# Town of Bremen Maine 2014 Annual Report 

Bremen, Me.

Follow this and additional works at: https://digitalcommons.library.umaine.edu/towndocs

## Repository Citation

Bremen, Me., "Town of Bremen Maine 2014 Annual Report" (2014). Maine Town Documents. 6492.
https://digitalcommons.library.umaine.edu/towndocs/6492


The One Hundred and Eighty-Fifth Annual Report TOWN OF

## BREMEN, MAINE



For the fiscal year from January 1, 2014 to December 31, 2014

2010 Census Resident Population - 806


## Town Report Cover

This is a collage of the Bremen Town Forest. The people on the bridge are: Mary Jane Shonn from Akron, Ohio (sister of Dick Koubek of Bremen), and Stephen and Jo Laurich.

All photos on the cover are courtesy of Stephen Laurich.

## Bremen Town Forest

The 47-acre Bremen Town Forest and trail pictured on the cover of the Annual Report is a unique and interesting property. The Bremen Conservation Commission designed and built the $1.5-$ mile trail through this old and new growth woods in 2012 and 2013. The trail was dedicated and named Hilton O'Connor Trail in 2013 in memory of Diane O'Connor, founder and first chairperson of the Commission. While walking the trail, you will discover a field, old stone walls, ravine, a mix of hardwood and softwood trees, wildlife habitat, saltwater marsh, and the tidal Crabapple Creek. It is an interesting property made very accessible by the well-marked trail with foot bridges in appropriate locations.

Future expansion of the trail may include an extension across Crabapple Creek to the northeastern corner of the property, but that will require some extensive bridge construction. The creek itself is interesting in that it is narrow and tidal, thus exhibiting vast changes between high and low tide. A portion of the current path does run along portions of the creek, giving visitors a great view of the waterway.


The property has been owned by the Town since it was purchased in the early nineties. At that time, the selectmen appointed an ad hoc committee to explore uses for the property. Partly because its location is central within Bremen, the committee recommended it be used to relocate the Bremen Town House with expanded parking and outdoor event space, locate a new town office, create a community playground, and create a nature preserve with walking trails. As of 2013, we now have the preserve and walking trail.

You are all encouraged to take an enjoyable walk on the trail. It is an easy walk on flat land with no obstacles other than a few steps on an embankment. An informational kiosk is located at the trail entrance in the small field just north of the Town House and fire station on Route 32. Parking is available in the lot beside the Town House or in the field.

# Town of Bremen Information 

PO Box 171
208 Waldoboro Road
Bremen, ME 04551

## Town Office Hours

Tuesday - Wednesday - Friday<br>8:00 a.m. to 2:00 p.m.<br>Thursday<br>8:00 a.m. to 6:00 p.m.<br>Closed Mondays

Telephone: (207) 529-5945
Fax: (207) 529-6302
Email: Bremen@Tidewater.net

## Selectmen's Meetings

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

## Planning Board Meetings

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

## Bremen Conservation Commission

1st Monday of each month at 5:00 p.m. at the Bremen Library

## Harbor Committee Meetings

As Announced

Shellfish Committee Meetings

As Announced

# Municipal Officers 

## ELECTED MUNICIPAL OFFICIALS

SELECTMEN, ASSESSORS, \& OVERSEERS OF THE POOR
John Marsh - 2015 Henry Nevins - 2016 Wendy Pieh - 2017
PLANNING BOARD
Stephen Barnes - 2016 (Chair) Francena Bennett - 2017 (resigned)
Barnum Burrall - 2015
Robert Howard - 2015
Matthew Hanly - 2015 (resigned)
David Koubek - 2016
Walter Voskian - 2015

SCHOOL BOARD
Judith Mohr-2017 Parker Renelt-2015 William Thomas - 2016
HARBOR COMMITTEE
Melanee Osier-Gilbert - 2016 Bruce Poland - 2017
Roger Williams - 2015

## APPOINTED MUNICIPAL OFFICIALS

TOWN CLERK, TREASURER, TAX COLLECTOR, REGISTRAR OF VOTERS

Kelly Clancy
DEPUTY TOWN CLERK, DEPUTY REGISTRAR OF VOTERS
Martha G. Varsano
DEPUTY TOWN CLERK
Penelope Card, per diem
FIRE CHIEF
Fernald Poland

Judith Mohr, per diem
DEPUTY FIRE WARDENS
Penelope Card Kelly Clancy Ron Poland Martha Varsano

ANIMAL CONTROL OFFICER
Kyle Emerson
Lincoln County Sheriff's Dept.

HEALTH OFFICER
Stanley Waltz

## SHELLFISH WARDENS

Rand Maker, Warden
Aaron Beck, Deputy
SHELLFISH COMMITTEE
Bruce Anderson - 2015
Tim Collamore, Sr. - 2015
Stephen Barnes - 2015
Rand Maker - 2015
Lisa Prior - 2015

HARBOR MASTER
Melanee Osier-Gilbert
DEPUTY HARBOR MASTER
Aaron Beck

## BUDGET COMMITTEE

John Briggs<br>Scott Giguere<br>Harold Schramm

Gerould Clark (Chair)
Christopher Wells

Gerould Clark
Frederick W. Harrington
Kenneth Vinal
APPEALS BOARD
A. Knight Coolidge

Melinda Wells (Alt.)

Chris Dickinson
Stephen Maclachlan
Lisa Wilson (Chair)

BOARD OF ASSESSMENT REVIEW
No assessment reviews held in 2014

TOWN MEETING MODERATORS
Donald Means
Wendy Pieh

## ELECTION WARDENS

Kelly A. Clancy
Martha G. Varsano
DEPUTY ELECTION WARDEN
Penelope Card
BALLOT CLERKS
Penelope Card Jack Clancy
Joanne Kostenbader Joan Magnusson
Ann Nesslage
Ronald Rutan
Wendy Pieh
Walter Voskian

# TOWN HOUSE COMMITTEE 

| Cordelia Goth | Sandra Johns | Karen Rutan |
| :--- | :---: | ---: |
| Kate Varian | Martha Varsano | Mary Berger (Alt.) |
| Michele Prior (Alt.) | Janice Kemper (Alt.) |  |

## ORDINANCE REVIEW COMMITTEE

(Disbanded)
BREMEN CONSERVATION COMMISSION

| Virginia Betts | Bennett Collins | Stephen Laurich |
| :--- | :---: | :---: |
| Susan Metzger, Chair | Terry Marsh |  |

## ADDRESSING OFFICER

Stanley Waltz

CENTRAL LINCOLN COUNTY AMBULANCE COMMITTEE
John Otterbein

ALEWIVES COMMITTEE
Robbie McLaughlin
Ken Vinal
Shannon McLaughlin
Fernald Poland
David Wilkins

## ROAD COMMISSIONER

Thomas Kostenbader

## REPRESENTATIVE TO THE LEGISLATURE ~ District 90

State Representative:
Michael G. Devin 1 Hillcrest Road
Newcastle, ME 04553
Cell Phone:
(207) 975-3132

Business Phone:
(207) 563-8350

E-Mail:
Capitol Address:
Michael.Devin@legislature.maine.gov
House of Representatives
2 State House Station
Augusta, ME 04333-0002
Telephone:
(207) 287-1400 (Voice)
(207) 287-4469 (TTY)

Toll Free Message Service: 1-800-423-2900
Web Site: http://www.maine.gov/legis/house/hsebios/devimg.htm

## STATE SENATE ~ District 13

State Senator:
Home Address:

Residence:
E-Mail:

Capitol Address:
Telephone:
Toll Free Message Service:
Web Site:

Christopher K. Johnson
3230 Turner Ridge Road
Somerville, ME 04348
(207) 549-3358
chris.johnson@legislature.maine.gov chris@dirigo.net
3 State House Station
Augusta, ME 04333-0003
(207) 287-1515
(207) 287-1583 (TTY)

1-800-423-6900
http://www.legislature.maine.gov/senate

## YOUR FEDERAL LAWMAKERS

U.S. Senators

Susan M. Collins
413 Dirksen Senate
Office Building
Washington, DC 20510-1904
(202) 224-2523
(202) 224-2693 (fax)
www.collins.senate.gov

Angus S. King, Jr.
359 Dirksen Senate
Office Building
Washington, DC 20510-1903
(202) 224-5344
(202) 224-1946 (fax)

Maine Offices: 1-800-432-1599
www.king.senate.gov

## U.S. Representative ~ District 1

Chellie Pingree
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

First of all, we want to thank the many of you who have found the time and energy to step forward and volunteer to be involved in community service. From the Patriotic and Muscongus Community Clubs, to the Firemen and First Responders, to those serving on various committees and projects, Bremen is a place where we are very proud to live and share with those who cannot be here year round. When the going gets tough, everyone here has shown a remarkable willingness to help out, whether it is to provide food and shelter when the electricity goes out for days, or even just to be kind to one another as we go about our Town business. Thank you.

Kelly Clancy and Martha have a new Deputy Clerk, Julie Cruz. Be sure to get to know her as you visit the Town office. Martha is easing back a bit on her hours; when you see her, be sure to let her know we want her to stay forever! The Bremen Town office is a delightful place to stop in, and that is thanks to the wonderful jobs done by everyone in the office. Penny Card and Judy Mohr continue to pinch hit, so we have a really competent crew at all times.

Tom Kostenbader and Jack Clancy have continued to work very hard to get our roads all in good shape, and that initial plan will be completed in 2015, after five years of dedicated work. After that, the plan is to maintain the condition we have on our roads through keeping ahead of instead of catching up with needed work.

The Town House has also gotten attention this year, and thousands of carpenter ants are having to find a new home. Work will continue this year, and we will gradually have everything in very good shape on the building. We are proud of this old historical building and of the efforts on the part of the Town to return it to decent condition.

The Hay Property, which the Town purchased last year, has seen some use this year, although there is not yet a road down to the water for those who cannot walk down the path. Some clearing of dead trees and growth has happened down by the water, and a winding road is planned to lead to a small parking area, with steps put in to carry a kayak or canoe down to the shore. What a beautiful spot to enjoy the salt water. And, of course, Hank Nevins is actively looking to find something similar on fresh water for the enjoyment of Bremen's citizens.

We are looking at some designs to modify the Town office to more
effectively use our space and to bring the rest rooms into sizes and heights for adults instead of elementary students. This year Jack replaced and repaired windows that were not efficient, and, like with the Town House, we will continue to develop and improve the Town office.

Jim Murphy, our assessor's agent, has completed his building revaluation, with few surprises or large changes in value to many properties. We are now in compliance with state regulations and can look forward to our property taxes being equitable with other property owners in Town.

Our finances remain in excellent shape. In fact, when we thought we would have to raise taxes last year, we were able to lower them! Just a little, but a little adds up to a lot when your funds are tight. This year, once again, the education budget is unpredictable, with large potential increases. So, while we hope to keep the taxes down, we may be looking at a slight increase.

Please remember to license your dogs at the Town Center on a yearly basis. One-half of the fee goes to the Animal Welfare Program. The purpose of the Animal Welfare Program is to ensure that animals in Maine are humanely and properly treated.

Again, thank you for all that you do and are that make us proud to live in Bremen. And again, if you have time, think about getting more involved!

Sincerely, WENDY PIEH HANK NEVINS<br>JOHN MARSH

Assessors Report 2014<br>James Murphy, Jr., Assessors Representative Murphy Appraisal Services, Inc.

Building Revaluation: I know that is what you would like to hear about.

As of January 14, 2015, nearly all properties have been checked and photographed. There are still a few island properties to go to as well as a very few other mainland properties that I need to go visit. Weather and time curtailed the outside work. Any property I have not visited will be reviewed prior to the taxes being set for this year. I am in the process of completing a punch list of properties to verify that either my partner or I have been to the property. That list has about $15-20$ properties that will be visited as soon as we get a reasonable good weather day. The saltwater island properties include a couple of tax-exempt properties which will not be of issue for tax purposes, but I still want to have good records. A couple of mainland island properties will also be visited, as the water has frozen on the ponds.

My Dad and I have met many, many great people. I have sent over 600 letters containing the property cards. A couple of property cards went to the wrong owners, a few others had an incorrect photo. Of the 600+ property cards sent, about 60 followed up with an email or a letter. Having a few small errors on less than $10 \%$ of the properties is not too bad.

Some other details: It appears piers were not assessed in the past. Piers will be assessed based on construction: light duty being the typical walking pier, medium duty being a pier capable of a light vehicle, and a heavy-duty pier will be a pier capable of a larger vehicle. Most piers are of the lightduty type.

We have spent many hours and days trying to reach the goal of equity. Each visit lasted 10-15 minutes (unless we started talking about stuff!) with an additional 10-20 minutes placing the photos and verifying the input data. Most properties had the two of us reviewing and debating the best way to make sure your property was being represented properly.

In June my son, Joe, and I walked the length of Bremen Long Island from south to north. We greatly appreciated the cold drinks on that hot day. That 7-plus-hour hike showed us that many properties had not been visited in decades, based on the old photos. In some cases, we found parts of buildings had long been torn down.

The response has been extremely positive. Some people would rather not be subjected to such a review. We respect that perspective. The negative responses have been less than 10 . Out of a Town of over 900 properties total, that is really acceptable. In some cases, we used Google Earth for confirmation of data and measurements.

In addition, we have taken over 1,500 photographs of the buildings in the Town. This documentation will be preserved for use by the Planning Board, Historical Society, Code Officer and others, not only for history's sake, but also to determine the situation of a property for building permits. The penalty for not getting a permit is a factor 5 times the usual fee. There is no reason not to get a permit.

That is the plan for Bremen: set the assessing up right the first time, and maintain the hard and extensive work long term. That is using your tax money wisely and frugally. I am a very fair assessor and put a lot of common sense into what can be very confusing and complex laws and standards. But in the end it is this: Is the property being treated in a fair and consistent manner to other similar properties; is the assessed value based on the market values; and is that value reasonable given the known facts about the property and the market in general.

It is not possible to have an exact value every day for every property. The real estate market has its ups and downs each year. It is not the goal of tax assessing to be perfect; it is the goal to be reasonable and consistent. This revaluation achieves that goal. Errors will occur as properties change hands and become subject to additions and aging. My goal is to keep the records as current as possible each year.

Tax relief in the form of the Maine Homestead Exemption is available to all qualified property owners. If you have received an exemption in Bremen in previous years, you do not need to reapply. You are eligible for this program if you have owned a residence in Maine for the last 12 months as of April $1^{\text {st }}$ of the year of the commitment, are a resident of the Town, and if your Bremen home is your declared place of residence.

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

ASSESSMENT STATISTICS FOR FISCAL YEAR 2014

Total Taxable Valuation
Homestead Exemption Valuation
\$ 168,425,600
\$ 2,349,000
July 17, 2014
January 18, 2015
$\$ 10.60$ per $\$ 1,000$ of taxable value
\$ 1,772,861.66
\$ 1,765,933.35

## MUNICIPAL REVENUES



Revenue received from....
Property Taxes
Other Fees/State
And Expenses for.....
Education $\quad 53.9 \%$
8.2\% Municipal 32.8\%

County 13.3\%

| Name | Map/Lot | Land | Bldg. | Net Assess | Exempt. | Tax |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ACHORN MORRIS, STEPHANY | 011-024 | 52,400 | 292,500 | 344,900 | 9,000 | 3594.13 |
| ADAMS, BARBARA T. \& MARC E. | 007-011 | 112,700 | 112,700 | 225,400 | 0 | 2411.78 |
| ADAMSKY, SHARON | 007-022-003 | 25,000 | 56,000 | 81,000 | 9,000 | 770.40 |
| ADNOPOZ, DAVID \& SUSAN | 004-012-00A | 35,400 | 146,800 | 182,200 | 9,000 | 1853.24 |
| AGNETA, GAIL B. | 006-005-002-016 | 50,400 | 78,500 | 128,900 | 0 | 1379.23 |
| AHLGREN, MARY CHICHESTER; TTEE | 004-049 | 80,600 | 106,400 | 187,000 | 0 | 2000.90 |
| ALBERT, EUGENE \& GAIL | 005-016 | 244,500 | 194,600 | 439,100 | 0 | 4698.37 |
| ALBERT, EUGENE K. \& GAIL | 008-027 | 180,500 | 0 | 180,500 | 0 | 1931.35 |
| ALBERT, NICOLE M. | 012-027-009 | 248,400 | 195,800 | 444,200 | 9,000 | 4656.64 |
| ALBERT, NICOLE M. | 012-027-008 | 192,400 | 4,600 | 197,000 | 0 | 2107.90 |
| ALLEN, LC; STEINDL, RC |  |  |  |  |  |  |
| CREIGHTON, GS \& JL (JT) | 012-017 | 272,400 | 68,300 | 340,700 | 0 | 3645.49 |
| ANDERSON, ANNLOU S. | 010-047-011 | 52,000 | 146,200 | 198,200 | 14,400 | 1966.66 |
| ANDERSON, D. MICHAEL \& |  |  |  |  |  |  |
| LANTZ, PENELOPE A. | 004-047 | 107,000 | 202,700 | 309,700 | 0 | 3313.79 |
| ANDERSON, DAVID I \& MAUREEN G | 007-031-00C | 38,000 | 0 | 38,000 | 0 | 406.60 |
| ANDERSON, DEBORAH L. | 011-014-001 | 53,400 | 68,500 | 121,900 | 9,000 | 1208.03 |
| ANDERSON, GERALD \& SHIRLEY | 011-018 | 72,500 | 45,300 | 117,800 | 12,600 | 1125.64 |
| ANDERSON, JOHN T. \& BOYER, LUCY A. | 005-015-00A | 47,700 | 26,100 | 73,800 | 0 | 789.66 |
| ANDERSON, JR., GERALD | 011-018-00L-002 | 0 | 8,600 | 8,600 | 0 | 92.02 |
| ANDERSON-HABINA, JENNIFER | 016-009 | 129,200 | 45,600 | 174,800 | 0 | 1870.36 |
| ANDREWS, MATTHEW \& MARY E. | 003-045 | 101,400 | 52,400 | 153,800 | 0 | 1645.66 |
| ANDREWS, MATTHEW \& MARY E. | 003-042-001 | 35,700 | 0 | 35,700 | 0 | 381.99 |
| APGAR, GEORGE B. \& JOAN W | 003-024-001 | 53,600 | 86,600 | 140,200 | 9,000 | 1403.84 |
| ARCHIE, EARL \& DIANE | 003-031-00A | 153,300 | 67,300 | 220,600 | 0 | 2360.42 |





| Land | Bldg. | Net Assess | Exempt. | Tax |
| ---: | ---: | :---: | ---: | ---: |
| 157,500 | 0 | 157,500 | 157,500 | 0.00 |
| 54,500 | 238,200 | 292,700 | 292,700 | 0.00 |
| 64,200 | 0 | 64,200 | 64,200 | 0.00 |
| 300,000 | 32,200 | 332,200 | 332,200 | 0.00 |
| 77,900 | 300,000 | 377,900 | 377,900 | 0.00 |
| 52,700 | 0 | 52,700 | 52,700 | 0.00 |
| 347,900 | 418,200 | 766,100 | 14,400 | 8043.19 |
| 57,000 | 249,800 | 306,800 | 9,000 | 3186.46 |
| 35,000 | 0 | 35,000 | 0 | 374.50 |
| 301,700 | 229,000 | 530,700 | 0 | 5678.49 |
| 207,800 | 37,300 | 245,100 | 0 | 2622.57 |
| 69,100 | 44,100 | 113,200 | 0 | 1211.24 |
|  |  |  |  |  |
| 106,100 | 32,700 | 138,800 | 0 | 1485.16 |
| 57,800 | 275,900 | 333,700 | 9,000 | 3474.29 |
| 60,000 | 74,500 | 134,500 | 9,000 | 1342.85 |
| 52,400 | 87,000 | 139,400 | 5,400 | 1433.80 |
| 407,000 | 221,000 | 628,000 | 9,000 | 6623.30 |
| 50,000 | 89,800 | 139,800 | 9,000 | 1399.56 |
|  |  |  |  |  |
| 225,000 | 127,600 | 352,600 | 0 | 3772.82 |
| 50,000 | 36,000 | 86,000 | 0 | 920.20 |
| 48,200 | 0 | 48,200 | 0 | 515.74 |
| 53,100 | 101,300 | 154,400 | 9,000 | 1555.78 |
| 100,100 | 59,400 | 159,500 | 0 | 1706.65 |
| 180,000 | 184,300 | 364,300 | 0 | 3898.01 |
| 13,000 | 0 | 13,000 | 0 | 139.10 |
| 148,000 | 36,600 | 184,600 | 0 | 1975.22 |


| Name | Map/Lot |
| :--- | :--- |
| BREMEN, TOWN OF | $005-020$ |
| BREMEN, TOWN OF | $010-030$ |
| BREMEN, TOWN OF | $016-002$ |
| BREMEN, TOWN OF | $014-010-00 \mathrm{~A}$ |
| BREMEN, TOWN OF | $007-024$ |
| BREMEN, TOWN OF | $007-007-00 \mathrm{~A}$ |
| BRIGGS, JOHN | $010-039$ |
| BRIGGS, NATHAN T. \& MAKI | $006-038-00 \mathrm{C}$ |
| BROAD COVE HOMEOWNERS ASSOC. | $010-039-005$ |
| BROAD COVE MARINE | $013-012-00 \mathrm{~A}$ |
| BROWN, RUTH E, TRUSTEE | $004-028$ |
| BROWN, RUTH E. | $004-026$ |
| BRUNS, JEANNINE C. \& | $003-044$ |
| ELLIOTT, STANTON R. | $003-053-003$ |
| BURNHAM, LAWRENCE \& MELISSA | $012-024$ |
| BURNS, JANICE Q. | $012-025$ |
| BURNS, RUSSELL J. \& BURNS, CLAY | $010-047$ |
| BURRALL, CAROL T. | $004-017$ |
| BUTLER, CHRISTOPHER \& CAROLYN |  |
| CAGGINI, PIERRE \& | $014-014$ |
| SION-CAGGINI, BARBARA | $012-008$ |
| CAMPBELL JR., STUART \& RICHARD | $007-021$ |
| CANNON, ANNE H. | $004-082-005$ |
| CARD, PENELOPE N | $015-013-00 B$ |
| CARROLL, ERNEST \& JANE M. | $003-041-00 A$ |
| CARROLL, JOHN \& JEANNE | $006-043$ |
| CARTWRIGHT, LINDA F. |  |
| CARVER, DOLORES M. \& LAKE, DIANE E. $016-011$ |  |





