



Town of Bremen Annual Report 2022-2023

The One Hundred Ninety-third
Annual Report
TOWN OF
Bremen, Maine



*For the fiscal year from
July 1, 2022 to June 30, 2023*

2020 Census Resident Population – 823



Lincoln County Publishing Co.
Newcastle / Damariscotta, Me.

Local
Government

Financial

Educational

Community

Safety/
Service

Legislative

Ind. Audit/
Warrant

Information

In Memory of Chief Donald “Donnie” K. Leeman, Jr.



Donnie officially joined the Bremen Fire Department on June 2, 2016, and it wasn't long before he was nominated and voted in as chief, commencing at the annual meeting on January 7, 2018. His many years of firefighting and EMS experience, his leadership skills and his knack for teaching and mentoring were evident to everyone.

Donnie was the type of person that once he committed, it was all or nothing. This was evident through his longtime passion for the fire service. As chief, he spent countless hours learning, training, obtaining certifications, studying apparatus and fire techniques, maintaining our equipment, budgeting and applying for grants, reviewing policy, updating procedures, managing the administrative details and preparing for training dates and scenarios. He regularly attended town Board of Selectmen's meetings, annual town meetings and budget hearings to advocate for the department and the community's safety. He even worked with the town's Broadband Committee to establish public Wi-Fi access at the fire station. He worked hard to bring our station into the current century with proper communication and technology equipment.

No detail was missed under Donnie's watchful eye, from ordering gear, to addressing complaints, to posting updates on our Facebook page about weather and road conditions, fire permitting or smoke detector checks. On a fire or accident scene, he was always calm, commanding and knowledgeable and nobody ever hesitated to follow him and his instructions, no matter their skill level. Afterward, no matter whether the incident was small or complex, we debriefed. The chief always checked in with us and encouraged us to support one another. He loved to teach all that he knew and looked most forward to our weekly training nights. No one worked harder at improving themselves or our department and he encouraged us to do the same, leading by his very example. Unless there was a family vacation, a hunting or fishing trip with Ben (his son) or a school event - family always took precedent - you could find the chief at the fire station nearly every evening and weekend.

During the too short 4.5 years that Donnie served as our chief, he recruited and retained 11 new members to our department, 8 of them serving as active firefighters and 3 as auxiliary members. He encouraged two of our new firefighters to go on to become EMTs. Many of us newbies would tell you we simply couldn't say no to Donnie. His abilities to teach, empower and encourage everyone motivated us to work hard and try new things. He saw in us what we couldn't imagine for ourselves.

In return, there wasn't anything he wouldn't do for our crew, even recently giving his own pair of boots to one of our newer firefighters who struggled to find the right fit.

Donnie made a big deal of thanking everyone for their volunteer service. He made sure to acknowledge the near 35 years of community service given by Hank and Linda Nevins upon their retirement from the fire and EMT Services in 2021. He always acknowledged and named those who had gone before him and extended his deepest respect to our trustees and officers who have long served and continue to serve the Bremen community. He treated everyone equally and created a culture of welcome, acceptance and mutuality, no small achievement in small towns and today's politically divided environment.

Donnie had strong faith in and was deeply devoted to Liz (his wife), to Ben and to his family. He was committed to our country, his community, his co-workers at Colby and Gale, the Bremen Volunteer Fire Department and all the other fire departments and first responders he worked with over the years.

Taken from the eulogy by Rev. Charlene Corbett, past Pastor of the Second Congregational Church in Newcastle and Chaplain of the Bremen Volunteer Fire Department.

Town of Bremen Information

P.O. Box 171
208 Waldoboro Road
Bremen, ME 04551

TOWN OFFICE HOURS

Tuesday - Wednesday - Thursday - Friday
8:00 a.m. to 2:00 p.m.
1st and 3rd Thursdays of the month
8:00 a.m. to 6:00 p.m.
Closed Saturdays, Sundays and Mondays

Telephone: (207) 529-5945
Fax: (207) 529-6302
Email: bremen@tidewater.net

Website: bremenmaine.org

Selectmen's Meetings

1st and 3rd Thursday evenings of each month at 5:00 p.m.

Planning Board Meetings

2nd Tuesday of each month at 7:00 p.m.

Bremen Conservation Commission

1st Wednesday of each month at 5:00 p.m. via Zoom
(in person meetings will be announced on the town's email)

Bremen Broadband Committee

1st Tuesday of each month at 4:00 p.m. meets virtually

Harbor Committee Meetings

As Announced

Shellfish Committee Meetings

As Announced

Municipal Officers

ELECTED MUNICIPAL OFFICIALS

SELECTMEN, ASSESSORS, & OVERSEERS OF THE POOR

Steven Page - 2025 John Marsh - 2024 Wendy Pieh, Chair - 2023

PLANNING BOARD

Jack Boak - 2024 Floyd Gent - 2024 John Clapp - 2024
Walter Radloff - 2023 Justin Stailey - 2025
Walter Voskian, Chair - 2024 Steven Wallace, Vice Chair - 2025
Mary Berger - Alternate 2024 Deborah Roll - Alternate 2025

SCHOOL BOARD

David Osier - 2025 Matthew Hanly - 2024 Christa Thorpe - 2023

HARBOR COMMITTEE

Melanee Osier-Gilbert - 2025 Vacant - 2025 Bruce Poland - 2023

APPOINTED MUNICIPAL OFFICIALS

TOWN CLERK, REGISTRAR OF VOTERS, TAX COLLECTOR, TREASURER

Melanie L. Pendleton

DEPUTY TOWN CLERK, DEPUTY TAX COLLECTOR, DEPUTY REGISTRAR OF VOTERS, DEPUTY TREASURER

Keena Cates

DEPUTY TOWN CLERK, DEPUTY TAX COLLECTOR, DEPUTY REGISTRAR OF VOTERS, DEPUTY TREASURER

Cheryl Ferrara

FIRE CHIEF

Bruce Poland
Donald Leeman (July-Sept.)

BREMEN EMS DIRECTOR

James Corbett

DEPUTY FIRE WARDENS

Melanie Pendleton
Eric Teele

Ron Poland

David Teele
Rufus Teele

**CODE ENFORCEMENT OFFICER/PLUMBING INSPECTOR/
ADDRESSING OFFICER/DEPUTY SHORELAND ZONING OFFICER**

Corey Fortin, CEO/LPI (July-April)

Mark Stults, CEO/LPI

Stan Waltz, Deputy CEO/LPI/Addressing Officer

ASSESSORS' AGENT

James Murphy, Jr.

ANIMAL CONTROL OFFICER

Lincoln County Sheriff's Dept.

HARBOR MASTER

Melanee Osier-Gilbert

HEALTH OFFICER

James Corbett

CENTRAL LINCOLN COUNTY AMBULANCE COMMITTEE

Peter Goth

SHELLFISH WARDENS

Rand Maker, Warden Matthew Ryan, Deputy Kevin Dennison, Deputy

ALEWIVES COMMITTEE

Jack Boak

Robbie McLaughlin
Fernald Poland

Shannon McLaughlin

APPEALS BOARD

Hebry Goldberg, Chair
John Mohr, Jr.

Martha Frink, Alternate

Cheryl Ferrara
Diantha Robinson

BOARD OF ASSESSMENT REVIEW

Kurt Magnusson

John Mohr, Jr.

Diantha Robinson

BREMEN CONSERVATION COMMISSION

Mary Berger
Kerry Kohnert

Walter Radloff

Susan Davis
Ann Nesslage, Chair

BROADBAND COMMITTEE

Ernest Carroll
Henry Goldberg, Chair
Debora Elliott
Sam Hafford
Christa Thorpe
Michael Elliott
Matthew Hanly (resigned)

BUDGET COMMITTEE

Douglas Jones
Juanita Roushdy
Mary Sue Weeks
John Mohr, Jr.
Mark Tenney
Diana Blair-Monkman
Joseph Vitti
Eric Teele, Alternate

ORDINANCE REVIEW COMMITTEE

Cheryl Ferrara
Wendy Pieh
Steven Wallace

SHELLFISH COMMITTEE

Rand Maker
Wendy Pieh
John Marsh, Ex officio

TOWN HOUSE COMMITTEE

Sandra Johns
Jeanne Titherington
Kate Varian
Michele Prior
Bobbie White

TOWN MEETING MODERATORS

Donald Means
Melanie Pendleton, Deputy Moderator

ELECTION WARDENS

Melanie L. Pendleton, Warden
Cheryl Ferrara, Deputy Warden

BALLOT/ELECTION CLERKS

Keena Cates
Gina Jones
Debora Elliott
Cheryl Ferrara
Melanie L. Pendleton

REPRESENTATIVE TO THE LEGISLATURE
District 45

State Representative: Clinton E. Collamore
(Resigned February 16, 2023/ Office Vacant at time of printing)

STATE SENATE
District 13

State Senator: Cameron D. Reny
PO Box 156
Round Pond, ME 04564

Residence: (207) 529-2077

State House: (207) 287-1515

E-Mail: cameron.reny@legislature.maine.gov

Capitol Address: 3 State House Station
Augusta, ME 04333-0003

Telephone: (207) 287-1585 (fax)
(207) 287-1583 (TTY)

Toll Free Message Service: 1-800-423-2900

Web Site: www.mainesenate.org

UNITED STATES SENATORS
Maine

Susan M. Collins	Angus S. King, Jr.
413 Dirksen Senate	133 Hart Senate
Office Building	Office Building
Washington, DC 20510-1904	Washington, DC 20510-1905
(202) 224-2523	(202) 224-5344
(202) 224-2693 (fax)	(202) 224-1946 (fax)
www.collins.senate.gov	Maine Offices: 1-800-432-1599
	www.king.senate.gov

UNITED STATES REPRESENTATIVE
Maine District 1

Chellie Pingree
District 1
2162 Rayburn HOB
Washington, DC 20515
(202) 225-6116
(202) 225-5590 (fax)
Maine Number: (207) 774-5019 or 1-888-862-6500
www.pingree.house.gov

Selectmen's Report

The past year saw many improvements in the lives of Bremen Residents. COVID-19 restrictions were lifted as vaccines and boosters became available to all age groups. The Board of Selectmen decided to continue offering Zoom participation for those wishing to tune into its regular board meetings, but as always, residents are invited to attend Board of Selectmen meetings in person. The town removed all masking and other regulations required for pandemic control and left protection as one's personal decision when visiting the Town Office.

Be sure to read the reports from all the various committees. These committees are made up of Bremen volunteers. The work taken on behalf of all Bremen residents is clear. This town is demonstrating a deep commitment to keeping Bremen a dynamic and community-based town.

In August, the Selectmen held a Town Meeting to consider selling approximately one-third of an acre of town-owned land behind the Bremen Library building to the library for a cost of \$2,000. On August 30th the town held a special Town Meeting on the sale. After a presentation by the library board to possibly use the land for a nature-based play area, the town voted to approve the land sale.

In September, it was with heavy hearts that the residents of Bremen learned of the untimely passing of Fire Chief Donald Leeman. His funeral was attended by hundreds of residents, firefighters and public service personnel from the county and surrounding towns. The new fire truck that he had shepherded through the purchase process was dedicated in his honor.

In October, the town contracted with Peter Drum, esq. as its new attorney. The Town's consultant, Max Johnstone, continues to assist the Planning Board and is looking into possible grants for the town.

The new pumper/tanker fire truck arrived in November and was prepped for its dedication on December 20th. Firefighters and emergency workers from across the county joined the Leeman family in the department's traditional "wet down ceremony" to receive the truck into service. The town is proud of the work that Chief Leeman did for the Fire Department in securing the new truck. His commitment to the Bremen Fire Department was exemplary and a gift to the community. Rest in peace, we all miss you.

The Selectmen would like to thank all Bremen's election workers who participated in the November Mid-term elections. The day's voting and procedures ran smoothly and local residents were assisted in all ways. The turnout for Bremen was exceptional, with an estimate of 85-percent of registered voters casting ballots. There will be a Special Election June 13th for the State Representative for District 45, and the usual voting for municipal officers on June 24th, followed by our annual Town Meeting.

The Town Office, which was experiencing problems with water in the basement, received a much-needed major repair requiring excavation around the building and replacement of drainage to direct run-off away from the building. The project fixed a continuing problem and resulted in a drier and safer Town Office.

In December, the Bremen Fire Department held a Christmas Party for children. Talk about a sparkle moment! These dedicated public servants showered our children with the true meaning of Christmas. Thank you to everyone that donated gifts and helped the Fire Department show our kids a magical time.

In January, the Bremen Firefighters elected Fire Chief Bruce Poland and Assistant Chief Eric Teele. The Selectmen are proud of their service to the department. Also, hats off goes to Tom Papell for being named Bremen's Firefighter of the Year.

Work continues on improving Bremen's clam flats in support of its harvesters. Through extensive research, points of contamination were identified and effectively mitigated. In January, the town was named one of four locations in Maine to participate in a super spawner project that will determine if predation by green crabs on spawning soft-shell clams can be controlled.

The Selectmen are also continuing work to repair and upgrade the Hillside Cemetery. Erosion, caused by a drainage issue, exposed other concerns. The Selectmen plan to replace soil that has washed away and replant sod to hold the soil. Drainage will be rerouted to ensure erosion is no longer a problem.

The Budget Committee had supported and approved the town's 2023-2024 budget proposed by the Selectmen. This budget will be voted on by the community at the annual Town Meeting (June 24th, 2 p.m.). Education of town students and public safety are two of the cornerstones of the budget development process. Particular attention has been paid this year to the need for a robust county ambulance service. The Central Lincoln County

Ambulance Service is working with the local towns it serves to improve its compensation packages to retain and attract the highest quality ambulance personnel.

Have a great year,
Your Selectmen
WENDY PIEH, Chair
JOHN “BOE” MARSH
STEPHEN PAGE



The stone near the historically named Cheney Bridge on Heath Road reminds residents of Bremen's ties to the past. The bridge was dedicated in memory of Horace Ransom, a landowner of the Heath Road area and a 14-year member of the Bremen Fire Department.

Code Enforcement Officer and Licensed Plumbing Inspector

The year 2022 was a busy one for Bremen. For the second time the town issued all of its eight growth cap permits for new residents! As the Code Enforcement Officer, I issued a total of 56 building permits for the town. I also issued a combined total number of 21 Plumbing permits: 10 were internal plumbing and 11 were Subsurface Wastewater Disposal Systems.

Respectfully submitted by,
COREY FORTIN,
Code Enforcement Officer
Licensed Plumbing Inspector
911 Addressing Officer



The Code Enforcement Officer applies and coordinates state laws and town shoreland and land use ordinances to help protect the pristine nature of Bremen's waters and shorelines.

Town Clerk's Report

2022-2023

HUNTING AND FISHING LICENSES

Season Fish	19	Season Hunt	1
Salt Water Registry	38	Res. Junior Hunt	1
Non-Res. Fish	2	Archery	5
Hunt/Fish Combo	13	Muzzleloading	2
Migratory Waterfowl.....	1	Crossbow	3
Coyote Night Hunt.....	0	Turkey	1

CLAM LICENSES

Resident Commercial at \$260 (minus conservation work)	\$9,620
Nonresident Commercial at \$360 (minus conservation work)...	\$1,440
Resident Student Commercial at \$15	\$75
Resident Recreational at \$50.00	\$300
Nonresident Recreational at \$100.00	\$500

DOG LICENSES

Male/Female (12)

State Treasurer	\$120.00
Town Treasurer	\$12.00

Spayed/Neutered (108)

State Treasurer	\$324.00
Town Treasurer	\$424.00
Late Registration Fees (5)	\$125.00

VITAL STATISTICS

Recorded Births:	2	Recorded Marriages:.....	6
Recorded Deaths:	5		

Assessors' Report

James Murphy, Jr., Assessors' Representative
Murphy Appraisal Services, Inc.

The town will be adjusting the valuations used for tax assessment purposes for the 2024-2025 fiscal year. Using the last two years of sales data, the town has a combined ratio comparing the assessed valuations to the factual sale process of 66 percent. The most recent state ratio, using data that is two years behind, is 76 percent. We need to be near to 100 percent.

What this means is that in the near future the town will receive a warning letter advising that the ratios are below the legal minimum of 70 percent and will ask what the town is going to do to correct the situation. However, by the time that letter comes to the town we will have already solved the problem.

It is very difficult right now for assessors in Maine to be in front of the sales market. Prices are moving too quickly to keep up. Laws of the State require action and we will be a year early.

I am asked what will happen if the market goes down. Values will be lowered if it is appropriate to do such an action. But I do not work in the hypothetical; reality is scary enough! It is improper to forecast future markets and to make adjustments today. The best evidence is the recent sales market, and as the recent sales are facts, this information will be the data used for the revaluation.

What I have found is this, generally speaking: Non-waterfront land values have been mostly flat. The costs of wells, septic systems and the cost of site work is up dramatically. Waterfront property ratios are consistent with non-waterfront ratios.

There are very few properties for sale in Bremen as of today; only one on February 8, 2023. For information's sake, I track where buyers are located when the property is bought.

But I state clearly: out-of-state buyers are not driving prices higher any more than the buyers from within the State of Maine or buyers from Maine who lived south of Brunswick. Buyers from everywhere and sellers are driving the market. The increase in interest rates should temper the real estate market but increased interest rates take a little time to impact the market.

One of the issues of the revaluation is cost. Since the town completed a very good revaluation in 2015 and as there has been an assessors' agent here monthly to maintain, review and do the daily work of keeping assessing situation current, the revaluation will be about 20 percent of the cost of the 2015 revaluation.

The town staff is doing great by the way. Systems are in place, our buildings and equipment are being maintained, and we are planning ahead with our budgets to not be caught short-handed when those major costs are needed. You should be very proud that Bremen is one of the few towns in the area to be proactive with their assessing.

Towns near us are going to be in a world of assessing hurt in about 18 months. These towns have not had good maintenance of their valuations and their revaluations are going to be 5 years behind and cost twice as much.

Thank you for the trust you put in me. Assessing is not easy. The new frozen taxes for seniors' law is extremely complicated and full of places to make errors. The law is likely to be changed by this summer, so please hold off on the applications until after August 1, 2023.

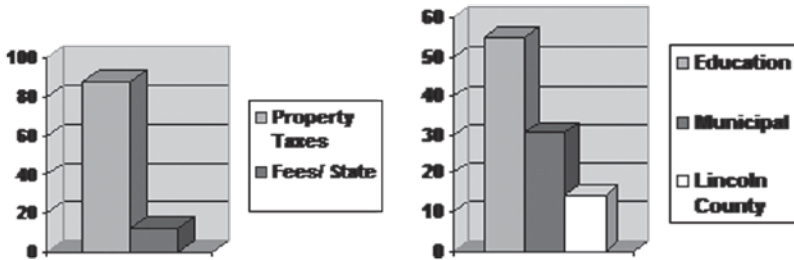
I have said that the legislature cannot pass any assessing law where I have less job security and cost the towns more. The new law fits that statement exactly. I cannot imagine how towns without professional assessors are going to get through the next couple of years.

Available are the Homestead Exemption, Veterans Exemption, Blind Exemption and other programs that can assist at the town and state level. Please call me at if you have a question. I am usually scheduled for the Bremen Town office every other Wednesday.

ASSESSMENT STATISTICS FOR FISCAL YEAR 2022-2023

Total 2020-2021 Taxable Valuation	\$194,802,400
Total 2021-2022 Taxable Valuation	\$196,114,150
Total 2022-2023 Taxable Valuation	\$198,382,700
2022 Homestead Exemption Valuation	\$6,380,250
2021 Homestead Exemption Valuation	\$6,357,450
Commitment Date	July 21, 2022
Last day to appeal valuation	January 15, 2022
Tax (Mil) Rate	\$11.50 per \$1,000 of taxable value
2022 Tax Amount to be raised	\$2,281,393.81
2021 Tax Amount to be raised	\$2,216,089.00
2020 Tax amount to be raised	\$2,201,267.12

MUNICIPAL REVENUES and EXPENSES



Revenue received from....	
Property Taxes	87.5%
Other Fees/State	12.5%
County	14.1%

And Expenses for....	
Education	55.2%
Municipal	30.7%

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
276 SHORE ROAD, LLC	004-066	404,100	199,300	0	603,400	6939.10
ADAMS, BARBARA T	007-011	132,800	198,300	0	331,100	3807.65
ADKINS, DAVID W	010-027	50,200	98,400	23,750	124,850	1435.77
AGNETA, GAIL B	006-005-002-016	50,400	107,800	0	158,200	1819.30
AHLGREN, MARY CHICHESTER; TRUSTEE	004-049	80,600	143,800	0	224,400	2580.60
ALBIN, MICHAEL	010-039-004	299,300	331,300	0	630,600	7251.90
ALLEN, LC; STEINDL, RC CREIGHTON, GS & JL (JT)	012-017	272,400	148,100	0	420,500	4835.75
ALONZI, DAVID S.	007-012	52,000	193,400	0	245,400	2822.10
ANDERSON, ANNLOU S	010-047-011	52,000	159,700	29,450	182,250	2095.88
ANDERSON, D MICHAEL	004-047	107,000	239,400	0	346,400	3983.60
ANDERSON, DEBORAH L	011-014-001	53,400	112,500	23,750	142,150	1634.72
ANDERSON, JOHN T.	005-015-00A	47,700	500	0	48,200	554.30
ANDERSON, JR., GERALD & MICHELLE	011-018-00L-002	0	4,600	4,600	0	0.00
ANDERSON, SHIRLEY	011-018	72,500	64,000	23,750	112,750	1296.63
ANDERSON, SUSAN K. TTE & MANN, HEATHER A.	016-009	149,200	54,200	0	203,400	2339.10
ANDREWS, MATTHEW	003-045	118,300	93,900	0	212,200	2440.30
ANDREWS, MATTHEW	003-042-001	35,700	0	0	35,700	410.55
APGAR, GEORGE B	003-024-001	53,600	153,400	23,750	183,250	2107.38
APPELL, BRIAN	003-037	147,300	0	0	147,300	1693.95
ARCHIE, EARL	003-031-00A	171,300	94,200	0	265,500	3053.25
ARRUDA, CHRISTOPHER J.	004-069-003	25,700	0	0	25,700	295.55
AUCLAIR, JARED R	015-008	115,300	136,800	0	252,100	2899.15
AUTIO, DAVID	005-012	57,500	6,700	0	64,200	738.30
AUTIO, DAVID	013-007	9,400	0	0	9,400	108.10
AUTIO, DAVID	013-008	6,100	5,400	0	11,500	132.25
AUTIO, DAVID	014-031	46,600	174,400	23,750	197,250	2268.38
AUTIO, DAVID	007-028	58,400	0	0	58,400	671.60
AUTIO, DAVID	007-043	9,500	0	0	9,500	109.25
AUTIO, H. DAVID	014-033	38,300	24,900	0	63,200	726.80
AVANTAGGIO, WILLIAM	003-026	54,100	196,600	23,750	226,950	2609.93
AWAMLEH, MAJED	012-027-009	248,400	396,900	23,750	621,550	7147.82
AWAMLEH, MAJED	012-027-008	200,800	79,300	0	280,100	3221.15
BAR LEDGE, LLC	004-066-001	7,400	0	0	7,400	85.10
BARBER, WAYNE	004-082-00A	188,900	176,400	23,750	341,550	3927.82
BARNES, EDWARD; TRUSTEE	011-015	62,400	0	0	62,400	717.60
BARNES, JURATE	011-026	52,700	162,800	0	215,500	2478.25
BARNES, JURATE & STEPHEN E, CO-TTES	011-027	52,000	125,300	29,450	147,850	1700.27

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
BARNES, JURATE & STEPHEN E, CO-TTES	011-026-001	1,900	0	0	1,900	21.85
BARNES, JURATE & STEPHEN E, CO-TTES	011-026-003	6,400	0	0	6,400	73.60
BARNES, JURATE & STEPHEN E, CO-TTES	011-027-001	9,900	0	0	9,900	113.85
BARNETT, BARBARA	003-024-003	52,600	133,000	23,750	161,850	1861.27
BARRON, DAVID M	012-027-007	274,400	135,100	0	409,500	4709.25
BARRON, DAVID M	012-027-006	35,000	0	0	35,000	402.50
BARRON, GEORGE T	006-005-002-012	50,500	91,200	0	141,700	1629.55
BARSTOW, CRAIG	005-003-001	151,100	0	0	151,100	1737.65
BARTLETT, CONSTANCE J	003-030-00B	199,000	164,400	29,450	333,950	3840.42
BARTLETT, CONSTANCE J	003-018-00C	37,400	0	0	37,400	430.10
BARTLETT, JAMES P	015-009	111,300	41,500	0	152,800	1757.20
BARTLEY, RICHARD	008-025-00A	191,800	194,000	0	385,800	4436.70
BARTLEY, RICHARD & SALLY J.; TRUSTEE	005-015	157,500	300	0	157,800	1814.70
BARTLEY, RICHARD JR, TRUSTEE	005-015-00B	187,000	236,100	0	423,100	4865.65
BARTOLOTTA, JR, SALVATORE & REBEC	011-031-003	56,700	173,500	23,750	206,450	2374.18
BASILE, WILLIAM	004-065-003	50,400	189,800	0	240,200	2762.30
BASILE, WILLIAM	004-069-014	25,000	0	0	25,000	287.50
BASILE, WILLIAM S.	004-069-015	25,500	0	0	25,500	293.25
BASILE, WILLIAM S.	004-069-016	25,500	0	0	25,500	293.25
BDH, LLC	009-009-003	189,300	281,200	0	470,500	5410.75
BEAN, DAVID L.	004-069-004	25,500	0	0	25,500	293.25
BELYEA, ROBERT C	008-011	291,500	160,100	0	451,600	5193.40
BERG, CRYSTAL L.	007-041-00B	54,300	0	0	54,300	624.45
BERG, RENHOLT S.	011-031-004	56,600	237,700	23,750	270,550	3111.32
BERGER, MARY	006-041-00A	37,600	0	0	37,600	432.40
BERGER, MARY BRYANT	006-003-00D	0	0	0	0	0.00
BERGER, MARY BRYANT, TRUSTEE	006-003-00C	135,200	36,000	0	171,200	1968.80
BERGER, MARY BRYANT; TRUSTEE	006-003	183,000	492,300	23,750	651,550	7492.82
BERGER, MARY BRYANT; TRUSTEE	007-022-010	34,300	60,200	0	94,500	1086.75
BERRY, HILDA K	006-019-010	204,500	162,400	0	366,900	4219.35
BESANCON, MICHAEL F	013-024	28,300	92,500	23,750	97,050	1116.08
BEWELL, RICHARD T	003-056	83,100	143,800	23,750	203,150	2336.22
BEZON, ANDREW	003-039	176,000	144,600	0	320,600	3686.90
BICKFORD, MARIE A.; DEVISES OF	003-053-001	53,100	0	0	53,100	610.65
BICKFORD, MARIE A.; DEVISES OF	004-015-00A	51,800	1,174,000	0	1,225,800	14096.70
BLACKBURN, SHARON L. & RANDELL S.; TRUSTEES	004-015-00B	2,200	23,200	0	25,400	292.10
BLACKBURN, SHARON L. & RANDELL S.; TRUSTEES	004-015-00B	2,200	23,200	0	25,400	292.10
BLACKBURN, SHARON L. & RANDELL S.; TRUSTEES	004-014-001	326,000	51,300	0	377,300	4338.95

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
BLANEY, PETER A.	006-045-002	38,400	0	0	38,400	441.60
BLISS, GILBERT W	014-024	123,400	112,900	0	236,300	2717.45
BLOCH, ANDREA	006-019-006	185,000	254,300	0	439,300	5051.95
BLOOMFIELD, BRUCE A. & JOHN D. &	004-034	357,000	72,300	0	429,300	4936.95
BOAK, JAMES K IV	003-028-00A	148,500	155,200	23,750	279,950	3219.42
BOLING, PETER	002-013	1,030,900	89,900	0	1,120,800	12889.20
BOOHER, DOROTHY	006-003-00A	134,800	50,100	0	184,900	2126.35
BOOTHBY, GENE	007-038	41,700	300	0	42,000	483.00
BOOTHBY, GENE	007-008	72,700	165,500	23,750	214,450	2466.18
BOOTHBY, JAMES H	007-022-001	30,000	60,200	23,750	66,450	764.17
BOOTHBY, THOMAS	010-023	50,400	192,700	23,750	219,350	2522.53
BOOTHBY, THOMAS	010-029	39,800	0	0	39,800	457.70
BOSSI, CRAIG A	012-002	64,700	259,500	0	324,200	3728.30
BOSSI, CRAIG A	012-001	37,500	0	0	37,500	431.25
BOSSLER, ANNETTE	004-009-00F	367,300	454,000	23,750	797,550	9171.83
BOTELHO, LYNDA	011-031-001	52,400	49,900	23,750	78,550	903.32
BOUTLIER, JAMES	003-001	2,000	1,000	0	3,000	34.50
BOUTLIER, JAMES ERNEST	004-095	208,300	74,300	29,450	253,150	2911.22
BRADLEY, ROBERT	013-012-00B	232,800	14,200	0	247,000	2840.50
BRALEY, JACOB	006-045-004	9,700	0	0	9,700	111.55
BRALEY, JACOB	007-002-001	10,800	0	0	10,800	124.20
BREMEN LIBRARY ASSOC., INC.	010-030-001	40,600	212,900	253,500	0	0.00
BREMEN UNION CHURCH	007-013	52,700	354,900	407,600	0	0.00
BREMEN, TOWN OF	010-040	285,000	0	285,000	0	0.00
BREMEN, TOWN OF	007-007	58,600	0	58,600	0	0.00
BREMEN, TOWN OF	007-025	38,400	0	38,400	0	0.00
BREMEN, TOWN OF	005-020	157,500	0	157,500	0	0.00
BREMEN, TOWN OF	010-030	53,800	0	301,900	0	0.00
BREMEN, TOWN OF	016-002	64,200	248,100	64,200	0	0.00
BREMEN, TOWN OF	014-010-00A	300,000	58,600	358,600	0	0.00
BREMEN, TOWN OF	007-024	77,900	595,000	672,900	0	0.00
BREMEN, TOWN OF	007-007-00A	52,700	0	52,700	0	0.00
BREMEN, TOWN OF	010-048	13,600	0	13,600	0	0.00
BREMEN, TOWN OF	010-005-CEM	23,700	0	23,700	0	0.00
BROAD COVE HOMEOWNERS ASSOC.	010-039-005	35,000	0	0	35,000	402.50
BROAD COVE MARINE	013-012-00A	301,700	382,100	0	683,800	7863.70
BROWN, AUSTIN C.	001-001-00A	44,300	0	0	44,300	509.45

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
BROWN, RUTH E, TRUSTEE	004-028	207,800	39,100	0	246,900	2839.35
BROWN, RUTH E, TRUSTEE	004-026	69,100	42,900	0	112,000	1288.00
BUNKER, TROY A	007-031-00C	53,000	141,900	0	194,900	2241.35
BURNHAM, LAWRENCE	003-053-003	57,800	383,800	23,750	417,850	4805.27
BURNHAM, MARGARET K	007-011-001	50,000	147,900	0	197,900	2275.85
BURNS, CLAY	012-025	52,700	170,300	0	223,000	2564.30
BURNS, CLAY	012-026	200	0	0	200	2.30
BURNS, JANICE Q	012-024	60,000	138,600	29,450	169,150	1945.22
BUSTARD, LAUREN	003-024-002	52,800	185,500	23,750	214,550	2467.32
BUTLER, ANN B.	007-019	317,200	338,100	23,750	631,550	7262.82
BUTLER, CHRISTOPHER	004-017	50,000	119,000	23,750	145,250	1670.38
CAGGINI, PIERRE	014-014	300,000	250,500	0	550,500	6330.75
CAMPBELL, BRUCE	014-015	8,600	15,200	0	23,800	273.70
CAMPBELL, BRUCE	008-014	345,000	231,900	23,750	553,150	6361.22
CAMPBELL, JR., NEILAND B.	006-036	39,700	0	0	39,700	456.55
CAMPBELL, JR., NEILAND B.	006-035	60,800	160,300	0	221,100	2542.65
CAMPBELL, JR., STUART	012-008	50,000	81,300	0	131,300	1509.95
CANNON, ANNE H	007-021	52,400	0	0	52,400	602.60
CARD, PENELOPE N	004-082-005	53,100	115,200	23,750	144,550	1662.33
CARROLL, ERNEST & JANE M.; TRUSTEES	015-013-00B	112,100	89,900	0	202,000	2323.00
CARROLL, ERNEST E	016-013-00A	47,200	217,600	23,750	241,050	2772.07
CARROLL, JEANNE	003-041-00A	200,000	281,900	23,750	458,150	5268.73
CARTER, JESSICA; TRUSTEE	003-049	130,800	16,000	0	146,800	1688.20
CARTER, RICHARD L.	004-064	385,000	475,000	0	860,000	9890.00
CARTER, RICHARD L.	004-064-001	19,800	0	0	19,800	227.70
CARTWRIGHT, LINDA F	006-043	13,000	0	0	13,000	149.50
CEI HOUSING, INC.	007-022-002	21,900	0	0	21,900	251.85
CEI HOUSING, INC.	007-022-005	23,700	0	0	23,700	272.55
CEI HOUSING, INC.	007-022-009	24,500	0	0	24,500	281.75
CEI HOUSING, INC.	007-022-011	33,900	53,500	0	87,400	1005.10
CENTRAL MAINE POWER	CMP	1,602,100	0	0	1,602,100	18424.15
CHAMBERLAIN, ANN H	008-008-00B	359,000	284,600	0	643,600	7401.40
CHECCHIO, DIANE K	004-092-001	135,500	117,900	0	253,400	2914.10
CHRISTENSEN, VICTOR H	008-017-00A	2,000	0	0	2,000	23.00
CHRISTENSEN, VICTOR H	008-002	56,900	417,700	23,750	450,850	5184.77
CHRISTIANSEN, DARR W	003-035	54,800	118,400	23,750	149,450	1718.68
CHRISTOPHER, MARK W.	007-021-00A	46,100	0	0	46,100	530.15

