



Annual Report of the Town of

DAYTON, MAINE

2016



Voting Day June 14th 8am—8pm

Town Meeting — June 16th, 2016
7:00 pm Dayton Municipal Building

Town of Dayton
33 Clarks Mills Road
Dayton, ME 04005
(207) 499-7526

“THE MILL” in Goodwins Mills

The Advent Christian Church purchased the adjoining mill property and water rights in 1949. In former days besides a saw mill and grist mill, there had been a stave mill, shingle and clapboard mill also near this site. A recent owner of the property was Ben Lunt who built a cement dam and reconstructed the mill as a sawmill only. He enlarged the threshing mill for a box shop, which apparently was never used.

The L.L.Clark Co. used the mill for the last time to saw burned logs from the forest fire of 1947. When the Mill was purchased by the Church, it was remodeled into an attractive social house.

Photo courtesy of Jim Roberts.

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Town of Dayton Organizational Chart	inside back cover

Dear Friends & Neighbors,

Another year has passed in our fine town. It has been a year in which we have seen many changes and improvements. Our tax rate continues to come down through the thoughtful and diligent planning of our School Board, Fire Commission, Budget Committee and Selectmen. More importantly, we are finding a point of sustainability in our costs to control the tax rate into the future.

Our School Board successfully concluded a renegotiation of our teacher's contract and continues to work tirelessly to improve the quality of education for our children, while balancing the financial burden for our community. Through successful planning the School Board has realized a reduction in the money needed to be raised by taxes while providing for a fund to research the best way to move forward with our school building and students. In addition, the School Board has successfully been granted funding for the purchase of a new school bus. We are fortunate as a town to have such a dedicated and hardworking School Board and Superintendent's Office.

Our partnership with the Town of Lyman for our Goodwin's Mills Fire Department continues to grow. Through collaboration and hard work we have been able to reduce the cost of the fire department budget while providing funding for a new ambulance. Goodwin's Mills Fire Department has always set a standard for excellence and we are proud of their service and dedication.

The Dayton Parks and Recreation Committee continues to provide a spark for our community in the way of public events, programs and continued improvement to our playground. The second annual Dayton Day was a huge success and we look forward to Dayton Day 2016. Our playground has continued to grow and the committee will complete the repainting of our existing equipment this spring. The Parks and Recreation committee has also planned for many more events this year including introducing some new programs for adults. We look forward to seeing what this active committee will do in the future.

The Dayton Historical Society continues to protect our town's past. They engaged in several fundraisers this year including the sale of bags and the annual calendar. The committee continues to look for community support and involvement and is a great place to learn about and preserve our town's history. The Town of Dayton has remained on track with its infrastructure improvement. Several culverts were replaced this past year and the schedule of road paving has continued. Recently, the Old River Road, the Gould Road and the Soccer Field parking lots were all paved.

Beyond all of the events of this past year, it is important to acknowledge the hard work of our town employees and volunteers. Without their participation and willingness to go above and beyond, none of the above accomplishments would be possible. We should all consider ourselves fortunate to live in such a community as the Town of Dayton.

Scott Littlefield, Chair
Daniel E. Gay
Jarod Harriman

Board of Selectmen



L-R: Jarod, Scott & Dan

TOWN OFFICIALS & COMMITTEE MEMBERS

Board of Selectman

Scott Littlefield, Chair.....2016
 Daniel E. Gay..2017
 Jarod Harriman.....2018

Officials

Selectmen’s ClerkAngela Cushman
 Town Clerk.. Vicki Rochefort
 Treasurer.....Angela Cushman
 Tax Collector.....Yvonne Shaw
 Assessor Alex Konczal
 Code Enforcement Officer.....Jim Roberts
 EMA Director.....PJ Tangney
 Local Health OfficerRose Marie Hill
 Plumbing InspectorJim Roberts
 Registrar of VotersVicki Rochefort
 Animal Control OfficerKristin Russell
 Building InspectorJim Roberts
 GMFR Fire ChiefRoger Hooper
 Twelve Town Rep.....Benjamin Harris
 ConstableJim Roberts
 General AssistanceAngela Cushman

