Huntley
 Dan Joslyn
 Jane McMorrow
 Barry Tibbetts

Respectfully Submitted,
 Charlene Donahue

Kings Mills Union Hall Association

Conceived in 1899 and with help from the Grange, the Union Hall located in Kings Mills opened its doors in 1901 as the Whitefield Fish and Game Club, and was well known for its school lunch program, memorable suppers, hunters' breakfasts, annual Fourth of July celebrations, dances, theatrical performances, and other community events.

In 1990 the Hall was jacked up, deteriorating joists replaced, and the structure placed on concrete pilings. This required major fundraising efforts led by the late Bob Gilman, Committee chairman, who along with others was committed to the preservation of the Hall.

Following a period of little utilization of this prominent landmark the structure began to show signs of neglect. In 2007 a dedicated core of townspeople met and set a goal to restore this building to its original grandeur through a variety of fundraising efforts. The organization became incorporated as the Kings Mills Union Hall Association and later that year the building was placed on the National Register of Historic Places. Windows and clapboard repairs and painting were begun and the first-floor interior walls and doors were painted.

In 2013 a replica of the original front door was built and installed by Erik Ekholm. The next major project, a new metal roof in the likeness of the existing one, was completed in 2014. In 2016 the Kings Mills Volunteer Fire Association supported a plan to lay a new waterline under the road from the wellhead at the fire station and connect directly to a new water hydrant in the kitchen at the Hall. In the fall of 2016 the front facade was graced with a new sign in the likeness of the original one, built by Erik Ekholm, painted by Bill McKeen, and hung by many helpers.

This past year abutters to the Hall, Nancy and David Bryant, George and Mary Ann Hall, Harry and Debbie Paicopolos, granted land to the Hall which was then surveyed and mapped. George Fergusson's, expertise as a retired surveyor, and Dan Joslyn's tireless efforts helped to see this through. This will allow us to move forward as we set future goals, especially a septic system and bathroom upgrade.

Following submission of a grant application to the Maine Community Foundation's Belvedere Historic Preservation and Energy Efficiency Grant Program, monies were awarded and designated for upgrading the existing heating system to a more efficient and safer system. The removal of the big, old oil burner will open up space needed to add a new handicap entrance with parking, as well as exterior stairs to the upper floor.

The Union Hall held its usual fundraisers: Fourth of July White Elephant Sale, Annual Craft Fair; our two very successful suppers: Ham, Baked

Town of Whitefield 2018 Annual Report

Beans, Mac 'n Cheese Supper and Chicken Pie Supper, Traditional Christmas Party and Santa's annual visit to the children, young and not so young. Financial support also came from hall rentals and private donations. This season's Christmas tree, donated by Cathey and Louis Sell, was lit with tiny white lights offering a peaceful sight in the village. Much gratitude to them.

Meetings are held at 7 PM the first Tuesday of each month. The Board of Directors is always looking for new members interested in supporting the historic preservation of the Hall. If you are interested or have questions, please call 549-5664. Annual membership remains \$10 per year, due at the annual meeting usually held the last Sunday in September. Watch for our sandwich boards and posters for future events and come join in the fun.

Thank you to all our members and the entire community for your continued support of our annual events and the Hall restoration efforts. If anyone has old pictures of the building, including pictures of the existing ell, please contact us.

Respectfully submitted,

The Board of Directors:	Judy Maldovan, President/Treasurer
	Erik Ekholm
	Earl Lemieux, Vice President
	Jennifer Grady
	Judi Ekholm, Secretary
	Iva Ripley-Michaud

The Kings Mills Union Hall is a 501(c)(3) tax exempt organization.
January 2019

Whitefield Historical Society

The Whitefield Historical Society had its beginnings in 1975 when the Town authorized a Bicentennial Committee to celebrate the nation's 200th birthday: 1776 - 1976. And celebrate we did! How many of you participated in a tug of war at the pond between Happy Farm and the school where the losing side was pulled into the pond? Senator Edmund Muskie joined us on that day, and we have pictures that captured this and other events.

At the end of 1976 the Committee decided to continue meeting as the Whitefield Historical Society, and we began collecting items. With proceeds left over from the Bicentennial we bought a metal cabinet and moved it to the Town Office which at that time was in the Whitefield School. We met at members' homes until the old Town House was moved from its location near West Dexter Lane to its present location in 1989.

We continued to collect items and stored them in our homes. During the 1980s Marie Sacks, Jane Hellegers, Edith Manley, Esther Dudley, Martha Johanson and Carroll Farmer began to catalog the growing collection. To this day we are working on a backlog, and I now know that is the norm for many societies.

In the past year, in addition to cataloging, we now have 38 Coopers Mills postcards on Maine Memory Network; we published 3 Whitefield Historian newsletters; and we put on three programs: "A Walk Down Main Street" slide show in Coopers Mills in March; a Memorial Day program "Remembering the Vietnam War"; and "Whitefield's One-Room Schools 1940s-1950s" in October. Each year we continue to respond to requests from individuals and organizations looking for information about their families or Whitefield history.

A very special event was held in November when we presented 92 year old Albert Boynton with a replica of the Boston Post Cane in honor of his being the oldest person in Town. Bill McKeen crafted the replica for this event. The original Cane belongs to the Town but is housed at the WHS.

Finally, in December we took 45 Sheepscot Echo newspapers (1891-1903) in our collection to J. W. Oliver, Editor at the Lincoln County News. They will be part of the digitization project that Skidompha Library and the LCN are partnering on to make them available to the public.

We are always looking for volunteers, so if you're interested, please contact us by phone at 446-8891 (Bill McKeen), Facebook, townofwhitefield.com or at PO Box 176, Whitefield ME 04353.

The Whitefield Historical Society is a 501(c)(3) tax-exempt organization.

Town of Whitefield 2018 Annual Report

Respectfully submitted,
Libby Chase Harmon
Archivist



Photo by Tony Marple

Whitefield Library Association

As we begin 2019, it is with pleasure to report that the Whitefield Library Association is in the process of purchasing the Arlington Grange building from the Maine State Grange. To that end, the library is beginning a major capital campaign in order to raise the necessary funds to purchase, as well as begin some necessary renovations. This will be the first of three phases in our renovation plan, based in part by estimates provided by several local contractors. Our thanks to Dennis Gould, Jim Brann, C.B. Haskell and Blaine Fenderson for their pro bono work.

We were very fortunate to be able to tap the significant talents of Liz Fergusson and Brooke Joslyn who have designed and launched our new website as well as a GoFundMe page. Please visit our site at <http://whitefieldlibrary.org>.

Along with the use of the downstairs for the library, it is the long-range plan to renovate the upstairs of the building for use as a community center encompassing the arts, theater, music, community events and other activities. It is through the ongoing use of the entire building that we will seek revenue to create a self-sustaining vibrant library resource for our community. These goals are outlined in our three-phase plan on our website.

During 2018 the library was able to significantly add to our collection as well as our patron list. Thanks to the very generous donations from the community, both in books and of the monetary kind, we can now boast a wide variety of selections for young and old of over 5,000 books. We also applied for and received 509(c)(3) designation giving us tax exempt status making it possible for us to apply for grant funding and to accept tax deductible donations which would be extremely welcomed.

We held several events: a fundraiser in June with music provided by The Well-Seasoned, a very successful children's event presented by Robin Huntley, and in the Fall, we saw many participants enjoying our homey atmosphere while purchasing books, drinking cider and carving pumpkins during our first Annual Used Book Sale. We would greatly appreciate any volunteer help you can give us to make even more programs available in the year ahead. Help us build a library that all ages can be excited about.

In 2019 we anticipate expanding our hours and activities, and with some renovations, hope to offer limited use of the upstairs facility. Thanks to the hundreds of hours donated by our volunteers, we have grown and continue to grow. Libraries are not just about books. We have a vision for this community to provide a gathering place where people can come to a beautiful historic building, find a good book, use our services, visit with friends, bring the children and one day enjoy theater and arts. Please visit

Town of Whitefield 2018 Annual Report

us at <http://whitefieldlibrary.org>. We are going to build it, and we invite you to help us as we invest in a vibrant future for our community.

Submitted by the Board of Directors and Volunteers
Whitefield Library



The Whitefield Library & Community Center

Town of Whitefield 2018 Annual Report

Whitefield Trails Committee

In the past year, volunteer members of the Whitefield Trails Committee have performed ongoing maintenance and some rerouting of their three trails in town: The Happy Farm River Trail, the Marr's Ridge Trail, and the Sheepscot West Branch Trail. All three trails cross portions of conservation easements held by Midcoast Conservancy. They have been a strong partner to the Whitefield Trails Committee, helping with GPS mapping, an online presence for the trails

(www.midcoastconservancy.org/preserve/sheepscot-valley),

and promotion of joint work parties. We thank landowners Eli Troyer, Sandy Benne and Ellis Percy for their cooperation.

A fourth trail is under development on the Maguire Preserve owned by Midcoast Conservancy. The property stretches from the Heath Road east to Weary Pond. At this point, a short loop has been flagged part way to the pond, and a winter work party is planned to brush out the trail. Further development of this area to include a trailhead parking lot on Heath Road and some bog bridging extending into wet areas leading to the pond is now possible because of a generous grant from the Atlantic Salmon Federation. It was given to the town in conjunction with their Coopers Mills Dam removal project. The money is for the town to use on trails in Whitefield that are within the Sheepscot River Watershed.

The Whitefield Trails Committee encourages all to get out and enjoy these beautiful areas right in our own town. Anyone interested in volunteering should contact David Elliott, 207-549-7572 or d.elliott92546@gmail.com.



School Superintendent's Message

January 21, 2019

Dear Citizens of Whitefield,

The 2018-2019 school year has been an exciting and productive year so far at Whitefield Elementary School. The Sheepscot Valley RSU 12 educators, Whitefield staff, and the RSU 12 Board of Directors continue to work toward its vision of "Building a foundation of lifetime learning for our students, families, and communities by inspiring growth, change, and success for all students."

A special thank you to Whitefield School Board members, Terri Blair, Tara Delisle, and Lynette Conroy, who have been dedicated board members and an influential part of creating the successful progress we have made in RSU 12 for Whitefield Elementary School students. They have both committed hours of volunteer time to the students, staff, and citizens of Whitefield. Terri, Tara, and Lynette have all served on the Whitefield Collaborative Project, a community group based at Whitefield Elementary and led by Joan Morin. Information about this group can be found at the Whitefield Elementary website. As parents of students in RSU 12, the three Whitefield board members are committed to the education of Whitefield students and RSU 12 students as a whole and work to create policies and school budgets that support our students.