Name
DEVLIN, JOHN T \& DIANE M
DEVRIS, IOANNIS \& MARY
DEXTER, SHIRLEY \& ROBERT
DICKINSON, CHRISTOPHER \& NAOMI
DIFONZO, MARY ADA \& JAGELA, JOHN
DIGREGORIO, ANTHONY \& CARMEN
DIGREGORIO, ANTHONY \& CARMEN
DINGER, JUDITH RANSOM
DISSTON, WM L JR.\& DISSTON, MORRIS
DOLLOFF, BEVERLY
DONSBACH, HAGUE \& ANNA
DOYLE, ROBERT \&
DILENDORF, MICHELLE D.
DUFFY, ERIC J \& KELLY BORG
DUNLOP, STEVEN G. JR \& STEVEN G. III
ECKMAN, ROLAND \& MARGARET
ECOHOUSE, LLC
EDELSON, HARRY \& JONELLE
EHRENFELD, ELIZABETH E; MARTHA
\& EMILY A.
EHRENFELD, ELIZABETH E; MARTHA
\& EMILY A.
EHRENFELD, ELIZABETH E; MARTHA
\& EMILY A.
EHRENFELD, ELIZABETH M \&
SCHWARTZ, BARRY; TRUSTEES
EMMET, MARJA TUULIKKI, TRUSTEE
EMMET, MARJA TUULIKKI; TRUSTEE

$$
\begin{aligned}
& \text { Map/Lot } \\
& 002-008-001 \\
& 007-031-005 \\
& 004-063 \\
& 011-028-001 \\
& 011-014 \\
& 008-017-00 \mathrm{~A} \\
& 008-002 \\
& 008-008-00 \mathrm{D} \\
& 008-007 \\
& 003-028-001 \\
& 006-019-001 \\
& 002-013-00 \mathrm{~A} \\
& 007-030-00 \mathrm{~A} \\
& 010-012 \\
& 006-005-001 \\
& 007-037 \\
& 007-007 \\
& 004-084 \\
& 004-083-001 \\
& 0
\end{aligned}
$$

\[

\]







| Land | Bldg. | Net Assess | Exempt. |
| ---: | ---: | :---: | ---: |
| 165,800 | 147,300 | 313,100 | 9,000 |
| 158,400 | 121,100 | 279,500 | 9,000 |
| 141,300 | 0 | 141,300 | 0 |
| 65,700 | 99,700 | 165,400 | 9,000 |
| 53,400 | 90,100 | 143,500 | 9,000 |
| 136,000 | 123,300 | 259,300 | 0 |
| 184,100 | 42,900 | 227,000 | 9,000 |
| 52,000 | 80,400 | 132,400 | 9,000 |
| 50,100 | 146,700 | 196,800 | 14,400 |
|  |  |  |  |
| 41,200 | 0 | 41,200 | 0 |
| 161,300 | 340,700 | 502,000 | 0 |
| 37,900 | 0 | 37,900 | 0 |
| 359,000 | 237,500 | 596,500 | 0 |
| 55,300 | 295,100 | 350,400 | 0 |
| 148,000 | 88,300 | 236,300 | 0 |
| 35,400 | 56,200 | 91,600 | 0 |
| 94,500 | 13,300 | 107,800 | 0 |
| 320,000 | 0 | 320,000 | 0 |
| 43,300 | 29,400 | 72,700 | 9,000 |
|  |  |  |  |
| 317,100 | $1,238,300$ | $1,555,400$ | 0 |
|  |  |  | 0 |
| 282,800 | 72,300 | 355,100 | 0 |
|  |  |  | 0 |
| 262,900 | 132,800 | 395,700 | 0 |
| 37,600 | 0 | 37,600 | 0 |
| 164,700 | 35,100 | 199,800 | 0 |


| Name | Map/Lot |
| :--- | :--- |
| HANLEY, JEWEL R. | $003-037-00 \mathrm{~A}$ |$)$







| Name | Map/Lot | Land | Bldg. | Net Assess | Exempt. | Tax |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| LOVERIDGE, VICKI A | 003-009-00A | 1,300 | 0 | 1,300 | 0 | 13.91 |
| LUCEY FAMILY L/P | 007-026-00B | 35,400 | 64,100 | 99,500 | 0 | 1064.65 |
| LUGOSH, EMILE \& RONNA | 001-001-00B | 500 | 0 | 500 | 0 | 5.35 |
| LUNT, WILLIAM \& PAULA | 006-005-002-001 | 84,400 | 0 | 84,400 | 0 | 903.08 |
| LUTZ, KURT W.; TRUSTEE | 004-073 | 196,700 | 94,800 | 291,500 | 0 | 3119.05 |
| MACLACHLAN, STEPHEN A \& |  |  |  |  |  |  |
| KATHLEEN M | 007-034 | 40,600 | 83,800 | 124,400 | 9,000 | 1234.78 |
| MACLEAN, RICHARD \& BARBARA | 004-052 | 274,400 | 82,900 | 357,300 | 0 | 3823.11 |
| MACLEAN, RICHARD \& BARBARA | 004-051 | 7,700 | 0 | 7,700 | 0 | 82.39 |
| MACNAIR, RICHARD \& WANDA | 008-005-00A | 300,200 | 25,800 | 326,000 | 0 | 3488.20 |
| MACNAIR, RICHARD \& WANDA | 008-002-00E | 1,000 | 0 | 1,000 | 0 | 10.70 |
| MACNAIR, RICHARD \& WANDA | 008-005 | 359,300 | 50,100 | 409,400 | 0 | 4380.58 |
| MACNAIR, RICHARD \& WANDA | 008-016 | 37,300 | 20,900 | 58,200 | 0 | 622.74 |
| MACOMBER, ISABEL M | 016-013-00A | 47,200 | 119,100 | 166,300 | 9,000 | 1683.11 |
| MAGNUSSON, KURT F \& JOAN S | 008-003-00A | 311,000 | 368,900 | 679,900 | 9,000 | 7178.63 |
| MAHONEY, AUTUMN H. \& ROBERT F. | 006-005 | 166,000 | 120,900 | 286,900 | 0 | 3069.83 |
| MAINE AUDUBON SOCIETY | 004-009-00C | 62,900 | 0 | 62,900 | 62,900 | 0.00 |
| MAINE BANK AND TRUST CO; TRUSTEE | 004-015-00B | 2,200 | 0 | 2,200 | 0 | 23.54 |
| MALONE, LESLIE M. | 007-016 | 50,000 | 78,200 | 128,200 | 9,000 | 1275.44 |
| MANK, DAVID | 010-028-00A | 54,100 | 71,600 | 125,700 | 9,000 | 1248.69 |
| MARCHI, RICHARD \& SHARON | 004-033 | 283,700 | 188,200 | 471,900 | 14,400 | 4895.25 |
| MARIANI, GLENN \& ESTHER | 004-072 | 185,500 | 76,300 | 261,800 | 9,000 | 2704.96 |
| MARKHAM, JOHN J.E. JR \& |  |  |  |  |  |  |
| ELIZABETH R.;TRUSTEES | 002-012 | 181,300 | 104,300 | 285,600 | 0 | 3055.92 |
| MARSH, JOHN B III \& TERRY D | 004-009-00G | 365,400 | 217,800 | 583,200 | 9,000 | 6143.94 |
| MARSHALL, ET AL, JAMES \& |  |  |  |  |  |  |
| SARAH \& KEVIN | 006-013-004 | 106,900 | 0 | 106,900 | 0 | 1143.83 |
| MARSHALL, JAMES; ET AL | 006-016 | 3,300 | 0 | 3,300 | 0 | 35.31 |



| $\begin{aligned} & \dot{\overrightarrow{0}} 00800 \\ & \text { 荡 } \\ & \text { an } \end{aligned}$ | oi | $\begin{aligned} & 080000 \\ & 0.1 \end{aligned}$ |  |
| :---: | :---: | :---: | :---: |
|  |  |  |  |
|  | $\begin{aligned} & 8 \\ & 0 \\ & 0 \end{aligned}$ | $\stackrel{\infty}{\dot{\circ}} \underset{\sim}{\circ}$ |  |



| Name | Map／Lot |
| :--- | :--- |
| MARSHALL，JAMES；ET AL | $006-013$ |
| MARSHALL，KEITH | $006-013-001$ |
| MARTIN，DAVID \＆JAJA | $006-040$ |
| MASTERS，GEORGE S．JR．\＆RICHARD | $003-050$ |
| MASTERS，LINDA，ERIC \＆JASON | $007-026$ |
| MAZZARELLA，LINDA \＆ |  |
| MCLAUGHLIN，WILLIAM F． | $011-006-00 A$ |
| MAZZARELLA，LINDA \＆ |  |
| $\quad$ MCLAUGHLIN，WILLIAM F． | $011-007-00 A$ |
| MCBRIEN，MICHAEL \＆JEANNE | $006-019-00 B$ |
| MCCARTHY，MICHAEL F | $016-017$ |
| MCCARTY，STEPHEN \＆SANDRA M | $008-028$ |
| MCCULLY，ANNE，C／O ANNETTE | $015-016-00 A$ |
| MCCURDY POND ASSOC．， | $006-019$ |
| MCDERMOTT，SEAN J，MARIE \＆ |  |
| PETER；TRUSTEES | $006-019-014$ |
| MCDONNELL，PATRICK F．\＆ | $006-001$ |
| MCFARLAND，MILES \＆LINDA | $010-022-001$ |
| MCFAUL，RICHARD | $006-005-002-008$ |
| MCGINTY，TIMOTHY J．\＆PAMELA J． | $012-006$ |
| MCGOVERN，EDWARD \＆ELIZABETH | $011-004$ |
| MCGREGOR，CHARLES E．\＆JOANNE S | $006-005-002-015$ |
| MCGREGOR，SEAN C．\＆LEA | $004-006$ |
| MCGREGOR，SEAN C．\＆LEA | $004-036$ |
| MCKINNEY，JAMES \＆JOANNA | $004-065-00 E$ |
| MCLAUGHLIN，ROBERT P． | $003-002-001$ |
| MCLAUGHLIN，SHANNON W \＆AMY W | $003-026-003$ |





| Name | Map/Lot |
| :--- | :--- |
| OSIER, KILTON T.; (LE) | $003-051$ |
| OSIER, NORMA | $013-022-00 \mathrm{~A}$ |
| OTTENSTEIN, KAREN | $004-092-004$ |
| OTTERBEIN, JOHN | $010-009-00 \mathrm{~A}$ |
| OTTERBEIN, JOHN | $010-002$ |
| OTTERBEIN, JOHN | $003-038-00 \mathrm{~A}$ |
| OTTERBEIN, JOHN \& HART, ANN R. | $003-038-00 \mathrm{~B}$ |
| PACKARD, LINDA A.; TRUSTEE | $004-092-005$ |
| PARDEE, MICHAEL J, \& MARY ALICE; TR 005-009 |  |
| PARLIN, RICKY | $010-007$ |
| PATTON, ALBERT \& JEANNE | $010-047-001$ |
| PATTON, ALBERT \& JEANNE | $010-047-003$ |
| PEABODY, RONALD \& JANE | $011-014-00 A$ |
| PEARSON, SALLIE H. \& DOUGLAS L. | $016-015$ |
| PECK, JANET | $010-038$ |
| PEDERSON, CAROLYN L. | $010-047-006$ |
| PELLETIER, ROBERT \& EDITH | $003-006-00 A$ |
| PETAN, MICHAEL B. \& |  |
| WRIGHT, STEPHANIE J. | $010-044$ |
| PETERS, CHARLES E. \& ELLEN N. | $007-020-00 A$ |
| PETERSON, BARRY R., IMO | $006-019-017$ |
| PETERSON, BARRY R., IMO | $006-019-018$ |
| PETERSON, KAREN A. | $011-025$ |
| PHINNEY, WILLIAM \& PERRY | $005-005$ |
| PIEH, WENDY \& GOTH, PETER | $003-011$ |
| PIEH, WENDY \& GOTH, PETER | $003-006$ |
| PIEH, WENDY \& GOTH, PETER | $005-017$ |
| PILSBURY, RALPH | $003-022$ |



| Name | Map/Lot | Land | Bldg. | Net Assess | Exempt. | Tax |
| :--- | :--- | ---: | ---: | ---: | ---: | ---: |
| PRIOR, JR., VERGE \& RUTH ANN | $013-009$ | 292,900 | 168,400 | 461,300 | 9,000 | 4839.61 |
| PRIOR, JR., VERGE S | $014-018$ | 25,000 | 33,500 | 58,500 | 0 | 625.95 |
| PRIOR, STEPHEN \& BRENDA | $014-036$ | 43,900 | 30,700 | 74,600 | 9,000 | 701.92 |
| PUSEY, CALEB W. | $004-069-017$ | 25,500 | 85,600 | 111,100 | 9,000 | 1092.47 |
| PUSEY, CALEB W. | $004-069-018$ | 7,500 | 0 | 7,500 | 0 | 80.25 |
| PYNE, JOSEPH H | $008-013$ | 285,400 | 6,600 | 292,000 | 0 | 3124.40 |
| PYNE, JOSEPH H | $014-015$ | 8,600 | 10,400 | 19,000 | 0 | 203.30 |
| PYNE, JOSEPH H | $008-014$ | 187,500 | 183,600 | 371,100 | 0 | 3970.77 |
| PYNE, LEDYARD BLAIR | $010-044-00 C$ | 331,900 | 195,100 | 527,000 | 9,000 | 5542.60 |
| PYNE, LEDYARD BLAIR | $008-029-00 A$ | 239,200 | 7,500 | 246,700 | 0 | 2639.69 |
| R.B. BRADLEY FOUR LLC | $002-009-00 A$ | 188,500 | 45,000 | 233,500 | 0 | 2498.45 |
| RACE, BYRON | $006-019-016$ | 37,300 | 0 | 37,300 | 0 | 399.11 |
| RAGATZ, VERONICA A | $001-001-00 D$ | 50,100 | 155,100 | 205,200 | 9,000 | 2099.34 |
| RAMSDELL, CELIA \& |  |  |  |  |  |  |
| GLIDDEN, DARLENE | $010-015-00 A$ | 24,700 | 2,600 | 27,300 | 0 | 292.11 |
| RANCOURT, JEFFREY | $011-015-00 A$ | 53,500 | 52,500 | 106,000 | 9,000 | 1037.90 |
| RANSOM, CAROLALLBRIGHT; TTEE | $008-002-00 B$ | 327,900 | 324,500 | 652,400 | 9,000 | 6884.38 |
| REDLINE, KEVIN R. \& COLLEEN A. | $008-021$ | 55,300 | 137,500 | 192,800 | 0 | 2062.96 |
| REDONNETT, BE \& CS - L/E | $016-016$ | 44,100 | 3,600 | 47,700 | 0 | 510.39 |
| REED, DAVID | $011-031-002$ | 41,800 | 120,000 | 161,800 | 9,000 | 1634.96 |
| REED, TRAVIS W. | $010-009$ | 36,800 | 0 | 36,800 | 0 | 393.76 |
| RENCO INVESTMENT, | $010-013$ | 219,900 | 0 | 219,900 | 0 | 2352.93 |
| RENELT, SUSAN J | $006-046$ | 121,300 | 214,800 | 336,100 | 9,000 | 3499.97 |
| RENELT, SUSAN J, \& F. PARKER | $006-046-00 A$ | 2,400 | 0 | 2,400 | 0 | 25.68 |
| RENY, JOHN, MICHAEL \& ROBERT; TTEES | $006-004$ | 39,400 | 0 | 39,400 | 0 | 421.58 |
| RENY, MARY KATE | $004-024-003$ | 327,000 | 312,800 | 639,800 | 9,000 | 6749.56 |
| RENY, ROBERT D | $004-024-005$ | 316,400 | 71,200 | 387,600 | 0 | 4147.32 |
| RENZI, MARK A. \& INGRID | $010-016$ | 242,900 | 228,100 | 471,000 | 0 | 5039.70 |




$$
\begin{array}{ll}
\text { Name } & \text { Map/Lot } \\
\text { ROWLAND, GRACE L } & 004-029 \\
\text { ROWSELL, JANETTE D } & 006-038-00 \mathrm{E} \\
\text { RUGGERIO, THOMAS \& MARIE } & 003-033-003 \\
\text { RUMPF, DAVID } & 004-074-00 \mathrm{~A} \\
\text { RUTAN, RONALD \& KAREN } & 006-047 \\
\text { SAMPSON, BONITA \& MATTHEW \& LISA } 006-015-00 \mathrm{~A} \\
\text { SAMPSON, MATTHEW P. } & 007-031-004 \\
\text { SAMPSON, PAUL \& BONITA } & 006-015-001 \\
\text { SAN ANGELO, LILA } & 006-045-001 \\
\text { SAN ANGELO, LILA } & 004-089-002 \\
\text { SANDEFUR, GLEN E \& LINDA M } & 004-054 \\
\text { SANDEFUR, GLENN E. \& LINDA M } & 004-050 \\
\text { SANDS, BRINNA BAIRD \& } & 002-010 \\
\text { FRANK EDGAR II } & 004-069-019 \\
\text { SANTE, STANTON J. } & 004-069-020 \\
\text { SANTE, STANTON J. } & 004-069-021 \\
\text { SANTE, STANTON J. } & 006-005-002-007 \\
\text { SAUNDERS, FREDERICK C AND MARY L } & 008-022-00 \mathrm{~A} \\
\text { SCHAIR, GILLIAN } & 008-022 \\
\text { SCHAIR, GILLIAN \& RIGOLETTI, SETH } & 004-065-00 \mathrm{~A} \\
\text { SCHMEHL, RICHARD \& NANCY } & 008-001 \\
\text { SCHRAMM, HAROLD } & 008-002-00 \mathrm{~A} \\
\text { SCHRAMM, PATRICIA } & \\
\text { SCIMONE, CHARLES M \& } & 014-023 \\
\text { KRAJNIK, CAROL M } & 012-019 \\
\text { SEIFERT, ANNE W. \& SIGBERT } & 004-024-011 \\
\text { SEIFERT, SIGBERT \& ANNE; TRUSTEES } \\
\text { SEIFERT, SIGBERT \& ANNE; TRUSTEES } & 004-024-010
\end{array}
$$








Name
TAYLOR, RICHARD \& NANCY
TEDFORD, HOLLIS C III - TRUSTEE
TEELE, ALLEN R. \& SARAH J.
TEELE, DAVID \& JOAN
TEELE, DAVID SR., \& JOAN \&
TEELE, ERIC A. \& JOAN W.
TEELE, JR., RUFUS \& KATHLEEN
TEELE, THOMAS H. \& DEBRA S.
THE FIRST, NA
THE HILTON HOMESTEAD, LLC
THOMAS, J. WILLIAM \& SANDRA
THOMPSON, DANIEL C. \& GUY R.
THOMPSON, EDWARD P. ET AL
TIBBETTS, MARIANNE J. \& DWIGHT C
TIDEWATER TELEPHONE,
TIDEWATER TELEPHONE,
TIGERT, MARY JANE
TIGERT, MARY JANE
TITHERINGTON, JEANNE
TITHERINGTON, JEANNE
TITHERINGTON, JEANNE
TOMASELLO, ALLEN \& CHERYL
TOWNE, CAROLYN R.
TREEHAVEN REALTY TRUST
TREEHAVEN REALTY TRUST
TRUPP, MATTHEW \& DARLENE
TUTTON, JOHN H. \& MAXINE H.
TWIN MAPLES FARM, LLC





| 2014 HOMESTEAD EXEMPTIONS |  |  |
| :---: | :---: | :---: |
| NAME | MAP/LOT | EXEMPTION |
| ACHORN MORRIS, STEPHANY | 011-024 | 9,000 |
| ADAMSKY, SHARON | 007-022-003 | 9,000 |
| ADNOPOZ, DAVID \& SUSAN | 004-012-00A | 9,000 |
| ALBERT, NICOLE M. | 012-027-009 | 9,000 |
| ANDERSON, ANNLOU S. | 010-047-011 | 9,000 |
| ANDERSON, DEBORAH L. | 011-014-001 | 9,000 |
| ANDERSON, GERALD \& SHIRLEY | 011-018 | 9,000 |
| APGAR, GEORGE B. \& JOAN W | 003-024-001 | 9,000 |
| AUTIO, DAVID | 014-031 | 9,000 |
| AVANTAGGIO, WM \& JOANNE D | 003-026 | 9,000 |
| BARBER, WAYNE \& ANNA | 004-082-00A | 9,000 |
| BARNES, JURATE \& STEPHEN E, CO-TTES | 011-027 | 9,000 |
| BARTLETT, CONSTANCE J | 003-030-00B | 9,000 |
| BARTOLOTTA, JR., SALVATORE \& REBEC | 011-031-003 | 9,000 |
| BEDELL, RICHARD | 001-010 | 9,000 |
| BERG, RENHOLT S. \& CHRISTINE M. | 011-031-004 | 9,000 |
| BERGER, KARL \& MARY | 006-003 | 9,000 |
| BEWELL, RICHARD T. \& CHANDRA M | 013-024 | 9,000 |
| BOOTHBY, GENE \& ELIZABETH | 007-008 | 9,000 |
| BOOTHBY, JAMES H | 007-022-001 | 9,000 |
| BOSSLER, ANNETTE | 004-009-00F | 9,000 |
| BOUTILIER, JAMES ERNEST | 004-095 | 9,000 |
| BRIGGS, JOHN | 010-039 | 9,000 |
| BRIGGS, NATHAN T. \& MAKI | 006-038-00C | 9,000 |
| BURNHAM, LAWRENCE \& MELISSA | 003-053-003 | 9,000 |
| BURNS, JANICE Q. | 012-024 | 9,000 |
| BURRALL, CAROL T. | 010-047 | 9,000 |
| BUTLER, CHRISTOPHER \& CAROLYN | 004-017 | 9,000 |
| CARD, PENELOPE N | 004-082-005 | 9,000 |
| CLANCY, JOHN JR \& KELLY A | 006-019-019 | 9,000 |
| CLARK, DIANE | 016-010 | 9,000 |
| COLLAMORE, BRADLEY \& PATRICIA | 010-020-001 | 9,000 |
| COLLAMORE, BRIAN | 013-017 | 9,000 |
| COLLAMORE, BRIDGET | 013-020 | 9,000 |
| COLLAMORE, ELLEN R | 010-020 | 9,000 |
| COLLAMORE, JR, GILBERT \& FAYLEEN | 010-001-00B | 9,000 |
| COLLINS, BENNETT B | 011-009-00A | 9,000 |
| COLLINS, KARYN E. | 006-023 | 9,000 |
| COOLIDGE, ROBERT B. | 004-066 | 9,000 |
| COOMBS, DOUGLAS C \& SHARON L., TTEES | 007-005 | 9,000 |
| CORSON, CAMILLE | 006-020-00A | 9,000 |
| COTTON, JANET M. | 008-019-00A | 9,000 |
| COTTON, JEFFERSON | 004-037 | 9,000 |
| CRAIG, GEORGE \& VARIAN \& KATIE | 003-053-002 | 9,000 |
| CROCETTI, ALFRED \& RUTH | 006-041 | 9,000 |
| CROSS, JAMES \& MELISSA | 011-030 | 9,000 |
| CULL, ROBERT M | 003-035 | 9,000 |
| DAVIS, SUSAN B. | 014-003 | 9,000 |