Road Commissioner

Mike Souliere2016

SAU Dayton School Board

Denis J Elie, Chair.....2016
 Susan LeBlanc-Sydnor.2018
 Shelley Sommer.....2017

Fire Commission

Amos Gay.....2018
 Paul Reynolds.....2017
 Jim Roberts2016

Saco River Corridor Commission

Sharon Martel.....2016
 Tom McKenney, Alternate.....2016

Planning Board

Dan Plourde, Chair.....2018
 Darren Adams.....2019
 John Boissoneault.....2018
 Linda Bristol,/Alt.....2019
 Bruce Reynolds.....2017

Zoning Board of Appeals

William Harris, Chair.....2016
 Kenneth Booker.....2018
 Amos Gay.....2016
 Benjamin Harris.....2017
 Bruce Monroe.....2018
 William Saltzer.....2016

Parks & Recreation Committee

Ryan Sommer, Chair.....2017
 Arelle Harris.....2017
 Jocelyn Lydon.....2016
 Shannon Porter.....2018
 Nicholas Wilson.....2016
 Jennifer Harriman, Alternate.....2018

Budget Committee

Paul Reynolds, Chair.....2017
 G.Elwood Brown.....2018
 Nancy Harriman.....2016
 Steven Hennessey.....2018
 Jim Roberts.....2017
 Laurie Vezina.....2018

Historical Preservation Committee

John Coniaris, Chair.....2017
 Clark Cole.....2016
 Yvonne Shaw.....2018

*Contact information for the above can be found under Departments on the
 Town’s website www.dayton-me.gov.*

DAYTON TOWN OFFICE

33 Clarks Mills Rd
Dayton, ME 04005



Phone: 207-499-7526
Fax: 207-499-2946

*Subscribe to news and announcements by
accessing the town website.*

www.dayton-me.gov

Hours of Town Office & Contact Information

Selectmen	Every Other Monday at 6 pm Scott Littlefield scottlittlefield@dayton-me.gov Daniel E. Gay dangay@dayton-me.gov Jarod Harriman jarodharriman@dayton-me.gov
Assessor	Thursday 12pm—7pm Email: assessor@dayton-me.gov
Town Clerk & Tax Collector	Monday 12pm—6pm Wednesday 8am—3pm Thursday 12pm—7pm Email: townclerk@dayton-me.gov Email: taxcollector@dayton-me.gov
Code Enforcement	Monday 12pm— 6pm Wednesday 8am— 3pm Thursday By appointment Email: ceo@dayton-me.gov
Treasurer & Selectmen's Clerk	Monday, 12pm—6pm Wednesday 8am—3pm Thursday 12pm—4pm Email: treasurer@dayton-me.gov
Planning Board	The 1st & 3rd Tuesday of each month at 7 pm
Animal Control Officer	Kristen Russell Telephone #: 807-9071 Email: aco@dayton-me.gov

DAYTON CURBSIDE

Household trash and recycling is picked up on Mondays and shall be placed by the street no later than 5:30 AM.

TRANSFER STATION

Rumery Road, Dayton

Hours of Operation:

1st & 3rd Saturday each month

8:00 am – 4:00 pm

1st & 3rd weekend May to Oct. ONLY

Sat. 8:00 am – 4:00 pm

Sun. 9:00 am – 1:00 pm

Dayton Residents are entitled to one transfer station permit per fiscal year and can be purchased at the Town office. The cost for three cubic yards is \$15.00. Additional waste disposal must be purchased at the transfer station for \$28.00 per cubic yard.

ADDITIONAL BULKY WASTE CHARGES TO BE ADDED:

Mattresses/box spring	each	\$15.00
Couches	small	\$20.00
	large	\$25.00
Stuffed Chairs		\$15.00
Tires	car and small pick-up	\$10.00
	large tires	\$15.00
Freon items/Air Conditioners		\$27.00
TV		\$20.00
Console TV		\$45.00
Microwaves		\$10.00
Toilets		\$ 3.00
Propane Tank - small		\$13.00
Propane Tank - large		\$25.00
Monitors (17" or less)		\$20.00
Desktop copiers/printer, scanner, fax machine		\$20.00
Floor copiers/printers		\$45.00
CPU's and Laptops		\$ 5.00
Other computer peripherals (keyboard, mouse, speakers		\$ 5.00
UPS's (battery backup systems)		\$12.00
All straight Fluorescent lites (uncoated)		\$.25 per ft
All straight Fluorescent lites (coated)		\$.45 per ft
Ballast		\$ 2.00 per lb

FMI: regarding our recycling program & other opportunities to recycle, visit our website, stop by the office or give us a call.