We have had many changes in staff at Whitefield in recent years. Mark Deblois, an experienced principal of 18 years, is the new principal of Whitefield Elementary School. Mark has received a generous reception from staff, parents, and community. He thoroughly enjoys working with the Whitefield Community. Please stop by and introduce yourself! New staff to Whitefield Elementary School in recent years also include Amy Perkins, School Secretary, Kara Waller, Head cook, Kendra Anderson, School Nurse, Nikki Matthews, Grades 6-8 English Language Arts, Amanda Martin, Art, and Megan Soule, Student Support Specialist. All educators at Whitefield and throughout RSU 12 are focused on creating a personalized, proficiency-based learning environment where all students can thrive. We believe that all learners learn in different ways and in different time frames.

As of this writing, we have started to develop the 2019-2020 RSU 12 school budget. State subsidy for education still lags behind the required 55%. RSU 12 is a major receiver of state subsidy, so budget development has been very challenging in recent years. We are hoping that during this legislative session, general purpose aid for education will be a priority. We are currently in the budget development process. Information about the budget will be available on our website in March and updated as our process

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progresses. There will be an informational meeting about the budget on Tuesday, March 19th at 6 pm during the Whitefield Select Board meeting.

Please attend the RSU 12 District Budget meeting at Chelsea Elementary School on Thursday, May 16th at 6:30 pm. You can learn more about our schools and our budget process through our website at www.svrsu.org or by speaking with our staff and members of the RSU 12 Board of Directors. RSU 12 and the Whitefield community continue to work together to provide inspiring educational opportunities for our students.

Sincerely,

Howard Tuttle
Sheepscot Valley RSU 12 Superintendent



Erskine Academy

Dear Residents of Whitefield,

For us who work at, attend, or support Erskine Academy, last year we experienced a school committed to providing a high-quality education to all of its learners and saw its core values—*scholarship, leadership, stewardship, and relationships*—at work to produce amazing results. We can be justifiably proud of how we have grown and for what we have accomplished this past year.

In our 136th year, Erskine Academy continued to be your high school of choice that combines an independent school education with the democratic ideal of a quality education for all. We focused our efforts on improving our school, expanding opportunities for learning in and out of the classroom, and accelerating student achievement. A few facts about Erskine Academy today are a testament to our vitality and value:

- With 580 students in grades nine through twelve, we are the largest town academy in Maine to serve a nearly 100% local student body on a 100% school choice basis
- A 13:1 professional teacher to student ratio
- A 97% four-year graduation rate
- A dropout rate of less than one percent
- Of 139 graduates in 2018, 82% were accepted to higher or continuing education (now a six-year trend), many to highly selective colleges and universities
- For a fourth consecutive year, we are one of five Maine high schools to make the *Washington Post's* list of *America's Most Challenging High Schools*, a distinction based on the number of Advanced Placement courses and exams taken by our students

Although we have experienced an increase in private-pay students from central Maine, we remain fully committed to our publicly-funded students by admitting all students from our eight sending towns who have completed the eighth grade and can benefit from our programs. To maintain this local heritage, for a ninth time we hosted nearly 250 area sixth graders for an early exposure to high school program designed to build their familiarity with and confidence in doing high school work.

Regardless of differences in residence, prior learning, interests, abilities, or personal circumstances and backgrounds, all of our students matter and belong. All who attend here experience a school program that blends traditional values with contemporary programs and best practices to become the most academically and personally prepared young people in the region.

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We have always considered industry certificates, two-year degrees, apprenticeships, and military service as higher education and as such, viable pursuits. Therefore, we have created and sustained a comprehensive academic program to reflect and facilitate access to these as well as four-year degree programs. We are one of few high schools in the state to continue to offer shop technology, home and consumer economics, and business courses for exposure and entry-level work.

Staffed by three teachers and two educational technicians, Erskine's Special Education program educates and provides specialized support to students eligible for such services through an Individual Education Plan (IEP). Valuing all students and believing they deserve a welcoming school and professional teachers who will build on their strengths, 20% of our students receive academic assistance or Special Education services to support their learning.

In our sixth year as a *MELMAC Education Foundation* school, we increased students' preparedness and aspirations for continuing their education beyond high school, reduced barriers to accessing their higher education, and significantly reduced their need to take remedial courses

Now in its eighth year, our *Jobs for Maine Graduates (JMG)* program has increased student exposure to various forms of higher education and vocational trades programs and has taught essential work seeking, training, and employment retention skills. With 73 students pursuing a certificate in a work craft or trade, our enrollment at the Capital Area Technical Center is second only to its host, Cony High School.

This past year, 113 students enrolled in one or more of our ten *Advanced Placement* courses, and 311 students took at least one of our 13 dual enrollment courses with nearby colleges including Kennebec Valley Community College, Thomas College, the University of Maine, and Husson University taught here by our teachers. For their efforts in these early college experiences, nearly one-half of our graduates earned college credits while in high school, collectively saving an estimated \$515,000 in college tuition.

Through our *International Student program* and *American Field Service (AFS)* club, we have helped our students gain understanding and interpersonal skills for living more globally and interdependently in a culturally diverse world. For an eighth time, AFS students made a humanitarian trip to Costa Rica to build homes for impoverished families. Eye-opening experiences such as this fire the heart and mind and inspire our students to look beyond EA and the familiar to a world that truly needs them. Currently, plans are underway for a second similar humanitarian trip to Guatemala.

Erskine began the 2018-19 school year by accepting and winning, for a second time, *WGME 13/Fox 23's School Spirit Challenge*. Participating in the program's Tournament of Champions, we raised a record-breaking 196,696 pounds of food for the Good Shepherd Food Bank of Maine and our local pantries, an amount twice that raised by any of the 60-plus competing Maine high schools in the five years and ten seasons of the competition. In leading this effort, we engaged with our communities to strengthen our relationships, enhance the Erskine experience, and provide a critical community service—fighting hunger in Maine.

Other examples of our student and staff's goodwill include the fifth annual *Trunk or Treat* program that this year provided a safe observation of Halloween for well over 500 youngsters, our largest attendance to date. The Lady Eagles Basketball Team was the nation's top achiever at the high school level of the *Coaches vs. Cancer 3-point Challenge*, having raised \$10,000 in donations. And our eleventh annual *Cancer Walk* yielded \$5,800 to benefit Maine General Medical Center's Alford Center, bringing our contributions to date to \$47,727.

Erskine Academy reflects proudly and appreciatively on its 136 years of progress and performance. Since our founding in 1883, Erskine Academy has remained true to its mission while evolving to meet new demands, challenges, and uncertainties. Because there is no limit to what we can do, pursuing excellence and implementing our mission is a continuous and unyielding work in progress.

We give heartfelt appreciation to our alumni and friends who believe strongly enough in our values and results that they give their time, talents, and financial donations to supplement our state-set tuition rate. Their investment permits us to invest in programs and enhancements beyond what can be supported through tuition alone and raises the expectations we have for ourselves. One example of their generosity is last year's gym floor renovation, which was more than half paid for with private funds.

We are grateful as well to our students, families, and sending communities for their confidence in and support for Erskine Academy. Together, we create a school and legacy that adheres to what we know is right and good for our young people and aids them in constructing a sturdy start for adulthood. Graduates do not leave us without having an academic and a personal success story to tell.

Thank you, Whitefield residents, for sustaining high school choice for your young people and families, an opportunity for learning that is available to only 3% of Maine students, despite two-thirds of Maine voters agreeing that school choice programs should be open to all. Those families who have exercised that choice to attend Erskine Academy—entrusting us with the intellectual and personal development of their children—inspire and honor us and motivate us to make an excellent school even better. In partnership

with you, we look forward to new challenges and accomplishments in the year ahead.

More good things to come!

Michael McQuarrie
Headmaster



Lincoln Academy Report

January 28, 2019

To the Residents of Local Sending Towns:

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

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

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

LA students also excelled in the arts in 2018, and this year continue to do so. The Wind Ensemble won Gold at New York City's WorldStrides Heritage Festival in April, and 67 student musicians this year--a record number--have qualified for District, All-State, and All-State Jazz Honors Festivals. Though the 2019 season is just beginning, LA's theater program has won the Regional One Act Competition 11 out of the last 12 years, including in 2018. In visual arts students have over a dozen courses to choose from in

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drawing, painting, ceramics, metal sculpture, printmaking, and more, and in June 2018, as in previous years, a significant number of graduating seniors continued on to major or minor in visual or performing arts at universities, art schools, and conservatories.

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

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

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

Along with our academic, athletic, arts, and extracurricular programs, we continue to uphold many long-standing traditions that some of you probably remember from your days as students or parents at LA: every Friday we gather for an all-school Community Meeting in the gym. Students meet daily with the same academic advisor during all four years at LA. We held our annual Homecoming celebration in September, complete with the parade through downtown Damariscotta, and as I write this letter we are planning for our 2019 Winter Carnival in February.

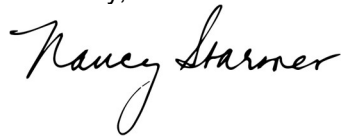
We are deeply appreciative of the support of local sending towns. Your children are the lifeblood of Lincoln Academy. Please know that you are

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always welcome to attend a sporting event, concert, or Parents' Association meeting, or to stop by for a tour. We invite you to follow Lincoln Academy News on social media if you would like to know more about day to day activities on our busy campus.

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

Sincerely,



Nancy Starmer, Interim Head of School



Auditor's Report

October 9, 2018
Select Board Town of Whitefield, Maine

Dear Select Board:

We have audited the financial statements of the Town of Whitefield (the Town) as of and for the year ended June 30, 2018 and have issued our report thereon dated October 9, 2018. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated May 18, 2018, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Town solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

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The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

We identified no threats to our independence with respect to this engagement.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Town is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during fiscal year 2018. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are those related to allowance for doubtful accounts, and those related to depreciation of capital assets.

Management's estimates of the allowance for doubtful accounts and its related expenditures were based on management's experience with collecting long-outstanding accounts and also their ability to compel payment through statutory and other legal means. We evaluated the key factors and assumptions used to develop the estimates of the allowance for doubtful accounts and its related expenditures and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimates of depreciation expense and accumulated depreciation are based on estimated remaining useful lives of capital

assets, expected salvage values, and the selection of depreciation methods allowed under U.S. GAAP. We evaluated the key factors and assumptions used to develop the estimates of depreciation expense and the ending balance of accumulated depreciation and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. We did not consider any of financial statement disclosures in the Town's notes to the financial statements for the current fiscal year to be particularly sensitive.