| DAVISON, CATHY G. | 001-006 | 9,000 |
| :---: | :---: | :---: |
| DAWSON, HAROLD \& REBECCA | 010-005-00A | 9,000 |
| DICKINSON, CHRISTOPHER \& NAOMI | 011-028-001 | 9,000 |
| DIGREGORIO, ANTHONY \& CARMEN | 008-002 | 9,000 |
| DOLLOFF, BEVERLY | 003-028-001 | 9,000 |
| DONSBACH, HAGUE \& ANNA | 006-019-001 | 9,000 |
| DUFFY, ERIC J \& KELLY BORG | 007-030-00A | 9,000 |
| ECKMAN, ROLAND \& MARGARET | 006-005-001 | 9,000 |
| EMMET, MARJA TUULIKKI; TRUSTEE | 004-065-0AA | 9,000 |
| EUGLEY, SUSAN \& ROBERT | 007-036-00C | 9,000 |
| FESMIRE, CHESTER \& DEBORAH | 001-003 | 9,000 |
| FETSKO, JOAN | 006-047-00A | 9,000 |
| FIELDS, DAVID \& JANET | 003-020 | 9,000 |
| FINNERAN, MICHAEL \& DONNA | 013-018 | 9,000 |
| FISH, VAUGHN \& MARY A | 015-004 | 9,000 |
| FLOOD, CHRISTINA L | 007-036-00E | 9,000 |
| FOOTE, REV. STEPHEN | 006-019-00A | 9,000 |
| FORDE, MARY \& SEAN | 004-003-001 | 9,000 |
| FORTI, THOMAS \& EVELYN | 014-027 | 9,000 |
| GAHM, LOIS | 003-034 | 9,000 |
| GELHAR, LYNN \& ELEANOR, TRUSTEES | 006-019-005 | 9,000 |
| GENTHNER, CAROL | 007-036-00A | 9,000 |
| GENTHNER, CLYDE E. AND JOAN L. JT | 007-014 | 9,000 |
| GENTHNER, MYRNA LOUISE | 014-001-00A | 9,000 |
| GENTHNER, RICKY \& DEBRA | 010-020-00A | 9,000 |
| GENTHNER, SR., GARY \& KAREN | 007-036-001 | 9,000 |
| GIGUERE, SCOTT S \& SANDRA M | 007-037-00A | 9,000 |
| GILBERT, JOHN \& MELANEE O | 013-001-00A | 9,000 |
| GINNATY, PATRICK S. | 010-003 | 9,000 |
| GLIDDEN, KENNETH \& SHIRLEY | 010-012-00B | 9,000 |
| GOLDBERG, GRACE | 006-005-002-003 | 9,000 |
| GRAY, EUNICE \& HARRIS, TOBY S | 013-017-001 | 9,000 |
| GRIERSON, INGRID | 007-035 | 9,000 |
| GRINDLE, BRADLEY A \& MARIA | 003-004 | 9,000 |
| GUSTAFSON, ARTHUR L. III | 008-019 | 9,000 |
| HAFFORD, SAM \& MARCIA | 001-001-00E | 9,000 |
| HALL, ELIZABETH A. \& MICHAEL B | 003-027 | 9,000 |
| HALL, MARIE H | 010-004 | 9,000 |
| HALL, NANCY TERRELL | 010-032 | 9,000 |
| HALL, STEPHEN H. \& HALEY, DIXIE M | 011-029 | 9,000 |
| HAMILTON, ELIZABETH | 008-001-001 | 9,000 |
| HANEL, NANCY E.; ALICE C \& | 006-022 | 9,000 |
| HANLEY, JEWEL R. | 003-037-00A | 9,000 |
| HANLY, MATTHEW | 003-038-00D | 9,000 |
| HANSEN, BARBARA | 007-041-00A | 9,000 |
| HANSON, CAROLE | 010-021 | 9,000 |
| HARLOR, SUSAN B. | 008-026 | 9,000 |
| HARPER, BRENT \& WEST-HARPER, LISA A. | 007-009-001 | 9,000 |
| HARRINGTON, FREDERICK W. | 014-020-00A | 9,000 |
| HERBERT, DAVID | 011-016 | 9,000 |


| HOFFERAGE, JEAN M \& TUTHILL, GAIL W | 003-018 | 9,000 |
| :---: | :---: | :---: |
| HOLT, ANDREA | 007-022-007 | 9,000 |
| HOPPER, DAVID P FAM TRST | 006-034 | 9,000 |
| HORNBERGER, JAMES | 007-021-001 | 9,000 |
| HORNBERGER, WILLIAM | 007-018 | 9,000 |
| HUDSON, TODD \& INSOOK | 010-028 | 9,000 |
| JICHA, JR., JOHN \& MARGARET | 012-003 | 9,000 |
| JOBE, LORA JANE | 006-019-002 | 9,000 |
| JOHNS, JR., EDGAR M. \& SANDRA L. | 015-017-00A | 9,000 |
| JOHNSON, BONITA M. | 006-033 | 9,000 |
| JOHNSON, LAURIE | 007-036-00B | 9,000 |
| JONES, ROBERT H. \& CAROL A. | 006-019-004 | 9,000 |
| KALER, HOWARD \& SARAH | 010-019 | 9,000 |
| KALER, III, WALTER E. | 014-008 | 9,000 |
| KALER, ROBERT \& JOYCE | 008-020 | 9,000 |
| KALER, ROBERT E JR | 007-026-00C | 9,000 |
| KAUFFMAN, STEPHEN B. | 006-027 | 9,000 |
| KEARNEY, EDITH; TRUSTEE | 006-005-002-009 | 9,000 |
| KEENE, RICHARD, AVA \& SANDRA JANE | 014-022 | 9,000 |
| KELLEY, PHILIP \& ALFREDA | 010-005-00C | 9,000 |
| KELLEY, SCOTT \& CHRISTINA M. | 010-005-00D | 9,000 |
| KEMPER, ROBERT B \& JANICE E | 010-018-001 | 9,000 |
| KENNEY, MICHAEL J \& ELIZABETH M | 004-082-001 | 9,000 |
| KINNEY, ELEANOR H | 003-041 | 9,000 |
| KOSTENBADER, THOMAS \& JOANNE | 006-019-012 | 9,000 |
| KOUBEK, DAVID E | 011-002 | 9,000 |
| KOUBEK, RICHARD \& BETTS, VIRGINIA | 011-003 | 9,000 |
| LAURICH, STEPHEN \& JO E | 003-023 | 9,000 |
| LEEMAN, JR, DONALD | 010-022 | 9,000 |
| LEONARD, MICHAEL \& FISHER, JANET | 007-031-00D | 9,000 |
| LILLY, FREDERIC J \& KERRI A | 010-014 | 9,000 |
| LIND, JR., GORDON | 006-038-00B | 9,000 |
| LIVERMORE, WARREN J. | 010-024-00B | 9,000 |
| LONG, HERMAN \& MARLENE | 006-019-021 | 9,000 |
| LOVEJOY, RHONDA L. | 003-024-008 | 9,000 |
| MACLACHLAN, STEPHEN A \& KATHLEEN M | 007-034 | 9,000 |
| MACOMBER, ISABEL M | 016-013-00A | 9,000 |
| MAGNUSSON, KURT F \& JOAN S | 008-003-00A | 9,000 |
| MALONE, LESLIE M. | 007-016 | 9,000 |
| MANK, DAVID | 010-028-00A | 9,000 |
| MARCHI, RICHARD \& SHARON | 004-033 | 9,000 |
| MARIANI, GLENN \& ESTHER | 004-072 | 9,000 |
| MARSH, JOHN B III \& TERRY D | 004-009-00G | 9,000 |
| MARTIN, DAVID \& JAJA | 006-040 | 9,000 |
| MAZZARELLA, LINDA \& |  |  |
| MCLAUGHLIN, WILLIAM F. | 011-006-00A | 9,000 |
| MCBRIEN, MICHAEL \& JEANNE | 006-019-00B | 9,000 |
| MCFARLAND, MILES \& LINDA | 010-022-001 | 9,000 |
| MCGREGOR, CHARLES E. \& JOANNE S | 006-005-002-015 | 9,000 |
| MCLAUGHLIN, ROBERT P. | 003-002-001 | 9,000 |


| MCLAUGHLIN, SHANNON W \& AMY W | 003-026-003 | 9,000 |
| :---: | :---: | :---: |
| MCLAUGHLIN, STEVEN M | 003-026-002 | 9,000 |
| MCLEOD, NOREEN | 009-009-004 L | 9,000 |
| MILLER, CHARLES F. \& VICTORIA L. | 003-033-002 | 9,000 |
| MILLER, DANIEL \& EILEEN | 016-013 | 9,000 |
| MILLETT, PETER J \& KAREN A | 006-001-00A | 9,000 |
| MOHR JR., JOHN \& JUDITH | 012-015-00B | 9,000 |
| MOHR, CELIA W. (LE) | 012-015 | 9,000 |
| MOODY, ROBIN \& STOCK, TAMARA | 006-011 | 9,000 |
| MORRIS, JOHN \& MARIAN | 004-039 | 9,000 |
| MORTIMER, DORIS I. | 003-030-004-L | 9,000 |
| MORTIMER, MARCIA R | 003-030-001 | 9,000 |
| MOXCEY, RALPH \& BARBARA | 014-030 | 9,000 |
| NASH, STUART | 010-002-00A | 9,000 |
| NESSLAGE, ANN | 004-091-00A | 9,000 |
| NEVINS, HENRY \& LINDA | 010-024-00A | 9,000 |
| NICOLOSI, DOMENIC | 007-002 | 9,000 |
| NORTON, REBECCA L | 010-036 | 9,000 |
| O'BRIEN, BRADY E | 003-026-00A | 9,000 |
| O'BRIEN, TRAVIS M. \& CREAMER, KRISTIE M | 006-048 | 9,000 |
| OLSON, LENNART | 004-016 | 9,000 |
| O'MELIA, STEPHEN \& JACQUELINE | 006-041-001 | 9,000 |
| ORCUTT, HARRIS A. \& THERESA | 011-008 | 9,000 |
| OSIER, DAVID | 013-022 | 9,000 |
| OSIER, DAVID J \& TONI | 013-002 | 9,000 |
| OSIER, DAVID N | 013-023-00A | 9,000 |
| OTTENSTEIN, KAREN | 004-092-004 | 9,000 |
| OTTERBEIN, JOHN \& HART, ANN R. | 003-038-00B | 9,000 |
| PATTON, ALBERT \& JEANNE | 010-047-003 | 9,000 |
| PEABODY, RONALD \& JANE | 011-014-00A | 9,000 |
| PECK, JANET | 010-038 | 9,000 |
| PEDERSON, CAROLYN L. | 010-047-006 | 9,000 |
| PETAN, MICHAEL B. \& WRIGHT, STEPHANIE J. | 010-044 | 9,000 |
| PIEH, WENDY \& GOTH, PETER | 003-011 | 9,000 |
| POLAND, ALAN \& REBECCA | 004-008 | 9,000 |
| POLAND, AMANDA \& CLYDE, JR. | 006-037 | 9,000 |
| POLAND, BOBBIE S. | 011-032 | 9,000 |
| POLAND, BRUCE | 006-019-024 | 9,000 |
| POLAND, ELIZABETH (LE) | 007-004 | 9,000 |
| POLAND, FERNALD \& SANDY | 011-032-001 | 9,000 |
| POLAND, RONALD \& RUTH | 006-032-00C | 9,000 |
| PRIOR, CRAIG \& CYNTHIA | 013-013 | 9,000 |
| PRIOR, DENNIS \& MICHELE | 014-024-00A | 9,000 |
| PRIOR, DONALD E. | 007-026-00A | 9,000 |
| PRIOR, JEREMY R. | 014-002-00A | 9,000 |
| PRIOR, JR., VERGE \& RUTH ANN | 013-009 | 9,000 |
| PRIOR, STEPHEN \& BRENDA | 014-036 | 9,000 |
| PUSEY, CALEB W. | 004-069-017 | 9,000 |
| PYNE, LEDYARD BLAIR | 010-044-00C | 9,000 |
| RAGATZ, VERONICA A | 001-001-00D | 9,000 |


| RANCOURT, JEFFREY | 011-015-00A | 9,000 |
| :---: | :---: | :---: |
| RANSOM, CAROL ALLBRIGHT; TRUSTEE | 008-002-00B | 9,000 |
| REED, DAVID | 011-031-002 | 9,000 |
| RENELT, SUSAN J | 006-046 | 9,000 |
| RENY, MARY KATE | 004-024-003 | 9,000 |
| RICE, HERBERT W \& LISA J | 006-037-00A | 9,000 |
| RILEY, JOHN F \& FLAVIA M | 010-024 | 9,000 |
| RILEY, MICHELLE M | 010-011 | 9,000 |
| ROBINSON, GEOFFREY \& DIANTHA | 008-023 | 9,000 |
| ROUSHDY, JUANITA C. | 007-042 | 9,000 |
| RUGGERIO, THOMAS \& MARIE | 003-033-003 | 9,000 |
| RUTAN, RONALD \& KAREN | 006-047 | 9,000 |
| SAMPSON, PAUL \& BONITA | 006-015-001 | 9,000 |
| SAN ANGELO, LILA | 006-045-001 | 9,000 |
| SANDEFUR, GLEN E \& LINDA M | 004-054 | 9,000 |
| SCHMEHL, RICHARD \& NANCY | 004-065-00A | 9,000 |
| SCIMONE, CHARLES M \& KRAJNIK, CAROL M | 014-023 | 9,000 |
| SHOTT, ROBIN A. | 006-005-00B | 9,000 |
| SIMMONS, ANTONINA \& MACKENZIE, JEAN | 010-046 | 9,000 |
| SIMMONS, BERT | 011-028 | 9,000 |
| SIMPSON, LORRAINE \& ROBERT D. | 014-002 | 9,000 |
| SKINNER, JOHN | 006-005-002-013 | 9,000 |
| SMITH, LAWRENCE | 010-017 | 9,000 |
| SOOHEY, DONALD E. | 006-032-00D | 9,000 |
| SOOHEY, ROBERT | 006-032 | 9,000 |
| SPARKES, KENNETH L. \& LYNN | 006-019-008 | 9,000 |
| STAPP, DAVID S \& KERRITH | 013-004 | 9,000 |
| STOUTER, GEORGE | 003-015 | 9,000 |
| STRAWSER, SR. DANIEL G. \& DONNA M. | 003-024-002 | 9,000 |
| TAPPAN, ROGER \& GLADYS | 012-005 | 9,000 |
| TAYLOR, RICHARD \& NANCY | 003-024-004 | 9,000 |
| TEELE, DAVID \& JOAN | 007-036-00G | 9,000 |
| TEELE, ERIC A. \& JOAN W. | 007-036-00H | 9,000 |
| TEELE, JR., RUFUS \& KATHLEEN | 007-036-002 | 9,000 |
| TEELE, THOMAS H. \& DEBRA S. | 007-036 | 9,000 |
| THOMAS, J. WILLIAM \& SANDRA | 001-007 | 9,000 |
| TIGERT, MARY JANE | 008-012 | 9,000 |
| TOMASELLO, ALLEN \& CHERYL | 010-001-00C | 9,000 |
| TYLER, GLIDDEN \& BEVERLY | 007-022-012 | 9,000 |
| VINAL, KENNETH \& ABBEY | 007-022-015 | 9,000 |
| VITTI, JOSEPH A | 004-092 | 9,000 |
| VOSKIAN, MARY \& WALTER | 003-031 | 9,000 |
| WALLACE, STEVEN \& LISA | 004-012 | 9,000 |
| WALSH, MILDRED | 003-036 | 9,000 |
| WEBBER, HELEN | 001-002 | 9,000 |
| WEbBER, KATHERINE M | 012-013-00A | 9,000 |
| WEBBER, NELSON (LE) | 012-013 | 9,000 |
| WEBER, DIETER \& RAY, JOAN | 011-001-005 | 9,000 |
| WEBER, KERRY W. | 011-013 | 9,000 |
| WEEKS, MARY SUE | 011-012-002 | 9,000 |

WELCH, JAMES H \& THERESE L
WELLS, CHRISTOPHER \& MELINDA
WEST, DAVID F. \& HYLIE A.; TRUSTEES
WHEELOCK, KAREN \& MORGAN
WHITEBEAR, LINDA
WILLIAMS, ROGER
WILLIAMSON, RANDALL \& RACHEL
WILSON, CRAIG M \& LISA A
WILSON, LORELEI
WINSHIP, DONALD \& MARGARET
WITHAM, DALE
WOOD, DOUGLAS G \& ANGELA R
WOOD, JANICE
WORTHLEY, GARY R. \& MARTHA L.

| $008-004$ | 9,000 |
| :--- | :--- |
| $006-019-027$ | 9,000 |
| $009-009-003$ | 9,000 |
| $004-065-\mathrm{AA} 1$ | 9,000 |
| $003-024-006$ | 9,000 |
| $009-013$ | 9,000 |
| $006-005-002-002$ | 9,000 |
| $006-019-026$ | 9,000 |
| $007-001$ | 9,000 |
| $010-043$ | 9,000 |
| $014-019$ | 9,000 |
| $010-042$ | 9,000 |
| $011-020$ | 9,000 |
| $003-007-001$ | 9,000 |

2014 VETERANS' EXEMPTIONS

| NAME | MAP/LOT | EXEMPTION |
| :--- | :--- | ---: |
| ANDERSON, ANNLOU S. | $010-047-011$ | 5,400 |
| BARNES, JURATE \& STEPHEN E, CO-TTES | $011-027$ | 5,400 |
| BARTLETT, CONSTANCE J | $003-030-00 B$ | 5,400 |
| BEDELL, RICHARD | $001-010$ | 5,400 |
| BRIGGS, JOHN | $010-039$ | 5,400 |
| BURNS, RUSSELL J. \& BURNS, CLAY | $012-025$ | 5,400 |
| COLLAMORE, BRIDGET | $013-020$ | 5,400 |
| COTTON, JEFFERSON | $004-037$ | 5,400 |
| DOLLOFF, BEVERLY | $003-028-001$ | 5,400 |
| ECKMAN, ROLAND \& MARGARET | $006-005-001$ | 5,400 |
| FERENCE, RAYMOND J \& CAROL M | $004-005$ | 5,400 |
| FIELDS, DAVID \& JANET | $003-020$ | 5,400 |
| FISH, VAUGHN \& MARY A | $015-004$ | 5,400 |
| FORDE, MARY \& SEAN | $004-003-001$ | 5,400 |
| GENTHNER, CLYDE E. AND JOAN L. JT | $007-014$ | 5,400 |
| HAFFORD, SAM \& MARCIA | $001-001-00 E$ | 5,400 |
| HARRINGTON, FREDERICK W. | $014-020-00 \mathrm{~A}$ | 5,400 |
| HOLT, ANDREA | $007-022-007$ | 5,400 |
| HUTCHINSON, SANDRA O. | $007-012$ | 5,400 |
| JICHA, JR., JOHN \& MARGARET | $012-003$ | 5,400 |
| JONES, ROBERT H. \& CAROL A. | $006-019-004$ | 5,400 |
| KALER, HOWARD \& SARAH | $010-019$ | 5,400 |
| KALER, ROBERT \& JOYCE | $008-020$ | 5,400 |
| KAUFFMAN, STEPHEN B. | $006-027$ | 5,400 |
| KEENE, RICHARD, AVA \& SANDRA JANE | $014-022$ | 5,400 |
| KEMPER, ROBERT B \& JANICE E | $010-018-001$ | 5,400 |
| LONG, HERMAN \& MARLENE | $006-019-021$ | 5,400 |
| MARCHI, RICHARD \& SHARON | $004-033$ | 5,400 |
| MCGREGOR, CHARLES E. \& JOANNE S | $006-005-002-015$ | 5,400 |
| MCLEOD, NOREEN | $009-009-004 ~ L$ | 5,400 |
| MOHR JR., JOHN \& JUDITH | $012-015-00 B$ | 5,400 |
| MOHR, CELIA W. (LE) | $012-015$ |  |
| MORRIS, JOHN \& MARIAN | $004-039$ |  |
|  |  | 5 |


| MORTIMER, DORIS I. | $003-030-004-L$ | 5,400 |
| :--- | :--- | :--- |
| MOXCEY, RALPH \& BARBARA | $014-030$ | 5,400 |
| ORCUTT, HARRIS A. \& THERESA | $011-008$ | 5,400 |
| PATTON, ALBERT \& JEANNE | $010-047-003$ | 5,400 |
| PECK, JANET | $010-038$ | 5,400 |
| POLAND, BRUCE | $006-019-024$ | 5,400 |
| POLAND, RONALD \& RUTH | $006-032-00 \mathrm{C}$ | 5,400 |
| RUGGERIO, THOMAS \& MARIE | $003-033-003$ | 5,400 |
| RUTAN, RONALD \& KAREN | $006-047$ | 5,400 |
| SAN ANGELO, LILA | $006-045-001$ | 5,400 |
| SCHMEHL, RICHARD \& NANCY | $004-065-00 A$ | 5,400 |
| SIMPSON, LORRAINE \& ROBERT D. | $014-002$ | 5,400 |
| SOOHEY, ROBERT | $006-032$ | 5,400 |
| VOSKIAN, MARY \& WALTER | $003-031$ | 5,400 |
| WALSH, MILDRED | $003-036$ | 5,400 |
| WEBBER, NELSON (LE) | $012-013$ | 5,400 |
| WHEELOCK, KAREN \& MORGAN | $004-065-A A 1$ | 5,400 |

## 2014 BLIND EXEMPTION

| Owner's Name | Map/Lot | Exemption Amount |
| :--- | :--- | ---: |
| ANDERSON, GERALD \& SHIRLEY | $011-018$ | 4,000 |
| COLLAMORE, BRIDGET | $013-020$ | 4,000 |

## 2014 FARM SPACE CLASSIFICATION

Name
BARNES, JURATE \& S
BARNES, JURATE \& S
BARNES, STEPHEN E
WEEKS, MARY SUE

| Map/Lot | Assessed Value |
| :--- | ---: |
| $011-027$ | 5,200 |
| $011-026-001$ | 1,800 |
| $011-026$ | 9,200 |
| $011-012$ | 11,200 |

2014 OPEN SPACE CLASSIFICATION

| Name | Map/Lot | Assessed Value |
| :--- | :--- | ---: |
| BOOTHBY, GENE \& ELIZABETH | $007-038$ | 6,655 |
| BOOTHBY, GENE \& ELIZABETH | $007-008$ | 22,660 |
| BRADLEY, ROBERT B. | $002-009-00 A$ | 11,000 |
| HOLMES, ANNE | $004-096$ | 1,350 |
| LEEBER, DONALD \& JANE | $005-010$ | 25,740 |
| LIGHT, DAVID R. \& LACLAIR, JOELLE H. | $010-035 \& 037$ | 2,300 |
| LUTZ, KURT; TRUSTEE | $004-073$ | 31,680 |
| SOOHEY, ROBERT | $006-032$ | 13,956 |
| UDDER HOLDINGS, LLC | $002-004$ | 128,825 |
| WESSON, ANNE | $004-001-001$ | 9,375 |
| WOODED LANES, INC. HOA | $009-010$ | 21,900 |
| TOTALS |  | $\mathbf{2 7 5 , 4 4 1}$ |


| 2014 WORKING WATERFRONT CLASSIFICATION |  |  |
| :--- | :--- | ---: |
| Name | Map/Lot | Value enrolled portion |
| BREMEN LOBSTER REALTY CO-OP | $004-009-00 A$ | 53,870 |
| OSIER, DAVID L. | $013-001-001$ | 68,200 |
| SIMMONS, ANTONINA \& MACKENZIE, JEAN | $010-046$ | 52,254 |
| Working Waterfront Classification Total |  | $\mathbf{1 7 4 , 3 2 4}$ |


| 2014 LITERARY EXEMPTIONS |  |  |
| :---: | :---: | :---: |
| Owner's Name | Map/Lot | Total |
| BREMEN LIBRARY ASSOC. | 010-030-001 | 169,300 |
| BREMEN LIBRARY ASSOC., | 010-031 | 40,500 |
| MUSCONGUS COMMUNITY CLUB | 003-035-00A | 58,100 |
| 2014 CHURCH EXEMPTIONS |  |  |
| BREMEN UNION CHURCH, CHURCH | 007-013 | 160,100 |
| 2014 MUNICIPAL EXEMPTIONS |  |  |
| BREMEN, TOWN OF | 007-024 | 377,900 |
| BREMEN, TOWN OF | 014-010-00A | 332,200 |
| BREMEN, TOWN OF | 010-030 | 292,700 |
| BREMEN, TOWN OF | 010-040 | 285,000 |
| BREMEN, TOWN OF | 005-020 | 157,500 |
| BREMEN, TOWN OF | 007-025 | 79,200 |
| BREMEN, TOWN OF | 016-002 | 64,200 |
| BREMEN, TOWN OF | 007-007-00A | 52,700 |

## 2014 NON-PROFIT EXEMPTIONS

KIEVE AFFECTIVE EDUCATION INC.
004-009-00E MAINE AUDUBON SOCIETY

004-009-00C
425,500
62,900 MEDOMAK VALLEY LAND TRUST MEDOMAK VALLEY LAND TRUST

005-003-00A 226,300
005-003-006 173,700
003-035-00A
58,100 SCONGUS COMMUNITY CLUB

001-013
004-013
4,007,000 NATIONAL AUDUBON SOCIETY,

982,300

2014 STATE OF MAINE EXEMPTIONS

| STATE OF MAINE | $005-018$ | 243,600 |
| :--- | :--- | :--- |
| STATE OF MAINE | $002-001$ | 137,000 |
| STATE OF MAINE | $002-002$ | 115,000 |
| STATE OF MAINE | $002-003$ | 115,000 |




2014 TREE GROWTH CLASSIFICATION
 Map/Lot
$007-011$
$005-002$
$011-015$
$005-003-006$
$005-003-001$
$005-003-002$
$005-003-003$
$008-029-006$
$004-095$
$010-039$
$007-021$
$008-002-00 F$
$004-066$
$004-071$
$004-004$
$007-041-00 B$
$004-074$
$004-077$
$007-006$
$005-004$
$004-063$
$004-077-001$
$001-001$
$004-040$
$004-080$
$005-001$
$002-009$
Name
ADAMS, BARBARA T. \& MARC E. ADAMS, BARBARA T. \& MARC E. BARNES, EDWARD BLI HOLDINGS LLC BLI HOLDINGS LLC BLI HOLDINGS LLC BLI HOLDINGS LLC BOUTILIER, JAMES
, NOLAJ.
CHAMBERLAIN, JOHN F. COOLIDGE, ROBERT B. \& A KNIGHT COOLIDGE, ROBERT B. \& A KNIGHT COTTON, D. PAGE; TRUSTEE COTTON, D. PAGE; TRUSTEE DEAN, LOUISE M.; TRUSTEE DEAN, LOUISE M.; TRUSTEE DETMER, ANNE E SCHWARTZ, EHRENFELD, ELIZABETH M \& FABISZEWSKI, NANCY ET AL FIELDING, JONATHAN E. FULWEILER, THOMAS B FULWEILER, THOMAS B.