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
CLANCY, JOHN JR	006-019-019	55,200	270,100	23,750	301,550	3467.82
CLANCY, ROSEMARIE L	006-005-00A	52,100	91,600	0	143,700	1652.55
CLARK, DIANE	016-010	135,200	192,300	23,750	303,750	3493.13
COASTAL RIVERS CONSERVATION TRUST	006-018	30,800	0	30,800	0	0.00
COASTAL RIVERS CONSERVATION TRUST	006-017	15,000	0	15,000	0	0.00
COASTAL RIVERS CONSERVATION TRUST	006-009	6,800	0	6,800	0	0.00
COASTAL RIVERS CONSERVATION TRUST	009-011-002	10,300	0	10,300	0	0.00
COFFIN, JOHN E.; TRUSTEE	009-012	18,400	36,500	0	54,900	631.35
COLLAMORE, BRIDGET; DEVICES OF	013-020	56,100	50,200	0	106,300	1222.45
COLLAMORE, ELLEN R	010-020	50,000	91,500	23,750	117,750	1354.13
COLLAMORE, PATRICIA	010-020-001	50,100	9,100	23,750	35,450	407.68
COLLINS, BENNETT B	011-009-00A	50,200	99,400	23,750	125,850	1447.27
COLLINS, KARYN E	006-023	99,000	139,500	23,750	214,750	2469.63
COLLINS, KARYN E	006-022-00A	5,200	0	0	5,200	59.80
COLOGNESE, ANDREA	004-056	252,300	49,600	0	301,900	3471.85
CONAILL CORPORATION	014-004	282,800	84,600	0	367,400	4225.10
CONNOLLY, NANCY	011-007	36,400	0	0	36,400	418.60
COOKE/SKIDMORE FAMILY LTD	005-014	222,500	194,400	0	416,900	4794.35
COOLIDGE, A KNIGHT	004-069-022	26,500	0	0	26,500	304.75
COOLIDGE, A KNIGHT	004-066-002	6,600	0	0	6,600	75.90
COOLIDGE, A KNIGHT	004-070-00A-001	192,500	0	0	192,500	2213.75
COOMBS, ALEXANDER	007-005	52,400	157,700	23,750	186,350	2143.03
CORBETT, JAMES	006-019-021	55,700	236,500	23,750	268,450	3087.17
CORBETT, JAMES	006-019-022	41,200	0	0	41,200	473.80
CORCORAN, JOANNE C.; TRUSTEE	010-043-00A	138,300	0	0	138,300	1590.45
CORSON, CAMILLE	006-020-00A	55,700	174,800	23,750	206,750	2377.63
COSTELLO, NED B	011-021	69,800	94,100	0	163,900	1884.85
COTTON, JANET M	008-019-00A	52,900	96,300	23,750	125,450	1442.68
COTTON, JEFFERSON	004-037	127,500	79,700	29,450	177,750	2044.13
COTTON, JEFFERSON	004-037-00A	114,500	0	0	114,500	1316.75
COVENTRY, DAVID P	006-030	126,000	24,600	0	150,600	1731.90
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00A	600	0	0	600	6.90
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00B	1,200	0	0	1,200	13.80
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00C	100	0	0	100	1.15
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00C-1&2	100	0	0	100	1.15
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00D	400	0	0	400	4.60
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00E	2,900	0	0	2,900	33.35

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00F	4,300	0	0	4,300	49.45
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00G	3,400	0	0	3,400	39.10
CRAIG, GEORGE	003-053-002	57,700	92,600	23,750	126,550	1455.33
CRARY, DONNA S	003-034-001	35,300	0	0	35,300	405.95
CREAMER, LARISSA A	007-031-006	51,000	205,300	0	256,300	2947.45
CREATIVE COMMUNE, LLC	011-010-00A	38,100	0	0	38,100	438.15
CREATIVE COMMUNE, LLC	011-001-00A	226,300	336,800	0	563,100	6475.65
CRISPE, JOANNA	004-069-011	90,000	0	0	90,000	1035.00
CRISPE, JOANNA	004-069-010	25,500	0	0	25,500	293.25
CRISPE, JOANNA	004-069-009	25,500	0	0	25,500	293.25
CROCETTI, ALFRED	006-041	92,400	360,500	23,750	429,150	4935.23
CROCETTI, ALFRED	006-042	38,700	0	0	38,700	445.05
CROSS, JAMES	011-030	50,000	73,500	23,750	99,750	1147.13
CROSSLEY, JEAN M.H.	003-018	60,000	156,400	23,750	192,650	2215.47
CRUMP, KIRTLAND H.; TRUSTEE	012-007	24,700	0	0	24,700	284.05
CRUMP, KIRTLAND H.; TRUSTEE	012-002-00A	63,400	281,500	0	344,900	3966.35
CRUZ, RANDOLPH	010-019-00A	48,000	209,900	23,750	234,150	2692.72
DALOT, GREG L	007-022-004	33,900	82,000	23,750	92,150	1059.72
DAVIS, SUSAN B.; TRUSTEE	014-003	227,200	315,500	23,750	518,950	5967.93
DAVIS, ZACHARY E.	004-069-002	25,700	0	0	25,700	295.55
DAVIS, ZACHARY E.	004-069-001	26,500	0	0	26,500	304.75
DAVISON, CATHY G	001-006	60,000	72,700	23,750	108,950	1252.93
DAWSON, HAROLD	010-005-00A	53,300	40,700	23,750	70,250	807.88
DEAN LAND PRESERVE, LLC	004-077	6,300	0	0	6,300	72.45
DEAN LAND PRESERVE, LLC	004-074	3,400	0	0	3,400	39.10
DELONG, CYNTHIA	007-030	10,900	0	0	10,900	125.35
DEMPEY, PETER S	010-038	51,000	105,900	23,750	133,150	1531.22
DERIVAN, THEODORE S	006-047-00A	52,700	196,200	23,750	225,150	2589.22
DETMER, ANNE E	007-006	102,500	386,300	0	488,800	5621.70
DETWILER, LARRY M	015-017	112,700	361,400	0	474,100	5452.15
DETWILER, LARRY M	015-018	102,700	40,200	0	142,900	1643.35
DEVER, DAVID A	005-004	144,200	86,400	0	230,600	2651.90
DEVLIN, JOHN T	002-008-001	140,100	31,600	0	171,700	1974.55
DEVIS, IOANNIS	007-031-005	36,000	0	0	36,000	414.00
DEXTER, SHIRLEY	004-063	321,100	47,400	0	368,500	4237.75
DICKINSON, CHRISTOPHER	011-028-001	50,000	196,500	23,750	222,750	2561.63
DIFONZO, MARY ADA	011-014	78,300	20,200	0	98,500	1132.75

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
DIMURO, CELESTE	010-043	121,300	170,500	0	291,800	3355.70
DIPPOLITO, HEATHER L.	006-019-028	54,800	284,500	23,750	315,550	3628.82
DIRT CAPITAL PARTNERS 2018, LLC	010-025	64,300	138,800	0	203,100	2335.65
DISSON, WM L JR	008-007	360,000	129,400	0	489,400	5628.10
DOLLOFF, DEAN C	003-028-001	53,600	205,100	0	258,700	2975.05
DONSBACH, HAGUE	006-019-001	178,500	180,400	23,750	335,150	3854.22
DOYLE, ROBERT, HEIRS OF & DILENDORF, MICHELLE D.	002-013-00A	186,300	55,500	0	241,800	2780.70
DRIFTWOOD LEGACY, LLC	002-012	181,300	219,300	0	400,600	4606.90
DUFFY, ERIC J	007-030-00A	54,900	151,700	23,750	182,850	2102.78
DUNLOP, STEVEN G JR	010-012	900	0	0	900	10.35
DUNN, MARTYN J	010-005	68,400	182,400	23,750	227,050	2611.07
ECOHOUSE, LLC	007-037	56,100	122,300	0	178,400	2051.60
ECOHOUSE, LLC	004-009-00A	295,400	214,300	0	509,700	5861.55
EHRENFELD, ELIZABETH	004-085	21,500	0	0	21,500	247.25
EHRENFELD, ELIZABETH E.; MARTHA D.	004-077-001	13,800	0	0	13,800	158.70
EHRENFELD, ELIZABETH E.; MARTHA D.	004-084	28,600	0	0	28,600	328.90
EHRENFELD, ELIZABETH E.; MARTHA D.	004-083-001	186,300	438,000	0	624,300	7179.45
EHRENFELD, ELIZABETH E.; MARTHA D.	004-083	152,900	17,000	0	169,900	1953.85
EHRENFELD, ELIZABETH E.; MARTHA D.	007-022-003	25,000	113,200	0	138,200	1589.30
EIDEM, JANET	007-022-013	34,600	138,400	0	173,000	1989.50
ELLIOTT, MICHAEL L.	004-065-00H	37,000	0	0	37,000	425.50
EMMET, MARJA TUULIKKI, TRUSTEE	004-065-0AA	50,400	292,600	23,750	319,250	3671.38
EMMET, MARJA TUULIKKI, TRUSTEE	004-065-DD	37,000	0	0	37,000	425.50
EMMET, WILLIAM LEROY, TRUSTEE	007-036-00C	52,700	222,800	23,750	251,750	2895.13
EUGLEY, SUSAN	012-012	43,300	106,700	0	150,000	1725.00
FABISZEWSKI, FREDERICK	001-001	14,700	0	0	14,700	169.05
FABISZEWSKI, NANCY ETAL	005-019	67,100	28,100	0	95,200	1094.80
FAHEY, MICHAEL S	016-003-00A	117,700	144,000	0	261,700	3009.55
FARBMAN, MARY E	006-037-00B	700	0	0	700	8.05
FARBMAN, MARY E	011-009	64,900	5,700	0	70,600	811.90
FARM AND FORESTRY, LLC	011-003-001	4,200	0	0	4,200	48.30
FARNSWORTH FARM, LLC	003-005	500	0	0	500	5.75
FARNSWORTH FARM, LLC	003-016-001	30,900	0	0	30,900	355.35
FENNER, REST T III, & ANTONIE B. & FERENCE, RAYMOND J	015-005	137,800	39,800	0	177,600	2042.40
FERRARA, ANTHONY E	004-005	55,700	97,900	5,700	147,900	1700.85
FERRARA, ANTHONY E	006-019-026	54,700	290,500	23,750	321,450	3696.67

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
FERRY, RUTH F	015-013-00A	121,100	124,100	23,750	221,450	2546.68
FIELDING, JONATHAN E	004-080	176,200	36,300	0	212,500	2443.75
FIELDING, JONATHAN E., TRUSTEE	004-040	389,000	388,900	0	777,900	8945.85
FIELDS, DAVID	003-020	52,100	119,400	29,450	142,050	1633.58
FINNERAN, MICHAEL	013-018	31,600	102,900	23,750	110,750	1273.63
FISH, FRANKLIN & JOAN S; DEVISEES OF	008-003	252,300	111,900	0	364,200	4188.30
FISH, VAUGHN	015-004	50,600	136,700	29,450	157,850	1815.27
FLOWER, ALLENE	004-024-001	315,900	339,400	0	655,300	7535.95
FLOWER, KENNETH	007-033	50,000	94,700	0	144,700	1664.05
FOGLER, SARAHP	003-044	123,700	79,700	0	203,400	2339.10
FOOTE, DAVID	004-065	38,400	0	0	38,400	441.60
FORDE, MARY	004-003-001	75,600	158,100	29,450	204,250	2348.88
FORREST, MARTIN T	012-027-001	65,900	525,300	0	591,200	6798.80
FORTI, THOMAS	014-027	50,400	84,900	23,750	111,550	1282.83
FORTI, TIMOTHY L	014-020	50,000	70,500	0	120,500	1385.75
FORTIER, PAUL N	015-003	185,000	181,800	0	366,800	4218.20
FOSTER, CRAIG, JEAN & DAVID	016-012	134,000	82,600	0	216,600	2490.90
FOWLER, DAVID P	004-048	67,800	55,400	0	123,200	1416.80
FOWLER, WILLARD	006-019-009	152,500	156,300	0	308,800	3551.20
FOWLIE, MEREDITH	015-007	92,400	35,000	0	127,400	1465.10
FOY, MARK S	003-030-002	89,400	0	0	89,400	1028.10
FOY, MARK S	003-030-00A	116,000	0	0	116,000	1334.00
FRASER, STANLEY	015-006	99,000	74,100	0	173,100	1990.65
FRINK, MARTHA	014-009	226,500	44,100	23,750	246,850	2838.78
FRINK, MARTHA C	014-023	50,000	229,700	0	279,700	3216.55
FROST, SIMON C.	004-012-00A	35,400	236,100	0	271,500	3122.25
FULWEILER, THOMAS B II; TRUSTEE	002-009	118,600	0	0	118,600	1363.90
FULWEILER, THOMAS BII; TRUSTEE	005-001	151,700	133,100	0	284,800	3275.20
GARRISON, CHARLES W III AND	004-065-001	298,500	203,700	0	502,200	5775.30
GELHAR, LYNN & ELEANOR; TRUSTEES	006-019-005	182,000	226,900	23,750	385,150	4429.23
GENES, BENJAMIN R	014-001	52,800	169,400	0	222,200	2555.30
GENES, BENJAMIN R	007-031-00B	38,400	12,200	0	50,600	581.90
GENT, FLOYD M	008-008-00A	364,000	541,400	23,750	881,650	10138.98
GENTHNER, RICKY	003-033	90,800	0	0	90,800	1044.20
GENTHNER, RICKY	010-020-00A	51,000	101,900	23,750	129,150	1485.22
GENTHNER, SR., GARY E.	007-036-001	33,600	76,500	23,750	86,350	993.02
GETZ, LINDA	007-017	43,300	31,700	0	75,000	862.50

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
GIACALONE, CHRISTINA	004-068-00A	48,000	163,900	0	211,900	2436.85
GIACALONE, CHRISTINA	004-068-013	9,000	0	0	9,000	103.50
GIGUERE, SCOTT S	007-037-00A	62,100	254,100	23,750	292,450	3363.17
GILBERT, JOHN	013-001-00A	296,200	290,600	23,750	563,050	6475.07
GILBERT, MELANEE O	013-001-003	185,200	38,800	0	224,000	2576.00
GILL, MERIWETHER WINSTON	013-020-00A	50,700	183,200	23,750	210,150	2416.72
GINNATY, PATRICK S	010-003	58,400	46,800	23,750	81,450	936.67
GLIDDEN, KENNETH	010-012-00B	50,800	22,600	23,750	49,650	570.98
GODINE, DAVID	002-007	338,800	302,000	0	640,800	7369.20
GOLDBERG, GRACE	006-005-002-014	33,200	0	0	33,200	381.80
GOLDBERG, GRACE	006-005-002-003	115,600	53,600	23,750	145,450	1672.68
GOLDEN, PAUL D, JR. & BRENDA L.	011-019-001	1,400	0	0	1,400	16.10
GOTH, BRENDA G	013-012	408,200	263,900	23,750	648,350	7456.02
GOTH, CORDELIA	003-014	46,200	227,200	23,750	249,650	2870.97
GOULD, BURTON	007-010	39,100	0	0	39,100	449.65
GRANT, EVAN; PERS REP	010-039-002	52,400	78,100	0	130,500	1500.75
GRAVEL, GARY S	006-005-002-001	84,400	0	0	84,400	970.60
GRAVEL, JANE OLIVER	006-005-002-002	112,800	371,800	0	484,600	5572.90
GREEN, BRIDGET	004-003-002	19,600	0	0	19,600	225.40
GREENLAND FARM TRUST	004-022	600	0	0	600	6.90
GREGOIRE, JOAN	004-093	118,100	20,600	0	138,700	1595.05
GREGORY, J. & CHRIST, A.T. & N.P.	016-007	119,500	60,200	0	179,700	2066.55
GRIERSON, INGRID	007-035	50,500	123,100	23,750	149,850	1723.27
GRINDLE, BRADLEY A	003-004	54,400	142,200	23,750	172,850	1987.77
GRONENG, NILS R	006-008-001	75,000	35,000	0	110,000	1265.00
GROSS, JUDITH	003-048	185,000	54,700	0	239,700	2756.55
GROVES, JUDITH	015-014	110,600	55,400	0	166,000	1909.00
GUSTAFSON, ROBERT VTRUSTEE	015-016	114,000	45,300	0	159,300	1831.95
GUSTAFSON, ARTHUR L.III	008-019	52,700	173,800	23,750	202,750	2331.63
GWULEASING, LLC	006-019-015	38,100	0	0	38,100	438.15
H & E INC.	008-017	79,100	89,700	0	168,800	1941.20
HAAS, BARBARA	006-014	183,900	56,600	0	240,500	2765.75
HAFFORD, SAM	001-001-00E	47,600	128,300	29,450	146,450	1684.18
HAFNER, GORDON H	004-024-007&008	263,200	373,100	0	636,300	7317.45
HAFNER, GORDON H	004-024	7,700	0	0	7,700	88.55
HAFNER, GORDON H.	004-024-006	209,200	0	0	209,200	2405.80
HAFNER, GORDON H.	004-024-009	124,000	30,800	0	154,800	1780.20

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
HALL, ELIZABETH A.	003-027	173,300	265,900	23,750	415,450	4777.68
HALL, MARIE H.	010-045	3,200	0	0	3,200	36.80
HALL, MARIE H.	010-047-017	35,600	0	0	35,600	409.40
HALL, NANCY TERRELL	010-038-00A	50,600	92,300	23,750	119,150	1370.22
HALL, STEPHEN H.	011-029	50,000	157,100	23,750	183,350	2108.53
HAMILTON, JAMES & MARGARET	003-046	180,000	135,100	0	315,100	3623.65
HAMMATT, MERVYN S.	004-059	47,400	239,800	29,450	257,750	2964.13
HANCOCK, CLAIRE A.	016-001	145,700	298,500	0	444,200	5108.30
HANLEY, JEWEL R.	003-037-00A	184,400	263,200	23,750	423,850	4874.27
HANLY, MATTHEW.	003-038-00D	178,400	244,900	23,750	399,550	4594.82
HANLY, MATTHEW; TRUSTEE	003-038	141,300	0	0	141,300	1624.95
HANNAN, MILTON E.	013-017	50,100	91,800	0	141,900	1631.85
HANSEN, BARBARA	007-041-00A	70,700	145,900	23,750	192,850	2217.78
HANSON, CAROLE	010-021	53,400	99,500	23,750	129,150	1485.22
HARDEN, HARRY	006-005-002-006	156,000	219,900	0	375,900	4322.85
HARLOR, SUSAN B.	008-026	214,300	35,400	23,750	225,950	2598.43
HARPER, BRENT	007-009-001	42,000	98,100	23,750	116,350	1338.03
HARRINGTON, FREDERICK W.	014-020-00A	50,100	223,700	29,450	244,350	2810.03
HARRINGTON, JOSHUA	007-030-00A-001	41,200	0	0	41,200	473.80
HARRIS, TOBY S.	011-014-00B	50,000	134,000	23,750	160,250	1842.88
HARRIS, TOBY S.	013-017-001	48,000	37,300	0	85,300	980.95
HATCH, HARLAND D. & JANET N. &	015-001	181,300	507,400	23,750	664,950	7646.93
HEARTI, STEPHEN	004-082-004	37,900	0	0	37,900	435.85
HEFFERNAN, STEPHEN A.; TRUSTEE	006-033	35,400	103,400	0	138,800	1596.20
HENDERSON, WINFRED; HEIRS OF	006-020	55,300	152,300	0	207,600	2387.40
HENEHGAN, KEVIN	016-014	168,000	157,700	0	325,700	3745.55
HENSON, CHRISTINE M.	010-026	35,400	243,100	23,750	254,750	2929.63
HENTSCHEL, PETER A.	004-025	94,500	19,600	0	114,100	1312.15
HENTSCHEL, ROBERT A. & JEAN, TRUST	004-035	320,000	0	0	320,000	3680.00
HERBERT, DAVID	011-016	43,300	23,100	23,750	42,650	490.47
HETHERINGTON, KIM	014-010	317,100	1,355,800	29,450	1,643,450	18899.67
HETHERINGTON, KIM	014-012	282,800	113,200	0	396,000	4554.00
HETHERINGTON, KIM	014-013	262,900	177,300	0	440,200	5062.30
HEYER, JEFFERY P.	006-013-002	108,900	1,300	0	110,200	1267.30
HEYER, JEFFERY P.	006-013-003	108,500	0	0	108,500	1247.75
HIGGINS, KEITH & KATHLEEN; TRUSTEES	006-002	184,700	47,000	0	231,700	2664.55
HIGGINS, KEITH & KATHLEEN; TRUSTEES	006-002-00A	149,000	0	0	149,000	1713.50

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
HIGGINS, KEITH & KATHLEEN; TRUSTEES	006-002-00B	141,500	0	0	141,500	1627.25
HIGGINS, KEITH & KATHLEEN; TRUSTEES	006-002-00C	37,600	0	0	37,600	432.40
HILDON LEGACY LLC	006-015-002	99,400	49,500	0	148,900	1712.35
HILL, JOAN C.; DEVISES OF	004-065-00D	35,400	136,900	0	172,300	1981.45
HOCKOMOCK CORPORATION	008-025	200,700	209,200	0	409,900	4713.85
HOLMES, ANNE	004-096	111,400	25,800	0	137,200	1577.80
HOLMES, ANNE WYMAN	004-055	5,500	0	0	5,500	63.25
HOLMES, ANNE WYMAN	011-004-00B	51,700	23,400	0	75,100	863.65
HOMER, STEPHEN; TRUSTEE	006-006	176,000	38,000	0	214,000	2461.00
HOPKINS, MARK	009-011	99,000	69,600	23,750	144,850	1665.77
HOPKINS, MARK	009-003	9,200	4,900	0	14,100	162.15
HOPKINS, RALPH E JR	006-034	63,100	21,400	0	84,500	971.75
HOPPER, DAVID P FAM TRST	006-022-00B	52,800	102,100	23,750	131,150	1508.22
HOPPER, DAVID P FAM TRST	007-021-001	6,800	0	0	6,800	78.20
HORNBERGER, JAMES	003-052	52,200	66,800	23,750	95,250	1095.38
HORNBERGER, WILLIAM	007-018	368,000	166,500	23,750	510,750	5873.63
HORST, MICHAEL	006-007	152,000	132,600	0	284,600	3272.90
HOWARD, DANIELLE L.	010-028	49,500	44,400	0	93,900	1079.85
HUDSON, TODD	004-045	52,700	106,500	23,750	135,450	1557.68
HULME, JOHN & NELSON	004-076	11,000	0	0	11,000	126.50
HULME, JOHN & NELSON	012-004	35,400	53,500	0	88,900	1022.35
HUNTER, BARRY & LOUISE L.; TRUSTEES	006-047	48,700	212,000	0	260,700	2998.05
HURWITZ, EDWARD F	015-010	140,200	180,900	23,750	297,350	3419.53
HUSON, JR., ROBERT; HUSON, RICHARD L.	015-011-00A	121,100	52,300	0	173,400	1994.10
HUSON, ROBERT E JR	004-018-00A	150,800	50,700	0	201,500	2317.25
HY DE WAY, LLC	004-088-001	89,400	24,000	0	113,400	1304.10
HYDE, KATHLEEN S	004-088	188,000	65,400	0	253,400	2914.10
HYDE, KATHLEEN S	010-033	144,300	0	0	144,300	1659.45
HYDE, SETH W	007-033-001	145,000	70,700	0	215,700	2480.55
HYSON, ROBERT O	015-002	50,200	41,400	0	91,600	1053.40
ICEBLINK, LLC	006-045-003	192,500	90,700	0	283,200	3256.80
IFILL, JR, CLINTON	004-089-001	127,700	0	0	127,700	1468.55
IFILL, WALTER	004-090	35,200	0	0	35,200	404.80
IFILL, WALTER E	014-019-00A	116,400	0	0	116,400	1338.60
ISOJA, LLC	005-002	1,200	700	0	1,900	21.85
ISOJA, LLC	004-032	231,000	108,500	0	339,500	3904.25
IVESTER, ALLAN & JOYCE; TRUSTEES		300,000	157,600	0	457,600	5262.40

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
JACOBS, CHRISTIE	012-018	207,800	152,000	0	359,800	4137.70
JACOBS, DEAN	012-021-00A	25,700	0	0	25,700	295.55
JAGELA, JOHN R	011-026-002	51,800	140,000	23,750	168,050	1932.58
JAKWAY, DAVID L	006-008-005	125,000	44,500	0	169,500	1949.25
JANKE, CORNELIA KLARA	004-024-011	116,500	0	0	116,500	1339.75
JANKE, CORNELIA KLARA	004-031	5,500	0	0	5,500	63.25
JANSEN, JESSE	003-034	50,200	120,100	23,750	146,550	1685.33
JENNINGS, JANNETTA M.	006-013-005	35,000	4,700	0	39,700	456.55
JICHA, MARGARET	012-003	51,000	139,100	29,450	160,650	1847.47
JOBE, LORA JANE	006-019-003	155,000	0	0	155,000	1782.50
JOBE, LORA JANE	006-019-002	195,000	61,800	23,750	369,050	4244.07
JOHNS, SANDRA L.	015-017-00A	123,700	161,800	23,750	161,750	1860.13
JOHNSON, BONITA	006-045-00A	52,700	45,700	23,750	74,650	858.48
JOHNSON, LAURIE	007-036-00B	55,900	128,700	23,750	160,850	1849.77
JONES, DOUGLAS J	003-017	90,100	200,100	0	290,200	3337.30
JONES, IOSHUA	004-068-001	7,200	0	0	7,200	82.80
JONES, ROBERT H	006-019-004	190,000	144,100	29,450	304,650	3503.47
JONES, TRACY	003-033-004	168,500	256,300	0	424,800	4885.20
JONES, TRACY	003-033-005	142,500	0	0	142,500	1638.75
JONES, TRACY	007-012-001	68,300	0	0	68,300	785.45
JORDAN, GEORGE	010-012-00A	50,000	8,200	0	58,200	669.30
KAISER, DANIEL K	012-020	240,100	270,100	0	510,200	5867.30
KALER, HOWARD	010-019	52,000	178,800	29,450	201,350	2315.53
KALER, JOYCE; HEIRS OF	008-020	54,100	36,900	0	91,000	1046.50
KALER, WALTER III	014-008	31,600	5,100	23,750	12,950	148.93
KANWIT, JESSICA K.	006-019-016	37,300	0	0	37,300	428.95
KEARNEY, EDITH; TRUSTEE	006-005-002-009	144,000	189,100	23,750	309,350	3557.53
KEATING, NANCY W.W.	001-005-00A	50,500	15,100	0	65,600	754.40
KEENE, AVA	014-022	52,600	81,700	29,450	104,850	1205.78
KELLER, RONALD	004-007	55,000	107,800	0	162,800	1872.20
KELLEY, DANIEL M	010-008-NL1	0	28,300	23,750	4,550	52.32
KELLEY, PHILIP	010-005-00C	40,400	66,600	23,750	83,250	957.38
KELLEY, PHILIP D	010-008	48,000	0	0	48,000	552.00
KELLEY, SCOTT	010-005-00D	40,200	49,500	23,750	65,950	758.42
KEMPER, ROBERT B	010-018-001	65,200	220,800	29,450	256,550	2950.32
KENNEY, MICHAEL J	004-081	19,100	0	0	19,100	219.65
KENNEY, MICHAEL J	004-082-001	53,200	114,200	23,750	143,650	1651.97

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
KENNEY, MICHAEL J	004-082-006	37,200	0	0	37,200	427.80
KHAW, SHARON M. & BAN AN; TRUSTEES	006-038-00D	40,200	0	0	40,200	462.30
KISSLING, PRUDENCE	002-008	180,500	30,000	0	210,500	2420.75
KIEVE AFFECTIVE EDUCATION INC.	004-009-00E	292,600	50,400	343,000	0	0.00
KILEY, PETER J.	008-009	310,900	229,200	0	540,100	6211.15
KIMMICH, LAWRENCE W	004-019	800	0	0	800	9.20
KING, SUZANNE ET AL	004-032-00A	300,000	220,700	0	520,700	5988.05
KINNEY, ELEANOR H	006-042-00A	47,900	0	0	47,900	550.85
KINNEY, ELEANOR H	003-053-00A	21,700	0	0	21,700	249.55
KINNEY, ELEANOR H	003-055	51,000	0	0	51,000	586.50
KINNEY, ELEANOR H	003-054	18,500	7,000	0	25,500	293.25
KINNEY, ELEANOR H	003-041	232,700	565,400	23,750	774,350	8905.02
KINNEY, ELEANOR H	003-016	138,900	0	0	138,900	1597.35
KLEPEIS, MARTIN SR	014-021	27,400	298,400	23,750	302,050	3473.57
KNAPP, CAROL; TRUSTEE	006-026	110,600	42,600	0	153,200	1761.80
KOHNERT, KERRY L	011-001-001	51,700	80,400	0	132,100	1519.15
KOHNERT, KERRY L	011-001-006	200	0	0	200	2.30
KOHNERT, KERRY L	006-038-00E	43,000	100,300	0	143,300	1647.95
KOSTENBADER, THOMAS	006-019-012	194,500	232,400	23,750	403,150	4636.23
KOUBEK, DAVID E	011-002	68,200	61,300	23,750	105,750	1216.13
KOUBEK, RICHARD	011-003	51,000	177,100	23,750	204,350	2350.03
KRAVITZ, MATTHEW D.; TRUSTEE	006-010	120,000	0	0	120,000	1380.00
KRAVITZ, SARAH KENT	007-003	75,600	0	0	75,600	869.40
KRITZ, DORIS	003-040	200,000	179,800	0	379,800	4367.70
KROLL, DAVID ; TRUSTEE	013-006	357,500	245,800	0	603,300	6937.95
KRONENBERGER, THOMAS	015-011	166,000	255,600	0	421,600	4848.40
KRONENBERGER, THOMAS	015-019	24,700	0	0	24,700	284.05
KRONENBERGER, THOMAS	015-013	38,400	0	0	38,400	441.60
KURLAN, MATTHEW	006-012	85,400	0	0	85,400	982.10
KURLAN, MATTHEW	009-001	227,000	0	0	227,000	2610.50
KURTZ, REBECCA	010-047-006	46,600	142,800	0	189,400	2178.10
LAILER, GARY L	007-031-003	52,700	330,400	23,750	359,350	4132.52
LAMONTAGNE, RAYCHARLES	008-029-001	169,400	14,200	0	183,600	2111.40
LAMONTAGNE, RAYCHARLES & SOUSA, SARAH; TRUSTEES	008-029-005	150,100	14,200	0	164,300	1889.45
LAMOREAUX, JONATHAN & SUSAN; TRUSTEES	008-029-00A	239,200	9,200	0	248,400	2856.60
	012-027-011	300,600	135,700	0	436,300	5017.45

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
LANDGREN, THEODORA	006-025	123,200	115,000	0	238,200	2739.30
LANDRY, JOHN P. & ADRIENNE (LE)	006-019-013	195,000	72,100	0	267,100	3071.65
LANGDON, DAVID R	002-011	347,500	454,500	0	802,000	9223.00
LARSON, SARA A	003-024	48,500	122,900	23,750	147,650	1697.97
LAURICH, STEPHEN	003-019	20,100	0	0	20,100	231.15
LAURICH, STEPHEN	003-023	87,800	240,500	23,750	304,550	3502.32
LAURICH, STEPHEN	003-028	52,700	0	0	52,700	606.05
LAURICH, STEPHEN & JOE	003-021	15,500	0	0	15,500	178.25
LAWRENCE, ANDREW & SUSAN; TRUSTEES	008-006	463,000	1,323,000	0	1,786,000	20539.00
LAWRENCE, ANDREW & SUSAN; TRUSTEES	008-015	76,100	0	0	76,100	875.15
LEEBER, DONALD	005-011	145,000	31,800	0	176,800	2033.20
LEEBER, DONALD	005-010	218,200	406,000	0	624,200	7178.30
LEEMAN, JR, DONALD	010-022	45,800	62,800	23,750	84,850	975.77
LEES, SHARON	004-092-003	160,200	93,200	0	253,400	2914.10
LEES, SHARON	004-092-006	38,200	0	0	38,200	439.30
LEONARD, MICHAEL	007-031-00D	52,400	295,300	23,750	323,950	3725.42
LEONARD, MICHAEL	007-031-001	35,800	0	0	35,800	411.70
LESSNER, DEBRA C	006-035-00A	53,500	39,800	0	93,300	1072.95
LI, JAMES & NEWBY, KIM; TRUSTEES	010-001-00A	55,200	152,300	0	207,500	2386.25
LIGHT, DAVID R	010-035	359,100	165,300	23,750	500,650	5757.47
LIGHT, DAVID R	010-037	2,900	0	0	2,900	33.35
LILLY, FREDERIC J	010-014	59,100	181,800	23,750	217,150	2497.22
LINCOLN AUDUBON SOCIETY, INC. (98%-TC)	004-010	339,000	0	0	339,000	3898.50
LIND, JR, GORDON	006-038-00B	52,000	131,500	23,750	159,750	1837.13
LITTLEFIELD, BAYARD	014-034	37,100	46,500	0	83,600	961.40
LIVERMORE, WARREN J	010-024-00B	52,400	41,700	23,750	70,350	809.02
LIVINGSTON, MARCELLA	003-029	81,900	25,500	0	107,400	1235.10
LIVINGSTON, RICHARD	007-036-00D	52,700	205,600	0	258,300	2970.45
LONGLEY, NANCY	003-028-002	3,400	0	0	3,400	39.10
LOON LAKE LLC	003-042-002	43,600	0	0	43,600	501.40
LOVEJOY, RHONDA L	003-024-008	50,100	44,500	23,750	70,850	814.77
LOVERIDGE, EBBA	003-008-00A	2,600	0	0	2,600	29.90
LOVERIDGE, EBBA	003-009	1,600	0	0	1,600	18.40
LOVERIDGE, VICKI A	003-009-00A	1,300	0	0	1,300	14.95
LUCY FAMILY L/P	007-026-00B	35,400	129,200	0	164,600	1892.90
LUGOSH, EMILE	001-001-00B	500	0	0	500	5.75
LUKSIC, JOSIP	006-037-00C	37,700	0	0	37,700	433.55

