

Town of Bremen, ME Annual Report

July 1, 2023 - June 30, 2024



The One Hundred Ninety-fourth

Annual Report

TOWN OF Bremen, Maine



*For the fiscal year from
July 1, 2023 to June 30, 2024*

2020 Census Resident Population – 823



Lincoln County Publishing Co.
Newcastle / Damariscotta, Me.

Local
Government

Financial

Educational

Community

Safety/
Service

Legislative

Ind. Audit/
Warrant

Information

Dedication



Mary Sue Weeks

The Town of Bremen is proud to dedicate this year's annual report to one of its most artistic residents. Mary Sue Weeks is a graduate of Lincoln Academy where she was a high honor roll student and a member of the National Honor Society. She served as a trustee of the school for 13 years. Mary Sue attended Colby College and received a Bachelor of Arts.

Her extraordinary career followed several avenues before she turned the old one-room Broad Cove School that was on her Hilton family property on Waldoboro Road into her home and transformed it with her beautiful trompe l'oeil artwork: illusionism that deceives the eye into seeing three-dimensions from a flat-wall mural. Her trompe l'oeil mural of Jesus blessing the children is located in the Bremen Union Church, and her trompe l'oeil mural inspired by the Tuscan countryside was featured on the cover of a professional magazine for muralists.

Her contributions to the Town of Bremen are many, including as a fundraiser for Pemaquid Region Dollars for Scholars. She served on the Bremen School Board, on the Budget Committee, and as a ballot clerk for more than 20 years. Mary Sue supported the Bremen Historical Society and Town Office by donating boxes and boxes of rare photos and historical family documents from her parents' house. She has been a diligent supporter of the Bremen Conservation Commission and designed and produced its 2023 public access map.

For Mary Sue Weeks, sharing her art is her way of sharing her joy. Our community is grateful for her contributions.

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 evening 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 3:00 p.m. meets virtually

Harbor Committee Meetings

As Announced

Ordinance Review Committee

As Announced

Shellfish Committee Meetings

As Announced

Municipal Officers

ELECTED MUNICIPAL OFFICIALS

SELECTMEN, ASSESSORS, & OVERSEERS OF THE POOR

Wendy Pieh, Chair - 2026 Steven Page - 2025 John Marsh - 2024

PLANNING BOARD

Walter Radloff - 2026 Justin Stailey - 2025 Mark Tenney - 2025
Jack Boak - 2024 Floyd Gent - 2024 John Clapp - 2024
Walter Voskian, Chair - 2024 (resigned)
Deborah Roll - Alternate 2025 Mary Berger - Alternate 2024

SCHOOL BOARD

Christa Thorpe - 2026 David Osier - 2025 Matthew Hanly - 2024

HARBOR COMMITTEE

Bruce Poland - 2026 Melanee Osier-Gilbert - 2025 Tom Papell - 2025

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 DEPARTMENT

Bruce Poland, Chief
Eric Teele, Assistant Chief

BREMEN EMS

James Corbett, Director

DEPUTY FIRE WARDENS

Melanie Pendleton Ron Poland David Teele
Eric Teele Rufus Teele

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

Stan Waltz, CEO/LPI/Addressing Officer/Shoreland Zoning Officer
Mark Stults, Deputy CEO/LPI/Shoreland Zoning 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, Representative

Wendy Pieh, Alternate

SHELLFISH WARDENS

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

ROAD CO-COMMISSIONERS

Tom Papell

David Adkins

ALEWIVES COMMITTEE

Jack Boak

Robbie McLaughlin
Fernald Poland

Shannon McLaughlin

APPEALS BOARD

Henry Goldberg, Chair
John Mohr, Jr.

Cheryl Ferrara
Diantha Robinson

Gordon Lind
Martha Frink, Alternate

BOARD OF ASSESSMENT REVIEW

Kurt Magnusson

John Mohr, Jr.

Diantha Robinson

BREMEN CONSERVATION COMMISSION

Mary Berger
Kerry Kohnert
Ann Nesslage, Chair

Susan Davis
Naomi Martin
Walter Radloff

BROADBAND COMMITTEE

Ernest Carroll
Henry Goldberg, Chair

Debora Elliott
Sam Hafford

Michael Elliott
Christa Thorpe

BUDGET COMMITTEE

Mary Berger	Bennett Collins	Cheryl Ferrara
John Mohr, Jr.	Mark Tenney	Joseph Vitti
	Mary Sue Weeks	

ORDINANCE REVIEW COMMITTEE

Cheryl Ferrara	Wendy Pieh	Steven Wallace
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SHELLFISH COMMITTEE

Rand Maker	Wendy Pieh	John Marsh, Ex officio
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TOWN HOUSE COMMITTEE

Sandra Johns	Michele Prior	Jeanne Titherington
Kate Varian	Bobbie White	

TOWN MEETING MODERATORS

Donald Means	Melanie Pendleton, Deputy Moderator
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ELECTION WARDENS

Melanie L. Pendleton, Warden	Keena Cates, Deputy Warden
Cheryl Ferrara, Deputy Warden	

BALLOT/ELECTION CLERKS

Keena Cates	Debora Elliott	Cheryl Ferrara
Gina Jones	Melanie L. Pendleton	Mary Sue Weeks
Karen Wheelock		Morgan Wheelock

REPRESENTATIVE TO THE LEGISLATURE
District 45

State Representative:.....	Abden Simmons
	41 Jefferson Street
	Waldoboro, ME 04572
Residence:	(207) 446-4518
State House:	(207) 287-1440
Email:	abden.simmons@legislature.maine.gov
Capitol Address:.....	2 State House Station
	Augusta, ME 04333-0002
Telephone:	(207) 287-1440 (Voice)
	(207) 287-4469 (TTY)
Website:.....	legislature.maine.gov/house/hsebios/devimg.htm

STATE SENATOR
District 13

State Senator:Cameron D. Reny
 PO Box 156
 Round Pond, ME 04564
 Residence:(207) 529-2077
 State House:(207) 287-1515
 Email:*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
 Website: *www.mainesenate.org*

UNITED STATES SENATORS
Maine

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

Bremen continues to be a town where our residents value our history and the realities that make Bremen special. While we are a small town in population, we have a very big heart. When there is a storm, the firemen, road commissioners, and first responders gather to assess all the storm damage and fix whatever they can to keep the roads open. The firemen, first responders, and neighbors check with fellow residents to be sure they are okay, and to offer assistance and support if needed. The most recent storm had multiple road closures and included such disasters as a power line coming down and creating a potentially deadly situation. An example was when we were returning home and couldn't find a way to get there. We went to the Fire Station, and with a couple of calls, they found us a way home. We called them to let them know when we made it home. That's Bremen for you.

The Bremen Town Office welcomes you to come for a visit even if you don't need to register a car or boat, pay real estate taxes, or on other town business. Melanie Pendleton is our Town Clerk, Keena Cates and Cheryl Ferrara are Deputy Clerks, Stan Waltz is our CEO, and Jim Murphy is our Assessor. The office staff is always ready to help you in any way that they can, and they will also assist you in finding the resources you may need that aren't available through the Town Office. You can expect a warm smile that makes you feel right at home. Stop by and say "Hello!"

During the past year, the Board of Selectmen tackled some nuts-and-bolts matters to improve life for our residents. The Selectmen appointed Tom Papell and Dave Adkins as Road Commissioners, and what a good job this dynamic duo has done. Keene Neck Road was resurfaced and Nobleboro Road had extensive shoulder clearing. During last winter's horrific storms, our road commissioners went out daily to assess the damage and make emergency repairs where they could.

The Bremen Broadband Committee is moving closer to 100 percent of the town's residents having high-speed internet. The committee continued internet expansion in an agreement with Tidewater Telecom for Crab Apple Creek and Broad Cove. The committee also secured a Digital Equity agreement between National Digital Equity Center and the Town of Bremen to assist with paperwork for affordable basic services.

The town purchased four new computers to replace models that were more than 10 years old. The town also purchased a new generator for the Fire Station to replace an aging generator used during power outages. The generator is also used to aid the firehouse when it opens as a warming center in the winter.

The Ordinance Review Committee began meeting to tackle the state's requirements for Maine towns to offer affordable housing opportunities. The Select Board thanks the committee for establishing language in our ordinances to meet state requirements and thanks the community for participating in discussions regarding this very necessary legislation. The proposed changes in both the Shoreland and Land Use Ordinances are now available through the town office. There will be a Public Hearing and votes on both of these ordinances.

The Board of Selectmen joined Waldoboro in receiving a Maine Outdoor Heritage Grant to fund a capacity study in the Medomak River. The study will look at long-term sustainability of the natural ecosystems in the river. FB Environmental, in partnership with the University of Maine in Orono, will conduct the study.

As with all the towns in the mid-coast area, Bremen suffered damage from this winter's storms. FEMA money is available to residents to help assist with clean-up and rebuilding. Information is available on the town's website.

With costs going up for goods, schools and services, our Town Clerk, the Board of Selectmen and the Budget Committee looked for every avenue to tighten our collective belt and keep tax increases as low as possible. Thanks to fiscally responsible decision making, Bremen continues to be in excellent shape, Thank you for your hard work.

The Board of Selectmen meet at 5 p.m. on the first and third Thursday of every month, and meetings are held in-person and via Zoom. We welcome your participation.

Sincerely from your Selectmen,
WENDY PIEH, Chair
JOHN "BOE" MARSH
STEPHEN PAGE

Code Enforcement Officer (CEO), Licensed Plumbing Inspector (LPI) and Shoreland Officer

First, I want to say it is my pleasure to be back working for the residents of Bremen. The office staff is one of the main reasons I came back to work here after retiring from Waldoboro.

Not a lot has changed as far as the character of the Town. That being said, there are a lot of new homes and some big changes coming to the Land Use and Shoreland Zoning ordinances. It is my hope that you all get to know the ordinances and support the Planning Board and Board of Selectmen on some hard issues.

This year we issued forty-eight (48) building permits and nineteen (19) plumbing permits that include new septic fields and tank replacements. ANY work in the Shoreland Zone needs to have a permit, either through the Code Office, or in some cases, through the Code Office after Planning Board review. Please call the office to be sure if you have any questions. The penalty fine for an after-the-fact permit in the Shoreland Zone is five (5) times the normal filing fee.

Respectfully submitted,
STAN WALTZ,
Code Officer
Plumbing Inspector
Shoreland Zone Officer
E-911 Addressing Officer

Town Clerk’s Report
2023-2024

HUNTING AND FISHING LICENSES

Season Fish	22	Season Hunt	6
Salt Water Registry	22	Res. Junior Hunt	1
Non-Res. Fish	2	Archery	2
Hunt/Fish Combo	5	Muzzleloading	5

CLAM LICENSES

Resident Commercial at \$260 (minus conservation work)	\$8,840
Nonresident Commercial at \$360 (minus conservation work)	\$1,440
Resident Student Commercial at \$15	\$90
Resident Recreational at \$50.00	\$250
Nonresident Recreational at \$100.00	\$300

DOG LICENSES

Male/Female (10)

State Treasurer	\$90.00
Town Treasurer	\$9.00

Spayed/Neutered (93)

State Treasurer	\$279.00
Town Treasurer	\$279.00
Late Registration Fees (5)	\$50.00

VITAL STATISTICS

Recorded Births:	2	Recorded Marriages:	3
Recorded Deaths:	7		

Assessors' Report

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

One of the most common questions asked of me is: "How do you do the assessing?" So, I thought I would start out with a general overview as part of a series of Town Report submissions that will take a couple of years to complete as to how assessing is accomplished.

The valuations used for taxation purposes are based on market sale prices. There is a perception that the just value for taxation purposes is the exact same as the market price of your property. It rarely works out that way. The assessor takes the data of market sales compiled over a period of years, analyses that data, and concludes which market evidence should be applied to all properties townwide.

The goal of assessing is not precise valuation accuracy year in and year out. That result would only be possible every year provided there was enough budget for a full-time assessor, but the excessive cost of the result would outweigh the benefit of the results.

The real estate market changes almost monthly sometimes. The real goal is equity. This is a requirement of the Maine Constitution, Article 9, section 8. Just value means relative valuations between classes of property, not exact value between your neighbor's house and your valuation.

Classes of property are defined by use. Maine Title 36 Section 701-A defines how assessing is to be completed. "Highest and Best Use" is always talked about as: "What if a big box could be built on a particular site?" The assessor must consider a potential use, BUT one of the four (4) requirements of highest and best use is a legal question.

If the town's planning board has not approved any new construction, then the highest and best use is usually a residential use, residential use being the most probable one. This is based on the conclusion that most vacant sites could be a residential use without a lot of complicated paperwork.

Vacant land, developed land such as rural, urban and waterfront residential properties and commercial and industrial properties are all examples of property types. The Maine Supreme Court has stated that just values for classes of properties must be within 10 percentage points of each other.

For example, if urban residential properties are assessed at 90% of the average market prices and commercial properties are assessed at 70% of

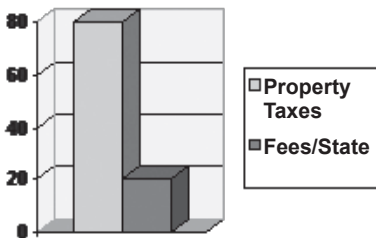
the average market prices then the municipality is not achieving overall just value and must take action, such as a revaluation, to correct this inequity. Revaluations, in full or partially, can be undertaken any year and be targeted based on the market data.

There are exemptions available to help property owners such as the Homestead Exemption, Veterans Exemption, Blind Exemption and other programs that can assist at the town and state level. Please call me if you have a question. I am usually scheduled for the Bremen Town office every other Wednesday.

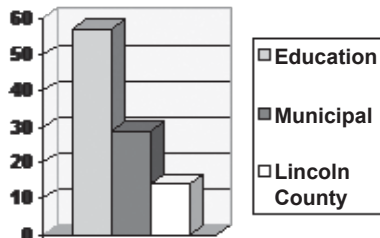
ASSESSMENT STATISTICS FOR FISCAL YEAR 2023-2024

Total 2023-2024 Taxable Valuation	\$201,379,650
Total 2022-2023 Taxable Valuation	\$198,382,700
Total 2021-2022 Taxable Valuation	\$196,114,150
2021 Homestead Exemption Valuation	\$5,716,250
2022 Homestead Exemption Valuation	\$6,380,250
2021 Homestead Exemption Valuation	\$6,357,450
Commitment Date	July 26, 2023
Last day to appeal valuation	January 27, 2024
Tax (Mil) Rate	\$12.00 per \$1,000 of taxable value
2023 Tax amount to be raised	\$2,416,555.80
2022 Tax Amount to be raised	\$2,281,393.81
2021 Tax Amount to be raised	\$2,216,089.00

MUNICIPAL REVENUES and EXPENSES



Revenue received from....	
Property Taxes	80.0%
Other Fees/State	20.0%



And Expenses for....	
Education	57.0%
Municipal	29.0%
County	14.0%

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
23 HEMLOCK ROAD, LLC	016-014	168000	157700	0	325700	3908.4
276 SHORE ROAD, LLC	004-066	403700	199300	0	603000	7236
ADAMS, BARBARA T	007-010	39100	0	0	39100	469.2
ADAMS, BARBARA T	007-011	125000	403600	0	528600	6343.2
ADKINS, DAVID W	010-027	50200	98400	21250	127350	1528.2
AGNETA, GAIL B	006-005-002-016	50400	107800	0	158200	1898.4
AHLGREN, MARY CHICHESTER; TRUSTEE	004-049	80600	143800	0	224400	2692.8
ALBERS, MARK W.; TRUSTEE	006-014	146400	56600	0	203000	2436
ALBERS, MARK W.; TRUSTEE	006-014-003	71200	0	0	71200	854.4
ALBERS, MARK W.; TRUSTEES	006-014-002	71200	0	0	71200	854.4
ALBIN, MICHAEL	010-039-004	299300	331300	0	630600	7567.2
ALBRECHT, GEORGE T, JR	005-005	232300	103100	0	335400	4024.8
ALLEN, LC; STEINDL, RC CREIGHTON, GS & JL (JT)	012-017	272400	148100	0	420500	5046
ALONZI, DAVID S.	007-012	52000	193400	0	245400	2944.8
ANDERSON, ANNLOU S	010-047-011	52000	159700	26350	185350	2224.2
ANDERSON, D MICHAEL	004-047	107000	239400	0	346400	4156.8
ANDERSON, DEBORAH L	011-014-001	53400	112500	21250	144650	1735.8
ANDERSON, JOHN T	005-015-00A	47700	500	0	48200	578.4
ANDERSON, JR., GERALD & MICHELLE	011-018-00L-002	0	4600	4600	0	0
ANDERSON, SHIRLEY; DEVISES OF	011-018	72500	64000	21250	115250	1383
ANDERSON, SUSAN K. TTE & MANN, HEATHER A.	016-009	149200	54200	0	203400	2440.8
ANDREWS, MATTHEW	003-045	118300	93900	0	212200	2546.4
ANDREWS, MATTHEW	003-042-001	35700	0	0	35700	428.4
APPELL, BRIAN	003-037	187300	244100	0	431400	5176.8
ASHCRAFT, ROBERT	003-051	191500	39800	0	231300	2775.6
AUCLAIR, JARED R	015-008	115300	115400	0	230700	2768.4
AUTIO, DAVID	005-012	57500	6700	0	64200	770.4
AUTIO, DAVID	013-007	9400	0	0	9400	112.8
AUTIO, DAVID	013-008	6100	5400	0	11500	138
AUTIO, DAVID	007-028	58400	0	0	58400	700.8
AUTIO, DAVID	007-043	9500	0	0	9500	114
AUTIO, H. DAVID	014-031	46600	174400	21250	199750	2397
AUTIO, H. DAVID	014-033	38300	24900	0	63200	758.4
AVANTAGGIO, WILLIAM	003-026	54100	196600	21250	229450	2753.4
AVRAM, LYNN E. A.	003-031-00A	171300	94200	0	265500	3186

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
AWAMLEH, MAJED	012-027-009	248400	396900	21250	624050	7488.6
AWAMLEH, MAJED	012-027-008	200800	79300	0	280100	3361.2
BAR LEDGE, LLC	004-066-001	6700	0	0	6700	80.4
BARBER, WAYNE	004-082-00A	188900	179500	21250	347150	4165.8
BARNES, EDWARD; TRUSTEE	011-015	60000	0	0	60000	720
BARNES, JURATE & STEPHEN E, CO-TTES	011-026-001	1900	0	0	1900	22.8
BARNES, JURATE & STEPHEN E, CO-TTES	011-026-003	5900	0	0	5900	70.8
BARNES, JURATE & STEPHEN E, CO-TTES	011-027-001	9600	0	0	9600	115.2
BARNES, JURATE; TRUSTEE	011-026	52700	162800	26350	189150	2269.8
BARNES, JURATE; TRUSTEE	011-027	52000	125300	0	177300	2127.6
BARNETT, BARBARA	003-024-003	52600	133000	21250	164350	1972.2
BARRON, DAVID M	012-027-007	274400	135100	0	409500	4914
BARRON, DAVID M	012-027-006	35000	0	0	35000	420
BARRON, GEORGE T	006-005-002-012	50500	91200	21250	120450	1445.4
BARSTOW, CRAIG	005-003-001	151100	0	0	151100	1813.2
BARTLETT, CONSTANCE J	003-030-00B	199000	164400	26350	337050	4044.6
BARTLETT, CONSTANCE J	003-018-00C	37400	0	0	37400	448.8
BARTLETT, JAMES P	015-009	111300	41500	0	152800	1833.6
BARTLEY, RICHARD	008-025-00A	191800	194000	0	385800	4629.6
BARTLEY, RICHARD & SALLY J.; TRUSTEE	005-015	157500	300	0	157800	1893.6
BARTLEY, RICHARD JR., TRUSTEE	005-015-00B	187000	236100	0	423100	5077.2
BARTOLOTTA, JR., SALVATORE & REBEC	011-031-003	56700	173500	21250	208950	2507.4
BASILE, WILLIAM	004-065-003	50400	189800	0	240200	2882.4
BASILE, WILLIAM	004-069-014	25000	0	0	25000	300
BASILE, WILLIAM S.	004-069-015	25500	0	0	25500	306
BASILE, WILLIAM S.	004-069-016	25500	0	0	25500	306
BDH, LLC	009-009-003	189300	281200	0	470500	5646
BELYEA, ROBERT C	008-011	291500	160100	0	451600	5419.2
BERG, CRYSTAL L.	007-041-00B	66500	349000	0	415500	4986
BERG, RENHOLT S	011-031-004	56600	237700	21250	273050	3276.6
BERGER, MARY BRYANT	006-041-00A	37600	0	0	37600	451.2
BERGER, MARY BRYANT	006-003-00C	135200	36000	0	171200	2054.4
BERGER, MARY BRYANT	006-003-00D	120000	14800	0	134800	1617.6
BERGER, MARY BRYANT; TRUSTEE	006-003-00B	0	0	0	0	0
BERGER, MARY BRYANT; TRUSTEE	006-003	180000	478100	21250	636850	7642.2

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
BETHEUIL, CHRISTIAN	007-005	52400	156200	0	208600	2503.2
BEWELL, RICHARD T	013-024	28300	92500	21250	99550	1194.6
BEZON, ANDREW	003-056	83100	167100	21250	228950	2747.4
BLACKBURN, SHARON L. & RANDELL S.; TRUSTEES	004-015-00A	51800	1174000	0	1225800	14709.6
BLACKBURN, SHARON L. & RANDELL S.; TRUSTEES	004-015-00B	2200	23200	0	25400	304.8
BLACKBURN, SHARON L. & RANDELL S.; TRUSTEES	004-014-001	326000	51300	0	377300	4527.6
BLANEY, PETER A.	006-045-002	38400	0	0	38400	460.8
BLOCH, ANDREA	006-019-006	185000	254300	0	439300	5271.6
BLOOMFELD, BRUCE A. & JOHN D. &	004-034	357000	72300	0	429300	5151.6
BLUTSTEIN, LAURA J.	015-013-00B	112100	89900	0	202000	2424
BOAK, JAMES K IV	003-028-00A	148500	155200	21250	282450	3389.4
BOLING, PETER; ET AL	002-013	1030900	89900	0	1120800	13449.6
BOOTHBY, ELIZABETH	007-038	41700	300	0	42000	504
BOOTHBY, ELIZABETH	007-008	72700	165500	21250	216950	2603.4
BOOTHBY, JAMES H	007-022-001	30000	60200	21250	68950	827.4
BOOTHBY, THOMAS	010-023	50400	192700	21250	221850	2662.2
BOOTHBY, THOMAS	010-029	39800	0	0	39800	477.6
BORRELLI, DANIELLE A	010-043-00A	146400	0	0	146400	1756.8
BOSSLER, ANNETTE	004-009-00F	367300	454000	21250	800050	9600.6
BOTELHO, LYNDIA	011-031-001	52400	49900	21250	81050	972.6
BOUTILIER, JAMES	003-001	2000	1000	0	3000	36
BOUTILIER, JAMES ERNEST	004-095	206900	74300	26350	254850	3058.2
BRADLEY, ROBERT	013-012-00B	232800	14200	0	247000	2964
BRALEY, JACOB	006-045-004	8800	0	0	8800	105.6
BRALEY, JACOB	007-002-001	9700	0	0	9700	116.4
BRALEY, JOHN P.	007-002-002	37100	0	0	37100	445.2
BREMEN LIBRARY ASSOC., INC.	010-030-001	49000	212900	261900	0	0
BREMEN UNION CHURCH	007-013	52700	354900	407600	0	0
BREMEN, TOWN OF	010-040	285000	0	285000	0	0
BREMEN, TOWN OF	007-007	58600	0	58600	0	0
BREMEN, TOWN OF	007-025	38400	0	38400	0	0
BREMEN, TOWN OF	005-020	157500	0	157500	0	0
BREMEN, TOWN OF	010-030	53500	969500	1023000	0	0
BREMEN, TOWN OF	016-002	64200	0	64200	0	0
BREMEN, TOWN OF	014-010-00A	300000	58600	358600	0	0

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
BREMEN, TOWN OF	007-024	77900	1188100	1266000	0	0
BREMEN, TOWN OF	007-007-00A	52700	0	52700	0	0
BREMEN, TOWN OF	010-048	13600	0	13600	0	0
BREMEN, TOWN OF	010-005-CEM	23700	0	23700	0	0
BROAD COVE HOMEOWNERS ASSOC.	010-039-005	35000	0	0	35000	420
BROAD COVE MARINE	013-012-00A	301700	382100	0	683800	8205.6
BROWN, AUSTIN C.	001-001-00A	44300	0	0	44300	531.6
BROWN, RUTH E, TRUSTEE	004-028	207800	39100	0	246900	2962.8
BROWN, RUTH E, TRUSTEE	004-026	69100	42900	0	112000	1344
BRYANT, PATRICIA E.	007-030	50300	108200	0	158500	1902
BUNKER, TROY A	007-031-00C	53000	143000	0	196000	2352
BURNHAM, LAWRENCE	003-053-003	57800	383800	21250	420350	5044.2
BURNHAM, MARGARET K	007-011-001	50000	177700	21250	206450	2477.4
BURNS, CLAY	012-025	52700	170300	0	223000	2676
BURNS, CLAY	012-026	200	0	0	200	2.4
BURNS, JANICE Q	012-024	60000	138600	26350	172250	2067
BURRINGTON, ANGELA	004-007	55000	107800	0	162800	1953.6
BUTLER, ANN B.	007-019	317200	338100	21250	634050	7608.6
BUTLER, CHRISTOPHER	004-017	50000	119000	21250	147750	1773
CAGGINI, PIERRE	014-014	300000	250500	0	550500	6606
CAMPBELL, BRUCE	014-015	8600	15200	0	23800	285.6
CAMPBELL, BRUCE	008-014	345000	231900	21250	555650	6667.8
CAMPBELL, JR., NEILAND B.	006-035	60800	161300	21250	200850	2410.2
CAMPBELL, JR., STUART	012-008	50000	81300	0	131300	1575.6
CANNON, ANNE H	007-021	15400	0	0	15400	184.8
CARD, PENELOPE N	004-082-005	53100	115200	21250	147050	1764.6
CARROLL, ERNEST E	016-013-00A	47200	230800	21250	256750	3081
CARTER, JESSICA; TRUSTEE	003-049	130800	16000	0	146800	1761.6
CARTWRIGHT, LINDA F	006-043	13000	0	0	13000	156
CENTRAL MAINE POWER	CMP	1732000	0	0	1732000	20784
CHAMBERLAIN, ANN H	008-008-00B	359000	284600	0	643600	7723.2
CHECCHIO, DIANE K	004-092-001	128100	117900	0	246000	2952
CHERNOV, MICHAEL	011-008	58700	74700	0	133400	1600.8
CHICKERING, TROY W.; TRUSTEE	003-039	176000	144600	0	320600	3847.2
CHRISTENSEN, VICTOR H	008-017-00A	2000	0	0	2000	24