 $010-003$
$010-001$
$011-001-2,3 \& 4$
$011-010-00 \mathrm{~A}$
$000-017$
$003-027$
$010-004$
$008-026$
$003-055$
$008-025$
$007-021-00 \mathrm{~A}$
$003-054$
$011-003$
$011-009$
$007-003$
$003-019$
$003-008-00 \mathrm{~A}$
$003-009$
$008-002-\mathrm{E}$
$000-005$
$008-005-\mathrm{A}$
$008-016$
$009-008$
$009-009-001$
$009-009-004$
$006-045$
$006-011$
$004-039$
$010-045$
$006-045-004$
$007-002$
GINNATY, PATRICK S.
GORDON LIBBY FOREST PRODUCTS, INC.
GROTH, ERNEST H, TRUSTEE GROTH, ERNEST H, TRUSTEE
GROTH, ERNEST H., TRUSTEE

H\&E INC.
HALL, ELIZABETH A. \& MICHAEL B
HALL, MARIE H
HARLOR, SUSAN B.
HAUSCHKA, STEPHEN \& PETER
HOCKOMOCK CORPORATION
KINNEY, ELEANOR KOUBEK, RICHARD \& BETTS, VIRGINIA KRAVITZ, SARAH KENT
LAURICH, STEPHEN \& JO
LOVERIDGE, EBBA V \& VICKI ANN LOVERIDGE, EBBA V \& VICKI ANN
MACNAIR, RICHARD \& WANDA MACNAIR, RICHARD \& WANDA MACNAIR, RICHARD \& WANDA
MACNAIR, RICHARD \& WANDA MCLEOD, IAN C (T/C) MCLEOD, IAN C; ANDREW C \& JAMES G MCLEOD, JEFFEREY S (JT) MEEKS, JON R \& JAMI E MOODY, ROBERT \& STOCK, TAMARA MORRIS, JOHN \& MARIAN MULLIN, PETER
NICOLOSI, DOMENIC
NICOLOSI, DOMENIC
$010-009-00 \mathrm{~A}$
$010-002$
$010-044$
$009-009-002$
$008-002-00 \mathrm{~B}$
$010-013$
$006-046-\mathrm{A}$
$010-002-\mathrm{B}$
$005-008$
$008-024$
$011-001$
$004-009-\mathrm{B}+\mathrm{D}$
$010-041$
$011-010$
$011-011$
$011-001-005$
$009-009-003$
$007-015$


# Town Clerk's Report - 2014 

| HUNTING AND FISHING LICENSES |  |  |  |
| :--- | ---: | :--- | ---: |
| Season Fish | 28 | Season Hunt |  |
| Salt Water Registry | 32 | Archery | 13 |
| Non-Res. Fish | 3 | Muzzleloading | 3 |
| 3-Day Non-Res. Fish | 3 | Junior Hunt | 4 |
| Non-Res. Hunt | 1 | Ext. Archery Anterless | 3 |
| Hunt/Fish Combo | 12 | Ext. Archery Antlered | 2 |
| Migratory Waterfowl | 5 | Over 70 Lifetime | 1 |
| Small Game | 1 |  | 2 |
|  |  |  |  |
| Male/Female | DOG LICENSES |  |  |
|  | 6 | Spayed/Neutered | 90 |

VITAL STATISTICS REPORT
Recorded Births 9
Recorded Marriages 1
Recorded Deaths 18
MARRIAGES

Names
Edward McCarthy/Megan Osier

## Date

## DEATHS

| Name | Date | Age |  |
| :--- | :--- | :---: | :--- |
| Evan Morris | $02 / 18 / 14$ | 60 | Bremen |
| Lillian F. Lutz | $03 / 03 / 14$ | 93 | Scarborough |
| D. Page Cotton, Jr. | $03 / 08 / 14$ | 77 | Tucson, AZ |
| Charles Holt | $04 / 09 / 14$ | 82 | Damariscotta |
| Joseph Kelly, Jr. | $04 / 12 / 14$ | 91 | Westborough, MA |
| Paul E. Brady | $04 / 16 / 14$ | 82 | Bremen |
| Jeanne M. Conley | $04 / 30 / 14$ | 91 | Bremen |
| Elizabeth Cizek | $05 / 15 / 14$ | 87 | Augusta |
| Deborah L. Fesmire | $06 / 22 / 14$ | 63 | Portland |
| Rebecca Dawson | $07 / 16 / 14$ | 66 | Bremen |
| Eleanor M. Kelly | $08 / 03 / 14$ | 91 | Westborough,MA |


| Marian P. Morris | $08 / 13 / 14$ | 87 | Scarborough |
| :--- | :--- | :--- | :--- |
| Nancy Wilson | $09 / 21 / 14$ | 87 | Damariscotta |
| Helen Webber | $10 / 01 / 14$ | 75 | Augusta |
| Gilbert W. Collamore, Sr. | $10 / 22 / 14$ | 83 | Rockland |
| Mildred Poland | $11 / 22 / 14$ | 62 | Damariscotta |
| Harris Orcutt | $12 / 07 / 14$ | 87 | Bremen |
| Domenico Nicolosi | $12 / 22 / 14$ | 77 | Metheun, MA |

## Bremen Volunteer Fire Department

Clearly the most significant development this year was the addition of six new volunteers. Attracting new members has been a goal for years. Now the tough part, forming them into firefighters and part of the team. They have made it through the six-month probationary period and all are enthusiastic and eager to learn. Most will be attending the basic firefighter course offered by Lincoln County while receiving weekly training here. It's all very exciting and important for Bremen.

During the November storms, the Department operated a warming shelter at the station, providing fresh water, a place to sleep, warm drinks and snacks. Members also went through the Town removing downed trees where possible and reporting road conditions back to county emergency headquarters long before utility crews arrived on scene.

One of the more challenging calls this year was for a wild land fire on Crotch Island. Firefighters responded on the Chief's lobster boat with portable pumps and forestry gear and had it quickly suppressed. Unfortunately, strong breezes rekindled it a day later requiring another voyage.

Speaking of portable pumps, we were fortunate to receive a matching grant from Maine Forestry Department for five new pumps which will replace our old and unreliable ones. Your donations supplied the matching funds. Also on the grant front, we won a grant to purchase a new thermal imager (an expensive item). Using donated funds, we were able to parlay this into two imagers, one for each engine. Pursuing grant opportunities is an important way to stretch our budget from the Town and our donated funds.

We have two members nearing completion of an Emergency Medical Technician Basic (EMT B) course. They will provide much needed assistance handling the 80-90 medical calls we receive each year.

We put some donated funds to work remodeling the office space at the station. Moving a wall opened it up, making it more conducive to a classroom setting (necessary for the training of our members). A nasty carpet was replaced with laminated wood flooring, a flat panel television on the wall was added (for training videos), and a small office space was enclosed for privacy. Stop in and see the results of your generosity.

The annual supper/auction was a big success with the largest attendance
in years. Everyone seemed to enjoy themselves, leaving with smiles and bargains thanks to our members and the auction items donated by local businesses. Our community turkey supper is turning into an annual event. We served about 140 hungry visitors this year, and the reviews were good. Hopefully we'll see you next year.

We thank you for your continuing support and generosity and invite your comments and suggestions.

## FERN POLAND

Fire Chief


## Bremen Rescue/First Responders

2014 brought many calls to the Bremen First Responders, including motor vehicle accidents, falls, cardiac and breathing problems, and much more. As the Town of Bremen is served by Central Lincoln County Ambulance Service, our job is to go straight to the scene (in street clothes) and start medical assessment and treatment. We then advise CLCAS on how to continue and assist them in treating a patient and in moving them to the ambulance. In addition, we stand by at some fire department calls in case someone is injured. The power outages in November brought a few of us to the Fire House to help keep the station open for Bremen residents - we're lucky to have a Fire Department willing to do this.

Again, our requirements to keep our licenses have gone up, so we need more continuing education credits every year to renew our licenses (every third year). We attend trainings at other departments, including CLCAS and Waldoboro, and we have some in-house trainings in Bremen. Many of us attend the EMS Conference in Rockport for several days to attain the credits we need. Classes cover computer reports (most ambulance services are using laptops), the use of backboards, mysterious cases, newest treatments, etc. There is a lot of variation, and the classes are always interesting.

We thank you once again for your kind generosity and support of the First Responders. Equipment is changing all the time. One of the newest changes is that most items will be dated and not usable after expiration dates. Your help keeps us a very well-equipped service! Thank you again!

We're hoping to have a number of new First Responders soon. Again, there have been changes. After taking an initial class with tests, applicants must take a federal test and pass state practical tests. So, you may see some new faces in the future, and we are pleased that we may have more help soon!

Last, we need to thank the members of the Bremen Fire Department who accompany us on our calls. Most EMTs on CLCAS are not from Bremen, so the first thing the Fire Department does is identify the location of the call. A
member of the Fire Department also brings the Rescue Truck with needed equipment. Members handle radio communications, bring equipment we need, direct traffic at the scene, help move patients, and perform many other tasks that make our jobs easier and make the situation easier on our patients and their families. We are extremely grateful to have them and proud to have them at our sides!

Respectfully submitted, LINDA NEVINS, Secretary<br>Bremen Rescue/First Responders<br>ABBEY VINAL, EMT - B, Director<br>ANDREW ECKMAN, EMT - B<br>ERIC DUFFY, EMT - B<br>HANK NEVINS, EMT - B<br>KELLEY DUFFY, EMT - B<br>LINDA NEVINS, EMT - B

## Code Officer's Report

This year I issued fewer permits than last year. There is a new business in town, and possibly a new orchard will be coming soon. The Town is again having issues with unpermitted uses and illegal uses that may require court action. The soft approach, and the belief that people can be trusted to keep their word to conform to the ordinances and obtain the required permits, does not always work. If they have not complied after being asked two or three times, the needed follow-up requires expensive action from both the Town and the offending parties. If you do not know the regulations, it is best to call and ask, so you can avoid after-the-fact fees and/or other legal action.

In 2014 we issued 14 building permits and 17 plumbing/septic permits. In 2013 we issued 19 building permits and 17 plumbing/septic permits.

Please be aware that the FEMA flood maps will be revised on July 16, 2015, after the Town votes to adopt them. If you have any questions concerning insurance or the maps, you can attend one of two meetings that will be held; one by the State and one by the Selectmen. Watch the local paper for meeting dates.

Respectfully submitted,
STAN WALTZ, Code Officer
Shoreland Zone Officer

# Bremen K-12 Education Report <br> Kimberly Schaff, Principal, Great Salt Bay Community School <br> Steven Bailey, Superintendent of Schools, AOS 93 

Great Salt Bay Community School: Change in administration was the work conducted over the summer. In June, Mark McDonough resigned his assistant principal position to return to teaching while he completed his doctoral program. After a statewide search for a replacement, Ira Michaud was hired as Assistant Principal. Mr. Michaud brings many years of successful elementary and middle school experience with him as he starts his work in this role.

The 2013/14 school year ended with 451 students. The 2014/15 school year began with 440 students. With thirty-seven students enrolled in kindergarten the school board supported the recommendation to add a third kindergarten teacher. Mrs. Kristie Houghton was hired in August to fill this position. Her diverse educational background and experience plus her passion for primary education has been wonderful for her young students who have just begun their educational journey at GSB. In May, 2014 the board accepted the resignation of Marie Paschke, our special education social worker. For the past six years, Ms. Paschke has been providing wonderful social work services to our students with special needs. Ms. Paschke has decided to return to graduate school to pursue her goal of becoming a family nurse practitioner. In June the board approved our recommendation to replace this position with a K-8 Guidance Counselor position. Our new counseling model will consist of both guidance counseling and social work. Our new guidance counselor, Mrs. Jill Davis, will provide instruction in the K-8 guidance curriculum, responsive services (consultation, referral, and peer mediation), and system support; and Mrs. Rebecca Cannon will provide social work services to our students, including our students with special needs, as well as system support.

The administration set three main educational goals for the 2014-15. The first goal is to maintain throughout the year a school-wide student attendance rate of $95 \%$. For a student to achieve a $95 \%$ attendance rate for the school year, he or she would need to miss no more than 8 school days. The second goal is to focus on the five conditions of teacher expertise: a common language of instruction, focused feedback and deliberate practice, opportunities to observe and discuss teaching and learning, clear criteria and
a plan for success, and recognizing expertise. The third goal is to begin the process of adopting proficiency-based approaches to teaching and learning (Resource: http://www.greatschoolspartnership.org/proficiency/).

Our students have a variety of resources to access to support their educational experiences, which we are fortunate to maintain. From technology (one-to-one student to laptop ratio for students in grades three through eight, Aleks, Gizmos, Brain Pop, iPod touches, iPads, Smart Boards and other educational programs), to classroom materials and our library collection, each plays an integral role in supporting our students' education. It is through the support of our residences in the towns of Bremen, Damariscotta and Newcastle as well as tuitioning communities (Alna, Edgecomb and Westport) that make these resources possible and we truly appreciate your support.

Our students continue their learning outside of the classroom, whether it be competing on the athletic field or within a club. Our robotics team has integrated the use of technology and their creative and critical thinking skills in competition in Augusta. Our math team has traveled to other middle schools to test their mathematical mastery of concepts and our musically talented students participate in district festivals. This year, we have over sixty-three percent of our sixth through eighth graders participating in our sports programs. Our student-athletes represent our community well whether it is on the basketball court or playing fields through their determination and sportsmanship.

The staff at Great Salt Bay is student-centered, while inspiring and encouraging our students for greater achievement and life-long learning. Staff members collaborate weekly within professional learning communities, moving towards standards-based reporting, incorporating the Maine Education Standards, and differentiating activities to make learning meaningful for our students. They integrate the resources of the community into the classroom through local presentations (Heartwood Theatre, Miles of Friends, artists in residents and SASSAM) and field trip experiences. In addition, we conducted our fourth annual "GSB Cares-A-Ton" food drive in which our students brought in approximately a ton of food to give to the local food bank. As lifelong learners, the staff participates in professional development opportunities through workshop days, attending conferences and enrolling in graduate programs. Ninety-two percent of our faculty is highly qualified. Our staff focus is on best practices in the classroom, which directly impacts our students' learning.

The school facilities continue to be used regularly for school and community related events (Adult Education, dance and as an emergency
shelter for our community through the American Red Cross). Our custodial staff does a wonderful job of scheduling, maintaining and cleaning the school. We are proud of our school and are pleased we can share it with our community!

We look forward to continuing the Great Salt Bay commitment to excellence!

Bremen, Grades 9-12: Bremen has 32 students in grades 9-12, with 27 that attend Lincoln Academy. 3 students attend other private schools and 2 students are enrolled in other various high school opportunities. These students continue to achieve to high levels. There are 7 students graduating and 7 students entering grade nine. School Boards of the Central Lincoln County School System meet with the Board of Directors of Lincoln Academy a couple times per year in order to align curriculum and prepare for transition of our grade eight students to a successful experience in high school.

Thank you for your continued support for our kindergarten - grade 12 learners. It is greatly appreciated.

Sincerely,<br>STEVEN W. BAILEY<br>Superintendent of Schools



## Lincoln Academy

Lincoln Academy is an independent secondary school chartered in 1801 to serve residents in the midcoast area. It offers a comprehensive program, including courses in the areas of English, Mathematics, Science, Social Studies, World Languages, Fine and Performing Arts, Technology Education, Physical Education, and Health at all levels. Regional Vocational, Alternative Education and Special Education programs are available.

Lincoln Academy is accredited by the New England Association of Schools and Colleges (NEASC), which reaccredits the school every ten years. The school went through the reaccreditation process in 2014 (a substantive process that includes a lengthy self study and a multi-day visit by a NEASC team of educators) and will be officially reaccredited in 2015. Lincoln Academy is also a member of the National Association of Independent Schools, the Maine Association of Independent Schools, the National Association of Secondary Schools, the Independent School Association of Northern New England, the Maine School Management Association, and the Kennebec Valley Athletic Conference. Although it is a private academy, Lincoln has served students in the area for more than 200 years. There are more than 6,400 living alumni who work all over the world in every sector of public and private life.

In the winter of 2015 two new buildings will open on the Lincoln Academy Campus. The Cable-Burns Applied Technology and Engineering Center (ATEC) will offer approximately 10,000 square feet of classroom space for vocational, science, and technology courses. The new dormitory will house 60 of the 78 residential students expected to attend Lincoln Academy in the fall of 2015.

## Governance

Lincoln Academy is governed by an independent Board of Trustees. Officers include: Ann McFarland '73, President, Christine Wajer '85, Vice-President, Dennis Prior '91, Secretary. Members include: Sarah Maurer, Treasurer, Faustine Reny '01, Robert Baldwin '62, Stephen Dixon, George Masters, Jr., Lisa Masters '83, Jon McKane, Karen Moran, William Morgner, and Rob Nelson. Standing committees work in the areas of Finance, Development, Facilities, Long-Range and Strategic Planning, Personnel, Policy, and the Committee on Trustees. David Sturdevant is Head of School.

## The Student Body

Lincoln Academy serves as the secondary school of choice for 18 towns in midcoast Maine with a comprehensive curriculum designed to meet the individual needs of all students who choose LA. There are no entrance exams, and students may enter in any grade, 9-12. Students who live in a town that does not have a public high school may choose to attend any secondary school they wish, and their respective towns pay the statedetermined tuition. Like most Maine town-academies, Lincoln Academy also accepts tuition-paying students from outside the region.

## Enrollment by town

Lincoln Academy has a current enrollment of 548 students in the 201415 school year. Local students come from towns as follows:

| Alna | 14 | Southport | 2 |
| :--- | ---: | :--- | ---: |
| Boothbay Harbor | 0 | Waldoboro | 2 |
| Bremen | 26 | Westport Island | 4 |
| Bristol | 89 | Winthrop | 0 |
| Damariscotta | 93 | Wiscasset | 2 |
| Edgecomb | 18 | Whitefield | 6 |
| Georgetown | 2 | Woolwich | 1 |
| Jefferson | 68 |  |  |
| Newcastle | 73 | Residential | $\underline{64}$ |
| Nobleboro | 55 |  |  |
| Somerville | 0 | TOTAL: | 548 |

## South Bristol <br> 29

The 64 residential students enrolled in the 2014 school year come from thirteen countries as well as California: Bangladesh, China, Czech Republic, India, Japan, Korea, Russia, Rwanda, Spain, Thailand, Turkey, Ukraine, and Vietnam. 24 students live on campus in Hall House; six students live in Hillcrest House, located across the street from Lincoln Academy; and five students participate in the home-stay program. The remaining twenty-nine students are living in temporary housing on River Road and in Newcastle Publick House and will move into the new residence hall on campus when it is completed in February. Lincoln has a goal of enrolling 78 residential students in the fall of 2015. Once this goal has been achieved, the school will have reached its maximum capacity for residential students. By the fall of 2015 all residential students will live on the LA campus, divided between Hall House and the new dormitory.

Of the 131 graduates in the Class of 2014, 81 enrolled in post-secondary education; 65 enrolled in 4-year colleges/universities, 16 enrolled in less than 4-year programs (2-year and certificate programs), 48 are employed/
seeking employment, and 2 enlisted in military service.

## Selected Faculty, Student and Programmatic Highlights

LA faculty and students continue to earn and receive many awards and accolades.

The music programs is very successful in both band and choir. Last year the Lincolnaires choir sang in a performance of the Mozart Requiem at Merrill Auditorium with the USM School of Music and the Southern Maine Symphony Orchestra. More than a dozen student musicians qualified for Maine Music All-State Choir, Band, and Orchestra: Abbey Hutchins, Nate Friant, Devin Domeyer, Addison Vermilion, Sam Bailey, T. J. Smith, Eli Daiute, Eli Ganem, Tess Fields, Tiega Martin, Abe Steinberger, and Mena Han-Lalime.