LOCAL & OTHER INFORMATION

Hollis Center Library

14 Little Falls Road, Hollis, ME 04042

Tele: 207-929-3911

E-mail: hclib@hollis.center.lib.us

Monday	9:30 pm— 7:30pm
Tuesday	3:00 pm—7:30 pm
Thursday	3:00 pm—7:30 pm
Saturday	12:00 pm—3:00 pm
Preschool Story time	Mon at 10:00 am

Community Library

10 John Street, Lyman, ME 04002

Tele: 207-499-7114

E-mail: communitylib@roadrunner.com

Tuesday	12:00 pm— 8:00pm
Wednesday	12:00 pm—8:00 pm
Thursday	9:00 am—5:00 pm
Friday	9:00 am—5:00 pm
Saturday	10:00 am—1:00 pm
Preschool Story time	Fri at 10:00 am

Alfred Shelter Food Pantry

147 Shaker Hill Rd., Alfred ME 04002

Tele: 207-324-8811 / Mon—Fri, 1-4 pm

Stone Soup Pantry

316 Main St., Biddeford ME 04005

Tele: 207-283-0055

Mon & Wed 10-11:30 am

Emergency / Resource Numbers

Fire/Rescue & Police.....911

Goodwin's Mills Fire Department

Non-emergency.207-499-2362

Maine State Police.....1-800-482-0730

Alfred Barracks207-459-1333

Health & Social Services211

SAU Dayton

Superintendent's Office.....207-282-8280

Dayton Consolidated..... 207-499-2283

Saco Middle School.....207-282-4181

Thornton Academy.....207-282-3361

Website.....www.daytonschooldept.org

State & Federal Government

State Senator

Susan Deschambault

Local Telephone.....207-284-3570

Email: susan.deschambault@legislature.maine.gov

State House Phone & Address...207-287-1515

3 State House Station, Augusta, ME 04333-003

State Representative

Wayne R. Parry

Home Address & Telephone.....207-286-9145

851 Alfred Road, Arundel, ME 04046

E-mail: RepWayne.Parry@legislature.maine.gov

Capital Phone & Address.....207-287-1400

2 State House Station, Augusta, ME04333-0002

U.S. Senators

Susan Collins

Augusta Office Phone.....207-622-8414

Washington , DC Phone.....202-224-2523

Website:.....www.collins.senate.gov

Angus King, Jr.

Biddeford Office Phone.....207-282-4144

Washington, DC Phone.....202-224-5344

Website:.....www.king.senate.gov

U.S. Representatives

Bruce Poliquin.....202-225-6306

426 Cannon House Office Building

Washington, DC 20510

Chellie Pingree.....202-225-6116

1037 Longworth House Office

Washington , DC 20515

Websites

www.maine.gov/online/sporting

www.informe.org/bmv/rapid-renewal

www.maine.gov/revenue/forms/tnr/tnr.htm

www.maineburnpermit.com/

TAX COLLECTOR'S REPORT

July 1, 2014 through June 30, 2015

Commitment: Real Estate & Personal Property	3,565,319.06
Interest	<u>5,715.20</u>
TOTAL	\$3,571,034.26

2014 Tax Collected: Real Estate & Personal Property	3,484,267.97
2013 Abatements—Tax Collector	158.46
2013 Real Estate Tax Liens	40,088.96
2013 Personal Property Outstanding	3,075.40
2013 Discounts Given (1.5%)	<u>43,443.47</u>
TOTAL	\$3,571,034.26

Real Estate Tax Liens (30)

Anderson, Glenn R		1,194.71
Caton, Michael	PAID	1,578.35
Cole, Karen	PAID	3,148.35
Cook, Samuel & Traci	PAID	3,523.65
Cook, Samuel & Traci		1,544.99
Gagne, Carole		1,816.04
Gamash, Christopher J		3,765.51
Heald, Carolyn L	PAID	2,915.63
Huff, Susan/Ramsey, Michael		125.10
JW Group LLC	PAID	1,503.29
Levesque, Ernest L & Billie Jo		990.38
Littlefield, Dorothy	PAID	2,072.49
Machado, Mark		319.01
Maloney, Sam	PAID	377.39
Niles, Samantha	PAID	271.05
Paradis, Robert & Louise		2,506.17
Picard, Richard		640.10
Pierce, Joseph William	PAID	25.02
Poirier, Carol		310.67
Roberts, Chad		4,787.16
Shaw, Daniel	PAID	75.06
Tibbetts, Jill M	PAID	2,456.13
Walker, Karlyn & Carl	PAID	468.94
Walker, Karlyn	PAID	1,966.16
Webber, Erin L		635.92
Wheelock, Natalie/Taylor, Stacey		<u>1,071.69</u>
TOTAL		\$40,088.96