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
CHRISTENSEN, VICTOR H	008-002	56900	417700	21250	453350	5440.2
CHRISTIANSEN, DARR W	003-035	54800	111700	21250	145250	1743
CHRISTOPHER, MARK W.	007-021-00A	42900	0	0	42900	514.8
CLANCY, JOHN JR	006-019-019	55200	270100	21250	304050	3648.6
CLARK, DIANE	016-010	135200	192300	21250	306250	3675
COASTAL RIVERS CONSERVATION TRUST	006-018	30800	0	30800	0	0
COASTAL RIVERS CONSERVATION TRUST	006-017	15000	0	15000	0	0
COASTAL RIVERS CONSERVATION TRUST	007-003	68400	0	0	68400	820.8
COASTAL RIVERS CONSERVATION TRUST	006-009	6800	0	6800	0	0
COASTAL RIVERS CONSERVATION TRUST	006-012	85400	0	0	85400	1024.8
COASTAL RIVERS CONSERVATION TRUST	010-013	236200	0	236200	0	0
COASTAL RIVERS CONSERVATION TRUST	006-011-002	10300	0	10300	0	0
COASTAL RIVERS CONSERVATION TRUST	009-001	227000	0	0	227000	2724
COFFIN, JOHN E.; TRUSTEE	009-012	18400	36500	0	54900	658.8
COLLAMORE, BRIDGET; DEVISES OF	013-020	56100	50200	0	106300	1275.6
COLLAMORE, ELLEN R	010-020	50000	91500	21250	120250	1443
COLLAMORE, PATRICIA	010-020-001	50100	9100	21250	37950	455.4
COLLINS, BENNETT B	011-009-00A	50200	99400	21250	128350	1540.2
COLLINS, BENNETT B	011-009-001	0	0	0	0	0
COLLINS, KARYN E	006-023	99000	139500	21250	217250	2607
COLLINS, KARYN E	006-022-00A	5200	0	0	5200	62.4
COLOGNESE, ANDREA	004-056	252300	178600	0	430900	5170.8
CONAILL CORPORATION	014-004	270400	84600	0	355000	4260
CONNOLLY, NANCY	011-007	36400	0	0	36400	436.8
COOKE/SKIDMORE FAMILY LTD	005-014	222500	194400	0	416900	5002.8
COOLIDGE, A KNIGHT; DEVISES OF	004-066-002	5000	0	0	5000	60
COOLIDGE, A KNIGHT; DEVISES OF	004-066-003	37000	0	0	37000	444
CORBETT, JAMES	006-019-021	55700	236500	21250	270950	3251.4
CORBETT, JAMES	006-019-022	41200	0	0	41200	494.4
CORSON, CAMILLE	006-020-00A	55700	174800	21250	209250	2511
COSTELLO, NED B	011-021	69800	135600	0	205400	2464.8
COTTON, JANET M	008-019-00A	52900	96300	21250	127950	1535.4
COTTON, JEFFERSON	004-037	127500	79700	26350	180850	2170.2
COTTON, JEFFERSON	004-037-00A	114500	0	0	114500	1374
COTTON, JEFFERSON C	007-004-001	37300	18000	0	55300	663.6

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
COVENTRY, DAVID P	006-030	126000	24600	0	150600	1807.2
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00A	600	0	0	600	7.2
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00B	1200	0	0	1200	14.4
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00C	100	0	0	100	1.2
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00C-1&2	100	0	0	100	1.2
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00D	400	0	0	400	4.8
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00E	2900	0	0	2900	34.8
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00F	4300	0	0	4300	51.6
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00G	3400	0	0	3400	40.8
CRABAPPLE CREEK HOMEOWNERS ASSOC.	003-053-002	57700	92900	21250	129350	1552.2
CRARY, DONNA S	003-034-001	35300	0	0	35300	423.6
CREAMER, LARISSA A	007-031-006	51000	221400	0	272400	3268.8
CRISPE, JOANNA	004-069-011	90000	0	0	90000	1080
CRISPE, JOANNA	004-069-010	51000	305500	0	356500	4278
CRISPE, JOANNA	004-069-009	25500	0	0	25500	306
CROCETTI, RUTH S.D.	006-041	92400	360500	21250	431650	5179.8
CROCETTI, RUTH S.D.	006-042	38700	0	0	38700	464.4
CROSS, JAMES	011-030	50000	73500	21250	102250	1227
CRUMP, KIRTLAND H.; TRUSTEE	012-007	24700	0	0	24700	296.4
CRUMP, KIRTLAND H.; TRUSTEE	012-002-00A	63400	281500	0	344900	4138.8
CRUZ, RANDOLPH	010-019-00A	48000	209900	21250	236650	2839.8
CURTIS, ISOBEL O.	011-012-004	47200	12900	0	60100	721.2
DALOT, GREG L	007-022-004	33900	82000	21250	94650	1135.8
DAVIS, SUSAN B.; TRUSTEE	014-003	227200	315500	21250	521450	6257.4
DAVIS, ZACHARY E.	004-069-002	25700	0	0	25700	308.4
DAVIS, ZACHARY E.	004-069-001	26500	0	0	26500	318
DAVISON, CATHY G	001-006	60000	72700	21250	111450	1337.4
DAWSON, HAROLD	010-005-00A	53300	40700	21250	72750	873
DEAN LAND PRESERVE, LLC	004-077	5700	0	0	5700	68.4
DEAN LAND PRESERVE, LLC	004-074	3100	0	0	3100	37.2
DEMPEY, PETER S	010-038	51000	105900	21250	135650	1627.8
DERIVAN, THEODORE S	006-047-00A	52700	196200	21250	227650	2731.8
DERMOTT, GINGER M.	011-012-003	52800	192000	21250	223550	2682.6
DETMER, GREGORY M	007-006	97500	386300	0	483800	5805.6
DETWILER, LARRY M	015-017	112700	361400	0	474100	5689.2

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
DETWILER, LARRY M	015-018	102700	40200	0	142900	1714.8
DEVER, DAVID A	005-004	143800	86400	0	230200	2762.4
DEVLIN, JOHN T	002-008-001	140100	31600	0	171700	2060.4
DEVIRIS, IOANNIS	007-031-005	36000	0	0	36000	432
DEXTER, SHIRLEY	004-063	320700	47400	0	368100	4417.2
DICKINSON, CHRISTOPHER	011-028-001	50000	196500	21250	225250	2703
DICKINSON, CHRISTOPHER S	010-009-00A	14700	0	0	14700	176.4
DIFONZO, MARY ADA	011-014	78300	20200	0	98500	1182
DIMURO, CELESTE	010-043	121300	170500	0	291800	3501.6
DIPPOLITO, HEATHER L.	006-019-028	54800	284500	21250	318050	3816.6
DIRT CAPITAL PARTNERS 2018, LLC	010-025	63400	138800	0	202200	2426.4
DISSTON, WM L JR	008-007	360000	129400	0	489400	5872.8
DOLLOFF, DEAN C	003-028-001	53600	205100	0	258700	3104.4
DONSBACH, HAGUE	006-019-001	178500	180400	21250	337650	4051.8
DOYLE, ROBERT, HEIRS OF &						
DILENDORF, MICHELLE D.	002-013-00A	186300	55500	0	241800	2901.6
DRIFTWOOD LEGACY, LLC	002-012	181300	219300	0	400600	4807.2
DUFFY, ERIC J	007-030-00A	54900	146400	21250	180050	2160.6
DUNN, MARTYN J	010-005	68400	182400	21250	229550	2754.6
ECOHOUSE, LLC	007-037	56100	122300	0	178400	2140.8
ECOHOUSE, LLC	004-009-00A	295400	214300	0	509700	6116.4
EHRENFELD, ELIZABETH	004-085	21500	0	0	21500	258
EHRENFELD, ELIZABETH E.; MARTHA D.	004-077-001	12500	0	0	12500	150
EHRENFELD, ELIZABETH E.; MARTHA D.	004-084	28600	0	0	28600	343.2
EHRENFELD, ELIZABETH E.; MARTHA D.	004-083-001	186300	438000	0	624300	7491.6
EHRENFELD, ELIZABETH E.; MARTHA D.	004-083	152900	17000	0	169900	2038.8
EIDEM, JANET	007-022-003	25000	113200	0	138200	1658.4
ELLIOTT, MICHAEL L.	007-022-013	34600	138400	0	173000	2076
EMMET, II, WILLIAM LEROY	004-065-0AA	50400	292600	0	343000	4116
EMMET, II, WILLIAM LEROY	004-065-0DD	37000	0	0	37000	444
EMMET, II.; WILLIAM L.R.; TRUSTEE	004-065-00H	37000	0	0	37000	444
EUGLEY, SUSAN	007-036-00C	52700	222800	21250	254250	3051
FABISZEWSKI, FREDERICK	012-012	43300	106700	0	150000	1800
FABISZEWSKI, NANCY ETAL	001-001	13400	0	0	13400	160.8
FAHEY, MICHAEL S	005-019	67100	28100	0	95200	1142.4

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
FAEBMAN, MARY E	016-003-00A	117700	144000	0	261700	3140.4
FAEBMAN, MARY E	006-037-00B	700	0	0	700	8.4
EARNSWORTH FARM, LLC	003-005	500	0	0	500	6
FERENCE, RAYMOND J	003-016-001	30900	0	0	30900	370.8
FERRARA, ANTHONY E	004-005	55700	97900	26350	127250	1527
FERRY, RUTH F	006-019-026	54700	290500	21250	323950	3887.4
FIELDING, JONATHAN E	015-013-00A	121100	124100	21250	223950	2687.4
FIELDING, JONATHAN E	004-080	175600	36300	0	211900	2542.8
FIELDING, JONATHAN E.; TRUSTEE	004-040	388100	388900	0	777000	9324
FIELDS, DAVID	003-020	52100	119400	26350	145150	1741.8
FINNERAN, MICHAEL	013-018	31600	102900	21250	113250	1359
FISH, FRANKLIN & JOAN S; DEVISEES OF	008-003	252300	111900	0	364200	4370.4
FISH, VAUGHN	015-004	50600	136700	26350	160950	1931.4
FLOWER, ALLEN E	004-024-001	315900	339400	0	655300	7863.6
FLOWER, KENNETH	007-033	50000	94700	0	144700	1736.4
FOGLER, SARAH P	003-044	123700	79700	0	203400	2440.8
FOOTE, DAVID	004-065	38400	0	0	38400	460.8
FORDE, MARY	004-003-001	75600	158100	26350	207350	2488.2
FORREST, MARTIN T	012-027-001	65900	596400	0	662300	7947.6
FORTI, THOMAS	014-027	50400	84900	21250	114050	1368.6
FORTIER, PAUL N	015-003	185000	181800	0	366800	4401.6
FOSTER, CRAIG, JEAN & DAVID	016-012	134000	82600	0	216600	2599.2
FOWLER, DAVID P	004-048	67800	55400	0	123200	1478.4
FOWLER, WILLARD	006-019-009	192500	202800	0	395300	4743.6
FOWLIE, MEREDITH	015-007	92400	35000	0	127400	1528.8
FOY, MARK S	003-030-002	89400	0	0	89400	1072.8
FOY, MARK S	003-030-00A	116000	0	0	116000	1392
FRASER, STANLEY	015-006	99000	74100	0	173100	2077.2
FRINK, MARTHA	014-009	226500	44100	0	270600	3247.2
FRINK, MARTHA C	014-023	50000	229700	21250	258450	3101.4
FROST, SIMON C.	004-012-00A	35400	236100	0	271500	3258
FULWEILER, THOMAS B II; TRUSTEE	002-009	118200	0	0	118200	1418.4
FULWEILER, THOMAS BII; TRUSTEE	005-001	151500	133100	0	284600	3415.2
GARRISON, CHARLES W III; TRUSTEE	004-065-001	298500	203700	0	502200	6026.4
GAZZA, DIANE	003-007-001	45400	294600	21250	318750	3825

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
GELHAR, LYNN & ELEANOR, TRUSTEES	006-019-005	182000	226900	21250	387650	4651.8
GENES, BENJAMIN R	014-001	52800	169400	0	222200	2666.4
GENES, BENJAMIN R	007-031-00B	37100	12200	0	49300	591.6
GENT, FLOYD M	008-008-00A	364000	541400	21250	884150	10609.8
GENTHNER, KAREN	010-022	45800	62800	0	108600	1303.2
GENTHNER, RICKY	003-033	90800	0	0	90800	1089.6
GENTHNER, RICKY	010-020-00A	51000	101900	21250	131650	1579.8
GENTHNER, SR., GARY E.	007-036-001	33600	76500	21250	88850	1066.2
GETZ, LINDA	007-017	43300	31700	0	75000	900
GIACALONE, CHRISTINA	004-068-00A	48000	163900	21250	190650	2287.8
GIACALONE, CHRISTINA	004-068-013	9000	0	0	9000	108
GIGUERE, JOHNN S	007-037-00A	62100	254100	21250	294950	3539.4
GILBERT, JOHN	013-001-00A	296200	290600	21250	565550	6786.6
GILBERT, LIAM	013-022-00A	37300	0	0	37300	447.6
GILBERT, MELANEE O	013-001-003	185200	38800	0	224000	2688
GILBERT, NOLAN	013-022-004	0	0	0	0	0
GILBERT, SEAMUS M	013-022-003	0	0	0	0	0
GILL, MERIWETHER WINSTON	013-020-00A	50700	183200	21250	212650	2551.8
GINNATY, PATRICK S	010-003	57700	46800	21250	83250	999
GLIDDEN, KENNETH	010-012-00B	50800	22600	21250	52150	625.8
GODINE, DAVID	002-007	338800	302000	0	640800	7689.6
GOLDBERG, GRACE	006-005-002-014	33200	0	0	33200	398.4
GOLDBERG, GRACE	006-005-002-003	115600	53600	21250	147950	1775.4
GOLDEN, PAUL D., JR. & BRENDA L.	011-019-001	1400	0	0	1400	16.8
GOTH, BRENDA G	013-012	408200	263900	21250	650850	7810.2
GOTH, CORDELIA	003-014	46200	227200	21250	252150	3025.8
GOUSE, BETH	004-050	74100	2100	0	76200	914.4
GOUSE, BETH	004-054	252300	353300	0	605600	7267.2
GRANT, EVAN; PERS REP	010-039-002	52400	78100	0	130500	1566
GRAVEL, GARY S	006-005-002-001	84400	0	0	84400	1012.8
GRAVEL, JANE OLIVER	006-005-002-002	112800	371800	0	484600	5815.2
GREEN, BRIDGET	004-003-002	19600	0	0	19600	235.2
GREEN, LAURA J.	007-036-00D	52700	205600	0	258300	3099.6
GREENLAND FARM TRUST	004-022	600	0	0	600	7.2
GREGOIRE, JOAN	004-093	118100	20600	0	138700	1664.4

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
GREGORY, J. & CHRIST, A.T. & N.P.	016-007	119500	60200	0	179700	2156.4
GRIERSON, INGRID	007-035	50500	123100	21250	152350	1828.2
GRINDLE, BRADLEY A	003-004	54400	142200	21250	175350	2104.2
GRONENG, NILS R	006-008-001	75000	35000	0	110000	1320
GROSS, DANIEL	004-062	51700	23400	0	75100	901.2
GROSS, JUDITH	003-048	185000	54700	0	239700	2876.4
GROVES, JUDITH	015-014	110600	55400	0	166000	1992
GROVES, ROBERT V.; TRUSTEE	015-016	114000	45300	0	159300	1911.6
GWU LEASING, LLC	006-019-015	38100	0	0	38100	457.2
H & E INC.	008-017	76500	89700	0	166200	1994.4
HAFFORD, SAM	001-001-00E	47600	128300	26350	149550	1794.6
HAFNER, GORDON H	004-024-007&008	263200	373100	0	636300	7635.6
HAFNER, GORDON H	004-024-006	7700	0	0	7700	92.4
HAFNER, GORDON H	004-024-009	209200	0	0	209200	2510.4
HAFNER, GORDON H	004-024-009	124000	30800	0	154800	1857.6
HALE, DEAN	011-014-00B	50000	134000	0	184000	2208
HALL, ELIZABETH A	003-027	172200	265900	21250	416850	5002.2
HALL, MARIE H	010-045	2900	0	0	2900	34.8
HALL, MARIE H	010-047-017	35600	0	0	35600	427.2
HALL, STEPHEN H	011-029	50000	157700	21250	186450	2237.4
HAMILTON, JAMES & MARGARET	003-046	180000	135100	0	315100	3781.2
HAMMATT, MERVYN S	004-059	47400	239800	26350	260850	3130.2
HANCOCK, CLAIRE A	016-001	145700	298500	0	444200	5330.4
HANLEY, JEWEL R	003-037-00A	184400	263200	0	447600	5371.2
HANLY, MATTHEW	003-038-00D	178400	244900	21250	402050	4824.6
HANLY, MATTHEW; TRUSTEE	003-038	141300	0	0	141300	1695.6
HANNAN, MILTON E.	013-017	50100	91800	0	141900	1702.8
HANSEN, BARBARA	007-041-00A	70700	145900	21250	195350	2344.2
HANSON, CAROLE	010-021	53400	99500	21250	131650	1579.8
HARDEN, HARRY; TRUSTEE	006-005-002-006	156000	219900	0	375900	4510.8
HARLOR, SUSAN B	008-026	214300	35400	21250	228450	2741.4
HARPER, BRENT	007-009-001	42000	98100	21250	118850	1426.2
HARRINGTON, FREDERICK W	014-020-00A	50100	223700	26350	247450	2969.4
HARRINGTON, JOSHUA	007-030-00A-001	41200	0	0	41200	494.4
HARRIS, TOBY S	013-017-001	48000	37300	21250	64050	768.6

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
HATCH, HARLAND D & JANET N. &	015-001	181300	507400	21250	667450	8009.4
HEFFERNAN, STEPHEN A.; TRUSTEE	006-033	35400	103400	0	138800	1665.6
HENDERSON, WINIFRED; HEIRS OF	006-020	55300	152300	0	207600	2491.2
HENSON, CHRISTINE M	010-026	35400	243100	21250	257250	3087
HENTSCHEL, PETER A	004-025	94500	19600	0	114100	1369.2
HENTSCHEL, ROBERT A. & JEAN, TRUST	004-035	320000	0	0	320000	3840
HERBERT, DAVID	011-016	43300	23100	21250	45150	541.8
HERTERINGTON, KIM	014-010	317100	1355800	26350	1646550	19758.6
HERTERINGTON, KIM	014-012	282800	151400	0	434200	5210.4
HERTERINGTON, KIM	014-013	262900	177300	0	440200	5282.4
HEYER, JEFFERY P.	015-005	137800	39800	0	177600	2131.2
HEYER, JEFFERY P.	006-013-002	108900	1300	0	110200	1322.4
HEYER, JEFFERY P.	006-013-003	108500	0	0	108500	1302
HIGGINS, KEITH & KATHLEEN; TRUSTEES	006-002	184700	47000	0	231700	2780.4
HIGGINS, KEITH & KATHLEEN; TRUSTEES	006-002-00A	149000	0	0	149000	1788
HIGGINS, KEITH & KATHLEEN; TRUSTEES	006-002-00B	141500	0	0	141500	1698
HIGGINS, KEITH & KATHLEEN; TRUSTEES	006-002-00C	37600	0	0	37600	451.2
HILDON LEGACY LLC	006-015-002	99400	49500	0	148900	1786.8
HILL, JOAN C.; DEVISES OF	004-065-00D	35400	136900	0	172300	2067.6
HOCKOMOCK CORPORATION	008-025	200700	209200	0	409900	4918.8
HOLMES, ANNE	004-096	111400	25800	0	137200	1646.4
HOLMES, ANNE WYMAN	004-055	5500	0	0	5500	66
HOMER, STEPHEN; TRUSTEE	011-004-00B	176000	38000	0	214000	2568
HOPKINS, MARK	006-006	99000	69600	21250	147350	1768.2
HOPKINS, MARK	009-011	9200	4900	0	14100	169.2
HOPKINS, NANCY R	006-013	35000	0	0	35000	420
HOPKINS, RALPH E JR	009-003	63100	21400	0	84500	1014
HOPKINS, RALPH E JR	014-001-00A	52100	184900	0	237000	2844
HOPPER, DAVID P FAM TRST	006-034	52800	102100	21250	133650	1603.8
HOPPER, DAVID P FAM TRST	006-022-00B	6800	0	0	6800	81.6
HORNBERGER, JAMES	007-021-001	52200	66800	21250	97750	1173
HORNBERGER, WILLIAM	007-018	368000	166500	21250	513250	6159
HORST, MICHAEL	003-052	152000	132600	0	284600	3415.2
HOWARD, DANIELLE L.	006-007	49500	44400	0	93900	1126.8
HOWE, JOHN D	007-022-010	34300	60200	0	94500	1134

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
HUDSON, TODD	010-028	52700	106500	21250	137950	1655.4
HULME, JOHN & NELSON	004-045	11000	0	0	11000	132
HULME, JOHN & NELSON	004-076	35400	53500	0	88900	1066.8
HUNTER, BARRY & LOUISE L.; TRUSTEES	012-004	48700	212000	0	260700	3128.4
HURWITZ, EDWARD F	006-047	140200	180900	21250	299850	3598.2
HUSON, JR., ROBERT; HUSON, RICHARD L.	015-010	121100	52300	0	173400	2080.8
HUSON, ROBERT E JR	015-011-00A	150800	50700	0	201500	2418
HY DE WAY, LLC	004-018-00A	89400	24000	0	113400	1360.8
HYDE, KATHLEEN S	004-088-001	187700	65400	0	253100	3037.2
HYDE, KATHLEEN S	004-088	144100	0	0	144100	1729.2
HYDE, SETH W	010-033	145000	70700	0	215700	2588.4
HYSON, ROBERT O	007-033-001	50200	93000	0	143200	1718.4
ICEBLINK, LLC	015-002	192500	90700	0	283200	3398.4
IFILL, JR, CLINTON	006-045-003	127700	0	0	127700	1532.4
IFILL, WALTER	004-089-001	35200	0	0	35200	422.4
IFILL, WALTER E	004-090	116400	0	0	116400	1396.8
ISOJA, LLC	014-019-00A	1200	700	0	1900	22.8
ISOJA, LLC	005-002	231000	108500	0	339500	4074
IVESTER, ALLAN & JOYCE; TRUSTEES	004-032	300000	157600	0	457600	5491.2
JACOBS, CHRISTIE	012-018	207800	152000	0	359800	4317.6
JAGELA, JOHN R	011-026-002	51800	140000	21250	170550	2046.6
JAGELA, ROBERT K	004-069-013	25000	0	0	25000	300
JAGELA, ROBERT K	004-069-012	90000	0	0	90000	1080
JAI PROPERTY MANAGEMENT, LLC	004-082-004	37900	0	0	37900	454.8
JAKWAY, DAVID L	006-008-005	125000	44500	0	169500	2034
JANKE, CORNELIA KLARA	004-024-011	116500	99700	0	216200	2594.4
JANKE, CORNELIA KLARA	004-031	5500	0	0	5500	66
JANSEN, JESSE	003-034	50200	120100	21250	149050	1788.6
JENNINGS, JANNETTA M.	006-013-005	50000	41300	21250	70050	840.6
JICHA, MARGARET	012-003	51000	139100	26350	163750	1965
JOBE, LORA JANE	006-019-003	155000	0	0	155000	1860
JOBE, LORA JANE	006-019-002	195000	197800	21250	371550	4458.6
JOHNS, SANDRA L.	015-017-00A	123700	61800	21250	164250	1971
JOHNSON, BONITA	006-045-00A	52700	45700	21250	77150	925.8
JOHNSON, LAURIE	007-036-00B	55900	128700	21250	163350	1960.2

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
JOHNSON, MARIAN C.	011-011	38100	17000	0	55100	661.2
JOHNSON, MARIAN C.	011-001-005	195000	326800	0	521800	6261.6
JOHNSON, MARIAN C.	011-001-009	52700	0	0	52700	632.4
JONES, DOUGLAS J	003-017	90100	200100	0	290200	3482.4
JONES, JOSHUA	004-068-001	7200	0	0	7200	86.4
JONES, ROBERT H	006-019-004	190000	144100	26350	307750	3693
JONES, TRACY	003-033-004	168500	256300	0	424800	5097.6
JONES, TRACY	003-033-005	142500	0	0	142500	1710
JONES, TRACY	007-012-001	68300	0	0	68300	819.6
JORGENSEN, SARA W.; TRUSTEE	007-040	52700	45300	0	98000	1176
KAISER, DANIEL K	012-020	245700	270100	0	515800	6189.6
KALER, HOWARD	010-019	52000	178800	26350	204450	2453.4
KALER, JOYCE; HEIRS OF	008-020	54100	36900	0	91000	1092
KALER, WALTER III	014-008	31600	5100	21250	15450	185.4
KANWIT, JESSICA K.	006-019-016	37300	0	0	37300	447.6
KEARNEY, EDITH; TRUSTEE	006-005-002-009	144000	189100	21250	311850	3742.2
KEATING, NANCY W.W.	001-005-00A	50500	15100	0	65600	787.2
KEENE, AVA	014-022	52600	81700	26350	107950	1295.4
KELLEY, PHILIP	010-005-00C	40400	66600	21250	85750	1029
KELLEY, SCOTT	010-005-00D	40200	49500	21250	68450	821.4
KELLEY, SHAWN T.	010-008	48000	28300	0	76300	915.6
KEMPER, ROBERT B	010-018-001	65200	220800	26350	259650	3115.8
KENNEY, MICHAEL J	004-081	19100	0	0	19100	229.2
KENNEY, MICHAEL J	004-082-001	53200	114200	21250	146150	1753.8
KENNEY, MICHAEL J	004-082-006	37200	0	0	37200	446.4
KHAW, SHARON M. & BAN AN; TRUSTEES	006-038-00D	40200	0	0	40200	482.4
KIESSLING, PRUDENCE	012-002	66700	259500	0	326200	3914.4
KIESSLING, PRUDENCE	012-001	37500	0	0	37500	450
KIESSLING, PRUDENCE	002-008	180500	30000	0	210500	2526
KIEVE AFFECTIVE EDUCATION INC.	004-009-00E	292600	50400	343000	0	0
KILEY, PETER J.	008-009	310900	229200	0	540100	6481.2
KIMMICH, LAWRENCE W	004-019	800	0	0	800	9.6
KINNEY, ELEANOR H	003-053-001	53100	0	0	53100	637.2
KINNEY, ELEANOR H	006-042-00A	47900	0	0	47900	574.8
KINNEY, ELEANOR H	003-053-00A	21700	0	0	21700	260.4

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KINNEY, ELEANOR H	003-055	45800	0	0	45800	549.6
KINNEY, ELEANOR H	003-054	16600	7000	0	23600	283.2
KINNEY, ELEANOR H	003-041	232700	565400	21250	776850	9322.2
KINNEY, ELEANOR H	003-016	138900	0	0	138900	1666.8
KINNEY, ELEANOR H	003-022	7900	0	0	7900	94.8
KLEPEIS, MARTIN SR	014-021	27400	298400	21250	304550	3654.6
KNAPP, CAROL; TRUSTEE	006-026	110600	42600	0	153200	1838.4
KOHNERT, KERRY L	011-001-001	51700	80400	0	132100	1585.2
KOHNERT, KERRY L	011-001-006	200	0	0	200	2.4
KOHNERT, KERRY L	006-038-00E	43000	100300	0	143300	1719.6
KOPPELMAN, EDWARD A	010-047-001	36800	0	0	36800	441.6
KOPPELMAN, EDWARD A	010-047-003	284000	236000	0	520000	6240
KOSTENBADER, THOMAS	006-019-012	194500	232400	21250	405650	4867.8
KOUBEK, DAVID E	011-002	66600	61300	21250	106650	1279.8
KOUBEK, DAVID E	011-003	52500	184900	0	237400	2848.8
KOUBEK, DAVID E	011-009	62700	5600	0	68300	819.6
KOUBEK, DAVID E	011-003-001	3900	0	0	3900	46.8
KRAVITZ, MATTHEW D.	006-010	120000	0	0	120000	1440
KRITZ, DORIS; TRUSTEE	003-040	200000	179800	0	379800	4557.6
KRONENBERGER, THOMAS	015-011	166000	255600	0	421600	5059.2
KRONENBERGER, THOMAS	015-019	24700	0	0	24700	296.4
KRONENBERGER, THOMAS	015-013	38400	0	0	38400	460.8
KURTZ, REBECCA	010-047-006	46600	142800	0	189400	2272.8
LABRIE, JOCELYN	004-068-006	9000	0	0	9000	108
LAILER, GARY L	007-031-003	52700	330400	21250	361850	4342.2
LAMONTAGNE, RAYCHARLES	008-029-001	169400	14200	0	183600	2203.2
LAMONTAGNE, RAYCHARLES	008-029-005	150100	14200	0	164300	1971.6
LAMONTAGNE, RAYCHARLES & SOUSA, SARAH; TRUSTEES	008-029-00A	239200	9200	0	248400	2980.8
LAMONTAGNE, RAYCHARLES; TRUSTEE	004-009-00D	395900	454300	0	850200	10202.4
LAMOREAUX, JONATHAN & SUSAN; TRUSTEES	012-027-011	300600	135700	0	436300	5235.6
LANDGREN, THEODORA	006-025	123200	115000	0	238200	2858.4
LANDRY, JOHN P. & ADRIENNE (LE)	006-019-013	195000	72100	0	267100	3205.2
LANE, MARTHA-MARY E.	006-005-00A	52100	91600	0	143700	1724.4
LANGDON, DAVID R	002-011	347500	454500	0	802000	9624