Among other student awards, the LA Climate Action Club has won the CLYNK recycling challenge three years running, and used the money to improve the efficiency of the LA campus. Visual Arts students Amanda Wilson, Liam Dworkin, and Lindsay Bracket have all won state-wide recognition for their submissions of 2D art.

In athletics, Bailey Plourde was the Co-Runner Up in the Maine Golf State Championships. The baseball team was the 2014 Western B RunnerUp in the state, Girls Basketball made it to the 2014 KVAC Championship game, and Girls Soccer made it to 2014 KVAC Championship game.

LA Faculty has received new recognitions in 2014. Art teacher Jonathan Mess won a 2014 Maine Arts Commission Fellowship, and Social Studies teacher Kelley Duffy was certified by the National Board for Professional Teaching Standards.

## Curriculum

Lincoln Academy remains committed to its comprehensive curriculum as we strive to meet the needs of all our students. We have added several courses to our 2015-16 course guide, many of which take advantage of the space and tools in the Applied Technology and Engineering Center.

## Finances

Unlike most independent schools, The Board does not set day tuition. Because most students' tuition is paid by their sending towns, the tuition is established by the State Department of Education using a formula based on average per pupil expenditures of Maine public high schools during the previous two years. The tuition for the 2014-2015 school year is $\$ 9,754$. About 2\% of this increase or $\$ 184$ per local student represents the retirement cost shift approved by the legislature two years ago, now coming through the tuition calculation this year. The remaining 3.9\% portion represents a tuition increase of $\$ 359$ per local student.

The Insured Value (IV) factor is an amount in addition to tuition intended to fund capital maintenance and debt service because these costs are not included in the State's formula for tuition. The legislated IV factor amount of $10 \%$ was reduced in 2009 to 5\% and remained at 5\% through last year. The legislature voted to partially restore the IV by voting to increase the amount to $6 \%$ of the calculated tuition figure for 2014-15. While towns are allowed to continue to pay the full $10 \%$ and some of our area towns have done that in the past, this year all towns have elected to pay at the $6 \%$ rate.

## Lincoln's Program

LA has a long history as one of the top high schools in Maine. There are many reasons why students choose Lincoln including:

Comprehensive program: Students are well-prepared for life after Lincoln Academy, be it at one of America's most respected colleges and universities or in the work force.

Campus: The school has new science laboratories and updated classroom facilities, a beautiful and modern dining commons and a black box theater. Two new state-of-the art buildings: the Cable-Burns Applied Technology and Engineering Center (ATEC) and the new Dormitory will add classroom and residential space to meet the needs of the schools expanding programs.

Location: Students at LA enjoy the benefits of a safe, small town in coastal Maine. Many students walk downtown after school to spend time at Skidompha Library or a downtown restaurant. Some students have afterschool jobs within walking distance of campus.

Opportunities: With over 40 clubs, activities, and sports, students have the chance to try new things and perhaps discover a new talent.

People: LA's teachers are passionate about their subjects and value each individual student. Most teachers also supervise a club or coach a team. Every teacher leads an advisor group that meets every day and stays with that same group of students for all four years of high school.

## Supporting Lincoln

While the sending towns do pay tuition for each student, that amount is calculated each year by the state. The tuition allowance is simply not enough to provide the quality educational experience that we strive to provide each student. LA depends on support from the Lincoln Fund (aka Annual Fund) to bridge that gap. And, while we do get support by way of per-student tuition dollars, we do NOT qualify for funding for capital improvements. Private contributions have allowed Lincoln to construct a new dining commons, state-of-the-art science classroom, and most recently an applied technology and engineering center. Lincoln is fortunate to have a
modest endowment and to have received some significant financial support from donors over the years, but it has yearly programmatic and facility needs that require funding.

As an independent school, Lincoln must rely on its constituents to help the school with these needs. Money raised supports students and faculty, and is vital to the life of the school. It provides the funds necessary for the daily operation of the school, including hiring excellent teachers, supporting a wide range of courses and extra-curricular activities, paying for classroom materials, trips, technology updates, and more. Because Lincoln Academy is a non-profit organization, fundraising adds value to the educational program through contributed support by alumni, parents, friends, and businesses. Fundraising and income from the endowment add approximately $\$ 500$ per student to the operating budget each year. Since 1997, over \$1.4M has been contributed to general operations, and over $\$ 650 \mathrm{~K}$ for specific programs.

Contributions to annual and capital campaigns provide for major improvements to the LA program and facilities without increasing local taxes.

## Adult and Community Education

CLC Adult and Community Education again provided services to over 800 adults in 2014. We began the new HiSET high school completion program, assisted students who want to go on to college, worked with basic literacy students, provided medical certificate programs and served up a wide variety of enrichment classes for young and old.

We provide basic literacy services along with high school completion classes free of charge in our Learning Center program on Tuesday and Thursday evenings and Monday and Tuesday mornings, with students from each town in AOS \#93 participating in basic education or high school completion classes in 2014. Free College Transitions courses are offered through The Lincoln County College Connection (TLC ${ }^{3}$ ) - a cooperative program with 3 other Lincoln County Adult Education programs. Dozens of adults from Lincoln County participated in classes that will help them prepare for college through that program.

In 2014 we helped 12 students complete a high school credential, and many more worked on basic literacy and math skills. Anyone 18 or older who is out of school and wants to earn a high school credential or who needs to improve their reading or writing should contact us to get started.

We continue to work with Lincoln County Healthcare to provide vocational training in several medical programs. In 2014 we conducted 3 Certified Nursing Assistant courses with 21 students completing the program and receiving certification and employment. We were also able to offer 5 Certified Residential Medical Assistant and Personal Support Specialist classes with 28 people receiving certification.

Hundreds of students continue to enjoy the more than 90 low-cost, highimpact courses offered in Community Education. Community members learned to use an iPad or a digital camera. They also exercised, practiced Tai Chi, cooked, and learned firearm safety among other things.

Thank you to each of our supporting towns for the funding that provides these important services. Information about all our programs and services can be found on our web site: http://c1c.maineadulted.org or by calling us at 563-2811.

Respectfully submitted,
ELLEN DICKENS, Director

## Harbor Committee

In case you missed it, last spring Bremen made the front page of The Lincoln County News thanks to an osprey webcam mounted above an osprey nest on Hog Island. The webcam was being watched by a woman in California who spotted a sailboat on a sandbar. This sailboat, a 39-footer named Dido, had been anchored in Greenland Cove without permission off and on since late fall. The sailboat had previously gone aground on the northern end of Ram Island one very windy day in March. Aaron Simmons and John Gilbert went down and towed it over to a vacant mooring next to the Audubon Camp where they thought it would be safe. The next day, as winds prevailed, the sailboat parted from the mooring and ended up on a sandbar. Aaron then towed the boat to a known secure mooring in front of my home where it could be watched until the owner, who happened to be from Vermont, could be contacted.

No one seems to want this job, as I have tried to pass it off a few times in frustration, but I really do enjoy helping people out. Another call I received was from a man down at the town landing. His skiff had tipped over. Seamus, my son, and Alan Prior headed over in Seamus's lobster boat (shown in the picture below). They righted the skiff, and Alan got the motor running right away which saved the owner taking it to a repair shop. He was so happy. This is what makes living in a small town so nice. Neighbors, friends and family are always there to lend a helping hand. What is a female harbor master without her deputies? Thanks to all of you guys who have helped out over the years!

Walter Kaler continues with the maintenance of the town landing, floats, etc. Larry Smith is still mowing and weeding. The green boat that had been lingering around for a few years has now been disposed of, so all in all the town landing is looking pretty good! Bruce Poland, Roger Williams and I are members of the Harbor Committee. Meetings will resume in late spring, if needed. We did not have many meetings last year as I was able to take care of most of the concerns people had and approve a few new moorings myself.


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

David L. Osier with grandson, Seamus Gilbert, and his boat, F/V White Nitro

## Bremen Conservation Commission

The BCC is continuing to enhance recreational opportunities on Townowned properties as well as looking for ways to conserve and safeguard land for our future generations.

We are committed to working with the Selectmen and other Town boards to help preserve wildlife habitat, scenic views, and protect fragile properties, so that existing and potential public lands may be handled with a careful and sensitive approach to design and development for the benefit of all Bremen residents. We are currently working with the Selectmen on enhancements for the Hay Property. The Hilton-O'Connor walking trail is now open to everyone. It is located behind the Bremen Town House.

The Bremen Land Conservation Fund (LCHF) was created for the purpose of acquiring land, easements, rights-of-way, and maintaining open space. The LCHF is a Town fund and any spending from the account is voted for by the Town. The BCC works to bring forth possible acquisitions and helps to manage the stewardship of them. It can only grow with the continued support of the Town. Please help grow this fund by voting to approve BCC requests for the Town to raise and appropriate additional sums for the fund. If you are interested in supporting our effort, you may send donations to the Conservation Account, Town of Bremen, PO Box 171, Bremen, ME 04551. All donations are tax deductible.

The BCC welcomes associate members to volunteer to address issues, ideas and suggestions such as rural character, wildlife habitat, outdoor recreation, and water quality and resources. If you have a specific issue or thoughts and ideas you would like to address with the BCC, please email us at thecoastallandscape @ gmail.com.

The Bremen Conservation Committee is looking forward to 2015 and already brainstorming ideas that will enhance our quality of life in Bremen. We welcome all fresh ideas and input from residents. Thank you for making land conservation a priority in Bremen.

Respectfully submitted,<br>SUSAN METZGER, Chair<br>Members: VIRGINIA BETTS, TERRY MARSH, STEVE LAURICH, BENNETT COLLINS<br>Associate Member: MARY BERGER

## Alewife Report

The 2014 alewife run in Muscongus Brook marked the beginning of the most exciting phase of this restoration. The rebuilding begins now. This was the first spring in at least 30 years that these alewife had natural access to spawning areas. It is with great relief that I can report finding only a few alewife in the lower stretches of the brook last May. They weren't being held back, and this was a sign things are working. We know this was due to the 2013 removal and replacement of the Rt. 32 southern culvert that had stopped their upstream migration and reproduction since its installation. It was hard to find any alewife below the new bridge, where I once found hundreds or more. What a pleasure it was to see alewife, 2,3 or 6 at a time, swim upstream at will at that road crossing. I wasn't sure I'd ever see the day!

We didn't build any fish ladders or carry live alewife over Rt. 32 last spring. The wetland area upstream of the new south bridge (area I call "the meadow") is believed to be an alewife spawning area and the first one they find en route to the pond. With so few hang-ups in the brook, it has become more difficult to find the scattered advancing schools of fish and, therefore, count their relative numbers. In time (a few more years...crossing fingers), their presence will be more obvious.

During the 2014 run I was able to find small schools hung up just below the Rt. 32 north culvert. As I am sure most of you know, today this barrier to fish migration has also been removed. Beginning this coming spring of 2015, Muscongus Brook alewife will have complete spawning access to Webber Pond. A first in $\sim 60$ years.

From here on, our job has changed. For the time being, we will monitor, protect and focus on continued spawning access. As alewife numbers increase in the coming years, their need to advance upstream gains importance. Although some will spawn in the meadow, the pond is their goal. We will always need to inspect the entire brook early every spring to ensure there are no hang-ups. I greatly appreciate the access the property owners along the brook have granted me through the years.

Many thanks are also due to Maine's Department of Marine Resources Sea Run Fishes Division. Their dedication to the restoration of diadromous fishes is genuine and underappreciated. They have given an amazing amount of time to our small town run. Marine Resource personnel have been and
will continue to monitor fish numbers and collect scale samples here as their time allows. Our future counting system will be under the guidance of DMR, and this data will be shared with them. Only in this way are towns granted harvest rights and then only when the run's numbers and health are determined fit by the state. When fish numbers become more obvious, we will organize a counting program and seek out volunteers. For the time being, any observations are encouraged. I love to get them and I'd love to hear from you.

River herring (alewife and blueback herring) are federally listed today as a "species of concern." Their numbers are a small fraction of what they were just 40 years ago. Harvesting is allowed in Maine (1 of 2 states) and only granted to a few dozen qualifying groups. Those allowed are watched closely and have rather strict state and federal oversight.

Please vote to approve the ordinance as written. It is this action that keeps Bremen holding management rights.

Alewife Committee members<br>ROBBIE MCLAUGHLIN<br>SHANNON MCLAUGHLIN<br>FERN POLAND<br>KEN VINAL<br>DAVID WILKINS<br>207-592-2512<br>davidwilkins5@gmail.com

## 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. This year our household waste went to PERC in Orrington. The construction and demolition bulky materials are hauled to a landfill in Norridgewock. We use the services of Lincoln County Recycling to recycle cardboard, newspaper, plastic and many other products. They also recycle our universal hazardous waste (televisions, computers, fluorescent light bulbs, mercury switches and rechargeable batteries).

In 2014, Barry Howell spent his first year as manager of the facility. He has done a great job in making the Transfer Station run smoothly. Barry has put emphasis on the safety, organization and appearance of the facility. Barry, along with assistant manager Brandon Achorn and newly hired Linwood Rideout, has done a great job in keeping it running smoothly.

We purchased two new containers to haul demolition debris in 2014. We also did a small section of the driveway with hot top. Next year we hope to hot top the whole road coming into the Transfer Station. The new office, built in 2013, has worked really well.

We increased our recyclables by 80 ton this year. This is very important because it saves the towns close to $\$ 90$ per ton. This increase is due to the efforts of the public and our staff in educating what can actually be recycled.

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 two days off in a row.

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

Respectfully submitted,
RICHARD SPEAR
Transfer Station Agent

# NOBLEBORO/JEFFERSON TRANSFER STATION Statement of Revenues, Expenses, and Changes in Fund Balance For the Year Ended December 31, 2014 

## REVENUES:

Assessment - Bremen 45,150.10
Assessment - Damariscotta 124,269.96
Assessment - Newcastle 101,480.04
Assessment - Jefferson 96,320.04
Assessment - Nobleboro 63,030.20
Miscellaneous 39,057.54
Demolition Fees $\quad \underline{121,731.22}$
Total Revenues
EXPENSES:
Salaries and Wages 94,645.75
Dumping Fees 163,897.80
Hauling Fees $\quad 104,715.00$
Demolition Fees 127,328.80
Advertising 200.00
Administration $\quad 7,000.00$
Insurance 25,160.37
Maintenance and Repairs 10,630.29
Refrigerator Disposal; Brush Grinding 1,655.50
Electronics Recycling 3,108.15
Supplies 6,784.59
Professional Fees 1,185.90
Miscellaneous 2,394.85
Payroll Taxes $\quad 7,393.60$
Snow Removal 2,700.00
Utilities 3,672.34
Fuel Adjustments 14,296.84
Capital Expenditures 38,803.72
Mileage 479.35
Website $\quad 1,052.60$
Total Expenses
Expenses in Excess of Revenues
$\frac{617,105.45}{(26,066.35)}$
Fund Balance, January 1
Fund Balance, December 31
138,527.97
$\underline{\underline{112,461.62}}$

## Bremen Library Association

2014 was another exciting and active year at the Bremen Library. Monday Night at the Library programs continued as well as the adult book reading group.The monthly children's reading program and the monthly story time for children were also continued.

Our fundraising efforts were successful this year. The fall wreath sale was particularly challenging. The major supplier for our basic wreaths shut down (due to a death in her family) necessitating that we locate a new supplier. In the end, we obtained wreaths from five different suppliers. In spite of this setback, and thanks to the tremendous effort on the part of our many volunteers, approximately 535 wreaths were sold. Both the wreath sale and spring plant sale are vitally important for the continued operation of the Library.

The Library continues to qualify for a rebate on our telephone service. During the year, we replaced one of the computers and installed new circulation software. The roof on the meeting room addition was replaced, and repairs were made to some deteriorating trim and the well that had been overflowing. A dead tree that was close to the building was removed, and two handicap signs were located near the entrances to the Library.

During 2015, the Coastal Senior College will be holding some classes in the Library, and the Conservation Commission has requested to meet in the Library.

The Library hours remain unchanged: Monday 10 a.m. to 7 p.m., Wednesday and Friday 10 a.m. to 3 p.m., and Saturday from 10 a.m. to Noon. The Library continues to provide services to the community such as accessing free internet, Wi-Fi and eBooks. 2014 marked the $40^{\text {th }}$ year that the Library had been in its current building, and 2015 will mark the Library's $75^{\text {th }}$ anniversary.

We thank all of our volunteers, the many friends and neighbors who have responded to our annual appeal letter and membership drive, and the Town of Bremen for its continued generous support.

Respectfully submitted,
F. PARKER RENELT, President

# The Patriotic Club of Bremen 

## Founded 1912

Another year has quickly passed. January, February and March were quiet months with our usual Tuesday meetings at the library to plan out the year.

- On April 26, we had a tremendous turnout for the Bremen Road Cleanup on Earth Day, thanks to the enterprising recruitment work by Juanita Roushdy.
- In May, we had a wonderful luncheon hosted by Carol Ransom. Judy Groves from the DRA (Damariscotta River Association) presented an informative talk on the many waterways to explore in the region.
- In June, we awarded scholarships to three students of Bremen to aid them in furthering their education after high school.
- Tom Kronenberger addressed the condition of the Town House in July. Carpenter ants are the biggest culprit. The Town is taking steps to repair the damaged areas in the building.
- The Supper-Auction with the firemen of Bremen was a tremendous success. Over 100 items were donated for the auction, much thanks to Bonnie Poland, our newest, most industrious member. The Patriotic Club and the Bremen firemen split the costs of the food as well as all the proceeds.
- By August, the Remembrance Garden at the Town Office was in full bloom and lush. Sadly, we lost three members this year: Betty Cizek, Marian Morris and Nancy Wilson. This garden initially began in honor of Diane O'Connor but has grown to include all members who have passed. If anyone wishes to make a donation to the garden, please contact Linda Nevins at 529-5257.
- September and October were occupied by our famous Country Fair. Fresh, homegrown vegetables sold out quickly, as well as the jellies, jams and relishes.
- In November, we had our annual meeting at the library with guest speaker, Peggy Konitzky, who spoke of the changing women's role in the workforce during World War II.

And last, but not least, to round up our year, we were honored with a 2014 Spirit of America Award. The Patriotic Club and the Town of Bremen were both recognized for outstanding community service and promotion of
volunteerism. The luncheon was excellent too. Many thanks to the people of Bremen, the First Responders, the Bremen Fire Department, the Town Office, the library, the selectmen, the Bremen Union Church and all of those who help support our club and make our job easier to continue to serve our community.

The Patriotic Club is now a 501(c) 3 tax-exempt nonprofit organization.

Respectfully submitted, CORDELIA GOTH, President


Cordelia Goth accepted the Spirit of America Award for The Patriotic Club of Bremen at a county-wide award ceremony in Wiscasset on November 18, 2014. The Spirit of America Award winners were selected by the municipalities in Lincoln County for their outstanding volunteer work. (Abigail Adams photo, courtesy The Lincoln County News)

## Muscongus Community Club

## We need your help!

The Muscongus Community Club is the former Muscongus School built in 1875 on land donated by Sands Woodbury and George Bryant. The school closed in 1942, and Adeline Woodbury Butler, niece of Sands Woodbury, donated the land and building to the Muscongus community. The Club was formed in 1947, and the schoolhouse became the Club's headquarters.

The Club has raised funds through public suppers, yard sales and quilt raffles. We have made annual donations to the Bremen Fire Department, Bremen First Responders, area food banks and, since 1988, we have given scholarships to every Bremen student furthering their education - until this past year!

Sadly, many of our members have passed away or moved away. We were without enough members to help raise those funds for our contributions and scholarships as well as to maintain the building. Insuring the building costs us over $\$ 1,000$ a year. We are in need of new members who wish to continue to support our Town.

If you are a year-round resident, please consider becoming a member!
If you are a summer resident, please consider becoming a member!
We are active only in the summer months of May through August, as the building is not insulated. We look forward to having you join us.

Please contact me for more information. (See contact info below.)
We thank you in advance for your interest.


Sincerely,
JUDY MOHR
Secretary/Treasurer
Telephone: 529-5649

## Bremen Union Church

It was a busy year in the life of this body of Christ, from mountaintop experiences of baptisms, a confirmation, Holy Week worship services, Easter sunrise worship, Pentecost celebration, Youth-led worship, Vacation Bible School, Kirkin' o' the Tartans, Hanging of the Greens, and Christmas Eve worship to the more mundane activities of building and grounds maintenance. Those of you with old homes can well imagine the need (and cost) for ongoing maintenance of this 185-year-old building made of timbers from an even older meetinghouse! We were sorry to have some folks move far away to be nearer to adult children, and we rejoiced to see new faces in worship and at other events. We were privileged to provide a place where members of our Bremen community could gather in Christian worship to remember loved ones who had died: Charles Emery Holt and Mildred Marion (Webber) Poland.

Our Simply Supper free community meal program, sponsored by our Mission \& Benevolence Committee, fed nearly 400 people; two-thirds of participants were folks who are not BUC worshipers. The people of the


Bremen Union Church have pledged to give a minimum of $12 \%$ of all undesignated income - offerings and fund-raising revenue - to missions locally, within the USA and around the globe. In addition to providing temporary emergency help (food, fuel, wood, biobricks) to local families, we support the Waldoboro Food Pantry, the Ecumenical Food Pantry Thanksgiving Basket project, Good Shepherd Food Bank, New Hospitality House shelter, Compassion International, Child Survival Project in Bolivia, Mercy Ships project, Society of St Andrews (a gleaning project throughout the U.S.), HOME in Orland, Maine, Missionaries in Malawi, and other efforts. We appreciate the donations received from Damariscotta Hardware, the Plympton-Shattuck Foundation, the Patriotic Club, and private donors who supplement our efforts in local emergency help. Bremen residents in need of help with food, wood or fuel should call the church office phone at 832-1283 and leave a message. Someone will return your call within 48 hours and guide you through the process.

A parishioner of St. Patrick's Church recently told us, "The Bremen Church is always there for us." Our doors are open to seekers and believers alike; all those whom Christ would welcome are welcome at our table and at worship, Sunday school, Bible study, retreats, and all of our events. We gather together, despite our worldly differences, upbringings, failings, wounds, and sins; we are, indeed, a "motley crew," and we welcome others to join us in hearing the Good News, accepting Christ as Lord, receiving God's grace, and living as followers of Jesus.

Look for our newsletters in our "Info" box in front of the Church and posted at the Bremen Library, Town Office and Post Office each month. Special events are posted on our black sign out front as well as in the Lincoln County News. To be added to our email list or mailing list, contact the pastor at kmmac06@outlook.com.

Respectfully submitted, KATHLEEN M. MACLACHLAN

## Town House Committee and Bremen Town House Association

The Bremen Town House has had another productive year. An annual garage sale was held in May. The traditional and much looked-forward-to Chocolate Sunday took place the first Sunday in August. In October the yearly Country Fair was a resounding success and, of course, the much anticipated Library wreath sale occurred in November. The Historical Society and the Patriotic Society held many of their meetings at the Town House.