Identified or Suspected Fraud

We have not identified or obtained any information that indicates that fraud may have occurred. However, a financial statement audit is not designed to detect fraud and, so, there may be fraud that has occurred that has not been identified by us.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There are no uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are material, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. Attached is a schedule of material misstatements that we identified as a result of our audit procedures and that were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Town's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which were provided to us in a letter dated October 9, 2018.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Modification of the Auditor's Report*Other Matters Paragraphs*

Our auditor's report also contains expected "other matters" paragraphs relating to required supplementary information and other information relating to the financial statements.

We applied certain limited procedures to management's discussion and analysis and the budgetary comparison schedule, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on other supplementary information, Schedules 2 and 3, which accompany the financial statements but are not RSI. With respect to other supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting

records used to prepare the financial statements or to the financial statements themselves.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Town, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Town's auditors.

Restrictions on Use

This report is intended solely for the information and use of the Select Board and management of the Town of Whitefield and is not intended to be and should not be used by anyone other than these specified parties.

Berry Talbot Royer
Certified Public Accountants
Falmouth, Maine

Independent Auditor's Report

To the Select Board
Town of Whitefield, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Whitefield as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing

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standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Whitefield as of June 30, 2018, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedule on pages 3 – 12 and 30 – 31 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 Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Whitefield's basic financial statements. Schedules 2 and 3 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Schedules 2 and 3 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, Schedules 2 and 3 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 9, 2018, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Town's internal control over financial reporting and compliance.

Berry Talbot Royer
Certified Public Accountants
Falmouth, Maine October 9, 2018

Management's Discussion and Analysis

The Town of Whitefield (the Town) provides this Management Discussion and Analysis to present additional information to the readers of the Town's

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basic financial statements. This narrative overview and analysis of the financial activities of the Town is for the fiscal year ended June 30, 2018. Readers are encouraged to consider this information in conjunction with the additional information that is furnished in the Town's basic financial statements, required supplementary information, and other supplementary information.

Contacting the Town's Financial Management

Town of Whitefield 36 Townhouse Road Whitefield, ME 04343 /
Telephone 207-549-5175

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Board of Selectmen at the above address.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town's financial statements. The Town's basic financial statements include three components: 1) Government-wide Financial Statements, 2) Fund Financial Statements, and 3) Notes to the Financial Statements. This report also contains required supplementary information that provides budgetary comparisons with actual results. The components of the financial statements are described in the following sections.

Basic Financial Statements

The basic financial statements include two types of financial statements that present different views of the Town – the Government-wide Financial Statements and the Fund Financial Statements. The Notes to the Basic Financial Statements supplement the financial statement information and clarify line items that are part of the financial statements.

Government-wide Financial Statements

The Government-wide Financial Statements provide a broad view of the Town's operations in a manner similar to a private sector business. The statements provide both short-term and long-term information about the Town's financial position, which assists in assessing the Town's economic condition at the end of the fiscal year. These are prepared using the economic resources measurement focus and the accrual basis of accounting. This means they follow methods that are similar to those used by most businesses. They take into account all revenues and expenses connected with the fiscal year even if cash involved has not been received or paid. The Governmentwide Financial Statements include two statements:

- The Statement of Net Position presents all of the government's assets, liabilities, and deferred inflows of resources, with the difference between total assets and the sum of total liabilities and total deferred inflows of resources reported as total net position. Over time, increases or decreases in the Town's net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.
- The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods (such as uncollected taxes and earned but unused vacation leave). This statement also presents a comparison between direct expenses and program revenues for each function of the Town.

Both of the above financial statements present the net position and activities of governmental activities. Governmental activities are those activities that are mostly supported by taxes and intergovernmental revenues (federal and state grants), and are the only major category of activities carried on by the Town.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The Fund Financial Statements focus on individual parts of the Town government, reporting the Town's operations in more detail than the Government-wide Financial Statements. The Town maintains only one categories of funds: governmental funds.

Governmental Funds

All of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the Government-wide Financial Statements. However, unlike the Government-wide Financial Statements, the Governmental Fund Financial Statements focus on near term inflows and outflows of spendable resources. They also focus on the balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near term financing requirements. This approach is known as using the flow of current financial resources measurement focus and the modified accrual

basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual (i.e., measurable and available to liquidate liabilities of the current period). Expenditures are generally recorded when liabilities are incurred, except for those related to long-term liabilities, which are recorded when due and payable. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

Because the focus of governmental funds is narrower than that of the Government-wide Financial Statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Government-wide Financial Statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and the governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The Town presents three columns in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances. The Town's only major governmental fund is the General Fund. All non-major governmental funds are combined in the "Other Governmental Funds" column on these statements. The third column combines the other two columns to present data for all governmental funds.

Current Year Financial Highlights

- The Town's property values were essentially unchanged from the prior year. The taxable valuation was \$189,929,874 in fiscal year 2017 and \$189,948,492 in fiscal year 2018 – an overall increase of \$18,618.
- The Town's mil-rate decreased from \$15.00 in fiscal year 2017 to \$13.80 in fiscal year 2018.
- The Town's assets exceeded its liabilities and deferred inflows of resources by \$2,725,619 as of the end of the fiscal year. This year's total net position includes an unrestricted portion totaling \$1,191,829 (a decrease from the prior year of \$292,341), which may be used to meet the Town's ongoing obligations to employees, citizens, and creditors.
- The Town's operations for this year resulted in a decrease in net position of \$96,168. The Town's net expenses of \$3,384,630 surpassed its general revenues of \$3,288,462.
- Total governmental activities' expenses in fiscal year 2018 were up by \$166,186 (or, 5.1%) from fiscal year 2017. Total governmental

Town of Whitefield 2018 Annual Report

activities' revenues, were down by \$291,787, (or, 8.0%) in fiscal year 2018 compared to fiscal year 2017.

- In the General Fund, the Town's unassigned fund balance decreased by \$36,782 between June 30, 2017 and June 30, 2018.
- At the close of the current fiscal year, the Town's General Fund's unassigned fund balance as a percentage of the General Fund's expenditures for the fiscal year was 22.7% – down from 24.8% in the prior year.

Table A
Condensed Statement of Net Position
As of June 30, 2018 and 2017

	2018	2017	\$ Change	% Change
Current assets	\$1,364,561	\$1,644,616	\$(280,055)	\$-17.0%
Capital assets, net	2,051,244	1,897,416	153,828	8.1%
Total assets	3,415,805	3,542,032	(126,227)	-3.6%
Current Liabilities	73,471	68,684	4,787	7.0%
Long-term liabilities	610,361	645,639	(35,278)	-5.5%
Total liabilities	683,832	714,323	(30,491)	-4.3%
Deferred inflows of resources	6,354	5,922	432	7.3%
Net investment in capital assets	1,406,583	1,218,361	188,222	15.4%
Restricted	127,207	119,256	7,951	6.7%
Unrestricted	1,191,829	1,484,170	(292,341)	-19.7%
Total net position	\$2,725,619	\$2,821,787	\$(96,168)	-3.4%

Table B
Condensed Statement of Activities
For the Years Ended June 30, 2018 and 2017

	2018	2017	\$ Change	% Change
Program revenues	\$60,793	\$143,226	\$(82,433)	\$-57.6%
General Revenues	3,288,462	3,491,816	(203,354)	-5.8%
Total Revenues	3,349,255	3,635,042	(285,787)	-7.9%
Administration	255,912	234,896	21,016	8.9%
Town roads	22,573	59,530	163,043	273.9%
Snow and ice	240,078	268,407	(28,329)	-10.6%
General government	21,741	20,758	983	4.7%
Town office	18,589	--	18,589	N/A
Town house	2,323	2,786	(463)	-16.6%
Debt service	19,663	20,180	(517)	-2.6%
Fire and rescue	151,814	141,580	10,234	7.2%
General assistance	3,217	2,669	548	20.5%
Miscellaneous	23,528	119,289	(95,761)	-80.3%
Outside organizations	35,901	35,685	216	0.6%
Education	2,208,759	2,124,480	84,279	4.0%
County tax	241,325	242,977	(1,652)	-0.7%
Total expenses	3,445,423	3,273,237	172,186	5.3%
Change in net position	\$(96,168)	\$361,805	\$(457,973)	\$ -126.6%

Government-wide Financial Analysis

Tables A and B on the previous page highlight the activities and the ending net position of the Town for fiscal years 2017 and 2018 and also display the dollar and percentage changes from one year to the next.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The Town's net position was just over \$2.7 million at the end of fiscal year 2018, compared to just over \$2.8 million at the end of fiscal year 2017.

Overall, current assets decreased by \$280,055. This decrease was all in cash on hand.

General capital assets increased by \$153,828 during the year. This was a combination of acquiring new assets totaling \$245,416 while depreciating asset costs in the amount of \$91,588.

The Town's current liabilities increased by \$4,787, which was in a result of accrued payroll expenses at year end.

The Town's long-term liabilities decreased by \$35,278 because of planned payments on general obligation bonds and a year-over-year decrease in the accrued compensated absences balance.

Overall, the Town's net position decreased by \$96,168 (3.4% reduction from last year's net position). However, the unrestricted portion of net position decreased by \$292,341, while the net investment in capital assets (i.e., the most illiquid component of net position) increased by \$188,222.

Program revenues (consisting of charges for services, operating grants, and contributions) were down by \$82,443 over 2017 levels, primarily because a grant received for the Vigue Road culvert in 2017 was a one-off grant. General revenues decreased by \$203,354 (or, 5.8%) from 2017 levels which was pretty much all due to a reduction in assessed property taxes. General revenues includes the general tax levy as well as excise taxes and intergovernmental receipts for general Town operations.

In expenses, the most significant variances were in Town Roads, Miscellaneous, and Education. Town Roads was up by \$163,043 (273.9%) due to more planned road work in the current year than in the prior year. Miscellaneous was down by \$95,761 (80.3%) primarily because the Vigue Road culvert project was a one-off project in the prior year. And Education was up by \$84,279 (4.0%) due to increases approved by RSU #12.

Chart A on the following page shows the relative sizes of revenues based on their source. The largest source of revenue is, of course, property taxes at 78% of total Town revenues. The next largest source is excise taxes, at 12%.

Chart B on the following page shows the relative sizes of Town expenses by category. Education accounts for 64% of all expenses. Administration expenses make up about 7%.

Chart A Revenues by Source

Property taxes	78%
Excise taxes	12%
Intergovernmental	6%
Operating grants and contributions	2%
Licenses, permits and fees	1%
Miscellaneous	1%
Charges for services	0%

Chart B Expenses by Category

Education	64%
Count tax	7%
Administration	7%
Snow and ice	7%
Town roads	6%
Fire and rescue	4%
General government	1%
Town office	1%
Debt service	1%
Miscellaneous	1%
Outside organizations	1%
General assistance	0%
Town house	0%

Analysis of the Town's Governmental Funds

As noted earlier, the Town of Whitefield uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the Town's governmental funds is on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the fiscal year.