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LARSON, SARA A	003-024	48500	122900	21250	150150	1801.8
LAURICH, STEPHEN	003-019	18200	0	0	18200	218.4
LAURICH, STEPHEN	003-023	87800	240500	21250	307050	3684.6
LAURICH, STEPHEN	003-028	52700	0	0	52700	632.4
LAURICH, STEPHEN & JO E	003-021	15500	0	0	15500	186
LAWRENCE, ANDREW & SUSAN; TRUSTEES	008-006	463000	1323000	0	1786000	21432
LAWRENCE, ANDREW & SUSAN; TRUSTEES	008-015	76100	0	0	76100	913.2
LEEER, DONALD	005-011	145000	31800	0	176800	2121.6
LEEER, DONALD	005-010	218200	406000	0	624200	7490.4
LEES, SHARON	004-092-003	160200	93200	0	253400	3040.8
LEES, SHARON	004-092-006	38200	0	0	38200	458.4
LEONARD, MICHAEL	007-031-00D	52400	295300	21250	326450	3917.4
LEONARD, MICHAEL	007-031-001	35800	0	0	35800	429.6
LESSNER, DEBRA C	006-035-00A	53500	39800	0	93300	1119.6
LI, JAMES & NEWBY, KIM; TRUSTEES	010-001-00A	55200	152300	0	207500	2490
LIGHT, DAVID R	010-035	359100	165300	21250	503150	6037.8
LIGHT, DAVID R	010-037	2900	0	0	2900	34.8
LILLY, FREDERIC J	010-014	59100	181800	21250	219650	2635.8
LINCOLN AUDUBON SOCIETY	004-009-00C	62900	0	62900	0	0
LINCOLN AUDUBON SOCIETY, INC. (98%-TC)	004-010	339000	0	0	339000	4068
LIND, JR., GORDON	006-038-00B	52000	131500	21250	162250	1947
LITTLEFIELD, BAYARD	014-034	37100	46500	21250	62350	748.2
LIVERMORE, WARREN J	010-024-00B	52400	41700	21250	72850	874.2
LIVINGSTON, MARCELLA	003-029	81900	47200	0	129100	1549.2
LONGLEY, NANCY	003-028-002	3400	0	0	3400	40.8
LOON LAKE LLC	003-042-002	43600	0	0	43600	523.2
LOON'S REST, LLC	011-010-00A	38000	0	0	38000	456
LOON'S REST, LLC	011-001-004	215400	336800	0	552200	6626.4
LOVEJOY, RHONDA L	003-024-008	50100	44500	21250	73350	880.2
LOVERIDGE, VICKI A	003-009	3800	0	0	3800	45.6
LUCEY FAMILY L/P	007-026-00B	35400	129200	0	164600	1975.2
LUGOSH, EMILE	001-001-00B	500	0	0	500	6
LUKSIC, JOSIP	006-037-00C	37700	0	0	37700	452.4
LYNCH, GAIL M.; TRUSTEE	006-005-002-011	168000	141300	0	309300	3711.6
MACIEL, KEITH A.	006-021	57000	222700	0	279700	3356.4

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MACISAAC, JOAN M	014-026	50300	202100	0	252400	3028.8
MACLEAN, RICHARD	004-052	274400	81400	0	355800	4269.6
MACLEAN, RICHARD	004-051	7700	0	0	7700	92.4
MACNAIR, DOUGLAS C.	008-005-00A	365000	22000	0	387000	4644
MACNAIR, DOUGLAS C.	008-002-00E	1400	0	0	1400	16.8
MACNAIR, DOUGLAS C.	008-005	327900	39000	0	366900	4402.8
MACNAIR, DOUGLAS C.	008-016	38300	22300	0	60600	727.2
MACVANE, LLC	013-006	357500	252100	0	609600	7315.2
MAGNUSSON, KURT F	008-003-00A	311000	349500	21250	639250	7671
MAHONEY, AUTUMN H	006-005	185100	128300	21250	292150	3505.8
MALONE, LESLIE M	007-016	50000	97800	21250	126550	1518.6
MALONEY, MICHAEL	001-010	281000	86200	0	367200	4406.4
MALOSCAV, MARK	007-015	21300	0	0	21300	255.6
MANFRED, LLC	016-004	107700	42400	0	150100	1801.2
MANK, DAVID	010-028-00A	54100	94400	21250	127250	1527
MARCHI, RICHARD	004-033	283700	307900	26350	565250	6783
MARIANI, GLENN	004-072	205500	95900	21250	280150	3361.8
MARIANI, ROBERT	004-092-002	105000	34600	0	139600	1675.2
MARKS, JEREMY M	010-001	54700	198100	0	252800	3033.6
MARSH, JOHN B III	004-009-00G	365400	278300	21250	622450	7469.4
MARSHALL, JAMES; ET AL	006-016	3300	0	0	3300	39.6
MARSHALL, KEITH	006-013-001	109200	0	0	109200	1310.4
MARTIN, J DAVID	006-040	73400	237600	21250	289750	3477
MASTERS, GEORGE S JR	003-047	95900	40100	0	136000	1632
MASTERS, LINDA, ERIC & JASON	007-026	71200	0	0	71200	854.4
MASTERS, STEVEN	003-050	156000	43100	0	199100	2389.2
MCAVOY, MICHAEL J.	006-038-00C	57000	311500	0	368500	4422
MCBRIEN, GEORGE W.	006-045-005	110500	24900	0	135400	1624.8
MCBRIEN, MICHAEL	006-019-00B	51000	115200	21250	144950	1739.4
MCCARTHY, MICHAEL F	016-017	163200	90500	0	253700	3044.4
MCCARTY, STEPHEN	008-028	186000	135300	0	321300	3855.6
MCCRIMMON, MACK	006-036	39700	0	0	39700	476.4
MCCULLY, ANNE, C/O ANNETTE	015-016-00A	114000	73800	0	187800	2253.6
MCCURDA POND ASSOC.	006-019	1300	0	0	1300	15.6

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
MCDERMOTT, MARIE & PETER & SEAN J.; TRUSTEES	006-019-014	54100	327400	0	381500	4578
MCDONNELL, PATRICK F.	006-001	171000	156900	0	327900	3934.8
MCFARLAND, MILES	010-022-001	43900	134300	21250	156950	1883.4
MCGINTY, TIMOTHY J.; TRUSTEE	012-006	56600	88000	0	144600	1735.2
MCGOVERN, EDWARD	011-004	58900	117900	0	176800	2121.6
MCKINNEY, JAMES	004-065-00E	245700	296900	0	542600	6511.2
MCLAUGHLIN, ROBERT P	003-002-001	50000	16500	21250	45250	543
MCLAUGHLIN, SHANNON W	003-026-003	55800	80200	21250	114750	1377
MCLAUGHLIN, STEVEN	003-002	56300	0	0	56300	675.6
MCLAUGHLIN, STEVEN M	003-002-002	50000	11800	0	61800	741.6
MCLAUGHLIN, STEVEN M	003-026-002	50700	191100	21250	220550	2646.6
MCLAUGHLIN, WILLIAM F	011-006-00A	56800	149600	21250	185150	2221.8
MCLAUGHLIN, WILLIAM F	011-007-00A	49200	0	0	49200	590.4
MCLEOD BROTHERS, LLC	009-009-001	165200	317200	0	482400	5788.8
MCLEOD BROTHERS, LLC	009-008	2400	0	0	2400	28.8
MCLEOD, JEFFEREY S (JT)	009-009-004	191700	0	0	191700	2300.4
MCNEIL, TODD W.	009-009-004 L	0	303000	26350	276650	3319.8
MEDOMAK VALLEY LAND TRUST	003-018-00A	36600	0	0	36600	439.2
MEDOMAK VALLEY LAND TRUST	005-003-006	173700	0	173700	0	0
MEDOMAK VALLEY LAND TRUST	005-003-00A	226300	0	226300	0	0
MEES, JON R	006-045	3600	0	0	3600	43.2
MEGAR, JILLIAN	010-004	72700	169600	0	242300	2907.6
MENARD, SCOTT	006-005-002-005	123200	191600	0	314800	3777.6
MERRILL, WILLIAM B. JR & LEE ANN, TRUSTEES	001-011	260700	85300	0	346000	4152
METZGER, SUSAN	006-044	50800	97000	21250	126550	1518.6
MEYER, LOUISE PARLIN	006-005-002-004	88600	0	0	88600	1063.2
MEYERS, JESSICA J	014-025	315000	192200	0	507200	6086.4
MICHAUD, RICHARD	010-044-00A	52500	168400	21250	199650	2395.8
MISES, ELIZABETH J.; TRUSTEE	007-022-002	21900	0	0	21900	262.8
MILES, AMANDA G	015-012	172000	179100	21250	329850	3958.2
MILKOWSKI, JON K	011-025	50000	38100	5100	83000	996
MILLER, CHARLES F	003-033-002	53100	282700	0	335800	4029.6
MILLER, DANIEL	016-013	131100	294500	21250	404350	4852.2
MILLER, HEATHER L	007-032	51200	97900	21250	127850	1534.2

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
MILLER, HEATHER L	007-033-00A	37000	0	0	37000	444
MILLETT, PETER J	006-001-00A	175600	284700	0	460300	5523.6
MILNE, MURIEL	006-008-003	125000	23700	0	148700	1784.4
MINKY LLC	004-053	347300	93600	0	440900	5290.8
MOESCHLER, JOHN B & NISBET, JANE A. TRUSTEES	008-029-003	197500	227900	0	425400	5104.8
MOHR JR., JOHN; TRUSTEE	012-013-00B	216000	245700	26350	435350	5224.2
MOHR JR., JOHN; TRUSTEE	012-009-001	81600	24400	0	106000	1272
MOHR, WILLIAM M. & JENNIFER L.	012-015	33200	200300	0	233500	2802
MOLL, BENJAMIN F	011-014-00A-001	71100	46100	0	117200	1406.4
MONKMAN, RICHARD	006-019-025	53500	157000	21250	189250	2271
MOODY, ROBIN (ROBERT)	006-011	227900	732000	21250	938650	11263.8
MOONEY, ORVILLE E	009-014	72600	92300	21250	143650	1723.8
MORLEY, SUSAN L.S.	004-065-00A	266800	256100	0	522900	6274.8
MORRIS, RONALD E.	006-037-00A	53400	264700	0	318100	3817.2
MORTIMER, DORIS I	003-030-004-L	0	17300	17300	0	0
MORTIMER, DORIS I. & WEST, BETH & ET AL	003-030-004	180600	54200	0	234800	2817.6
MORTIMER, MARCIA R	003-030-001	134300	121100	21250	234150	2809.8
MOSSEY, JESSEY; TRUSTEE	010-012-00A	50000	42200	0	92200	1106.4
MOXCEY, RALPH	014-030	44400	201700	26350	219750	2637
MOXCEY, TODD P.	003-024-001	53600	164600	0	218200	2618.4
MULLANEY, ROBERT A	003-042	164400	30100	0	194500	2334
MURPHY, III ARTHUR J. & JULIANNE B.; TRUSTEES	008-001-001	367000	299700	0	666700	8000.4
MURRAY, CATHERINE	014-007	252300	63800	0	316100	3793.2
MUSCONGUS BAY AQUACULTURE INC	010-046	342400	334400	0	676800	8121.6
MUSCONGUS COMMUNITY CLUB	003-035-00A	25000	39500	64500	0	0
NAIRN, BRUCE BARKER	008-018	73000	152100	0	225100	2701.2
NASTO, ALICE	006-027	139300	358600	21250	476650	5719.8
NATIONAL AUDUBON SOCIETY,	004-013	731000	383300	1114300	0	0
NATIONAL AUDUBON SOCIETY,	001-013	3660000	347000	4007000	0	0
NEAL, RICHARD F.	006-013-004	137000	193500	21250	309250	3711
NELSON, JON S	003-038-00C	148000	199900	26350	321550	3858.6
NELSON, LOGAN	006-032	64000	95100	21250	137850	1654.2
NESSLAGE, ANN	004-091	124600	1000	0	125600	1507.2
NESSLAGE, ANN	004-091-00A	183800	139800	21250	302350	3628.2
NEVINS, HENRY	010-024-00A	64500	170200	26350	208350	2500.2

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
NEW ENGLAND COLLEGE	004-002	147000	0	0	147000	1764
NEWBOLD, WILLIAM B.; TRUSTEE	004-027	600000	93500	0	693500	8322
NICOLosi, LOUISE A	007-002	54200	42200	21250	75150	901.8
NILSON, VONNIE L	006-029	92400	38400	0	130800	1569.6
NIXON, LAURA H.	011-006	4100	0	0	4100	49.2
NIXON, LAURA H.	011-005	210200	220700	0	430900	5170.8
NIXON, LAURA H.	011-006-00B	52000	113600	0	165600	1987.2
NORTON, JEFFREY T	007-021-00B	45600	0	0	45600	547.2
NORTON, REBECCA L	010-036	352000	247200	21250	577950	6935.4
NOYCE, PENDRE E	004-014	741600	820300	0	1561900	18742.8
NOYCE, PRISCILLA A.; TRUSTEE	004-015	368500	2000	0	370500	4446
O'BRIEN, BRADY	013-019	17500	0	0	17500	210
O'BRIEN, BRADY	007-026-00C	61000	161500	21250	201250	2415
O'BRIEN, SHELDON	013-020-00C	35600	0	0	35600	427.2
O'BRIEN, TRAVIS M	006-048	56300	134800	21250	169850	2038.2
O'DONNELL, BERTRAM & SHIRLEY; TRUSTEES	001-010-00A	321800	90700	0	412500	4950
OGLE, LISLE M.; TRUSTEE	004-065-002	298500	407500	0	706000	8472
OLSEN, DARRELL K	010-006	35400	23800	0	59200	710.4
OLSEN, MARTIN	006-015-00B	24700	0	0	24700	296.4
OLSON, LEE & SUSAN; TRUSTEES	008-002-00D	288400	0	0	288400	3460.8
OLSON, LENNART	004-016	50500	246100	21250	275350	3304.2
OMELIA, STEPHEN	006-041-001	50000	68000	21250	96750	1161
O'NEILL, JUDITH B.; TRUSTEE	015-015	117100	60300	0	177400	2128.8
ORYZYSYN, STEPHEN M	004-008	50000	237200	0	287200	3446.4
OSIER, DAVID	013-022	56700	126000	21250	161450	1937.4
OSIER, DAVID J	013-002	306700	266700	21250	552150	6625.8
OSIER, DAVID J	013-023	32000	99300	21250	110050	1320.6
OSIER, DAVID J	011-024	52400	207200	0	259600	3115.2
OSIER, DAVID J	013-001-002	36200	94600	0	130800	1569.6
OSIER, DAVID J	013-022-001	0	0	0	0	0
OSIER, DAVID L	013-001-001	161700	72700	0	234400	2812.8
OSIER, DAVID N	013-023-00A	48200	222500	21250	249450	2993.4
OTTERBEIN, JOHN	010-002	15700	0	0	15700	188.4
OTTERBEIN, JOHN	003-038-00B	148000	214000	21250	340750	4089
OTTERBEIN, JOHN	003-038-00A	148000	83600	0	231600	2779.2

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
PACKARD, LINDAA.; TRUSTEE	004-092-005	104200	41800	0	146000	1752
PALANGE, VALENTINA H	006-005-002-008	139600	291200	0	430800	5169.6
PAPELL, THOMAS M.	007-031-00E	36700	0	0	36700	440.4
PAPELL, THOMAS H	007-034	40600	182600	21250	201950	2423.4
PARDEE, MICHAEL J. & MARY ALICE; TRUSTEE	005-009	11600	18700	0	30300	363.6
PARLIN, RICKY	010-007	40500	0	0	40500	486
PAVONI, JUSTIN	008-027	180500	0	0	180500	2166
PAVONI, JUSTIN	005-016	244500	758300	26350	976450	11717.4
PEABODY, JANE	011-014-00A	55500	159000	21250	193250	2319
PEARSON, SALLIE H	016-015	190200	38900	0	229100	2749.2
PEART, DANIELLE N	007-036-00A	52000	81500	0	133500	1602
PEASLEE, KAMIL	007-042-001	56100	166800	0	222900	2674.8
PEMAQUID POND HOLDINGS, LLC	011-001	14300	0	0	14300	171.6
PETAN, MICHAEL B	010-044	238800	228800	21250	446350	5356.2
PETERS, CHARLES E	007-020-00A	367000	179000	0	546000	6552
PETERSON, BARRY R., IMO	006-019-017	42400	0	0	42400	508.8
PETERSON, BARRY R., IMO	006-019-018	39800	0	0	39800	477.6
PIEH, WENDY	003-011	104300	400600	21250	483650	5803.8
PIEH, WENDY	003-006	37700	0	0	37700	452.4
PIEH, WENDY	005-017	27500	0	0	27500	330
PIEH, WENDY L	003-013	15400	0	0	15400	184.8
PINNELL, BRIGIT	014-025-00A	120700	42900	0	163600	1963.2
PLANT, ANGEL S	007-022-011	33900	53500	0	87400	1048.8
POIRIER, MARC N	013-014	200	0	0	200	2.4
POIRIER, MARC N	013-015	25000	202300	21250	206050	2472.6
POLAND, AMANDA	006-037	56900	80500	21250	116150	1393.8
POLAND, BOBBIE	011-012	11300	0	0	11300	135.6
POLAND, BOBBIE & TRACY & COLE	007-009	46500	0	0	46500	558
POLAND, BOBBIE S	011-032	57300	170700	21250	206750	2481
POLAND, BOBBIE S	010-024-00C	1000	0	0	1000	12
POLAND, BRUCE	006-019-024	53500	157700	26350	184850	2218.2
POLAND, ELIZABETH (LE)	007-004	53100	68900	21250	100750	1209
POLAND, FERNALD	011-032-001	52700	43000	21250	74450	893.4
POLAND, FERNALD; TRUSTEE ET AL	004-042-00A	58500	53800	0	112300	1347.6
POLAND, RONALD	006-023-00A	1200	0	0	1200	14.4

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
POLAND, RONALD	006-032-00C	52000	52500	26350	78150	937.8
POLAND, RONALD	006-032-00B	30400	37900	0	68300	819.6
PORAT, MATTHEW	005-003-003	162600	0	0	162600	1951.2
POSAMAN, KEVIN M	004-092-004	102300	127500	0	229800	2757.6
PRESERVE AT PEMAQUID POND LLC	010-018	292900	286400	0	579300	6951.6
PRESTON, ASHLEY C. & CLARK, W. GEROULD IV	009-009-002	216000	233300	0	449300	5391.6
PRICE, DANIEL E.	014-020	50000	70500	0	120500	1446
PRIOR, CLEVELAND E	014-016	36700	30900	21250	46350	556.2
PRIOR, CRAIG E	013-013	45600	101200	21250	125550	1506.6
PRIOR, CRAIG E	013-010	300000	110700	0	410700	4928.4
PRIOR, CRAIG E	013-020-00B	36100	34100	0	70200	842.4
PRIOR, CRAIG E	013-021	18800	0	0	18800	225.6
PRIOR, DENNIS	014-024-00A	170500	328800	21250	478050	5736.6
PRIOR, JEREMY R	014-002-00A	43300	16000	21250	38050	456.6
PRIOR, JR, VERGE S	014-017	24700	8700	0	33400	400.8
PRIOR, JR, VERGE S	013-009	292900	191500	21250	463150	5557.8
PRIOR, JR, VERGE S	014-018	25000	31600	0	56600	679.2
PRIOR, LISA	007-026-00A	53900	66400	21250	99050	1188.6
PRIOR, STEPHEN	014-036	43900	11700	21250	34350	412.2
PUFFING ROCK, LLC	004-023	102500	38500	0	141000	1692
PUSEY, CALEB W	004-069-017	35500	74700	21250	88950	1067.4
PUSEY, CALEB W	004-069-018	25000	0	0	25000	300
PYNE, LEDYARD BLAIR	010-044-00C	331900	386400	21250	697050	8364.6
QUATRANO, KRISTIN	010-011	58200	120300	21250	157250	1887
QUINN, ARTHUR ROBERT	003-041-00A	198200	281900	0	480100	5761.2
R.B. BRADLEY FOUR LLC	002-009-00A	188500	72900	0	261400	3136.8
RADLOFF, WALTER R	010-047	407000	463900	21250	849650	10195.8
RAFTER, MARY S	004-006	58900	169900	21250	207550	2490.6
RAFTER, MARY S	004-036	16500	0	0	16500	198
RAGATZ, VERONICA A	001-001-00D	45100	280000	21250	303850	3646.2
RAMOS, JAIME A.A	006-022	182100	106700	0	288800	3465.6
RAMSDELL, CELIA	010-015-00A	24700	2900	0	27600	331.2
RANCOURT, JEFFREY	011-015-00A	43500	49200	21250	71450	857.4
RANSOM, CAROL; TRUSTEE	008-002-00B	328400	456300	21250	763450	9161.4
RANSOM, JUDITH; TRUSTEE	008-008-00D	321300	305500	0	626800	7521.6

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
RAVENHALL, MATTHEW T.	010-012	900	0	0	900	10.8
RAVENHALL, MATTHEW T.	004-069-003	25700	0	0	25700	308.4
RAVENHALL, MATTHEW T.	004-069-004	51000	160500	0	211500	2538
RAY, JOAN	011-010	6300	0	0	6300	75.6
REDLINE, KEVIN R	008-021	55300	235700	21250	269750	3237
REDONNETT, BE	016-016	44100	900	0	45000	540
REED, DAVID W.	011-031-002	41800	153600	21250	174150	2089.8
REED, TRAVIS W	010-009	36800	0	0	36800	441.6
RENELT, F. PARKER	006-046-00A	3000	0	0	3000	36
RENELT, F.P. & J.P. & DAVIS, B.S.	006-046	136300	260800	21250	375850	4510.2
RENSHAW, JAMES	006-019-029	14500	0	0	14500	174
RENY, JOHN, MICHAEL & ROBERT; TRUSTEES	006-004	39400	0	0	39400	472.8
RENY, MARY KATE	004-024-003	327000	574000	21250	879750	10557
RENY, ROBERT D	004-024-005	316400	131300	0	447700	5372.4
RENY, SUSAN C.; TRUSTEE	006-003-00A	134800	50100	0	184900	2218.8
RENZI, MARK A.	010-016	262900	356000	0	618900	7426.8
RENZI, MARY ANN	010-015	60300	171000	0	231300	2775.6
RICHARDS, BENJAMIN M.	003-026-00A	54200	78400	0	132600	1591.2
RICHARDS, BRUCE A	003-003	53100	106300	0	159400	1912.8
RILEY, JOHN F	010-024	52400	139700	21250	170850	2050.2
RILEY, MICHELLE M	010-002-00B	5400	0	0	5400	64.8
RILEY, RICHARD JR	002-014	222500	7400	0	229900	2758.8
RILEY, ROBERT A.; CAMBER, BRUCE E;						
BORGAL, VALERIE	004-089-00A	186400	70200	0	256600	3079.2
ROBERTS JR, GEORGE; TRUSTEE	004-058	206500	0	0	206500	2478
ROBERTS JR, GEORGE; TRUSTEE	004-057	193400	0	0	193400	2320.8
ROBERTSON, HEIDI G	004-073	217700	290100	0	507800	6093.6
ROBINSON, GEOFFREY	008-023	251900	223500	21250	454150	5449.8
ROBINSON, LUCY HODGSON; TRUSTEE	004-003	16800	0	0	16800	201.6
ROBINSON, LUCY HODGSON; TRUSTEE	013-016-001	55000	164600	0	219600	2635.2
ROBINSON, LUCY HODGSON; TRUSTEE	013-016	1000	0	0	1000	12
ROBINSON, LUCY HODGSON; TRUSTEE	004-003-003	39100	0	0	39100	469.2
ROBINSON, LUCY HODGSON; TRUSTEE	006-008-004	125000	45400	0	170400	2044.8
ROGERS, ROBERT L	007-036-00E	52200	54100	21250	85050	1020.6
ROLL, DEBORAH A	004-087	205200	141800	0	347000	4164
ROMERO, ROBERT H. & CASEY B. TRUSTEES						

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
ROST, SHELLEY M	008-002-00C	285400	0	0	285400	3424.8
ROUSHDY, JUANITA C	007-042	340000	331400	21250	650150	7801.8
ROUSHDY, JUANITA C	007-039	38800	0	0	38800	465.6
ROWLAND, GRACE L	004-029	355000	426200	21250	759950	9119.4
ROWLAND, GRACE L	004-089-003	3100	0	0	3100	37.2
RUMPEL, DAVID	004-074-00A	207000	61400	0	268400	3220.8
RUSSELL, LYNN M	003-012-003	40000	106100	21250	124850	1498.2
SABBEY, NICHOLAS P	004-068-005	9000	0	0	9000	108
SAMPSON, BONITA & MATTHEW & LISA	006-015-00A	85000	66100	0	151100	1813.2
SAMPSON, MATTHEW P	007-031-004	37400	4600	0	42000	504
SAMPSON, PAUL	006-015-001	102100	110600	21250	191450	2297.4
SAN ANGELO, LILA; DEVISES OF	006-045-001	55000	61300	0	116300	1395.6
SAN ANGELO, LILA; DEVISES OF	004-089-002	6400	0	0	6400	76.8
SANDS, BRINNA BAIRD	002-010	204100	206700	0	410800	4929.6
SANTE, STANTON J	004-069-019	35600	150300	21250	164650	1975.8
SANTE, STANTON J	004-069-020	25300	0	0	25300	303.6
SANTE, STANTON J	004-069-021	25300	0	0	25300	303.6
SAUNDERS, FREDERICK C	006-005-002-007	134000	334600	0	468600	5623.2
SCHAIR, GILLIAN	008-022-00A	362200	56100	0	418300	5019.6
SCHRAMM, PATRICIA	008-002-00A	352500	160400	0	512900	6154.8
SCHRAMM, PATRICIA B	008-001	180100	0	0	180100	2161.2
SCULLY, JEREMY	008-019	52700	173800	21250	205250	2463
SEASCAPE INVESTMENTS, LLC	010-041	52400	384300	0	436700	5240.4
SEASCAPE INVESTMENTS, LLC	010-041-001	2600	0	0	2600	31.2
SEIFERT, ANNE W. & SIGBERT; TRUSTEES	004-024-010	31000	0	0	31000	372
SEIFERT, ANNE W. & SIGBERT; TRUSTEES	012-019	207800	246100	0	453900	5446.8
SEITZ, LUKE	004-004	66900	0	0	66900	802.8
SHAPIRO, JOSEPH	004-042	362000	146700	21250	487450	5849.4
SHATTUCK, JOHN	004-094	97000	61600	0	158600	1903.2
SHAW, JOHN M	010-047-012	50800	309400	0	360200	4322.4
SHELL, MARTIN	003-033-001	181000	295600	0	476600	5719.2
SHERMAN, ROBERT S	016-003	132800	152200	0	285000	3420
SHINE, LEONARD	010-039-001	52100	0	0	52100	625.2
SHINE, LEONARD	010-039-006	50000	197900	0	247900	2974.8
SHOTT, ROBIN A	006-005-00B	161600	166100	21250	306450	3677.4