After a thorough evaluation of the condition of the Town House building that was done in 2013, the Town began addressing some of the most pressing problems. The building was made level and new foundation supports were installed, a severe carpenter ant infestation was attended to, and the fire escape was removed and reinstalled correctly so as not to contribute to moisture wicking into the wood. Much of the wood on the north side of the building was found to be rotted and was replaced. Some of the trees on the back side of the building were removed and thinned to allow more sunlight to help keep the moisture down in that area. A snow barricade was installed on the road side to protect that side of the building from weather-related moisture that has been affecting the wood there. Also, Ralph Moxcey offered to repair and repaint the Town House sign and it looks like new! Other projects are being scheduled for 2015 and later.

We are looking forward to another busy year for the Town House and would love to have more volunteers to help with Chocolate Sunday. Please contact any of our members with your suggestions or comments.


Respectively submitted,
The Bremen Town House Committee:
MARTHA VARSANO
KATE VARIAN
KAREN RUTAN
CORDELIA GOTH
SANDRA JOHNS

## Central Lincoln County Ambulance

## Hello Bremen:

I would like to reflect on some of the changes in our service since we incorporated in 1972. Although our service was up and running many years before that and staffed by a few dedicated and caring individuals, sometimes arriving in a hearse, we have certainly grown over the last 4 decades. Some of you may have even been involved from the start when you would answer the call from a red phone in your home. The red phone system eventually grew to where a red phone would be in place at houses all over the local area. Care and equipment, although modern, were at a bare minimum in those days. A priority was placed on transport to the local hospital. The attendants would ring the buzzer at the back door to the emergency room (literally one room). The RN on duty would then come down and let the crew in, and call the doctor at home to come in if needed!

One thing that has not changed is the dedication and caring of the staff members. I am not clear on how the history of our motto came to be, but "Neighbors helping Neighbors" has been the center of our service.

Fast forward to today, and we are currently located in central Damariscotta, with ease of access to all the communities that we serve. Our location and building were made possible by several generous benefactors in 1999. Over the years, individuals and groups have come together and supported the Service to help make us a success. One area of support has always been the local businesses; they have made donations in kind as well as allowing employees to leave work to answer a call.

Currently we have five ambulances, one of which is a larger box that doubles as a critical care transport vehicle. It has a current replacement value of $\$ 140,000$. We are using state of the art cardiac monitors that can perform 12-lead EKGs and transmit the data to the emergency room doctor. They have a replacement cost of $\$ 28,000$. Through a generous donation, we are making use of the new iPad Telemedicine for a real time video face-to-face with the ER doctors. We have a large compliment of medications, trained EMTs and paramedics to handle a wide range of both medical and trauma-related emergencies. Currently we are in the second year of our pilot program of Community Para-Medicine. This free program allows us to make home visits at the request and guidance of your primary care physician. We
have been making visits and performing a wide range of tasks, ranging from blood draws for lab work, to wound and assessment care.

We have certainly grown over the years to the point that we are a rolling ICU but have not lost sight that helping people is our ultimate goal. It is the caring of the communities that help make us a success. I would like to thank you for all of your generous and continued support.

Respectfully,
WARREN S. WALTZ
Service Chief

# Office of the Sheriff Lincoln County, Maine 

Sheriff Todd B. Brackett and his staff wish to thank the citizens of Bremen for their support and make the following report for 2014.

The Sheriff's Office responded to 431 calls for service for the Town of Bremen. This number is an increase from 2013. The calls include 16 Traffic Accidents, 67 Reports/ Investigation of crimes against individuals/ property, 122 Property checks, 31 Traffic Assists/Offenses, nine 9-1-1 Hang-up Investigations, 27 Business/Residential Alarms and 17 assists to residents. The numbers you see above are only a partial listing of actual services provided in 2014.

The Special Services Division is comprised of the Detective Division, Transport Division and Court Security. This Division is commanded by Lieutenant Michael Murphy. The Detective Division continues its quest to solve major property crimes and crimes committed against children. The Detective Division also supports other law enforcement agencies within the county when requested.

The Transport Team works extremely hard on the diversion program, reducing the cost of housing inmates at Two Bridges Regional Jail. The diversion program continues to save the County of Lincoln thousands of dollars in incarceration costs. Deputy James Read continues to excel in managing inmates on diversion contracts, lowering the number of bed days that they would be housed at TBRJ. Eleanor Grover and her work crew continue to save non-profit organizations in Lincoln County money by providing no-cost inmate labor.

The Patrol Division, commanded by Lieutenant Rand Maker, continues on its steady and increasing pace of responding to day-to-day calls for service. The Sheriff's Office, in 2014, received another block of grants from the Maine Department of Public Safety to conduct seatbelt, speed and OUI enforcement details. The details paid for by the grant focus solely on enforcement of those areas which are most commonly reported on day-today complaints. These details do not interfere with the patrol division's day-to-day calls for service.

In January of 2014, Deputy Matthew Day was promoted by Sheriff Brackett to the rank of Sergeant. Sergeant Day's knowledge and dedication to duty is a great addition to the supervisory team at the Sheriff's Office.

In April of 2014, Ryan Chubbuck was hired as a full-time Patrol Deputy. In January of 2015, Ryan will attend the Maine Criminal Justice Academy 18-week Basic Law Enforcement Training Program (B.L.E.T.P.) in order to obtain his full-time law enforcement certification.

Sergeant Jason Nein was assigned duties at the Maine Criminal Justice Academy as a Cadre for the B.L.E.T.P. As a Cadre, Sergeant Nein is responsible for training and molding new law enforcement recruits from all law enforcement agencies within the State of Maine. Sergeant Nein's dedication to his assigned task is noteworthy.

In 2014, K-9 Duke and his handler Deputy Kevin Dennison completed the required training to be certified as a law enforcement police K-9 team. Since their certification, Deputy Dennison and Duke have done many K-9 Tracks and article searches with great success.

Distracted driving continues to be one of the leading causation factors for motor vehicle crashes. Please don't be a statistic; pay attention to your driving. Your life or the life of another person could depend on it.

The Sheriff's Office Administrative Division continues to serve the public's needs regarding civil process issues and questions about reports taken by deputies. Karen, Amy and Penny will be happy to assist in any way they can.

The Civil Division remains steady with civil paperwork service throughout the county. There were 27 civil papers served in Bremen in 2014.

As your Sheriff, it remains a priority to keep the lines of communication open to each citizen I serve. Please do not hesitate to bring your public safety concerns to me directly or to any member of my staff. The Lincoln County Sheriff's Office cares about its reputation, our community and the people we serve.

Respectfully submitted, TODD B. BRACKETT, Sheriff

## United States Senate Washington, DC

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can call our toll-free, in-state line at 1-800-432-1599. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, and Washington, D.C. (202) 2245344. You can also provide your input on our website at www.king.senate.gov.

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

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

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

My projects have included:

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

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

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

# United States Senate <br> Washington, DC 

## Dear Friends:

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

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

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

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

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

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

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

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

Sincerely,<br>SUSAN M. COLLINS<br>United States Senator

## U.S. House of Representatives

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

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

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

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

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

But not all the work I do is from Washington. My offices in Portland and Waterville assist hundreds of constituents every year who have issues with federal agencies and programs-veterans benefits, Social Security, and passports among them. If you have a problem where I might be of assistance, I encourage you to call (207) 774-5019. My staff and I welcome the opportunity to serve you.

Again, it's a pleasure to represent you in Congress. Please keep in touch. Best wishes, CHELLIE PINGREE, Member of Congress

## State Senator's Report

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

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

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

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

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

Sincerely,
CHRIS JOHNSON
State Senator

## State Representative's Report

Dear Bremen Residents,
It is an honor to serve once again as your State Representative. I intend to work hard to retain your trust and build upon the work I've done in the Legislature over the past two years.

We are going to take on a number of big issues in Augusta this year, from the state budget to strengthening our schools, supporting our senior citizens, property tax relief, jobs, wages, entrepreneurship, veterans, agriculture, the social safety net, access to affordable health care, energy costs, student debt, the condition of our ocean, and many more.

I'm also happy to report that I have been reappointed to the Legislature's Marine Resources Committee. As a marine biologist and as someone who represents many coastal communities in Lincoln County, I want to make sure Maine manages its resources in a way that better balances harvesting and sustainability and also puts more emphasis on maximizing the economic gains for harvesters. Thousands of people depend on marine life - directly and indirectly - to make a living, and it's important to be a voice for them in Augusta.

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

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

Respectfully, MICHAEL DEVIN State Representative

## Independent Auditors' Report

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 December 31, 2014 and 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements.

## Management's Responsibility for the Financial Statements

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

## Auditor's Responsibility

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

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

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

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Bremen as of December 31, 2014 and 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

## Required Supplementary Information

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

## Other Information

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

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

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

WILLIAM H. BREWER
January 16, 2015

## Management's Discussion and Analysis <br> Calendar Year Ending December 31, 2014

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 calendar year ending December 31, 2014. 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 2014.

## ADMINISTRATIVE NOTES

In 2014, the property tax mil rate of .0106 was a decrease of .0001 from the 2013 rate of .0107 or .10 per $\$ 1,000.00$ of valuation.

One of the major expenses for the Town is the Lincoln County Property Tax which at $\$ 235,747.70$ in 2014 is a little lower than 2013 at $\$ 235,836.39$.

Excise Tax Revenue increased again in 2014 generating total income of \$133,642.05.

## 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 government activities and business 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 - government, and fiduciary. The government activities are prepared using the current financial resources measurement focus and modified accrual basis of accounting. Reconciliation of the Fund Financial Statements to the GovernmentWide 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 in them. 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.

In the Statement of Fund Balance 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 A-2 and A-4.

## 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 yearend. 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 $\$ 3,853,169.18$ at the close of the fiscal year 2014 compared to $\$ 3,747,984.72$ at the close of the fiscal year 2013. This shows an increase in net position of $\$ 105,184.46$ for the year 2014. The current assets went up by $\$ 40,260.20$.

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

|  | 2013 | 2014 |
| :--- | ---: | ---: |
| Current and Other Assets | $2,056,983.26$ | $2,067,091.21$ |
| Capital Assets | $\underline{1,856,318.11}$ | $1,891,120.12$ |
| Total Assets | $\underline{3,913,301.37}$ | $3,958,211.33$ |
| Current Liabilities | $84,521.80$ | $43,736.92$ |
| Long-Term Liabilities | $80,794.85$ | $61,305.23$ |
| Total Liabilities | $1,756,316.65$ | $105,042.15$ |
| Net Invested in Capital Assets |  | $1,810,314.15$ |
| Restricted for: | $230,339.90$ | $277,262.92$ |
| Capital Projects | $600,786.66$ | $586,144.62$ |
| Other Purposes | $1,130,387.90$ | $1,149,012.40$ |
| Unassigned | $29,972.30$ | $30,212.30$ |
| Non-Expendable Trust Principal | $\underline{179.85}$ | 222.79 |
| Trust Fund Purposes | $\underline{3,747,984.72}$ | $3,853,169.18$ |
| Total Net Position |  |  |

## Governmental Activities

The cost of all Governmental Activities for 2014 was $\$ 1,868,106.00$. Charges for services were $\$ 57,988.99$. Operating grants and contributions of $\$ 22,444.00$ 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 with a comparison to 2012 and 2013.
$2012 \quad 2013 \quad 2014$

Primary Government
Taxes:

| Property Taxes | $1,870,169.61$ | $1,764,419.89$ | $1,762,999.94$ |
| :--- | ---: | ---: | ---: |
| Homestead Reimbursement | $11,932.50$ | $13,856.70$ | $12,450.50$ |
| Excise Taxes | $124,639.01$ | $132,128.61$ | $133,642.05$ |
| Boat Taxes | $6,312.50$ | $5,813.20$ | $7,228.15$ |
| Pilot Payments | $1,000.00$ | $1,000.00$ | $1,000.00$ |
| Intergovernmental | $32,000.00$ | $45,505.96$ |  |
| Interest Earnings | $12,497.94$ | $11,941.58$ | $10,463.86$ |
| Total Primary Government | $\underline{2,058,551.56}$ | $1,929,159.98$ | $1,973,290.46$ |
|  |  |  |  |

## Conclusion

The selectmen, along with the auditors, feel 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 infrastructure.

## TOWN OF BREMEN

 STATEMENTS OF NET ASSETS DECEMBER 31, 2014 and 2013|  | GOVERNMENTAL ACTIVITIES |  |
| :---: | :---: | :---: |
|  | 2014 | 2013 |
| ASSETS |  |  |
| CURRENT ASSETS: |  |  |
| Cash (Note B) | 1,891,298.99 | 1,859,292.36 |
| Accounts Receivable (Note C) | 5,394.56 | 5,813.13 |
| Taxes Receivable | 106,946.84 | 126,510.59 |
| Tax Liens | 43,210.82 | 40,367.18 |
| Due From Other Funds | 20,240.00 | 25,000.00 |
| Total Current Assets | 2,067,091.21 | 2,056,983.26 |
| PROPERTY, PLANT, AND EQUIPMENT (NOTE D): |  |  |
| Land and Improvements | 442,328.95 | 432,553.95 |
| Buildings | 544,556.77 | 527,029.77 |
| Equipment | 714,957.03 | 711,860.03 |
| Infrastructure | 1,448,666.86 | 1,321,253.86 |
| Total Property, Plant, and Equipment | 3,150,509.61 | 2,992,697.61 |
| Less: Accumulated Depreciation | 1,259,389.49 | 1,136,379.50 |
| Net Property, Plant, and Equipment | 1,891,120.12 | 1,856,318.11 |
| Total Assets | 3,958,211.33 | 3,913,301.37 |
| LIABILITIES AND NET POSITION |  |  |
| CURRENT LIABILITIES: |  |  |
| Loans Payable (Note L) | 19,500.74 | 19,205.15 |
| Accounts Payable - Trade | 3,848.61 | 11,270.25 |
| Due To Other Funds | 20,240.00 | 25,000.00 |
| Deferred Revenue (Note K) | 147.57 | 29,046.40 |
| Total Current Liabilities | 43,736.92 | 84,521.80 |
| LONG-TERM LIABILITIES: |  |  |
| Loans Payable - Net of Current Portion (Note L | L) 61,305.23 | 80,794.85 |
| Total Liabilities | 105,042.15 | 165,316.65 |
| NET POSITION: |  |  |
| Net Invested in Capital Assets | 1,810,314.15 | 1,756,318.11 |
| Restricted for: |  |  |
| Nonexpendable Trust Principal | 30,212.30 | 29,972.30 |
| Trust Fund Purposes | 222.79 | 179.85 |
| Capital Projects | 277,262.92 | 230,339.90 |
| Other Purposes (Note F) | 586,144.62 | 600,786.66 |
| Unrestricted | 1,149,012.40 | 1,130,387.90 |
| Total Net Position | 3,853,169.18 | 3,747,984.72 |
| Total Liabilities and Net Position | 3,958,211.33 | 3,913,301.37 |

Exhibit B
TOWN OF BREMEN


## TOWN OF BREMEN

Exhibit C

## RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE TO NET POSITION OF GOVERNMENTAL ACTIVITIES FOR THE YEARS ENDED DECEMBER 31, 2014 and 2013

$\underline{2014}$
$\underline{2013}$
GOVERNMENTAL FUND BALANCES:
Restricted for:
$\begin{array}{lll}\text { Nonspendable Trust Principal } & 30,212.30 & 29,972.30\end{array}$
Trust Fund Purposes
Capital Projects (Schedule A-12)
Other Purposes (Schedule A-4)
Unassigned (Schedule A-3)
Total Governmental Fund Balances (Exhibit E)
$222.79 \quad 179.85$

277,262.92 230,339.90
590,146.96 600,786.66

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.

$$
1,891,120.12
$$

$1,856,318.11$
Notes payable are not due and payable in the current period and therefore are not reported in the funds. $\quad(80,805.97) \quad(100,000.00)$

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. | $105,112.23$ | $117,152.18$ |  |
| ---: | ---: | ---: |
|  | $3,853,169.18$ | $3,747.984 .72$ |

Net Position of Governmental Activities (Exhibit A) | 3,853,169.18 |
| :--- |

## 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 DECEMBER 31, 2014 and 2013$\underline{2014}$
$\underline{2013}$
Net Change in Fund Balances -
Total Governmental Funds (Exhibit F)
63,228.37
$(1,846.73)$
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.
34,802.01
282,745.22
Loan proceeds
(100,000.00)
Principal payment on debt.
19,194.03
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.
Change in Net Position of Gov'tal Activities (Exh B)

| $\frac{(12,039.95)}{}$ | $(32,632.71)$ |
| :--- | :--- |

[^0]TOWN OF BREMEN
BALANCE SHEETS - GOVERNMENTAL FUNDS — DECEMBER 31, 2014 and 2013

The accompanying notes are an integral part of the financial statements
Exhibit F
TOWN OF BREMEN

Governmental Funds

| $\stackrel{n}{c}$ |  | an |  |
| :---: | :---: | :---: | :---: |
| $\stackrel{ \pm}{\stackrel{\pi}{n}}$ |  <br>  <br>  |  |  |
|  |  | ＋ | ＇ |
| $\mid$ | $\begin{aligned} & n \\ & n \\ & 0 \\ & i \end{aligned}$ | ¢ | ＇ |
| Tig |  <br>  <br>  <br>  | con |  |

$$
\begin{array}{r}
524,151.10 \\
82,292.19 \\
235,836.39 \\
46,033.94 \\
121,720.00
\end{array}
$$

## TOWN OF BREMEN Exhibit G STATEMENTS OF FIDUCIARY NET POSITION NONEXPENDABLE TRUST FUNDS - CEMETERY TRUST FOR THE YEARS ENDED DECEMBER 31, 2014 and 2013

|  | ASSETS | $\begin{gathered} 2014 \\ \text { TOTALS } \end{gathered}$ | $\begin{gathered} 2013 \\ \text { TOTALS } \end{gathered}$ |
| :---: | :---: | :---: | :---: |
| ASSETS: |  |  |  |
| Cash (Note B) |  | 30,195.09 | 30,152.15 |
| Due From General Fund |  | 240.00 |  |
| Total Assets |  | 30,435.09 | 30,152.15 |
| NET POSITION |  |  |  |
| NET POSITION: |  |  |  |
| Restricted for Principal |  | 30,212.30 | 29,972.30 |
| Unassigned |  | 222.79 | 179.85 |
| Total Net Position |  | 30,435.09 | 30,152.15 |

Exhibit H
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - FIDUCIARY FUND TYPE NONEXPENDABLE TRUST FUNDS - CEMETERY TRUST FOR THE YEARS ENDED DECEMBER 31, 2014 and 2013

REVENUES:
Interest
Sale of Cemetery Lots

EXPENDITURES
Net Income
Net Position, January 1
Net Position, December 31

| 2014 | 2013 |
| ---: | ---: |
| TOTALS | TOTALS |
| 42.94 | 43.84 |
| 240.00 | 43.84 |
| 282.94 | - |
| - | 43.84 |
| 282.94 | $30,108.31$ |
| $30,152.15$ | $30,152.15$ |
| $30,435.09$ |  |

TOWN OF BREMEN
Exhibit I
STATEMENTS OF CASH FLOWS - FIDUCIARY FUND TYPE -
NONEXPENDABLE TRUST FUNDS - CEMETERY TRUST
FOR THE YEARS ENDED DECEMBER 31, 2014 and 2013
$\qquad$
CASH FLOWS FROM OPERATING ACTIVITIES:
Interest Income
Due From General Fund
Net Cash Provided by Operating Activities
Cash Balance, January 1
Cash Balance, December 31

| 42.94 | 43.84 |
| ---: | ---: |
|  | 400.00 |
| 42.94 | 443.84 |
| $30,152.15$ | $29,708.31$ |
| $30,195.09$ | $30,152.15$ |

The accompanying notes are an integral part of the financial statements

## TOWN OF BREMEN <br> NOTES TO FINANCIAL STATEMENTS <br> DECEMBER 31, 2014

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. The more significant accounting policies established in GAAP are used by the Town as discussed below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. Certain significant changes in the Statement include the following:
1.) Financial statements now include:

- A Management's Discussion and Analysis (MD\&A) section providing an analysis of the Town's overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the Town's activities, including infrastructure (roads, bridges, etc.).
2.) A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The Town elected to implement the provisions of the Statement in the year ended June 30, 2004.

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

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

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

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

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

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

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

The following fund types are used by the Town:
a. Governmental Funds:

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

1. General Fund:

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

Fiduciary Funds are used to report assets held in a trustee or agency capacity 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.
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. In accordance with GASB Statement No. 54, the Town employs terminology and classifications for fund balance items as follows:

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

Assigned fund balances are resources that are constrained by the government's intent to be used for specific purposes, but are neither restricted or 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.

## NOTE B - CASH:

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

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

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

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

|  | CARRYING | BANK | CATEGORY |  |  |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: |
| ACCOUNT TYPE | AMOUNT | BALANCE | $\# 1$ | $\# 2$ | $\# 3$ |
| Interest Bearing Accounts | $1,891,298.99$ | $1,889,140.85$ | $324,651.94$ | $1,564,488.91$ | - |

NOTE C - ACCOUNTS RECEIVABLE:
Accounts Receivable consists of the following:

| State of Maine - Homestead | $2,989.00$ |
| :--- | ---: |
| State of Maine - General Assistance | 598.08 |
| State Revenue Sharing | $\underline{1,807.48}$ |
|  | $\underline{5,394.56}$ |

NOTE D - PROPERTY, PLANT, AND EQUIPMENT:
The following is a summary of changes in fixed assets at December 31, 2014:

|  | Balance <br> Jan. 1, 2014 |  | Additions | DeletionsDec. 31, 2014 |
| :--- | ---: | ---: | ---: | ---: |
| Land and Improvements | $432,553.95$ | $9,775.00$ | - | $442,328.95$ |
| Buildings | $527,029.77$ | $17,527.00$ | $544,556.77$ |  |
| Equipment | $711,860.03$ | $3,097.00$ | $714,957.03$ |  |
| Infrastructure | $1,321,253.86$ | $127,413.00$ | $1,448,666.86$ |  |
|  | $2,992,697.61$ | $157,812.00$ | - | $3,150,509.61$ |
| Accumulated Depreciation | $(1,136,379.50)$ | $(123,009.99)$ | $(1,259,389.49)$ |  |
| Net Property, Plant, |  |  |  |  |
| and Equipment | $1,856,318.11$ | $34,802.01$ | - | $1,891,120.12$ |

Depreciation expense for the period totaled $\$ 123,009.99$. Of that amount, $\$ 10,863.88$ was for General Government, $\$ 73,844.44$ was for Highways and Bridges, $\$ 37,872.67$ was for Protection, and $\$ 429.00$ 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 March 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.

| Education | $499,255.58$ |
| :--- | ---: |
| General Government | $6,453.27$ |
| Health and Welfare | $7,374.21$ |
| Highways and Bridges | $73,533.26$ |
| Unclassified | $3,530.64$ |
|  | $\underline{\underline{590,146.96}}$ |

NOTE G - EXPENDITURES IN EXCESS OF APPROPRIATIONS:
During the current year expenditures exceeded appropriations in the following general fund categories:

|  | Appropriation <br> and Revenue | Expenditures | Variance |
| :--- | :---: | :---: | ---: |
| Function | $45,505.96$ | $45,688.00$ | $(182.04)$ |
| State Revenue Sharing | - | $9,861.72$ | $(9,861.72)$ |
| Abatements | $7,425.00$ | $7,489.03$ | $(64.03)$ |
| First Responders | $2,800.00$ | $3,293.00$ | $(493.00)$ |
| Workers Compensations | $16,250.00$ | $16,277.00$ | $(27.00)$ |
| Insurance - Property \& Casualty | Town Dump - Transfer Facility | $45,150.00$ | $45,150.10$ |
| General Assistance | $1,651.59$ | $2,303.16$ | $(651.57)$ |

Historically, the Town has not appropriated funds for the abatements, but rather funds this expenditure through other unappropriated revenues or the undesignated fund balance. Expenses were higher than anticipated for the other expenses. State Revenue Sharing receipts were lower than anticipated.