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
LYNCH, GAIL M.; TRUSTEE	006-005-002-011	168,000	141,300	0	309,300	3556.95
MACIEL, KEITH A.	006-021	57,000	222,700	0	279,700	3216.55
MACISAAC, JOAN M	014-026	50,300	202,100	0	252,400	2902.60
MACLEAN, RICHARD	004-052	274,400	81,400	0	355,800	4091.70
MACLEAN, RICHARD	004-051	7,700	0	0	7,700	88.55
MACNAIR, DOUGLAS C.	008-005-00A	365,000	22,000	0	387,000	4450.50
MACNAIR, DOUGLAS C.	008-002-00E	1,500	0	0	1,500	17.25
MACNAIR, DOUGLAS C.	008-005	328,000	39,000	0	367,000	4220.50
MACNAIR, DOUGLAS C.	008-016	38,600	22,300	0	60,900	700.35
MAGNUSON, KURTF	008-003-00A	311,000	349,500	23,750	636,750	7322.63
MAHONEY, AUTUMN H	006-005	185,100	128,300	23,750	289,650	3330.97
MAINE AUDUBON SOCIETY	004-009-00C	62,900	0	62,900	0	0.00
MALONE, LESLIE M	007-016	50,000	97,800	23,750	124,050	1426.58
MALONEY, MICHAEL	001-010	281,000	86,200	0	367,200	4222.80
MANFRED, LLC	016-004	107,700	42,400	0	150,100	1726.15
MANK, DAVID	010-028-00A	54,100	94,400	23,750	124,750	1434.63
MARCHI, RICHARD	004-033	283,700	307,900	29,450	562,150	6464.72
MARIANI, GLENN	004-072	205,500	95,900	23,750	277,650	3192.97
MARIANI, ROBERT	004-092-002	105,000	34,600	0	139,600	1605.40
MARKS, JEREMY M	010-001	54,700	198,100	0	252,800	2907.20
MARSH, JOHN B III	004-009-00G	365,400	278,300	23,750	619,950	7129.43
MARSHALL, JAMES; ET AL	006-016	3,300	0	0	3,300	37.95
MARSHALL, KEITH	006-013-001	109,200	0	0	109,200	1255.80
MARTIN, J DAVID	006-040	73,400	237,600	23,750	287,250	3303.38
MASTERS, GEORGE S JR	003-050	156,000	43,100	0	199,100	2289.65
MASTERS, GEORGE S JR	003-047	95,900	40,100	0	136,000	1564.00
MASTERS, LINDA, ERIC & JASON	007-026	71,200	0	0	71,200	818.80
MCVOY, MICHAEL J.	006-038-00C	57,000	311,500	0	368,500	4237.75
MCBRIEN, GEORGE W.	006-045-005	110,500	0	0	110,500	1270.75
MCBRIEN, MICHAEL	006-019-00B	51,000	115,200	23,750	142,450	1638.18
MCCARTHY, MICHAEL F	016-017	163,200	90,500	0	253,700	2917.55
MCCARTY, STEPHEN	008-028	186,000	72,400	0	258,400	2971.60
MCCULLY, ANNE, C/O ANNETTE MCCURDA POND ASSOC., MCDERMOTT, MARIE & PETER & SEAN J. TRUSTEES	015-016-00A 006-019	114,000 1,300	73,800 0	0 0	187,800 1,300	2159.70 14.95
MC DONNELL, PATRICK F. &	006-019-014 006-001	54,100 171,000	327,400 156,900	0 0	381,500 327,900	4387.25 3770.85

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
MC FARLAND, MILES	010-022-001	43,900	134,300	23,750	154,450	1776.18
MCGINTY, TIMOTHY J	012-006	56,600	88,000	0	144,600	1662.90
MCGOVERN, EDWARD	011-004	58,900	117,900	0	176,800	2033.20
MCKINNEY, JAMES	004-065-00E	245,700	296,900	0	542,600	6239.90
MCLAUGHLIN, ROBERT P	003-002-001	50,000	16,500	23,750	42,750	491.63
MCLAUGHLIN, SHANNON W	003-026-003	55,800	80,200	23,750	112,250	1290.88
MCLAUGHLIN, STEVEN	003-002	56,300	0	0	56,300	647.45
MCLAUGHLIN, STEVEN M	003-002-002	50,000	11,800	0	61,800	710.70
MCLAUGHLIN, STEVEN M	003-026-002	50,700	191,100	23,750	218,050	2507.57
MCLAUGHLIN, WILLIAM F	011-006-00A	56,800	149,600	23,750	182,650	2100.47
MCLAUGHLIN, WILLIAM F	011-007-00A	49,200	0	0	49,200	565.80
MCLEOD BROTHERS, LLC	009-009-001	165,900	317,200	0	483,100	5555.65
MCLEOD BROTHERS, LLC	009-008	2,700	0	0	2,700	31.05
MCLEOD, JEFFEREY S (JT)	009-009-004	192,600	0	0	192,600	2214.90
MCLEOD, NOREEN	009-009-004 L	0	303,000	29,450	273,550	3145.82
MCNEIL, TODD W.	003-018-00A	36,600	0	0	36,600	420.90
MEDOMAK VALLEY LAND TRUST	005-003-006	173,700	0	173,700	0	0.00
MEDOMAK VALLEY LAND TRUST	005-003-00A	226,300	0	226,300	0	0.00
MEEKS, JON R	006-045	3,900	0	0	3,900	44.85
MENARD, SCOTT	006-005-002-005	123,200	191,600	0	314,800	3620.20
MERRILL, WILLIAM B, JR & LEE ANN, TRUSTEES	001-011	260,700	85,300	0	346,000	3979.00
METZGER, SUSAN	006-044	50,800	97,000	23,750	124,050	1426.58
MEYER, LOUISE PARLIN	006-005-002-004	88,600	0	0	88,600	1018.90
MEYERS, JESSICA J	014-025	315,000	192,200	0	507,200	5832.80
MICHAUD, RICHARD	010-044-00A	52,500	168,400	23,750	197,150	2267.22
MILES, AMANDA G	015-012	172,000	179,100	23,750	327,350	3764.53
MILKOWSKI, JON K	011-025	50,000	38,100	5,700	82,400	947.60
MILLER, CHARLES F	003-033-002	53,100	282,700	0	335,800	3861.70
MILLER, DANIEL	016-013	131,100	294,500	23,750	401,850	4621.27
MILLER, HEATHER L	007-032	51,200	97,900	23,750	125,350	1441.52
MILLER, HEATHER L	007-031-00A	37,000	0	0	37,000	425.50
MILLET, PETER J	006-001-00A	175,600	284,700	0	460,300	5293.45
MILNE, MURIEL	006-008-003	125,000	23,700	0	148,700	1710.05
MINKY LLC	004-053	347,300	176,600	0	523,900	6024.85
MOESCHLER, JOHN B & NISBET, JANE A. TRUSTEES	008-029-003	197,500	227,900	0	425,400	4892.10

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
MOHR JR., JOHN; TRUSTEE	012-009-001	81,600	24,400	5,700	100,300	1153.45
MOHR JR., JUDITH F.; TRUSTEE	012-015-00B	216,000	245,700	0	461,700	5309.55
MOHR, JOYCE &	012-015	33,200	200,300	0	233,500	2685.25
MOLL, BENJAMIN F	011-014-00A-001	56,100	37,100	0	93,200	1071.80
MONKMAN, RICHARD	006-019-025	53,500	157,000	23,750	186,750	2147.63
MOODY, ROBIN (ROBERT)	006-011	227,900	732,000	23,750	936,150	10765.73
MOONEY, ORVILLE E	009-014	72,600	92,300	23,750	141,150	1623.22
MORLEY, SUSAN L.S.	004-065-00A	266,800	213,300	0	480,100	5521.15
MORRIS, RONALD E.	006-037-00A	53,400	238,600	0	292,000	3358.00
MORTIMER, DORIS I	003-030-004-L	0	17,300	17,300	0	0.00
MORTIMER, DORIS I. & WEST, BETH & ET AL	003-030-004	180,600	54,200	0	234,800	2700.20
MORTIMER, MARCIA R	003-030-001	134,300	121,100	23,750	231,650	2663.97
MOXCEY, RALPH	014-030	44,400	201,700	29,450	216,650	2491.47
MULLANEY, ROBERT A	003-042	164,400	30,100	0	194,500	2236.75
MURPHY, III ARTHUR J. & JULIANNE B.; TRUSTEES	008-001-001	367,000	299,700	0	666,700	7667.05
MURRAY, CATHERINE	014-007	252,300	63,800	0	316,100	3635.15
MUSCONGUS BAY AQUACULTURE INC	010-046	342,400	282,800	0	625,200	7189.80
MUSCONGUS COMMUNITY CLUB	003-035-00A	25,000	39,500	64,500	0	0.00
NAIRN, BRUCE BARKER	008-018	73,000	152,100	0	225,100	2588.65
NASTO, ALICE	006-027	139,300	346,500	0	485,800	5586.70
NATIONAL AUDUBON SOCIETY,	004-013	731,000	383,300	1,114,300	0	0.00
NATIONAL AUDUBON SOCIETY,	001-013	3,660,000	347,000	4,007,000	0	0.00
NEAL, RICHARD F.	006-013	35,000	0	0	35,000	402.50
NEAL, RICHARD F.	006-013-004	137,000	193,500	0	330,500	3800.75
NELSON, JON S	003-038-00C	148,000	199,900	29,450	318,450	3662.17
NELSON, LOGAN	006-032	64,000	95,100	23,750	135,350	1556.52
NESSLAGE, ANN	004-091	124,600	1,000	0	125,600	1444.40
NESSLAGE, ANN	004-091-00A	183,800	139,800	23,750	299,850	3448.28
NEVINS, HENRY	010-024-00A	64,500	170,200	29,450	205,250	2360.38
NEW ENGLAND COLLEGE	004-002	147,000	0	0	147,000	1690.50
NEWBOLD, WILLIAM B.; TRUSTEE	004-027	600,000	93,500	0	693,500	7975.25
NICOLosi, LOUISE A	007-002	54,200	42,200	23,750	72,650	835.48
NILSON, VONNIE L	006-029	92,400	38,400	0	130,800	1504.20
NIXON, LAURA H.	011-006	4,100	0	0	4,100	47.15
NIXON, LAURA H.	011-005	210,200	220,700	0	430,900	4955.35

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
NIXON, LAURA H.	011-006-00B	52,000	113,600	0	165,600	1904.40
NORTON, JEFFREY T	007-021-00B	45,600	0	0	45,600	524.40
NORTON, REBECCA L	010-036	352,000	247,200	23,750	575,450	6617.68
NOYCE, PENDRE E	004-014	741,600	820,300	0	1,561,900	17961.85
NOYCE, PRISCILLA A.; TRUSTEE	004-015	368,500	2,000	0	370,500	4260.75
O'BRIEN, BRADY	013-019	17,500	0	0	17,500	201.25
O'BRIEN, BRADY	007-026-00C	61,000	161,500	23,750	198,750	2285.63
O'BRIEN, KATHLEEN B	013-020-00C	35,600	0	0	35,600	409.40
O'BRIEN, TRAVIS M	006-048	56,300	134,800	23,750	167,350	1924.52
O'DONNELL, BERTRAM & SHIRLEY; TRUSTEES	001-010-00A	321,800	90,700	0	412,500	4743.75
OGLE, LISLE M.; TRUSTEE	004-065-002	298,500	407,500	0	706,000	8119.00
OLSEN, DARRELL K	010-006	35,400	23,800	0	59,200	680.80
OLSEN, MARTIN	006-015-00B	24,700	0	0	24,700	284.05
OLSON, LEE & SUSAN; TRUSTEES	008-002-00D	288,400	0	0	288,400	3316.60
OLSON, LENNART	004-016	50,500	246,100	23,750	272,850	3137.78
OMELIA, STEPHEN	006-041-001	50,000	68,000	23,750	94,250	1083.88
O'NEILL, JUDITH B.; TRUSTEE	015-015	117,100	60,300	0	177,400	2040.10
ORCUTT, HARRIS A	011-008	58,700	79,100	0	137,800	1584.70
ORYZYSYN, STEPHEN M	004-008	50,000	237,200	0	287,200	3302.80
OSIER, DAVID	013-022	56,700	126,000	0	182,700	1827.93
OSIER, DAVID J	013-002	306,700	266,700	23,750	549,650	6320.97
OSIER, DAVID J	013-023	32,000	99,300	23,750	107,550	1236.83
OSIER, DAVID J	013-001-002	36,200	94,600	0	130,800	1504.20
OSIER, DAVID L	013-001-001	161,700	72,700	0	234,400	2695.60
OSIER, DAVID N	013-023-00A	48,200	222,500	23,750	246,950	2839.92
OSIER, KILTON T; (LE)	003-051	191,500	39,800	0	231,300	2659.95
OSIER, NORMA D.	013-022-00A	37,300	0	0	37,300	428.95
OTTERBEIN, JOHN	010-009-00A	16,200	0	0	16,200	186.30
OTTERBEIN, JOHN	010-002	17,400	0	0	17,400	200.10
OTTERBEIN, JOHN	003-038-00B	148,000	214,000	23,750	338,250	3889.88
OTTERBEIN, JOHN	003-038-00A	148,000	83,600	0	231,600	2663.40
PACKARD, LINDA A.; TRUSTEE	004-092-005	104,200	41,800	0	146,000	1679.00
PALANGE, VALENTINA H	006-005-002-008	139,600	291,200	0	430,800	4954.20
PAPPELL, THOMAS H	007-034	40,600	182,600	0	223,200	2566.80
PARDEE, MICHAEL J. & MARY ALICE; TRUSTEE	005-009	11,600	18,700	0	30,300	348.45

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
PARLIN, RICKY	010-007	40,500	0	0	40,500	465.75
PATTON, JEANNE	010-047-001	36,800	0	0	36,800	423.20
PATTON, JEANNE	010-047-003	284,000	236,000	29,450	490,550	5641.32
PAYONI, JUSTIN	008-027	180,500	0	0	180,500	2075.75
PAYONI, JUSTIN	005-016	244,500	758,300	0	1,002,800	11532.20
PEABODY, JANE	011-014-00A	55,500	159,000	23,750	190,750	2193.63
PEARSON, SALLIE H	016-015	190,200	38,900	0	229,100	2634.65
PEART, DANIELLE N	007-036-00A	52,000	81,500	0	133,500	1535.25
PEASLEE, KAMIL	007-042-001	41,100	0	0	41,100	472.65
PELLETIER, KEVIN L.	010-004	69,000	103,900	23,750	149,150	1715.22
PEMAQUID POND HOLDINGS, LLC	011-001	15,800	0	0	15,800	181.70
PETAN, MICHAEL B	010-044	239,100	228,800	23,750	444,150	5107.73
PETERS, CHARLES E	007-020-00A	367,000	179,000	0	546,000	6279.00
PETERSON, BARRY R., IMO	006-019-017	42,400	0	0	42,400	487.60
PETERSON, BARRY R., IMO	006-019-018	39,800	0	0	39,800	457.70
PHINNEY, WILLIAM	005-005	232,300	103,100	0	335,400	3857.10
PIEH, WENDY	003-011	104,300	400,600	23,750	481,150	5533.22
PIEH, WENDY	003-006	37,700	0	0	37,700	433.55
PIEH, WENDY	005-017	27,500	0	0	27,500	316.25
PIEH, WENDY L	003-013	15,400	0	0	15,400	177.10
PILSBURY, RALPH	003-022	7,900	0	0	7,900	90.85
PINNELL, BRIGIT	014-025-00A	120,700	42,900	0	163,600	1881.40
POIRIER, MARC N	013-014	200	0	0	200	2.30
POIRIER, MARC N	013-015	25,000	202,300	23,750	203,550	2340.82
POLAND, AMANDA	006-037	56,900	80,500	23,750	113,650	1306.97
POLAND, BOBBIE	011-012	12,600	0	0	12,600	144.90
POLAND, BOBBIE	007-009	46,500	0	0	46,500	534.75
POLAND, BOBBIE S	011-032	57,300	170,700	23,750	204,250	2348.88
POLAND, BOBBIE S	010-024-00C	1,000	0	0	1,000	11.50
POLAND, BRUCE	006-019-024	53,500	157,700	29,450	181,750	2090.13
POLAND, ELIZABETH (LE)	007-004	53,100	68,900	23,750	98,250	1129.88
POLAND, FERNALD	011-032-001	52,700	43,000	23,750	71,950	827.42
POLAND, FERNALD; TRUSTEE ET AL	004-042-00A	58,500	53,800	0	112,300	1291.45
POLAND, RONALD	006-023-00A	1,200	0	0	1,200	13.80
POLAND, RONALD	006-032-00C	52,000	52,500	29,450	75,050	863.07
POLAND, RONALD	006-032-00B	30,400	37,900	0	68,300	785.45
PORAT, MATTHEW	005-003-003	162,600	0	0	162,600	1869.90

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
POSAMAN, KEVIN M	004-092-004	102,300	127,500	0	229,800	2642.70
PRESCOTT, ROBERT	014-001-00A	52,100	131,400	23,750	159,750	1837.13
PRESERVE AT PEMAQUID POND LLC	010-018	292,900	286,400	0	579,300	6661.95
CLARK, W. GEROULD IV &						
PRICE, DANIEL E.	009-009-002	216,000	232,100	0	448,100	5153.15
PRIOR, CLEVELAND E	011-012-003	64,100	192,000	23,750	232,350	2672.03
PRIOR, CRAIG E	014-016	36,700	30,900	23,750	43,850	504.27
PRIOR, CRAIG E	013-013	45,600	101,200	23,750	123,050	1415.08
PRIOR, CRAIG E	013-010	300,000	110,700	0	410,700	4723.05
PRIOR, CRAIG E	013-020-00B	36,100	34,100	0	70,200	807.30
PRIOR, CRAIG E	013-021	18,800	0	0	18,800	216.20
PRIOR, DENNIS	014-024-00A	170,500	328,800	23,750	475,550	5468.82
PRIOR, JEREMY R	014-002-00A	43,300	16,000	23,750	35,550	408.82
PRIOR, JR, VERGE S	014-018	25,000	31,600	0	56,600	650.90
PRIOR, JR, VERGE S & RUTH A	014-017	24,700	8,700	0	33,400	384.10
PRIOR, JR, VERGE S & RUTH A	013-009	292,900	191,500	23,750	460,650	5297.48
PRIOR, LISA	007-026-00A	53,900	66,400	23,750	96,550	1110.33
PRIOR, STEPHEN	014-036	43,900	11,700	23,750	31,850	366.27
PUFFING ROCK, LLC	004-023	102,500	38,500	0	141,000	1621.50
PUSEY, CALEB W	004-069-017	35,500	74,700	23,750	86,450	994.17
PUSEY, CALEB W	004-069-018	25,000	0	0	25,000	287.50
PYNE, LEDYARD BLAIR	010-044-00C	331,900	386,400	23,750	694,550	7987.32
R.B. BRADLEY FOUR LLC	002-009-00A	188,500	72,900	0	261,400	3006.10
RADLOFF, WALTER R	010-047	407,500	463,900	23,750	847,150	9742.23
RAFTER, MARY S	004-006	58,900	169,900	23,750	205,050	2358.07
RAFTER, MARY S	004-036	16,500	0	0	16,500	189.75
RAGATZ, VERONICA A	001-001-00D	45,100	280,000	23,750	301,350	3465.53
RAMOS, GJAIME A.A	006-022	182,100	106,700	0	288,800	3321.20
RAMSDELL, CELIA	010-015-00A	24,700	2,900	0	27,600	317.40
RANCOURT, JEFFREY	011-015-00A	43,500	49,200	23,750	68,950	792.92
RANSOM, CAROL; TRUSTEE	008-002-00B	328,800	456,300	23,750	761,350	8755.52
RANSOM, JUDITH; TRUSTEE	008-008-00D	321,300	305,500	0	626,800	7208.20
RAY, JOAN	011-010	6,300	0	0	6,300	72.45
RAY, JOAN	011-011	3,300	17,000	0	20,300	233.45
RAY, JOAN	011-001-005	255,200	227,700	23,750	459,150	5280.23
REDLINE, KEVIN R	008-021	55,300	235,700	23,750	267,250	3073.38
REDONNETT, BE	016-016	44,100	900	0	45,000	517.50

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
REED, DAVID W.	011-031-002	41,800	153,600	23,750	171,650	1973.97
REED, TRAVIS W	010-009	36,800	0	0	36,800	423.20
RENCO INVESTMENT	010-013	236,200	0	0	236,200	2716.30
RENELT, SUSAN J	006-046	136,300	260,800	23,750	373,350	4293.52
RENELT, SUSAN J. & F. PARKER	006-046-00A	3,300	0	0	3,300	37.95
RENSHAW, JAMES	006-019-029	14,500	0	0	14,500	166.75
RENY, JOHN, MICHAEL & ROBERT, TRUSTEES	006-004	39,400	0	0	39,400	453.10
RENY, MARY, KATE	004-024-003	327,000	574,000	23,750	877,250	10088.38
RENY, ROBERT D	004-024-005	316,400	131,300	0	447,700	5148.55
RENZI, MARK A	010-016	262,900	356,000	0	618,900	7117.35
RENZI, MARY ANN	010-015	60,300	125,800	0	186,100	2140.15
RICHARDS, BENJAMIN M.	003-026-00A	54,200	78,400	0	132,600	1524.90
RICHARDS, BRUCE A	003-003	106,300	106,300	0	159,400	1833.10
RILEY, JOHN F	010-024	52,400	139,700	23,750	168,350	1936.02
RILEY, MICHELLE M	010-011	58,200	119,100	23,750	153,550	1765.83
RILEY, MICHELLE M	010-002-00B	5,900	0	0	5,900	67.85
RILEY, RICHARD JR	002-014	222,500	7,400	0	229,900	2643.85
RILEY, ROBERT A.; CAMBER, BRUCE E; BOKGAL, VALERIE	004-089-00A	186,400	70,200	0	256,600	2950.90
ROBERTS JR, GEORGE; TRUSTEE	004-058	206,500	0	0	206,500	2374.75
ROBERTS JR, GEORGE; TRUSTEE	004-057	193,400	0	0	193,400	2224.10
ROBERTSON, HEIDI G	217,700	246,500	0	0	464,200	5338.30
ROBINSON, GEOFFREY	251,900	223,500	23,750	0	451,650	5193.98
ROBINSON, LUCY HODGSON; TRUSTEE	004-003	16,800	0	0	16,800	193.20
ROBINSON, LUCY HODGSON; TRUSTEE	013-016-001	55,000	164,600	0	219,600	2525.40
ROBINSON, LUCY HODGSON; TRUSTEE	013-016	1,000	0	0	1,000	11.50
ROBINSON, LUCY HODGSON; TRUSTEE	004-003-003	39,100	0	0	39,100	449.65
ROBINSON, LUCY HODGSON; TRUSTEE	006-008-004	125,000	45,400	0	170,400	1959.60
ROBINSON, LUCY HODGSON; TRUSTEE	007-036-00E	52,200	54,100	0	106,300	1222.45
ROGERS, ROBERT L	004-087	205,200	141,800	0	347,000	3990.50
ROMERO, ROBERT H. & CASEY B. TRUSTEES	008-002-00C	285,400	0	0	285,400	3282.10
ROST, SHELLEY M	007-042	340,000	331,400	23,750	647,650	7447.97
ROUSHDY, JUANITA C	007-039	38,800	0	0	38,800	446.20
ROUSHDY, JUANITA C	004-029	355,000	426,200	23,750	757,450	8710.67
ROWLAND, GRACE L	004-089-003	3,100	0	0	3,100	35.65
ROWLAND, GRACE L	004-074-00A	207,000	61,400	0	268,400	3086.60

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
RUSSELL, LYNN M.	003-012-003	40,000	106,100	23,750	122,350	1407.02
SAMPSON, BONITA & MATTHEW & LISA	006-015-00A	85,000	66,100	0	151,100	1737.65
SAMPSON, MATTHEW P	007-031-004	37,400	4,600	0	42,000	483.00
SAMPSON, PAUL	006-015-001	102,100	110,600	23,750	188,950	2172.93
SAN ANGELO, LILA; DEVISES OF	006-045-001	55,000	61,300	0	116,300	1337.45
SAN ANGELO, LILA; DEVISES OF	004-089-002	6,400	0	0	6,400	73.60
SANDEFUR, GLENN E	004-050	74,100	2,100	0	76,200	876.30
SANDEFUR, GLENN E	004-054	252,300	286,500	23,750	515,050	5923.07
SANDS, BRUNNA BAIRD	002-010	204,100	206,700	0	410,800	4724.20
SANTE, STANTON J	004-069-019	35,600	0	0	162,150	1864.72
SANTE, STANTON J	004-069-020	25,300	0	0	25,300	290.95
SANTE, STANTON J	004-069-021	25,300	0	0	25,300	290.95
SAUNDERS, FREDERICK C	006-005-002-007	134,000	334,600	0	468,600	5388.90
SCHAIR, GILLIAN	008-022-00A	362,200	56,100	0	418,300	4810.45
SCHRAMM, HAROLD	008-001	180,100	0	0	180,100	2071.15
SCHRAMM, PATRICIA	008-002-00A	352,500	160,400	0	512,900	5898.35
SEASCAPE INVESTMENTS, LLC	010-041	52,400	384,300	0	436,700	5022.05
SEASCAPE INVESTMENTS, LLC	010-041-001	2,800	0	0	2,800	32.20
SEIFERT, ANNE W. & SIGBERT; TRUSTEES	004-024-010	31,000	0	0	31,000	356.50
SEIFERT, ANNE W. & SIGBERT; TRUSTEES	012-019	207,800	246,100	0	453,900	5219.85
SEIFERT, ANNE W. & SIGBERT; TRUSTEES	004-004	67,300	18,000	0	85,300	980.95
SETZ, LUKE	004-042	362,000	146,700	0	508,700	5850.05
SHAPIRO, JOSEPH	004-038	370,000	254,800	0	624,800	7185.20
SHAPIRO, KENNETH E	004-094	97,000	61,600	0	158,600	1823.90
SHATTUCK, JOHN	010-047-012	50,800	309,400	0	360,200	4142.30
SHAW, JOHN M	003-033-001	181,000	295,600	0	476,600	5480.90
SHELL, MARTIN	016-003	132,800	152,200	0	285,000	3277.50
SHERMAN, ROBERT S	010-039-001	52,100	0	0	52,100	599.15
SHINE, LEONARD	010-039-006	50,000	162,700	0	212,700	2446.05
SHINE, LEONARD	006-005-00B	161,600	166,100	0	303,950	3495.42
SHOTI, ROBIN A	006-019-020	40,500	0	0	40,500	465.75
SILVERSTONE, ROSALIND	011-028	50,000	111,700	23,750	137,950	1586.43
SIMMONS, BERT	003-024-005	55,500	75,100	0	130,600	1501.90
SIMMONS, CHARLES A	011-001-003	19,400	5,200	0	24,600	282.90
SIMPSON, JANE P	014-002	51,500	78,000	0	129,500	1489.25
SIMPSON, ROBERT D	006-005-002-013	50,300	81,100	23,750	107,650	1237.97
SKINNER, JOHN	016-011	168,000	88,200	0	256,200	2946.30
SMITH, DEBORAH C						

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
SMITH, JAMES EASTMAN	005-008	169,300	58,000	0	227,300	2613.95
SMITH, LAWRENCE	010-017	35,400	68,900	23,750	80,550	926.32
SMYTHE, WALTER C.; TRUSTEE	016-008	123,200	170,500	0	293,700	3377.55
SOOHEY, DONALD E.	006-032-00D	50,000	11,600	23,750	37,850	435.27
SPADORO, LAURENCE	006-038-00A	36,200	1,700	0	37,900	435.85
SPARKES, KENNETH L.	006-019-008	160,200	268,500	23,750	404,950	4656.93
SPEARS, GREGORY L.	008-024	374,800	140,300	0	515,100	5923.65
SPFH, RENEE & MATTHEW.; TRUSTEES	014-006	327,500	43,300	0	370,800	4264.20
SPRAGUE, JODY A.	011-001-007	41,800	0	0	41,800	480.70
SPROUL, ERIN	010-047-007	35,000	0	0	35,000	402.50
SPROUL, ERIN	010-047-008	52,000	0	0	52,000	592.36
SPROUL, KEVIN M.	007-014-001	0	0	0	232,600	2674.90
STAILEY, JUSTIN	006-019-00A	222,200	622,400	23,750	820,850	9439.77
STALLFORT, KATHERINE E.	012-027-010	260,700	289,000	0	549,700	6321.55
STANLEY, CHRISTOPHER	014-035	46,400	60,000	23,750	82,650	950.48
STAPP, DAVID S.	013-004	25,000	220,700	23,750	221,950	2552.43
STAPP, DAVID S.	013-005	89,600	39,100	0	128,700	1480.05
STARR, TERESA N GINNATY	007-022-008	30,200	35,800	23,750	42,250	485.88
STATE OF MAINE	005-018	230,000	13,600	243,600	0	0.00
STATE OF MAINE	002-002	115,000	0	115,000	0	0.00
STATE OF MAINE	002-003	115,000	0	115,000	0	0.00
STATE OF MAINE	002-001	137,000	0	137,000	0	0.00
STEPHAN, ROBERT M.	007-020-003	341,000	385,200	29,450	696,750	8012.63
STEPHAN, ROBERT M.	007-020-001	252,600	0	0	252,600	2904.90
STEPHAN, ROBERT M. & JUDITH S.; TRUSTEES	007-020-002	252,500	0	0	252,500	2903.75
STEPPING STONE HOUSING, INC.	010-002-00A	52,000	33,900	0	85,900	987.85
STEVENS, GEORGE R. JR.	001-003	34,700	163,200	29,450	168,450	1937.18
STIRRATT, AVERY IV.	008-012	395,000	510,900	0	905,900	10417.85
STIRRATT, AVERY IV.	008-010-001	49,300	0	0	49,300	566.95
STIRRATT, AVERY IV.; TRUSTEE	008-013	285,400	5,200	0	290,600	3341.90
STIRRATT, JOHN C.	004-039	303,800	201,300	0	505,100	5808.65
STOUTER, GEORGE	003-015	27,700	60,200	23,750	64,150	737.73
SUDRABIN, MARGARET ANN	006-008-00A	88,300	38,300	0	126,600	1455.90
SULLIVAN, JOANNE C.	004-065-00C	205,100	94,500	0	299,600	3445.40
SWEDROEFAM. INVESTMENTS LTD.	006-019-011	188,500	244,700	0	433,200	4981.80
TAPPAN, ROGER W.	012-005	52,000	149,100	0	201,100	2312.65

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
TARKA, LISA F	004-086	27,000	0	0	27,000	310.50
TAYLOR, MATTHEW	007-022	45,900	3,300	0	49,200	565.80
TAYLOR, RALPH W	003-024-007	52,600	123,300	0	175,900	2022.85
TAYLOR, RICHARD & NANCY & NICOLE M.	003-024-004	52,800	65,700	23,750	94,750	1089.63
TEELE, ALLEN R	011-028-002	50,000	141,400	23,750	167,650	1927.97
TEELE, ERIC A	007-022-007	33,900	5,300	0	39,200	450.80
TEELE, ERIC A	007-036-00H	51,600	106,900	23,750	134,750	1549.63
TEELE, JR, DAVID E, & SALLY M.L.	007-029	18,300	0	0	18,300	210.45
TEELE, JR, RUFUS & KATHLEEN	007-036-002	55,500	157,500	23,750	189,250	2176.38
TEELE, SR., DAVID E. & JOAN L.; TRUSTEES	007-036-00G	52,800	80,000	29,450	103,350	1188.53
TEELE, THOMAS H	007-036	53,300	113,200	23,750	142,750	1641.63
TENNEY, MARK	003-034-002	35,000	0	0	35,000	402.50
TENNEY, MARK	003-034-004	167,500	160,800	0	328,300	3775.45
TENNEY, THERESA	003-034-003	140,400	46,300	0	186,700	2147.05
TERRELL HALL, NANCY	010-033-001	40,600	2,100	0	42,700	491.05
THOMAS, J WILLIAM	001-007	408,200	418,600	23,750	803,050	9235.08
THOMPSON, DANIEL C	001-004	46,500	0	0	46,500	534.75
THOMPSON, EDWARD P. ET AL	001-009	425,000	227,500	0	652,500	7503.75
THORPE, DAVID	010-032	47,700	163,400	0	211,100	2427.65
TICHY, KAREN N.	004-069-005	25,500	0	0	25,500	293.25
TIDEWATER TELEPHONE	003-025	19,400	109,800	0	129,200	1485.80
TIDEWATER TELEPHONE	010-019-00B	3,500	0	0	3,500	40.25
TIERNEY, MEGGIN S	007-001	51,500	187,500	0	239,000	2748.50
TITHERINGTON, JEANNE	004-046	97,500	0	0	97,500	1121.25
TITHERINGTON, JEANNE	004-060	154,500	0	0	154,500	1776.75
TITHERINGTON, JEANNE	004-075	54,100	156,800	23,750	187,150	2152.22
TOMAN, DRAKE P.	010-005-00B-002	37,400	0	0	37,400	430.10
TOMASELLO, ALLEN	010-001-00B	55,200	2,300	0	57,500	661.25
TOMASELLO, ALLEN	010-001-00C	54,700	183,000	23,750	213,950	2460.43
TOMASELLO, ALLEN	010-001-001	19,700	0	0	19,700	226.55
TOMLIN, MARK S	008-002-00F	200,100	0	0	200,100	2301.15
TOWNE, JOHN W	012-010	349,500	347,700	0	697,200	8017.80
TRACY, GLENN S	004-069-007	25,500	0	0	25,500	293.25
TRACY, GLENN S	004-069-006	25,500	0	0	25,500	293.25
TREES, IONNE	004-082-00A-001	37,000	0	0	37,000	425.50
TRUPP, MATTHEW T. ET AL.; TRUSTEES	006-005-002-010	148,000	189,400	0	337,400	3880.10
TUTTON, JOHN H	011-001-002	25,800	22,800	0	48,600	558.90