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
SILVERSTONE, ROSALIND	006-019-020	40500	0	0	40500	486
SIMMONS, AARON A	011-028	50000	111700	0	161700	1940.4
SIMMONS, AARON A	011-001-003	19400	19700	0	39100	469.2
SIMMONS, CHARLES A	003-024-005	55500	75100	0	130600	1567.2
SIMPSON, ROBERT D	014-002	51500	78000	0	129500	1554
SKINNER, JOHN	006-005-002-013	50300	81100	21250	110150	1321.8
SKINNER, LEONARD B.	003-018	60000	156400	0	216400	2596.8
SMITH, DEBORAH C	016-011	168000	88200	0	256200	3074.4
SMITH, JAMES EASTMAN	005-008	168800	58000	0	226800	2721.6
SMITH, LAWRENCE	010-017	35400	68900	21250	83050	996.6
SMYTHE, WALTER C.; TRUSTEE	016-008	123200	170500	0	293700	3524.4
SOOHEY, DONALD E	006-032-00D	50000	11600	21250	40350	484.2
SPADORO, LAURENCE	006-038-00A	36200	1700	0	37900	454.8
SPARKES, KENNETH L	006-019-008	160200	268500	21250	407450	4889.4
SPEARS, GREGORY L	008-024	373800	144400	0	518200	6218.4
SPEH, RENEE & MATTHEW.; TRUSTEES	014-006	327500	43300	0	370800	4449.6
SPRAGUE, JODY A	011-001-007	41800	0	0	41800	501.6
SPROUL, ERIN	010-047-007	35000	0	0	35000	420
SPROUL, ERIN	010-047-008	52000	180600	0	232600	2791.2
SPROUL, KEVIN M	007-014-001	57400	0	0	57400	688.8
STAILEY, JUSTIN	006-019-00A	222200	622400	21250	823350	9880.2
STALLFORT, KATHERINE E	012-027-010	260700	289000	0	549700	6596.4
STANLEY, CHRISTOPHER	014-035	46400	60000	21250	85150	1021.8
STAPP, DAVID S	013-004	25000	220700	21250	224450	2693.4
STAPP, DAVID S	013-005	89600	39100	0	128700	1544.4
STARR, DAVID M	007-022-009	24500	0	0	24500	294
STARR, TERESAN GINNATY	007-022-008	30200	35800	21250	44750	537
STATE OF MAINE	005-018	230000	13600	243600	0	0
STATE OF MAINE	002-002	115000	0	115000	0	0
STATE OF MAINE	002-003	115000	0	115000	0	0
STATE OF MAINE	002-001	137000	0	137000	0	0
STEPHAN, ROBERT M	007-020-003	341000	385200	26350	699850	8398.2
STEPHAN, ROBERT M	007-020-001	252600	0	0	252600	3031.2
STEPHAN, ROBERT M. & JUDITH S.; TRUSTEES	007-020-002	252500	0	0	252500	3030
STEPPING STONE HOUSING, INC.	010-002-00A	52000	33900	0	85900	1030.8

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
STEVENS, GEORGE R. Jr	001-003	34700	163200	26350	171550	2058.6
STIRRATT, AVERY IV	008-012	395000	40000	0	435000	5220
STIRRATT, AVERY IV	008-010-001	49300	0	0	49300	591.6
STIRRATT, AVERY IV; TRUSTEE	008-013	285400	5200	0	290600	3487.2
STIRRATT, JOHN C.	004-039	303400	201300	0	504700	6056.4
STOUTER, GEORGE; DEVICES OF	003-015	27700	60200	21250	66650	799.8
SUDRABIN, MARGARET ANN	006-008-00A	88300	38300	0	126600	1519.2
SULLIVAN, JOANNE C.	004-065-00C	205100	94500	0	299600	3595.2
SUSURROUS, LLC	004-089	133400	0	0	133400	1600.8
SWEDROE FAM. INVESTMENTS LTD.	006-019-011	188500	244700	0	433200	5198.4
TAPPAN, ROGER W	012-005	52000	149100	0	201100	2413.2
TARKA, LISA F	004-086	27000	0	0	27000	324
TAYLOR, MATTHEW	007-022	45900	8300	0	54200	650.4
TAYLOR, RALPH W	003-024-007	52600	123300	0	175900	2110.8
TAYLOR, RICHARD & NANCY & NICOLE M.	003-024-004	52800	65700	21250	97250	1167
TEELE, ALLEN R	011-028-002	50000	149000	21250	177750	2133
TEELE, ERIC A	007-022-005	23700	0	0	23700	284.4
TEELE, ERIC A	007-022-007	33900	5300	0	39200	470.4
TEELE, ERIC A	007-036-00H	51600	106900	21250	137250	1647
TEELE, JR. DAVID E., & SALLY M.L.	007-029	18300	0	0	18300	219.6
TEELE, JR., RUFUS & KATHLEEN	007-036-002	55500	157500	21250	191750	2301
TEELE, SR., DAVID E. & JOAN L.; TRUSTEES	007-036-00G	52800	80000	26350	106450	1277.4
TEELE, THOMAS H	007-036	53300	113200	21250	145250	1743
TENNEY, MARK	003-034-002	35000	0	0	35000	420
TENNEY, MARK	003-034-004	167500	162000	0	329500	3954
TENNEY, THERESA	003-034-003	140400	46300	0	186700	2240.4
TERRELL HALL, NANCY	010-038-00A	50600	92300	21250	121650	1459.8
TERRELL HALL, NANCY	010-033-001	40600	2100	0	42700	512.4
THE PERIWINKLE POINT ROAD NOMINEE TRUST	004-064	385000	496800	0	881800	10581.6
THE PERIWINKLE POINT ROAD NOMINEE TRUST	004-064-001	19800	0	0	19800	237.6
THOMAS, J WILLIAM	001-007	408200	418600	26350	800450	9605.4
THOMPSON, DANIEL C	001-004	46500	0	0	46500	558
THOMPSON, EDWARD P. ET AL	001-009	425000	227500	0	652500	7830
THORPE, DAVID	010-032	47700	163400	21250	189850	2278.2
TICHY, KAREN N.	004-069-005	25500	0	0	25500	306

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
TIDEWATER TELEPHONE,	003-025	19400	109800	0	129200	1550.4
TIDEWATER TELEPHONE,	010-019-00B	3500	0	0	3500	42
TIERNEY, MEGGIN S	007-001	51500	187500	0	239000	2868
TITHERINGTON, JEANNE	004-046	97500	0	0	97500	1170
TITHERINGTON, JEANNE	004-060	154500	0	0	154500	1854
TITHERINGTON, JEANNE	004-075	54100	156800	21250	189650	2275.8
TOMAN, DRAKE P.	010-005-00B-002	37400	0	0	37400	448.8
TOMASELLO, ALLEN	010-001-00B	55200	2300	0	57500	690
TOMASELLO, ALLEN	010-001-00C	54700	183900	21250	217350	2608.2
TOMASELLO, ALLEN	010-001-001	17400	0	0	17400	208.8
TOMLIN, MARK S	008-002-00F	199400	0	0	199400	2392.8
TOWNE, JOHN W	012-010	349500	347700	26350	670850	8050.2
TRACY, GLENN S	004-069-007	51000	102100	0	153100	1837.2
TRACY, GLENN S	004-069-006	25500	0	0	25500	306
TREES, JONNE	004-082-00A-001	52000	24300	0	76300	915.6
TRUPP, MATTHEW T. ET AL; TRUSTEES	006-005-002-010	148000	189400	0	337400	4048.8
TUTTON, JOHN H	011-001-002	25800	22800	0	48600	583.2
TWOMEY, DAVID; TRUSTEE	014-024	123400	112900	0	236300	2835.6
TYBURSKI, SASHA S	004-038	370000	254800	0	624800	7497.6
TYLER, EDWIN T	003-033-003	53300	286600	0	339900	4078.8
TYLER, GLIDDEN	007-022-012	33900	62200	26350	69750	837
UDDER HOLDINGS, LLC	002-004	911300	1077400	0	1988700	23864.4
UNCLE CEPHAS LITTLE ISLAND LLC	002-005	475000	108600	0	583600	7003.2
UNGIER, DANIEL	007-022-015	50600	206100	0	256700	3080.4
UNGIER, DANIEL N	007-022-00H	47200	0	0	47200	566.4
VACCARO, DENNIS	006-019-007	180800	187000	0	367800	4413.6
VAN RENSELAER, CORT	008-008-00C	302500	400	0	302900	3634.8
VARNEY, PAMELA A	006-005-001	193000	250500	26350	417150	5005.8
VARNEY, STEVEN	009-004	33500	0	0	33500	402
VINAL, ABBEY	006-005-002-015	51200	148900	21250	178850	2146.2
VITA, ANTONIA	004-082-003	50800	141700	21250	171250	2055
VITTI, JOSEPH A	004-092	54400	158000	21250	191150	2293.8
VITTI, JOSEPH A	003-026-001	37700	19300	0	57000	684
VOSKIAN, MARY	003-032	21900	0	0	21900	262.8
VOSKIAN, WALTER	003-031	194800	344600	26350	513050	6156.6

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
VOSS, MATTHEW J	007-027	109500	34000	0	143500	1722
WALLACE, STEVEN	004-012	50000	189100	21250	217850	2614.2
WALSH, MILDRED; DEVISES OF	003-036	129000	80800	0	209800	2517.6
WARD, BARBARA J. WINFREE	016-006	500	0	0	500	6
WARD, BARBARA JEAN	016-005	180800	36500	0	217300	2607.6
WATSON, ROBERT J	003-018-00B	38300	0	0	38300	459.6
WATSON, ROBERT J	003-030	135200	393700	0	528900	6346.8
WATTERSON, KAREN L.; TRUSTEE	004-032-00A	300000	219200	0	519200	6230.4
WEATHERBEE, ANDREA A.	004-006-001	37000	0	0	37000	444
WEBB, R DREW S	008-010	366300	52900	0	419200	5030.4
WEBBER POND, LLC	004-070-00A-001	192500	0	0	192500	2310
WEBBER, GUNNELS AUVY R	004-068-004	9000	0	0	9000	108
WEBBER, JOSHUA P	004-068-003	9000	0	0	9000	108
WEBBER, KATHERINE M	012-022-00A	99000	0	0	99000	1188
WEBBER, KATHERINE M	012-013-00A	62000	222600	21250	263350	3160.2
WEBBER, KATHERINE M.	001-002	35400	90100	0	125500	1506
WEBBER, KATHERINE M.	001-001-00C	2000	0	0	2000	24
WEBBER, MOLLY E	004-068-002	9000	0	0	9000	108
WEBBER, NELSON W.; DEVISES OF	004-068-008	9000	0	0	9000	108
WEBBER, NELSON W.; DEVISES OF	004-068-009	9000	0	0	9000	108
WEBBER, NELSON W.; DEVISES OF	001-005	67000	0	0	67000	804
WEBBER, NELSON W.; DEVISES OF	004-068-007	9000	0	0	9000	108
WEBBER, NELSON W.; DEVISES OF	004-068-010	9000	0	0	9000	108
WEBBER, NELSON W.; DEVISES OF	004-068-011	7000	0	0	7000	84
WEBBER, NELSON W.; DEVISES OF	003-007	65100	0	0	65100	781.2
WEBBER, NELSON W.; DEVISES OF	004-068-012	9000	0	0	9000	108
WEBER, KERRY W	011-013	50000	65300	21250	94050	1128.6
WEEKS, LESLIE	006-008-002	125000	36800	0	161800	1941.6
WEEKS, MARY SUE	011-012-001	35400	54000	0	89400	1072.8
WEEKS, MARY SUE	011-012-002	51000	169100	21250	198850	2386.2
WELCH, JAMES H	008-004	355000	205700	21250	539450	6473.4
WELLMAN, JASON M	010-005-00B-003	52700	39300	0	92000	1104
WELLMAN, JASON M	010-005-00B-004	37700	0	0	37700	452.4
WELLS, CHRISTOPHER	006-019-027	55300	316400	21250	350450	4205.4
WENTWORTH, PAMELA	004-069-022	26500	0	0	26500	318

Acct. Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
WESSON, ANNE	004-001-001	9400	0	0	9400	112.8
WESSON, LAURENCE N	004-001	204500	61400	0	265900	3190.8
WESTON, T. S. & T.C. & T.A.; TRUSTEES	004-020	400	0	0	400	4.8
WESTON, T. S. & T.C. & T.A.; TRUSTEES	004-018	122500	142800	0	265300	3183.6
WESTON, TIMOTHY S.; TRUSTEE	004-021	400	0	0	400	4.8
WHEELER, MAHLON	011-022	50700	0	0	50700	608.4
WHEELER, PAUL D.	004-074-00B	170500	31800	0	202300	2427.6
WHELOCK, A. MORGAN	004-065-AA1	238700	248300	26350	460650	5527.8
WHELOCK, KAREN D.	004-065-AA2	38400	0	0	38400	460.8
WHELOCK, BRENT S. & FISK, ALENE W. &	001-008	431000	245700	0	676700	8120.4
WHITE, BOBBI WEBBER	010-005-00B-001	52100	66800	21250	97650	1171.8
WHITE, BOBBI WEBBER; TRUSTEE	012-022	172300	15400	0	187700	2252.4
WHITE, BOBBI WEBBER; TRUSTEE	001-005-00B	35000	0	0	35000	420
WHITE, DANIEL R.	012-013	62000	325300	26350	360950	4331.4
WHITEBEAR, LINDA	003-024-002	52800	185500	21250	217050	2604.6
WHITMAN; WMK & BARBARA J., TRUSTEE	003-024-006	50200	102200	21250	131150	1573.8
WILDLANDS, LLC	012-027-012	42400	321200	0	363600	4363.2
WILLCOX, FAITH M	011-001-008	185000	67300	0	252300	3027.6
WILLIAMS, ROGER	004-082-002	50400	116600	21250	145750	1749
WILLIAMS, ROGER M. & HUGH D.; TRUSTEES	009-013	56300	204600	21250	239650	2875.8
WILLIARD, PAUL G	009-005	36200	0	0	36200	434.4
WILSON, JOHN T.; TRUSTEE	010-039	349300	655500	0	1004800	12057.6
WINCHENBACH, DEBORAH	010-039-003	261600	191400	0	453000	5436
WINEBERG, DON E.	013-009-00L	0	5400	0	5400	64.8
WINEBERG, KATHERINE	004-069-008	25500	0	0	25500	306
WITHAM, DALE B.	004-070	220500	915400	0	1135900	13630.8
WOHLFORTH, AIMEE R	014-019	43300	46400	21250	68450	821.4
WOOD, DOUGLAS G	007-014	51600	131700	0	183300	2199.6
WOOD, JANICE	010-042	187500	65900	21250	232150	2785.8
WOOD, JANICE	011-019	56500	0	0	56500	678
WOOD, JANICE	011-020-00A	100	0	0	100	1.2
WOOD, JANICE	011-020	53800	62700	21250	95250	1143
WOOD, PAUL D.	006-019-010	204500	174100	0	378600	4543.2
WOODED LANES HOMEOWNERS ASSOC	009-010	21300	0	0	21300	255.6
ZUIDEMA, CRAIG S	007-022-006	34600	82600	0	117200	1406.4

2023 HOMESTEAD EXEMPTIONS

Name	Map/lot	Exemption
ADKINS, DAVID W	010-027	5100
ANDERSON, ANNLOU S	010-047-011	5100
ANDERSON, DEBORAH L	011-014-001	5100
ANDERSON, JR., GERALD & MICHELLE	011-018-00L-002	4600
ANDERSON, SHIRLEY; DEVISES OF	011-018	5100
AUTIO, H. DAVID	014-031	5100
AVANTAGGIO, WILLIAM	003-026	5100
AWAMLEH, MAJED	012-027-009	5100
BARBER, WAYNE	004-082-00A	5100
BARNES, JURATE; TRUSTEE	011-026	5100
BARNETT, BARBARA	003-024-003	5100
BARRON, GEORGE T	006-005-002-012	5100
BARTLETT, CONSTANCE J	003-030-00B	5100
BARTOLOTTA, JR., SALVATORE & REBEC	011-031-003	5100
BERG, RENHOLT S	011-031-004	5100
BERGER, MARY BRYANT; TRUSTEE	006-003	5100
BEWELL, RICHARD T	013-024	5100
BEZON, ANDREW	003-056	5100
BOAK, JAMES K IV	003-028-00A	5100
BOOTHBY, ELIZABETH	007-008	5100
BOOTHBY, JAMES H	007-022-001	5100
BOOTHBY, THOMAS	010-023	5100
BOSSLER, ANNETTE	004-009-00F	5100
BOTELHO, LYNDIA	011-031-001	5100
BOUTILIER, JAMES ERNEST	004-095	5100
BURNHAM, LAWRENCE	003-053-003	5100
BURNHAM, MARGARET K	007-011-001	5100
BURNS, JANICE Q	012-024	5100
BUTLER, ANN B.	007-019	5100
BUTLER, CHRISTOPHER	004-017	5100
CAMPBELL, BRUCE	008-014	5100
CAMPBELL, JR., NEILAND B.	006-035	5100
CARD, PENELOPE N	004-082-005	5100
CARROLL, ERNEST E	016-013-00A	5100
CHRISTENSEN, VICTOR H	008-002	5100
CHRISTIANSSEN, DARR W	003-035	5100
CLANCY, JOHN JR	006-019-019	5100
CLARK, DIANE	016-010	5100
COLLAMORE, ELLEN R	010-020	5100
COLLAMORE, PATRICIA	010-020-001	5100
COLLINS, BENNETT B	011-009-00A	5100
COLLINS, KARYN E	006-023	5100
CORBETT, JAMES	006-019-021	5100
CORSON, CAMILLE	006-020-00A	5100
COTTON, JANET M	008-019-00A	5100
COTTON, JEFFERSON	004-037	5100
CRAIG, GEORGE	003-053-002	5100
CROCETTI, RUTH S.D.	006-041	5100
CROSS, JAMES	011-030	5100
CRUZ, RANDOLPH	010-019-00A	5100
DALOT, GREG L	007-022-004	5100

DAVIS, SUSAN B.; TRUSTEE	014-003	5100
DAVISON, CATHY G	001-006	5100
DAWSON, HAROLD	010-005-00A	5100
DEMPSEY, PETER S	010-038	5100
DERIVAN, THEODORE S	006-047-00A	5100
DERMOTT, GINGER M.	011-012-003	5100
DICKINSON, CHRISTOPHER	011-028-001	5100
D'IPPOLITO, HEATHER L.	006-019-028	5100
DONSBACH, HAGUE	006-019-001	5100
DUFFY, ERIC J	007-030-00A	5100
DUNN, MARTYN J	010-005	5100
EUGLEY, SUSAN	007-036-00C	5100
ERENCE, RAYMOND J	004-005	5100
FERRARA, ANTHONY E	006-019-026	5100
FERRY, RUTH F	015-013-00A	5100
FIELDS, DAVID	003-020	5100
FINNERAN, MICHAEL	013-018	5100
FISH, VAUGHN	015-004	5100
FORDE, MARY	004-003-001	5100
FORTI, THOMAS	014-027	5100
FRINK, MARTHA C	014-023	5100
GAZZA, DIANE	003-007-001	5100
GELHAR, LYNN & ELEANOR, TRUSTEES	006-019-005	5100
GENT, FLOYD M	008-008-00A	5100
GENTHNER, RICKY	010-020-00A	5100
GENTHNER, SR., GARY E.	007-036-001	5100
GIACALONE, CHRISTINA	004-068-00A	5100
GIGUERE, SCOTT S	007-037-00A	5100
GILBERT, JOHN	013-001-00A	5100
GILL, MERIWETHER WINSTON	013-020-00A	5100
GINNATY, PATRICK S	010-003	5100
GLIDDEN, KENNETH	010-012-00B	5100
GOLDBERG, GRACE	006-005-002-003	5100
GOTH, BRENDA G	013-012	5100
GOTH, CORDELIA	003-014	5100
GRIERSON, INGRID	007-035	5100
GRINDLE, BRADLEY A	003-004	5100
HAFFORD, SAM	001-001-00E	5100
HALL, ELIZABETH A	003-027	5100
HALL, STEPHEN H	011-029	5100
HAMMATT, MERVYN S	004-059	5100
HANLY, MATTHEW	003-038-00D	5100
HANSEN, BARBARA	007-041-00A	5100
HANSON, CAROLE	010-021	5100
HARLOR, SUSAN B	008-026	5100
HARPER, BRENT	007-009-001	5100
HARRINGTON, FREDERICK W	014-020-00A	5100
HARRIS, TOBY S	013-017-001	5100
HATCH, HARLAND D & JANET N. &	015-001	5100
HENSON, CHRISTINE M	010-026	5100
HERBERT, DAVID	011-016	5100
HETHERINGTON, KIM	014-010	5100
HOPKINS, MARK	006-006	5100

HOPPER, DAVID P FAM TRST	006-034	5100
HORNBERGER, JAMES	007-021-001	5100
HORNBERGER, WILLIAM	007-018	5100
HUDSON, TODD	010-028	5100
HURWITZ, EDWARD F	006-047	5100
JAGELA, JOHN R	011-026-002	5100
JANSEN, JESSE	003-034	5100
JENNINGS, JANNETTA M.	006-013-005	5100
JICHA, MARGARET	012-003	5100
JOBE, LORA JANE	006-019-002	5100
JOHNS, SANDRA L.	015-017-00A	5100
JOHNSON, BONITA	006-045-00A	5100
JOHNSON, LAURIE	007-036-00B	5100
JONES, ROBERT H	006-019-004	5100
KALER, HOWARD	010-019	5100
KALER, WALTER III	014-008	5100
KEARNEY, EDITH; TRUSTEE	006-005-002-009	5100
KEENE, AVA	014-022	5100
KELLEY, PHILIP	010-005-00C	5100
KELLEY, SCOTT	010-005-00D	5100
KEMPER, ROBERT B	010-018-001	5100
KENNEY, MICHAEL J	004-082-001	5100
KINNEY, ELEANOR H	003-041	5100
KLEPEIS, MARTIN SR	014-021	5100
KOSTENBADER, THOMAS	006-019-012	5100
KOUBEK, DAVID E	011-002	5100
LAILER, GARY L	007-031-003	5100
LARSON, SARA A	003-024	5100
LAURICH, STEPHEN	003-023	5100
LEONARD, MICHAEL	007-031-00D	5100
LIGHT, DAVID R	010-035	5100
LILLY, FREDERIC J	010-014	5100
LIND, JR., GORDON	006-038-00B	5100
LITTLEFIELD, BAYARD	014-034	5100
LIVERMORE, WARREN J	010-024-00B	5100
LOVEJOY, RHONDA L	003-024-008	5100
MAGNUSSON, KURT F	008-003-00A	5100
MAHONEY, AUTUMN H	006-005	5100
MALONE, LESLIE M	007-016	5100
MANK, DAVID	010-028-00A	5100
MARCHI, RICHARD	004-033	5100
MARIANI, GLENN	004-072	5100
MARSH, JOHN B III	004-009-00G	5100
MARTIN, J DAVID	006-040	5100
MCBRIEN, MICHAEL	006-019-00B	5100
MCFARLAND, MILES	010-022-001	5100
MCLAUGHLIN, ROBERT P	003-002-001	5100
MCLAUGHLIN, SHANNON W	003-026-003	5100
MCLAUGHLIN, STEVEN M	003-026-002	5100
MCLAUGHLIN, WILLIAM F	011-006-00A	5100
MCLEOD, NOREEN	009-009-004L	5100
METZGER, SUSAN	006-044	5100
MICHAUD, RICHARD	010-044-00A	5100

MILES, AMANDA G	015-012	5100
MILLER, DANIEL	016-013	5100
MILLER, HEATHER L	007-032	5100
MOHR JR., JOHN; TRUSTEE	012-015-00B	5100
MONKMAN, RICHARD	006-019-025	5100
MOODY, ROBIN (ROBERT)	006-011	5100
MOONEY, ORVILLE E	009-014	5100
MORTIMER, DORIS I	003-030-004-L	5100
MORTIMER, MARCIA R	003-030-001	5100
MOXCEY, RALPH	014-030	5100
NASTO, ALICE	006-027	5100
NEAL, RICHARD F.	006-013-004	5100
NELSON, JON S	003-038-00C	5100
NELSON, LOGAN	006-032	5100
NESSLAGE, ANN	004-091-00A	5100
NEVINS, HENRY	010-024-00A	5100
NICOLOSI, LOUISE A	007-002	5100
NORTON, REBECCA L	010-036	5100
O'BRIEN, BRADY	007-026-00C	5100
O'BRIEN, TRAVIS M	006-048	5100
OLSON, LENNART	004-016	5100
O'MELIA, STEPHEN	006-041-001	5100
OSIER, DAVID	013-022	5100
OSIER, DAVID J	013-002	5100
OSIER, DAVID J	013-023	5100
OSIER, DAVID N	013-023-00A	5100
OTTERBEIN, JOHN	003-038-00B	5100
PAPELL, THOMAS H	007-034	5100
PAVONI, JUSTIN	005-016	5100
PEABODY, JANE	011-014-00A	5100
PETAN, MICHAEL B	010-044	5100
PIEH, WENDY	003-011	5100
POIRIER, MARC N	013-015	5100
POLAND, AMANDA	006-037	5100
POLAND, BOBBIE S	011-032	5100
POLAND, BRUCE	006-019-024	5100
POLAND, ELIZABETH (LE)	007-004	5100
POLAND, FERNALD	011-032-001	5100
POLAND, RONALD	006-032-00C	5100
PRIOR, CLEVELAND E	014-016	5100
PRIOR, CRAIG E	013-013	5100
PRIOR, DENNIS	014-024-00A	5100
PRIOR, JEREMY R	014-002-00A	5100
PRIOR, JR, VERGE S	013-009	5100
PRIOR, LISA	007-026-00A	5100
PRIOR, STEPHEN	014-036	5100
PUSEY, CALEB W	004-069-017	5100
PYNE, LEDYARD BLAIR	010-044-00C	5100
QUATRANO, KRISTIN	010-011	5100
RADLOFF, WALTER R	010-047	5100
RAFTER, MARY S	004-006	5100
RAGATZ, VERONICA A	001-001-00D	5100
RANCOURT, JEFFREY	011-015-00A	5100

RANSOM, CAROL; TRUSTEE	008-002-00B	5100
REDLINE, KEVIN R	008-021	5100
REED, DAVID W.	011-031-002	5100
RENELT, F.P. & J.P. & DAVIS, B.S.	006-046	5100
RENY, MARY KATE	004-024-003	5100
RILEY, JOHN F	010-024	5100
ROBINSON, GEOFFREY	008-023	5100
ROLL, DEBORAH A	007-036-00E	5100
ROUSHDY, JUANITA C	007-042	5100
ROWLAND, GRACE L	004-029	5100
RUSSELL, LYNN M.	003-012-003	5100
SAMPSON, PAUL	006-015-001	5100
SANTE, STANTON J	004-069-019	5100
SCULLY, JEREMY	008-019	5100
SHAPIRO, JOSEPH	004-042	5100
SHOTT, ROBIN A	006-005-00B	5100
SKINNER, JOHN	006-005-002-013	5100
SMITH, LAWRENCE	010-017	5100
SOOHEY, DONALD E	006-032-00D	5100
SPARKES, KENNETH L	006-019-008	5100
STAILEY, JUSTIN	006-019-00A	5100
STANLEY, CHRISTOPHER	014-035	5100
STAPP, DAVID S	013-004	5100
STARR, TERESA N GINNATY	007-022-008	5100
STEPHAN, ROBERT M	007-020-003	5100
STEVENS, GEORGE R. JR	001-003	5100
STOUTER, GEORGE; DEVISES OF	003-015	5100
TAYLOR, RICHARD & NANCY & NICOLE M.	003-024-004	5100
TEELE, ALLEN R	011-028-002	5100
TEELE, ERIC A	007-036-00H	5100
TEELE, JR., RUFUS & KATHLEEN	007-036-002	5100
TEELE, SR., DAVID E. & JOAN L; TRUSTEES	007-036-00G	5100
TEELE, THOMAS H	007-036	5100
TERRELL HALL, NANCY	010-038-00A	5100
THOMAS, J WILLIAM	001-007	5100
THORPE, DAVID	010-032	5100
TITHERINGTON, JEANNE	004-075	5100
TOMASELLO, ALLEN	010-001-00C	5100
TOWNE, JOHN W	012-010	5100
TYLER, GLIDDEN	007-022-012	5100
VARNEY, PAMELA A	006-005-001	5100
VINAL, ABBEY	006-005-002-015	5100
VITA, ANTONIA	004-082-003	5100
VITTI, JOSEPH A	004-092	5100
VOSKIAN, WALTER	003-031	5100
WALLACE, STEVEN	004-012	5100
WEBBER, KATHERINE M	012-013-00A	5100
WEBER, KERRY W	011-013	5100
WEEKS, MARY SUE	011-012-002	5100
WELCH, JAMES H	008-004	5100
WELLS, CHRISTOPHER	006-019-027	5100
WHELOCK, A. MORGAN	004-065-AA1	5100
WHITE, BOBBI WEBBER	010-005-00B-001	5100

WHITE, BOBBI WEBBER; TRUSTEE	012-013	5100
WHITE, DANIEL R.	003-024-002	5100
WHITEBEAR, LINDA	003-024-006	5100
WILLCOX, FAITH M	004-082-002	5100
WILLIAMS, ROGER	009-013	5100
WITHAM, DALE B.	014-019	5100
WOOD, DOUGLAS G	010-042	5100
WOOD, JANICE	011-020	5100

2023 VETERANS' EXEMPTIONS

Name	Map/lot	Exemption
ANDERSON, ANNLOU S	010-047-011	26350
BARNES, JURATE; TRUSTEE	011-026	26350
BARTLETT, CONSTANCE J	003-030-00B	26350
BOUTILIER, JAMES ERNEST	004-095	26350
BURNS, JANICE Q	012-024	26350
COTTON, JEFFERSON	004-037	26350
ERENCE, RAYMOND J	004-005	26350
FIELDS, DAVID	003-020	26350
FISH, VAUGHN	015-004	26350
FORDE, MARY	004-003-001	26350
HAFFORD, SAM	001-001-00E	26350
HAMMATT, MERVYN S	004-059	26350
HARRINGTON, FREDERICK W	014-020-00A	26350
HETHERINGTON, KIM	014-010	26350
JICHA, MARGARET	012-003	26350
JONES, ROBERT H	006-019-004	26350
KALER, HOWARD	010-019	26350
KEENE, AVA	014-022	26350
KEMPER, ROBERT B	010-018-001	26350
MARCHI, RICHARD	004-033	26350
MCLEOD, NOREEN	009-009-004 L	26350
MOHR JR., JOHN; TRUSTEE	012-015-00B	26350
MOXCEY, RALPH	014-030	26350
NELSON, JON S	003-038-00C	26350
NEVINS, HENRY	010-024-00A	26350
PAVONI, JUSTIN	005-016	26350
POLAND, BRUCE	006-019-024	26350
POLAND, RONALD	006-032-00C	26350
STEPHAN, ROBERT M	007-020-003	26350
STEVENS, GEORGE R. JR	001-003	26350
TEELE, SR., DAVID E. & JOAN L; TRUSTEES	007-036-00G	26350
THOMAS, J WILLIAM	001-007	26350
TOWNE, JOHN W	012-010	26350
TYLER, GLIDDEN	007-022-012	26350
VARNEY, PAMELA A	006-005-001	26350
VOSKIAN, WALTER	003-031	26350
WHEELOCK, A. MORGAN	004-065-AA1	26350
WHITE, BOBBI WEBBER; TRUSTEE	012-013	26350
MILKOWSKI, JON K	011-025	5100

2023 BLIND EXEMPTIONS

THERE ARE NO EXEMPTIONS IN THIS CATEGORY.