## NOTE H - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the current year was levied July 17, 2014 on the assessed value listed as of April 1, 2014 for all taxable real and personal property located in the Town. Taxes were due on October 15, 2014. Interest accrued at 7.00\% per annum or part thereof commencing October 16, 2014.

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 $\$ 6,790,000.00$ at December 31, 2014. The Town of Bremen's share would be $2.71 \%$ of the debt, or $\$ 184,009.00$.

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 approximately $\$ 750,000.00$ at December 31, 2014. The Town of Bremen's share would be $13.33 \%$ of the debt, or \$99,975.00.

NOTE K - DEFERRED REVENUE:
Deferred revenue at December 31, 2014 consists of the following: Prepaid Property Taxes 147.57

## NOTE L- LONG-TERM DEBT:

The following is a summary of note transactions of the Town for the year ended December 31, 2014:

|  | BALANCE |  |  | BALANCE |
| :---: | :---: | :---: | :---: | :---: |
|  | $1 / 1 / 14$ | ADDITIONS | REDUCTIONS | $12 / 31 / 14$ |
| The First, N.A. | $100,000.00$ | - | $19,194.03$ | $80,805.97$ |

The following is a summary of debt outstanding at December 31, 2014:
The First, N.A.
A note payable is for five years with annual principal and interest payments of $\$ 21,420.00$ at an interest rate of $2.35 \%$. The first payment was due April 15, 2014 and annually thereafter.

The annual requirements to amortize notes payable as of December 31, 2014 follows:
Year Ending

| December 31 | Principal | Interest | Total |
| :---: | :---: | ---: | :---: |
| 2015 | $19,500.74$ | $1,919.26$ | $21,420.00$ |
| 2016 | $19,963.97$ | $1,456.03$ | $21,420.00$ |
| 2017 | $20,438.21$ | 981.79 | $21,420.00$ |
| 2018 | $\underline{00,903.05}$ | 516.95 | $21,420.00$ |
| $\underline{80,805.97}$ | $4,874.03$ | $85,680.00$ |  |

Interest paid during 2014 was $\$ 2,225.97$
NOTE M - SUBSEQUENT EVENTS:
Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

# TOWN OF BREMEN <br> BUDGETARY COMPARISON SCHEDULE - GENERAL FUND FOR THE YEAR ENDED DECEMBER 31, 2014 

|  | ORIGINALAND FINAL BUDGET | ACTUAL |
| :---: | :---: | :---: |
| REVENUES: |  |  |
| Property Taxes | 1,772,861.66 | 1,775,039.89 |
| Excise Taxes |  | 133,642.05 |
| Education |  | 20,372.28 |
| General Government |  | 20,253.91 |
| Health and Welfare |  | 4,240.59 |
| Highways and Bridges |  | 34,211.94 |
| Protection |  | 554.27 |
| Interest |  | 9,852.33 |
| Boat Taxes |  | 7,228.15 |
| Homestead Reimbursement | 12,449.70 | 12,450.50 |
| Pilot Payments |  | 1,000.00 |
| Unclassified |  | 560.00 |
| State Revenue Sharing | 45,688.00 | 45,505.96 |
| Total Revenues | 1,830,999.36 | 2,064,911.87 |
| EXPENDITURES: |  |  |
| Education | 958,260.30 | 998,338.36 |
| General Government | 215,195.00 | 212,933.55 |
| Health and Welfare | 58,514.00 | 60,760.05 |
| Highways and Bridges | 286,000.00 | 310,673.73 |
| Protection | 94,350.00 | 101,826.20 |
| Special Assessments | 235,747.70 | 235,747.70 |
| Unclassified | 35,030.00 | 60,835.44 |
| Notes Payable | 22,000.00 | 21,420.00 |
| Total Expenditures | 1,905,097.00 | 2,002,535.03 |
| Excess of Revenues Over (Under) Expenditures | $(74,097.64)$ | 62,376.84 |


| OTHER FINANCING SOURCES (USES): |  |  |
| :--- | ---: | ---: |
| Operating Transfers - In | - | $47,145.57$ |
| Operating Transfers - Out | $(93,500.00)$ | $(93,500.00)$ |
| Total Other Financing Sources (Uses) | $(93,500.00)$ | $(46,354.43)$ |
| Excess of Revenues and Other Sources | Over |  |
| (Under) Expenditures and Other Uses | $(167,597.64)$ | $16,022.41$ |
| Fund Balance, January 1 | $1,614,022.38$ | $1,614,022.38$ |
| Fund Balance, December 31 | $1,446,424.74$ | $1,630,044.79$ |

## TOWN OF BREMEN <br> STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014
Cash Balance, January 1, 2014
1,573,800.31
ADD: CASH RECEIPTS:
Tax Collections:

| Current Year | $1,656,729.52$ |
| :--- | ---: |
| Prior Years | $122,341.13$ |

Excise Taxes
Boat Taxes
1,779,070.65

Departmental (Schedule A-4)
State Revenue Sharing
33,642.05
7,228.15

Accounts Receivable
18,053.31
Fees - Secretary of State
3,061.30
2015 Tax Prepayments
57,946.65
Sale of Cemetery Lot 147.57

Homestead Reimbursement 240.00

Transfer in from Reserves
9,461.50
Total Cash Receipts
Total Cash Available

$$
\begin{array}{r}
2,151,443.99 \\
\hline 3,725,244.30
\end{array}
$$

LESS: CASH DISBURSEMENTS:
Departmental (Schedule A-4)
2,000,004.32
Fees - Secretary of State 57,712.25
Transfer To Reserves 93,500.00
Accounts Payable
10,186.75
Total Cash Disbursements
Cash Balance, December 31, 2014
$\underline{2,161,403.32}$
$\underline{\underline{1,563,840.98}}$

Schedule A-3

## TOWN OF BREMEN

STATEMENT OF CHANGES IN UNAPPROPRIATED SURPLUS FOR THE YEAR ENDED DECEMBER 31, 2014
Unappropriated Surplus, January 1, 2014
1,013,235.72
INCREASE:
Operating Account Balances Lapsed (Schedule A-4) 256,122.16
Decrease in Deferred Taxes
12,039.95
Total
$268,162.11$
$1,281,397.83$

DECREASE:
Appropriations Per Regular Town Meeting
Unappropriated Surplus, December 31, 2014
(241,500.00)
$\underline{\underline{1,039,897.83}}$



| Balance <br> Forward <br> 1/1/14 | Appro- <br> priations | Cash <br> Receipts | Other <br> Credits | Total | Cash <br> Disbursed | Other <br> Charges | Balance <br> Unexpended Forward <br> (Overdraft) | 12/31/14 |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |

\begin{tabular}{|c|c|c|c|c|c|c|c|c|}
\hline - \& $$
\begin{array}{r}
235,747.70 \\
73,902.36
\end{array}
$$ \& - \& - \& $$
\begin{array}{r}
235,747.70 \\
73,902.36
\end{array}
$$ \& 235,747.70 \& - \& $$
73,902.36
$$ \& - <br>
\hline - \& 309,650.06 \& - \& - \& 309,650.06 \& 235,747.70 \& - \& 73,902.36 \& - <br>
\hline \multirow[t]{10}{*}{10,787.33} \& 9,600.00 \& - \& - \& 9,600.00 \& 9,600.00 \& - \& - \& <br>
\hline \& 6,000.00 \& \& \& 6,000.00 \& 6,000.00 \& \& \& <br>
\hline \& \& \& \& \& \& \multirow[t]{4}{*}{9,861.72} \& (9,861.72) \& <br>
\hline \& \& \& 133,642.05 \& 133,642.05 \& 247.37 \& \& 133,394.68 \& <br>
\hline \& 800.00 \& \& \& 800.00 \& \& \& 800.00 \& <br>
\hline \& 8,200.00 \& \& \& 8,200.00 \& 7,600.00 \& \& 600.00 \& <br>
\hline \& \& \& \& 10,787.33 \& 9,703.00 \& \& \& \multirow[t]{4}{*}{1,084.33} <br>
\hline \& 22,000.00 \& \& \& 22,000.00 \& 21,420.00 \& \& 580.00 \& <br>
\hline \& 2,000.00 \& \& \& 2,000.00 \& 688.20 \& \& 1,311.80 \& <br>
\hline \& 5,000.00 \& \& \& 5,000.00 \& \& \multirow[t]{2}{*}{5,000.00} \& \& <br>
\hline \& \& \& 20,000.00 \& 20,000.00 \& 20,000.00 \& \& \& <br>
\hline \multirow[t]{6}{*}{$2,246.31$

Reserve} \& 1,000.00 \& \& \& 3,246.31 \& 800.00 \& \& \& 2,446.31 <br>
\hline \& \& \& 7,228.15 \& 7,228.15 \& 22.50 \& \& 7,205.65 \& <br>
\hline \& 6,500.00 \& \multirow[t]{4}{*}{560.00} \& \& 7,060.00 \& 5,734.37 \& \& 1,325.63 \& <br>
\hline \& 300.00 \& \& \& 300.00 \& 300.00 \& \& \& <br>
\hline \& 630.00 \& \& \& 630.00 \& 140.00 \& \& 490.00 \& <br>
\hline \& 7,500.00 \& \& \& 7,500.00 \& \& 7,500.00 \& \& <br>
\hline
\end{tabular}

Schedule A-5

## TOWN OF BREMEN

 VALUATION, ASSESSMENT, AND COLLECTIONS FOR THE YEAR ENDED DECEMBER 31, 2014
## VALUATION:

| Land | $98,027,700.00$ |
| :--- | ---: |
| Building | $\underline{69,223,400.00}$ |
|  | $\underline{\underline{167,251,100.00}}$ |

ASSESSMENT:
Valuation x Rate $(167,251,100.00 \times .0106)$
$1,772,861.66$

COLLECTIONS AND CREDITS:
Cash Collections $\quad 1,656,729.52$
Abatements 9,318.16
Prepaid
649.40

2014 Taxes Receivable, December 31, 2014
1,666,697.08
106,164.58
COMPUTATION OF ASSESSMENT
Tax Commitment
Unappropriated Surplus
1,772,861.66

State Revenue Sharing 241,500.00

Homestead Reimbursement
45,688.00
12,449.70
2,072,499.36
REQUIREMENTS:
Municipal Appropriation
804,589.00
Education
958,260.30
County Tax
235,747.70
Overlay

| $1,998,597.00$ |
| ---: |
| $73,902.36$ | DECEMBER 31, 2014

Petty Cash
Cash on Hand ..... $11,015.45$
GENERAL FUND CHECKING ACCOUNT:
The First, Damariscotta, Maine
Balance Per Bank Statement, 12/31/14 ..... 1,601,832.19Deduct: Outstanding Checks$(88,180.05)$
Add: Deposits In Transit ..... 12,868.31
MONEY MARKET ACCOUNTS:
Bath Savings Institution, Damariscotta, MaineBalance Per PassbookBath Savings Institution, Damariscotta, MaineBalance Per PassbookCash Balance, December 31, 2014
PRIOR YEARS TAXES RECEIVABLE DECEMBER 31, 2014
$\underline{2013}$
Gerald Anderson156.22

2012
Gerald Anderson
164.98

2011
Gerald Anderson
172.28
$\underline{2010}$
Gerald Anderson
228.75
$\underline{2009}$
Gerald Anderson
60.03100.00
$1,526,520.45$10,193.9216,011.16
$\underline{\underline{1,563,840.98}}$
Schedule A-7
782.26

## TOWN OF BREMEN TAX LIENS - DECEMBER 31, 2014

$\underline{2013}$
$\begin{array}{lr}\text { Anderson, Gerald \& Shirley } & 220.67 \\ \text { Barnett, Barbara } & 1,369.60\end{array}$
Collamore, Ellen R. 931.97
Flower, Kenneth \& Rhonda 1,570.76
Genthner, Ricky \& Debrra 1,403.84
Ginnaty, Patrick S. $\quad 1,331.08$
Goth, Cordelia 2,254.49
Holt, Charles \& Andrea 907.36
Kaler, Walter E., III 394.83
Kaler, Robert E., Jr. 2,062.96
McFarland, Miles \& Linda 1,416.68
Poland, Clyde R., Jr. $\quad 1,305.40$
Prior, Donald E. $\quad 1,525.82$
Prior, Jeremy R. 786.45
Prior, Verge S., Jr. \& Ruth A. 394.83
Prior, Verge, Jr. \& Ruth Ann 4,828.91
Prior, Verge S., Jr. 625.95
Prior, Stephen \& Brenda 691.22
Titherington, Jeanne 1,043.25
Titherington, Jeanne 1,653.15
Titherington, Jeanne 1,858.59
Wood, Douglass G. \& Angela R. $\underline{\text { 2,597.96 }}$

Barnett, Barbara $\quad 1,120.00$
$\underline{2012}$
Genthner, Ricky \& Debra $\quad 1,505.16$
Goth, Cordelia 2,423.73
Kaler, Walter E., III 209.37
Kaler, Robert E., Jr. 133.87
McFarland, Miles \& Linda $\quad 1,518.72$
Prior, Jermey R. 313.79
Titherinton, Jeanne 1,101.75
Titherinton, Jeanne 1,745.85
Titherinton, Jeanne $\underline{1,962.81}$

$$
31,175.77
$$

| $\underline{12,035.05}$ |
| :--- |

## TOWN OF BREMEN

TAXES RECEIVABLE - DECEMBER 31, 2014
$\underline{2014}$
Adnopoz, David \& Susan 1,348.06
Agneta, Gail B. 1,366.34
Anderson, Gerald \& Shirley $\quad 1,115.12$
Anderson, Gerald, Jr. 91.16
Barnet, Barbara
1,356.80
Barron, George T. 575.59
Braverman, Daniel L. 1,294.26
Burnham, Lawrence \& Melissa 3,441.82
Cannon, Anne H. 510.92
Collamore, Bradley \& Patricia 656.14
Collamore, Ellen R. 933.86
Collamore, Gilbert, Jr. \& Fayleen 658.26
Cross, James \& Melissa $\quad 1,340.90$
Cull, Robert M. $\quad 1,187.20$
Devris, Ioannis \& Mary 375.39
Doyle, Robert \& Dilendorf, Michelle D. 1,367.47
Eckman, Roland \& Margaret 2,830.20
Ferry, Ruth F. 1.82
Flower, Kenneth \& Rhonda 1,556.08
Foote, David 407.04
Genthner, Ricky \& Debra $\quad 1,401.32$
Ginnaty, Patrick S. $\quad 1,325.00$
Godine, David 820.26
Goldberg, Grace 351.92
Goldberg, Grace $\quad 1,816.84$
Goth, Cordelia 2,233.42
Gray, Eunice \& Harris, Toby S. 888.28
Gustafson, Arthur L., III 1,714.02
Harper, Brent \& West-Harper, Lisa A. 1,308.04
Henderson, Winifred, Heirs of 1,936.97
Holt, Andrea 915.84
Hopkins, Ralph H., Jr. \& Nancy R. 908.42
Hornberger, James 823.62
Hornberger, William 5,021.22
Hutchins, Karen H. 465.78
Ifill, Clinton, Jr. 1,353.62

Jones, Tracy \& Diana $\quad 1,109.99$
Jones, Tracy \& Diana 1,109.98
Jones, Tracy \& Diana 315.05
Kaler, Walter E., III 401.74
Kaler, Robert \& Joyce 862.31
Kaler, Robert E., Jr. 2,054.28
Kronenberger, Thomas \& Maureen 1,979.90
Kronenberger, Thomas (JT) 261.82
Kronenberger, Thomas N. (JT) 407.04
Lessner, Debra C. 979.44
McFarland, Miles \& Linda 1,414.04
McGregor, Sean C. \& Lea 625.26
McGregor, Sean C. \& Lea 174.90
Mullin, Peter 19.24
Nairn, Bruce Barker 1,535.94
Pelletier, Robert \& Edith 93.28
Poland, Bruce 400.15
Poland, Clyde R., Jr. 960.36
Preserve at Pemaquid Pond, LLC 4,796.50
Prior, Cleveland E. \& Craig E. \& Cynthia A. 598.90
Prior, Donald E. 1,522.16
Prior, Jeremy R. 683.70
Prior, Verge S., Jr. \& Ruth A. 391.14
Prior, Verge \& Ruth Ann 4,794.38
Prior, Verge S., Jr. 620.10
Prior, Stephen \& Brenda 695.36
Pusey, Caleb W. $\quad 1,082.26$
Pusey, Caleb W. 79.50
Pyne, Ledyard Blair 5,444.72
Pyne, Ledyard Blair 10.59
Rancourt, Jeffrey 1,028.20
Redonnett, BE \& CS - L/E 505.62
Rowsell, Janette D. 402.80
Simmons, Charles A. $1,388.60$
Stanley, Christopher 11.44
Stouter, George 864.96
Sykes, Shane M. 163.24
Tedford, Hollis C., III - Trustee 111.30
Teele, Thomas H. \& Debra S. $\quad 1,816.84$
The First, NA 381.60

| Titherington, Jeanne | $1,033.50$ |
| :--- | ---: |
| Titherington, Jeanne | $1,637.70$ |
| Titherington, Jeanne | $1,841.22$ |
| Tyler, Glidden \& Beverly | $1,060.00$ |
| Vinal, Kenneth \& Abbey | $1,507.88$ |
| Wilson, John T. | $2,308.68$ |
| Wilson, John T. | $4,234.70$ |
| Witham, Dale | 332.61 |
| Wood, Douglas G. \& Angela R. | $2,584.28$ |
| Wood, Janice | 1.06 |
| Wood, Janice | $\underline{1,226.42}$ |
| Wood, Janice |  |

## TOWN OF BREMEN <br> ABATEMENTS DECEMBER 31, 2014

## ABATEMENTS

## $\underline{2014}$

Archie, Earl \& Diane 154.00
BLI Holdings, LLC 1,234.78
BLI Holdings, LLC 1,234.78
BLI Holdings, LLC $1,499.07$
BLI Properties, LLC 1,097.82
Hanley Lucille B. 68.09
Henderson, Winifred - Heirs 1,777.27
Kostenbader, Thomas \& Joanne 37.45
Light \& Laclair 96.30
Twin Maple Farms, LLC $\quad \underline{2,118.60}$
$\underline{2013}$
Hopkins, Ralph \& Nancy

$$
9,318.16
$$

$$
\begin{array}{r}
543.56 \\
\hline 9,861.72 \\
\hline \hline
\end{array}
$$

Schedule A-11

## TOWN OF BREMEN

 CEMETERY TRUST FUNDS - DECEMBER 31, 2014|  | Principal |  |
| :--- | ---: | ---: |
| Unexp. Income |  |  |
| CEMETERY PERPETUAL CARE FUNDS: |  |  |
| Aster Keene | 300.00 | 192.67 |
| Emily Keene | 100.00 | 57.58 |
| Isaac B. Webber, Sr. | 195.00 | 88.26 |
| Samuel Webber | 300.00 | 189.69 |
| Carrie Webber | 300.00 | 216.37 |
| Leslie Collamore \& Byron Studley | $2,199.62$ | 770.58 |
| CK Nash | 500.00 | 176.37 |
| Albert Kaufman Hillside | $1,000.00$ | 350.56 |
| L. Collamore, B. Studley, E. Sidelinger | $3,000.00$ | $(67.47)$ |
| Hillside Cemetery | $3,860.00$ | $(649.81)$ |
| Kennedy Keene Hillside | 100.00 | 34.92 |
| Ralph Keene | 200.00 | $16.93)$ |
| Clifford Collamore Fund | 300.00 | 104.52 |
| Frances Weston | $1,000.00$ | 348.39 |
| Stetson Lot | 200.00 | 69.72 |
| Hillside Cemetery | $14,500.00$ | $(2,290.60)$ |
| Theodore McLain Hillside | 300.00 | 104.52 |
| Theodore McLain Bremen | 300.00 | 104.52 |
| James Cummings | 167.68 | 58.33 |
| Eugene McLain | 300.00 | 104.36 |
| Broad Cove Cemetery | 300.00 | 104.36 |
| Sans Woodbury | 500.00 | 174.24 |
| Balcock Field Cemetery | 290.00 | $(12.36)$ |
|  | B0,212.30 | 222.79 |

Schedule A-12

## TOWN OF BREMEN CAPITAL RESERVE FUNDS DECEMBER 31, 2014

FIRE TRUCK:
Fund Balance, January 1
96,841.00
Add: Interest 258.66

Appropriation
30,000.00
Fund Balance, December 31
127,099.66

| REVALUATION: |  |  |
| :---: | :---: | :---: |
| Fund Balance, January 1 | 30,581.68 |  |
| Add: Interest | 66.04 |  |
| Appropriation | 5,000.00 |  |
| Less: Transfer to Town for Revaluation | (20,000.00) |  |
| Fund Balance, December 31 |  | 15,647.72 |
| CAPITAL IMPROVEMENTS: |  |  |
| Fund Balance, January 1 | 31,183.70 |  |
| Add: Interest | 82.55 |  |
| Appropriation | 10,000.00 |  |
| Fund Balance, December 31 |  | 41,266.25 |
| CONSERVATION COMMISSION: |  |  |
| Fund Balance, January 1 | 18,233.52 |  |
| Add: Interest | 18.25 |  |
| Fund Balance, December 31 |  | 18,251.77 |
| ROADS AND BRIDGES: |  |  |
| Fund Balance, January 1 | 27,500.00 |  |
| Add: Interest | 71.54 |  |
| Appropriation | 15,000.00 |  |
| Fund Balance, December 31 |  | 42,571.54 |
| CEMETERY: |  |  |
| Fund Balance, January 1 | 10,000.00 |  |
| Add: Interest | 27.52 |  |
| Appropriation | 7,500.00 |  |
| Fund Balance, December 31 |  | 17,527.52 |
| FIRE EQUIPMENT: |  |  |
| Fund Balance, January 1 | 6,000.00 |  |
| Add: Interest | 16.51 |  |
| Appropriation | 6,000.00 |  |
| Less: Transfer to Town | $(8,298.85)$ |  |
| Fund Balance, December 31 |  | 3,717.66 |
| TOWN HOUSE: |  |  |
| Fund Balance, January 1 | 10,000.00 |  |
| Add: Interest | 27.52 |  |
| Appropriation | 20,000.00 |  |
| Less: Transfer to Town | $(18,846.72)$ |  |
| Fund Balance, December 31 |  | 11,180.80 |
|  |  | 277,262.92 |

# Warrant for Annual Town Meeting 

TO: JOHN CLANCY, A 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 in said Town on Saturday, on the morning of the 28th of March 2015, 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 $\mathbf{2}$ To elect the following Town Officials by secret ballot: One (1) Member to the Board of Selectmen/Assessor/

Overseer of the Poor
One (1) Member to the School Committee Four (4) Members to the Planning Board One (1) Harbor Committee Member

Three-year term
Three-year term
Three-year term
Three-year term

Article 2A Shall an Ordinance entitled "Clam Management Ordinance of the Town of Bremen" be enacted and the present Ordinance entitled "Clam Conservation Ordinance of the Town of Bremen" enacted April 1991 and last revised June 20, 2013 be repealed?