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
TWIN MAPLES FARM, LLC	004-089	133,400	0	0	133,400	1534.10
TWIN MAPLES FARM, LLC	004-009-00D	394,100	454,300	0	848,400	9756.60
TYLER, EDWIN T	003-033-003	53,300	286,600	0	339,900	3908.85
TYLER, GLIDDEN	007-022-012	33,900	62,200	29,450	66,650	766.48
UDDER HOLDINGS, LLC	002-004	911,300	1,077,400	0	1,988,700	22870.05
UNCLE CEPHAS LITTLE ISLAND LLC	002-005	475,000	108,600	0	583,600	6711.40
UNGHER, DANIEL	007-022-015	50,600	206,100	0	256,700	2952.05
VACCARO, DENNIS	006-019-007	180,800	187,000	0	367,800	4429.70
VAN RENSELAER, CORT	008-008-00C	302,500	400	0	302,900	3483.35
VARNEY, PAMELA A	006-005-001	153,000	0	0	153,000	1759.50
VARNEY, STEVEN	009-004	33,500	0	0	33,500	385.25
VINAL, KENNETH	006-005-002-015	51,200	148,900	23,750	176,350	2028.02
VITA, ANTONIA	004-082-003	50,800	141,700	0	192,500	2213.75
VITTI, JOSEPH A	004-092	54,400	158,000	23,750	188,650	2169.47
VITTI, JOSEPH A	003-026-001	37,700	19,300	0	57,000	655.50
VOSKIAN, MARY	003-032	21,900	0	0	21,900	251.85
VOSKIAN, WALTER	003-031	194,800	344,600	29,450	509,950	5864.43
VOSS, MATTHEW J	007-027	109,500	34,000	0	143,500	1650.25
WALLACE, STEVEN	004-012	50,000	189,100	23,750	215,350	2476.53
WALSH, MILDRED; DEVICES OF	003-036	129,000	80,800	0	209,800	2412.70
WARD, BARBARA JEAN	016-005	180,800	36,500	0	217,300	2498.95
WARD, BARBARA JWINFREE	016-006	500	0	0	500	5.75
WARREN, DAPHNE G. &						
WILLARD C. III; TRUSTEES	007-022-00H	47,200	0	0	47,200	542.80
WASHBURN, SUZANNE L.; TRUSTEE	007-040	52,700	32,500	0	85,200	979.80
WATSON, ROBERT J	003-018-00B	38,300	0	0	38,300	440.45
WATSON, ROBERT J	003-030	135,200	393,700	0	528,900	6082.35
WEATHERBEE, ANDREA A.	004-006-001	37,000	0	0	37,000	425.50
WEBB, R DREW S	008-010	366,300	52,900	0	419,200	4820.80
WEBBER, KATHERINE M	012-022-00A	99,000	0	0	99,000	1138.50
WEBBER, KATHERINE M	012-013-00A	62,000	222,600	23,750	260,850	2999.78
WEBBER, KATHERINE M.	001-002	35,400	90,100	0	125,500	1443.25
WEBBER, KATHERINE M.	001-001-00C	2,000	0	0	2,000	23.00
WEBBER, KATHERINE M.; TRUSTEE	012-022	172,300	15,400	0	187,700	2158.55
WEBBER, KATHERINE M.; TRUSTEE	001-005-00B	35,000	0	0	35,000	402.50
WEBBER, NELSON	001-005	67,000	0	0	67,000	770.50
WEBBER, NELSON	003-007	65,100	0	0	65,100	748.65

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
WEBBER, NELSON (LE)	012-013	62,000	325,300	29,450	357,850	4115.27
WEBBER, NELSON W	004-068-009	9,000	0	0	9,000	103.50
WEBBER, NELSON W	004-068-002	9,000	0	0	9,000	103.50
WEBBER, NELSON W	004-068-008	9,000	0	0	9,000	103.50
WEBBER, NELSON W	004-068-006	9,000	0	0	9,000	103.50
WEBBER, NELSON W	004-068-005	9,000	0	0	9,000	103.50
WEBBER, NELSON W	004-068-004	9,000	0	0	9,000	103.50
WEBBER, NELSON W	004-068-007	9,000	0	0	9,000	103.50
WEBBER, NELSON W	004-068-003	9,000	0	0	9,000	103.50
WEBBER, NELSON W	004-068-010	9,000	0	0	9,000	103.50
WEBBER, NELSON W	004-068-011	7,000	0	0	7,000	80.50
WEBBER, NELSON W	004-068-012	9,000	0	0	9,000	103.50
WEBER, KERRY W	011-013	50,000	65,300	23,750	91,550	1052.83
WEEKS, LESLIE	006-008-002	125,000	36,800	0	161,800	1860.70
WEEKS, MARY SUE	011-012-001	35,400	54,000	0	89,400	1028.10
WEEKS, MARY SUE	011-012-002	51,000	169,100	23,750	196,350	2258.03
WELCH, JAMES H	008-004	355,000	205,700	23,750	536,950	6174.93
WELLMAN, JASON M	010-005-00B-003	52,700	36,600	0	89,300	1026.95
WELLMAN, JASON M	010-005-00B-004	37,700	0	0	37,700	433.55
WELLS, CHRISTOPHER	006-019-027	55,300	316,400	23,750	347,950	4001.42
WESSON, ANNE	004-001-001	9,400	0	0	9,400	108.10
WESSON, LAURENCE N	004-001	204,500	61,400	0	265,900	3057.85
WESTON, T. S. & T.C. & T.A.; TRUSTEES	004-020	400	0	0	400	4.60
WESTON, T. S. & T.C. & T.A.; TRUSTEES	004-018	122,500	142,800	0	265,300	3050.95
WESTON, TIMOTHY S.; TRUSTEE	004-021	400	0	0	400	4.60
WHEELER, MAHLON	011-022	50,700	0	0	50,700	583.05
WHEELER, PAUL D.	004-074-00B	170,500	31,800	0	202,300	2326.45
WHEELOCK, A. MORGAN	004-065-AA1	238,700	248,300	29,450	457,550	5261.82
WHEELOCK, KAREN D.	004-065-AA2	38,400	0	0	38,400	441.60
WHITAKER, BRENT & FISK, ALENE W. & WHITE, BOBBI WEBBER	001-008	431,000	245,700	0	676,700	7782.05
WHITBEAR, LINDA	010-005-00B-001	52,100	66,800	23,750	95,150	1094.22
WHITMAN, WM K & BARBARA J., TRUSTEE	003-024-006	50,200	102,200	23,750	128,650	1479.47
WHITMAN, WM K & BARBARA J., TRUSTEE	012-027-012	42,400	321,900	0	364,300	4189.45
WILCOX, FAITH M	004-082-002	50,400	116,600	23,750	143,250	1647.38
WILLIAMS, ROGER	009-013	56,300	204,600	23,750	237,150	2727.22
WILLIAMS, ROGER M	007-015	23,600	0	0	23,600	271.40

<u>Acct. Name</u>	<u>Map/Lot</u>	<u>Land</u>	<u>Bldg.</u>	<u>Exempt.</u>	<u>Net Assess</u>	<u>Tax</u>
WILLIAMS, ROGER M. &	009-005	36,200	0	0	36,200	416.30
HUGH D., TRUSTEES	010-039	350,000	655,500	0	1,005,500	11563.25
WILLIARD, PAUL G	010-039-003	261,600	186,800	0	448,400	5156.60
WILSON, JOHN T	013-009-00L	0	5,400	0	5,400	62.10
WINCHENBACH, DEBORAH	004-069-013	25,000	0	0	25,000	287.50
WINEBERG, DON E.	004-069-012	90,000	0	0	90,000	1035.00
WINEBERG, DON E.	004-069-008	25,500	0	0	25,500	293.25
WINEBERG, KATHERINE	004-070	180,500	0	0	180,500	2075.75
WITHAM, DALE	014-019	43,300	46,800	23,750	66,350	763.02
WITHERS, BRIAN	011-024	52,400	207,200	23,750	235,850	2712.28
WOHLFORTH, AIMEE R	007-014	51,300	131,700	0	183,000	2104.50
WOOD, DOUGLAS G	010-042	187,500	65,900	23,750	229,650	2640.97
WOOD, JANICE	011-019	56,500	0	0	56,500	649.75
WOOD, JANICE	011-020-00A	100	0	0	100	1.15
WOOD, JANICE	011-020	53,800	67,000	23,750	97,050	1116.08
WOODED LANES, INC. HOA	009-010	21,300	0	0	21,300	244.95
WORTHLEY, GARY R	003-007-001	45,400	143,200	23,750	164,850	1895.77
ZUIDEMA, CRAIG S	007-022-006	34,600	82,600	0	117,200	1347.80

2022 HOMESTEAD EXEMPTIONS

Name	Map/lot	Exemption
ADKINS, DAVID W	010-027	23,750
ANDERSON, ANNLOU S	010-047-011	23,750
ANDERSON, DEBORAH L	011-014-001	23,750
ANDERSON, JR., GERALD & MICHELLE	011-018-00L-002	4,600
ANDERSON, SHIRLEY	011-018	23,750
APGAR, GEORGE B	003-024-001	23,750
AUTIO, DAVID	014-031	23,750
AVANTAGGIO, WILLIAM	003-026	23,750
AWAMLEH, MAJED	012-027-009	23,750
BARBER, WAYNE	004-082-00A	23,750
BARNES, JURATE & STEPHEN E, CO-TTES	011-027	23,750
BARNETT, BARBARA	003-024-003	23,750
BARTLETT, CONSTANCE J	003-030-00B	23,750
BARTOLOTTA, JR., SALVATORE & REBEC	011-031-003	23,750
BERG, RENHOLT S	011-031-004	23,750
BERGER, MARY BRYANT; TRUSTEE	006-003	23,750
BEWELL, RICHARD T	013-024	23,750
BEZON, ANDREW	003-056	23,750
BOAK, JAMES K IV	003-028-00A	23,750
BOOTHBY, GENE	007-008	23,750
BOOTHBY, JAMES H	007-022-001	23,750
BOOTHBY, THOMAS	010-023	23,750
BOSSLER, ANNETTE	004-009-00F	23,750
BOTELHO, LYNDA	011-031-001	23,750
BOUTILIER, JAMES ERNEST	004-095	23,750
BURNHAM, LAWRENCE	003-053-003	23,750
BURNS, JANICE Q	012-024	23,750
BUSTARD, LAUREN	003-024-002	23,750
BUTLER, ANN B.	007-019	23,750
BUTLER, CHRISTOPHER	004-017	23,750
CAMPBELL, BRUCE	008-014	23,750
CARD, PENELOPE N	004-082-005	23,750
CARROLL, ERNEST E	016-013-00A	23,750
CARROLL, JEANNE	003-041-00A	23,750
CHRISTENSEN, VICTOR H	008-002	23,750
CHRISTIENSEN, DARR W	003-035	23,750
CLANCY, JOHN JR	006-019-019	23,750
CLARK, DIANE	016-010	23,750
COLLAMORE, ELLEN R	010-020	23,750
COLLAMORE, PATRICIA	010-020-001	23,750
COLLINS, BENNETT B	011-009-00A	23,750
COLLINS, KARYN E	006-023	23,750
COOMBS, ALEXANDER	007-005	23,750
CORBETT, JAMES	006-019-021	23,750
CORSON, CAMILLE	006-020-00A	23,750
COTTON, JANET M	008-019-00A	23,750
COTTON, JEFFERSON	004-037	23,750
CRAIG, GEORGE	003-053-002	23,750
CROCETTI, ALFRED	006-041	23,750
CROSS, JAMES	011-030	23,750

CROSSLEY, JEAN M.H.	003-018	23,750
CRUZ, RANDOLPH	010-019-00A	23,750
DALOT, GREG L	007-022-004	23,750
DAVIS, SUSAN B.; TRUSTEE	014-003	23,750
DAVISON, CATHY G	001-006	23,750
DAWSON, HAROLD	010-005-00A	23,750
DEMPSEY, PETER S	010-038	23,750
DERIVAN, THEODORE S	006-047-00A	23,750
DICKINSON, CHRISTOPHER	011-028-001	23,750
D'IPPOLITO, HEATHER L.	006-019-028	23,750
DONSBACH, HAGUE	006-019-001	23,750
DUFFY, ERIC J	007-030-00A	23,750
DUNN, MARTYN J	010-005	23,750
EMMET, MARJA TUULIKKI; TRUSTEE	004-065-0AA	23,750
EUGLEY, SUSAN	007-036-00C	23,750
ERENCE, RAYMOND J	004-005	5,700
FERRARA, ANTHONY E	006-019-026	23,750
FERRY, RUTH F	015-013-00A	23,750
FIELDS, DAVID	003-020	23,750
FINNERAN, MICHAEL	013-018	23,750
FISH, VAUGHN	015-004	23,750
FORDE, MARY	004-003-001	23,750
FORTI, THOMAS	014-027	23,750
FRINK, MARTHA	014-009	23,750
GELHAR, LYNN & ELEANOR, TRUSTEES	006-019-005	23,750
GENT, FLOYD M	008-008-00A	23,750
GENTHNER, RICKY	010-020-00A	23,750
GENTHNER, SR., GARY E.	007-036-001	23,750
GIGUERE, SCOTT S	007-037-00A	23,750
GILBERT, JOHN	013-001-00A	23,750
GILL, MERIWETHER WINSTON	013-020-00A	23,750
GINNATY, PATRICK S	010-003	23,750
GLIDDEN, KENNETH	010-012-00B	23,750
GOLDBERG, GRACE	006-005-002-003	23,750
GOTH, BRENDA G	013-012	23,750
GOTH, CORDELIA	003-014	23,750
GRIERSON, INGRID	007-035	23,750
GRINDLE, BRADLEY A	003-004	23,750
GUSTAFSON, ARTHUR L III	008-019	23,750
HAFFORD, SAM	001-001-00E	23,750
HALL, ELIZABETH A	003-027	23,750
HALL, NANCY TERRELL	010-038-00A	23,750
HALL, STEPHEN H	011-029	23,750
HAMMATT, MERVYN S	004-059	23,750
HANLEY, JEWEL R	003-037-00A	23,750
HANLY, MATTHEW	003-038-00D	23,750
HANSEN, BARBARA	007-041-00A	23,750
HANSON, CAROLE	010-021	23,750
HARLOR, SUSAN B	008-026	23,750
HARPER, BRENT	007-009-001	23,750
HARRINGTON, FREDERICK W	014-020-00A	23,750
HARRIS, CYNTHIA A.	011-014-00B	23,750

HATCH, HARLAND D & JANET N.	015-001	23,750
HENSON, CHRISTINE M	010-026	23,750
HERBERT, DAVID	011-016	23,750
HETHERINGTON, KIM	014-010	23,750
HOPKINS, MARK	006-006	23,750
HOPPER, DAVID P FAM TRST	006-034	23,750
HORNBERGER, JAMES	007-021-001	23,750
HORNBERGER, WILLIAM	007-018	23,750
HUDSON, TODD	010-028	23,750
HURWITZ, EDWARD F	006-047	23,750
JAGELA, JOHN R	011-026-002	23,750
JANSEN, JESSE	003-034	23,750
JICHA, MARGARET	012-003	23,750
JOBE, LORA JANE	006-019-002	23,750
JOHNS, SANDRA L.	015-017-00A	23,750
JOHNSON, BONITA	006-045-00A	23,750
JOHNSON, LAURIE	007-036-00B	23,750
JONES, ROBERT H	006-019-004	23,750
KALER, HOWARD	010-019	23,750
KALER, WALTER III	014-008	23,750
KEARNEY, EDITH; TRUSTEE	006-005-002-009	23,750
KEENE, AVA	014-022	23,750
KELLEY, DANIEL M	010-008-NL1	23,750
KELLEY, PHILIP	010-005-00C	23,750
KELLEY, SCOTT	010-005-00D	23,750
KEMPER, ROBERT B	010-018-001	23,750
KENNEY, MICHAEL J	004-082-001	23,750
KINNEY, ELEANOR H	003-041	23,750
KLEPEIS, MARTIN SR	014-021	23,750
KOSTENBADER, THOMAS	006-019-012	23,750
KOUBEK, DAVID E	011-002	23,750
KOUBEK, RICHARD	011-003	23,750
LAILER, GARY L	007-031-003	23,750
LARSON, SARA A	003-024	23,750
LAURICH, STEPHEN	003-023	23,750
LEEMAN, JR, DONALD	010-022	23,750
LEONARD, MICHAEL	007-031-00D	23,750
LIGHT, DAVID R	010-035	23,750
LILLY, FREDERIC J	010-014	23,750
LIND, JR., GORDON	006-038-00B	23,750
LIVERMORE, WARREN J	010-024-00B	23,750
LOVEJOY, RHONDA L	003-024-008	23,750
MAGNUSSON, KURT F	008-003-00A	23,750
MAHONEY, AUTUMN H	006-005	23,750
MALONE, LESLIE M	007-016	23,750
MANK, DAVID	010-028-00A	23,750
MARCHI, RICHARD	004-033	23,750
MARIANI, GLENN	004-072	23,750
MARSH, JOHN B III	004-009-00G	23,750
MARTIN, J DAVID	006-040	23,750
MCBRIEN, MICHAEL	006-019-00B	23,750
MCFARLAND, MILES	010-022-001	23,750

MCLAUGHLIN, ROBERT P	003-002-001	23,750
MCLAUGHLIN, SHANNON W	003-026-003	23,750
MCLAUGHLIN, STEVEN M	003-026-002	23,750
MCLAUGHLIN, WILLIAM F	011-006-00A	23,750
MCLEOD, NOREEN	009-009-004 L	23,750
METZGER, SUSAN	006-044	23,750
MICHAUD, RICHARD	010-044-00A	23,750
MILES, AMANDA G	015-012	23,750
MILKOWSKI, JON K	011-025	5,700
MILLER, DANIEL	016-013	23,750
MILLER, HEATHER L	007-032	23,750
MOHR JR., JOHN; TRUSTEE	012-009-001	5,700
MONKMAN, RICHARD	006-019-025	23,750
MOODY, ROBIN (ROBERT)	006-011	23,750
MOONEY, ORVILLE E	009-014	23,750
MORTIMER, DORIS I	003-030-004-L	17,300
MORTIMER, MARCIA R	003-030-001	23,750
MOXCEY, RALPH	014-030	23,750
NELSON, JON S	003-038-00C	23,750
NELSON, LOGAN	006-032	23,750
NESSLAGE, ANN	004-091-00A	23,750
NEVINS, HENRY	010-024-00A	23,750
NICOLOSI, LOUISE A	007-002	23,750
NORTON, REBECCA L	010-036	23,750
O'BRIEN, BRADY	007-026-00C	23,750
O'BRIEN, TRAVIS M	006-048	23,750
OLSON, LENNART	004-016	23,750
O'MELIA, STEPHEN	006-041-001	23,750
OSIER, DAVID	013-022	23,750
OSIER, DAVID J	013-002	23,750
OSIER, DAVID J	013-023	23,750
OSIER, DAVID N	013-023-00A	23,750
OTTERBEIN, JOHN	003-038-00B	23,750
PATTON, JEANNE	010-047-003	23,750
PEABODY, JANE	011-014-00A	23,750
PELLETIER, KEVIN L.	010-004	23,750
PETAN, MICHAEL B	010-044	23,750
PIEH, WENDY	003-011	23,750
POIRIER, MARC N	013-015	23,750
POLAND, AMANDA	006-037	23,750
POLAND, BOBBIE S	011-032	23,750
POLAND, BRUCE	006-019-024	23,750
POLAND, ELIZABETH (LE)	007-004	23,750
POLAND, FERNALD	011-032-001	23,750
POLAND, RONALD	006-032-00C	23,750
PRESCOTT, ROBERT	014-001-00A	23,750
PRICE, DANIEL E.	011-012-003	23,750
PRIOR, CLEVELAND E	014-016	23,750
PRIOR, CRAIG E	013-013	23,750
PRIOR, DENNIS	014-024-00A	23,750
PRIOR, JEREMY R	014-002-00A	23,750
PRIOR, JR, VERGE S & RUTH A	013-009	23,750

PRIOR, LISA	007-026-00A	23,750
PRIOR, STEPHEN	014-036	23,750
PUSEY, CALEB W	004-069-017	23,750
PYNE, LEDYARD BLAIR	010-044-00C	23,750
RADLOFF, WALTER R	010-047	23,750
RAFTER, MARY S	004-006	23,750
RAGATZ, VERONICA A	001-001-00D	23,750
RANCOURT, JEFFREY	011-015-00A	23,750
RANSOM, CAROL; TRUSTEE	008-002-00B	23,750
RAY, JOAN	011-001-005	23,750
REDLINE, KEVIN R	008-021	23,750
REED, DAVID W.	011-031-002	23,750
RENELT, SUSAN J	006-046	23,750
RENY, MARY KATE	004-024-003	23,750
RILEY, JOHN F	010-024	23,750
RILEY, MICHELLE M	010-011	23,750
ROBINSON, GEOFFREY	008-023	23,750
ROUSHDY, JUANITA C	007-042	23,750
ROWLAND, GRACE L	004-029	23,750
RUSSELL, LYNN M.	003-012-003	23,750
SAMPSON, PAUL	006-015-001	23,750
SANDEFUR, GLENN E	004-054	23,750
SANTE, STANTON J	004-069-019	23,750
SHOTT, ROBIN A	006-005-00B	23,750
SIMMONS, BERT	011-028	23,750
SKINNER, JOHN	006-005-002-013	23,750
SMITH, LAWRENCE	010-017	23,750
SOOHEY, DONALD E	006-032-00D	23,750
SPARKES, KENNETH L	006-019-008	23,750
STAILEY, JUSTIN	006-019-00A	23,750
STANLEY, CHRISTOPHER	014-035	23,750
STAPP, DAVID S	013-004	23,750
STARR, TERESA N GINNATY	007-022-008	23,750
STEPHAN, ROBERT M	007-020-003	23,750
STEVENS, GEORGE R. JR	001-003	23,750
STOUTER, GEORGE	003-015	23,750
TAYLOR, RICHARD & NANCY & NICOLE M.	003-024-004	23,750
TEELE, ALLEN R	011-028-002	23,750
TEELE, ERIC A	007-036-00H	23,750
TEELE, JR., RUFUS & KATHLEEN	007-036-002	23,750
TEELE, SR., DAVID E. & JOAN L; TRUSTEES	007-036-00G	23,750
TEELE, THOMAS H	007-036	23,750
THOMAS, J WILLIAM	001-007	23,750
TITHERINGTON, JEANNE	004-075	23,750
TOMASELLO, ALLEN	010-001-00C	23,750
TYLER, GLIDDEN	007-022-012	23,750
VINAL, KENNETH	006-005-002-015	23,750
VITTI, JOSEPH A	004-092	23,750
VOSKIAN, WALTER	003-031	23,750
WALLACE, STEVEN	004-012	23,750
WEBBER, KATHERINE M	012-013-00A	23,750
WEBBER, NELSON (LE)	012-013	23,750

WEBER, KERRY W	011-013	23,750
WEEKS, MARY SUE	011-012-002	23,750
WELCH, JAMES H	008-004	23,750
WELLS, CHRISTOPHER	006-019-027	23,750
WHELOCK, A. MORGAN	004-065-AA1	23,750
WHITE, BOBBI WEBBER	010-005-00B-001	23,750
WHITEBEAR, LINDA	003-024-006	23,750
WILLCOX, FAITH M	004-082-002	23,750
WILLIAMS, ROGER	009-013	23,750
WITHAM, DALE	014-019	23,750
WITHERS, BRIAN	011-024	23,750
WOOD, DOUGLAS G	010-042	23,750
WOOD, JANICE	011-020	23,750
WORTHLEY, GARY R	003-007-001	23,750

2022 VETERANS' EXEMPTIONS

Name	Map/lot	Exemption
ANDERSON, ANNLOU S	010-047-011	5,700
BARNES, JURATE & STEPHEN E, CO-TTES	011-027	5,700
BARTLETT, CONSTANCE J	003-030-00B	5,700
BOUTILIER, JAMES ERNEST	004-095	5,700
BURNS, JANICE Q	012-024	5,700
COTTON, JEFFERSON	004-037	5,700
FERENCE, RAYMOND J	004-005	5,700
FIELDS, DAVID	003-020	5,700
FISH, VAUGHN	015-004	5,700
FORDE, MARY	004-003-001	5,700
HAFFORD, SAM	001-001-00E	5,700
HAMMATT, MERVYN S	004-059	5,700
HARRINGTON, FREDERICK W	014-020-00A	5,700
HETHERINGTON, KIM	014-010	5,700
JICHA, MARGARET	012-003	5,700
JONES, ROBERT H	006-019-004	5,700
KALER, HOWARD	010-019	5,700
KEENE, AVA	014-022	5,700
KEMPER, ROBERT B	010-018-001	5,700
MARCHI, RICHARD	004-033	5,700
MCLEOD, NOREEN	009-009-004 L	5,700
MILKOWSKI, JON K	011-025	5,700
MOHR JR., JOHN; TRUSTEE	012-009-001	5,700
MOXCEY, RALPH	014-030	5,700
NELSON, JON S	003-038-00C	5,700
NEVINS, HENRY	010-024-00A	5,700
PATTON, JEANNE	010-047-003	5,700
POLAND, BRUCE	006-019-024	5,700
POLAND, RONALD	006-032-00C	5,700
STEPHAN, ROBERT M	007-020-003	5,700
STEVENS, GEORGE R. JR	001-003	5,700
TEELE, SR., DAVID E. & JOAN L; TRUSTEES	007-036-00G	5,700
TYLER, GLIDDEN	007-022-012	5,700
VOSKIAN, WALTER	003-031	5,700
WEBBER, NELSON (LE)	012-013	5,700
WHELOCK, A. MORGAN	004-065-AA1	5,700

2022 BLIND EXEMPTIONS

There are no exemptions in this category.

2022 FARM SPACE CLASSIFICATION

Name	Map/lot	Value Enrolled
BARNES, JURATE & STEPHEN E, CO-TTES	011-027-001	9,574.00
BARNES, JURATE & STEPHEN E, CO-TTES	011-026-001	1,994.00
BARNES, JURATE & STEPHEN E, CO-TTES	011-026-003	6,752.00
KOUBEK, DAVID E	011-002	19,028.00
DIRT CAPITAL PARTNERS	010-025	15,096.00

2022 OPEN SPACE CLASSIFICATION

Name	Map/lot	Assessed Value
BARSTOW, CRAIG	005-003-001	151,051
BDH, LLC	009-009-003	5,400
BOOTHBY, GENE & ELIZABETH	007-038	6,655
BOOTHBY, GENE & ELIZABETH	007-008	22,660
BRADLEY, ROBERT B.	002-009-00A	11,000
GREGOIRE, JOAN	004-093	8,100
HOCKOMOCK CORPORATION	008-025	18,200
HOLMES, ANNE	004-096	1,350
LEEGER, DONALD & JANE	005-010	25,740
LIGHT, DAVID R. & LACLAIR, JOELLE H.	010-035	22,297
LIGHT, DAVID R. & LACLAIR, JOELLE H.	010-037	2,913
MOODY, ROBERT & STOCK, TAMARA	006-011	5,300
NELSON, LOGAN	006-032	13,956
PELLETIER, KEVIN L. & CAMPBELL, SHELLEY	010-004	14,800
PORAT, MATTHEW	005-003-002	162,641
PRESTON, ASHLEY C. & CLARK, W.	009-009-002	32,936
RAY, JOAN	011-011	38,100
RAY, JOAN	011-001-005	204,300
ROBERTSON, HEIDI G. & PETER A.	004-073	47,680
UDDER HOLDINGS, LLC	002-004	128,825
WESSON, ANNE	004-001-001	9,375
WOODED LANES, INC. HOA	009-010	21,300

2022 WORKING WATERFRONT CLASSIFICATION

Name	Map/lot	Value WW Enrolled
ECOHOUSE, LLC	004-009-00A	53,870
OSIER, DAVID L.	013-001-001	161,700
SIMMONS, ANTONINA & MACKENZIE, JEAN	010-046	272,800

2022 LITERARY EXEMPTIONS

Name	Map/lot	Exemption Amount
BREMEN LIBRARY ASSOC., INC.	010-030-001	253,500

2021 CHURCH EXEMPTIONS

Name	Map/lot	Exemption Amount
BREMEN UNION CHURCH	007-013	407,600

2022 MUNICIPAL EXEMPTIONS

Name	Map/lot	Exemption Amount
BBREMEN, TOWN OF	010-040	285,000
BREMEN, TOWN OF	007-007	58,600
BREMEN, TOWN OF	007-025	38,400
BREMEN, TOWN OF	005-020	157,500
BREMEN, TOWN OF	010-030	301,900
BREMEN, TOWN OF	016-002	64,200
BREMEN, TOWN OF	014-010-00A	358,600
BREMEN, TOWN OF	007-024	672,900
BREMEN, TOWN OF	007-007-00A	52,700
BREMEN, TOWN OF	010-048	13,600
BREMEN, TOWN OF	010-005-CEM	23,700

2022 NON-PROFIT EXEMPTIONS

Name	Map/lot	Exemption Amount
COASTAL RIVERS CONSERVATION TRUST	006-018	30,800
COASTAL RIVERS CONSERVATION TRUST	006-017	15,000
COASTAL RIVERS CONSERVATION TRUST	006-009	6,800
COASTAL RIVERS CONSERVATION TRUST	009-011-002	10,300
KIEVE AFFECTIVE EDUCATION INC.	004-009-00E	343,000
MAINE AUDUBON SOCIETY	004-009-00C	62,900
MEDOMAK VALLEY LAND TRUST	005-003-006	173,700
MEDOMAK VALLEY LAND TRUST	005-003-00A	226,300
MUSCONGUS COMMUNITY CLUB	003-035-00A	64,500
NATIONAL AUDUBON SOCIETY	004-013	1,114,300
NATIONAL AUDUBON SOCIETY	001-013	4,007,000

2022 STATE OF MAINE EXEMPTIONS

Name	Map/lot	Exemption
STATE OF MAINE	002-001	137,000
STATE OF MAINE	002-002	115,000
STATE OF MAINE	002-003	115,000
STATE OF MAINE	005-018	243,600

K-12 Education Report

Lynsey Johnston, Superintendent of Schools, AOS 93

The Central Lincoln County School System (CLCSS), operating as an Alternative Organizational Structure (AOS 93) serves seven towns: Bremen, Bristol, Damariscotta, Jefferson, Newcastle, Nobleboro, and South Bristol. AOS 93 brings together five elementary schools: Bristol Consolidated, Jefferson Village, Nobleboro Central, South Bristol and Great Salt Bay. Approximately 1040 students attend PreK to eighth grade in their communities' own school district within AOS 93.

AOS 93 is guided by a mission statement with the common purpose of providing high quality learning for all CLCSS students. This system creates a network to implement common curriculum, assessment and instruction aligned with important learning standards that supports all students achieving to high levels.

Alignment with our Vision

AOS 93 elementary schools work diligently to provide an innovative learning environment that prepares all of our students for challenges beyond grade eight. AOS 93 does not operate a high school. Each AOS 93 town pays the approved state tuition rate to a local public or private high school. The majority of our students attend school locally and a small percentage attend schools with boarding options. In order to receive these public funds, schools must meet criteria for instruction and complete an approval process with the State of Maine. During the 2022-2023 school year there were approximately 540 students attending area public high schools, private academies or equivalency programs.

We strive to teach our students to be good people and do what's right for their neighbors, near and far. Building social and emotional skills has become a priority in our schools as we see increased behavioral needs from our students after a lack of social interaction during the pandemic. AOS 93 schools have adopted initiatives to support social and emotional growth for students. Teachers support student learning by offering a positive environment for all grade levels. Every staff member contributes to the learning of the students and all staff members are responsible for all students. Staff are diligent in addressing problem student behavior and, as often as possible, acknowledging and commending desired student behavior. Time and effort to train our staff in multiple methods for responses to behaviors continues to be a priority.

Our interest in promoting health and resiliency for our staff and students has extended beyond the pandemic. We continue to follow healthy practices to prevent and mitigate the spread of viruses in our schools. AOS 93 follows the communicable disease protocols as part of normal operations. We continue to maintain cleaning protocols and air filtration protocols to keep our schools safe. Water testing for lead and PFAS has been completed in each of our schools this year and results have been followed up with needed corrections to ensure the safety of the drinking water in each school building.

A continuous safe and supportive learning environment is nurtured for our staff and students. We have implemented updated emergency response protocols and considered upgrades to facilities and staffing to promote school safety in each of our schools this year. Our collaborative efforts with local safety agencies proved effective when tested this year. Every year schools have mandatory training for all staff on the topic of safety. We are grateful for the support of the Damariscotta Police Department and the Lincoln County Sheriff's Department who provided training for staff this fall to reinforce our preventative strategies and build our capacity to respond to safety incidents.

Meeting Emerging Needs

AOS 93 schools have been diligently recruiting and retaining staff in regular and special education. Our dedicated building administrators worked through the summer to hire many new staff for different roles in our elementary schools. Recruited staff were then supported at our New Teacher Academy event, at which staff were presented with a variety of activities and presentations to welcome and support them.

During the summer, intervention efforts for our students who have lost learning during the pandemic continue with a full-day summer school program. Each school partners with CLC YMCA to provide students with targeted academics as well as outdoor, experiential learning opportunities.