2023 NON-PROFIT EXEMPTIONS

Name	Map/lot	Exemption Amount
COASTAL RIVERS CONSERVATION TRUST	006-018	30800
COASTAL RIVERS CONSERVATION TRUST	006-017	15000
COASTAL RIVERS CONSERVATION TRUST	006-009	6800
COASTAL RIVERS CONSERVATION TRUST	010-013	236200
COASTAL RIVERS CONSERVATION TRUST	006-011-002	10300
KIEVE AFFECTIVE EDUCATION INC.	004-009-00E	343000
LINCOLN AUDUBON SOCIETY	004-009-00C	62900
MEDOMAK VALLEY LAND TRUST	005-003-006	173700
MEDOMAK VALLEY LAND TRUST	005-003-00A	226300
MUSCONGUS COMMUNITY CLUB	003-035-00A	64500
NATIONAL AUDUBON SOCIETY	004-013	1114300
NATIONAL AUDUBON SOCIETY	001-013	4007000

2023 WORKING WATERFRONT CLASSIFICATION

Name	Map/lot	Value Enrolled
ECOHUSE, LLC	004-009-00A	53870
OSIER, DAVID L.	013-001-001	161700
MUSCONGUS BAY AQUACULTURE INC	010-046	272400

2023 LITERARY EXEMPTIONS

Name	Map/lot	Exemption Amount
THERE ARE NO EXEMPTIONS IN THIS CATEGORY		

2023 CHURCH EXEMPTIONS

Name	Map/lot	Exemption Amount
BREMEN UNION CHURCH	007-013	407600

2023 MUNICIPAL EXEMPTIONS

Name	Map/lot	Exemption Amount
BREMEN, TOWN OF	010-040	285000
BREMEN, TOWN OF	007-007	58600
BREMEN, TOWN OF	007-025	38400
BREMEN, TOWN OF	005-020	157500
BREMEN, TOWN OF	010-030	301900
BREMEN, TOWN OF	016-002	64200
BREMEN, TOWN OF	014-010-00A	358600
BREMEN, TOWN OF	007-024	672900
BREMEN, TOWN OF	007-007-00A	52700
BREMEN, TOWN OF	010-048	13600
BREMEN, TOWN OF	010-005-CEM	23700

2023 STATE OF MAINE EXEMPTIONS

Name	Map/lot	Exemption
STATE OF MAINE	002-001	137000
STATE OF MAINE	002-002	115000
STATE OF MAINE	002-003	115000
STATE OF MAINE	005-018	243600

2023 FARM SPACE CLASSIFICATION

Name	Map/lot	Value Enrolled
BARNES, JURATE & STEPHEN E, CO-TTES	011-027-001	7000
BARNES, JURATE & STEPHEN E, CO-TTES	011-026-001	1400
BARNES, JURATE & STEPHEN E, CO-TTES	011-026-003	2000
KOUBEK, DAVID E	011-002	2000
DIRT CAPITAL PARTNERS	010-025	4800

2023 OPEN SPACE CLASSIFICATION

Name	Map/lot	Assessed Value
BARSTOW, CRAIG	005-003-001	151,051.00
BDH, LLC	009-009-003	5,400.00
BOOTHBY, GENE & ELIZABETH	007-038	6,655.00
BOOTHBY, GENE & ELIZABETH	007-008	22,660.00
BRADLEY, ROBERT B.	002-009-00A	11,000.00
EHRENFELD, ELIZABETH M & SCHWARTZ	004-077-011	44,804.00
GREGOIRE, JOAN	004-093	8,100.00
HOCKOMOCK CORPORATION	008-025	18,200.00
HOLMES, ANNE	004-096	1,350.00
JOHNSON, MARIAN C. & D'ALBY, HENRY B.	011-011	38,100.00
JOHNSON, MARIAN C. & D'ALBY, HENRY B.	011-001-005	204,300.00
LEEGER, DONALD & JANE	005-010	25,740.00
LIGHT, DAVID R. & LACLAIR, JOELLE H.	010-035	22,297.00
LIGHT, DAVID R. & LACLAIR, JOELLE H.	010-037	2,913.00
MOODY, ROBERT & STOCK, TAMARA	006-011	5,300.00
NELSON, LOGAN	006-032	13,956.00
PELLETIER, KEVIN L. & CAMPBELL, SHELLEY	010-004	14,800.00
PORAT, MATTHEW	005-003-002	162,641.00
PRESTON, ASHLEY C. & CLARK, W.	009-009-002	32,936.00
ROBERTSON, HEIDI G. & PETER A.	004-073	47,680.00
SEITZ, LUKE	4	38,084.00
UDDER HOLDINGS, LLC	002-004	128,825.00
WESSON, ANNE	004-001-001	9,375.00
WOODED LANES, INC. HOA	009-010	21,300.00

K-12 Education Report

Lynsey Johnston, Superintendent of Schools, AOS 93

Tara McKechnie, Assistant Superintendent

Kim Schall, Principal Great Salt Bay Community School

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 eight smaller school districts under the umbrella of AOS #93, which provides Central Office services. We encompass five elementary schools: Bristol Consolidated, Jefferson Village, Nobleboro Central, South Bristol and Great Salt Bay, and are responsible for all secondary students as well. Approximately 1020 students attend PreK to eighth grade in their community's own school district within AOS 93. 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. Through their high school, students have the opportunity to attend vocational programming, mainly at Bath Area Tech Center, Capital Area Tech Center, or Midcoast Tech Center. 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 2023-2024 school year there were approximately 540 students attending area public high schools, private academies or equivalency programs.

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 a common curriculum, assessment and instruction aligned with important learning standards that supports all students achieving a high level during the school years. 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 and Coastal Rivers Conservation Trust to provide students with targeted academics as well as outdoor, experiential learning opportunities.

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.

Great Salt Bay Community School continues to be a vibrant K-8 learning community dedicated to providing a rigorous and engaging 21st-century education. The school's mission centers on creating a nurturing, safe, and enjoyable environment where all children are challenged and inspired to pursue excellence in every aspect of their education.

Great Salt Bay Community School takes pride in its commitment to academic rigor, as evidenced by the consistently high performance of students on state assessments. The results of state assessments demonstrate the effectiveness of the school's instructional practices, with students testing at or above the state average across various subjects.

As part of the school's commitment to continuous improvement, it is participating in a three-year program with the Maine Department of Education to develop a school-wide Positive Behavioral Interventions and Supports (PBIS) program. PBIS is a framework designed to create a supportive and nurturing environment where all students can thrive by developing and demonstrating positive behaviors.

Great Salt Bay School continues to foster meaningful partnerships with various organizations, enriching the learning experience for students. Collaborations with Coastal Rivers Conservation Trust, Darling Center, Farms Kitchen, Hidden Valley Nature Center, Kieve, Owl's Head Museum, the Twin Villages Food Bank, and the CLC YMCA contribute significantly to a well-rounded education. These partnerships demonstrate the school's dedication to engaging students with real-world experiences and diverse learning opportunities.

Recognizing the importance of co-curricular and extracurricular activities, Great Salt Bay School offers a range of programs to complement the total educational experience. From the Civil Rights Team, Drama Club, Girls on the Run, Jazz Band, Outing Club, Yearbook, and many other clubs and teams, students have the chance to explore their interests beyond the classroom. The school also provides diverse athletic opportunities, including archery, basketball, cheerleading, cross country, field hockey, golf, soccer, softball, track & field, and volleyball.

Striving for excellence, the Great Salt Bay Community School aims to strengthen the educational experience for its students year after year. The collaborative efforts of educators, staff, students, parents/guardians, and community ensure that Great Salt Bay School remains a beacon of educational excellence in the MidCoast region. Thank you for your continued support.

Lincoln Academy

To the Residents of Bremen,

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.

Lincoln Academy “By the numbers”

- 25% of LA students qualified for free and reduced lunch (underreported since lunch is free for everyone)
- 20% of juniors and seniors attend vocational programming at BRCTC
- 18% of LA students take one or more AP classes during their years at LA
- 54% of LA students play at least one sport
- 23% participate in band, choir, and/or theater programs

2023-24 Facilities Upgrades:

LA’s historic bell tower is scheduled for structural repairs. The bell itself is currently being refurbished by Elderhorst Bell Company in Pennsylvania. The belfry and tower will be shored up, starting with the foundation, before we return the bell to its traditional perch.

In the summer of 2024, we will replace the light poles on the William Clark field. The new lights will be more energy efficient and throw off less light pollution during night games, and a new sound system will be integrated into the new poles.

Enrollment: 564 Students from 21 Towns and 13 Countries:

Enrollment numbers have been positive, with our current ninth grade class size exceeding last year’s predictions. Next year’s incoming class (the class of 2028) is expected to be very close in number to the graduating Class of 2024, and we anticipate total day student enrollment to remain consistent next year. The residential program continues to grow, and we expect to have over 40 international and domestic students in the dorm next year.

Academics:

Lincoln Academy offers 135 classes, including over 40 STEM classes, more than 30 Performing and Visual Arts classes, 33 Advanced Placement (AP) and honors classes, and 11 vocational certificate programs through the Bath Regional Career and Technical Center (BRCTC).

Athletics:

In 2023 LA sports teams won conference championships in both boys and girls tennis, girls track, boys soccer, and both boys and girls cross country. We had seven Kvac Coach of the year awards, three Good Sportsmanship awards, and school records broken in track and field. Individual athletes won Kvac championships in wrestling, swimming, track and field, and cross country. Roan Donaghy '25 of Damariscotta won the Class B State Championship in Racewalk, and Kellen Adickes '25 of Bristol won the New England Golf Championship.

Performing Arts:

The theater program staged seven sold-out performances of The Crucible in the fall of 2023. 13 musicians (including band, choir, jazz, and orchestra) qualified for All-State music festivals, while 45 qualified for District III Honors music festival.

Of the 149 graduates in the class of 2023:

- 74 enrolled in 4-year colleges
- 39 enrolled in 2-year colleges
- 34 entered the workforce
- 2 entered the military

One member of the class was a National Merit Semifinalist and 44 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
- 4 faculty members have gone beyond state certification to become Nationally Teacher Certified Teachers

Career Preparation

- The Second Annual Peter J. Benner Job Fair hosted 30 local businesses with immediate openings for employment. Some students were hired on the spot! The third annual Job Fair took place on April 3, 2024.
- A 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	\$13,300
Insured Value <i>(added to tuition for facilities upkeep)</i>	<u>\$798</u>
Total <i>(Maximum allowable tuition/MAT)</i>	\$14,098

Accreditation:

Lincoln Academy is accredited by the Maine Department of Education and the New England Association of Schools and Colleges (NEASC). We will submit our written reports for our 10-year accreditation in June of 2024, with two campus visits scheduled for April and September/October of 2024. The process provides an important opportunity to assess both our strengths and areas that need improvement.

Please join us on the historic Lincoln Academy campus this year for an athletic event, concert, theater performance, or Commencement on June 7, 2024 at 4 p.m. You can find more information and a calendar of upcoming events on our website, *lincolnacademy.org*.

JEFFREY S. BURROUGHS
Head of School

Central Lincoln County Adult Education

Central Lincoln County Adult & Community Education is thankful for the support shown by its communities over the past four decades. There have been many changes to the charge of adult education since the 2014 passing of the federal Workforce Innovation and Opportunity Act (WIOA), the greatest of these being a focus on preparing adults for the workforce. While high school completion (formerly the GED program, now HiSET) continues to be a main focus, the state and federal governments as well as local demand have created the need to go beyond a focus on high school to post-secondary certifications, workforce preparation, and college and career advising. We assist students well beyond their high school graduation and have adults continue to return as their lives and goals change. In addition, we create opportunities for community members to engage in the school community through life-enriching activities. We hope you will continue to support and join us on our journey.

Tax impact of Bremen local contribution 2023

TAX impact based on assessed property value							
Town	2017	2018	2019	2020	2021	2022	2023
Bremen	\$2,946	\$2,946	\$2,946	\$3,034	\$3,034	\$3,034	\$3,034
cost per \$100K							\$ 1.15
Taxes based on average home value							\$ 4.32

**notes to above:*

- Bremen’s local contribution to adult education was \$3,034 for the 2022 - 2023 school year.
- Cost per \$100K is based on the total assessed value reported on maine.gov for 2023.
- Taxes are based on the average owner-occupied home value of \$375,000 from federal census information. The total taxes for the average owner-occupied home in 2023 was \$4.32 per household.

By the Numbers

Central Lincoln County Adult & Community Education (CLCAE) is part of the Maine Department of Education’s MidCoast Hub 7 collaborative that includes 9 programs spread across the four (4) midcoast counties from Sagadahoc north through Waldo. Each of the nine programs relies

on a combination of money from the state (State Subsidy), local taxes (the Local Contribution), and our primary grants AEFLA (the Adult Education and Family Literacy Act federal grant) and MCCA (the Maine College and Career Access state grant).

FY23 students served:	Number	Rank in Hub
High School Equivalency	25	4th
MCCA	47	3rd
Workforce prep	13	4th
NRS (federal reporting) eligible	28	3rd
Enrichment	587	3rd

Adult and Community Education Local Enrollment

In terms of students served, CLCAE has a wonderful reputation throughout the midcoast for helping students succeed where they have yet to be successful in their local high school due to a variety of reasons. We continue to see a need for increased services. The COVID-19 pandemic may be over, but the effects on teenage students are now being felt. 2023 represented the first year of completing high school students who did not have a single year of ‘normal’ school attendance.

For FY23, there were 9 student enrollments in academic programs from Bremen. This represents 13.04% of the enrollments within the AOS. There were an additional 23 enrollments in enrichment classes, representing 6.07%. Bremen’s share of the local contribution to adult education in 2023 was 6.55%.

We see student enrollments increasing in college and career advising, with many working with us to help determine the best pathways based on career values and interests and the availability of funding in support of further education. Traditional CNA classes have become “hybrid” with part of the class taught live via Zoom and clinicals on-site at hospitals throughout the entire midcoast region. Meetings with career navigators happen both virtually and onsite at our office. Nearly all students spend a portion of their classes accessing materials through online learning management systems. Technology use has increased significantly, and all of the adults in our communities have FREE access to learning about Microsoft products, computer basics, and online security. We will continue to adapt as needed to enable the adults in our communities to succeed and improve opportunities for their families.

Respectfully submitted,
DAVID A. WATTS, Director
dwatts@aos93.org

Alewife Committee Report

The new fish-ladder in Bristol Mills Dam has been found to be a better conduit for alewives to access the upper reaches of the Pemaquid River System which borders Bremen on Biscay, McCurdy, and Pemaquid ponds.

Muscongus Pond's success in producing a well-fed loon chick raised by the south end breeding pair is anecdotal evidence that there were sufficient alewives for the baby loon to thrive. The chick was never heard begging for food.

However, due to the fact that adult alewives migrate up stream at various times and around the clock, there is no objective evidence of how many alewives make it upstream to reproduce. The search is on for an electronic fish counting system which can identify and count fish that pass various points of their migration route. In the meantime, documenting the health status of Bremen's fisheries continues to be a work in progress.

Respectfully submitted,
JACK BOAK
C 207-790-1315
H 207-529-6952

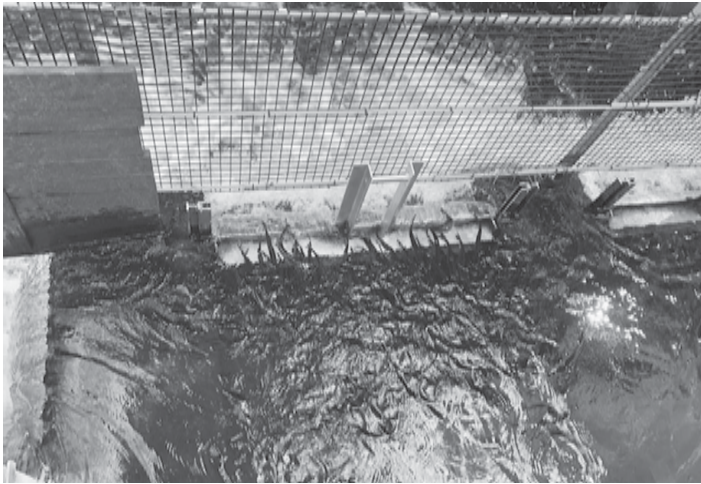


Photo of alewives passing upstream using the Bristol Mills fish ladder on June 6, 2022.

Bremen Broadband Committee

In 2023, the Broadband Committee achieved a number of its goals, including extending broadband fiber lines to households on Crabapple Drive. The committee also made great progress on its digital equity and inclusion goal of providing the benefits of the town's broadband infrastructure to residents who do not have broadband because of financial issues.

With respect to the line extension goal, after a productive meeting between Tidewater and the Broadband Committee, with Selectman Boe Marsh in attendance, Tidewater proposed a lower-cost way to serve Crabapple Drive with telephone poles rather than underground conduit. Bremen and Lincoln County each contributed \$5,000 to the project with Tidewater funding the balance of the costs.

The Broadband Committee also was active in pursuing its digital equity and inclusion goal in partnership with the National Digital Equity Center (NDEC) of Wiscasset. The Town contributed enormously to achieving this goal by creating a \$25,000 fund to underwrite broadband connections and subscriptions for Bremen residents in financial need. Bremen is the first mainland Maine town to support broadband in this manner. The Maine Connectivity Authority has urged other towns to follow Bremen's lead.

Another milestone in achieving the committee's and the town's affordable broadband goal was Tidewater Telecom's creation of a special low-cost rate for Bremen residents who qualify for the federal government's Affordable Connectivity Program, which provides a \$30 a month subsidy for payment of broadband subscriptions. Between the ACP subsidy and Bremen's own subsidy, qualified Bremen households will pay only \$4.95 a month for broadband. The committee has made a concerted effort to make Bremen residents aware of this opportunity. Some 16 households have taken advantage of this program, with more on the way. The NDEC also has signed up about 15 people for digital education sessions at the Bremen Library, with additional sessions scheduled in 2024.

The Broadband Committee's future activities include making additional efforts to reach more Bremen households that are eligible for the federal and Bremen subsidies and seeking foundation grants to support our affordable equipment goals.

Finally, the committee notes its appreciation of the continued, concrete commitment to the goal of broadband for all Bremen residents by Select Board members Wendy Pieh, Boe Marsh, and Steve Page and Town Clerk Melanie Pendleton.

Bremen Conservation Commission

The Bremen Conservation Commission (BCC) ended the last fiscal year by distributing the map of lands accessible to the public in the Town of Bremen. We thank Mary Sue Weeks for creating the map and for her professional, artistic, and editing skills. Copies of the map are available in the Town Office, the library, and various other sites.

This year, as stewards of the public lands of Bremen, the BCC worked closely with Coastal Rivers Conservation Trust (Coastal Rivers) on bog bridges and on other projects on the Hilton O'Connor Trails (HOC) in the Town Forest. Coastal Rivers also consulted with us on other town lands. In turn, both the BCC and the Town of Bremen wrote letters of support for Coastal Rivers as they applied for grants to support their land purchases. Within the past year, Coastal Rivers has added more than four hundred acres of land in Bremen to be permanently conserved for hunting, fishing, swimming, hiking, and other traditional uses. These tracts of land link to the town's Hillside Trail and reach both Pemaquid and McCurdy ponds, offering the prospect of an exciting new network of trails for public use.



The BCC also began a series of other projects which will continue beyond next year. Many projects grew out of workshops attended by BCC members which have linked us to other organizations such as the Maine Forestry Service, "Beginning with Habitat" from the Maine Department of Inland Fisheries and Wildlife, the Knox-Lincoln County Soil and Water Conservation District, and, of course, Coastal Rivers. We began with several smaller conferences and trail walks with representatives of these groups. In the coming year, we will build on these beginnings to present larger workshops about the special characteristics of the land in Bremen and to begin mapping the spread of invasive plant species on town lands and developing community plans to control invasives.

Our regular monthly trail work days have continued, and we are exploring ways to attract more volunteers, possibly by alternating days.

Although last year's bog bridges and other projects on the HOC trails were successful, the winter storms emphasized the dangers of flooding and tidal surges, washing out one bog bridge and causing considerable erosion both in the Town Forest and in the Hay Conservation and Recreation Area. With the help of Coastal Rivers, the BCC plans to do a number of plantings to help avoid and control erosion. We may also construct an additional path in the Town Forest to avoid the flooded areas. We plan



to introduce more plants attracting butterflies and other beneficial insects to our fields as well. By summer, we hope to have two new benches placed on the Hilton O'Connor Trail so walkers can rest and look at the views. In the Hay Conservation and Recreation Area, we hope to continue similar projects and to keep that area safe and comfortable for public use. Plans for the Hillside Trail will wait until we can coordinate with Coastal Rivers.

The Friends of Clam Island continue to conscientiously care for and maintain their lands and trails. We thank them!

We were delighted to welcome Naomi Martin to the BCC this year. Our monthly meetings, whether on Zoom or in person, are open to the public, and we welcome general attendance. Joan Ray or another Coastal Rivers member attends most of our meetings, and Wendy Pieh from the Board of Selectmen is a faithful participant. We are excited about our new projects and are always eager to attract new members and volunteers to join in working for land and the community.

We thank Coastal Rivers Conservation Trust for their steadfast inspiration, work, and commitment!

We could not function without the support of the Town Office. We thank Melanie Pendleton, Cheryl Ferrara, Keena Cates, and the Board of Selectmen for their consistent support!

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

Bremen Historical Society

Lying somewhat dormant since the start of the pandemic, Bremen Historical Society took a deep breath and geared up for a new season, including taking an inventory of members, possible volunteers, and the collection itself. We have been very lucky to have expert archival assistance this year in organizing and cataloging our extensive collection of photographs, documents and artifacts pertaining to Bremen's history. Our new website, www.bremenhistoricalsociety.org, will soon be up and running and allow interested people from near and far to find out more about the unique history of Bremen and join the society online. We are planning a full roster of programs for this summer.

We are saddened by the death of Nelson Webber, the town's most dedicated historian (see below), and the stepping down of our long-time President, Steve Laurich. We are deeply grateful for their valuable contributions to the organization.

In Memory of Nelson Woodbury Webber

Nelson Woodbury Webber lived most of his 94 years in the Muscongus village of Bremen in the same house where he was born. He graduated from Lincoln Academy at the age of 17 and immediately joined the Navy, serving aboard the USS Providence. Honorably discharged as a decorated WWII Veteran, he graduated from Wentworth Institute with a degree in building construction and worked as a carpenter and roofer. He built sturdy lobster boats, first as an apprentice of Leslie Collamore, then on his own. Many of his boat buyers returned to reminisce with him about their adventures with his seaworthy vessels. A celebrity of sorts, Yankee Magazine published an article in 1969 about him and his custom-built lobster boats. A national commercial even featured one of his handcrafted wooden dinghies.

Nelson was a founding member of the Bremen Historical Society and proudly served many years as its treasurer. He was a well-known local historian and genealogist who freely shared his knowledge as a guest speaker at historical society meetings in Bremen and its surrounding towns. He loved nature and enjoyed long walks along trails and in the woods of Bremen, often cleaning up bottles and cans as he went. He once led the Bremen Historical Society and friends on a lecture tour of Bremen cellar holes. He and other boat owners hosted an historical excursion along

the coast of Bremen which culminated in an island picnic. He truly loved Bremen, its history, and its people, and would be smiling at the thought that he himself has become part of Bremen's rich history. - *Nelson's daughters, Nancy, Kathy, and Mary*

Respectfully submitted,
JEFFERSON COTTON,
Vice President & Curator
KAMALA GROHMAN,
Secretary



Nelson hard at work building a lobster boat.

Bremen Library

The mission of the Bremen Library is to provide a welcoming place, to encourage life-long learning, to advance knowledge, and to strengthen our community. During the past year we have been a welcoming place in so many ways.

The library is open a total of 31 hours, Tuesday through Saturday, offering a wide range of books and library services to everyone in the community. Library Director, Kristen Budlong, works with a crew of dedicated volunteers to provide materials and experiences for our patrons and visitors.

The library is a gathering place for clubs and classes. The Homework Club, initiated at the beginning of the school year, meets on Wednesdays. Kids are dropped off by the school bus to study, read, work on puzzles, or do art projects with help from the librarian and volunteers. The once-a-month infant/toddler music class continues to be a popular Thursday morning program. The Fiber Arts Circle began meeting Tuesdays twice a month. Good conversation and snacks add to the enjoyment of this club. The long-awaited National Digital Equity Center classes began last fall, offering classes to acquire or improve the digital skills needed to navigate in today's world.

The library is a source for family entertainment and informational programs. We offer free passes to many places of interest: the Children's Museum & Theatre of Maine, Farnsworth Art Museum, Portland Museum of Art, Coastal Maine Botanical Gardens, Maine Maritime Museum, Boothbay Railway Museum and Maine State Parks. Monthly programs are varied - from a visit by Maine's poet laureate, to a fascinating account of the Mongolian horse race, the Mongol Derby, by a person who participated. Tech Time expert, Caleb Pusey, volunteers on Saturday's twice per month to assist with tech needs. When the library purchased an adjoining piece of land from the Town of Bremen, plans were made for a public outdoor gathering space. We expect the first stage of that project to begin soon.

The Bremen Library is funded by donations, bequests, grants, and the yearly contribution from Town of Bremen. Along with the popular annual Wreath Sale, fundraisers include the Holiday Sale of the Last Minute, and a Tag Sale.

The Bremen Library wishes to thank everyone who helps make us the special community gathering place that we are.

Respectfully submitted,
Bremen Library Board of Directors:
KEVIN REDLINE, President
MARY VOSKIAN, Vice President
JOELLE LaCLAIR, Secretary
MICHAEL LEONARD, Treasurer
JANCIE OLSON
ANN NESSLAGE
DEB ROLL
SHARON MARCHI
ELLEN DICKENS

Bremen Union Church

Bremen Union Church is the only church in the town of Bremen. Starting out as the Medomak Meeting House on Shore Road, the church on the current site was built in 1824 and is due its bicentennial this year. After a period of hewing to different Protestant denominations – such as Methodist, Presbyterian and Congregation – it settled on being a “Union” Church. Our ministry draws on several Protestant denominations and concentrates on the core values of the Christian faith instead of doctrinal positions that can divide people. We invite everyone to join us for our 200th bicentennial celebration in the late summer. Food, fun, games, and music for all!