General Fund

The General Fund's net change in fund balance for the year was a decrease of \$269,114. Comparatively, in the prior fiscal year, it had a net increase of \$58,655. The unassigned fund balance decreased by \$55,510. The remainder of the current year fund balance decrease was spread among the other fund balance components.

The nonspendable fund balance increased by \$17,094 simply as a result of an increase in prepaid expenses. The restricted fund balance increased by \$3,964 as a result of new donations to the fire department and a new heating assistance reserve. The committed fund balance decreased by \$84,662, mostly due to spending all of the Town Roads reserve funds. And the assigned fund balance decreased by \$150,000 because the Town budgeted a smaller deficit for fiscal year 2019 than it did for fiscal year 2018.

The General Fund's cash and cash equivalents decreased by \$301,945.

Other Governmental Funds

All other governmental funds include five non-major permanent funds.

In total, the permanent funds' fund balances decreased by \$3,987– the result of \$10,130 in investment revenues less \$6,143 in approved trust fund expenditures and transfers out.

General Fund Budgetary Highlights

The municipal budget is created by the Town and approved by the townspeople at an annual town meeting; it authorizes appropriations from the General Fund. The original budget, as adopted by the Town on March 18, 2017, budgeted a deficit of \$379,000. That is, budgeted expenditures were more than estimated revenues and planned tax levies. The deficit was expected to be paid for out of fund balance - \$300,000 from the assigned fund balance (commonly referred to as the budgeted use of fund balance) and \$50,000 from the committed fund balance (Town Roads reserve), and \$29,000 from unassigned fund balance for Town Office renovations.

The final budget varies from the original budget in that funds were moved from categories with budget-to-actual surpluses to those with budget-to-actual deficits, as authorized by Article 21 of the 2017 annual town meeting. It also includes an addition to budgeted expenditures for Abatements resulting from the calculated Overlay when the taxes were committed. Additionally, use of restricted funds from the Fire Department Reserve and the Heating Assistance Reserve as well as additional use of Town Roads Reserves beyond the \$50,000 originally planned added to the budgeted expenditures. And, finally, there were more revenues estimated as a result of calculations made during the tax commitment process than had been estimated at the annual town meeting. The overall result was that the final budget contemplated a deficit of \$434,731.

Actual performance, as compared to final budgeted amounts, was that revenues came in \$76,610 over budget and expenditures were \$89,008 under budget. Overall, this resulted in a total budget-to-actual difference of

\$165,618 between the budgeted deficit (\$434,731) and the actual deficit (\$269,113).

The largest budget-to-actual variances occurred in the following line items:

Revenues

Excise taxes were \$64,319 (18.4%) more than budgeted

Expenditures

Abatements were \$72,143 (84.3%) less than budgeted

Capital Assets and Long-term Debt Activity

Capital Assets

The Town's investment in capital assets for governmental activities, as of June 30, 2018, has a net book value of just over \$2.0 million made up of \$2.7 million in the historical cost of assets less accumulated depreciation on those assets of \$0.7 million. This investment includes land, land improvements (both depreciable and nondepreciable types), buildings and improvements, equipment, and infrastructure. Infrastructure assets are items that are normally immovable and have value only to the Town, such as roads, bridges, streets, sidewalks, drainage systems, lighting systems, and similar items.

The total increase in the Town's investment in capital assets for the current fiscal year was \$153,828. This is a combination of \$245,416 in new acquisitions and constructions, less \$91,588 in depreciation expense. The majority of the capital asset expenditures were in improvements on Town roads, in accordance with a long-term plan being implemented by the Town.

Table C
Capital Assets Net Book Value Comparisons
As of June 30, 2018 and 2017

	2018	2017	\$ Change	% Change
Land	\$167,245	\$167,245	\$--	0.0%
Artwork	60,000	60,000	--	0.0%
Non-depreciable land improvements	40,000	40,000	--	0.0%
Depreciable land improvements	6,599	7,111	(512)	-7.2%
Building and improvements	582,612	598,345	(15,733)	-2.6%
Equipment	414,867	462,982	(48,115)	-10.4%
Infrastructure	779,921	561,733	218,188	38.8%
Total capital assets	\$2,051,244	\$1,897,416	\$153,828	8.1%

Long-term Debt

At the end of the fiscal year, the Town had \$641,490 outstanding in general obligation bonds. Of this amount, \$34,487 will be repaid within the coming fiscal year.

The debt is composed of two bonds. The first was to help finance the construction of the fire station and is scheduled to be paid off in fiscal year 2041. The second was to help finance the purchase of a new fire truck and is scheduled to be paid off in fiscal year 2030. Both are held by the Maine Municipal Bond Bank.

The Town did not incur any new debt during the fiscal year.

Currently Known Facts, Decisions, and Conditions

On March 16, 2018 the townspeople approved a municipal budget for fiscal year 2019 totaling \$1,226,632. In addition to this, the educational assessment for RSU # 12 is \$2,235,563, the Lincoln County tax assessment is \$250,807, and the budgeted overlay is \$24,179. Thus, total budgeted expenditures for fiscal year 2019 are \$3,713,002. The Town committed for assessment a total of \$2,857,492 in real estate and personal property taxes, which represents a \$15.01 mill rate.

Statement of Net Position As of June 30, 2018

Statement 1

	Governmental Activities
Assets	
Cash and cash equivalents	\$1,005,909
Taxes receivable	230,066
Liens receivable and tax-acquired property	85,269
Accounts receivable	12,137
Tax interest and lien costs receivable	9,970
Prepaid expenses	21,210
General capital assets:	
Capital assets not being depreciated	267,245
Capital assets being depreciated	2,468,922
Accumulated depreciation	(684, 923)
Total Assets	3,415,805
Liabilities	
Accounts payable	25,925
Accrued expenses	11,979
Due to third parties	1,080
Current portion of long-term debt	34,487
Accrued compensated absences	3,358

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Noncurrent portion of long-term debt	607,003
Total Liabilities	683,832
Deferred Inflows of Resources	
Prepaid property taxes	6,354
Net Position	
Net Investment in capital assets	1,406,583
Restricted:	
Nonspendable permanent fund principal	12,524
Expendable permanent fund balances	103,776
Other restricted items	10,907
Unrestricted	1,191,829
Total Net Position	\$2,725,619

**Statement of Activities
For the Year Ended June 30, 2018**

Statement 2

Functions / Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Primary Government				
Government Activities				
Administration	\$255,912	\$--	\$--	\$(255,912)
Town roads	222,573	--	47,440	(175,133)
Snow and ice	240,078	--	--	(240,078)
General government	21,741	4,921	5,290	(11,530)
Town office	18,589	--	--	(18,589)
Town house	2,323	--	--	(2,323)
Debt service	19,663	--	--	(19,663)
Fire and rescue	151,814	--	1,250	(150,564)
General assistance	3,217	--	1,892	(1,325)
Miscellaneous	23,528	--	--	(23,528)
Outside organizations	35,901	--	--	(35,901)
Education	2,208,759	--	--	(2,208,759)
County tax	241,325	--	--	(241,325)
Total Primary Government	\$3,445,423	\$4,921	\$55,872	(3,384,630)
General Revenues:				
Property taxes				2,622,111
Excise taxes				414,319
Intergovernmental				198,632
Licenses, permits and fees				12,945
Miscellaneous				40,455
Total general revenues				3,288,462
Change in Net Position				(96,168)

Beginning Net Position	
Restated	2,821,787
Ending Net Position	<u>\$2,725,619</u>

Balance Sheet
Governmental Funds
As of June 30, 2018

Statement 3

	General Fund	Other Governmental Funds	Total Governmental Funds
Assets			
Cash and cash equivalents	\$888,328	\$117,581	\$1,005,909
Taxes receivable	230,066	--	230,066
Liens receivable and tax-acquired property	85,269	--	85,269
Accounts receivable	12,137	--	12,137
Tax interest and lien costs Receivable	9,970	--	9,970
Prepaid expenses	21,210	--	21,210
Due from other funds	2,231	50	3,181
Total Assets	<u>\$1,249,211</u>	<u>\$118,531</u>	<u>\$1,367,742</u>
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Accounts payable	\$25,925	\$--	\$25,925
Accrued expenses	8,808	--	8,808
Due to third parties	1,080	--	1,080
Due to other funds	950	2,231	3,181
Total liabilities	36,763	2,231	38,994
Deferred Inflows of Resources			
Prepaid property taxes	6,354	--	6,354
Unavailable property taxes	192,011	--	192,011
Total deferred inflows of resources	198,365	--	198,365
Fund Balances			
Nonspendable	21,210	12,524	33,734
Restricted	10,907	103,776	114,683
Committed	9,427	--	9,427
Assigned	150,000	--	150,000
Unassigned	822,539	--	822,539
Total fund balances	1,014,883	116,300	1,130,383
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$1,249,211</u>	<u>\$118,531</u>	<u>\$1,367,742</u>

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues			
Taxes	\$3,056,484	\$--	\$3,056,484
Intergovernmental	247,964	--	247,964
Licenses, permits and fees	12,345	600	12,945
Charges for services	4,921	--	4,921
Miscellaneous	37,465	9,530	46,995
Total revenues	3,359,179	10,130	3,369,309
Expenditures			
Administration	\$256,701	\$--	\$256,701
Town roads	435,842	--	435,842
Snow and ice	240,078	--	245,978
General government	21,136	--	21,136
Town office	24,989	--	24,989
Town house	596	--	596
Debt service	54,057	--	54,057
Fire and rescue	91,533	--	91,533
General assistance	3,217	--	3,217
Miscellaneous	16,659	3,643	20,302
Outside organizations	35,901	--	35,901
Education	2,208,759	--	2,208,759
County tax	241,325	--	241,325
Total expenditures	3,630,793	3,643	3,634,436
Revenue Surplus (Deficit)	(271,614)	6,487	(265,127)
Other Financing Sources (Uses)			
Transfers in	2,500	--	2,500
Transfers out	--	(2,500)	(2,500)
Total other financing sources (uses)	2,500	(2,500)	--
Net Change in Fund Balances	(269,114)	3,987	(265,127)
Beginning Fund Balances, restated	1,283,197	112,313	1,395,510
Ending Fund Balances	\$1,014,083	\$116,300	\$1,130,383

**Reconciliation of the Net Change in the
Total Governmental Funds Balance to the
Change in Net Position of Governmental Activities
For the Year Ended June 30, 2018**

Statement 6

**Net change in the total governmental funds balance
(from Statement 5)** (265,127)

Repayment of long-term debt principal payments are reported as expenditures in the governmental funds, but are not reported as expenses of governmental activities. Instead, they are reported as reductions in long-term debt in the Statement of Net Position.