Planning Forward

Each school has a Comprehensive Needs Assessment Planning Team working in collaboration with the principal to complete the annual needs assessment, analyzing data to identify emerging academic and behavioral needs. The findings of these teams will be presented to the individual Boards and shared with the staff. The intent is to use collected data to identify goals and more purposefully leverage local, state, and federal funding to target those areas.

A Curriculum Planning Team with teacher members representing each school was recruited to focus on what works and what support is needed. Professional development in all aspects of writing instruction is being planned for this spring. A Math Review is planned to take a close look at both of our math programs to consider how current instruction aligns with best practices, to revisit research-based reviews, and to analyze the math data we have gathered. The results of our review will shape our math curriculum plans moving forward.

Great Salt Bay Community School (GSB)

Great Salt Bay Community School responded to their need for additional space with a new modular unit on school grounds. The roof, windows, and finishing construction have been completed and the new space has been put to good use. GSB continues to collaborate with local community partners like Coastal Rivers Conservation Trust to enrich classroom studies with place-based education opportunities that integrate the rich community history and resources to their classroom education. GSB celebrates its successes; one example of this is the recognition of Art Teacher Karen Hight as the Prang Art Teacher of the Year by a selection committee as one of 10 art teachers' recognition from 200 from across the country.

The vibrancy of our local communities and their support for our AOS 93 schools is essential for the attainment of student aspirations. Our common mission of providing high quality learning for all AOS 93 students continues. Together we make a positive difference in the lives of our students, local families, and the communities in which we live and work. We are increasingly coming together to create a network to implement common curriculum, assessment and instruction aligned with important learning standards that supports all students achieving to high levels.

October 2022 Enrollment

2022 Primary Enrollment											
	Pre-K	Kdgn.	1st Grade	2nd Grade	3rd Grade	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	TOTAL ELEM.
Bristol	13	19	26	20	15	19	18	20	20	12	182
Open Enrollment	1	1		3	1	1					7
Superintendent's Agree Tuition Agreement										1	1
Bristol Total	14	20	26	23	16	20	18	20	20	13	190
Bremen		6	2	10	5	6	9	8	5	10	61
Damariscotta		16	23	22	23	19	13	29	16	22	183
Newcastle		9	13	15	11	13	18	14	22	18	133
Open Enrollment		1	1	1	0	0	0	1	4	1	9
Superintendent's Agree										1	1
Public Tuition		2	1	1	2	4	1	2	3	2	18
GSB, CSD Total		34	40	49	41	42	41	54	50	54	405
Jefferson		18	29	31	29	30	24	30	20	27	238
Open Enrollment											0
Superintendent's Agree											0
Jefferson Total		18	29	31	29	30	24	30	20	27	238
Nobleboro		15	23	19	13	16	10	14	16	12	138
Open Enrollment			1			1	2	1	1	3	9
CAL (from out of NCS)											
Public Tuition					1						
Superintendent's Agreement											
Nobleboro Total		15	24	19	14	17	12	15	17	15	148
South Bristol	0	7	3	2	4	5	5	5	10	6	47
Open Enrollment		1	1	1			1	1	1	2	8
Superintendent's Agree											0
So. Bristol Total	0	8	4	3	4	5	6	6	11	8	55
TOTAL ELEMENTARY	14	95	123	125	104	114	101	125	118	117	1036

2022 Secondary Enrollment					
	9th Grade	10th Grade	11th Grade	12th Grade	TOTAL SEC.
Bremen	12.5	5	4	7	28.5
Bristol	31	20.5	21.5	25	98
Damariscotta	25	23	19	21	88
Jefferson	27	31.5	28	24	110.5
Newcastle	27.5	28	27.5	27	110
Nobleboro	17	21	17.5	21.5	77
South Bristol	9.5	6	9.5	7	32
TOTAL SECONDARY	149.5	135	127	132.5	544

K-12 AOS No. 93 Total 1580

Lincoln Academy

Thank you for your continuing support of Lincoln Academy, an independent school serving students from mid-coast towns since our founding in 1801. The school is thriving thanks to our supportive community, vibrant and diverse student body, and hardworking faculty and staff. After more than two years of pandemic adjustments, Lincoln Academy is back to a full schedule of academics and extracurricular programming in the 2022-23 school year.

Here is a quick “by the numbers” look at Lincoln Academy in the 2022-23 academic year:

Current Enrollment: 582 Students from 20 Towns and 15 Countries

- 35% of LA students qualified for free & reduced lunch
- 21% of current juniors and seniors attend vocational programming at BRCTC
- 20% of LA students take one or more AP classes during their years at LA
- 33% of LA students play at least one sport
- 23% participate in band, choir, and/or theater programs

Enrollment: 2022-23 school year enrollment has been strong thanks to large ninth and tenth grade classes. Next year’s incoming class so far looks smaller than the graduating class, but we anticipate total enrollment to remain consistent. The residential program continues to grow, and we expect to have over 50 international and domestic students in the dorm next year.

Academics: Lincoln Academy offers 135 classes, including 42 STEM classes, 30 Performing and Visual Arts classes, 30 Advanced Placement (AP) and honors classes, and 11 vocational certificate programs through the Bath Regional Career and Technical Center (BRCTC).

Athletics: In 2022, LA sports teams found significant success: The girls tennis team won their third State title in four seasons. The boys soccer team and both boys and girls cross country teams won KVAC championships, the girls cross country for the second year in a row. Many individual athletes also won accolades and broke school records in wrestling (one new state champion), swim, golf, and track and field.

Performing Arts: While performing arts programs were particularly hard-hit by pandemic restrictions, LA's award-winning programs have bounced back this year. The theater program staged seven sold-out performances of Les Miserables in the fall, and 14 musicians (including band, choir, jazz, and orchestra) qualified for All-State music festivals and 29 qualified for District Honors music festivals.

Of the 125 graduates in the class of 2022:

62 enrolled in 4-year colleges

21 enrolled in 2-year colleges

37 entered the workforce

5 entered the military

Two members of the class were National Merit Semifinalists and 17 were AP Scholars. Graduates were awarded over \$350,000 in scholarships through Lincoln Academy, local, statewide, and national foundations.

Faculty Credentials

- 57% of Lincoln Academy faculty have their Master's or other advanced degree
- 5 faculty members have gone beyond their state certification to become National Teacher Certified Teachers

Career Preparation

- The First Annual Peter J. Benner Job Fair in spring 2022 hosted 19 local businesses with immediate openings for employment. Some students were hired on the spot! The second annual Job Fair is planned for April 5, 2023.
- A new weekly Career Exploration Series is currently underway, bringing professionals to campus to meet with students and discuss a wide variety of career paths.
- The online Jobs Board connected dozens of students and recent graduates with summer and year-round jobs at local businesses and organizations.

2022-23 Per-pupil tuition (set by the state, paid by towns)

Tuition Rate	\$12,558.90
Insured Value (added to tuition for facilities upkeep)	<u>\$753.53</u>
Total (Maximum allowable tuition/MAT)	\$13,312.43

Accreditation: Lincoln Academy is accredited by the Maine Department of Education and the New England Association of Schools and Colleges (NEASC). The comprehensive accreditation process takes place every ten years, most recently in 2015. The school will embark on the next round of accreditation in 2023-24.

Please join us on the historic Lincoln Academy campus this year for an athletic event, concert, theater performance, or Commencement at 4 p.m. on June 2, 2023. You can find more information and a calendar of upcoming events on our website, lincolnacademy.org.

Signed,
JEFFREY S. BURROUGHS,
Head of School

6-year totals for the town of:	Graduates	M/F	Students with an IEP	Students with a 504	BRCTC Students	AP Students
Bremen	44	28/16	25.0%	14%	28%	43%

IEP: Individualized Education Plan. Ensures children with disabilities identified under the law receive specialized instruction and related services.

504 Plan: Based on Section 504 of the Rehabilitation Act. A plan for students with disabilities who do not require specialized instruction but need the assurance that they will receive equal access to public education and services

Central Lincoln County (AOS 93) Adult & Community Education

Although this past year saw us able to impact more lives than the previous one, it was nonetheless a challenge to remain vigilant in regard to COVID-19 protocols and guidance. Each time we thought we were finally out of the woods in regard to this pandemic, we would find ourselves back in the forest and looking for the way out. Yet despite all of the challenges, we managed to graduate six students between the ages of 17-28 who are now on a much brighter path to their futures. Our graduation was held on June 7th at the Lincoln Theater and was a truly inspiring event. One of our graduates from last year, Honora Boothby, made the moment especially touching with her hauntingly beautiful rendition of “Meadow Lark” from the musical *The Baker’s Wife*. From the processional to the flipping of the tassels once diplomas were in hand, it was a moving and magical night!

Since 2018, your local adult education program has served 65 students from our seven AOS 93 communities in our high school equivalency program and successfully graduated 36 of them. Additionally, 89 people accessed our College Transitions program for support in finding the right post-secondary school, in getting into the trades, in accessing workforce training, in completing financial forms, or simply figuring out what career might be best given one’s interests and strengths. And finally, this past year we graduated another 17 students in our CNA partnership program with LincolnHealth.

Since 2018, we have registered 1,070 residents from AOS 93 towns for one or more of our in-person or on-line enrichment classes. From learning sign language to making cheese to getting into the right Medicare program, Central Lincoln County Adult & Community Education has your back. We partner with all of the adult education programs from Topsham to Belfast as well as LincolnHealth, the YMCA, the National Digital Equity Center, the Maine Tasting Center, Central Maine Community College, the Academy of Medical Professions, and the Learning Resources network to provide you with a wide range of learning options – both career-wise and just-for-fun wise. We may be a very small program but through these partnerships we are able to offer a host of new opportunities for both our educational and enrichment clients. Many of these new offerings can be accessed remotely which is especially beneficial during these still uncertain times.

Finally, for the first time in many years, your local adult and community education program is seeking an increase in financial support from each of our AOS 93 communities. Both of our federal grants are ending this year and, as you know, the price of almost everything has increased significantly over the past few years. In order for us to continue helping people reach their educational and workforce goals, we need to increase our towns' contributions to something closer to what other adult education programs receive from their local communities. Out of the ten adult education programs in our regional HUB (HUB #7), the local contributions range from 60.56 percent (Camden/Rockport) to 78.69 percent (Boothbay Harbor). Our Central Lincoln County program receives only 33.60 percent in local contributions from our AOS 93 towns. Clearly, we lag behind our adult education counterparts by a significant amount when it comes to local funding. Thankfully, donations from the Burns Family Foundation have enabled us to keep our doors open throughout this pandemic. However, we need to have a more stable and predictable source of income moving forward. I sincerely hope you will vote to support us when it is time to cast your ballot or raise your hand at the Annual Town Meeting.

We are beyond grateful to our AOS 93 communities for all of the support we have received over the years and hope it will continue. We are your Learning for Work & Life team and we are here to help make dreams come true!

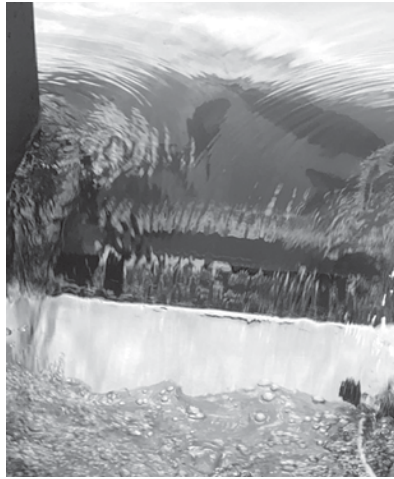
Respectfully submitted,
PAMELA J. SPERRY, Director,
CLC Adult & Community Education



As seen at Bremen's Hay Property, the gossamer beauty of this delicate dragonfly belies its agility. This beauty can fly backwards, up and down, hover and turn quickly enough to catch a passing insect for its supper.

Alewife Committee Report

Alewives were seen in Muscongus Pond last year, even though it must have been challenging due to serious drought and low water-level conditions. Volunteers cleaned out the beaver deceiver tunnel to minimize impediments for alewives to pass.



Photos of new Bristol Mills Fish Ladder and fish run taken on June 6, 2022, by Jack Boak.

The new fish ladder area in Bristol Mills has turned into a nice park. Alewives were also seen last summer going both ways through the ladder. The ladder enables alewives to have a better chance of making it to the upper reaches of the Pemaquid Pond/River System to reproduce. It's interesting to note that after alewives spawn in their native waters, they head back to the ocean for 3 or 4 years until they return again.

JACK BOAK
Mobile: 207-790-1315
Home: 207-529-6952

Bremen Broadband Committee

The Broadband Committee's principal activity in 2022 was devoted to building on Bremen's 2021 success in working with Tidewater Telecom to construct a broadband fiber-to-the-home infrastructure. At present, 97 percent of the town's approximately 650 homes are passed by fiber lines. The "take rate" has been impressive. Of the 260 homes that have computers, 80 percent have a broadband subscription.

In addition, Tidewater donated the materials and established Internet "Hot Spots" at the Bremen Fire Station and in the Town Center parking lot. These Hot Spots ensure that all residents can have access to high-speed Internet, prior to getting a broadband connection at home.

Building on this success, the Broadband Committee has two principal goals:

1. Extend the fiber lines to the households that have applied for broadband subscriptions but cannot get them because of the cost of extending the lines to them; and
2. Focus on digital equity and inclusion to offer the benefits of the town's broadband infrastructure to those who because of lack of funds or for reasons of age or disability do not have broadband subscriptions.

With respect to the line extension goal, committee members Ernie Carroll and Sam Hafford have worked with Bremen residents and with Tidewater Telecom in facilitating connections to the fiber infrastructure. In particular, they have devoted many hours to working with residents of Crabapple Drive and Broad Cove Road, assisted by Committee members Deb and Mike Elliott, to determine the costs of extending fiber to them. This prompted the Broadband Committee to take advantage of a new line extension grant program offered by the state of Maine.

The Broadband Committee fostered a collaboration between Bremen and Tidewater Telecom to seek such grant funds from the Maine Connectivity Authority (MCA) to fund construction of fiber infrastructure for Crabapple Drive and Broad Cove Road, thereby moving Bremen closer to 100-percent fiber coverage.

Local matching funds are required in order to get an MCA grant. At the Broadband Committee's request, the Bremen Select Board voted to commit \$5,000 as a matching contribution for the application. In addition, the town applied to Lincoln County for a matching grant in the amount of \$5,000,

which was approved in December. Additionally, Tidewater Telecom itself provided a \$5,000 match and filed the line extension application.

The MCA is expected to make a decision on the Bremen/Tidewater request by spring 2023. The Committee is hopeful that the request will be granted and that Bremen will be in the unique position in Maine of having 100-percent broadband infrastructure coverage for all homes on the mainland.

The Broadband Committee also was active in pursuing its digital equity and inclusion goal. The Committee arranged for Bremen to engage the National Digital Equity Center (NDEC) of Machias in Maine to develop a digital equity and inclusion plan for the town at a cost of \$2,500. The Town of Bremen provided the Committee a budget of \$5,000 of which the Committee has devoted \$1,000 to payment for the Plan and further applied for and was granted a Broadband Planning Grant of \$1,500 from the Island Institute to cover the remaining cost of the NDEC's work.

The NDEC plan was completed in October 2022 and recommended adoption of a program of affordable broadband, in which funds would be raised to provide discounted broadband subscriptions for low-income families, which NDEC would do on a turn-key basis for the town; an affordable equipment program, in conjunction with the Bremen Library, to create a lending library of tablets and laptops; a program to fund digital skills classes and offer technical training to businesses and individuals; and a plan to raise funds and partner with the Bremen Library to hire and support a part-time Digital Navigator to assist in digital inclusion efforts.

As 2022 ended, the Broadband Committee spearheaded an effort to apply for a grant to promote the federal government's Affordable Connectivity Program, which provides a \$30 a month subsidy for payment of broadband subscriptions for people suffering from financial hardship. The Bremen Select Board and Town Clerk actively supported this effort, but, unfortunately, the time for filing the application expired before the town could qualify for the grant. The Committee is hopeful, however, that the grant window will be re-opened and the town will apply.

The year also saw changes in the composition of the Broadband Committee, with Christa Thorpe, the founding chair of the Committee, resigning as chair but staying on the Committee. Committee member Ernie Carroll then took over the reins of the Committee and was instrumental in securing the Committee's budget from the town and initiating the NDEC digital equity and inclusion study and plan. Ernie then stepped back from the chairmanship, but stayed on the Committee, and Committee member Henry Goldberg became chair.

During the year, Brian Withers, a long-serving member left the Committee when he moved from Bremen and Deb and Mike Elliott, of the Crabapple Creek Homeowners Association joined the Committee. Matthew Hanly continues on the Committee offering his educational expertise and his dedication to digital equity and inclusion.

Throughout the year, and from the inception of the Bremen Broadband Committee, Board of Selectmen members Wendy Pieh, Boe Marsh, and Steve Page and Town Clerk Melanie Pendleton have lent their unstinting support to the work of the Committee and to the goal of broadband for all Bremen residents, for which the Committee is most grateful.

Bremen Conservation Commission

The Statement written by Susan Davis for the text portion of our new map defines the role of the Bremen Conservation Commission very effectively: *“The Commission stewards the public lands of Bremen. This includes working to protect fragile ecosystems and promoting public access to our trails and waterfronts. Our mission is to conserve undeveloped land in Bremen that will protect its water resources, preserve wildlife habitat and to maintain the rural character of the town. We accomplish this by working with town residents, conservation organizations and government agencies and through educational outreach.”*

The BCC meets monthly on Zoom, and we were delighted to welcome Kerry Kohnert as a full member this year. Our meetings are open to the public. In addition to our voting members, Wendy Pieh, chairman of the Board of Selectmen, and Joan Ray, representing Coastal Rivers Conservation Trust, usually attend and are very helpful and supportive. The BCC chair and other commission members regularly attend the Board of Selectmen’s meetings. As part of our role, the BCC is ready to work with the Board of Selectmen to identify suitable new land purchases or possible donations for the town.

This year the Friends of Clam Island continued to provide the ideal model of concerned involvement as they cared for the island and its trails. The BCC obtained and volunteers posted new signage providing guidelines for the use of the trails and shoreline.

The Hay Conservation and Recreation Area is one of our most beautiful and accessible areas and is actively used by walkers, picnickers and clammers. We have continued to work to make sure this open space is safe and well-maintained. We encourage



everyone using the area to clean up after themselves, to pick up after their dogs, and to keep in touch about concerns. It is important to avoid polluting this waterfront. One of the BCC's goals for 2023-2024 will be to begin clearing some of the invasive species spreading on the land. We would welcome volunteers.

The Bremen Town Forest and Trail remained the focus of much of our energy this year as the fruitful collaboration with Coastal Rivers Conservation Trust continued. Working first with Jim Grenier, and then with Brad Weigel, the Coastal Rivers Trail



Tamers and other volunteers constructed a new kiosk and substantial new bog bridges. Fall ended with a guided walk on the Hilton O'Connor Trail led by Sarah Gladu from the Coastal Rivers. The walk attracted an interested group and included wonderful and exciting details about the setting and environment. We hope to offer similar walks in the future. By June, the old kiosk will be removed and other planned tasks will be completed. With the help of Hannah McGhee from Coastal Rivers, new signage will be installed including signs indicating where to park for the trail. Current projects planned for 2023-24 include new stairs on the trail, more bog bridges, and work to remove bittersweet and other invasive species. Although the Hilton O'Connor Trail is well-known among local walkers, we hope to involve students from local schools more actively next year with the help of Sarah Gladu from Coastal Rivers, and Kerry Kohnert from the BCC. Terry Marsh continues to be a wonderful Steward for the trail and leads our monthly trail work days. We are grateful for all the help, planning, and support of Coastal Rivers Conservation Trust and their volunteers.

In 1926 the Weston Memorial Spring was given to the inhabitants of the town of Bremen as a source of drinking water and it served in that role for many years. The water is no longer potable. With the help of Steve Page from the Board of Selectmen, it has been sealed with a cast concrete cover. A plaque identifying the spring has been placed on the cover. Many thanks to Steve Page for his help!



The Hillside Trail remained a challenge this year, but we have high hopes for the future. Kerry Kohnert, Susan Davis, Steve Page, and others walked as much of the trail as possible this year and noted many of its needs, including bog bridges. Then in February, Brad Weigel from Coastal Rivers Conservation Trust walked the trail. Noting that the slope down to the old logging road draws much of the water swamping the area, he recommended moving the trail itself slightly above the logging road. With the help of Coastal Rivers Conservation Trust, we hope to begin work on the trail and

bog bridges in 2023-2024. If the trail can eventually be linked to other trails, it will be a great resource.

Mary Sue Weeks continued her wonderful work on the map showing public access to land and water in Bremen this year. The text on the reverse side of the map is in the final stages of editing. The BCC's goal is to have some copies printed by the time of the Town Meeting. We hope to have the original map hanging in the Town Office and are immensely grateful to Mary Sue for her work and her vision.

In the coming year, the BCC will continue to maintain and supervise the trails and hopes to recruit more volunteers. It would be ideal to follow the Clam Island model of dedicated community volunteers for other trails. We will continue with current projects and plan new work on the Hillside Trail. In addition, we would like to intensify our focus on education and on working to control invasive species (also involving education). As well, we will continue to study questions raised about solar farms and work to stay aware of other environmental concerns.

We encourage everyone to walk our trails, to visit public access to the waterfront, and to bring your families and friends to explore. Please remain good stewards of the land and help us work to protect the shoreline and water sources. Remember, you are always welcome at our monthly Zoom meetings and at the seasonal, monthly trail work days.

We could not function without the help of the Town Office. As always, we thank Melanie Pendleton, Cheryl Ferrara, Keena Cates, and the Board of Selectmen for their support. As well, our association with Coastal Rivers Conservation Trust continues to support, inspire and encourage us.

Respectfully submitted,
ANN C. NESSLAGE, Chair
SUSAN DAVIS, Secretary
MARY BERGER
KERRY KOHNERT
WALTER RADLOFF



Bremen Library

“A library outranks any other thing a community can do to benefit its people. It is a never-failing spring in the desert.” - Andrew Carnegie who funded 2,500 libraries worldwide

The Bremen Library is a valuable resource in the town. Our supporters include a dedicated Board of Directors; Kristen Budlong, who is a knowledgeable and friendly Library Director; many volunteers, who freely volunteer their time; and a supportive, engaged community. We are a busy place with a lot of planning going on behind the scenes.

However, the Board of Directors has a vision for a larger role in the community, which will require renovation of our building. The library building is now fifty years old, and repairs need to be made along with certain upgrades to meet current building codes. We are finalizing our plans and invite your wholehearted participation and support.

To better serve the community this year, we expanded our hours and also changed the days we are open. Our current hours are Tuesday 10 a.m. to 3 p.m., Wednesday 10 a.m. to 5 p.m., Thursday 10 a.m. to 7 p.m., Friday 10 a.m. to 3 p.m., and Saturday 9 a.m. to 12 noon. With expanded hours on Wednesday, we hope to offer a variety of programs, which will interest children and support families, such as an after-school homework club. The library collection includes a wide variety of current titles, both fiction and informational. Come in to browse Tuesday through Saturday; you may discover some new titles outside your usual reading list.

To detail all of our activities and achievements during the year would require a daunting catalog. A few examples show the extent of our efforts. We continue our weekly Children’s Story Time. Monthly programs offer the residents of our community special events, lectures, art shows, book clubs, and a recently added Kenshin Ranch music program for young children. We continue our relationship with the Coastal Senior College, and many excellent classes are held in our meeting space. As a special service, we offer drop-in technology help twice a month. The Interlibrary Loan Programs through Cloud Library and the Maine State Library broaden our collection, giving our patrons access to books from all over the United States. We have Consumer Reports online, available through the library website, as well as many print version magazines. Similarly, our museum passes have been widely used. We encourage you to check the website for

current programs and events or sign up for Kristen's monthly newsletter citing new titles, upcoming programming and other pertinent information in the community. You may send Kristen any information you wish to see posted.

Besides the generous contributions from the Town of Bremen, private organizations, and our patrons during our spring and fall membership drives, we still rely on a few fundraising events:

- For over 20 years our annual Wreath Sale has been our number one fundraiser. Incredible volunteers worked countless hours in preparation for the sale of 500 exquisitely decorated wreaths. People from all around the peninsula purchased wreaths and we offered shipping to any destination in the continental U.S. Please consider volunteering for this event. It is an experience that is well worth the effort.
- The Silent Auction in September drew many people from the community and raised over \$1,500. We plan to repeat this fundraiser in the coming year.
- Artists who display their work in the library during a monthly show contribute 20% of their proceeds to the library fund.



In closing, we wish to thank everyone who helps to make us such an outstanding neighborhood gathering place. Our mission is to provide a welcoming place to encourage lifelong learning, to advance knowledge, and to strengthen our community. Our Board of Directors has several new faces, along with others who have served the library for many years. Our library website houses static and changing information to meet many kinds of patron needs, including a children's page with many interesting resources, both Maine-based and curated by Kristen. You will find the complete list of resources and Directors on our address <https://bremenlibrary.org/>. So, check us out on-line, on Facebook, and of course please stop by and meet Kristen and the rest of our volunteer staff. All are welcome!

KRISTEN BUDLONG,
Bremen Library Director

Board of Directors

Kevin Redline, President
Mary Voskian, Vice President
Joelle LaClair, Secretary
Michael Leonard, Treasurer
Jancie Olsen
Ann C. Nesslage
Tom Papell
Deb Roll
Sharon Marchi

Bremen Union Church

As I write this article, I am thinking of the various things taking place in the life of the Bremen Union Church. We are about to enter the Lenten Season, beginning our walk towards Easter Morning. As we did last year, we will have a Good Friday Service, our Easter Sunrise Service at the Town Landing, and our regular Easter Service in the Church Sanctuary.

Like everyone else, we've had to tighten our financial belt this year. We have moved from our Sanctuary, into our Fellowship Hall, for the winter. This helps us hold down the costs of heating. At the same time, our Fellowship Hall is where we are hosting the return of our monthly Simple Suppers. All are welcome to come in enjoy wonderful meals that the church family is providing.

We continue to feel the impact of COVID-19. Many are still reluctant to come into a gathering that requires close proximity to numbers of other people. Our folk have been good about being vaccinated and anyone wishing to come in for worship is welcome with, or without, a mask.



Spring announces itself on Bremen's roadsides and hillsides as beautiful wild flowers, a sign of nature's renewal.

While there are many good area churches, we are the only church worshipping and ministering in Bremen. A lot of area businesses like to remind us to "shop local." No matter who you are, whatever your religious background is, or if you're experiencing a need to explore who God might be in your life for the first time, we offer our invitation to come in and "worship local."

In His Service,
REV. RICK NEWELL, Pastor
Bremen Union Church

Coastal Rivers Conservation Trust

Coastal Rivers Conservation Trust is your community land trust, caring for the lands and waters of the Damariscotta-Pemaquid region. Coastal Rivers has active programs in trails and public access, land conservation, water quality, and nature education.

For the benefit of all Bremen residents, in 2022 we provided:

- **Public access to trails, natural areas and shorefront** on Coastal Rivers' many nature preserves in the greater Damariscotta-Pemaquid region. We maintain over 51 miles of hiking trails for low impact use, free of charge, including the universally accessible River Trail in Damariscotta. In Bremen, Pemaquid Pond Preserve on Turner Road offers a gentle hike through the woods to a lookout on Pemaquid Pond, perfect for a picnic.

We continue to partner with the Bremen Conservation Commission (BCC) and the Town of Bremen to help maintain and promote the beautiful Hilton O'Connor Trail at the Bremen Town Forest. Coastal Rivers staff and volunteers assist with regular maintenance of the trail, and joined the Commission for two work days in 2022. Together, we installed 250 feet of bog bridges through a wet area, added trail signage, and installed a new kiosk at the trailhead near the parking area.

Studies show that spending time in nature can reduce stress, lower blood pressure, and boost energy and mood, among other benefits. We invite you to find trails to explore at coastalrivers.org.

- **Strategic land conservation and stewardship.** Coastal Rivers owns three properties in Bremen, including two islands on McCurdy Pond, all open to the public for low impact recreation and enjoyment of the natural world. In addition to opportunities for recreation, these conservation lands serve to keep wildlife habitat intact, protect water quality, and help mitigate the effects of a changing climate. We also monitor four voluntary landowner conservation agreements on private land.

Included in the above-mentioned lands is one new property, 120 acres on Pemaquid Pond, that was donated in December of 2022.

Coastal Rivers has been monitoring the spread of the invasive Hemlock Woolly Adelgid (HWA) insect that is threatening the health of hemlock trees in our area. We are working with private

landowners in Bremen to get a group rate on batches of extensively tested predatory beetles that will reproduce and help control populations of HWA. Coastal Rivers released beetles in May in the towns of Newcastle and in Bristol, and we are planning further releases in 2023, in the hope that they will help protect the hemlock populations that are an important part of our coastal forests.

- **Water stewardship.** Coastal Rivers water quality initiatives have two main goals: protecting water quality and preventing the introduction of invasive aquatic plants. Programs include:
 - **The LakeSmart Program**, which offers free, individualized technical advice and information to lake and pond-side homeowners about best property care and management practices to prevent erosion and safeguard water quality. Two landowners on Webber Pond have been participating in LakeSmart and have earned their certifications – congratulations to Heidi and Peter Robinson and to David Rumpf! To learn more or to take advantage of this service, please contact Sarah Gladu at sgladu@coastalrivers.org.
 - **The Courtesy Boat Inspection (CBI) program** at the Pemaquid Pond boat landing, which seeks to keep aquatic invasive plants out of our lakes and ponds. Invasive plants can have a devastating impact on water quality, recreation, and property values. As part of the CBI program, friendly interns talk to Pemaquid Pond boaters about invasive plants and, with permission, look over boats and trailers for any sign of invasive plants before they are launched. CBI is the first line of protection from invasive aquatic plants for the entire Pemaquid River system and its beautiful ponds.
 - **Estuary water quality monitoring**, at seven points along the Damariscotta River estuary, from Walpole to Great Salt Bay. Twice a month from May through October, volunteers test for transparency, dissolved oxygen, salinity, temperature, and total nitrogen. These data help us understand changes in water quality and habitat conditions over time.
 - **Swim beach monitoring.** Water samples were taken weekly at Pemaquid Beach all summer long to check for bacterial contamination. In 2022 the weekly water quality numbers were extremely good, with no safety alerts issued.
 - **Information and resources.** These include water quality resources for waterfront homeowners, boating and fishing regulations, boating safety materials, lead tackle exchange, and loon habitat information.

- In collaboration with **Maine Audubon's Loon Count**, volunteers participated in the annual loon count on all our local fresh-water ponds and lakes. Coastal Rivers hosted the volunteer breakfast at which the data sheets were collected and volunteers regaled each other with stories of sightings and observations about local loons.

Coastal Rivers nature education programs that connect people of all ages with nature, growing the community of people who care about our landscape and natural resources. We provided over 11,000 student-hours of programming to people of all ages in 2022, from pre-K on up.

Kindergarteners and 2nd and 3rd graders from Great Salt Bay Community School participated in regular programs with Coastal Rivers. They engaged in hands-on programs on a variety of topics including horseshoe crabs, estuaries, wetlands, oysters, winter ecology, animal life cycles, alewife migration, and much more. The Outdoor Club, led by school guidance counselor Jill Davis, worked with Coastal Rivers Education staff weekly to build trail bridges, spread wood chips, and remove invasive species in the school's nature area. Students from the Life Skills program pressed apples to make apple cider with us in October.

Also in October, students from each of the AOS 93 schools and Lincoln Academy attended Coastal Rivers' Wabanaki Program at Salt Bay Farm with Passamaquoddy educator Sandra Bassett. Students worked on wigwams, learned a Wabanaki dance, and tasted wild edibles such as groundnuts.

Lincoln Academy IDEAL and ED Lab students meet with us weekly throughout the school year to engage in a variety of natural history, service learning, and project learning activities. While most classes take place at Coastal Rivers Salt Bay Farm, we take field trips to preserves throughout the area. A highlight of last year's work with these students was conducting a "Bio Blitz" on Witch Island in the fall.

We offer outdoor classes, trainings, boxed exploration kits, and other resources for teachers. School group offerings and teacher resources, including recorded trainings, can be found on our website at coastalrivers.org/events-programs-for-schools-groups. All teacher support and outdoor education programs are free of charge to AOS 93 schools.

Throughout the year, for people of all ages, we offer in-person guided hikes and family programs that are open to the public and free of charge. In December, Coastal Rivers' Education Director Sarah Gladu led a public walk at the Town of Bremen's Hilton O'Connor Trail for twelve participants. The group enjoyed the trail, the interesting natural history, and the wandering stream in this lovely preserve.

We also host free online workshops, trainings, and discussions on a variety of topics. Find our calendar of events and programs at coastalrivers.org/events. Recordings of past programs are available on our website at coastalrivers.org/category/recorded-workshops-trainings.

Formerly Damariscotta River Association and Pemaquid Watershed Association, Coastal Rivers Conservation Trust is a nationally accredited land trust. Our accreditation was renewed in 2020 after rigorous peer review. This distinction signifies we meet the highest standards of financial management, ethical conduct, responsible government, and lasting stewardship.

Coastal Rivers' work is made possible by support from the community, including many members and volunteers who reside in Bremen. To become a member or volunteer, please visit coastalrivers.org/get-involved.

We welcome your comments and questions! Contact us at 207-563-1393 or info@coastalrivers.org.



Harbor Committee

Bremen seems to be a place for derelict boats to appear or just sit on moorings for years. Not anymore! I have made it my mission to clean things up around here. One boat was forced out of town only to sink elsewhere.

Last year, another showed up on a mooring directly in front of my house, and as I was dealing with it via phone, it sunk one morning right before my eyes.

Thanks to Aaron Simmons, it was resurrected and towed to Round Pond and hauled out. Thankfully, we actually found someone that wanted this boat. All of that was an expense paid out of the harbor savings account.