The past year has been one of new offerings for the Bremen community. We hosted a Summer Music Festival that included groups from “The Rusty Hinges” to “No Spring Chickens” and the “Round Pond Players.” These events introduced our church to many new people from Bremen and beyond.

Other new events are French lessons provided by Bremen resident Pierre Caggini, and weekly chair yoga classes led by Laetitia Brundage of Waldoboro.



Mural in the church Fellowship Hall painted by Bremen resident Mary Sue Weeks

This winter we are offering our usual once-a-month community dinners – called “Simply Suppers” – which provide food prepared by church members and a warm place to enjoy chatting with our neighbors. These are held from January through April.

As was true for many churches, the pandemic proved to be difficult in many ways. In 2023 we had to tighten our belts which has led to a change in leadership. Pastor Rick Newell left in mid-January, and the search for new leadership is underway.

Finally, we offer below a picture of a beautiful mural in our Fellowship Hall that was painted by local Bremen resident Mary Sue Weeks. We are grateful to her for this lovely contribution to our building and invite you to come by and take a look.

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 2023 we provided:

- **Public access to trails, natural areas and shoreline.** Coastal Rivers maintains over 50 miles of hiking trails for low impact use, free of charge, including the universally accessible River Trail in Damariscotta. 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. In 2023, work included installing a new preserve sign, adding 50' of bog bridging through a wet area, and constructing stairs at a steep spot on the trail.
- **Strategic land conservation and stewardship.** Coastal Rivers owns five (5) 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 five (5) conservation easements, or voluntary landowner conservation agreements, on private land. Coastal Rivers has been tracking the spread of the invasive Hemlock Woolly Adelgid (HWA) insect that is threatening the health of hemlock trees in our area. We have been working with private landowners in Bremen to get group rates on batches of extensively tested predatory beetles that will reproduce and help control populations of HWA. 5,700 of these beetles were released on 12 private properties 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:
 - o **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.

- o **The Courtesy Boat Inspection (CBI) program** at the Pemaquid Pond boat landing, is a first line of defense for keeping aquatic invasive plants out of our lakes and ponds.
- o **Estuary water quality monitoring**, at seven points along the Damariscotta River estuary, from Walpole to Great Salt Bay.
- o **Swim beach monitoring** at Pemaquid Beach and Biscay Pond.
- o **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.

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 10,000 student-hours of programming to people of all ages in 2023. All teacher support and outdoor education programs are free of charge to AOS 93 schools.

- o Great Salt Bay kindergarten, 2nd, and 3rd graders participated in regular programs with Coastal Rivers and are engaged in hands-on programs about 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 improve the school trails.
- o 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.
- o Lincoln Academy IDEAL and edLab students meet with us weekly throughout the school year to engage in a variety of natural history, service learning, and project learning activities. A highlight of last year's work with these students was conducting a water quality monitoring project which was presented to local town managers and the code enforcement officer.
- o 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. 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.

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.

Find more info on our website at www.coastalrivers.org. We welcome your comments and questions! Contact us at 207-563-1393 or info@coastalrivers.org.

Harbor Committee

First, I would like to welcome Tom Papell to the Harbor Committee this year to serve along with Bruce Poland and me. Tom Papell has a small sailboat and is at the Town Landing often, so it is nice to have a set of eyes there on a regular basis.

Walter Kaler has decided to step away from doing maintenance at the Town Landing, and now we have Lester Anderson on board. Lester has been a great resource as he has many hidden talents. A Jack-of-all-Trades is what he is: very practical and reasonable on pricing.

This year, Lester worked on the southside float. He fixed a few moorings that hold the floats and repaired the rampway that was sliding around and causing damage. He got rid of an old skiff that was lying around the landing, a couple of old floats that washed up on shore in the creek landing area, and removed some old junk traps and debris that were cluttering up the area down at the shell pile by Broad Cove Marine Services. Next, he is going to replace some of the decking on the pier. So grateful to have him!

Another large fishing boat that did not run and had been sitting there for quite a while was removed with great help from Aaron Simmons. We have one left to go this year. These removals take time as the cooperation of the owners is essential.

Shamus Gilbert Excavation did a significant repair on the parking area due to runoff that was causing erosion.

The current balance, as of this writing, in the harbor account is \$7,457.25.



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

This is Sheldon Collamore who is almost 17 years old. He started lobstering when he was eight years old. He has just upgraded to a 30-foot Repco. We, at Maine Fresh Lobster, where he sells his lobsters, along with his family, are very proud of Sheldon. Perseverance, fiscal responsibility, love of fishing and true grit go a long way.

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 it serves, throughout the Midcoast Maine region through conservation, restoration, outdoor recreation and learning. Our service area comprises 24 towns, three watersheds and over 15,000 acres of conserved land which include 55 preserves and over 100 miles of trails.

We continue working toward our 30x30 initiative goal, aspiring to conserve 30,000 acres of the midcoast area by 2030, which will contribute significantly to protecting and restoring the vital lands and waters of the midcoast, act to mitigate the impacts of climate change, and ensure the quality of life our residents and communities deserve. We are also committed to making it possible for everyone to enjoy the benefits of time spent outdoors.

In Bremen this year, Midcoast Conservancy worked to do the following:

- Expanded estuary monitoring period of the Medomak River by four months, collecting data on environmental parameters from May to October in 2023, expanded from August-September of previous years.
- Assisted DEP Marine Vegetation Monitoring Program for Eelgrass bed mapping in the Medomak.
- Partnered with Maine Island Trail Association to remove 5,160 lbs. of abandoned lobster traps from Oar Island.
- Held a trail workday on Berger Preserve to maintain the trail system there in collaboration with MITA, totaling 40 volunteer and staff hours.

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

Respectfully submitted,
TIM TRUMBAUER,
Co-Executive Director

Ordinance Review Committee

Over the past year the Ordinance Review Committee has focused its work on three topics: Review/Revision of the Shoreland Zoning Map; Incorporation in the Land Use and Shoreland Zoning ordinances of state-required provisions of LD 2003/1706 to alleviate housing affordability issues in Maine; and Review/Revision of the Land Use and Shoreland Zoning Ordinances to incorporate other changes.

Initially, considerable time and effort was spent to complete a comprehensive review of the existing Shoreland Zoning Map, which was last revised in 2007, to identify areas that needed to be updated to match with current Maine DEP source data for regulated streams, wetlands and high-quality wildlife habitat; to correct for errors or omissions in the existing map; and to address specific landowner requests or concerns that have been raised over the last few years.

The review was completed and resulted in a considerable list of properties where a potential change was required or where the committee felt a change was otherwise consistent with the purposes of the Town's Comprehensive Plan and Shoreland Zoning Ordinance. Discussions were conducted with many of the landowners whose properties would be affected by these changes if the map were to be revised. However, this effort was paused later in 2023 in order to address the more pressing need to address changes to the Land Use and Shoreland Zoning Ordinances themselves. At the time of this writing only one map change that would affect one property in Town was presented to the Town for approval in April of 2024.

The mapping effort was paused mainly to allow the committee time to address the state-required provisions of LD 2003/1706, which required towns and cities to increase housing density allowed in their zoning ordinances by:

1. Requiring municipalities to allow additional housing on lots zoned for single-family homes;
2. Requiring municipalities to allow at least one accessory dwelling unit on lots with existing single-family homes; and
3. In some areas, requiring municipalities to allow 2 1/2 times the currently allowed housing density, for developments where most of the units meet standard affordability definitions.

Bremen is required by the state to incorporate these changes by July, 1, 2024.

The committee adapted the provisions of LD 2003/1706 that apply to Bremen to best reflect the goals of the Town's Comprehensive Plan, and has incorporated those in draft revisions to the Land Use and Shoreland Zoning ordinances presented to the Town for approval in April of 2024.

Lastly, the committee reviewed several other changes to our existing Land Use and Shoreland Zoning ordinances that have been requested by the Planning Board, the Board of Selectmen, the Town Attorney, the Code Enforcement Officer, town residents, and committee members themselves. These changes address:

- Inconsistencies between the two ordinances;
- Clarify provisions that the Planning Board, Code Enforcement Officer, and others have found difficult to interpret and apply;
- Clarify the roles of the Planning Board and Code enforcement Officer in the permit application review and approval process; and
- Address areas where the permitting process could be made more "user-friendly."

The Committee incorporated these changes in the draft revisions to the Land Use and Shoreland Zoning ordinances presented to the Town for approval in April of 2024.

Respectfully submitted,
STEVE WALLCE, Chair
WENDY PIEH
CHERYL FERRARA

The Patriotic Club

First of all, we are not a political group, just a bunch of women getting together for fundraisers and friendship. We all work hard for our fundraisers by making crafts, baking, sewing, floral designs and many other art projects. All proceeds from the fundraisers go to the scholarship fund for graduating high school seniors, along with helping support the Waldoboro Food Bank, the Bremen Fire Department, the Bremen Library, the Community Energy Fund, and the Bremen First Responders. We also play hard by going as a group to the movies, local plays, concerts, luncheons, walks, and by visiting museums and having many a good time.

The Patriotic Club was organized 112 years ago by 12 women to raise money for a statue base to honor Commander Samuel Tucker, who was a Revolutionary War hero from Bremen. (That's another story in itself.) It was a time when patriotism was highly valued, so we've been blessed with the name, "The Patriotic Club."

We awarded four (4) scholarships this past June. We had a very successful pie sale in July and all proceeds went back into the scholarship fund for 2024.

Mary Berger was very hospitable, offering her wonderful home again for a potluck luncheon to finalize plans to help with the Bremen Fire Department's BBQ supper.

The Patriotic Club held its second annual Chocolate Sunday in August, and it was a great success. People loved the band, "Rusty Hinges," that played for us. People came from as far away as Arizona to visit this free event, and we ran out of chocolate!

The Country Fair was held in October and was a real hit. We sold out of soup and baked goods. Fresh veggies were not as abundant due to the wet summer. Bunny Adams painted various clay pots and put plants in them. We sold every one of them and then some. Bunny also hosted a pizza party at her home while we gathered donations from our members for the Waldoboro Food Bank.

With a heavy heart we lost two incredible members of the club – Sue Renault and Tuuti Emmet. Sue was a very active member of our club and a past president. Sue also was an exceptional member of our community, as was Tuuti. They are both deeply missed.

We are working to recruit new member to our club – to be announced at a later date, or if you are interested in our fun and work, call Cordelia Goth at 207-529-2993. That's it for last year. Hope to see you this year.

Respectfully,
CORDELIA GOTH

Bremen Planning Board

The Bremen Planning Board remained busy and productive during the April 2023 through March 2024 period. The number of applications for building permits and requests for informal discussions continued at the more normal level of roughly one per meeting, a drop from the pandemic-induced record of nearly twice that number. The Board again used this more normal activity level to revise out-of-date basic documents, create new ones where necessary, and adjust its procedures to fit changing needs. With the return of Code Enforcement Officer Stan Waltz, the Board has again enjoyed close collaboration with the CEO. All these developments have been designed to smooth the application, review, and meeting processes for applicants, the Board, and the town staff and to follow the Town Attorney's advice.

As in the past, applications submitted to the Board focused on the Shoreland Zone - the Board's principal area of responsibility. Applications were considered largely under the Shoreland Zoning and Land Use ordinances and other relevant town and state statutes.

The Board also continued informal, non-binding meetings with prospective applicants under Bremen's Land Use Ordinance. These sessions allow the Board to hear prospective applicants' proposals that are not ready for the formal application process and allows the Board to unofficially advise prospective applicants on what ordinances are relevant.

The Board continued efforts to ease the application process, for example, by revising the out-of-date building permit application form and the companion checklist. We also amended the Board's bylaws to reflect new procedures recommended by the Town Attorney, and we created the Board's first-ever mission statement that outlines the Board's purpose, values, and goals for the benefit of Board members, property owners, applicants, and other interested parties. Additionally, in its ordinance-prescribed role as the administrator of revisions to the Town's Comprehensive Plan and their adoption, the Board presented the Select Board with a consensus justification and proposal for revising that twenty-year-old document.

Looking ahead, we will be working with the Ordinance Review Committee to accommodate legal requirements for the state's new affordable housing law and to ensure that our ordinances are consistent internally and with one another.

The Board reminds everyone that Planning Board review 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,” all of which are available on the Town website, when considering new construction, renovation, expansion, relocation, changes of use, or landscaping projects. Finally, the Board reminds residents that all are welcome at our meetings and that we are always looking for new members.

The Bremen Planning Board:
MARK TENNEY, Interim Chair
WALT VOSKIAN, Chair (resigned)
FLOYD GENT, Vice Chair
JACK BOAK, Member
JOHN CLAPP, Member
WALTER RADLOFF, Member
JUSTIN STAILEY, Member
MARY BERGER, Alternate
DEBORAH ROLL, Alternate

Town House Committee and Bremen Town House Association

Happy 150th Birthday to the Town House!

Here is a little history on our historical building:

The original portion of the Town House was built in 1874 and stands today in its original location. It was constructed as a two storied, rectangular building with one open space on each floor. The main entrance, located on the west wall (Route 32 side), opened to a steep stairway leading to the 2nd floor. The ground floor had a small raised platform on the far wall (same as today) and the 2nd floor had a 3-foot-high stage that ran the length of the eastern wall, with dressing rooms, for entertainments. In that day, same as today, wood stoves were the only source of heat. It was built for the Oak Lodge of the Good Templars (an international temperance organization) as their Templars' Hall and, in 1877, the Town paid a rent of \$12 to use the Templars' Hall for its annual Town Meeting. In 1884, the building was deeded to the Town by the Good Templars.

The Town House has more interesting history from its 150 years of existence but that is for another day.

Today, the Town House is a part of our heritage and is a great seasonal 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 whatever occasion. It is available for use from "ice out" to "get out the flannels;" contact the Town Office to make arrangements.

The Town House Committee is appointed by the Board of Selectmen and is charged with management of the use of, and the consideration and implementation of improvements to, the Bremen Town House.

The Bremen Town House Association (BTHA) is a 501(c) non-profit organization formed to allow the Town House Committee to raise, hold and spend funds for the benefit of our historical building. 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 appointed committee members are also the BTHA's five-member Board of Directors. Both the committee and the association welcome suggestions, ideas and participation from all.

Submitted by,
THE TOWN HOUSE COMMITTEE



Bremen Rescue/ First Responders

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 gathering information for, and assist, the transporting ambulance service personnel – Central Lincoln County Ambulance Service (CLCA).

As every year, our last year has included a variety of calls, from simply assisting someone who has fallen, to motor vehicle accidents, to treating those with serious and life-threatening illness and/or injury. In the past year we responded to over 60 emergency calls.

Last year, we were able to add a member to our ranks. Patrick Stoker came to us from Tennessee and has been a new valuable asset to our team. He also works for CLCA on a regular basis.

Right now we are four members, but are actively looking for more. If you are interested in becoming an EMT, please reach out to the town office or come to a Fire Department meeting on Tuesday nights as all of our EMTs are also firefighters. We have the means to get assistance for the cost of training classes. We don't expect you to make every call, but every call you make, makes a difference in someone's life. You do not need to be a member of the Fire Department to be an EMT.

We have monthly EMS training at the Fire Department on the fourth Thursday of every month. We invite other towns to join in our training, as we are invited to other towns for the classes they put on. It is truly a community effort throughout the various towns. It is such great comradarie and mutual respect for each other. We also regularly train with Bremen Fire in trauma scenarios to help us prepare. Obviously we can't train for the unexpected, but we do what 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. And a special thank you to the generosity of our community. Through our budget, and donations, we are able to get the equipment we need to best serve our community.

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 that 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
PATRICK STOKER
– AEMT

Bremen Volunteer Fire Department

The Bremen Fire Department responded to 147 calls to service last year. The breakdown of calls is as follows:

Last year's calls in Town:	Mutual aid out of town:
Medical assist.....55	Structure fires5
Motor vehicle accident18	Woods fires.....2
Trees / wires down.....37	Chimney fires1
Fire/CO alarms.....11	Water rescues2
Fire other.....7	Motor vehicle accident2
Service call.....3	Fire other2
Water rescue2	

The Fire Department had another busy year with a record number of calls. Our members answer each and every call no matter time of day or night.

This year, we had to replace our Self Contained Breathing Apparatus (SCBA) bottles due to the age limit of 15 years set by Maine's Bureau of Labor Standards. This was a large expense for the town at \$1,000 per bottle. The Fire Department replaced 21 bottles at a cost of \$21,000. The Fire Department also was able to purchase a new lightweight pump, with \$2,000 of donated money. The pump weighs in at 18 pounds, a huge improvement compared to our old pumps that took 2-3 members to lug. We are very grateful for the towns continued support.

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 you mark your house with its street address, 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 you please maintain road access to your house. 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 prohibit us from accessing your house.

We have included a breakdown of our mutual aid calls this year as our Fire Department and neighboring towns increasingly rely on each other. We are always happy to lend assistance whenever and wherever needed. As many fire departments across this country struggle to recruit and retain members willing to give up time to help their communities, our Fire Department is always looking for members as well. We meet/train at 6 p.m. on Tuesday evenings. Feel free to come check us out.

Respectfully submitted,
ERIC TEELE
Assistant Fire Chief

Central Lincoln County Ambulance

The Central Lincoln County Ambulance Service responded to 2,308 calls in 2023, with 1594 being emergency calls for service. I am incredibly proud of the dedicated EMS providers at CLC Ambulance and the Bremen First Responders. They all 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 beyond the hours they work or are on calls.

CLC Ambulance has continued to utilize grant opportunities to help acquire essential equipment without burdening the taxpayer. Through a successful grant process, CLC Ambulance has funded its next ambulance replacement, due to be delivered in 2026. With the continued manufacturing delays in recent years, we still await delivery of an ambulance ordered in August of 2021. It is possible the unit funded by this grant will be delayed beyond 2026. We currently have four (4) ambulances that have tens of thousands of miles put on each of them every year. Acquiring funding to order our units several years in advance of the needed delivery ensures that our fleet remains reliable to better serve our communities.

CLC Ambulance has also continued to provide Community Paramedicine visits to members of our community for its ninth 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 your primary care physician or a physician you may see in the Miles ER. The program has positively impacted many patients' ability to manage medical conditions at home. Please contact your primary care physician for more information if you or someone you know may benefit from these services.

The workforce within Emergency Medical Services has been shrinking over the last several years. There are several ways an EMS provider can serve the community whether it be full-time, part-time, or volunteer. If you are interested in helping your community and becoming an EMT, Paramedic, or First Responder, please contact our organization, or your local fire department. Our service contact information is (207) 563-7105 or nbryant@clcas.org. All contact information, as well as a contact link, is available on our website: 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 our 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 the residents of Bremen again in 2024.

Respectfully,
NICHOLAS BRYANT
Service Chief

Lincoln County Sheriff's Office

As I begin my twenty-second year I want to once again thank you for the opportunity to serve as the Lincoln County Sheriff. During my time in office, I have been privileged to find myself surrounded by men and women working hard every day to provide the best possible public safety services for each of you.

During the past several years some of my toughest challenges have been staffing during a period when greater accountability and transparency have been expected, while the interest in those seeking a career in public safety seems to have diminished.

Despite these challenges, I have worked hard with our County Commissioners to develop policies and practices to attract and retain employees to Lincoln County. I did this while being the first sheriff in Maine to begin a Citizens Advisory Board with a goal of improving our transparency and providing valuable insight and opinions as we work to improve policy during a law enforcement accreditation process.

I am happy to report, that as I expected, in early 2024 the staffing level at the Sheriff's Office reached a point that will allow us to be more proactive with the public safety we provide without adding any additional positions to the budget.

Planning has begun to put in place a Deputy to provide dedicated traffic enforcement in areas of high crash and complaints. Traffic complaints are one of the most common concerns I hear in the community. I hope by assigning a deputy to this position we can improve traffic safety and better respond to the concerns I have been hearing for many years.

Additionally, I hope to assign another deputy to a position of Community Resource Deputy. This deputy's primary focus will be building relationships with those vulnerable populations in Lincoln County that are at high risk or often subject to crime. I anticipate that by building relationships with these vulnerable populations (elderly, children, mentally ill, substance use disorder, domestic violence, etc.) the deputy can begin working on strategies to reduce crime and make our county a safer place to live.

I look forward to serving you again in 2024 and once again want to thank you for the opportunity to serve as your Sheriff. Please reach out at any time if you have issues or concerns you wish to discuss.

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 2023, our household waste, construction, demolition, and bulky waste all went to Waste Management in Norridgewock, ME. We use the services of Lincoln County Recycling to recycle cardboard, newspaper, plastic, and many other products. We also recycle our universal hazard waste (televisions, computer, fluorescent light bulbs, mercury switches and rechargeable batteries).

The Transfer Station did not see a lot of change in our staffing in 2023. John Arsenault is still our manager and doing a great job keeping the station running smoothly. We still have Howard Griffin and Kevin Nunes. Glenn Daiute has come back and replaced Shawn Wilkie. They all work hard to make sure your trip to the transfer station is a positive experience.

I would like to thank everyone that takes the time to recycle. This effort really helps us save money in the long run. We do have programs for recycling paint, food waste, metals, electronics, paper, and cardboard. In 2023 we had two hazardous waste days for people to get rid of their hazardous chemical and other hazardous materials. We hope to do the same again this year. We will be advertising this so be watching for it.

In 2024, we hope to continue our efforts to recycle whenever we can. The attendants are more than willing to help you recycle. Everything you recycle helps reduce the amount it costs to put items in the mainstream trash.

Also in 2024, we are planning on replacing one of the compactors and buying two (2) new trash containers. This has changed the amount the towns have to raise.

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

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

RICHARD SPEAR,
Transfer Station Agent

U.S. Senator's Report

Washington, DC

Dear Friends,

It is an honor to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

One of my priorities for 2023 has been to improve the appropriations process in Congress – the way it decides how to spend taxpayer money. I took over as the Vice Chair of the Senate Appropriations Committee last year. Along with Chair Patty Murray, we decided the best change we could make was not to do something new. Instead, it was to do something old – that is, go back to the regular and transparent committee process that we used to have.

Part of restoring this process included holding 50 public Committee hearings, which allowed for input from senators on both sides of the aisle. As a result, for the first time in five years, the Senate Appropriations Committee passed all twelve of its funding bills on time. This was done with strong bipartisan support. In fact, seven of them passed unanimously.

Now, we need to work with the House of Representatives to pass these twelve bills and turn them into laws.

These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These bills also contain nearly \$590 million in Congressionally Directed Spending for 231 projects throughout the State of Maine. These projects would help promote job creation, expand access to health care, and improve public safety, infrastructure, and important resources in communities across all 16 counties of our state. I will continue to work to get these bills signed into law in the new year.

On October 25, 2023, the horrific mass shooting in Lewiston claimed the lives of 18 Mainers and injured 13 others. In response, I led Maine's Congressional Delegation in requesting an independent investigation by the U.S. Army Inspector General into the events leading up to the shooting.

On December 15, 2023, the Under Secretary of the Army wrote to inform me that such an investigation will take place, and the Army Inspector General has instructed her team to immediately begin preparing to conduct this investigation. While nothing can undo the events of October 25th, I will continue to work to understand what happened and what could have been done differently, and to find answers for the victims, survivors, and their families.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,855th consecutive roll call vote.

As we look ahead, I remain committed to addressing the concerns of Maine families and communities. If you need assistance or wish to share your thoughts, please do not hesitate to reach out to one of my six state offices.

Sincerely,
SUSAN M. COLLINS
United States Senator

U.S. Senator's Report

Washington, DC

Dear Friends,

Thank you for allowing me to add my congratulations and gratitude for the positive differences each town and city in Maine makes for its people and ultimately for Maine as a whole. When I travel around the state and visit the various regions in Maine, I see firsthand the differences you all make, the focus you put on excellence, and the helping hands you extend to neighbors. I have learned valuable lessons watching your collaborations with each other. They got the State motto right – *Dirigo* – because you all certainly do lead the way and exemplify the best of Maine.

First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering veterans the benefits they have earned, addressing the veterans' suicide crisis, improving transition-to-civilian-status programs, and ensuring every veteran can access essential services, like affordable housing and behavioral healthcare.

Next, one of the most significant infrastructure projects in Maine history is underway: affordable and universal broadband availability throughout the state. Supported through funding in the bipartisan infrastructure bill, we are now within striking distance of broadband service even in our most rural communities. Additionally, infrastructure improvements in our roads and bridges, water and septic upgrades for our towns and support for our workforce and employers are also in the pipeline. Serious steps are being taken to address the toll from substance abuse and to provide our older neighbors with resources to help them continue to stand strong throughout their golden years. It is my goal here to make sure everyone has access to stable employment opportunities and quality healthcare which is of critical importance to keep our families healthy and happy.

I am thankful for each town in Maine for their commitment to their communities, to their citizens, and to this country. I will do my part to listen to your concerns and work to find useful solutions to the issues you face.

My offices throughout Maine remain available to you if you face hurdles with the federal government, whether it be veteran issues, social security problems, student loans, immigration, tax assistance and more. I hope you will reach out to my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow me the chance to be part of your solutions. Together, I know we can continue to build a stronger, brighter future for our great state.

Maine is known for its grit and resiliency, and we are making great strides – something others across the country have noticed. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you – it is a pleasure to know you. Mary and I wish you a happy and safe 2024.

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

U.S. Representative's Report

Washington, D.C.

Dear Friends,

I hope this letter finds you well and in good health. It is my honor to serve the people of Maine's First District, and I'm pleased to share some ways that I can support you and your community this year.

I know that navigating many federal agencies and programs can be frustrating. One of my most important roles as a Member of Congress is to assist you if you're having trouble. My office can help to resolve challenges with a wide range of programs, including Social Security, veterans' benefits, passport renewals, and more. If you need help, please reach out to my Portland office at (207) 774-5019 or visit my website at pingree.house.gov/contact.

As you know, communities around Maine have experienced major damage as a result of winter storms and widespread flooding in recent months. These storms have underscored the importance of disaster preparation, particularly as we face the growing impact of climate change. I am working closely with Governor Mills and her administration to ensure that federal assistance is available for both short-term recovery needs and long-term resiliency planning. My staff and I are continually updating my website with new resources and stand ready to answer any questions you may have.

My office can also provide more information about the annual Community Project Funding (CPF) process. Each year, Congress enacts appropriations bills that provide the federal government with the funding it needs to operate. CPFs are a critical tool to directly support local governments and nonprofit organizations through federal appropriations. If you know of a project that might be a good fit, I encourage you to keep in touch as more details about the Fiscal Year 2025 funding process become available, as eligibility requirements and limitations can differ from year to year.

It is always a privilege to hear from you, so don't hesitate to reach out to my office any time that I can be helpful. Please rest assured that I do not take the responsibility of representing you lightly, and as we move into this new year, I will continue fighting for Mainers on the issues that impact us most.

Thank you, and I hope to see you in Maine soon.

Sincerely,
CHELLIE PINGREE,
Member of Congress

Governor's Report

Since my first day in office, I have been guided by the belief that to strengthen our state, we have to invest in our greatest asset: the people of Maine. With the support of the Legislature, my Administration has invested in what people need to succeed - job training, child care, health care, education, broadband, and housing.

Those investments are working - small businesses are expanding their operations; people are moving here to work and raise their families; and graduates are staying in Maine to pursue rewarding, life-long careers - all encouraging signs that are reflected in the strength of our economy. In fact, Maine has the best rate of economic growth in New England and one of the best rates in the nation.

At the same time, we have our challenges. In late October, a gunman took the lives of 18 innocent citizens and injured many more in an act of senseless and unconscionable violence. Then, in December and January, heavy rains and powerful winds brought massive flooding that destroyed homes and businesses, roads, and bridges, and changed the very landscape of our coast.

I have proposed legislation to address both issues - first, to rebuild from these storms and prepare for those to come; and, second, to expand mental health services and keep weapons out of the hands of dangerous people to better protect public safety.

We have made good progress over the past five years to ensure that every person can find a good-paying job in Maine; have affordable health insurance; have the peace of mind that their children are safe at home and at school; breathe clean air and drink clean water and enjoy the rolling hills, lush forests, mighty rivers, and bold coast of Maine.

There are still plenty of challenges, particularly when it comes to the affordability of housing, child care, energy, and other things, but thanks to the resilience and the resolve of Maine people, I am more confident than ever before in the future of our state.