Bond and note payments	34,305
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Capital assets acquired during the year are reported as expenditures in the governmental funds, but are not reported as expenses of governmental activities. Instead, they are reported as increases in capital assets in the Statement of Net Position.

Capital asset acquisitions	245,416
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Taxes not collected within sixty days after year end are not considered available financial resources and, therefore, not reported as revenue in the governmental funds. However, they are reported as revenue in the Statement of Activities.

Change in unavailable property taxes	(20,054)
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Certain expenses and expense adjustments reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Depreciation expense	(91,588)
Change in accrued compensated absences	790
Change in accrued interest expense	<u>90</u>

Change in net position of governmental activities (see Statement 2)	\$(96,168)
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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Reporting Entity

The Town of Whitefield, Maine, incorporated in 1809, currently operates under a Board of Selectmen/Town Meeting form of Government. The Board consists of five members elected by the registered voters for three-year staggered terms. The financial statements of the Town conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is responsible for establishing generally accepted accounting principles (GAAP) for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) (when applicable) that do not conflict with or contradict GASB pronouncements. The more significant accounting policies established in GAAP and used by the Town are discussed below.

Principles Determining Scope of Reporting Entity

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

Basis of Presentation

Government-Wide Financial Statements

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

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

Fund Financial Statements

Fund financial statements report detailed information about the Town. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported

as separate columns in the fund financial statements. The GASB sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. Non-major funds are aggregated and presented in the "Other Governmental Funds" column in the fund financial statements. Fiduciary funds are reported by fund type.

The Town's sole major governmental fund is the General Fund.

Measurement Focus and Basis of Accounting

The accounting and reporting treatment applied to a fund is determined by its measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements. The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liability is incurred, regardless of when the related cash flow takes place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized (recorded) in the accounting period in which they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the current fiscal period. "Measurable" means the amount of the transaction can be determined, and "available" means collectible within 60 days after the end of the fiscal year. Revenue sources susceptible to accrual include intergovernmental revenues and investment earnings. Expenditures are recognized when the corresponding liabilities are incurred, except for principal and interest on general long-term debt, which are recognized when due, and compensated absences, which are recognized when paid to the employees. Capital asset acquisitions are reported as expenditures. Allocations of cost, such as depreciation, are not recognized in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Fund Accounting

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they

are to be spent and the means by which spending activities are controlled. The various funds are reported by generic classification within the financial statements.

Governmental Funds

Governmental funds that the Town uses are identified as either general, special revenue, or permanent based upon the following guidelines:

General Fund – The General Fund is the operating fund of the Town and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Permanent Funds – Permanent funds are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that benefit the Town.

Cash and Cash Equivalents

Cash and cash equivalents are considered to be cash on hand, demand deposits and time deposits.

Receivables

Receivables consist of all revenues recognized by year end, but not yet received in cash. Management's estimation for allowances for uncollectible accounts is based on the past experience and the ability of the Town to compel payment through statutory or other legal means. Currently, management makes no provision for uncollectible accounts and, therefore, estimates that outstanding balances approximate their net realizable values.

Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond the current fiscal year are recorded as prepaid expenses.

Capital Assets

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

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

Depreciable land improvements	30 - 40 years
Buildings and building improvements	40 - 50 years
Equipment	10 - 15 years
Infrastructure	40 years

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

Interfund Receivables/Payables

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

Operating transfers are used to move unrestricted resources from various funds to finance programs that the Town must account for in other funds in accordance with budgetary authorizations.

Long-Term Obligations

Long-term debt is recognized as a liability in a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable financial resources is reported as a fund liability of a governmental fund. In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

Compensated Absences

Under the terms of personnel policies, employees of the Town are allowed to accumulate annual earned benefit time. These amounts would be

included in the balance sheet of the government-wide financial statements if material.

Deferred Outflows/Inflows of Resources

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

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

Net Position and Fund Equity Classifications

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

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

Capital assets	\$2,736,167
Accumulated depreciation	(684,923)
Bonds and notes payable	(641,490)
Accrued interest	(3,171)
Net investment in capital assets	<u>\$1,406,583</u>

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

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

Fund Balance Components

In the fund financial statements, governmental fund balance is presented in five possible categories that comprise a hierarchy based on the extent to which the Town is bound to honor constraints on the specific purposes for which those funds can be spent. The categories are as follows:

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

Restricted - represents the portion of fund balance that has externally imposed constraints, such as from creditors, grantors, contributors, laws, or enabling legislation.

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

Assigned – reflects the amounts constrained by the town's "intent" to be used for specific purposes, but are neither restricted nor committed. The town selectpersons have the authority to assign amounts to be used for specific purposes.

Unassigned - represents amounts that are available for any purpose.

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

Estimates

Management uses estimates and assumptions in preparing these basic financial statements in accordance with generally accepted accounting principles. These estimates and assumptions affect the reported amounts of assets, liabilities, the disclosure of contingent liabilities, and the reported revenue and expenses. Actual results could differ from these estimates.

NOTE 2: CUSTODIAL CREDIT RISK

Custodial credit risk is the risk that, in the event of the bank's failure, the Town will not be able to recover the value of its deposits that are in the

possession of an outside party. The Town does not have a deposit policy for custodial credit risk and follows the provisions of Maine State Statutes. As of June 30, 2018, the Town had a bank balance of \$1,040,822. The Town's bank balance is covered by a combination of FDIC insurance and a repurchase agreement with the bank where the amounts are collateralized by investments in U.S. Government securities.

NOTE 3: PROPERTY TAXES

The Town's property taxes for the current year were committed September 12, 2017 on the assessed value listed as of April 1, 2017 for all real estate and taxable personal property located in the Town. Taxes were due semiannually on November 30, 2017 and April 30, 2018; interest was charged at 4.0% on all unpaid taxes from December 1, 2017 and May 1, 2018. Assessed values are periodically established by the assessors at the assumed market value.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$85,530, for the year ended June 30, 2018.

For both government-wide financial statements and the General Fund's financial statements, property taxes levied for the fiscal year are recorded as receivables at the time the levy is made. In the General Fund's financial statements, however, outstanding taxes receivable that are estimated to be collected beyond sixty (60) days after the end of the fiscal year are recorded as unavailable property taxes (under the deferred inflows of resources financial statement element) and the year-over-year changes in this account are netted with tax revenues.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid. Property acquired by foreclosure for non-payment of taxes is recorded at the amount of expired tax liens. Liens and any current taxes on the same period are not included as part of the tax acquired property account until expiration of statutory time limits.

The following summarizes the tax levy for fiscal year 2018:

Taxable valuation of real estate	\$188,012,719
Taxable valuation of personal property	<u>1,935,733</u>
Total taxable valuation	189,948,492
Property tax rate (per thousand)	<u>13.80</u>
Total property tax levy	<u>\$2,621,289</u>

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Collection of fiscal year 2018 taxes levied is as follows:

Original property tax levy	\$2,621,289
Abatements and adjustments	13,387
Net taxes levied	1,634,676
Current year taxes receivable at year end	(230,066)
Total current year tax collections	\$2,404,610

Collection rate 91.3%

NOTE 4: INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

Interfund Receivables and Payables

Interfund receivables among governmental funds are reported as due from other funds on the fund financial statements. Interfund payables among governmental funds are reported as due to other funds on the fund financial statements. These receivables and payables are eliminated in the government-wide financial statements as a result of combining the funds together.

Individual interfund receivable and payable balances at June 30, 2018 were as follows:

	Due From Other Funds	Due To Other Funds
General fund	\$2,231	\$950
Non-major governmental funds	950	2,231
Total interfund balances	\$3,181	\$3,181

The interfund balances exist because cash was received in one fund's checking account, but belong to and are properly accounted for in a different fund. These balances are generally temporary and management intends to transfer cash to its proper fund's checking accounts within the next fiscal year.

Interfund Transfers

Interfund transfers for the year ended June 30, 2018 consisted of the following:

	Transfers In	Transfers Out
General fund	\$2,500	\$--
Worthy poor trust fund	--	2,500
Total interfund transfers	\$2,500	\$2,500

The Worthy Poor Fund transferred \$2,500 to the General Fund to support the Whitefield Food Bank.

NOTE 5: CAPITAL ASSETS

Capital asset activity during 2018 was:

	Beginning Balance	Additions	Disposals	Ending Balance
Capital assets not being depreciated				
Land	\$1,67,245	\$--	\$--	\$167,245
Artwork	60,000	--	--	60,000
Non-depreciable land improvement	40,000	--	--	40,000
Total	267,245	--	--	267,245
Capital assets being depreciated				
Depreciable land improvements	22,133	--	--	22,133
Buildings and building improvements	782,308			782,308
Equipment	824,945	6,400	--	831,345
Infrastructure	594,120	239,016	--	833,136
Total	2,223,506	245,416	--	2,468,922
Total capital assets	2,490,751	245,416	--	2,736,167
Less: Accumulated depreciation				
Depreciable land improvements	15,022	512	--	15,534
Buildings and building improvements	183,963	15,733	--	199,696
Equipment	361,963	54,515	--	416,478
Infrastructure	32,387	20,828	--	53,215
Total	593,335	91,588	--	684,923
Net capital assets	\$1,897,416	\$153,828	\$--	\$2,051,244

Depreciation expense was charged to the following functions:

General government	\$605
Town house	1,727
Fire department	60,281
Town roads	25,747
Miscellaneous	3,228
Total depreciation expense	\$91,588

NOTE 6: LONG-TERM DEBT

The following is a summary of long-term debt activity for the year ended June 30, 2018:

	Beginning Balance	Additions	Repayments	Ending Balance
General obligation bond-fire station	\$438,515	\$--	\$(18,272)	\$420,243
General obligation bond-fire truck	237,281	--	(16,034)	221,247
Total long-term debts	\$675,796	\$--	\$(34,306)	\$641,490

The current and non-current portions of long-term debts at June 30, 2018, is as follows:

	Current Portion	Non-Current Portion	Ending Balance
General obligation bond-fire station	\$18,271	\$401,972	\$420,243
General obligation bond-fire truck	16,216	205,031	221,247
Total long-term debts	\$34,487	\$607,003	\$641,490

Interest payments on long-term debts for the year ended June 30, 2018, totaled \$19,752.

The general obligation bond for the fire station is held by the Maine Municipal Bond Bank. It was issued on October 28, 2010, with original issuance of \$548,144. It carries a variable interest rate between 2.00% and 5.50%. Annual principal payments are \$18,271, paid in November. Interest payments are paid semi-annually in November and May. The bond matures November 1, 2040.