After that, I decided not to allow any more boats that do not run to just sit on moorings like they are parking spaces. Three other boats have been hauled out at the town's expense, and there are two more to go.

I am going to be ask that mooring inspections be updated as well, in the next year or so. It is very important to have your mooring checked periodically. Bremen has approximately 240 moorings.

The balance in the harbor savings account is \$7,452.97. Expenditures were high last year due to repairs to the Town Landing parking lot, railings and hauling these boats out. After this year, hopefully, we can start building the account back up.

A special thanks to Aaron Simmons for always being there to help when I need him. He is my unofficial Deputy.



As history would have it, this photo of David Nathaniel Osier, my nephew who is all grown up now and lives in Bremen, portends the beginnings of a very successful lobsterman's career. I'm extra proud of him!

Respectfully submitted,
MELANEE OSIER-GILBERT,
Harbor Master
207-441-3256 • 207-529-5213

Midcoast Conservancy

Dear community members and friends:

The mission of Midcoast Conservancy is to protect and restore vital lands and waters on a scale that matters, in partnership with the communities we serve, throughout the Midcoast Maine region. Our service area comprises 24 towns, three watersheds and over 15,000 acres of conserved land which include 55 preserves and over 95 miles of trails.

In 2022, we protected more than 1,100 new acres of habitat; completed a scientific analysis to prioritize efforts for our 30x30 Land and Water Conservation Initiative; and developed a new tier system to manage our public lands for access, wildlife habitat, and connectivity. In addition, we launched innovative programs to promote native landscaping, protect hemlocks from disease, and remove invasive species such as knotweed; engaged thousands of school children in our nature-based educational programs; and hosted more than 150 public events covering everything from naturalist lessons to sustainable forestry.



In Bremen and nearby this year:

- Midcoast Conservancy monitored water quality with the Maine Coastal Observing Alliance throughout the Medomak River and Muscongus Bay, including several locations in Waldoboro
- Protected 23 Acres owned by Susan and John Morris
- Hosted a rewilding workshop at the Waldoboro Village River Park

Bremen is a vital partner for all the work we do. Many of our members and volunteers come from Bremen and we invite more of you to join us. Learn more at www.midcoastconservancy.org. Feel free to call or email me or our staff anytime.

Respectfully submitted,
PETE NICHOLS,
Executive Director

The Patriotic Club

The Patriotic Club is a 501(c)(3) tax-exempt nonprofit organization that has been functioning for 110 years and is still going strong. The purpose of the club is to promote civic, social, and educational measures to improve Bremen and its surrounding communities. We help support the Bremen Library, the Bremen Fire Department, the Bremen First Responders, the Waldoboro Food Bank, the Community Energy Fund, Neighborly Aid, and of course our infamous Scholarship Fund.

We do this by having fundraisers to raise money. We had a Pie Sale in July with proceeds solely going to our scholarship fund. This scholarship is for Bremen student residents going on to further their education, whether it is in a trade school or college. This year we gave out three scholarships. Also, the Patriotic Club helped the Fire Department with its chicken BBQ dinner-to-go. It is always a big hit because the chicken is so delicious and its reputation is growing.



Bremen has the benefit of dark nights with few street lights to obstruct the beauty of the night sky as shown in this photo taken on a warm summer's night in August from Bremen's Audubon's Hogg Island Camp.

We ventured out and hosted our first Chocolate Sunday, August 7, which happened to be the hottest day of the year. The chocolates melted on the tables! All weather aside, it was a success, and everybody who came was glad to see the return of the event. (We will be hosting again this year, but on the second Sunday in August, just to hopefully get a jump on the weather. But you never can predict Mother Nature! Even the weathermen get it wrong sometimes.)

We had a great turnout for the Country Fair, selling wreaths, arrangements, soups and fresh vegetables, baked goods and even Christmas decorations. (We try to plan ahead.) This group is not all work and no play. We have luncheons, speakers at our meetings (though a little sparse this year due to people still holding on to COVID-19 restrictions), and we had a Christmas party.

Sadly, we lost two members this year: Joan Melvin, who was a past president and living in Indiana to help with her daughter's children, and Suzi King, who was a very interesting and lovely person.

We had a good year and a very busy one. Looking forward to seeing a great next year.

Sincerely,
CORDELIA GOTH, President

Planning Board

The Bremen Planning Board remained busy and productive during the April 2022 through March 2023 period. To set the stage, the number of applications for building permits and requests for informal discussions during this period dipped to a more normal level from the pandemic-induced record the previous year, probably because of the economic downturn, supply issues, and price and interest rate increases. The Board took advantage of this more normal application load to continue revising out-of-date basic documents and in some cases creating new ones to smooth the application, review, and permit processes for applicants, the Board, and the town staff.

As in the past, applications submitted during this period focused on the all-important Shoreland Zone – the Board’s principal area of permitting responsibility. Applications were considered largely under the Shoreland Zoning Ordinance, the Land Use Ordinance, and other relevant ordinances. Our review of applications required members’ familiarity with the ordinances and teamwork.

The past year saw a continuation of the recent trend toward more complex applications for Board review. Applications required research by Board members and support from town staff. Examples of more complex applications included the review of two proposals for extensive changes to recently issued permits in the Shoreland Zone. In one case, the building in question was a storm-damaged, non-conforming lakeside cottage that predated relevant ordinances. The other concerned modifications to a newly permitted residence in the Shoreland Zone. The Board also spent several months reviewing a lengthy proposal from a developer under the lengthy, seldom used, and sometimes inconsistent Subdivision Ordinance. The prospective applicant eventually elected to put his proposal on hold as he considered other options. Still, the Board gained considerable experience digesting this ordinance, and it is now better positioned to deal with future subdivision proposals. Looking ahead, the Board will probably have to come to grips with the impact of far-reaching State legislation – effective in mid-2023 – intended to make affordable housing more available statewide.

In addition to considering formal applications, the Planning Board continued informal, non-binding conferences with prospective applicants under Bremen’s Land Use Ordinance. These conferences allow the Board to hear prospective applicants’ proposals before they go through the formal

application process. Here the Board unofficially advises prospective applicants on what ordinances are relevant and what they allow, without making a formal decision. Based on past experience, the demand for these popular conferences is likely to continue.

As noted above, the Board also remains busy with revising basic documents and sometimes creating new ones to ease the application process. In recent years, we have updated the Planning Board and Shoreland Zoning Ordinances and created the first-ever Board bylaws, an application checklist, and a “Guide to Building in Bremen” brochure. And as of this writing, we have completed revisions to the out-of-date building permit application form and the checklist. Looking ahead, we will be busy accommodating legal requirements, such as the new affordable housing law, and as time permits, we will continue to ensure that our ordinances are consistent internally and with one another.

The Planning Board continues to produce comprehensive minutes, providing an inclusive record for Board, public, applicant, town, and potential appeal uses. The minutes demonstrate that the Board is adhering to its many legal requirements while recording that all Board decisions are based on applicable ordinances and legal opinions and noting any conditions of approval. All of this is made possible by our ever-patient recording secretaries Cheryl Ferrara, Keena Cates, and Melanie Pendleton.

Board members continue to keep up-to-date on planning-related developments. Members, for example, have regularly taken training sponsored by the Maine Municipal Association and the Lincoln County Regional Planning Commission where the focus has been on Planning Boards’ myriad legal requirements. On questions on interpretation of the Shoreland Zoning Ordinance, we have sustained a dialogue with the Shoreland Zoning Coordinator in Maine’s Department of Environmental Protection. To keep Select Board members current on our activities, the Planning Board Chair attends Select Board meetings, and a member of the Select Board participates in our meetings. The Planning Board Chair also is a member of the Board of the Lincoln County Regional Planning Commission and represents Bremen at monthly meetings of that body. There discussions focus on planning experiences of other towns, the latest regulations and laws, and the availability of assistance to towns.

The Board is still meeting the lingering challenges of the COVID-19 pandemic. Most notably, under State law the Board’s monthly meetings are hybrid sessions where members, applicants, and others can participate in person or virtually, if necessary. The Board reminds Bremen residents that all are welcome at its meetings and that we are always looking for new

members. While we are now up to strength, that situation may change as several terms expire this year and next.

Finally, the Board reminds Bremen residents and others that a Planning Board-issued permit probably is required for any construction activity in the Shoreland Zone, as well as for commercial activity and subdivisions. Whether a permit is required or not, landowners and their agents should always consult the Shoreland Zoning and Land Use ordinances, other applicable ordinances, and the “Guide to Building in Bremen,” which are all available on the town website, when considering new construction, renovation, expansion, relocation, changes of use, or landscaping projects.

The Bremen Planning Board

WALT VOSKIAN, Chair

JACK BOAK, Member

FLOYD GENT, Member

JUSTIN STAILEY, Member

DEBORAH ROLL, Alternate Member

STEVE WALLACE, Vice Chair

JOHN CLAPP, Member

WALTER RADLOFF, Member

MARY BERGER, Alternate Member



Members of the Planning Board attend a mid-winter site review. (From left, in front: Deborah Roll, Walter Voskian, Floyd Gent, Steve Wallace; in back: Walter Radloff).

Shellfish Committee

The Bremen Shellfish Committee supports the clamming industry in Bremen's salt water coves and around its islands. Each year, the town is allocated shellfish licenses by the State's Department of Marine Resources. These licenses are either commercial or recreational with the commercial licenses sought after by local harvesters.

In 2022, Bremen was allocated the following licenses: 35 resident commercial (\$260 each), 4 nonresident commercial (\$360 each); 6 junior/student resident commercial (\$15 each); 1 junior/student nonresident commercial (\$30); 50 resident recreational (\$50 each) and 5 nonresident recreational (\$100 each). Town sales of licenses included all 35 resident and 4 non-resident commercial licenses; 5 of the 6 resident student licenses and no non-resident student licenses; five of the 50 residential recreation licenses; and all 5 of the non-resident recreational licenses.

The money from the sale of these licenses pays for the Sheriff's Office shellfish warden and expenses with the remaining money being placed in a savings account to support local harvesting interests. The Shellfish Committee was directed by the harvesters to allocate money from its saving account to study the problem in Broad Cove and other areas experiencing harvest closures.

For several years, Broad Cove faced seasonal closures mandated by the State. These closures were driven by higher E. coli counts, making harvesting prohibitive. The Shellfish Committee took action. Multiple sources of pollution were identified and mitigated.

In September, the town was notified by the Department of Marine Resources that the Broad Cove clamming area would be opened and remain open 12 months out of the year. The Shellfish Committee thanks the hard work of the Town CEO Corey Fortin, Town Clerk Melanie Pendleton and participating agencies for making it possible to bring the clam flats up to the acceptable level. The Committee asks all septic system owners to stay vigilant and monitor their systems at all times.

In November, Sarah Randall, Associate Director of Downeast Institute, requested a meeting with the Shellfish Committee to discuss growing clams for a study the Institute is doing. All harvesters were invited to the meeting.

On January 12th, the Institute met with the Committee to present findings from a clam fecundity study. Brian Beal of the Institute explained that areas where protective equipment was placed in clam flats there was no evidence of green crab incursion, and clams were regenerating. Outside the protective equipment, there was very little evidence of clam regeneration. According to the National Oceanic and Atmospheric Administration: “The green crab is considered one of the most invasive species in the marine environment. It has few predators, aggressively hunts and eats its prey, destroys seagrass, and outcompetes local species for food and habitat.”

He explained that the green crab problem could be traced to warming waters, but supercharging clam spawning possibly could overwhelm the green crab population and allow future clam generations to prosper.

The Town of Bremen was selected as one of three sites in the State to partner with Downeast Institute in its Softshell Clam Recruitment Monitoring Network. Monitoring will begin in May and will continue through August for the next two summers. Local harvester’s will also be participating in the study. The Committee will let residents know more as the experiment proceeds.

Sincerely,
WENDY PIEH, Chair
RAND MAKER
JOHN “BOE” MARSH, Ex Officio

Town House Committee and Bremen Town House Association

Our mission is to preserve and improve the historic Bremen Town House for the use and benefit of the people of Bremen and others.

The Town House is a part of our heritage and is a great place to gather for community events and private celebrations; we invite you to consider the Town House as a site for your next meeting, or special party. Contact the Town Office to make arrangements.

The Town House Committee is appointed each year by the Selectmen and it is charged with the consideration and implementation of improvements to the interior of the Bremen Town House. The Bremen Town House Association (BTHA) is a 501(c)3 non-profit organization formed to allow the Town House Committee to raise, hold and spend funds for the benefit of this historical building. The appointed Town House Committee members



Bremen's Town House, located next to the Fire Station on Route 32 (Waldoboro Road) was completed in 1874 and has been actively used since then. If you or a group or organization wish to rent the Town House for a special occasion, please contact the Town Office at 207-529-5945 or email bremen@tidewater.net.

are also the BTHA's five-member Board of Directors. The Committee is aided in its efforts by an unlimited number of Associate Members. Associate Members are not appointed and do not hold seats on the BTHA Board of Directors – all of the fun and none of the responsibility!

If you have a little time on your hands, would enjoy a bit of “giving back,” have some fundraising ideas or just want to be a part of something in town - we invite you to consider becoming a member or an associate member of the Town House Committee. Come join us as we continue caring for this historical community building.

Submitted by,
SANDRA JOHNS
MICHELE PRIOR
JEANNE TITHERINGTON
BOBBIE WHITE
KATIE VARIAN



Bremen Rescue/ First Responders

Bremen Rescue/First Responders is a group of Emergency Medical Technicians, trained and licensed by the State of Maine. We respond, when paged, to medical and trauma emergencies in Bremen. Our job is to assess, stabilize and treat patients; as well as gather information for, and assist, the transporting ambulance service personnel of Central Lincoln County Ambulance Service (CLCAS).

The past year included a variety of calls: from simply assisting someone who has fallen and needs help getting up, to motor vehicle accidents, to treating those with serious and life-threatening illness and/or injury. In the past year, we responded to over 50 emergency calls.

Last year, two of our EMTs resigned due to family and work conflicts. Both are still very active in the Maine EMS system. While they are not active Bremen First Responders, they do listen to their pagers for the town, and if available will respond to help. We really appreciate their dedication to the Ambulance Service(s) and for their time when they can help out in town. Our student last year passed all her tests and has started responding to calls. We also have a new resident moving into town later this year, and he plans to join Bremen First Responders by May.

Right now we are three members, but are actively looking for more. If you are interested in learning to become an EMT and would like to join, please reach out to the Town Office or come to a Fire Department meeting on Tuesday nights as all of our EMTs are also fire fighters.

We are back to our monthly EMS training at the Fire Department. We invite other towns to join in our training, as we are invited to other towns for classes they put on. It is truly a community effort throughout the various towns. We enjoy such great comradarie and mutual respect for each other. We also join with the Bremen Fire Department to train together in trauma scenarios to help us prepare for the unexpected as well as we can.

We are thankful for the members of the Bremen Fire Department, as they respond with us to direct traffic, carry equipment, handle communications, help with patient movement, and ensure our safety as we treat patients.

To reach the Bremen First Responders in the event of an emergency, please call 911, and we will be paged to your location. Be sure your house number is visible, so we can safely and quickly find you. Thank you for your continued support. We wish everyone good health and safety.

Yours Truly,
JAMES "JIM" CORBETT,
Chief, EMT-B
LAWRENCE "LARRY" SMITH,
EMT-B
GRACIELA "GRACIE" RAMOS,
EMT-B

Bremen Volunteer Fire Department

The Bremen Fire Department responded to 132 calls last year. The breakdown of calls is as follows:

Last year’s calls:

Medical assist.....	58
Motor vehicle accident	16
Trees / wires down.....	24
Fire/CO alarms.....	6
Mutual aid.....	20
Fire other.....	2
Service call.....	6

We are happy to say that the new tanker truck has arrived and is ready to respond to calls. It carries much more equipment than the old tanker. It also features power lifts on sides making deployment of potable water supply and ground ladders much easier and safer for us. As the COVID-19 pandemic seems to be under control, we are looking forward to restarting training with surrounding towns again.

Although we have had a tough year with the passing of Chief Donald Leeman, we are very grateful for what he taught us during his time as our chief. Bremen firefighters stepped up their game and ensured all required tasks were completed.

The Fire Department works hand-in-hand with the first responders. The Fire Department helps with lift assists, moving patients, traffic control at EMS calls, and anything else that the first responders request.

The Fire Department requests that homes be marked with street addresses, please. This helps us find you quicker in an emergency. Street address signs are still available free of charge. Please contact the Town Office and we will install the sign for you.

The Fire Department also requests that residents maintain road access to their houses. The department’s vehicles are not small, the average measuring almost ten feet tall and thirty feet long. Low hanging tree limbs and tree branches that are in the travel path could make it difficult or impossible to access your house.

We want to thank everyone that has supported the Fire Department last year. I personally would like to thank the firefighters and their families for all that they have endured in the past year. They make us what we are.

The Fire Department is always looking for members. We meet/train on Tuesday evenings at 6 p.m. Feel free to come check us out.

Respectfully submitted,
BRUCE POLAND,
Fire Chief
ERIC TEELE,
Assistant Fire Chief

Central Lincoln County Ambulance

The Central Lincoln County Ambulance Service responded to 2,322 calls in 2022, with 1,685 being emergency calls for service. Service Chief Nicholas Bryant said he is incredibly proud of the dedicated EMS providers at CLC Ambulances and the Bremen First Responders. These dedicated men and women continue to provide compassionate and quality medical care while displaying admirable dedication as they keep up with the increasing educational requirements to maintain their EMS licenses.

CLC Ambulance continues to seek grant opportunities to help acquire essential equipment without burdening taxpayers. Through a successful grant process, CLC Ambulance funded a fourth new LUCAS Automated CPR device. This acquisition equipped all four ambulances with these life-saving devices that make response to cardiac arrest patients more efficient and safer. These devices assist CLC Ambulance EMS caregivers in providing the best medical care to the community.

CLC Ambulance also has continued to provide Community Paramedicine visits to community members for the eighth straight year. This program provides services to patients in their homes that include: at-home blood draws, medical assessments, wound care, medication reconciliation, education, and some point-of-care lab tests. The program runs through a referral from a patient's primary care physician or a caregiving physician from the Miles Memorial Hospital emergency room. The program has positively impacted many patients' abilities to manage medical conditions at home. If you or someone you know could benefit from these services, please contact your primary care physician for more information.

As many know, the workforce within Emergency Medical Services has been shrinking in the last few years. There have been two local EMS courses in the last year to help remedy this problem, but still, more providers are needed. There are several ways an EMS provider can serve a community: Full-time, part-time, or volunteer. If you are interested in helping your community and becoming an EMT, Paramedic, or First Responder, please contact CLC Lincoln Ambulance or the Bremen Fire Department. The ambulance service contact information is (207) 563-7105 or servicechief@clcambulanceservice.org. All contact information, as well as a contact link, is available on the CLC Ambulance website at clcambulanceservice.org.

I want to thank Fire Chief Bruce Poland, EMS Chief James Corbett, and all the members of the Bremen Fire Department and First Responders for being essential partners in the effort to supply quality Emergency Medical Service to the Town of Bremen. We look forward to working alongside Bremen Fire and First Responders members to provide emergency care to Bremen residents again in 2023.

Respectfully,
NICHOLAS BRYANT,
Service Chief



Central Lincoln County Ambulance at the historical Pemaquid Point Lighthouse.

Lincoln County Sheriff's Office

Greetings,

In November of 2022, the citizens of Lincoln County elected me to my sixth term as your County Sheriff. The support that the Sheriff's Office in Lincoln County receives from the citizens that elect me each term is truly humbling. It is because of this support that I am constantly trying to find ways to improve the service we provide at a cost we all can afford while providing the transparency that you all deserve.

I am pleased to announce that in 2022 a citizen's advisory committee that has been a goal of mine was finally put in place and has begun its work of providing the Sheriff's Office a wide range of perspectives and opinions on the work we do. This diverse group of citizens from all over Lincoln County is currently assisting me with policy review and our ongoing process of accreditation thru the Maine Law Enforcement Accreditation Program sponsored by the Maine Chiefs of Police Association. If you are interested in serving on this committee or learning more about just what they are doing, please reach out to me at any time.

In 2022, we began to formally track the number of mental health related calls for service. The Sheriff's Office works closely with the National Alliance on Mental Illness and we strive to enhance relationships with other community mental health providers to find ways to relieve some of the reliance on law enforcement responding to those having a mental health crisis.

In 2022, this data revealed 177 calls for service that averaged 43 minutes each time. 48 percent of the time, Deputies were able to stabilize the situation based on their own training or with the assistance of community based crisis services. Over 70 percent of these calls were investigated by Deputies with specialized crisis intervention training. Less than 3 percent of these calls resulted in injury to either the Deputy or the person in crisis. The ability to de-escalate situations and reduce the risk of injury to all involved is why I am committed to having all my staff trained in Crisis Intervention.

This data did show that almost 55 percent of these calls involved individuals who had previously been involved with a mental health call. Surprisingly, over 10 percent of the time these calls involved individuals that we had responded to assist 10 or more times.

Because of this data, I am committed in 2023 to finding more opportunities to “co-respond” with community mental health providers in hopes of putting in place services to reduce the amount of mental health calls involving the same individual.

More detailed data on both our mental health calls for service and our use of force can be found on our website www.lincolns0.me.

Once again, thank you for the opportunity to serve as your Sheriff. Please reach out to me at any time if I can be of assistance to you.

Respectfully submitted,
TODD B. BRACKETT,
Sheriff

Nobleboro/Jefferson Transfer Facility

The Transfer Station, operated by Nobleboro and Jefferson, and under contract with Bremen, Damariscotta, and Newcastle, provides for the disposal of most types of solid waste generated in the five towns. In 2022, all household waste, demolition debris, bulky waste, and construction materials were sent to Waste Management in Norridgewock, Maine. The Transfer Station employed the services of Lincoln County Recycling to recycle cardboard, newspaper, plastic and many other products. Staff also recycled universal hazard waste such as televisions, computers, fluorescent light bulbs, mercury switches and rechargeable batteries.

In the year 2022, the Transfer Station experienced several changes in staff. Brand Achorn and Glenn Daiute left in the fall. Thank you both for all your service. John Arsenault was hired as the new manager of the facility. Then, Howard Griffin and Shawn Wilkie were hired as full-time attendants to work alongside Kevin Nunes and keep things running smoothly. Through all the changes, the transfer facility was able to keep things running without problems. We hope your trip to the Transfer Station continues to be a positive experience.

I would like to thank everyone that takes the time to recycle. This effort really helps save money in the long run. The transfer facility does have programs for recycling paint, food waste, metals, electronics, paper, and cardboard. In 2022, the transfer facility held a hazardous waste day for people to get rid of hazardous chemicals and other hazardous materials. The facility hopes to do the same thing again this year. The event will be advertised, so keep watching for it.

In 2023, the staff hopes to continue its efforts to recycle whenever possible. The attendants are more than willing to help you recycle. Everything you recycle reduces the amount it costs to put items in the mainstream trash.

The staff is planning to keep things the same in 2023, while being as efficient as possible to save taxpayers' money. Thank you for your cooperation with the staff. They enjoy working with you.

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

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

Respectfully submitted,
RICHARD SPEAR,
Transfer Station Agent

U.S. Senator's Report

Washington, DC

Dear Friends:

It is an honor to represent Maine in the U.S. Senate. I am grateful for the trust that Mainers have placed in me and welcome this opportunity to share some key accomplishments for our state.

Last year, I secured more than \$500 million for 285 projects from Aroostook County to York County that will promote job creation, workforce training, and economic development; expand access to health care; improve public safety, infrastructure, and community resources; and protect our environment. To address the crisis of soaring inflation and high energy prices, I led efforts to provide \$2 billion in supplemental funds to the Low-Income Home Energy Assistance Program. In the new Congress that begins in 2023, I expect to be the Vice Chairman of the Appropriations Committee and will continue to champion investments to support Maine's communities and families.

Strengthening our economy and supporting good jobs remain a top priority. Along with the Governor and the rest of the Maine Delegation and the associations representing the lobster industry, I worked to protect our hardworking lobstermen and women by pausing for six years the onerous federal regulations that jeopardize our lobster fishery's very existence. Another ongoing threat to Maine's small businesses is the shortage of workers. That's why I led an effort to push the Administration to nearly double the number of H-2B visas that are critical to our hospitality industry. Additionally, when the Administration proposed to cut the construction of a destroyer to be built by Bath Iron Works, I restored this funding to protect Maine jobs and our national security.

When Maine Veterans' Homes announced last year that it planned to close its facilities in Caribou and Machias, I opposed that decision which would have had such a devastating effect on rural veterans and their families. I am glad that the decision was reversed, and I have secured \$3 million to help with upgrades to these facilities. *My AUTO for Vets Act* also became law, which will help disabled veterans maintain their independence by supporting the purchase of a new adaptive vehicle once a decade.

This past year, Congress demonstrated how effective it can be on behalf of the American people when both parties work together. A few of the bipartisan achievements that I was involved in include the *Respect for Marriage Act*, which will provide certainty to millions of loving couples in same-sex marriages while protecting religious liberties, and the *Electoral Count Reform Act*, which establishes clear guidelines for our system of certifying and counting electoral votes for President and Vice President.

No one works harder than the people of Maine, and I have honored that work ethic by showing up for every vote. During my Senate service, I have cast more than 8,500 consecutive votes, never having missed one.

I remain committed to doing all that I can to address your community's concerns in 2023. If I may be of assistance to you in any way, I encourage you to contact one of my six state offices.

Sincerely,
SUSAN M. COLLINS,
United States Senator

U.S. Senator's Report

Washington, DC

Dear Friends,

I've often thought that Maine is just one big small town connected by long roads. Well, in the past year or two, those roads have gotten steeper and bumpier as we dealt with an unprecedented pandemic and the resulting economic troubles.

As we faced the historic challenges, something impressive happened. We came together and lent a hand to our neighbors wherever we could to keep things running and spirits high.

Down in Washington, Congress tried to help Maine communities get through this struggle, so that our state would come out stronger. To do that, we put in the work and set some things into motion that are already helping Maine people. That's why you hired us, after all.

The pandemic made something we'd known for a while clear: those roads and networks that connect our big town needed repair, improvements, and expansion – from bridges to broadband. So, while Maine was uniting towards a common purpose, Congress came together to pass the *Bipartisan Infrastructure Law* – legislation that makes generational investments in physical infrastructure, broadband connections, harbors, and the energy grid. These efforts will lay the foundation for Maine's 21st century economy and make sure even the most rural areas aren't left behind.

Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed the *American Rescue Plan* in 2021, which enabled Governor Mills and the state of Maine to better meet the health and economic difficulties of the pandemic. At a critical moment it expanded healthcare efforts to confront COVID and invested in the state to keep the economy in far better shape than most others nationwide.

Congress didn't stop there. This year, we took even more concrete steps to cut costs, create jobs, and provide more affordable, cleaner energy. The bipartisan *CHIPS Act* will bring home the manufacturing of the technical components known as "chips" that are used in everything these days – from smartphones to microwaves to cars – and in doing so reduce prices and

create good American jobs. We also passed the *Inflation Reduction Act (IRA)* to lower healthcare costs, allow Medicare to negotiate drug prices, and cut energy bills with new rebates for things like heat pumps and solar panels.

Beyond these major investments, we also passed vital legislation to improve the day-to-day lives of Maine people and Americans nationwide. On a bipartisan basis, we expanded health care for veterans exposed to toxins, strengthened protections for marriage equality, supported Ukraine as it fought off a bloody Russian invasion, secured our elections and the peaceful transfer of power, and delivered millions in federal investments to projects up and down our state.

So, as Maine worked to get through hard times, Congress took steps to support our state – and we’re already starting to see brighter days ahead. I’m proud to have played a small part down here; it’s a true privilege to listen to you, work with you, and build a brighter future for all the incredible people up and down the roads that connect our big small town. Mary and I wish you a happy, and safe 2023.

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

U.S. Representative's Report

Washington, D.C.

Dear Friends,

I hope this letter finds you well. It is my honor and privilege to serve the people of Maine's First District in Washington, DC, and I appreciate the opportunity to share this annual update with you.

This past year, our state faced unprecedented challenges, mirroring the difficulties experienced by communities across the nation. High inflation rates, a rapidly changing climate, aging infrastructure, and increasing energy costs were among the top concerns I heard while home in the district. Keeping these in mind, I was proud to work with my colleagues in the Maine Delegation to pass historic legislation to bring federal dollars back to our communities.

One of the ways we delivered for Mainers was through the passage of the Inflation Reduction Act (IRA) in August. This law provides much-needed assistance to struggling families. With the help of the IRA, Americans will save an average of \$800 per year on health insurance and Medicare beneficiaries will have increased access to medication.

Additionally, the IRA offers billions of dollars to expand rebate programs for Americans who wish to make their homes more energy efficient. Homeowners can now receive up to a 30-percent tax incentive for the cost of home solar installations and a 30-percent incentive when investing in a heat pump. Over the next decade, these rebates will offer Mainers thousands of dollars in savings while decreasing fuel costs for winters to come.

In 2022, Congress also passed meaningful legislation to help create skilled jobs in the construction, manufacturing, and engineering sectors. The Creating Helpful Incentives to Produce Semiconductors (CHIPS) Act will allow the U.S. to advance its leadership in the development of semiconductors used in the manufacturing of computers, cell phones, cars, and numerous other technologies we rely on. By developing this industry at home, we can bolster our national security and lessen our reliance on foreign technology.

As I look toward this Congress, I am excited to work with my colleagues on both sides of the aisle to improve the lives of Maine people. It is critically important that we continue to take action to increase job growth, decrease inflation, take measures to promote our national security and invest in our health care and education systems.

Each year my office receives over 40,000 calls, letters, and emails from Mainers. I recognize the tremendous trust you place in having me represent you in Washington and by sharing your stories, thoughts, and concerns. Please rest assured, I will continue to fight for the interests of Mainers in Congress, and my staff and I will do everything we can to ensure your needs are met.

Sincerely,
CHELLIE PINGREE,
Member of Congress

Governor's Report

Dear Maine Residents:

In January, I was privileged to take the Oath of Office to begin my second term as your Governor. I am deeply humbled by the trust the people of Maine have placed in me, and I look forward to continuing to work hard over the next four years to improve the lives and livelihoods of Maine people.

Over the past four years, we have made real progress. We have expanded health care, leading to the largest decline in the uninsured rate of any state in the nation. We fully funded the State's share of public education. We delivered two-years of free community college. We fully restored municipal revenue sharing to five percent. We delivered substantial tax relief, nation-leading inflation relief, and emergency energy relief to help Maine people through difficult times.

Through the Maine Jobs & Recovery Plan, we are strengthening and diversifying our economy. In 2022, our state's gross domestic product – a key measure of economic growth – grew at the ninth fastest rate in the United States. People are moving to Maine at a rate higher than any other New England state, and at one of the highest rates in the nation. We have enacted balanced budgets, and we have built up Maine's "Rainy Day" fund to a record high, preparing our state to continue meeting its commitments in the event of an economic downturn.

While I am proud of the progress we have made, there is more to do, like addressing the housing crisis, the workforce shortage, and the opioid epidemic and strengthening health care, education, and the economy. I know that by working together to tackle these issues head-on, we can improve the lives and livelihoods of Maine people and make Maine the best place to live, work, and raise a family.

Thank you again for the honor to serve you as Governor.

Thank you,
JANET T. MILLS,
Governor

State Senator's Report

Dear Friends and Residents of Bremen,

Thank you for the opportunity to serve as your State Senator. I'm proud to represent our communities in Augusta, and I will work hard to represent us well. I am also happy that lawmakers and the public will return, in person, to the State House.

For the 131st Legislature, Swearing-In Day was Wednesday, December 7, 2022. I'm excited to share that I will serve as Chair of the Joint Standing Committee on Marine Resources. I also have been appointed to serve on the Health Coverage, Insurance, and Financial Services Committee.

This district means a lot to me. This is where I grew up and where I have chosen to raise my own family. I have spent my career as an educator, community advocate, and leader of professional associations working at local, school, district, and state-wide levels to solve problems, support equitable policies, and advocate for children and families. I look forward to putting these skills to work for you.

Please remember that I am a resource for you all year. If you need help contacting a state agency or just want to share a comment or concern, please don't hesitate to reach out. You can email me at cameron.reny@legislature.maine.gov or call my legislative office at (207) 287-1515. My cell phone number is (207) 400-9910. Life has never been easy, but it seems harder than usual right now. Please don't be afraid to ask for help. After all, I'm here to serve you.

Sincerely,
CAMERON RENY,
State Senator, District 13

Independent Auditors' Report

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Bremen, as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the Town of Bremen's basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Town of Bremen as of June 30, 2022 and 2021, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Bremen, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Bremen's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than

for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Bremen's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Bremen's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Bremen's basic financial statements. The fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Bath, Maine
January 19, 2023

Management's Discussion and Analysis For the Year Ending June 30, 2022

As management of the Town of Bremen, Maine we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town of Bremen for the year ending June 30, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our annual report of the Town of Bremen, Maine.

Administrative Notes	FY 2022	FY 2021	FY 2020	FY 2019
Excise Tax Revenue	202,762.80	215,135.14	171,680.29	172,253.61
Unappropriated "Surplus"	2,003,042.13	1,744,659.09	1,585,213.29	1,537,554.88
Mil Rate	.0115	.0113	.0128	.0128
County Tax	299,262.00	296,797.74	268,329.25	262,411.26

THE FINANCIAL STATEMENTS

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

The Government-Wide Financial Statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities. Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

The Fund Financial Statements include statements for each of the categories of activities – governmental and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and modified accrual basis of accounting. Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the difference created by the integrated approach.