It is my honor to serve as your governor.

Sincerely,
JANET T. MILLS,
Governor

State Senator's Report

Dear Friends and Neighbors,

I would like to thank you for the opportunity to serve as your State Senator. It has been an honor to be able to work for friends and neighbors, and I'm proud to represent our strong communities in Augusta.

During the 2023 session, I dove into the legislative process headfirst and fought for change. I learned a lot, made good connections on both sides of the aisle, and managed to pass significant bills from the expedition of health insurance referrals to patients in Urgent Care facilities to supporting affordable workforce housing in rural Maine. My job is to hear your concerns and raise your voices. I plan to do the same this next legislative session.

Our 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 and community advocate, 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 continuing to put 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. You can also just stop me and say "hi" if you see me at a community event or in the grocery store. Life isn't easy, but it seems harder than usual right now. We all need help sometimes, please don't be afraid to ask.

Sincerely,
CAMERON RENY,
State Senator, District 13
*Representing Lincoln County
and the towns of Washington
and Windsor*

State Representative's Report

Dear Friends and Neighbors,

I am honored by the opportunity to serve as your state representative for District 45 in the Maine House of Representatives for the 131st Legislature. The Second Regular Session of the Legislature got underway on January 3, 2024. Legislative committees are expected to debate approximately 635 bills this session.

In order for me to represent you, I encourage you to provide me your thoughts on all the issues that are important to you. Using the legislative homepage: legislature.maine.gov you can monitor all legislative proposals being worked on at the State House. From here you can browse bill summaries and roll call votes, view session and public hearing schedules, listen to committee hearings or watch live streaming video of the House and Senate. You can also access committee hearings via Zoom, where you can observe or testify on a bill.

During this Session, I continue to serve on the Joint Standing Committee on Marine Resources. On this panel, we will discuss many issues in regards to marine fisheries management. These matters are crucial to our community, and I hope to hear from the fishermen in our community to discuss ways to improve the industry.

Thank you, again, for the opportunity to serve as your elected representative. If you have an interest in receiving my regular e-newsletter updates, please send along your email address to abden.simmons@legislature.maine.gov to be added to my distribution list. Also, please never hesitate to call me at 832-6586 to keep me updated on your questions and concerns. It is through your input that I can best represent the interests of our region in the Maine Legislature.

Again, thank you for providing me the honor of serving you in Augusta.

Respectfully,
ABDEN SIMMONS,
State Representative

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, 2023 and 2022, 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, 2023 and 2022, 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 9, 2024

Management's Discussion and Analysis For the Year Ending June 30, 2023

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, 2023. 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 2023	FY 2022	FY 2021	FY 2020
Excise Tax Revenue	205,658.14	202,762.80	215,135.14	171,680.29
Unappropriated				
"Surplus"	2,145,831.27	2,003,042.13	1,744,659.09	1,585,213.29
Mil Rate	.0115	.0115	.0113	.0128
County Tax	321,255.00	299,262.00	296,797.74	268,329.25

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:

	6/30/23	6/30/22
Current and Other Assets	3,345,885.21	3,390,045.28
Capital Assets	2,701,378.10	2,461,050.45
Total Assets	6,047,263.31	5,851,095.73
Current Liabilities	4,393.50	55,791.67
Deferred Inflows of Resources	29,944.20	24,665.87
Net Invested in Capital Assets	2,701,378.10	2,461,050.45
Restricted for:		
Capital Projects	559,417.60	786,802.87
Other Purposes	568,205.81	497,041.42
Unrestricted	2,183,924.10	2,025,743.45
Total Net Position	6,012,925.61	5,770,638.19

Governmental Activities

The cost of all Governmental Activities for 2023 was 2,627,722.82. Charges for services of 47,396.39 and operating grants and contributions of 86,836.63 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.

Primary Government	6/30/23	6/30/22
Governmental Activities:		
General Government	(296,986.10)	(132,344.70)
Health and Welfare	(107,392.81)	(78,442.58)
Highways and Bridges	(307,031.52)	(313,643.99)
Education	(1,312,861.14)	(1,200,993.18)
Special Assessment	(321,254.85)	(299,261.61)
Protection	(124,251.62)	(126,865.97)
Unclassified	(23,711.76)	(55,280.31)
Total Primary Government	(2,493,489.80)	(2,206,832.34)

The information below shows the revenues of the General fund:

	6/30/23	6/30/22
<u>Primary Government</u>		
Taxes:		
Property Taxes	2,301,529.78	2,218,735.79
Homestead Reimbursement	54,122.00	56,126.00
Excise Taxes	205,658.14	202,762.80
Boat Taxes	7,881.40	6,310.50
Intergovernmental	70,000.00	67,985.00
Interest Earnings	67,574.90	14,548.72
Transfer To (From) Trust	6,510.00	1,896.41
Sale of Asset	22,501.00	
Total Primary Government	2,735,777.22	2,568,365.22

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 6,012,925.61 at the close of the fiscal year ended June 30, 2023 compared to 5,770,638.19 at the close of the fiscal year ended June 30, 2022. This shows an increase in net position of 242,287.42 for the year 2023.

Conclusion

The Town of Bremen is in a sound financial state. In the future the Selectmen will continue to run the Town as efficiently as possible without causing a burden to the taxpayers and continue to maintain and upgrade the infrastructure. The Town has purchased a new 2023 Freightliner tanker, worked with Tidewater Telecom to build the infrastructure for Bremen residents to have broadband and completed the necessary repairs to the Town Center for drainage.

The Town continues to build the reserve accounts to be prepared for future endeavors, from replacing additional Fire/Rescue vehicles, continuing to build the broadband accessibility for all Bremen residents, and continue maintenance of our Town road system and properties among many other items.

**TOWN OF BREMEN
STATEMENTS OF NET POSITION
JUNE 30, 2023 AND 2022**

	2023	2022
ASSETS		
CURRENT ASSETS:		
Cash (Note B)	3,261,519.06	3,272,466.41
Accounts Receivable (Note C)	16,633.44	18,543.43
Taxes Receivable	56,400.27	52,217.13
Tax Liens	11,332.44	9,467.77
Due From Other Funds		37,350.54
Total Current Assets	<u>3,345,885.21</u>	<u>3,390,045.28</u>
PROPERTY, PLANT, AND EQUIPMENT (NOTE D):		
Land and Improvements	525,407.00	518,897.00
Buildings	722,925.37	678,615.30
Equipment	1,134,555.02	858,616.90
Infrastructure	<u>2,667,496.29</u>	<u>2,667,496.29</u>
Total Property, Plant, and Equipment	5,050,383.68	4,723,625.49
Less: Accumulated Depreciation	<u>(2,349,005.58)</u>	<u>(2,262,575.04)</u>
Net Property, Plant, and Equipment	2,701,378.10	2,461,050.45
Total Assets	<u><u>6,047,263.31</u></u>	<u><u>5,851,095.73</u></u>
LIABILITIES, DEFERRED INFLOWS, AND NET POSITION		
CURRENT LIABILITIES:		
Accounts Payable - Trade	3,833.50	20,337.54
Due To Other Funds	<u>560.00</u>	<u>35,454.13</u>
Total Current Liabilities	<u>4,393.50</u>	<u>55,791.67</u>
DEFERRED INFLOWS OF RESOURCES:		
Deferred Revenue (Note K)	<u>29,944.20</u>	<u>24,665.87</u>
NET POSITION:		
Net Invested in Capital Assets	2,701,378.10	2,461,050.45
Restricted for:		
Capital Reserves	559,417.60	786,802.87
Other Purposes (Note F)	568,205.81	497,041.42
Unrestricted	<u>2,183,924.10</u>	<u>2,025,743.45</u>
Total Net Position	<u>6,012,925.61</u>	<u>5,770,638.19</u>
Total Liabilities, Deferred Inflows, and Net Position	<u><u>6,047,263.31</u></u>	<u><u>5,851,095.73</u></u>

The accompanying notes are an integral part of the financial statements

TOWN OF BREMEN
STATEMENTS OF ACTIVITIES FOR THE YEARS ENDED JUNE 30, 2023 AND 2023

Exhibit B

Functions/Programs	Program Revenues			Net (Expense) Revenue and Change in Net Position	
	Expenses	Charges For Services	Operating Grants And Contributions	Governmental Activities	2022
Primary Government:					
Governmental Activities:					
General Government	(328,050.34)	19,277.24	11,787.00	(296,986.10)	(132,344.70)
Health and Welfare	(110,393.81)	1,001.00	2,000.00	(107,392.81)	(78,442.58)
Highways and Bridges	(348,646.65)	17,047.13	24,568.00	(307,031.52)	(313,643.99)
Education	(1,358,327.77)		45,466.63	(1,312,861.14)	(1,200,993.18)
Special Assessment	(321,254.85)			(321,254.85)	(299,261.61)
Protection	(134,322.64)	10,071.02		(124,251.62)	(126,865.97)
Unclassified	(26,726.76)		3,015.00	(23,711.76)	(55,280.31)
Total Primary Government	(2,627,722.82)	47,396.39	86,836.63	(2,493,489.80)	(2,206,832.34)

General Revenues:

Taxes:

Property Taxes	2,301,529.78	2,218,735.79
Homestead Reimbursement	54,122.00	56,126.00
Excise Taxes	205,658.14	202,762.80
Boat Taxes	7,881.40	6,310.50
Intergovernmental	70,000.00	67,985.00
Interest and Investment Earnings	67,574.90	14,548.72
Transfer To (From) Trust	6,510.00	1,896.41
Sale of Assets	22,501.00	

Total General Revenues	2,735,777.22	2,568,365.22
Change in Net Position	242,287.42	361,532.88
Net Position, July 1	5,770,638.19	5,409,105.31
Net Position, June 30	6,012,925.61	5,770,638.19

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, 2023 AND 2022

	2023	2022
GOVERNMENTAL FUND BALANCES:		
Restricted for:		
Capital Reserves (Schedule B-10)	559,417.60	786,802.87
Other Purposes (Schedule B-3)	568,205.81	497,041.42
Unrestricted (Schedule B-2)	2,145,831.27	2,003,042.13
Total Governmental Fund Balances (Exhibit E)	3,273,454.68	3,286,886.42
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.	2,701,378.10	2,461,050.45
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.	38,092.83	22,701.32
Net Position of Governmental Activities (Exhibit A)	6,012,925.61	5,770,638.19

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, 2023 AND 2022

	2023	2022
Net Change in Fund Balances -		
Total Governmental Funds (Exhibit F)	(13,431.74)	362,669.53
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).	240,327.65	(8,837.97)
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.	15,391.51	7,701.32
Change in Net Position of Governmental Activities (Exhibit B)	242,287.42	361,532.88

The accompanying notes are an integral part of the financial statements

TOWN OF BREMEN
BALANCE SHEETS - GOVERNMENTAL FUNDS — JUNE 30, 2023 AND 2022
Governmental Fund Types

Exhibit E

	Major		
	General	Capital Reserves	2023 Total
ASSETS:			2022 Total
Cash (Note B)	2,702,101.46	559,417.60	3,261,519.06
Accounts Receivable (Note C)	16,633.44		16,633.44
Taxes Receivable	56,400.27		56,400.27
Tax Liens	11,332.44		11,332.44
Due From Other Funds			9,467.77
Total Assets	2,786,467.61	559,417.60	3,345,885.21
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES:			3,390,045.28
Liabilities:			
Accounts Payable	3,833.50	-	3,833.50
Due To Other Funds	560.00		560.00
Total Liabilities	4,393.50	-	4,393.50
Deferred Inflows of Resources:			
Deferred Tax Revenue (Note H)	38,092.83	-	38,092.83
Deferred Revenue (Note K)	29,944.20		29,944.20
Total Deferred Inflows of Resources	68,037.03	-	68,037.03
Fund Balances:			
Assigned for Other Purposes (Note F)	568,205.81	559,417.60	1,127,623.41
Unassigned	2,145,831.27		2,145,831.27
Total Fund Balances (Exhibit F)	2,714,037.08	559,417.60	3,273,454.68
Total Liabilities, Deferred Inflows, and Fund Balances	2,786,467.61	559,417.60	3,345,885.21

The accompanying notes are an integral part of the financial statements

Exhibit F

TOWN OF BREMEN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUNDS – FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	Governmental Fund Types			
	Major			2022 Totals
	General	Capital Reserves	2023 Totals	
REVENUES:				
Property Taxes	2,286,138.27	-	2,286,138.27	2,211,034.47
Excise Taxes	205,658.14		205,658.14	202,762.80
Education	45,466.63		45,466.63	67,747.69
General Government	31,064.24		31,064.24	119,391.54
Health and Welfare	3,001.00		3,001.00	2,964.00
Highways and Bridges	41,615.13		41,615.13	36,813.44
Protection	3,660.02	6,411.00	10,071.02	3,650.00
Interest	57,105.83	10,469.07	67,574.90	14,548.72
Boat Taxes	7,881.40		7,881.40	6,310.50
Homestead Reimbursement	54,122.00		54,122.00	56,126.00
State Revenue Sharing	70,000.00		70,000.00	67,985.00
Unclassified	3,015.00		3,015.00	2,033.23
Sale of Fire Truck		22,501.00	22,501.00	
Total Revenues	2,808,727.66	39,381.07	2,848,108.73	2,791,367.39
EXPENDITURES				
Education	1,358,327.77	-	1,358,327.77	1,268,740.87
General Government	341,391.93		341,391.93	229,788.85
Health and Welfare	110,393.81		110,393.81	81,406.58
Highways and Bridges	268,144.85		268,144.85	376,578.84

continued next page

Governmental Fund Types

	Major		
	General	Capital Reserves	2023 Totals
			2022 Totals
Protection	436,899.15		118,831.38
Special Assessment	321,254.85		299,261.61
Unclassified	31,638.11		55,986.14
Total Expenditures	2,868,050.47	-	2,430,594.27
Excess of Revenues Over (Under) Expenditures	(59,322.81)	39,381.07	360,773.12
OTHER FINANCING SOURCES (USES):			
Operating Transfers - In	356,276.34	83,000.00	87,350.54
Operating Transfers - Out	(83,000.00)	(349,766.34)	(85,454.13)
Total Other Financing Sources (Uses)	273,276.34	(266,766.34)	1,896.41
Excess of Revenues and Other Sources			
Over (Under) Expenditures and Other Uses	213,953.53	(227,385.27)	362,669.53
Fund Balance, July 1	2,500,083.55	786,802.87	2,924,216.89
Fund Balance, June 30	2,714,037.08	559,417.60	3,286,886.42

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, 2023 AND 2022

Exhibit G

ASSETS:	2023	2022
Cash (Note B)	24,074.44	32,385.52
Due From General Fund	560.00	
Total Assets	24,634.44	32,385.52
LIABILITIES:		
Due To General Fund	-	1,896.41
NET POSITION:		
Restricted for Principal	32,292.30	31,732.30
Unassigned	(7,657.86)	(1,243.19)
Total Net Position	24,634.44	30,489.11
Total Liabilities and Net Position	24,634.44	32,385.52

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
NONSPENDABLE TRUST FUNDS - CEMETERY TRUST
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

Exhibit H

REVENUES:	2023	2022
Interest	95.33	34.92
Lot Sales	560.00	
Total Revenues	655.33	34.92
EXPENDITURES	6,510.00	1,896.41
Change in Net Position	(5,854.67)	(1,861.49)
Net Position, July 1	30,489.11	32,350.60
Net Position, June 30	24,634.44	30,489.11

TOWN OF BREMEN
STATEMENT OF CASH FLOWS - FIDUCIARY FUND TYPE -
NONEXPENDABLE TRUST FUNDS - CEMETERY TRUST
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

Exhibit I

CASH FLOWS FROM OPERATING ACTIVITIES:	2023	2022
Interest Income	95.33	34.92
Expenditures	(6,510.00)	
Due To General Fund	(1,896.41)	
Net Cash Provided by (Used in)		
Operating Activities	(8,311.08)	34.92
Cash Balance, July 1	32,385.52	32,350.60
Cash Balance, June 30	24,074.44	32,385.52

The accompanying notes are an integral part of the financial statements

TOWN OF BREMEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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, 2023.

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. 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 are effective for the fiscal year ending June 30, 2024 and portions are effective for the 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.

7. Future Accounting Pronouncements

a. Statement No. 93, “Replacement of Interbank Offered Rates” are effective for the fiscal year ending June 30, 2024. 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.

b. Statement No. 99, “Omnibus 2022” portions of the Omnibus 2022 are effective for the fiscal year ending June 30, 2024 and portions are effective for the 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.

c. Statement No. 100, “Accounting Changes and Error Corrections” are 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.

d. Statement No. 101, “Compensated Absences” are 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 and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

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, 2023 cash consisted of:

ACCOUNT TYPE	CARRYING AMOUNT	BANK BALANCE	CATEGORY		
			#1	#2	#3
Interest Bearing					
Accounts	3,285,593.50	3,332,048.36	524,074.44	2,767,510.38	40,463.54

NOTE C - ACCOUNTS RECEIVABLE:

Accounts Receivable consists of the following:

State of Maine - Homestead	8,287.00
State of Maine - Education	8,346.44
	<u>\$16,633.44</u>

Allowance for Uncollectible Accounts

An allowance for doubtful accounts is not considered necessary at June 30, 2023.

NOTE D - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at June 30, 2023:

	BALANCE JULY 1, 2022	ADDITIONS	DELETIONS	BALANCE JUNE 30, 2023
Non Depreciable Assets:				
Land	404,720.00			404,720.00
Depreciable Assets:				
Land and Improvements	114,177.00	6,510.00		120,687.00
Buildings	678,615.30	44,310.07		722,925.37
Equipment	858,616.90	335,332.12	(59,394.00)	1,134,555.02
Infrastructure	<u>2,667,496.29</u>			<u>2,667,496.29</u>
	4,723,625.49	386,152.19	(59,394.00)	5,050,383.68
Accumulated Depreciation	<u>2,262,575.04</u>	<u>145,824.54</u>	<u>(59,394.00)</u>	<u>2,349,005.58</u>
Net Property, Plant, and				
Equipment	<u>2,461,050.45</u>	<u>240,327.65</u>		<u>2,701,378.10</u>

Depreciation expense for the period totaled \$145,824.54. Of that amount, \$30,968.48 was for General Government, \$80,501.80 was for Highways and Bridges, \$32,755.61 was for Protection, and \$1,598.65 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	104,861.17
Education	256,301.19
Health and Welfare	44,721.20
Highways and Bridges	158,873.32
Protection	2,522.49
Unclassified	926.44
	<u>568,205.81</u>

NOTE G - EXPENDITURES IN EXCESS OF APPROPRIATIONS:

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

FUNCTION	APPROPRIATION		VARIANCE
	AND REVENUE	EXPENDITURES	
Coastal Humane Society	1,193.00	1,193.35	(.35)
Central Lincoln County Ambulance	39,450.00	39,450.38	(.38)

The overdrafts are due to expenditures exceeding budgeted amounts.

NOTE H - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the year was levied July 21, 2022 on the assessed value listed as of April 1, 2022 for all taxable real and personal property located in the Town. Taxes were due on October 18, 2022 and April 18, 2023. Interest accrued at 4.00% per annum or part thereof commencing October 19, 2022 and April 19, 2023.

NOTE H - REVENUE RECOGNITION - PROPERTY TAXES (CONT'D):

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 \$1,978,250.00 at June 30, 2023. The Town of Bremen's share would be 2.74% of the debt, or approximately \$54,118.00.

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, 2023.

NOTE K - DEFERRED REVENUE:

Deferred revenue at June 30, 2023 consists of the following:

Prepaid Property Taxes	2,514.75
Suspense	<u>27,429.45</u>
	<u><u>29,944.20</u></u>

TOWN OF BREMEN
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	ORIGINAL AND FINAL BUDGET	ACTUAL
REVENUES:		
Property Taxes	2,281,393.81	2,286,138.27
Excise Taxes		205,658.14
Education		45,466.63
General Government		31,064.24
Health and Welfare		3,001.00
Highways and Bridges	21,280.00	41,615.13
Interest		57,105.83
Boat Taxes		7,881.40
Homestead Reimbursement	54,121.84	54,122.00
State Revenue Sharing	70,000.00	70,000.00
Unclassified		3,015.00
Protection		3,660.02
Total Revenues	2,426,795.65	2,808,727.66
EXPENDITURES:		
Education	1,306,624.13	1,358,327.77
General Government	318,400.00	341,391.93
Health and Welfare	107,480.00	110,393.81
Highways and Bridges	326,181.00	268,144.85
Protection	147,800.00	436,899.15
Special Assessments	321,255.00	321,254.85
Unclassified	25,000.00	31,638.11
Total Expenditures	2,552,740.13	2,868,050.47
Excess of Expenditures Over Revenues	(125,944.48)	(59,322.81)
OTHER FINANCING SOURCES (USES):		
Operating Transfers - In	-	356,276.34
Operating Transfers - Out	(83,000.00)	(83,000.00)
Total Other Financing Sources (Uses)	(83,000.00)	273,276.34
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(208,944.48)	213,953.53
Fund Balance, July 1, 2022	2,500,083.55	2,500,083.55
Fund Balance, June 30, 2023	2,291,139.07	2,714,037.08

Schedule B-1

**TOWN OF BREMEN
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

Cash Balance, July 1, 2022		2,450,209.41
ADD: CASH RECEIPTS:		
Tax Collections:		
Current Year	2,239,780.71	
Prior Years	50,352.46	
Prepaid Taxes	<u>2,514.75</u>	
	2,292,647.92	
Excise Taxes	205,658.14	
Trust Fund Transfer	8,406.41	
Departmental (Schedule B-3)	184,463.86	
State Revenue Sharing	78,112.32	
Homestead Reimbursements	45,835.00	
Accounts Receivable	18,543.43	
Sale of Fire Truck	22,500.01	
Transfer from Reserves	385,220.47	
Cemetery Lot Sale	<u>560.00</u>	
Total Cash Receipts		<u>3,241,947.56</u>
Total Cash Available		<u>5,692,156.97</u>
LESS: CASH DISBURSEMENTS:		
Departmental (Schedule B-3)	2,951,050.47	
Transfer to Reserves	22,501.00	
Accounts Payable	13,778.54	
State Fees	<u>2,725.50</u>	
Total Cash Disbursements		<u>2,990,055.51</u>
Cash Balance, June 30, 2023		<u><u>2,702,101.46</u></u>

Schedule B-2

**TOWN OF BREMEN
STATEMENT OF CHANGES IN UNAPPROPRIATED SURPLUS
FOR THE YEAR ENDED JUNE 30, 2023**

Unappropriated Surplus, July 1, 2022		2,003,042.13
INCREASE:		
Operating Account Balances Lapsed (Schedule B-3)		<u>436,774.45</u>
		2,439,816.58
DECREASE:		
Regular Town Meeting	200,000.00	
Article 51 Regular Town Meeting	71,000.00	
Increase in Deferred Taxes	15,391.51	
Article 19 Regular Town Meeting	<u>7,593.80</u>	
		<u>293,985.31</u>
Unappropriated Surplus, June 30, 2023		<u><u>2,145,831.27</u></u>

TOWN OF BREMEN										Schedule B-
STATEMENT OF DEPARTMENTAL OPERATIONS FOR THE YEAR ENDED JUNE 30, 2023										
Balance Forward 7/1/22	Appropriations	Cash Receipts	Other Credits	Total	Cash Disbursed	Other Charges	Unexpended (Overdraft)	Balance Forward 6/30/23		
EDUCATION:										
General School Fund	262,538.31	442,852.95	37,121.24	8,345.39	750,857.89	494,556.70	-	-	256,301.19	
Adult Education		3,034.00			3,034.00	3,034.00				
Great Salt Bay										
Community School District	860,737.18				860,737.18	860,737.07		0.11		
	262,538.31	1,306,624.13	37,121.24	8,345.39	1,614,629.07	1,358,327.77	-	0.11	256,301.19	
GENERAL GOVERNMENT:										
Town Officers Salaries	-	182,100.00	-	-	182,100.00	174,039.66	-	8,060.34	-	
Miscellaneous/Operating Expense		42,500.00	19,277.24		61,777.24	34,249.86		27,527.38		
Professional Services		29,300.00		7,079.56	36,379.56	36,379.56		985.00		
Ordinance Review Committee		1,000.00			1,000.00	15.00		4,840.41		
Planning Board and Board of Appeals		15,000.00			15,000.00	10,159.59		500.00		
Town Report		4,000.00			4,000.00	4,000.00		899.72		
Bremen Town House Committee		500.00			500.00			57,105.83		
Bremen Town Center	899.72				899.72			12,000.00		
Interest Income			57,105.83		57,105.83			70,548.26		
Solar Power Install	5,000.00				5,000.00				5,000.00	
Computer License/Trio		12,000.00			12,000.00					
Building Maintenance	19,316.24	32,000.00		32,862.50	84,178.74					
ARPA	85,330.97				85,330.97					
State - Tree Growth			10,919.08		10,919.08			10,919.08		
State - Snowmobile			105.92		105.92			105.92		
State - Veterans			762.00		762.00			762.00		
State - Homestead Reimbursement				54,122.00	54,122.00		54,121.84	0.16		
	110,546.93	318,400.00	88,170.07	94,064.06	611,181.06	341,391.93	54,121.84	110,806.12	104,861.17	
HEALTH AND WELFARE:										
Central Lincoln County Ambulance	-	39,450.00	-	-	39,450.00	39,450.38	-	(0.38)	-	
Town Dump Transfer Facility		50,767.00		2,153.04	52,920.04	52,920.04		250.00		
General Assistance		500.00			500.00	250.00				
Patriot Fund for Needy	22,585.59	2,000.00			24,585.59				24,585.59	
Dog Control	20,144.65	2,250.00	1,001.00		23,395.65	3,260.04		20,135.61		
Midcoast Community Action		1,025.00			1,025.00	1,025.00				
										continued next page

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	Balance Forward 7/1/22	Appro- priations	Cash Receipts	Other Credits	Total	Cash Disbursed	Other Charges	Unexpended (Overdraft)	Balance Forward 6/30/23
Spectrum Generations		850.00			850.00	850.00			
Coastal Humane Society		1,193.00			1,193.00	1,193.35		(0.35)	
Mobius		400.00			400.00	400.00			
New Hope Midcoast		1,245.00			1,245.00	1,245.00			
Eldercare Network		4,000.00			4,000.00	4,000.00			
Lifelight Foundation		1,000.00			1,000.00	1,000.00			
Waldoboro Food Pantry		1,300.00			1,300.00	1,300.00			
Lincoln County Child Abuse		1,500.00			1,500.00	1,500.00			
CHIP Inc		1,000.00			1,000.00	1,000.00			
Lincoln County Television		1,000.00			1,000.00	1,000.00			
	42,730.24	107,480.00	3,001.00	2,153.04	155,364.28	110,393.81	-	249.27	44,721.20
HIGHWAYS AND BRIDGES:									
Sand and Salt	34,707.11	20,000.00	-	-	54,707.11	22,487.38	-	-	32,219.73
Maintenance and Repair		90,000.00	20,568.00		110,568.00	35,088.20			75,479.80
Snow and Ice Removal	4,065.92	194,901.00			198,966.92	196,328.79			2,638.13
Harbor Operations	7,452.97	7,630.00	5,407.86		20,490.83	8,067.94	7,630.00		4,792.89
Shellfish	33,209.04	13,650.00	11,639.27		58,498.31	6,172.54	13,650.00		38,675.77
Shellfish Grant	1,067.00				1,067.00				1,067.00
Water Quality Testing Grant			4,000.00		4,000.00				4,000.00
	80,502.04	326,181.00	41,615.13	-	448,298.17	268,144.85	21,280.00	-	158,873.32
PROTECTION:									
Fire Department	-	90,350.00	2,315.02	5,000.00	97,665.02	90,300.59	2,616.43	4,748.00	-
Fire Truck Purchase				303,150.44	303,150.44	303,150.44			
First Responders		20,950.00			20,950.00	8,634.20		12,315.80	
First Responders Equipment	577.89	2,000.00		7,481.03	10,058.92	7,536.43		1,737.75	2,522.49
Workers' Compensation		7,000.00	342.00		7,342.00	5,604.25		800.00	
Hepatitis B		800.00			800.00				
Insurance - Property and Casualty		22,000.00	1,003.00		23,003.00	18,811.00		4,192.00	
Street Lights		4,700.00			4,700.00	2,862.24		1,837.76	
	577.89	147,800.00	3,660.02	315,631.47	467,669.38	436,899.15	2,616.43	25,631.31	2,522.49
SPECIAL ASSESSMENTS:									
Overlay	-	62,055.52		-	62,055.52	-	-	62,055.52	-
Lincoln County		321,255.00			321,255.00	321,254.85		0.15	
	-	383,310.52	-	-	383,310.52	321,254.85	-	62,055.67	-