The general obligation bond for the fire truck is held by the Maine Municipal Bond Bank. It was issued on October 23, 2014, with original issuance of \$269,000. It carries a variable interest rate between 0.43% and 3.60%. Annual principal payments are on an increasing schedule, starting at \$15,816 (fiscal year 2016's payment) and ending at \$21,558 (fiscal year 2030's payment), and are paid in November. Interest payments are paid semiannually in November and May. The bond matures November 1, 2029.

The annual requirements to amortize debt outstanding as of June 30, 2018, are as follows:

	Principal	Interest	Total
Fiscal year 2019	\$34,487	\$18,712	\$53,199
Fiscal year 2020	34,722	18,050	52,722
Fiscal year 2021	35,012	17,321	52,333
Fiscal year 2022	35,357	16,525	51,882
Fiscal year 2023	35,757	15,656	51,413
Fiscal years 2024-2028	186,251	63,144	249,395
Fiscal years 2029-2033	133,734	34,823	168,557
Fiscal years 2034-2038	91,357	17,489	108,846
Fiscal years 2039-2041	54,813	2,862	57,675
Total	\$641,490	\$204,582	\$846,072

NOTE 7: STATUTORY DEBT LIMIT

In accordance with 30-A MRSA, Section 5702, as amended, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. Additionally, no municipality shall incur debt in the aggregate in excess of 15% of its assessed valuation. The Town's assessed valuation, as of January 22, 2018, was \$186,950,000. Therefore, the Town's outstanding debt at June 30, 2018, of \$641,490 was \$27,401,010 below the Town's statutory aggregate debt limit.

NOTE 8: OVERLAPPING DEBT

The Town is liable for its proportional share of any defaulted debt issued by Lincoln County and Sheepscot Valley RSU #12. Debt service is included in the annual County and School assessments to the Town. The overlapping debt applicable to the Town at June 30, 2018, is: 2.5% (\$164,913) of Lincoln County's outstanding debt of \$6,518,301 and 20.2% (\$3,029,822) of RSU #12's outstanding debt of \$15,013,983.

NOTE 9: CONTINGENT LIABILITY*State and Federal Grants*

The Town participates in state and federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Town has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the Town, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants, therefore no provision has been recorded in the accompanying combined basic financial statements for such contingencies.

Litigation

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

NOTE 10: RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters for which the Town either carries commercial insurance or participates in a public entity risk pool. Currently, the Town participates in a public entity risk pool sponsored by the Maine Municipal Association.

Based on coverage provided by the pool, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material, actual or potential claim liabilities which should be recorded at June 30, 2018.

NOTE 11: RELATED PARTIES

During the normal course of business, the Road Commissioner provides contractual services to the Town. In addition, the Town's Road Commissioner is related to one of the Selectmen. The total amount paid to him for his contractual services was approximately \$57,058 for the year ended June 30, 2018.

NOTE 12: COMPONENTS OF THE GENERAL FUND'S FUND BALANCE

Components of the general fund's fund balance is as of June 30, 2018 as follows:

	Nonspendable	Restricted	Committed	Assigned
Prepaid expenses	\$21,210	\$--	\$--	\$--
Fire station flagpole	--	307	--	--
Fire department donations	--	5,109	--	--
Community day donations	--	597	--	--
Snowmobile trails	--	408	--	--
Heating assistance	--	4,486	--	--
Emergency relief fund	--	--	1,230	--
Earned benefit time	--	--	828	--
Coopers Mill dam repairs	--	--	4,482	--
Town house	--	--	2,887	--
Budgeted FY2018 deficit				\$150,000
	\$21,210	\$10,907	\$9,427	\$150,000

NOTE 13: PRIOR PERIOD RESTATEMENT

During the year, management identified \$18,728 in revenues that were earned in fiscal year 2017 but were not recorded. The General Fund's beginning fund balance and the Governmental Activities beginning net position have been restated upward by \$18,728 to reflect the change. The restatement has no effect on current year results.

NOTE 13: SUBSEQUENT EVENTS

In preparing these financial statements, the Town has evaluated events and transactions for potential recognition or disclosure through October 9, 2018, the date the financial statements were available to be issued.

Budgetary Comparison Schedule General Fund - Budgetary Basis For the Year Ended June 30, 2018

Schedule 1

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Taxes				
Property taxes	\$2,764,479	\$2,621,289	\$2,642,165	\$20,876
Excise taxes	350,000	350,000	414,319	64,319
Road grant	46,000	46,000	47,440	1,440
State revenue sharing	--	108,865	110,351	1,486
Homestead reimbursement	--	78,287	78,287	--
BETE reimbursement	--	2,129	2,129	--

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Miscellaneous revenue	56,000	76,000	64,488	(11,512)
Total Revenues	3,216,479	3,282,570	3,359,179	76,609
Expenditures				
Salaries and benefits	\$150,539	\$166,698	\$166,698	\$--
Insurance	13,000	13,000	12,901	99
General government	84,168	23,769	23,769	--
Town house	900	900	596	304
Roads maintenance	400,375	435,842	435,842	--
Contracted services	48,800	93,231	93,231	--
Winter roads	250,000	249,298	240,078	9,220
Fire and rescue	91,000	91,812	91,533	279
General assistance	5,000	5,514	3,217	2,297
Miscellaneous	9,800	9,810	9,810	--
Outside organizations	6,617	6,617	6,617	--
Food bank	4,500	4,500	3,984	516
Town office renovations	29,000	29,000	24,989	4,011
Debt service	54,196	54,196	54,057	139
Education	2,208,759	2,208,759	2,208,759	--
County tax	241,325	241,325	241,325	--
Abatements	--	85,530	13,387	72,143
Total expenditures	3,597,979	3,719,801	3,630,793	89,008
Revenue Surplus (Deficit)	(381,500)	(437,231)	(271,614)	165,617
Other Financing Sources				
Transfers in	2,500	2,500	25,00	--
Change in Fund Balance	\$(379,000)	\$(434,731)	\$(269,114)	\$165,617

NOTE 1: BUDGETARY ACCOUNTING

On an annual basis, the Town adopts an annual budget for the general fund. Formal budgetary integration is employed as a management control device. The budget is prepared on a budgetary basis that does not differ materially from the modified accrual basis of accounting used to prepare financial statements of the general fund.

NOTE 2: ORIGINAL BUDGET AND FINAL BUDGET EXPENDITURE DIFFERENCES

The final budget of expenditures differs from the original budget due to the following reasons:

Budget lines that were increased to cover deficits by moving amounts from budget lines with surpluses

Budget Line	Budget Increase
Salaries and benefits	\$16,159
Roads maintenance	501
Contracted services	44,431
Miscellaneous	10
<i>Total budget line increases</i>	<i>\$61,101</i>

Town of Whitefield 2018 Annual Report

Budget lines with surpluses that were decreased to cover deficits in budget lines with deficits

Budget Line	Budget Decrease
General Government	\$60,399
Winter Roads	702
<i>Total budget line decrease</i>	<i>\$61,101</i>

Budget lines that were increased due to uses of restricted and committed portions of fund balance

Budget Line	Budget Increase
Roads maintenance	\$34,966
Fire and rescue	812
General assistance	514
<i>Total budget line increases</i>	<i>\$36,292</i>

In addition, the final budget for expenditures includes \$85,530 for abatements due to the overlay calculation when the taxes were committed. These adjustments increased the budgeted expenditures by \$121,822 in total: from \$3,597,979 in the original budget to \$3,719,801 in the final budget.

**Combining Balance Sheet
Non-Major Governmental Funds
As of June 30, 2018**

Schedule 2

	Assets		
	Cash	Due From Other Funds	Total Assets
Permanent Funds			
Whitefield Cemetery Trust	\$8,889	\$950	\$9,839
Worthy poor trust	3,952	--	3,952
Daryl Wells scholarship	1,375	--	1,375
Will Turner Cemetery Trust	75,643	--	75,643
Will Turner Charity Trust	27,722	--	72,722
Totals	\$117,581	\$950	\$118,531

	Liabilities and Fund Balance			
	Due to Other Funds	Non- Spendable Fund Balance	Restricted Fund Balance	Total Liabilities and Fund Balance
Permanent Funds				
Whitefield cemetery trust	\$--	\$8,460	\$1,379	\$9,839
Worthy poor trust	--	2,750	1,202	3,952
Daryl Wells scholarship	--	1,314	61	1,375
Will Turner cemetery trust	2,231	--	73,412	75,643
Will Turner charity trust	--	--	27,722	27,722
Totals	\$2,231	\$12,524	\$103,776	\$118,531

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Non-Major Governmental Funds
For the Year Ended June 30, 2018

	Beginning Fund Balance	Revenues	Transfers In (Out)	Expenditures	Ending Fund Balance
Permanent Funds					
Whitefield Cemetery Trust	\$9,235	\$604	\$--		\$--
Worthy poor trust	7,861	3	(2,500)	(1,412)	3,952
Wells scholarship trust	1,363	12	--	--	1,375
Will Turner cemetery trust	73,420	2,223	--	(2,231)	73,412
Will Turner charity trust	20,434	7,288	--	--	27,722
Totals	\$112,313	\$10,130	\$(2,500)	\$3,643	\$116,300

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Select Board Town of Whitefield

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Whitefield, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Town of Whitefield's basic financial statements, and have issued our report thereon dated October 9, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Town of Whitefield's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town of Whitefield's internal control. Accordingly, we do not express an opinion on the effectiveness of Town of Whitefield's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a

Town of Whitefield 2018 Annual Report

reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Town of Whitefield's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Berry Talbot Royer
Certified Public Accountants
Falmouth, Maine
October 9, 2018

Warrant Articles

To: Leonette Hutchins, Resident of the Town of Whitefield, County of Lincoln, State of Maine.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify the voters of Whitefield, Maine, qualified to vote on Town affairs, to meet at the Whitefield Central Fire Station in said Town on the Fifteenth day of March, 2019, at 3:45 PM, then and there to act upon Article 1 and by secret ballot on Article 2, the polling hours therefor to be from 4:00 PM in the afternoon until 8:00 PM in the evening:

Pursuant to Title 21-A, Section 759(7), absentee ballots will be processed at the polls at the following time of 6:00 PM.

And to notify and warn said voters to meet at the Whitefield Elementary School in said Town on the Sixteenth day of March, 2019 at 10:00 AM then and there to act on Articles 3 through 45 as set out below, to wit:

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

Article 2. To elect by secret ballot municipal officers namely, two Select Board Member/Assessor/Overseer of the Poor for three-year terms; three RSU 12 School Board Members, one for a three-year term, one for a two-year term and for a one-year term; and three openings on the Planning Board for two-year terms.