REPORTING THE TOWN AS A WHOLE

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

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

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

	<u>6/30/22</u>	<u>6/30/21</u>
Current and Other Assets	3,390,045.28	2,976,200.76
Capital Assets	2,461,050.45	2,469,888.42
Total Assets	<u>5,851,095.73</u>	<u>5,446,089.18</u>
Current Liabilities	55,791.67	14,980.96
Deferred Inflows of Resources	24,665.87	22,002.91
Net Invested in Capital Assets	2,461,050.45	2,469,888.42
Restricted for:		
Capital Projects	786,802.87	767,805.86
Other Purposes	497,041.42	411,751.94
Unrestricted	2,025,743.45	1,759,659.09
Total Net Position	<u>5,770,638.19</u>	<u>5,409,105.31</u>

Governmental Activities

The cost of all Governmental Activities for 2022 was 2,439,432.24. Charges for services of 55,585.24 and operating grants and contributions of 177,014.66 reduced the cost to the Town. The Town's programs listed below show the net cost (total cost less revenues generated by the activities). The cost shows the financial burden that was placed on the Town's taxpayers by each of the functions.

	<u>6/30/22</u>	<u>6/30/21</u>
Primary Government		
Governmental Activities:		
General Government	(132,344.70)	(188,872.81)
Health and Welfare	(78,442.58)	(75,734.87)
Highways and Bridges	(313,643.99)	(297,691.33)
Education	(1,200,993.18)	(1,183,971.85)
Special Assessment	(299,261.61)	(296,797.74)
Protection	(126,865.97)	(154,684.32)
Unclassified	(55,280.31)	(44,109.08)
Total Primary Government	<u>(2,206,832.34)</u>	<u>(2,241,862.00)</u>

The information below shows the revenues of the General fund:

	<u>6/30/22</u>	<u>6/30/21</u>
Primary Government		
Taxes:		
Property Taxes	2,218,735.79	2,210,353.15
Homestead Reimbursement	56,126.00	47,077.52
Excise Taxes	202,762.80	215,135.14
Boat Taxes	6,310.50	8,117.10
Intergovernmental	67,985.00	43,000.00
Interest Earnings	14,548.72	18,388.36
Transfer To (From) Trust	1,896.41	(800.00)
Total Primary Government	<u>2,568,365.22</u>	<u>2,541,271.27</u>

In the Statement of Departmental Operations, we separate the Town's basic government activities as:

General Government	County Tax Assessment
Health and Welfare	Protection
Highways and Bridges	Unclassified
Education	Recreation
Intergovernmental on Behalf Payments	Contingency
Property taxes, excise taxes, fees, interest income, and State and Federal grants finance the activities. Detail relating to the activities is in Schedule B-1 and B-3.	

REPORTING THE TOWN'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

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

Governmental Funds

All of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end. The government statement provides a detailed short-term view of the Town's general Government-Wide Financial Statements as explained in the reconciliation statements.

THE TOWN AS A WHOLE

(Government-Wide Financial Analysis)

As noted earlier, net position may serve over time as a useful indicator of the Town's financial position. In the case of Bremen, assets exceeded liabilities by 5,770,638.19 at the close of the fiscal year ended June 30, 2022 compared to 5,409,105.31 at the close of the fiscal year ended June 30, 2021. This shows an increase in net position of 361,532.88 for the year 2022.

Conclusion

The Board of Selectmen, along with the auditors, feel the Town of Bremen is in a sound financial position. In the future the Selectmen will continue to manage the Town as efficiently as possible without placing an undue burden to the taxpayers. Work will continue toward maintaining and upgrading necessary business infrastructure. Through the Town's partnership with Tidewater Telecom, Bremen remains Lincoln County's leader in high-speed internet installations with greater than 60-percent of its residences currently installed on Tidewater's 5G network. Work continues to offer high-speed internet to all residences. The Town remains committed to monitoring State and Federal funding for opportunities to help with equitable access for underserved communities and for multiple residences on private roads with access challenges.

Exhibit A

**TOWN OF BREMEN
STATEMENTS OF NET POSITION
JUNE 30, 2022 AND 2021**

	GOVERNMENTAL ACTIVITIES	
	2022	2021
ASSETS		
CURRENT ASSETS:		
Cash (Note B)	3,272,466.41	2,920,902.30
Accounts Receivable (Note C)	18,543.43	7,954.86
Taxes Receivable	52,217.13	28,696.13
Tax Liens	9,467.77	10,406.58
Due From Other Funds	37,350.54	8,240.89
Total Current Assets	<u>3,390,045.28</u>	<u>2,976,200.76</u>
PROPERTY, PLANT, AND EQUIPMENT (NOTE D):		
Land and Improvements	518,897.00	518,897.00
Buildings	678,615.30	677,546.16
Equipment	858,616.90	842,850.46
Infrastructure	2,667,496.29	2,542,224.92
Total Property, Plant, and Equipment	4,723,625.49	4,581,518.54
Less: Accumulated Depreciation	(2,262,575.04)	(2,111,630.12)
Net Property, Plant, and Equipment	2,461,050.45	2,469,888.42
Total Assets	<u>5,851,095.73</u>	<u>5,446,089.18</u>
LIABILITIES, DEFERRED INFLOWS, AND NET POSITION		
CURRENT LIABILITIES:		
Accounts Payable - Trade	20,337.54	5,940.07
Due To Other Funds	35,454.13	9,040.89
Total Current Liabilities	<u>55,791.67</u>	<u>14,980.96</u>
DEFERRED INFLOWS OF RESOURCES:		
Deferred Revenue (Note K)	24,665.87	22,002.91
NET POSITION:		
Net Invested in Capital Assets	2,461,050.45	2,469,888.42
Restricted for:		
Capital Reserves	786,802.87	767,805.86
Other Purposes (Note F)	497,041.42	411,751.94
Unrestricted	2,025,743.45	1,759,659.09
Total Net Position	<u>5,770,638.19</u>	<u>5,409,105.31</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>5,851,095.73</u>	<u>5,446,089.18</u>

The accompanying notes are an integral part of the financial statements

TOWN OF BREMEN
STATEMENTS OF ACTIVITIES FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

Exhibit B

Functions/Programs	Program Revenues		Operating Grants And Contributions		Net (Expense) Revenue and Change in Net Position Governmental Activities	
	Expenses	Charges For Services	Operating Grants And Contributions	2022	2021	2021
Primary Primary Government:						
Governmental Activities:						
General Government	251,736.24	34,060.57	85,330.97	(132,344.70)	(188,872.81)	
Health and Welfare	81,406.58	964.00	2,000.00	(78,442.58)	(75,734.87)	
Highways and Bridges	350,457.43	16,133.44	20,680.00	(313,643.99)	(297,691.33)	
Education	1,268,740.87		67,747.69	(1,200,993.18)	(1,183,971.85)	
Special Assessment	299,261.61			(299,261.61)	(296,797.74)	
Protection	130,515.97	3,650.00		(126,865.97)	(154,684.32)	
Unclassified	57,313.54	777.23	1,256.00	(55,280.31)	(44,109.08)	
Total Primary Government	2,439,432.24	55,585.24	177,014.66	(2,206,832.34)	(2,241,862.00)	

General Revenues:

Taxes:

Property Taxes	2,218,735.79	2,210,353.15
Homestead Reimbursement	56,126.00	47,077.52
Excise Taxes	202,762.80	215,135.14
Boat Taxes	6,310.50	8,117.10
Intergovernmental	67,985.00	43,000.00
Interest and Investment Earnings	14,548.72	18,388.36
Transfer To (From) Trust	1,896.41	(800.00)
Total General Revenues	2,568,365.22	2,541,271.27
Change in Net Position	361,532.88	299,409.27
Net Position, July 1	5,409,105.31	5,109,696.04
Net Position, June 30	5,770,638.19	5,409,105.31

The accompanying notes are an integral part of the financial statements

TOWN OF BREMEN Exhibit C
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
GOVERNMENTAL FUND BALANCES:		
Restricted for:		
Capital Reserves (Schedule B-10)	786,802.87	767,805.86
Other Purposes (Schedule B-3)	497,041.42	411,751.94
Unrestricted (Schedule B-2)	<u>2,003,042.13</u>	<u>1,744,659.09</u>
Total Governmental Fund Balances (Exhibit E)	3,286,886.42	2,924,216.89
Amounts reported for governmental activities in the Statements of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	2,461,050.45	2,469,888.42
Property taxes not collected within 60 days after year end are deferred as revenue in the fund financial statements. In the government-wide financial statements the revenue is income in the year assessed.	<u>22,701.32</u>	<u>15,000.00</u>
Net Position of Governmental Activities (Exhibit A)	<u><u>5,770,638.19</u></u>	<u><u>5,409,105.31</u></u>

TOWN OF BREMEN Exhibit D
RECONCILIATION OF THE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Net Change in Fund Balances -		
Total Governmental Funds (Exhibit F)	362,669.53	351,013.07
Amounts reported for governmental activities in the Statements of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statements of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation (depreciation exceeds capital outlays).	(8,837.97)	8,886.92
Property taxes are deferred in the fund financial statements, but in the government-wide financial statements they are recorded as income in the year they are assessed.	<u>7,701.32</u>	<u>(60,490.72)</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u><u>361,532.88</u></u>	<u><u>299,409.27</u></u>

The accompanying notes are an integral part of the financial statements

Exhibit E

**TOWN OF BREMEN
BALANCE SHEETS - GOVERNMENTAL FUNDS — JUNE 30, 2022 AND 2021**

	Governmental Fund Types		2022 Total	2021 Total
	Major	Capital Reserves		
ASSETS:	General	Capital Reserves		
Cash (Note B)	2,450,209.41	822,257.00	3,272,466.41	2,920,902.30
Accounts Receivable (Note C)	18,543.43		18,543.43	7,954.86
Taxes Receivable	52,217.13		52,217.13	28,696.13
Tax Liens	9,467.77		9,467.77	10,406.58
Due From Other Funds	37,350.54		37,350.54	8,240.89
Total Assets	2,567,788.28	822,257.00	3,390,045.28	2,976,200.76
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES:				
Liabilities:				
Accounts Payable	20,337.54	-	20,337.54	5,940.07
Due To Other Funds		35,454.13	35,454.13	9,040.89
Total Liabilities	20,337.54	35,454.13	55,791.67	14,980.96
Deferred Inflows of Resources:				
Deferred Tax Revenue (Note H)	22,701.32	-	22,701.32	15,000.00
Deferred Revenue (Note K)	24,665.87		24,665.87	22,002.91
Total Deferred Inflows of Resources	47,367.19	-	47,367.19	37,002.91
Fund Balances:				
Assigned for Other Purposes (Note F)	497,041.42	786,802.87	1,283,844.29	1,179,557.80
Unassigned	2,003,042.13		2,003,042.13	1,744,659.09
Total Fund Balances (Exhibit F)	2,500,083.55	786,802.87	3,286,886.42	2,924,216.89
Total Liabilities, Deferred Inflows, and Fund Balances	2,567,788.28	822,257.00	3,390,045.28	2,976,200.76

Exhibit F

**TOWN OF BREMEN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUNDS – FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

	Governmental Fund Types		
	Major		
	General	Capital Reserves	2021 Totals
REVENUES:			
Property Taxes	2,211,034.47	-	2,211,034.47
Excise Taxes	202,762.80		202,762.80
Education	67,747.69		67,747.69
General Government	119,391.54		119,391.54
Health and Welfare	2,964.00		2,964.00
Highways and Bridges	36,813.44		36,813.44
Protection		3,650.00	3,650.00
Interest	11,814.91	2,733.81	14,548.72
Boat Taxes	6,310.50		6,310.50
Homestead Reimbursement	56,126.00		56,126.00
State Revenue Sharing	67,985.00		67,985.00
Unclassified	2,033.23		2,033.23
Total Revenues	2,784,983.58	6,383.81	2,791,367.39
EXPENDITURES:			
Education	1,268,740.87	-	1,268,740.87
General Government	229,788.85		229,788.85
Health and Welfare	81,406.58		81,406.58
			1,198,455.80
			246,019.55
			78,534.87

continued next page

Highways and Bridges	376,578.84		376,578.84	371,304.82
Protection	116,898.71	1,932.67	118,831.38	134,450.17
Special Assessment	299,261.61		299,261.61	296,797.74
Unclassified	55,986.14		55,986.14	44,231.68
Total Expenditures	2,428,661.60	1,932.67	2,430,594.27	2,369,794.63
Excess of Revenues Over Expenditures	356,321.98	4,451.14	360,773.12	351,813.07
OTHER FINANCING SOURCES (USES):				
Operating Transfers - In	37,350.54	50,000.00	87,350.54	271,019.02
Operating Transfers - Out	(50,000.00)	(35,454.13)	(85,454.13)	(271,819.02)
Total Other Financing Sources (Uses)	(12,649.46)	14,545.87	1,896.41	(800.00)
Excess of Revenues and Other Sources				
Over (Under) Expenditures and Other Uses	343,672.52	18,997.01	362,669.53	351,013.07
Fund Balance, July 1	2,156,411.03	767,805.86	2,924,216.89	2,573,203.82
Fund Balance, June 30	2,500,083.55	786,802.87	3,286,886.42	2,924,216.89

The accompanying notes are an integral part of the financial statements

TOWN OF BREMEN
STATEMENT OF FIDUCIARY NET POSITION
NONSPENDABLE TRUST FUNDS - CEMETERY TRUST
JUNE 30, 2022 AND 2021

Exhibit G

ASSETS:	<u>2022</u>	<u>2021</u>
Cash (Note B)	32,385.52	31,550.60
Due From General Fund		800.00
Total Assets	<u>32,385.52</u>	<u>32,350.60</u>
LIABILITIES:		
Due To General Fund	<u>1,896.41</u>	-
NET POSITION:		
Restricted for Principal	31,732.30	31,732.30
Unassigned	<u>(1,243.19)</u>	<u>618.30</u>
Total Net Position	<u>30,489.11</u>	<u>32,350.60</u>
Total Liabilities and Net Position	<u>32,385.52</u>	<u>32,350.60</u>

Exhibit H

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
NONSPENDABLE TRUST FUNDS - CEMETERY TRUST
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

REVENUES:	<u>2022</u>	<u>2021</u>
Interest	34.92	50.38
Lot Sales		800.00
Total Revenues	<u>34.92</u>	<u>850.38</u>
EXPENDITURES	<u>1,896.41</u>	
Change in Net Position	<u>(1,861.49)</u>	<u>850.38</u>
Net Position, July 1	<u>32,350.60</u>	<u>31,500.22</u>
Net Position, June 30	<u>30,489.11</u>	<u>32,350.60</u>

TOWN OF BREMEN
STATEMENT OF CASH FLOWS - FIDUCIARY FUND TYPE -
NONEXPENDABLE TRUST FUNDS - CEMETERY TRUST
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

Exhibit I

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Interest Income	34.92	50.38
Lot Sales		800.00
Net Cash Provided by Operating Activities	<u>34.92</u>	<u>850.38</u>
Cash Balance, July 1	<u>32,350.60</u>	<u>31,500.22</u>
Cash Balance, June 30	<u>32,385.52</u>	<u>32,350.60</u>

The accompanying notes are an integral part of the financial statements

TOWN OF BREMEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

1. Financial Reporting Entity

The Town of Bremen was incorporated in 1828. The Town operates under a town meeting form of government.

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

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

2. Basic Financial Statements - Government-Wide Statements

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

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

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

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

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

3. Basic Financial Statements - Fund Financial Statements

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

The following fund types are used by the Town:

a. Governmental Funds:

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

1. General Fund:

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

2. Capital Reserves:

Capital Reserves funds are used to account for financial resources to be used for various projects.

Additionally, the Town reports the following fund types:

Fiduciary Funds:

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

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

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

4. Basis of Accounting

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

a. Accrual:

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

b. Modified Accrual:

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

5. Financial Statement Amounts

a. Cash and Cash Equivalents:

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

b. Capital Assets:

Capital assets purchased or acquired with an original cost of 1,000.00 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	20-50 Years
Machinery and Equipment	5-10 Years
Improvements	10-20 Years
Other Infrastructure	10-50 Years

c. Revenues:

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

d. Expenditures:

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

e. Use of Estimates:

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

f. Deferred Inflows of Resources:

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

g. Accounts Receivable:

Receivables include federal grants, state subsidies, town assessments and reimbursements. Based on prior year collections, management has determined that an allowance for doubtful accounts is not considered necessary at June 30, 2022.

h. Fund Balance:

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

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

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

Committed fund balances are amounts that can be used only for specific purposes because of a formal action taken by town government.

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

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

i. Interfund Receivables/Payables:

Interfund Receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which the transactions are executed.

6. Implementation of New Accounting Standards

a. Statement No 87, “Leases” is effective for the fiscal year ending June 30, 2022. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities. Management has determined that the impact of this statement is not material to the financial statements.

b. Statement No. 89, “Accounting for Interest Cost Incurred before the End of a Construction Period”, is effective for the fiscal year ending June 30, 2022. The objectives of this statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This statement establishes accounting requirements for interest cost incurred before the end of a construction period. Management has determined that the impact of this statement is not material to the financial statements.

c. Statement No. 91, “Conduit Debt Obligations” is effective for the fiscal year ending June 30, 2022. The objective of the statement is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required disclosures. Management has determined that this statement is not applicable.

d. Statement No. 93, “Replacement of Interbank Offered Rates” is effective for the fiscal year ending June 30, 2022. The objective of this statement is to improve guidance regarding the governments that have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR) - most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021. The objective of this statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. Management has determined that this statement is not applicable.

e. Statement No. 97, “Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans” is effective for the fiscal year ending June 30, 2022. This statement requires that for purposes of determining whether a primary government is financially accountable for a potential component unit, except for a potential component unit that is a defined contribution pension plan, a defined contribution OPEB plan, or another employee benefit plan (for example, certain Section 457 Plans), the absence of a governing board should be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform. Management has determined that this statement is not applicable.

f. Statement No. 98, “The Annual Comprehensive Financial Report” is effective for the fiscal year ending June 30, 2022. This statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. Management has determined that this statement is not applicable.

7. Future Accounting Pronouncements

a. Statement No. 94, “Public Private Partnerships” is effective for the fiscal year ending June 30, 2023. The primary objective of this statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Management has determined that this statement is not applicable.

b. Statement No. 96, “Subscription-Based Information Technology Arrangements” is effective for the fiscal year ending June 30, 2023. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. Management has determined that this statement is not applicable.

c. Statement No. 99, “Omnibus 2022” portions of the Omnibus 2022 is effective for the fiscal year ending June 30, 2023 and portions are effective for the fiscal year ending June 30, 2024. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. Management has determined that some portions of this statement will be applicable.

d. Statement No. 100, "Accounting Changes and Error Corrections" is effective for the fiscal year ending June 30, 2024. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. Management has determined that this statement is applicable based on certain circumstances that change from year to year.

e. Statement No. 101, "Compensated Absences" is effective for the fiscal year ending June 30, 2025. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Management has determined that this statement will not be applicable.

8. Subsequent Events

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued. In July of 2022, the Town purchased a 2023 Freightliner Fire Truck which was put in service in December 2022. In the summer of 2022, the Town also did extensive ground work around the Town Office improving drainage and waterproofing the foundation.

NOTE B - CASH:

The Town's cash is categorized to give an indication of the level of risk assumed by the Town at year

end. These Categories are defined as follows:

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

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

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

At June 30, 2022 cash consisted of:

CARRYING ACCOUNT TYPE	BANK AMOUNT	CATEGORY BALANCE	#1	#2	#3
Interest Bearing					
Accounts	1,523,578.09	1,150,158.80	1,150,158.80	-	-

NOTE C - ACCOUNTS RECEIVABLE:

Accounts Receivable consists of the following:

State of Maine - Homestead	10,202.00
State of Maine - Education	8,341.43
	<u>18,543.43</u>

Allowance for Uncollectible Accounts

An allowance for doubtful accounts is not considered necessary at June 30, 2022.

NOTE D - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at June 30, 2022:

	BALANCE JULY 1, 2021	ADDITIONS	DELETIONS	BALANCE JUNE 30, 2022
Land and				
Improvements	518,897.00			518,897.00
Buildings	677,546.16	1,069.14		678,615.30
Equipment	842,850.46	15,766.44		858,616.90
Infrastructure	2,542,224.92	125,271.37		2,667,496.29
	4,581,518.54	142,106.95		4,723,625.49
Accumulated				
Depreciation	2,111,630.12	150,944.92		2,262,575.04
Net Property, Plant, and				
Equipment	2,469,888.42	(8,837.97)		2,461,050.45

Depreciation expense for the period totaled 150,944.92. Of that amount, 24,626.65 was for General Government, 98,925.98 was for Highways and Bridges, 24,533.23 was for Protection, and 2,859.06 was for Unclassified.

NOTE E - GENERAL FUND BUDGET:

The Town operates on a net budget as compared with a gross budget. All revenues are not estimated but are credited to the particular operating account. Certain revenues are dedicated for particular purposes by vote of the townspeople at the annual town meeting or at special town meetings.

At the annual town meeting, generally held in June of each year, the townspeople vote on various articles on which amounts for appropriations have been recommended by the Board of Selectmen and/or the Budget Committee.

NOTE F - ASSIGNED FOR OTHER PURPOSES:

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

General Government	110,546.93
Education	262,538.31
Health and Welfare	42,730.24
Highways and Bridges	80,502.04
Protection	577.89
Unclassified	146.01
	<u>497,041.42</u>

NOTE G - EXPENDITURES IN EXCESS OF APPROPRIATIONS:

During the year expenditures exceeded total appropriations in the following general fund categories:

FUNCTION	APPROPRIATION AND REVENUE	EXPENDITURES	VARIANCE
Town Report	4,000.00	4,283.34	(283.34)
Education	810,801.73	810,801.78	(.05)

The overdrafts are due to expenditures exceeding budgeted amounts and revenues not meeting anticipated levels.

NOTE H - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the year was levied July 14, 2021 on the assessed value listed as of April 1, 2021 for all taxable real and personal property located in the Town. Taxes were due on October 15, 2021 and April 15, 2022. Interest accrued at 6.00% per annum or part thereof commencing October 16, 2021 and April 16, 2022.

Tax liens are filed against delinquent real estate taxpayers after eight months but within one year of the original tax commitment. If the tax, interest, and costs have not been paid eighteen months after the filing of a lien certificate then the lien is automatically foreclosed.

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

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

NOTE I - RISK MANAGEMENT:

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

NOTE J - OVERLAPPING DEBT:

The Town of Bremen is situated in Lincoln County and is therefore subject to annual assessment of its proportional share of county expenses. Long-term debt outstanding in Lincoln County, for which the Town of Bremen would be proportionally responsible in the event the County defaulted, is approximately 2,694,475.00 at June 30, 2022. The Town of Bremen's share would be 2.73% of the debt, or approximately 73,641.00.

The Town of Bremen is part of Great Salt Bay Community School District. Long-Term Debt outstanding for the District, for which the Town of Bremen would be proportionally responsible in the event the District defaulted, is zero at June 30, 2022.

NOTE K - DEFERRED REVENUE:

Deferred revenue at June 30, 2022 consists of the following:

Prepaid Property Taxes	5,348.74
Suspense	<u>19,317.13</u>
	<u><u>24,665.87</u></u>

Schedule A-1

TOWN OF BREMEN
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	ORIGINAL AND FINAL BUDGET	ACTUAL
REVENUES:		
Property Taxes	2,216,089.90	2,211,034.47
Excise Taxes		202,762.80
Education		67,747.69
General Government		119,391.54
Health and Welfare		2,964.00
Highways and Bridges	21,280.00	36,813.44
Interest		11,814.91
Boat Taxes		6,310.50
Homestead Reimbursement	50,287.43	56,126.00
State Revenue Sharing	67,985.00	67,985.00
Unclassified		2,033.23
Total Revenues	<u>2,355,642.33</u>	<u>2,784,983.58</u>
EXPENDITURES:		
Education	1,208,980.76	1,268,740.87
General Government	311,400.00	229,788.85
Health and Welfare	81,662.00	81,406.58
Highways and Bridges	313,521.00	376,578.84
Protection	145,850.00	116,898.71
Special Assessments	299,262.00	299,261.61
Unclassified	46,200.00	55,986.14
Total Expenditures	<u>2,406,875.76</u>	<u>2,428,661.60</u>
Excess of Revenues Over (Under) Expenditures	<u>(51,233.43)</u>	<u>356,321.98</u>
OTHER FINANCING SOURCES (USES):		
Operating Transfers - In	-	37,350.54
Operating Transfers - Out	(50,000.00)	(50,000.00)
Total Other Financing Sources (Uses)	<u>(50,000.00)</u>	<u>(12,649.46)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(101,233.43)</u>	<u>343,672.52</u>
Fund Balance, July 1, 2021	<u>2,156,411.03</u>	<u>2,156,411.03</u>
Fund Balance, June 30, 2022	<u>2,055,177.60</u>	<u>2,500,083.55</u>

Schedule B-1

TOWN OF BREMEN
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

Cash Balance, July 1, 2021		2,144,855.55
ADD: CASH RECEIPTS:		
Tax Collections:		
Current Year	2,159,884.76	
Prior Years	29,636.27	
Prepaid Taxes	<u>5,348.74</u>	2,194,869.77
Excise Taxes		202,762.80
Boat Taxes		6,310.50
Departmental (Schedule B-3)		232,423.38
State Revenue Sharing		71,931.79
Homestead Reimbursements		45,924.00
Accounts Receivable		7,954.86
Fees - Secretary of State		2,964.69
Transfer from Reserves		<u>8,240.89</u>
Total Cash Receipts		<u>2,773,382.68</u>
Total Cash Available		4,918,238.23
LESS: CASH DISBURSEMENTS:		
Departmental (Schedule B-3)	2,414,883.56	
Transfer to Reserves	50,000.00	
Accounts Payable	2,345.26	
Trust Fund Transfer	<u>800.00</u>	
Total Cash Disbursements		<u>2,468,028.82</u>
Cash Balance, June 30, 2022		<u><u>2,450,209.41</u></u>

Schedule B-2

TOWN OF BREMEN
STATEMENT OF CHANGES IN UNAPPROPRIATED SURPLUS
FOR THE YEAR ENDED JUNE 30, 2022

Unappropriated Surplus, July 1, 2021		1,744,659.09
INCREASE:		
Operating Account Balances Lapsed (Schedule B-3)		<u>405,954.35</u>
		2,150,613.44
DECREASE:		
Regular Town Meeting	139,500.00	
Cemetery Carry Forward	369.99	
Increase in Deferred Taxes	<u>7,701.32</u>	
		<u>147,571.31</u>
Unappropriated Surplus, June 30, 2022		<u><u>2,003,042.13</u></u>

Schedule B-3

TOWN OF BREMEN
STATEMENT OF DEPARTMENTAL OPERATIONS FOR THE YEAR ENDED JUNE 30, 2022

	Balance Forward 7/1/21	Appro- priations	Cash Receipts	Other Credits	Total	Cash Disbursed	Other Charges	Unexpended (Overdraft)	Balance Forward 6/30/22
EDUCATION:									
General School Fund	254,550.68	394,932.03	59,406.26	8,341.43	717,230.40	441,535.63	13,156.46	-	262,538.31
Adult Education		3,247.00			3,247.00	3,247.00			
Great Salt Bay									
Community School District	254,550.68	1,208,980.76	59,406.26	8,341.43	1,531,279.13	1,255,584.41	13,156.46	(0.05)	262,538.31
GENERAL GOVERNMENT:									
Town Officers Salaries	-	176,100.00	-	-	176,100.00	140,756.38	-	35,343.62	-
Earned Time Leave		1,000.00			1,000.00		1,000.00		
Miscellaneous/Operating Expense		42,000.00	21,878.18		63,878.18	30,325.68	316.58	33,235.92	
Professional Services		28,800.00			28,800.00	21,712.00		7,088.00	
Ordinance Review Committee		1,000.00			1,000.00			1,000.00	
Property Revaluation - Capital Reserve		5,000.00			5,000.00		5,000.00		
Planning Board and Board of Appeals		15,000.00			15,000.00	11,848.65	45.00	3,106.35	
Town Report		4,000.00			4,000.00	4,283.34		(283.34)	
Bremen Town House Committee		500.00			500.00			500.00	
Bremen Town Center	899.72				899.72				899.72
Interest Income			11,814.91		11,814.91			11,814.91	
Legal Reserve		9,000.00			9,000.00		9,000.00		
Solar Power Install	5,000.00				5,000.00				5,000.00
Capital Improvements - Capital Reserve		5,000.00			5,000.00		5,000.00		
Computer License/Trio		12,000.00			12,000.00	11,675.18		324.82	
Building Maintenance	15,941.47				47,941.47	28,575.23	50.00		19,316.24
ARPA			85,330.97		85,330.97				85,330.97
State - Tree Growth			11,217.13		11,217.13			11,217.13	
State - Snowmobile			152.26		152.26			152.26	
State - Veterans			813.00		813.00			813.00	
State - Homestead Reimbursement	500.00			56,126.00	56,126.00		50,287.43	5,838.57	
State - Bicentennial Celebration				150.81	650.81	650.81			
	22,341.19	331,400.00	131,206.45	56,276.81	541,224.45	249,827.27	70,699.01	110,151.24	110,546.93

TOWN OF BREMEN

	Balance Forward 7/1/21	Appropriations	Cash Receipts	Other Credits	Total	Cash Disbursed	Other Charges	Unexpended (Overdraft)	Balance Forward 6/30/22
HEALTH AND WELFARE:									
Central Lincoln County Ambulance	-	18,000.00	-	-	18,000.00	18,000.00	-	-	-
Town Dump Transfer Facility		48,423.00		1,171.98	49,594.98	49,594.98			
General Assistance		500.00			500.00			500.00	
Patriot Fund for Needy	20,585.59	2,250.00	2,000.00		22,585.59				22,585.59
Dog Control	18,253.55	1,025.00	964.00		21,467.55	1,322.90			20,144.65
Midcoast Community Action		850.00			1,025.00	1,025.00			
Spectrum Generations		1,169.00			1,169.00	1,168.70		0.30	
Coastal Humane Society		400.00			400.00	400.00			
Mobius		1,245.00			1,245.00	1,245.00			
New Hope Midcoast		4,000.00			4,000.00	4,000.00			
Eldercare Network		1,000.00			1,000.00	1,000.00			
Lifelight Foundation		1,300.00			1,300.00	1,300.00			
Waldoboro Food Pantry		1,500.00			1,500.00	1,500.00			
Lincoln County Child Abuse	38,839.14	81,662.00	2,964.00	1,171.98	124,637.12	81,406.58	-	500.30	42,730.24
HIGHWAYS AND BRIDGES:									
Sand and Salt	29,447.08	17,500.00	-	-	46,947.08	12,239.97	-	-	34,707.11
Maintenance and Repair	9,078.74	90,000.00	20,680.00	35,454.13	155,212.87	155,212.87	-	-	4,065.92
Snow and Ice Removal	4,065.45	184,741.00			188,806.45	184,740.53			7,452.97
Harbor Operations	9,214.96	7,630.00	6,308.83		23,153.79	8,070.82	7,630.00		33,209.04
Shellfish	37,334.81	13,650.00	9,824.61		60,809.42	13,740.38	13,860.00		1,067.00
Shellfish Grant	3,431.27				3,431.27	2,364.27			80,502.04
	92,572.31	313,521.00	36,813.44	35,454.13	478,360.88	376,368.84	21,490.00	-	-
PROTECTION:									
Fire Department -									
Fire Truck Capital Reserve	-	20,000.00	-	-	20,000.00	-	20,000.00	-	-
Fire Department		90,350.00			90,350.00	78,233.76		12,116.24	
Fire Department -									
Equipment Capital Reserve		6,000.00			6,000.00		6,000.00		
First Responders		19,000.00			19,000.00	6,977.75		12,022.25	
First Responders Equipment	3,448.62	2,000.00			5,448.62	4,870.73			577.89

	Balance Forward 7/1/21	Appro- priations	Cash Receipts	Other Credits	Total	Cash Disbursed	Other Charges	Unexpended (Overdraft)	Balance Forward 6/30/22
Workers' Compensation		7,000.00			7,000.00	6,534.85		465.15	
Hepatitis B		800.00			800.00			800.00	
Insurance - Property and Casualty		22,000.00			22,000.00	17,819.00		4,181.00	
Street Lights		4,700.00			4,700.00	2,462.62		2,237.38	
	3,448.62	171,850.00	-	-	175,298.62	116,898.71	26,000.00	31,822.02	577.89
SPECIAL ASSESSMENTS:									
Overlay	-	38,266.57		-	38,266.57	-	-	38,266.57	-
Lincoln County		299,262.00		0.39	299,262.00	299,261.61		0.39	
	-	337,528.57	-	-	337,528.57	299,261.61	-	38,266.96	-
UNCLASSIFIED:									
Contingency - Article #17	-	15,000.00	-	-	15,000.00	-	6,171.98	8,828.02	-
Bremen Library		12,000.00			12,000.00	12,000.00			
Excise Taxes				202,762.80	202,762.80			202,762.80	
Mapping - Digital		8,500.00			8,500.00	8,500.00			
In Lieu of Taxes			1,256.00		1,256.00			1,256.00	
Website		300.00			300.00	150.00		150.00	
Contingency - Miscellaneous		1,000.00			1,000.00	188.52	150.81	660.67	
Boat Excise Taxes				6,310.50	6,310.50			6,310.50	
Cemetery Maintenance		7,000.00		1,896.41	8,896.41	8,896.41			
Veterans Flags for Graves		400.00			400.00	300.00		100.00	
Conservation Commission		2,000.00	777.23	369.99	3,147.22	3,001.21	3,000.00		146.01
Conservation - Capital Reserve		3,000.00			3,000.00				
Abatements/Supplementals				2,727.15	2,727.15		81.26	2,645.89	
Broadband				5,000.00	5,000.00	2,500.00		2,500.00	
200th Anniversary Reserve		1,000.00			1,000.00		1,000.00		
	-	50,200.00	2,033.23	219,066.85	271,300.08	35,536.14	10,404.05	225,213.88	146.01
	411,751.94	2,495,142.33	232,423.38	320,311.20	3,459,628.85	2,414,883.56	141,749.52	405,954.35	497,041.42

Schedule B-4

**TOWN OF BREMEN
VALUATION, ASSESSMENT, AND COLLECTIONS
FOR THE YEAR ENDED JUNE 30, 2022**

VALUATION:

Land	101,129,700.00
Building	94,984,450.00
	<u>196,114,150.00</u>

ASSESSMENT:

Valuation x Rate (196,114,150.00 x .011300)	2,216,089.90	
Supplementals	<u>2,725.82</u>	2,218,815.72

COLLECTIONS AND CREDITS:

Cash Collections	2,159,884.76	
Prepaid	6,632.57	
Abatements	<u>81.26</u>	
		<u>2,166,598.59</u>
2022 Taxes Receivable, June 30, 2022		<u><u>52,217.13</u></u>

COMPUTATION OF ASSESSMENT

Tax Commitment	2,216,089.90	
State Revenue Sharing	67,985.00	
Homestead Reimbursement	50,287.43	
Surplus	139,500.00	
Shellfish Operations	13,650.00	
Harbor Operations	<u>7,630.00</u>	2,495,142.33
REQUIREMENTS:		
Municipal Appropriation	1,346,812.03	
Education	810,801.73	
County Tax	<u>299,262.00</u>	
		<u>2,456,875.76</u>
Overlay		<u><u>38,266.57</u></u>

Schedule B-5

TOWN OF BREMEN
RECONCILIATION OF TREASURER'S CASH BALANCE
JUNE 30, 2022

Petty Cash		100.00
GENERAL FUND CHECKING ACCOUNT:		
First National Bank, Damariscotta, Maine		
Balance Per Bank Statement, June 30, 2022	2,448,918.08	
Deduct: Outstanding Checks	(51,478.36)	
Add: Deposits In Transit	6,071.64	
		2,403,511.36
MONEY MARKET ACCOUNTS:		
Bath Savings Institution, Damariscotta, Maine		
Balance Per Passbook		37,372.53
Bath Savings Institution, Damariscotta, Maine		
Balance Per Passbook		9,225.52
Cash Balance, June 30, 2022		2,450,209.41

Schedule B-6

TAX LIENS
JUNE 30, 2022

<u>2021</u>		
Collamore, Bridget, Devises of	1,250.91	
Flower, Kenneth	817.55	
Hyson, Robert O.	1,035.08	
O'Brien, Kathleen B.	402.28	
Prior, Stephen	345.78	
Simmons, Charles A.	1,475.78	
Tenney, Theresa	1,559.47	
Wood, Douglas G.	2,580.92	
		9,467.77

TAXES RECEIVABLE
JUNE 30, 2022

2022

Arruda, Christopher J.	290.41
Berry, Hilda K.	548.61
Cannon, Anne H.	592.12
CEI Housing, Inc.	123.73
CEI Housing, Inc.	138.42
Collamore, Bridget, Devises of	1,201.19
Cooke/Skidmore Family LTD	39.34
Devris, Ioannis	399.07
Eidem, Janet	780.83
Flower, Kenneth	1,635.11
Fulweiler, Thomas B., II; Trustee	1,609.12
Genthner, Ricky	1,459.40
Hafner, Gordon H.	3,692.17
Hafner, Gordon H.	44.68
Hafner, Gordon H.	1,213.89
Hafner, Gordon H.	878.77
Harrington, Joshua	232.78
Harris, Toby S.	963.89
Henderson, Winifred, Heirs	1,172.94
Hulme, John & Nelson	62.15
Hyson, Robert O.	1,035.08
Jordan, George	78.88
Kaler, Howard	1,097.04
Kaler, Joyce; Heirs of	1,028.30
Khaw, Sharon M. & Ban An, Trustees	232.92
Lessner, Debra C.	1,054.29
Littlefield, Bayard	472.34
McFarland, Miles	1,744.72
Megaró, Jillian	842.70
Miller, Heather L.	1,416.46
Miller, Heather L.	418.10
Mullaney, Robert A.	2,197.85
Nairn, Bruce Barker	2,517.60
Nixon, Laura H.	23.16
Nixon, Laura H.	2,434.58
O'Brien, Brady	98.87
O'Brien, Brady	1,122.94
O'Brien, Kathleen B.	402.28
Osier, Kilton T. (LE)	2,613.69

Schedule B-7 cont.