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	Balance Forward 7/1/22	Appro- priations	Cash Receipts	Other Credits	Total	Cash Disbursed	Other Charges	Unexpended (Overdraft)	Balance Forward 6/30/23
UNCLASSIFIED:									
Contingency - Article #17	-	-	-	2,250.00	2,250.00	2,250.00	-	-	-
Bremen Library		12,000.00			12,000.00	12,000.00			
Excise Taxes			1,256.00		205,658.14			205,658.14	
In Lieu of Taxes					1,256.00			1,256.00	
Website		300.00			300.00	255.00		45.00	
Contingency - Miscellaneous		1,000.00			1,000.00	687.50		312.50	
Boat Excise Taxes			7,881.40		7,881.40	6.00		7,875.40	
Cemetery Maintenance		7,000.00	259.00	6,510.00	13,769.00	13,608.63		160.37	
Veterans Flags for Graves		400.00			400.00			400.00	
Conservation Commission	146.01	4,300.00			4,446.01	2,257.42	142.60	2,188.59	
Abatements/Supplementals				20,278.57	20,278.57			20,135.97	
Broadband	146.01	25,000.00	1,500.00		1,500.00	573.56			926.44
			10,896.40	234,696.71	270,739.12	31,638.11	142.60	238,031.97	926.44
CAPITAL RESERVES:									
Education	-	25,000.00	-	-	25,000.00	25,000.00	-	-	-
Earned Time		1,000.00			1,000.00	1,000.00			
Fire Truck		25,000.00			25,000.00	25,000.00			
Fire Equipment		6,000.00			6,000.00	6,000.00			
Revaluation		5,000.00			5,000.00	5,000.00			
Capital Improvements		5,000.00			5,000.00	5,000.00			
200th Celebration		1,000.00			1,000.00	1,000.00			
Renewable Energy		5,000.00			5,000.00	5,000.00			
Legal		5,000.00			5,000.00	5,000.00			
Conservation		5,000.00			5,000.00	5,000.00			
	-	83,000.00	-	-	83,000.00	83,000.00	-	-	-
	497,041.42	2,697,795.65	184,463.86	654,890.67	4,034,191.60	2,951,050.47	78,160.87	436,774.45	568,205.81

**TOWN OF BREMEN
VALUATION, ASSESSMENT, AND COLLECTIONS
FOR THE YEAR ENDED JUNE 30, 2023**

VALUATION:

Land	101,711,700.00	
Building	<u>96,670,370.00</u>	
		<u>198,382,070.00</u>

ASSESSMENT:

Valuation x Rate (198,382,070.00 x .0115)	2,281,393.81	
Supplementals	<u>20,278.51</u>	
		2,301,672.32

COLLECTIONS AND CREDITS:

Cash Collections	2,239,780.71	
Prepaid	5,348.74	
Abatements	<u>142.60</u>	
		<u>2,245,272.05</u>
2023 Taxes Receivable, June 30, 2023		<u>56,400.27</u>

COMPUTATION OF ASSESSMENT

Tax Commitment	2,281,393.81	
State Revenue Sharing	70,000.00	
Homestead Reimbursement	54,121.84	
Surplus	271,000.00	
Shellfish Operations	13,650.00	
Harbor Operations	<u>7,630.00</u>	
		2,697,795.65

REQUIREMENTS:

Municipal Appropriation	1,010,895.00	
Education	1,303,590.13	
County Tax	<u>321,255.00</u>	
		<u>2,635,740.13</u>
Overlay		<u>62,055.52</u>

TOWN OF BREMEN
RECONCILIATION OF TREASURER'S CASH BALANCE
JUNE 30, 2023

Petty Cash		100.00
GENERAL FUND CHECKING ACCOUNT:		
First National Bank, Damariscotta, Maine		
Balance Per Bank Statement, June 30, 2023	2,249,241.92	
Deduct: Outstanding Checks	(47,170.22)	
Add: Deposits In Transit	615.36	
		2,202,687.06
CERTIFICATES OF DEPOSITS:		
First National Bank, Damariscotta, Maine		254,855.50
Bath Savings Institution, Damariscotta, Maine		203,774.76
MONEY MARKET ACCOUNTS:		
Bath Savings Institution, Damariscotta, Maine		
Balance Per Passbook		33,226.90
Bath Savings Institution, Damariscotta, Maine		
Balance Per Passbook		7,457.24
Cash Balance, June 30, 2023		2,702,101.46

TAX LIENS
JUNE 30, 2023

<u>2022</u>		
Collamore, Bridget; Devises of	1,201.19	
Harris, Toby S.	423.01	
Hyson, Robert O.	1,035.08	
Nairn, Bruce Barker	2,517.60	
Prior, Lisa	1,090.89	
Prior, Stephen	359.91	
Tenney, Theresa	2,109.71	
Wood, Douglas G.	2,595.05	
		11,332.44

TAXES RECEIVABLE
JUNE 30, 2023

2023

Anderson, Shirley	642.56
Boothby, Thomas	228.85
Brown, Austin C.	7.44
Cannon, Anne H.	610.65
Collamore, Bridget; Devises of	1,222.45
Collamore, Ellen R.	371.31
Colognese, Andrea	2,477.67
Devris, Ioannis	414.00
Flower, Kenneth	1,664.05
Getz, Linda	431.25
GWU Leasing, LLC	219.07
Harris, Toby S.	980.95
Henderson, Winifred; Heirs of	1,193.70
Hyson, Robert O.	1,646.80
JAJ Property Management, LLC	217.92
Jobe, Lora Jane	891.25
Jobe, Lora Jane	2,116.29
Jordan, George	1,055.34
Kaler, Joyce; Heirs of	523.00
Lessner, Debra C.	1,072.95
Macvane, LLC	7,010.40
McCarthy, Stephen	3,694.95
Meyer, Louise Parlin	509.45
Miller, Charles F.	1,930.85
Miller, Heather L.	715.01
Miller, Heather L.	212.75
Nairn, Bruce Barker	2,588.65
O'Neill, Judith B.; Trustee	1,020.05
Plant, Angel S.	502.55
Poland, Fernald; Trustee et al	430.49
Prior, Cleveland E.	492.78
Prior, Lisa	1,098.83
Prior, Stephen	354.78
Redonnett, Be	258.75
Renco Investment	1,358.15
San Angelo, Lila; Devises of	668.72
San Angelo, Lila; Devises of	36.80
Shapiro, Kenneth E.; Devises of	3,592.60
Simmons, Aaron A.	929.77

Schedule B-7 cont.

Simmons, Aaron A.	112.12	
Simmons, Charles A.	1,501.90	
Sprague, Jody A.	240.35	
Stanley, Christopher	469.49	
Stouter, George	363.11	
Taylor, Ralph W.	6.99	
Tenney, Theresa	2,147.05	
Thompson, Edward P., et al	119.98	
Twomey, David; Trustee	0.01	
Ungier, Daniel N.	271.40	
Wesson, Laurence N.	1,528.92	
Withers, Brian	1,350.38	
Wood, Douglas G.	2,629.48	
Wood, Janice	<u>265.26</u>	
		<u><u>56,400.27</u></u>

Schedule B-8

ABATEMENTS and SUPPLEMENTALS
JUNE 30, 2023

ABATEMENTS

<u>2023</u>		
Conaill Corporation		<u><u>142.60</u></u>

SUPPLEMENTALS

<u>2023</u>		
John & Makayla Braley	7,255.25	
Mary Berger	1,416.80	
Knight Coolidge	5,830.40	
Joan Ray	<u>5,776.12</u>	
		<u><u>20,278.57</u></u>

CEMETERY TRUST FUNDS
JUNE 30, 2023

	<u>Principal</u>	<u>Unexp. Income</u>
CEMETERY PERPETUAL CARE FUNDS:		
Keene, Aster	300.00	110.18
Keene, Emily	100.00	30.35
Webber, Isaac B., Sr.	195.00	36.20
Webber, Samuel	300.00	107.33
Webber, Carrie	300.00	132.87
Collamore, Leslie & Studley, Byron	2,199.62	193.06
Nash, CK	500.00	45.06
Albert Kaufman Hillside	1,000.00	88.06
Collamore, L., Studley, B. & Sidelinger, E.	3,000.00	(807.45)
Hillside Cemetery	5,380.00	(1,966.70)
Kennedy Keene Hillside	100.00	8.69
Keene, Ralph	200.00	(56.15)
Clifford Collamore Fund	300.00	25.79
Westen, Frances	1,000.00	85.98
Stetson Lot	200.00	17.24
Hillside Cemetery	15,060.00	(5,784.94)
Theodore McLain Hillside	300.00	25.79
Theodore McLain Bremen	300.00	25.79
Cummings, James	167.68	14.34
McLain, Eugene	300.00	25.63
Broad Cove Cemetery	300.00	25.63
Woodbury, Sans	500.00	43.04
Balcock Field Cemetery	290.00	(83.65)
	<u>32,292.30</u>	<u>(7,657.86)</u>

CAPITAL RESERVE FUNDS
JUNE 30, 2023

FIRE TRUCK:

Fund Balance, July 1, 2022	355,934.02	
Add: Interest	4,884.43	
Appropriation	25,000.00	
Sale of Fire Truck	22,501.00	
Less: Transfer to Town	<u>(300,534.01)</u>	
Fund Balance, June 30, 2023		107,785.44

REVALUATION:

Fund Balance, July 1, 2022	7,439.65	
Add: Interest	102.09	
Appropriation	<u>5,000.00</u>	
Fund Balance, June 30, 2023		12,541.74

CAPITAL IMPROVEMENTS:

Fund Balance, July 1, 2022	45,954.98	
Add: Interest	630.64	
Appropriation	5,000.00	
Less: Transfer to Town	<u>(32,862.50)</u>	
Fund Balance, June 30, 2023		18,723.12

CONSERVATION:

Fund Balance, July 1, 2022	40,983.01	
Add: Interest	21.63	
Appropriation	<u>5,000.00</u>	
Fund Balance, June 30, 2023		46,004.64

ROADS AND BRIDGES:

Fund Balance, July 1, 2022	106,110.73	
Add: Interest	<u>1,456.15</u>	
Fund Balance, June 30, 2023		107,566.88

FIRE EQUIPMENT:

Fund Balance, July 1, 2022	32,908.59	
Add: Interest	451.60	
Appropriation	6,000.00	
Less: Transfer to Town	<u>(5,000.00)</u>	
Fund Balance, June 30, 2023		34,360.19

Schedule B-10 cont.

TOWN HOUSE:

Fund Balance, July 1, 2022	959.46	
Add: Interest	<u>13.17</u>	
Fund Balance, June 30, 2023		972.63

200th CELEBRATION:

Fund Balance, July 1, 2022	3,012.14	
Add: Interest	41.34	
Appropriation	<u>1,000.00</u>	
Fund Balance, June 30, 2023		4,053.48

RESCUE/FIRST RESPONDERS:

Fund Balance, July 1, 2022	32,587.69	
Add: Interest	659.83	
Deposit	6,411.00	
Less: Transfer to Town	<u>(7,481.03)</u>	
Fund Balance, June 30, 2023		32,177.49

EDUCATION:

Fund Balance, July 1, 2022	150,912.60	
Add: Interest	2,070.96	
Appropriation	<u>25,000.00</u>	
Fund Balance, June 30, 2023		177,983.56

LEGAL:

Fund Balance, July 1, 2022	9,000.00	
Add: Interest	123.51	
Appropriation	5,000.00	
Less: Transfer to Town	<u>(3,888.80)</u>	
Fund Balance, June 30, 2023		10,234.71

EARNED TIME:

Fund Balance, July 1, 2022	1,000.00	
Add: Interest	13.72	
Appropriation	<u>1,000.00</u>	
Fund Balance, June 30, 2023		2,013.72

RENEWABLE ENERGY:

Fund Balance, July 1, 2022	-	
Add: Appropriation	<u>5,000.00</u>	
Fund Balance, June 30, 2023		<u>5,000.00</u>
		<u><u>\$559,417.60</u></u>

TOWN OF BREMEN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/pass Through Grantor/program Title	Federal AI Number	Pass Through Grantor Number	Fund Balance July 1, 2022	Revenues	Expenditures	Aln Cluster Total	Fund Balance June 30, 2023
U.S. DEPARTMENT OF EDUCATION:							
Passed Through State							
Department of Education:							
Special Education Cluster (IDEA):							
IDEA Special Education -							
Grants to State (IDEA Part B)	84.027	013.3046	-	8,370.86	9,477.84	9,477.84	(1,106.98)
Total			-	8,370.86	9,477.84		(1,106.98)
Total Federal Financial Assistance				8,370.86	9,477.84		(1,106.98)

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of Town of Bremen's Schedule of Expenditures of Federal Awards conforms to generally accepted accounting principles as applicable to governmental units. The modified accrual basis of accounting is followed. This method of accounting is defined as the basis of accounting under which expenditures are recorded as incurred, and revenues are recorded when received in cash except for material and/or available revenues which are accrued to properly reflect the assessments levied and the revenues earned.

NOTE 2 - INDIRECT COST RATE:

The Town of Bremen has elected not to use the 10% de minimus indirect cost rate allowed under uniform guidance.

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 22nd of June 2024, 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 (4) Member to the Planning Board

Three-year term

One (1) Member to the Alternate Planning Board

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 22nd day of June 2024, 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 a Budget Committee of seven (7) members, preferably from all parts of the Town.

Article 4 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 5 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 (8.5) percent (subject to change).

Article 6 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 7 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 8 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, 2025 through June 30, 2026.

Article 9 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 \$230,000.

Budget Committee Concurs

continued next page

	2023-2024	2024-2025
	Appropriations	Request
Selectmen	\$14,400	\$14,400
Selectman, Chair		
Selectman		
Selectman		
Administration	126,500	147,000
Payroll Processing		
Town Clerk		
Deputy Clerks		
Road Commissioner stipend	5,000	5,000
FICA	18,500	22,000
Code Enforcement	14,250	21,000
Health Officer	100	500
Ballot Clerks	1,250	1,500
Moderator	300	300
Benefits: Health	14,000	14,500
Retirement	3,200	3,800
Totals	\$197,500	\$230,000

Article 10 To see what sum, if any, the Town will vote to raise and/or appropriate for the Operating Accounts.

Board of Selectmen recommends \$143,100.

Budget Committee Concurs

	2023-2024	2024-2025
	Appropriations	Request
Workers' Comp Ins	\$7,000	\$7,500
Property/Casualty Ins	22,000	22,000
Telephone (TC, FD & T.House)	6,300	6,300
Electricity (TC, FD & T.House)	5,000	5,000
Street Lights	4,700	4,700
Fuel (TC, FD & T. House)	8,000	8,500
Office Supplies	3,300	3,500
Office Equipment/IT Services	17,000	7,000
Computer License/Trio	13,000	13,750
Postage	2,500	2,500
Printing	200	200
Town Reports	5,000	5,000
Advertising	1,300	1,300
Mileage	1,500	1,500

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Dues	2,800	3,400
Training	2,500	2,500
Tax Liens	3,000	3,000
Repair/Maintenance (TC, FD & T. House)	87,000	35,000
Miscellaneous Contingency	1,000	1,000
General Assistance	500	500
Cemetery Mowing	8,650	8,650
Website	300	300
Totals	\$202,550	\$143,100

Article 11 To see what sum of money, if any, the Town will vote to raise and appropriate for Professional Services.

Board of Selectmen recommends \$46,300.

Budget Committee Concurs

	2023-2024	2024-2025
	Appropriations	Request
Town Attorney	\$17,500	\$20,000
Town Auditor	9,800	10,200
Mapping/Survey	1,000	1,500
Property Appraisal	12,600	12,600
Consultant/Grant Writer	2,000	2,000
Totals	\$42,900	\$46,300

Article 12 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 13 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 \$494,868.

\$20,000 from surplus and \$474,868 from taxation.

Budget Committee Concurs

	2023-2024	2024-2025
	Appropriations	Request
Road Maintenance/Repair	\$90,000	\$214,000
Snow Removal	237,585	260,868
Salt/Sand	20,000	20,000
Totals	\$347,585	\$494,868

Article 14 To see what sum, if any, the Town will vote to raise and appropriate for the Nobleboro/Jefferson Transfer Station.

Board of Selectmen recommends \$69,357.

2023-2024	2024-2025
Appropriations	Request
<u>\$55,073</u>	<u>\$69,357</u>

Article 15 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 \$380,523.

Budget Committee Concurs

Article 16 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 Concurs

Article 17 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 \$100,500.

Budget Committee Concurs

	2023-2024	2024-2025
	Appropriations	Request
Equipment Maintenance	\$27,000	\$29,000
Building Maintenance	1,000	1,000
Fuel (Fuel Force)	2,500	2,500
New Equipment	11,000	11,000
Fire Chief Salary	8,500	8,500
Asst. Chief Salary	-	4,000
Wages	39,000	39,000
Administrative/Bookkeeping	3,000	3,000
Training	2,500	2,500
	<u>\$94,500</u>	<u>\$100,500</u>

Article 18 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 **\$25,000.**

Article 19 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 20 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

2023-2024	2024-2025
Appropriations	Request
\$1,200	\$1,200

Article 21 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

	2023-2024	2024-2025
	Appropriations	Request
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	1,500	1,500
EMS Deputy Chief	0	0
Compliance Consultant	1,300	1,300
Medication	1,950	1,950
Wages	8,500	8,500
	\$23,450	\$23,450

Article 22 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 23 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 \$30,150

Budget Committee Concurs

	2023-2024	2024-2025
	Appropriations	Request
Planning Board	\$13,600	\$13,600
Ordinance Review Committee	1,000	1,000
Board of Appeals	300	300
Conservation Commission	4,400	4,750
Bremen Broadband Committee	25,000	10,000
Town House Committee	500	500
	\$44,800	\$30,150

Article 24 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 \$9,630.

Budget Committee Concurs

	2023-2024	2024-2025
	Appropriations	Request
Harbor Master Salary	\$3,000	\$5,000
Facility Maintenance	1,000	1,000
Harbor Committee Expenses	630	630
For Discretionary Funds	3,000	3,000
	\$7,630	\$9,630

Article 25 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

	2023-2024	2024-2025
	Appropriations	Request
Shellfish Warden	\$6,000	\$6,000
Expenses	7,650	7,650
	\$13,650	\$13,650

Article 26 To see if the residents of Bremen vote to move forward with the installation of a surveillance camera system at the Town Landing Property.

Article 27 To see what sum the Town will be authorized to expend for Regular Instruction.

School Committee recommends \$513,067.50

Article 28 To see what sum the Town will be authorized to expend for Special Education.

School Committee recommends \$28,373.92.

Article 29 To see what sum the Town will be authorized to expend for Career and Technical Education.

School Committee recommends \$200.00.

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 \$ 5,652.53.

Article 32 To see what sum the Town will be authorized to expend for System Administration.

School Committee recommends \$23,805.31.

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 \$41,250.00.

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, 2024 and ending June 30, 2025 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 **\$612,349.26**.

ARTICLE 37 RAISES FUNDS FOR THE PROPOSED SCHOOL BUDGET

School Budget Funding Explanation

Article 37 Required Local (EPS) Raise Amount	\$361,516.88
Additional Local Raise Amount	80,913.51
Total Local Funds Raised	442,430.39
Fund Balance Forward Estimate	156,922.87
State Subsidy Estimate	12,996.00
Total School Budget Request	\$612,349.26

**Local Required, Additional, and Subsidy figures are preliminary figures provided by the Maine DOE on February 1, 2024.*

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 \$374,512.88**) 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 \$361,516.88

continued next page

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 \$80,913.51**) which exceeds the State's Essential Programs and Services allocation model by **\$80,913.51**, as required to fund the budget recommended by the School Committee.

The School Committee recommends **\$80,913.51** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by **\$80,913.51**:

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 (Written ballot required) Do you favor approving the school administrative reorganization plan prepared by the Great Salt Bay Reorganization Planning Committee to reorganize the Great Salt Bay Community School District, the Town of Bremen Municipal School Unit, the Town of Damariscotta Municipal School Unit, and the Town of Newcastle Municipal School Unit, with an effective date of July 1, 2025?

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 \$8,784.

Budget Committee Concurs

Article 44 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 **\$50,000**.

Article 45 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 \$5,726 from surplus.

Budget Committee Concurs

	2023-2024	2024-2025
	Appropriations	Request
Midcoast Humane	\$1,226	\$1,226
Animal Control - Wages	4,000	4,500
	<u>\$5,226</u>	<u>\$5,726</u>

Article 46 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 \$8,000.

Budget Committee Concurs

Article 47 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 \$15,000.

Budget Committee recommend \$20,000.

	2023-2024	2024-2025
	Appropriations	Request
	<u>\$14,000</u>	<u>\$20,000</u>

Article 48 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 \$60,346.

Budget Committee Concurs

Article 49 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 \$400.00.

Budget Committee Concurs

Article 50 To see what sum of money, if any, the Town will vote to raise and appropriate for charitable contributions.

Board of Selectmen recommend \$18,129.

Elder Care suggested at \$6,000 all others at requested amount.

Budget Committee Concurs.

	2023-2024	2024-2025
	Appropriations	Request
Eldercare Network	\$4,000	\$7,500
CHIP	1,000	1,000
Healthy Kids	1,500	1,500
Lifeflight of Maine	1,000	1,000
Lincoln County Television (LCTV)	2,500	2,500
Hearty Roots	-	2,000
Mobius	400	400
New Hope Midcoast	1,494	1,494
Spectrum Generations	935	935
WCAP	1,598	-
Waldoboro Food Pantry	1,300	1,300
	\$15,727	\$19,629

Article 51 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 52 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.

Article 53 To see what sum of money, if any, the Town will vote to raise and/or appropriate for beginning process of updating the Comprehensive Plan.

Board of Selectmen recommends \$10,000.

Article 54 To see what sum of money, if any, the Town will vote to raise and/or appropriate for the installation of a heat pump unit in the conference room.

Board of Selectmen recommends \$10,000 from ARPA funds.

Article 55 To see if the Town will vote to NOT operate an alewife fishery in Muscongus Harbor or Muscongus Brook for July 1, 2025 to June 30, 2026.

Article 56 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 57 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	10,000
Renewable Energy Reserve Account	2,500
Property Revaluation Reserve	5,000
	<hr/>
	\$23,500

Article 58 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

Lincoln County Television

Lincoln County Television (LCTV) begins its 35th year as the local community media station, with thanks to the Bremen community for financially supporting your station and for your continuing support.

Even as the COVID-19 emergency has been lifted, LCTV continues to be our community's central resource for citizen access to municipal meetings, community events, public health updates, sports, and cultural offerings.

We have expanded how we deliver 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. We continue to offer technology advising to Lincoln County municipalities to help them upgrade and optimize their remote meeting equipment for more robust citizen access.

In 2023, we broadcast and archived 192 municipal meetings from all over Lincoln County, a 22 percent increase over 2022.

For 2023 original programming, we broadcast 481 original shows, events, specials, games and community updates on *LCTV.org*, local channel 7, YouTube, and streaming services. This represents an increase of 20 percent over the 400 shows produced in 2022 and a 224 percent increase over 200 shows in 2021.

Key successes for 2023 include winning four grants from the Maine Community Foundation, Bangor Savings Bank, Genada Foundation, and Ayco Charitable Foundation. We sponsored two summer interns – a Lincoln Academy student and a college student - to support the next generation of videographers.

LCTV's 2023 original shows included 51 Wuzzup New Shows, 45 Chamber Chats with Damariscotta and Wiscasset Chambers, 19 Wiscasset Speedway Shows, 15 Talkin' Town Talks, 13 Community Conversations, 12 Vintage Racers Roundtables co-produced with the Maine Vintage Motorsports, seven Putting the Y in Community shows with the CLC YMCA, six Damariscotta Historical Society Shows, four Boothbay Harbor Summer Specials, a Waldoboro 250th Anniversary Special covering multiple events, two Frances Perkins Center shows, two Coastal Currents show with Coastal Rivers Conservation Trust, a two-part Unity Raceway

75th Anniversary show, a show commemorating the Lincoln Academy 1987 soccer championship, a show sponsored by local banking institutions on avoiding financial fraud schemes, school graduations, local church services, and more. For high school sports, we aired 92 games, including: 73 basketball, eight football, four baseball, two softball, one soccer, and four Meet the Player segments.

A scant 12 hours after the October 2023 shootings in Lewiston, LCTV aired Community Updates with public safety officials on local channel 7 and Facebook, to help keep citizens informed.

In 2023, we continued broadcasts of our 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, we offered multiple *LCTV.org* and YouTube live streams simultaneously.

We continued to grow our connections to the community with new partnerships, expanded sponsorships from local businesses, and a greater number of people receiving our weekly newsletter and social media posts. LCTV also offers an online bulletin board for local community non-profits to share their programming and services.

LCTV finished 2023 with a record-breaking solid year of accomplishments, service to our communities, and increased capabilities. We are very grateful to our Board of Directors and to all the towns, businesses, and individuals who help us thrive.

We look forward to 2024 with solid plans and direction from our Board to deliver more quality programming for Lincoln County people, to connect more meaningfully to our broadcast and online viewers, and to strengthen community partnerships.

All our productions are available on channel 7 for Tidewater/Spectrum customers; streaming and on-demand viewing at *LCTV.org*; streaming services on Roku, Amazon Fire TV, and Apple TV; and YouTube. Community members are invited to contact us 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

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.

Public Records

Municipal records that are public are available at the Town Office for viewing or copies. There is a charge for copies, and larger requests may take some time to assemble. We appreciate your patience.

Office Closing

For the safety of our staff, the Town Office will be closed whenever inclement weather closes schools in AOS 93. Please check local television stations that announce school closings to see if the office will be closed. The office also closes periodically for mandated training. Those closures will be noticed through the community email system, on the town website, and posted on the front door of the Town Office.

What's on the Town's Website?

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

Under "Reports and Commitment Documents" you also can find the current year's tax bills, the current year's commitment documents and the current year's Annual Report.

Telephone Directory

Animal Control Officer (Lincoln County Sheriff's Dept.)	563-3200
Bremen Post Office	529-5494
Bremen Public Library	529-5572
Bremen Town Office	529-5945
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
LincolnHealth- Miles Campus	563-1234
Medomak Valley High School	832-5389
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)	624-7076 or 1-800-452-4664, Ext. 9
Superintendent of Schools	563-3044, Ext. 101

DIAL 9-1-1 FOR

Sheriff's Dept. (Emergency)

Fire Dept. (Emergency)

Ambulance (Emergency)

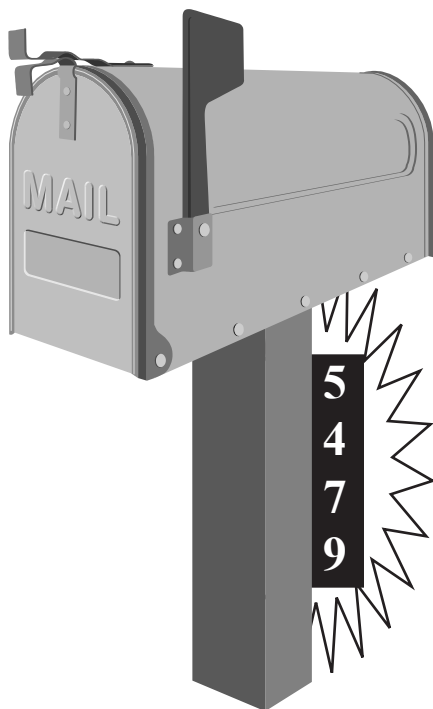
First Responders (Emergency)

We can't help you UNTIL WE CAN FIND YOU!

The **Bremen Volunteer Fire Department** and **Bremen First Responders** are offering all Bremen residents reflective address markers **FREE** of charge. The markers are 6-inch by 8-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 that you make possible through your generosity to our fundraising drives. Too many homes in our town have no markers or are inadequately marked, particularly at night.

Please help us to help you by contacting the town as soon as possible to order your address marker.



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