Article 3. To see if the Town will fix dates when taxes shall be due and payable, and to see if the Town will fix an annual interest rate to be charged on unpaid taxes after said dates, and to allow the Tax Collector and Treasurer to accept the prepayment of taxes not yet committed pursuant to 36 M.R.S.A §506.

18/19 budget year interest rate 4%.

SELECT BOARD RECOMMENDS: Taxes due December 2, 2019 and April 30, 2020 and a 4% interest rate for unpaid taxes.

Article 4. To see if the Town will vote to appropriate from surplus funds to pay for tax abatements and any interest due thereon.

Article 5. To see if the Town will vote to authorize the Town Tax Collector to enter into a standard agreement with taxpayers establishing a "tax club" payment plan for property taxes, whereby:

- the taxpayer agrees to pay specified monthly payments to the Town based on his or her estimated and actual tax obligation for the current year property taxes;
- the Town agrees not to charge interest on timely payments made pursuant to the tax club agreement;
- the Town authorizes the Town Tax Collector to accept tax club payments for current taxes which may be due prior to the commitment of those taxes.
- the agreement is automatically terminated if a scheduled payment is late, and the taxpayer then becomes subject to the same due dates and interest dates and rates as other taxpayers who are not participating in a tax club.
- only taxpayers who do not have any outstanding tax obligations for prior tax years are eligible to participate in the tax club program.
- taxpayers wishing to participate in a tax club for a particular property tax year shall enter into an agreement with the town by a publicly-advertised deadline determined by the Town Tax Collector.

Article 6. To see if the town will authorize the Treasurer to waive the foreclosure of a tax lien mortgage pursuant to 36 M.R.S.A §944 upon finding by the Select Board that ownership of the property subject to the lien would be contrary to the Town's best interest.

Article 7. To see if the Town will vote to authorize the Select Board to enter into multi-year contracts to negotiate optimal value for the procurement of certain necessary services to the Town.

Article 8. To see if the Town will vote to authorize the Select Board on behalf of the Town to sell and dispose of any real estate acquired by the Town for nonpayment of taxes thereon, for such terms as they deem advisable and execute quitclaim deeds for the same; with the exception that the Municipal Officers shall use the special sale process required by the new elderly tax law 36 M.R.S. § 943-C for a qualifying homestead property if they choose to sell it to anyone other than the former owner(s).

Article 9. To see if the Town will vote to authorize the Select Board to accept gifts of money or personal property to the Town and to appropriate and expend such gifts for such public purposes as the Select Board deem to be in the best interest of the Town.

Article 10. To see if the Town will vote to authorize the Select Board to apply for and accept state and federal grants and grants from nonprofit organizations on behalf of the Town for municipal purposes including, when necessary, the authority to sign the grant contract and accept the conditions that accompany grant funds, and to appropriate and expend grant funds for the authorized purposes.

Article 11. To see if the Town will authorize the Select Board to dispose of town owned property valued up to \$1,000. Property valued over \$1,000 will be sold through auction or sealed-bid process.

Article 12. To see what sum the Town will vote to raise and appropriate to provide compensation to the Select Board during the ensuing fiscal year.
18/19 Budget \$18,500

SELECT BOARD RECOMMENDS: \$18,500 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$18,500 (6-0)

Article 13. To see what sum the Town will vote to raise and appropriate for the purpose of providing compensation and employee benefits to Town employees during the ensuing fiscal year.
18/19 Budget \$157,010

SELECT BOARD RECOMMENDS: \$173,564 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$173,564 (6-0)

Note: a) This includes salaries, insurances, Social Security for all departments (including part time employees), and retirement, travel, and training. b) Estimated amounts include salaries for the Administrative Assistant, Tax Collector, Office Assistants, and benefits for full-time town employees scheduled for 32 or more hours per week. C) Training for the 2020 budget is for all Town departments, boards and committees.

Article 14. To see what sum the Town will vote to raise and appropriate for general expenses associated with the operation of Town government during the ensuing fiscal year.
18/19 Budget \$100,439

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SELECT BOARD RECOMMENDS: \$112,570 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$112,570 (6-0)

Notes: Includes audit fees, assessing fees, MMA dues, computer software, maintenance, utilities, supplies, equipment, liability insurance, workers compensation insurance, contracted services, etc. Legal services was a separate warrant article item last fiscal year.

Article 15. To see what sum the Town will vote to raise and appropriate for Elections expenses during the ensuing fiscal year.
18/19 Budget \$1,650

SELECT BOARD RECOMMENDS: \$4,569 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$4,569 (6-0)

Article 16. To see what sum the Town will vote to raise and appropriate for Planning Board expenses and Code Enforcement Officer expenses during the ensuing fiscal year.
18/19 Budget \$10,400

SELECT BOARD RECOMMENDS: \$11,400 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$11,400 (6-0)

Article 17. To see what sum the Town will vote to raise and appropriate for Townhouse (Historical Society) building expenses during the ensuing fiscal year.
18/19 Budget \$300

SELECT BOARD RECOMMENDS: \$100 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$100 (6-0)

Article 18. To see what sum the Town will vote to raise and appropriate for Facilities Maintenance during the ensuing fiscal year.
18/19 Budget \$14,500

SELECT BOARD RECOMMENDS: \$23,860 (4-1)
BUDGET COMMITTEE RECOMMENDS SAME: \$23,860 (6-0)

Note: Maintenance of town facilities is now budgeted in one department. The town is reimbursed \$3,400 from the Will Turner Cemetery Trust the for mowing of the Coopers Mills Cemetery.

Article 19. To see what sum the Town will vote to raise and appropriate for Public Water Supply maintenance during the ensuing fiscal year.
18/19 Budget \$0

SELECT BOARD RECOMMENDS: \$1,000 (4-1)
BUDGET COMMITTEE RECOMMENDS SAME: \$1,000 (6-0)

Note: This amount is for the monthly water testing only.

Article 20. To see what sum the Town will vote to raise and appropriate for the operation of the Whitefield Fire Department during the ensuing fiscal year.
18/19 Budget \$85,347

SELECT BOARD RECOMMENDS: \$91,494 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$91,494 (6-0)

Article 21. To see what sum the Town will vote to raise and appropriate for the Animal Control Contract during the ensuing fiscal year during the ensuing fiscal year.
18/19 Budget \$5,000

SELECT BOARD RECOMMENDS: \$5,000 (4-1)
BUDGET COMMITTEE RECOMMENDS SAME: \$5,000 (6-0)

Article 22. To see what sum the Town will vote to raise and appropriate for repairs and maintenance of Town roads during the ensuing fiscal year.
18/19 Budget \$397,375

SELECT BOARD RECOMMENDS: \$432,381 (4-1)
BUDGET COMMITTEE RECOMMENDS SAME: \$432,381 (6-0)

Article 23. To see what sum the Town will vote to raise and appropriate for winter maintenance of Town roads during the ensuing fiscal year.
18/19 Budget \$269,182

SELECT BOARD RECOMMENDS: \$279,517 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$279,517 (6-0)

Article 24. To see what sum the Town will vote to raise and appropriate for the General Assistance Program during the ensuing fiscal year.
18/19 Budget \$3,250

SELECT BOARD RECOMMENDS: \$3,000 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$3,000 (6-0)

Article 25. To see what sum the Town will vote to raise and appropriate in support of the following outside services: Lincoln County Humane Society, \$2,645; Hatch Hill, \$23,000 during the ensuing fiscal year.
18/19 Budget \$25,300

SELECT BOARD RECOMMENDS: \$25,645 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$25,645 (6-0)

Article 26. To see what sum the Town will vote to raise and appropriate for salaries, utilities and maintenance of the Recycling Center during the ensuing fiscal year.
18/19 Budget \$2,661

SELECT BOARD RECOMMENDS: \$2,901 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$2,901 (6-0)

Article 27. To see what sum the Town will vote to raise and appropriate for the Fire Department capital outlay during the ensuing fiscal year.
18/19 Budget \$9,000.00

SELECT BOARD RECOMMENDS: \$9,000 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$9,000 (6-0)

Article 28. To see what sum the Town will vote to raise and appropriate to be expended for repairs of the Leonard's Bridge Culvert on South Hunts Meadow Road.
18/19 Budget \$50,000

SELECT BOARD RECOMMENDS: \$50,000 (4-1)
BUDGET COMMITTEE RECOMMENDS SAME: \$50,000 (6-0)

Article 29. To see what sum the Town will vote to raise and appropriate funds for the purchase of the Solar Panels to be put in a reserve fund for future purchase of the solar installation.
18/19 Budget \$0

SELECT BOARD RECOMMENDS: \$8,910 (3-2)
BUDGET COMMITTEE RECOMMENDS SAME: \$8,910 (6-0)

Article 30. To see what sum the Town will vote to raise and appropriate for the Senott Road Culvert Replacement and to allow the fund to not lapse until the projects are completed.

18/19 Budget \$0

SELECT BOARD RECOMMENDS: \$50,000 (4-1)

BUDGET COMMITTEE RECOMMENDS SAME: \$50,000 (6-0)

Article 31. To see what sum the Town will vote to raise and appropriate funds for the replacement of the roof for the Coopers Mills Volunteer Fire Department building

18/19 Budget \$0

SELECT BOARD RECOMMENDS: \$12,600 (4-1)

BUDGET COMMITTEE RECOMMENDS SAME: \$12,600 (6-0)

Article 32. To see if the Town will vote to provide a Public Water Supply for citizens which is located at the Central Fire Station.

Article 33. To see what sum the Town will vote to raise and appropriate for the Public Water Supply Treatment System.

18/19 Budget \$0

SELECT BOARD RECOMMENDS: \$0 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$0 (6-0)

Article 34. To see if the Town will vote to lapse all balances into undesignated Fund Balance except those which must be carried forward by statute and the balances of the following accounts: Town Roads, Town House, Emergency Management Operations, Fire Department Capital, Leonard's Bridge Culvert, and the Facilities Maintenance that accounts will not lapse and to allow the Select Board to expend from them in future years for their designated purposes during the ensuing fiscal year.

Article 35. To see what sum the Town will vote to raise and appropriate for a Tax Anticipation Note during the ensuing fiscal year.