## 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 Town Center in said Town
for the Annual Town Meeting on the afternoon of Saturday, the 28th day of March 2015, 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 22: General Administration

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

Article 4 To see if the Town will vote to authorize the Selectmen to appoint a Budget Committee of nine (9) members, preferably from all parts of the Town.

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

Article 6 To see if the Town will vote to instruct the Tax Collector to charge and collect interest at a rate not to exceed the State's maximum allowable rate of interest that can be charged per Title 36, M.R.S.A. Section 505.4. The current maximum rate allowed by the State is (7) percent (subject to change).

Article 7 To see if the Town will vote to authorize the Selectmen to sell any property which the Town owns by virtue of Tax Deed or Liens and to execute and deliver on behalf of the town, by Quit Claim Deed as may be necessary, the transference of rights, title and interest of said property to the Town.

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 2015 annual budget during the period from January 1, 2016 through March 31, 2016.

Article 9 To see if the Town will vote to authorize the Board of Selectmen to accept and expend, as they deem advisable, 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 10 To see what sum of money, if any, the Town will vote to raise and appropriate for the Town Officers' Salaries:

| Account | $\mathbf{2 0 1 4}$ <br> Appropriations <br> $\$ 3,500$ | $\mathbf{2 0 1 4}$ <br> Actual <br> $\$ 3,500$ | $\mathbf{2 0 1 5}$ <br> Request |
| :--- | ---: | ---: | ---: |
| Selectman (Chair) | 3,500 | 3,500 | 3,500 |
| Selectman | 3,500 | 3,500 | 3,500 |
| Selectman | 66,500 | 67,470 | 87,241 |
| Town Clerks | 12,000 | 9,763 | 12,000 |
| FICA-Town Officials/F. Dept | 7,500 | 7,500 | 7,500 |
| Code Enforcement | 5,000 | 5,000 | 5,000 |
| Fire Chief | 100 | 0 | 100 |
| Health Officer | 1,000 | 790 | 1,000 |
| Ballot Clerks | 150 | 150 | 150 |
| Moderator | 8,400 | 9,244 | 15,999 |
| Benefits: Health | 1,451 | 956 | 1,451 |
| Retirement | $\$ 112,601$ | $\$ 111,374$ | $\$ 140,941$ |
| Totals |  |  | $\$ 140,941$ |
| Selectmen Recommend: |  |  | $\$ 140,941$ |

Article 11 To see what sum, if any, the Town will vote to raise and appropriate for the Operating Accounts:

| Account | $\mathbf{2 0 1 4}$ <br> Appropriations <br> $\$ 2,800$ | $\mathbf{2 0 1 4}$ <br> Actual <br> $\$ 3,293$ | $\mathbf{2 0 1 5}$ <br> Request |
| :--- | ---: | ---: | ---: |
| Workers' Comp Ins | 16,250 | 16,277 | 16,500 |
| Property/Casualty Ins | 6,000 | 5,826 | 6,000 |
| Telephone (TC, FD \& T.House) | 3,500 | 4,500 |  |
| Electricity (TC, FD \& T.House) | 4,500 | 3,621 | 4,200 |
| Street Lights | 4,200 | 3,646 | 10,000 |
| Fuel (TC, FD \& T. House) | 14,000 | 8,440 | 2,500 |
| Office Supplies | 2,500 | 2,256 | 6,500 |
| Office Equipment | 3,500 | 4,229 | 7,800 |
| Computer License | 7,100 | 6,761 | 1,000 |
| Postage | 1,200 | 1,150 | continued nextpage |


| Printing | 250 | 0 | 250 |
| :---: | :---: | :---: | :---: |
| Town Reports | 4,200 | 3,989 | 4,200 |
| Advertising | 750 | 336 | 750 |
| Mileage | 2,500 | 783 | 1,500 |
| Dues | 1,844 | 1,752 | 2,000 |
| Training | 1,000 | 1,213 | 1,500 |
| Tax Liens | 1,500 | 1,654 | 1,500 |
| Repair/Maintenance <br> (TC, FD \& T. House) | 20,000 | 19,238 | 28,000 |
| Miscellaneous Contingency | 1,000 | 250 | 1,000 |
| General Assistance | 500 | 902 | 500 |
| Cemetery Mowing/Maintenance | 6,500 | 5,174 | 6,500 |
| Website | 2,000 | 688 | 2,000 |
| Totals | \$104,094 | \$91,479 | \$112,500 |
| Selectmen Recommend:Budget Committee Recommen |  |  | \$112,500 |
|  |  |  | \$112,500 |

Article 12 To see what sum of money, if any, the Town will vote to raise and appropriate for Professional Services:

| Account | $\mathbf{2 0 1 4}$ <br> Appropriations <br> $\$ 10,000$ | $\mathbf{2 0 1 4}$ <br> Actual <br> $\$ 10,000$ | $\mathbf{2 0 1 5}$ <br> Request |
| :--- | :---: | ---: | ---: |
| Town Attorney | 8,200 | 7,600 | 810,000 |
| Town Auditor | 800 | 0 | 8,200 |
| Mapping/Survey | 9,600 | 9,600 | 800 |
| Property Appraisal | 3,000 | 2,000 | 10,000 |
| Consultant/Grant Writer | $\$ 31,600$ | $\$ 29,200$ | $\$ 32,000$ |
| Totals |  | $\$ 32,000$ |  |
| Selectmen Recommend: |  |  | $\$ 32,000$ |

Article 13 To see what sum of money, if any, the Town will vote to raise and appropriate for Roads and Bridges:

| Account | $\begin{array}{c}\mathbf{2 0 1 4} \\ \text { Appropriations } \\ \text { Road Maintenance/Repair } \\ \text { Snow Removal }\end{array}$ | $\begin{array}{c}\mathbf{2 0 1 4} \\ \text { Actual }\end{array}$ | $\begin{array}{c}\mathbf{2 0 1 5} \\ \text { Request }\end{array}$ |
| :--- | :---: | :---: | :---: |
| Salt | 121,000 | $\$ 160,234$ | $\$ 110,000^{*}$ |
| Totals |  | 20,000 | 126,601 |$) 127,400$

* Budget Committee recommends $\$ 122,000$ for this budget request.

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

| 2014 <br> Appropriations <br> $\$ \$ 5,150$ |  |  |
| :--- | :---: | ---: |
| $\mathbf{2 0 1 4}$ <br> Actual <br> $\$ 45,150$ | $\mathbf{2 0 1 5}$ <br> Request <br> $\$ 47,346$ <br> Selectmen Recommend: | $\$ 47,346$ |
| Budget Committee Recommends: |  | $\$ 47,346$ |

Article 15 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:

Selectmen Recommend: $\quad \$ 10,000$
Budget Committee Recommends: \$10,000

Article 16 To see what sum of money, if any, the Town will vote to raise and appropriate for the Bremen Fire Department:

| Account | 2014 <br> Appropriations | $\mathbf{2 0 1 4}$ <br> Actual | $\mathbf{2 0 1 5}$ <br> Request |
| :--- | :---: | ---: | ---: |
| Equipment Maintenance | $\$ 20,000$ | $\$ 21,604$ | $\$ 20,000$ |
| Building Maintenance | 1,000 | 835 | 1,000 |
| Communications Tower Repair | 2,800 | 3,050 | 0 |
| Fuel (GasBoy) | 2,500 | 2,332 | 2,500 |
| New Equipment | 6,000 | 5,899 | 6,000 |
| Wages | 26,000 | 25,755 | 26,000 |
| Administrative Bookkeeping | 1,500 | 1,300 | 1,500 |
| Training | 2,000 | 1,268 | 3,000 |
|  | $\$ 61,800$ | $\$ 62,043$ | $\$ 60,000$ |

Selectmen Recommend: \$60,000
Budget Committee Recommends: \$60,000
Article 17 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:

| 2014 <br> Appropriations <br> $\$ 1,500$ | $\mathbf{2 0 1 4}$ <br> Actual <br> $\$ 884$ | 2015 <br> Request |
| :--- | :---: | ---: |
| Selectmen Recommend: |  | $\$ 1,500$ |
| Budget Committee Recommends: |  | $\$ 1,500$ |

Article 18 To see what sum of money, if any, the Town will vote to raise and appropriate for the Bremen Fire/Rescue First Responders:

| Account | 2014 <br> Appropriations | $\mathbf{2 0 1 4}$ <br> Actual | $\mathbf{2 0 1 5}$ <br> Request |
| :--- | :---: | :---: | ---: |
| Training | $\$ 3,000$ | $\$ 3,879$ | $\$ 4,000$ |
| Maintenance | 1,000 | 611 | 1,000 |
| New Equipment | 2,500 | 2,324 | 2,500 |
| EMS Membership | 500 | 400 | 500 |
|  | $\$ 7,000$ | $\$ 7,214$ | $\$ 8,000$ |
| Selectmen Recommend: |  |  | $\$ 8,000$ |
| Budget Committee Recommends: |  |  | $\$ 8,000$ |

Article 19 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:

Selectmen Recommend: \$800
Budget Committee Recommends: \$800
Article 20 To see what sum of money, if any, the Town will vote to raise and appropriate for the operating expenses of the following committees:

| Account | $\mathbf{2 0 1 4}$ <br> Appropriations <br> $\$ 2,000$ | $\mathbf{2 0 1 4}$ <br> Actual <br> $\$ 1,941$ | $\mathbf{2 0 1 5}$ <br> Request |
| :--- | :---: | :---: | ---: |
| Planning Board |  |  | $\$ 2,900$ |
| Board of Appeals | 630 | 200 | 300 |
| Conservation Commission | 500 | 122 | 930 |
| Town House Committee | $\$ 3,130$ | $\$ 2,263$ | 500 |
| Selectmen Recommend: |  |  | $\$ 4,630$ |
| Budget Committee Recommends: |  |  | $\$ 4,630$ |
| ( |  |  | $\$ 4,630$ |

Article 21 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:

| Account | $\mathbf{2 0 1 4}$ <br> Appropriations <br> $\$ 2,500$ | $\mathbf{2 0 1 4}$ <br> Actual <br> $\$ 2,500$ | $\mathbf{2 0 1 5}$ <br> Request |
| :--- | :---: | ---: | ---: |
| Harbor Master Salary | 1,000 | 450 | $\$ 2,500$ |
| Facility Maintenance | 500 | 363 | 1,000 |
| Harbor Committee Expenses | 3,000 | 0 | 630 |
| Town Landing Repair | $\$ 7,000$ | $\$ 3,313$ | 3,000 |
|  | $\$ 7,130$ |  |  |
| Selectmen Recommend: |  |  | $\$ 7,130$ |
| Budget Committee Recommends: |  |  | $\$ 7,130$ |

Article 22 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:

| Account | $\mathbf{2 0 1 4}$ <br> Appropriations | 2014 <br> Actual | 2015 <br> Request |
| :--- | :---: | :---: | ---: |
| Shellfish Warden | $\$ 7,000$ | $\$ 813$ | $\$ 6,000$ |
| Expenses | 2,000 | 1,588 | 7,650 |
|  | $\$ 9,000$ | $\$ 2,400$ | $\$ 13,650$ |

Requested by Shellfish Committee: \$13,650
Budget Committee Recommends: \$13,650
Article 23 To see what sum the Town will be authorized to expend for Regular Instruction.

School Committee Recommends: \$355,858
Budget Committee \& Selectmen Recommend: $\$ 355,858$
Article 24 To see what sum the Town will be authorized to expend for Special Education.

School Committee Recommends: \$70,029
Budget Committee \& Selectmen Recommend: \$70,029
Article 25 To see what sum the Town will be authorized to expend for Career and Technical Education.

School Committee Recommends: \$4,287
Budget Committee \& Selectmen Recommend: \$4,287
Article 26 To see what sum the Town will be authorized to expend for Other Instruction.

School Committee Recommends: \$0
Budget Committee \& Selectmen Recommend: \$0
Article 27 To see what sum the Town will be authorized to expend for Student and Staff Support.

School Committee Recommends:
\$979
Budget Committee \& Selectmen Recommend: \$979
Article 28 To see what sum the Town will be authorized to expend for System Administration.

School Committee Recommends:
\$10,726
Budget Committee \& Selectmen Recommend: \$10,726

Article 29 To see what sum the Town will be authorized to expend for School Administration.

School Committee Recommends: \$0
Budget Committee \& Selectmen Recommend: \$0
Article 30 To see what sum the Town will be authorized to expend for Transportation and Buses.

School Committee Recommends: \$24,243
Budget Committee \& Selectmen Recommend: \$24,243
Article 31 To see what sum the Town will be authorized to expend for Facilities Maintenance.

School Committee Recommends: \$0
Budget Committee \& Selectmen Recommend: \$0
Article 32 To see what sum the Town will be authorized to expend for Debt Service.

School Committee Recommends: \$0
Budget Committee \& Selectmen Recommend: \$0
Article 33 To see what sum the Town will be authorized to expend for All Other Expenditures.

School Committee Recommends:
Budget Committee \& Selectmen Recommend: \$10,960

## ARTICLE 34 SUMMARIZES THE PROPOSED SCHOOL BUDGET

Article 34 To see what sum the Town will authorize the school committee to expend for the fiscal year beginning July 1, 2015 and ending June 30, 2016 from 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, 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:
Budget Committee \& Selectmen Recommend: \$471,081

## ARTICLE 35 RAISES FUNDS FOR THE PROPOSED SCHOOL BUDGET

| School Budget Funding Explanation |  |
| :--- | ---: |
|  |  |
| Article 35 Required Local (EPS) Raise Amount | $\$ 280,800 *$ |
| Additional Local Raise Amount | $\$ 95,162$ |
| Total Local Funds Raised | $\$ 375,962$ |
| Fund Balance Forward Estimate | $\$ 89,000$ |
| State Subsidy Estimate | $\$ 12,119$ |
| Total School Budget Request | $\$ 471,081$ |

*Local Required, Additional, and Subsidy figures are preliminary figures provided by the Maine DOE on 2/18/2015.

Article 35 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 $\mathbf{\$ 2 9 2}, 919$ ) 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.

$$
\text { School Committee Recommends: } \quad \$ 280,800
$$

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 36 (Written ballot required) To see what sum the Town will raise and appropriate in additional local funds (Recommend $\mathbf{\$ 9 5}, 162$ ) which exceeds the State's Essential Programs and Services allocation model by $\mathbf{\$ 8 8}, \mathbf{5 4 9}$, as required to fund the budget recommended by the School Committee.

The School Committee recommends $\mathbf{\$ 9 5 , 1 6 2}$ for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by $\mathbf{\$ 8 8 , 5 4 9}$ :

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 37 AUTHORIZES EXPENDITURE OF GRANTS AND OTHER RECEIPTS FOR EDUCATION PURPOSES

Article 37 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 38 AUTHORIZES THE ADULT EDUCATION PROGRAM

Article 38 To see if the Town will appropriate $\mathbf{\$ 1 1 4 , 2 6 0}$ for Adult Education and raise $\mathbf{\$ 2 , 9 4 6}$ as the local share, with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education program:

> Requested Local Share:

Budget Committee \& Selectmen Recommend: \$2,946

Article 39 To see if the Town will vote to authorize the Selectmen to raise and appropriate monies for Animal Control Operations:

| Account | $\mathbf{2 0 1 4}$ <br> Appropriations | 2014 <br> Actual | 2015 <br> Request |
| :--- | :---: | :---: | ---: |
| Boothbay Humane Society | $\$ 599$ | $\$ 806$ | $\$ 806$ |
| Animal Control - Wages | 800 | 158 | 1,300 |
|  | $\$ 1,399$ | $\$ 964$ | $\$ 2,106$ |

Selectmen Recommend: \$2,106
Budget Committee Recommends: \$2,106
Article 40 To see what sum the Town will vote to raise and appropriate for the Bremen Conservation Land Conservation Fund. The funds will be used for land conservation efforts, property purchases, and easements.

Requested by Bremen Conservation Committee: $\$ 3,000$
Budget Committee Recommends: $\$ 0$
Article 41 To see what sum of money, if any, the Town will vote to raise and appropriate for the Bremen Library:

Requested by Bremen Library: \$6,000
Budget Committee Recommends: $\$ 6,000$

Article 42 To see what sum of money, if any, the Town will vote to raise and appropriate for Central Lincoln County Ambulance:

Budget Committee Recommends:
\$3,200

Article 43 To see what sum of money, if any, the Town will vote to recommend, raise, and appropriate for Memorial Day observation expenses:

Selectmen Recommend: \$300
Budget Committee Recommends: \$300

Article 44 To see what sum of money, if any, the Town will vote to raise and appropriate for charitable contributions. Each line to be voted on separately:

| Account | $\mathbf{2 0 1 4}$ <br> Appropriations <br> $\$ 500$ | $\mathbf{2 0 1 4}$ <br> Actual <br> $\$ 500$ | $\mathbf{2 0 1 5}$ <br> Request <br> $\$ 500$ |
| :--- | :---: | :---: | :---: |
| Coastal Transportation | 1,500 | 1,500 | 1,500 |
| CLC YMCA | 1,500 | 1,500 | $2,000 *$ |
| Eldercare Network | 1,500 | 1,500 | 1,500 |
| Healthy Kids | 0 | 0 | 1,000 |
| Lifeflight Foundation | 1,025 | 1,025 | 1,025 |
| Midcoast Community Action | 300 | 300 | 300 |
| Mobius | 830 | 830 | 830 |
| New Hope for Women | 500 | 500 | 500 |
| Pemaquid Watershed Assoc. | 853 | 853 | 830 |
| Spectrum Generations | 0 | 0 | 600 |
| Waldoboro Food Pantry | $\$ 8,508$ | $\$ 8,508$ | $\$ 10,585$ |
|  |  | $\$ 10,085$ |  |

* Budget Committee recommends $\$ 1,500$ for this charitable request.

Article 45 To see what sum of money, if any, the Town will authorize the Board of Selectmen to expend from the Capital Improvement Reserve for office renovations, ADA bathroom, Selectmen's/Employees'/Meeting Room, etc.

Selectmen Recommend:
\$28,000
Budget Committee Recommends: \$28,000
Article 46 To see what sum of money, if any, the Town will vote to raise and appropriate for Fire Department ADA shower/bathroom, winterization, and electric garage door openers.

Selectmen Recommend: \$10,000
Budget Committee Recommends: \$10,000
Article 47 To see if the Town will vote to NOT operate an alewife fishery in Muscongus Harbor or Muscongus Brook for 2015.

Article 48 To see if the Town will vote to permit the Treasurer to accept pre-payments on 2015 taxes prior to the October 15 due date.

Article 49 To see what sum of money, if any, the Town will authorize the Board of Selectmen to transfer from Unexpended Funds to the following reserve accounts:

|  | $\mathbf{2 0 1 4}$ <br> Appropriations <br> Town House Reserve | $\mathbf{2 0 1 5}$ <br> Request |
| :---: | :---: | ---: |
| Property Revaluation Reserve | $\$ 20,000$ | $\$ 20,000$ |
|  | 5,000 | 8,000 |
| Selectmen Recommend: | $\$ 25,000$ | $\$ 28,000$ |
| Budget Committee Recommends: | $\$ 28,000$ |  |
|  | $\$ 28,000$ |  |

Article 50 To see what sum of money, if any, the Town will authorize the Board of Selectmen to transfer from Undesignated Funds and expend for the following:
Account

FNB - Hay Loan Payment

| 2014 | 2015 |
| :---: | :---: |
| Appropriations | Request |
| $\$ 22,000$ | $\$ 22,000$ |

Selectmen Recommend:
\$22,000
Budget Committee Recommends:
\$22,000

Respectfully submitted by:
The Bremen Board of Selectmen:
WENDY PIEH, Chairperson
HENRY NEVINS
JOHN MARSH
A True Copy
Attest:
KELLY A. CLANCY
Bremen Town Clerk

## Municipal Office Notes

As voted on at Town Meeting each year, the Town permits the Treasurer to accept prepayments on the annual real estate taxes prior to the October 15 due date.

If you need a registration renewal reminder, please visit the Maine Bureau of Motor Vehicles website and leave your e-mail address (http:// www.maine.gov/online/bmv/rapid-renewal). They will e-mail you one month prior to your registration expiration date.

Please remember to register your dog(s). Registrations for next year are available after October 15. They are due December 31st. After January 31, you will be charged a late fee of $\$ 25.00$ (Maine State Law).

Please remember it is illegal under Maine State 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.

## Index

Alewife Report ..... 81
Assessors Report ..... 12
Bremen K-12 Education Report ..... 69
Adult and Community Education. ..... 78
AOS 93 Enrollment ..... 72
Lincoln Academy ..... 73
Bremen Library Association ..... 85
Bremen Rescue/First Responders ..... 66
Bremen Town Forest ..... 3
Bremen Union Church ..... 89
Bremen Volunteer Fire Department ..... 64
Central Lincoln County Ambulance ..... 92
Code Officer's Report ..... 68
Conservation Commission ..... 80
Harbor Committee ..... 79
Independent Auditors' Report ..... 102
Municipal Office Notes ..... 147
Municipal Officers ..... 6
Muscongus Community Club ..... 88
Nobleboro/Jefferson Transfer Facility ..... 83
Patriotic Club of Bremen ..... 86
Selectmen's Report ..... 10
Sheriff's Report ..... 94
State Representative's Report ..... 101

## Index

State Senator's Report ..... 100
Taxpayers List ..... 15
Telephone Directory ..... 151
Town Clerk's Report ..... 62
Town House Committee and Bremen Town House Association ..... 91
Town of Bremen Information. ..... 5
Town Office Hours ..... 5
U.S. Representative's Report ..... 99
U.S. Senators' Reports ..... 96
Warrant for Annual Town Meeting ..... 134

# WE NEED VOLUNTEERS 



Bremen Town House

Appeals Board


Bremen Library

Board of Assessment Review
Budget Committee Conservation Commission


Fire Department Harbor Committee Historical Society Library Association


Muscongus Community Club
Patriotic Club
Planning Board Rescue/First Responders Shellfish Committee
Town House Committee

Contact the
Town Office
for Information


Bremen Fire Dept.

WE NEED YOU


## Telephone Directory

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

## DIAL 9-1-1 FOR

Sheriff's Dept. (Emergency)
Fire Dept. (Emergency)
Ambulance (Emergency)
First Responders (Emergency)

## We can't help you

## IF WE CAN'T FIND YOU!

Bremen Volunteer Fire Department and Bremen First Responders are offering all Bremen residents reflective address markers $\underline{\text { free }}$ of charge. They are $6 \times 18$ inch metal plates with 4 inch reflective numbers. We will install them for you. All you need to do is ask one of us, contact the Town Office or e-mail us at firedept @tidewater.net.

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

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




[^0]:    The accompanying notes are an integral part of the financial statements