Packard, Linda A., Trustee	1,649.80	
Prior, Cleveland E.	247.75	
Prior, Jeremy R.	200.86	
Prior, Verge S., Jr. & Ruth A.	2,689.35	
Prior, Lisa	1,090.89	
Prior, Stephen	359.91	
Renzi, Mary Ann	1,051.46	
San Angelo, Lila, Devises of	657.09	
San Angelo, Lila, Devises of	36.16	
Simmons, Charles A.	1,475.78	
Tenney, Theresa	2,109.71	
Tichy, Karen N.	142.90	
Wood, Douglas G.	<u>2,595.05</u>	
		<u><u>52,217.13</u></u>

Schedule B-8

**ABATEMENTS and SUPPLEMENTALS
JUNE 30, 2022**

ABATEMENTS

<u>2022</u>		
Dean Jacobs		<u><u>81.26</u></u>

SUPPLEMENTALS

<u>2022</u>		
Kevin M. Sproul	648.62	
Jillian & Michael Megaro	<u>2,077.20</u>	
		<u><u>2,725.82</u></u>

CEMETERY TRUST FUNDS
JUNE 30, 2022

	<u>Principal</u>	<u>Unexp. Income</u>
CEMETERY PERPETUAL CARE FUNDS:		
Keene, Aster	300.00	170.26
Keene, Emily	100.00	50.40
Webber, Isaac B., Sr.	195.00	75.36
Webber, Samuel	300.00	167.41
Webber, Carrie	300.00	192.88
Collamore, Leslie & Studley, Byron	2,199.62	635.46
Nash, CK	500.00	145.62
Albert Kaufman Hillside	1,000.00	289.18
Collamore, L., Studley, B., & Sidelinger, E.	3,000.00	(200.74)
Hillside Cemetery	5,380.00	(877.03)
Kennedy Keene Hillside	100.00	28.80
Keene, Ralph	200.00	(15.70)
Clifford Collamore Fund	300.00	86.13
Westen, Frances	1,000.00	287.11
Stetson Lot	200.00	57.47
Hillside Cemetery	14,500.00	(2,846.69)
Theodore Mclain Hillside	300.00	86.13
Theodore Mclain Bremen	300.00	86.13
Cummings, James	167.68	48.07
Mclain, Eugene	300.00	85.97
Broad Cove Cemetery	300.00	85.97
Woodbury, Sans	500.00	143.60
Balcock Field Cemetery	290.00	(24.98)
	<u>31,732.30</u>	<u>(1,243.19)</u>

CAPITAL RESERVE FUNDS
JUNE 30, 2022

FIRE TRUCK:		
Fund Balance, July 1, 2021	334,689.91	
Add: Interest	1,244.11	
Appropriation	<u>20,000.00</u>	
Fund Balance, June 30, 2022		355,934.02
REVALUATION:		
Fund Balance, July 1, 2021	2,430.61	
Add: Interest	9.04	
Appropriation	<u>5,000.00</u>	
Fund Balance, June 30, 2022		7,439.65
CAPITAL IMPROVEMENTS:		
Fund Balance, July 1, 2021	40,803.31	
Add: Interest	151.67	
Appropriation	<u>5,000.00</u>	
Fund Balance, June 30, 2022		45,954.98
CONSERVATION COMMISSION:		
Fund Balance, July 1, 2021	37,962.93	
Add: Interest	20.08	
Appropriation	<u>3,000.00</u>	
Fund Balance, June 30, 2022		40,983.01
ROADS AND BRIDGES:		
Fund Balance, July 1, 2021	141,040.58	
Add: Interest	524.28	
Less: Transfer to Town	<u>(35,454.13)</u>	
Fund Balance, June 30, 2022		106,110.73
FIRE EQUIPMENT:		
Fund Balance, July 1, 2021	26,808.94	
Add: Interest	99.65	
Appropriation	<u>6,000.00</u>	
Fund Balance, June 30, 2022		32,908.59
TOWN HOUSE:		
Fund Balance, July 1, 2021	955.91	
Add: Interest	<u>3.55</u>	
Fund Balance, June 30, 2022		959.46

Schedule B-10 cont.

200th CELEBRATION:

Fund Balance, July 1, 2021	2,004.69	
Add: Interest	7.45	
Appropriation	<u>1,000.00</u>	
Fund Balance, June 30, 2022		3,012.14

RESCUE/FIRST RESPONDERS:

Fund Balance, July 1, 2021	30,755.28	
Add: Interest	115.08	
Deposit	3,650.00	
Less: Transfer to Town	<u>(1,932.67)</u>	
Fund Balance, June 30, 2022		32,587.69

EDUCATION:

Fund Balance, July 1, 2021	150,353.70	
Add: Interest	<u>558.90</u>	
Fund Balance, June 30, 2022		150,912.60

LEGAL:

Fund Balance, July 1, 2021	-	
Add: Appropriation	<u>9,000.00</u>	
Fund Balance, June 30, 2022		9,000.00

EARNED TIME:

Fund Balance, July 1, 2021	-	
Add: Appropriation	<u>1,000.00</u>	
Fund Balance, June 30, 2022		<u>1,000.00</u>
		<u><u>786,802.87</u></u>

Warrant for Annual Town Meeting

TO: RESIDENT OF THE TOWN OF BREMEN

GREETINGS:

Election of Town Officials:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the said Town of Bremen, qualified to vote in Town affairs, to assemble at the Bremen Town Center Saturday, on the day of the 24th of June 2023, any time between 8:00 a.m. and 12:00 p.m. to act on the following Warrant Articles to elect Town Officials. As required by State and Federal voting laws, only voters registered in the Town of Bremen are authorized to vote in Town Elections.

To Wit:

Article 1 To elect a Moderator to preside at the Annual Town Meeting, the election to be by written ballot at the commencement of the Regular Town Meeting.

Article 2 To elect the following Town Officials by secret ballot:

One (1) Member to the Board of Selectmen/ Assessor/Overseer of the Poor	Three-year term
One (1) Member to the School Board Committee	Three-year term
One (1) Member to the Planning Board Three-year term	
One (1) Members to the Harbor Committee	Three-year term

Town Meeting:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the said Town of Bremen, qualified to participate and vote in Town affairs, to assemble at the Bremen Fire Station in said Town for the Annual Town Meeting on the afternoon of Saturday, the 24th day of June 2023, commencing at 2:00 p.m. to act on the following Warrant Articles:

As required by State and Federal voting laws, only voters registered in the Town of Bremen are authorized to participate and vote in Annual Town Meetings.

Results of the elections in Article 2 will be announced at said Town Meeting.

To Wit:**Articles 3 through 24: General Administration**

Article 3 To see if the Town will vote to authorize the Selectmen to appoint or act as Road Commissioner and/or Project Manager.

Article 4 To see if the Town will vote to authorize the Selectmen to appoint a Budget Committee of seven (7) members, preferably from all parts of the Town.

Article 5 To see if the Town will vote to authorize the Selectmen to appoint all other Town Officials not elected by ballot at the Annual Town Meeting.

Article 6 To see if the Town will vote to instruct the Tax Collector to charge and collect interest at a rate not to exceed the State's maximum allowable rate of interest that can be charged per Title 36, M.R.S.A. Section 505.4. The current maximum rate allowed by the State is (8) percent (subject to change).

Article 7 To see if the Town will vote to authorize the Board of Selectmen to sell and convey, by Warranty Deed or Quit Claim Deed, tax-acquired properties, and to execute Waiver of Foreclosure documents as determined to be in the best interests of the Town of Bremen, said authority to continue unless rescinded by voters, except that the Board of Selectmen shall use the special sale process required by 36 M.R.S.A. Section 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).

Article 8 To see if the Town will vote to authorize the Board of Selectmen to accept and expend, as they deem advisable, grants, donations or voluntary contributions for the purpose of carrying out any previously approved or authorized Town project or activity without calling a Special Town Meeting.

Article 9 To see if the Town will vote to authorize the Board of Selectmen to spend an amount not to exceed 3/12ths of the budgeted amount in each Operating Account of the 2024-2025 fiscal budget during the period from July 1, 2024 through June 30, 2025.

Article 10 To see what sum of money, if any, the Town will vote to raise and appropriate for the Town Officers' Salaries and Benefits. **Board of Selectmen recommends \$197,500. Budget Committee Concurrs**

	2022-2023 Appropriations	2023-2024 Request
Selectmen	\$10,500	\$14,400
Selectman, Chair		
Selectman		
Selectman		
Administration	124,500	126,500
Payroll Processing		
Town Clerk		
Deputy Clerks		
Road Commissioner stipend -		5,000
FICA	17,500	18,500
Code Enforcement	11,000	14,250
Health Officer	100	100
Ballot Clerks	1,250	1,250
Moderator	250	300
Benefits: Health	14,000	14,000
Retirement	3,000	3,200
Totals	\$182,100	\$197,500

Article 11 To see what sum, if any, the Town will vote to raise and/or appropriate for the Operating Accounts. **Board of Selectmen recommends \$202,550 with \$137,550 from taxation, \$40,000 from ARPA and \$25,000 from surplus. Budget Committee Concurrs**

	2022-2023 Appropriations	2023-2024 Request
Workers' Comp Ins	\$7,000	\$7,000
Property/Casualty Ins	22,000	22,000
Telephone (TC, FD & T.House)	6,000	6,300
Electricity (TC, FD & T.House)	5,000	5,000
Street Lights	4,700	4,700
Fuel (TC, FD & T. House)	8,000	8,000
Office Supplies	3,200	3,300
Office Equipment/IT Services	7,000	17,000
Computer License/Trio	12,000	13,000

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Postage	2,500	2,500
Printing	200	200
Town Reports	4,000	5,000
Advertising	1,300	1,300
Mileage	1,000	1,500
Dues	2,800	2,800
Training	2,500	2,500
Tax Liens	3,000	3,000
Repair/Maintenance (TC, FD & T. House)	32,000	87,000
Miscellaneous Contingency	1,000	1,000
General Assistance	500	500
Cemetery Mowing	7,000	8,650
Website	300	300
Totals	\$133,000	\$202,550

Article 12 To see what sum of money, if any, the Town will vote to raise and appropriate for Professional Services. **Board of Selectmen recommends \$42,900. Budget Committee Concurs**

	2022-2023	2023-2024
	Appropriations	Request
Town Attorney	\$5,000	\$17,500
Town Auditor	9,300	9,800
Mapping/Survey	1,000	1,000
Property Appraisal	12,000	12,600
Consultant/Grant Writer	2,000	2,000
Totals	\$29,300	\$42,900

Article 13 To see what sum of money, if any, the Town will vote to raise and appropriate to fund a Legal Reserve Account. **Board of Selectmen recommends \$5,000. Budget Committee Concurs**

Article 14 To see what sum of money, if any, the Town will vote to raise and/or appropriate for Roads and Bridges. **Board of Selectmen recommends \$347,585 with \$317,585 from taxation and \$30,000 from surplus. Budget Committee Concurs**

continued next page

	2022-2023	2023-2024
	Appropriations	Request
Road Maintenance/Repair	\$90,000	\$90,000
Snow Removal	194,901	237,585
Salt/Sand	20,000	20,000
Totals	\$304,901	\$347,585

Article 15 To see what sum, if any, the Town will vote to raise and appropriate for the Nobleboro/Jefferson Transfer Station. **Board of Selectmen recommends \$55,073. Budget Committee Concurrs**

	2022-2023	2023-2024
	Appropriations	Request
	\$50,767	\$55,073

Article 16 To see what sum, if any, the Town will vote to raise and appropriate for the Town's proportion of Lincoln County taxes. **Board of Selectmen recommends \$336,745. Budget Committee Concurrs**

Article 17 To see what sum of money, if any, the Town will vote to authorize the Board of Selectmen to transfer from Undesignated Funds, and expend as they deem advisable for contingencies that occur during the fiscal year without calling a Special Town Meeting. **Board of Selectmen recommends \$15,000. Budget Committee Concurrs**

Article 18 To see what sum of money, if any, the Town will vote to raise and appropriate for the Bremen Fire Department. **Board of Selectmen recommends \$94,500. Budget Committee Concurrs**

	2022-2023	2023-2024
	Appropriations	Request
Equipment Maintenance	\$27,000	\$27,000
Building Maintenance	1,000	1,000
Fuel (Fuel Force)	1,350	2,500
New Equipment	9,000	11,000
Fire Chief Salary	7,500	8,500
Wages	39,000	39,000
Administrative/Bookkeeping	2,300	3,000
Training	2,000	2,500
Totals	\$89,150	\$94,500

Article 19 To see if the Town will vote to authorize the Selectmen to transfer monies from unexpended funds to the Fire Truck Reserve Account in the amount of **\$75,000**.

Article 20 To see what sum of money, if any, the Town will vote to raise and appropriate to fund an Employee Maine Earned Paid Leave Reserve Account. **Board of Selectmen recommends \$1,000.**

Budget Committee Concurs

Article 21 To see what sum of money, if any, the Town will vote to raise and appropriate for Disability Insurance for the Bremen Firemen and First Responders. **Board of Selectmen recommends \$1,200.**

Budget Committee Concurs

<u>2022-2023</u> <u>Appropriations</u>	<u>2023-2024</u> <u>Request</u>
\$1,200	\$1,200

Article 22 To see what sum of money, if any, the Town will vote to raise and appropriate for the Bremen Rescue First Responders. **Board of Selectmen recommends \$23,450.**

Budget Committee Concurs

	<u>2022-2023</u> <u>Appropriations</u>	<u>2023-2024</u> <u>Request</u>
Training	\$4,000	\$4,000
Administration	2,650	2,650
Maintenance	1,000	1,000
New Equipment	2,000	2,000
EMS Membership	550	550
EMS Director	1,000	1,500
EMS Deputy Chief	0	0
Compliance Consultant	1,300	1,300
Medication	1,950	1,950
Wages	8,500	8,500
Totals	\$22,950	\$23,450

Article 23 To see what sum of money, if any, the Town will vote to raise and appropriate for the Selectmen to spend for Hepatitis B vaccinations for all Firemen and First Responders as required by OSHA. **Board of Selectmen recommends \$800.**

Budget Committee Concurs

Article 24 To see what sum of money, if any, the Town will vote to raise and/or appropriate for the operating expenses of the following committees. **Board of Selectmen recommends \$44,800 with \$19,800 from taxation and \$25,000 from ARPA Funding. Budget Committee Concurs**

	2022-2023 Appropriations	2023-2024 Request
Planning Board	\$14,700	\$13,600
Ordinance Review Committee	1,000	1,000
Board of Appeals	300	300
Conservation Commission	4,300	4,400
Bremen Broadband Committee	-	25,000
Town House Committee	500	500
Totals	\$20,800	\$44,800

Article 25 To see if the Town will vote to authorize the Selectmen to transfer monies from the Harbor Savings Account to the General Fund and appropriate for Harbor Committee Operations. **Board of Selectmen recommends \$7,630. Budget Committee Concurs**

	2022-2023 Appropriations	2023-2024 Request
Harbor Master Salary	\$3,000	\$3,000
Facility Maintenance	1,000	1,000
Harbor Committee Expenses	630	630
For Discretionary Funds	3,000	3,000
Totals	\$7,630	\$7,630

Article 26 To see if the Town will vote to authorize the Selectmen to transfer monies from the Shellfish License Account to the General Fund and appropriate for Shellfish Operations. **Board of Selectmen recommends \$13,650. Budget Committee Concurs**

	2022-2023 Appropriations	2023-2024 Request
Shellfish Warden	\$6,000	\$6,000
Expenses	7,650	7,650
Totals	\$13,650	\$13,650

Article 27 To see what sum the Town will be authorized to expend for Regular Instruction. **School Committee recommends \$470,029.**

Article 28 To see what sum the Town will be authorized to expend for Special Education. **School Committee recommends \$27,516.75.**

Article 29 To see what sum the Town will be authorized to expend for Career and Technical Education. **School Committee recommends \$200.**

Article 30 To see what sum the Town will be authorized to expend for Other Instruction. **School Committee recommends \$0.00.**

Article 31 To see what sum the Town will be authorized to expend for Student and Staff Support. **School Committee recommends \$1,551.89.**

Article 32 To see what sum the Town will be authorized to expend for System Administration. **School Committee recommends \$31,760.92.**

Article 33 To see what sum the Town will be authorized to expend for School Administration. **School Committee recommends \$0.00.**

Article 34 To see what sum the Town will be authorized to expend for Transportation and Buses. **School Committee recommends \$39,248.74.**

Article 35 To see what sum the Town will be authorized to expend for Facilities Maintenance. **School Committee recommends \$0.00.**

Article 36 To see what sum the Town will be authorized to expend for Debt Service. **School Committee recommends \$0.00.**

Article 37 To see what sum the Town will be authorized to expend for All Other Expenditures. **School Committee recommends \$0.00.**

ARTICLE 38 SUMMARIZES THE PROPOSED SCHOOL BUDGET

Article 38 To see what sum the Town will authorize the school committee to expend for the fiscal year beginning July 1, 2023 and ending June 30, 2024 from the Town's contribution to the total cost of funding public education from grade 9 to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, Section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools. **School Committee recommends \$570,307.30.**

ARTICLE 38 RAISES FUNDS FOR THE PROPOSED SCHOOL BUDGET

School Budget Funding Explanation

Article 37 Required Local (EPS) Raise Amount	\$338,975.80
Additional Local Raise Amount	<u>120,346.59</u>
Total Local Funds Raised	459,322.39
Fund Balance Forward Estimate	88,538.31
State Subsidy Estimate	<u>22,446.60</u>
Total School Budget Request	<u>\$570,307.30</u>

*Local Required, Additional, and Subsidy figures are preliminary figures provided by the Maine DOE on February 1, 2023.

Article 39 To see what sum the Town will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**School Committee Recommends \$361,422.40**) and to see what sum the Town will raise as the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, Section 15688. **School Committee recommends \$338,975.80.**

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

Article 40 (Written ballot required) To see what sum the Town will raise and appropriate in additional local funds (Recommend \$120,346.59) which exceeds the State's Essential Programs and Services allocation model by \$120,346.59, as required to fund the budget recommended by the School Committee. **The School Committee recommends \$120,346.59** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by **\$120,346.59**. Statutorily required amounts for secondary tuition, as well as special education, facilities maintenance, and transportation costs, exceed the State's EPS funding model.

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

ARTICLE 41 AUTHORIZES EXPENDITURE OF GRANTS AND OTHER RECEIPTS FOR EDUCATION PURPOSES

Article 41 Shall the Bremen School Committee be authorized to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year for education purposes, provided that such grants, programs, or other sources do not require the expenditure of other funds not previously appropriated.

Article 42 To see if the Town will vote to authorize the Selectmen to transfer monies from unexpended funds to the Education Reserve Account in the amount of **\$75,000**.

Article 43 To see if the Town will vote to authorize the Selectmen to raise and appropriate monies for Central Lincoln County Adult & Community Education. **Board of Selectmen recommends \$3,921.**

Budget Committee Concurs

Article 44 To see if the Town will vote to authorize the Selectmen to raise and/or appropriate monies for Animal Control Operations. **Board of Selectmen recommends \$5,226 from surplus.**

Budget Committee Concurs

	2022-2023	2023-2024
	Appropriations	Request
Midcoast Humane	\$1,193	\$1,226
Animal Control - Wages	2,250	4,000
Totals	\$3,443	\$5,226

Article 45 To see what sum the Town will vote to raise and appropriate for the Bremen Conservation Land Use Reserve Fund, as requested. The funds will be used for land conservation efforts, property purchases, and easements. **Board of Selectmen recommend \$7,000.**

Budget Committee Concurs

Article 46 To see what sum of money, if any, the Town will vote to raise and appropriate for the Bremen Library, as requested. **Board of Selectmen recommend \$14,000.**

Budget Committee Concurs

continued next page

2022-2023	2023-2024
Appropriations	Request
\$12,000	\$13,000

Article 47 To see what sum of money, if any, the Town will vote to raise and appropriate for Central Lincoln County Ambulance, as requested. **Board of Selectmen recommends \$52,432.**

Budget Committee Concurs

Article 48 To see what sum of money, if any, the Town will vote to recommend, raise and appropriate for Memorial Day observation expenses. **Board of Selectmen recommends \$400. Budget Committee Concurs**

Article 49 To see what sum of money, if any, the Town will vote to raise and appropriate for charitable contributions. **Board of Selectmen recommends \$14,727. Selectmen recommend LCTV contribution of \$1,500 with all other amounts as requested. Budget Committee recommends \$14,977. Budget Committee Concurs recommends LCTV contribution of \$1,750 with all other amounts as requested.**

	2022-2023	2023-2024
	Appropriations	Request
Eldercare Network	\$4,000	\$4,000
CHIP	1,000	1,000
Healthy Kids	1,500	1,500
LifeFlight Foundation	1,000	1,000
Lincoln County Television (LCTV)	1,000	2,500
Midcoast Maine Community Action	1,025	-
Mobius	400	400
New Hope Midcoast	1,245	1,494
Spectrum Generations	850	935
WCAP	-	1,598
Waldoboro Food Pantry	1,300	1,300
Totals	\$13,320	\$15,727

Article 50 To see what sum of money, if any, the Town will vote to raise and appropriate for Town Celebration for 200th Anniversary Reserve Account. **Board of Selectmen recommends \$1,000. Budget Committee Concurs**

Article 51 To see what sum of money, if any, the Town will vote to raise and/or appropriate for Repairs to the Hillside Cemetery. **Board of Selectmen recommends \$25,000 from surplus.**

Article 52 To see if the Town will vote to NOT operate an alewife fishery in Muscongus Harbor or Muscongus Brook for July 1, 2024 to June 30, 2025.

Article 53 To see if the Town will vote to authorize the Tax Collector to accept prepayments of taxes not yet committed, and to pay interest at a rate of 0% (zero) as a courtesy to taxpayers who wish to prepay some or all of their uncommitted taxes.

Article 54 To see what sum of money, if any, the Town will authorize the Board of Selectmen to transfer from Unexpended Funds for the following accounts:

Fire Equipment Reserve Account	\$6,000
Capital Improvements Reserve Account	5,000
Renewable Energy Reserve Account	5,000
Property Revaluation Reserve	5,000
	<u>21,000</u>
	\$21,000

Article 55 To see what sum of money, if any, the Town will authorize the Board of Selectmen to transfer from Unexpended Funds to lower taxes in an amount not to exceed **\$350,000.**

Respectfully submitted by,
The Bremen Board of Selectmen:
WENDY PIEH, Chairperson
JOHN MARSH
STEPHEN PAGE

A True Copy

Attest: _____

MELANIE L. PENDLETON
Bremen Town Clerk

Lincoln County Television

Lincoln County Television (LCTV) begins its 34th year as the local community media station with thanks to the Bremen community for financially supporting the station and for your continuing support.

Even as in-person gatherings resumed this year, LCTV continued to be a central resource for citizen access to municipal meetings, community events, public health updates, sports, and cultural offerings.

LCTV has expanded how it delivers local, fast, and trustworthy information to Lincoln County citizens with upgraded equipment and services, new staff members, and new shows for broadcast and online viewing. The station continues to offer technology advice to Lincoln County municipalities to help them upgrade and optimize their remote meeting equipment for more robust citizen access.

In 2022, LCTV broadcasted and archived 158 municipal meetings from all over Lincoln County. The station offered citizens regular updates with LincolnHealth experts, to keep communities up to date with trustworthy information.

For 2022's original programming, LCTV doubled the number of original shows over 2021, including 50 weekly Wuzzup News Shows; 49 Chamber Chats featuring local businesses across Lincoln County; 27 essential Community Conversations with host Marva Nesbit; 25 Wiscasset Speedway shows; 9 Talkin' Town Talks that brought viewers people and places of interest; 6 What's Happening at the CLC-YMCA shows; 8 specials showcasing the Wiscasset Schoonerfest, Damariscotta Pumpkinfest, Boothbay Harbor Tuna Challenge, Windjammer Days, and Lobster Boat Races; historical society presentations; a live-streamed Candidates Forum for Maine Senate and House races; dozens of high school basketball games; local church services; and an online bulletin board for community non-profits.

In 2022, LCTV continued broadcasts of live-streamed high school basketball games on channel 7, for viewers who prefer to watch on their televisions rather than a computer. And for times when our local high school sports teams play at the same time, the station offered multiple LCTV.org and YouTube live streams simultaneously.

LCTV continued to grow its connections to the community with new partnerships, expanded sponsorships from local businesses, and a greater number of people receiving the station's weekly newsletter and social media posts. The LCTV staff was honored to receive a 2022 Paul Harris Community Service Award from the Damariscotta-Newcastle Rotary.

LCTV finished 2022 with a record-setting solid year of accomplishments including service to local communities and increased capabilities. The staff is very grateful to the Board of Directors and to all the towns, businesses, and individuals who help LCTV thrive.

The station and staff look forward to 2023 with solid plans and direction from the Board to deliver more quality programming for Lincoln County people, to connect more meaningfully to station broadcasts and online viewers, and to strengthen community partnerships.

All of LCTV's productions are available on channel 7 for Tidewater/Spectrum customers, streaming and on-demand viewing at *LCTV.org*, and also streaming services on Roku, Amazon Fire TV, and Apple TV. Community members are invited to contact LCTV at *info@lctv.org*, by writing to LCTV, 29 Sheepscot Road, Newcastle, ME 04553, and by phone at 563-6338. LCTV's channel 7 schedule is found weekly in *The Lincoln County News*.

Municipal Office Notes

Spirit of America Award

Melanee Osier-Gilbert is Bremen's Harbor Master and one of the its strongest supporters and most dedicated workers. She also is the recipient of the 2022 Spirit of America award.

As Harbor Master, Melanee oversees boating activities in Bremen's salt waters, including mooring placement to ensure safe passage for all watercraft, clear identification on mooring balls, proper setting of mooring anchors, and removal of derelict boats.

Her work is critical to coastal navigation and crucial for keeping Bremen's bays and waters clean and free from environmental hazards. She also works to keep the cost of mooring rentals as low as they are in Bremen. That devotion speaks volumes and explains why Melanee was chosen as Bremen's most spirited citizen.

The Town Office applauds the choice of Melanee Osier-Gilbert as its 2022 Spirit of America award winner.

Spirit of America Foundation is a 501(c)(3) public charity established in Augusta, Maine, in 1990 to honor volunteerism. The Spirit of America Award is given to local individuals, organizations and projects for commendable community service.

Dog Licenses

Please remember to register your dog(s). Registrations for the next year are available after October 16. They are due by December 31. After January 31, 2024, you will be charged a late fee of \$25.00 (Maine State Law).

Streetlight Outages

If you see a streetlight in Bremen that is not working, please call the Town Office with the location and pole number. The town pays for the streetlights whether they are working or not. This is also a safety issue.

Pushing Snow into Roadways

Please remember it is illegal under Maine Law (29A MRSA 2396) to push snow or slush into public roads. The law provides for penalties to violators. It is against the law and also very dangerous. Your cooperation in ending this practice will be appreciated.

Maps and Ordinances

Bremen's zoning maps and ordinances can be found on the town's website (bremenmaine.org). In addition, you will find information for contacting the Code Enforcement Officer, Planning Board and information about upcoming Board of Selectmen's meetings on the website.

Telephone Directory

Animal Control Officer (Lincoln County Sheriff’s Dept.)	882-7332
Bremen Post Office	529-5494
Bremen Public Library	529-5572
CLC Ambulance (Non-Emergency).....	563-1414
County Commissioners’ Office.....	882-6311
Fire Department (Non-Emergency)	529-5104
Forest Fire Warden	529-5326
Lincoln Academy	563-3596
Medomak Valley High School	832-5389
Miles Memorial Hospital	563-1234
Northern New England Poison Center.....	1-800-222-1222
Selectmen’s Office	529-5945
Shellfish Warden	563-3200
Sheriff’s Dept. (Non-Emergency).....	563-3200
State Police (Augusta).....	1-800-452-4664
Superintendent of Schools	563-3044
Town Office	529-5945

DIAL 9-1-1 FOR

- Sheriff’s Dept. (Emergency)
- Fire Dept. (Emergency)
- Ambulance (Emergency)
- First Responders (Emergency)

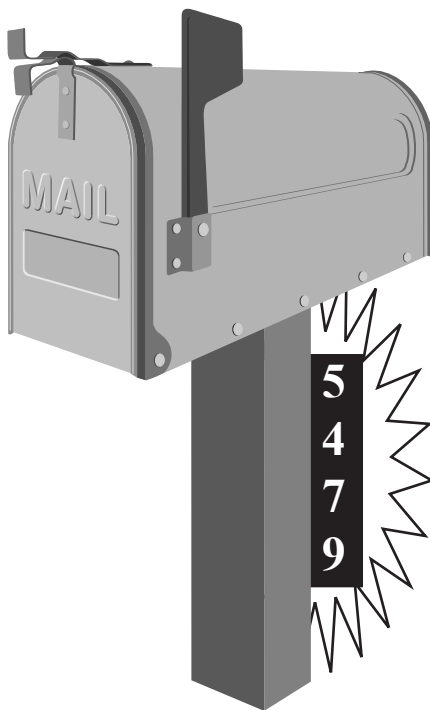
We can't help you

IF WE CAN'T FIND YOU!

Bremen Volunteer Fire Department and Bremen First Responders are offering all Bremen residents reflective address markers **free** of charge. They are 6 x 18 inch metal plates with 4 inch reflective numbers. We will install them for you. All you need to do is contact the Town Office and ask for a free address marker.

We strongly urge everyone to take advantage of this offer which is possible only because of your generosity in our recent fund-raising drive. Too many homes in our Town have no markers or are inadequately marked, particularly at night.

Please help us to help you by contacting us as soon as possible.



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Town of Bremen
P.O. Box 171
Bremen, Maine 04551

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