18/19 Budget \$600

SELECT BOARD RECOMMENDS: \$600 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$600 (6-0)

Article 36. To see what sum the Town will vote to raise and appropriate for soldiers' graves and Whitefield Cemetery during the ensuing fiscal year.
18/19 Budget \$3,300

SELECT BOARD RECOMMENDS: \$3,300 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$3,300 (6-0)

Article 37. To see if the Town will vote to raise and appropriate to support the debt service incurred for the Fire Department and fire truck during the ensuing fiscal year.
18/19 Budget \$53,201

Fire Truck Principal	\$16,451
Fire Truck Interest	\$ 5,155
Fire Station Principal	\$18,272
Fire Station Interest	<u>\$ 6,142</u>
	\$46,020

SELECT BOARD RECOMMENDS: \$46,020 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$46,020 (6-0)

Article 38. To see what sum the Town will vote to raise and appropriate for donations to the following organizations:

	18-19 Budget	19-20 Select Board	19-20 Budget Committee
American Red Cross	\$250	\$250 (3-2)	\$250 (3-2-1)
Midcoast Maine CAP	\$1,000	\$1,000 (3-2)	\$1000 (6-0)
Maine General Hospice	\$1,137	\$1,137 (3-2)	\$1,137 (6-0)
Kennebec Behavioral Health	\$1,000	\$1,000 (3-2)	\$1,000 (6-0)
New Hope for Women	\$580	\$610 (3-2)	\$610 (6-0)
Spectrum Generations	\$500	\$730 (3-2)	\$730 (6-0)
Young at Heart	\$150	\$150 (3-2)	\$150 (6-0)
Childrens Ctr.Early Intervention	\$0	\$1,142 (3-2)	\$1,142 (3-2-1)
Healthy Kids	\$1,000	\$1,000 (3-2)	\$1,000 (6-0)
Waldo County CAP	\$0	\$0 (3-2)	\$245 (5-1)
Health Equity Alliance	\$0	\$0 (5-0)	\$0 (6-0)
Lifeflight	\$0	\$0 (5-0)	\$575 (5-1)
TOTAL	\$5,617	\$7,019	\$7,839

SELECT BOARD votes are posted next to the recommended amounts.
BUDGET COMMITTEE votes are posted next to the recommended amounts.

Please note: Waldo CAP requested \$245; Health Equity Alliance requested \$500 and Lifeflight requested \$575.

Article 39. To see if the Town will vote to appropriate all funds received by the Town from the State of Maine for snowmobile registrations to the Snowmobile Club for the purpose of maintaining their snowmobile trails and to authorize the municipal officers to enter into an agreement with the Club, under such terms and conditions as the municipal officers may deem advisable, for that purpose. These funds are to be used for the maintenance of snowmobile trails within the Town.

Article 40. To see if the Town will vote to approve a Local Food Sovereignty Ordinance to authorize local control of food production and exchange.

LOCAL FOOD SOVEREIGNTY ORDINANCE

RECITALS

WHEREAS, the municipal officers and voters of the Town of Whitefield (the "Town") support the rights of the residents of the Town to produce, process, sell, purchase, and consume local foods in order to promote self-reliance, the preservation of family farms, and local food traditions; and

WHEREAS, the Town recognizes that family farms, sustainable agricultural practices, and food processing by individuals, families, and non-corporate entities offer stability to a rural way of life by enhancing the economic, environmental, and social wealth of the community; and

WHEREAS, the Town desires to support food systems that respect human dignity and health; nourish individuals and the community; and sustain producers, processors, and the environment; and

WHEREAS, the Town desires to enact a local food sovereignty ordinance pursuant to the Town's home rule authority granted it by the Constitution of the State of Maine that facilitates the ability of individuals

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to acquire, produce, process, prepare, preserve, and consume the food of their own choosing for their own nourishment and sustenance; to barter, trade, and purchase food; and to save and exchange seed from the sources of their own choosing for their own physical health and well-being.

NOW, THEREFORE, BE IT ORDAINED by the voters of the Town of Whitefield, Maine, as follows:

1. Title

This ordinance shall be known and may be cited as the "Local Food Sovereignty Ordinance," and is referred to herein as "this Ordinance."

2. Purpose

Pursuant to 7 M.R.S. § 283, it is the policy of this State to encourage food self-sufficiency for its citizens. The purpose of this Ordinance is to

- A. Through local control, preserve the ability of individuals and communities to save and exchange seed and to produce, process, sell, purchase, and consume locally produced foods;
- B. Ensure the preservation of family farms and traditional foodways through small-scale farming, food production, and community social events;
- C. Improve the health and well-being of residents of the town of Whitefield by reducing hunger and increasing food security through unimpeded access to wholesome, nutritious foods by encouraging ecological farming;
- D. Promote self-reliance and personal responsibility by facilitating the ability of individuals, families and other entities to prepare, process, advertise, and sell foods directly to customers intended solely for consumption by the customers or their families;
- E. Enhance rural economic development and the environmental and social wealth of rural communities; and

- F. Protect access to Local Food through Direct Producer-to-Customer Transactions, as defined in Section 4, below.

3. Authority

This Ordinance is adopted and enacted pursuant to Article VIII, Part Second of the Constitution of the State of Maine, 30-A M.R.S. § 3001, and 7 M.R.S. § 281-286.

4. Definitions

As used in this Ordinance, the following terms shall have the meanings stated below:

- A. DIRECT PRODUCER-TO-CONSUMER TRANSACTION:** A face-to-face transaction involving food or food products at the site of production of those food or food products.
- B. LOCAL FOOD:** Any food or food product that is grown, produced, processed, or prepared by individuals who exchange that food as part of a Direct Producer-to-Consumer Transaction.
- C. PROCESSOR:** An individual who processes or prepares products of the earth, soil, or animals for food or drink.
- D. PRODUCER:** A farmer or gardener who grows or raises any plant or animal for food or drink, whether for commercial sale or not.

5. Exemption from Licensure and Inspection

In accordance with 7 M.R.S. § 284, the Producers and Processors of Local Food intended for Direct Producer-to-Consumer Transactions in the Town Whitefield shall be exempt from state licensure and inspection, and the State of Maine shall not enforce those state food laws, rules, or regulations with respect to Direct Producer-to-Consumer Transactions.

6. Meat and Poultry

This Ordinance is not applicable to any meat or poultry products that are required to be produced or processed in compliance with the Maine Meat and Poultry Products Inspection Program, Title 22, Chapter 562-A, of the Maine Revised Statutes and the rules adopted thereunder.

7. Liability Protection; No Waiver of Municipal Immunity

Producers and Processors of Local Food may enter into private agreements with consumers to waive any liability for the consumption of Local Food. Nothing in this Ordinance shall be construed as a waiver of the Town of Whitefield's immunity from liability pursuant to the Maine Tort Claims Act or any other immunities or defenses available to the Town.

8. Effective Date

This Ordinance shall be effective immediately upon its enactment.

9. Severability Clause

To the extent any provision of this Ordinance is deemed invalid by a court of competent jurisdiction, such provision will be removed and the balance of the Ordinance shall remain valid.

Article 41. Shall the Town vote to adopt an ordinance entitled "Re-Establishment of Whitefield Planning Board" pursuant to 30-A M.R.S. Section 3001? The Planning Board which has been acting as Planning Board for the Town of Whitefield shall hereby be re-established as the legal planning board for the purposes of this ordinance. All actions taken by the Planning Board prior to the adoptions of the ordinance are hereby declared to be the acts of the legally constituted Planning Board for the Town of Whitefield.

RE-ESTABLISHMENT OF WHITEFIELD PLANNING BOARD

Establishment

Pursuant to M.R.S.A. Constitution Article VIII-A and 30A M.R.S. Section 3001, the Town of Whitefield hereby re-establishes the Whitefield Planning Board.

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1. Appointment

Appointments tot the board shall be made by municipal election.

- A. The board shall consist of 5 members.
- B. The term of each member shall be 3 years, except the initial appointments which shall be as follows:
 - 1) The two members elected in 2018 shall continue until their term expires in 2020, at which time the term for those two positions shall increase to 3 years.
 - 2) Current members elected in March of 2019 shall serve two years until March 2021. At that time two positions will convert to three year terms (ending in 2024) and one will go to one year (2022).
 - 3) In 2022 the one term expiring will be replaced to a three year term.
- C. When there is a permanent vacancy, the municipal officers shall within 60 days of its occurrence appoint a person to serve for the unexpired term.
- D. Persons holding another municipal office cannot serve on the Planning Board.

2. Organization and Rules

- A. The Board shall elect a chairman and a secretary from among its members and create and fill such other offices as it may determine. The term of all offices shall be 1 year with eligibility for re-election.
- B. Any question of whether a member shall be disqualified from voting on a particular matter shall be decided by a majority vote of the members except the member who is being challenged.
- C. The chairman shall call at least one regular meeting of the board every month.
- D. No meeting of the board shall be held without a quorum consisting of 3 members.
- E. The Board shall adopt rules for transaction of business and the secretary shall keep a record of its resolutions, transactions,

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correspondence, findings and determinations. All records shall be deemed public and may be inspected at reasonable times as designated by the Select Board.

3. Duties and Powers

- A. The Board shall prepare a Comprehensive Plan as defined by 30A M.R.S.A. Section 4326. A comprehensive plan that is adopted by the board shall control until superseded by provisions adopted by the Whitefield legislative body.
- B. The Board shall perform such duties and exercise such powers as are provided by Whitefield ordinance and the laws of the State of Maine.
- C. The Board may obtain goods and services necessary to its proper function within the limits of appropriations made for the purpose.

Article 42. To authorize the Select Board to accept and expend any other revenue from State, Federal, local and private sources for the support of the Town during the ensuing fiscal year.

Article 43. To see if the Town will vote to authorize the Select Board to move funds in the municipal budget from categories with balances to those with deficits during the ensuing fiscal year.

Article 44. To be decided by written ballot: To see if the Town will vote to increase the property tax levy limit established for the Town of Whitefield by State Law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than the property tax levy limit.

Article 45. To see if the Town will vote to appropriate, and to authorize the Select Board to expend, up to from the following General Fund revenue sources to be used toward the July 1, 2019 to June 30, 2020 budget appropriation, thereby decreasing the amount to be raised from property taxes.

18/19 Budget \$756,600

Auto Excise Tax	\$400,000
BMV Agent	\$7,500
Revenue Sharing	\$100,000
Homestead Exemption	\$50,000
Business Equipment Tax Exemption	\$5,000
Veterans' Exemption	\$2,000
Tree Growth	\$7,000
Interest on Taxes	\$2,800
Lien Cost	\$5,000
Other non-property	\$26,119
Unassigned Surplus	\$100,000
Local Roads Assistance Program	<u>\$47,000</u>
Total	\$752,419

SELECT BOARD RECOMMENDS: \$752,419 (4-0) one Board member absent

The Registrar will be in session during Town Meeting to register anyone eligible to vote on Town matters.

Failure not to make return on this warrant with your doings thereon or at said meeting of the Select Board.

Given under our hands and seal in the said Town of Whitefield this 19th day of February 2019.
A true copy of the warrant.

Anthony F. Marple
Lester E. Sheaffer, Jr.
Franklin A. Ober
William C. McKeen
Charlene Donahue

Attested: Darlene M. Beaulieu
Whitefield Town Clerk

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