TAX COLLECTOR'S REPORT cont.
July 1, 2014 through June 30, 2015

Personal Property Outstanding 2014 (9)

Foley, Brent	PAID	52.13
Littlefield, Scott & Michelle		131.35
Poirier, Paul		1,476.18
Roberge, Michael J. Sr	PAID	39.62
Sawyer, Jeffrey		1,057.10
SMR Electric		52.13
Strategic Concepts	PAID	35.45
Tanguay, David		179.31
Tanguay, Kevin		52.13
TOTAL OUTSTANDING		\$3,075.40

EXCISE TAX

Excise: Automobile	392,675.41
Excise: Boat	2,246.50
TOTAL EXISE COLLECTED	394,921.91

Respectfully Submitted: Yvonne P Shaw, Tax Collector

PERSONAL PROPERTY OUTSTANDING

<u>NAME</u>	<u>YEAR</u>	<u>TAX</u>
Arnold, Glen	2012	73.19
Dancause, Brian	2013	214.25 PAID
Dube Design & Construction Inc	2012	60.69
Dube Design & Construction Inc	2013	57.26
Foley, Brent	2011	35.30 PAID
Foley, Brent	2012	37.49 PAID
Foley, Brent	2013	42.48 PAID
Lambert, Dana	2011	52.95 PAID
Lambert, Dana	2013	64.65 PAID
Landry, Charles Jr	2008	541.44
Landry, Charles Jr	2009	477.24
Landry, Charles Jr	2010	168.53
Landry, Charles Jr	2011	167.68
Littlefield, Scott & Michelle	2012	94.61 PAID
Littlefield, Scott & Michelle	2013	107.13
Paradis, Louise	2010	62.41
Poirier, Paul	2011	745.33
Poirier, Paul	2012	1,046.01
Poirier, Paul	2013	1,191.32
Roberge, Michael	2013	35.09 PAID
Sawyer, Jeffrey P	2011	706.00
Sawyer, Jeffrey P	2012	749.70
Sawyer, Jeffrey P	2013	853.31
SMR Electric	2012	37.49
SMR Electric	2013	42.48

PERSONAL PROPERTY OUTSTANDING cont.

Tanguay, David	2007	67.68
Tanguay, David	2008	70.56
Tanguay, David	2009	80.03
Tanguay, David	2010	96.30
Tanguay, David	2011	120.02
Tanguay, David	2012	126.74
Tanguay, David	2013	144.07
Tanguay, Kevin	2011	35.30
Tanguay, Kevin	2012	37.49
Tanguay, Kevin	2013	42.48
TOTAL		\$8,484.70

Respectfully Submitted: Yvonne P Shaw, Tax Collector

REAL ESTATE TAX LIEN STATUS

<u>#</u>	<u>NAME</u>	<u>YEAR</u>	<u>TAX</u>
519	Levesque, Ernest & Billie Jo	2002	654.02
519	Levesque, Ernest & Billie Jo	2003	824.44
519	Levesque, Ernest & Billie Jo	2004	825.22
541	Machado, Mark	2013	360.56
	TOTAL OUTSTANDING		\$2,664.24

Respectfully Submitted: Angela Cushman, Treasurer

TOWN CLERK'S REPORT

July 1, 2014 to June 30, 2015

The following **vital statistics** were recorded in Dayton for the fiscal year 2015.

Births: 14 Marriages: 19 Deaths: 18

As of the November 3, 2015 Election, there were 1,506 **registered voters**.

Democratic: 376 Republican: 427 Green Independent: 46 Un-enrolled: 657

246 **dog licenses** were issued for 2015

Notice to dog owners:

Dog licenses are due on January 1st. After January 31st, a late fee of \$25.00 is added to the cost of the license. Those exempt from the late fee are: new dog owners, dogs just turned 6 months old and new residents. Please bring proof of rabies immunization and spay/neuter certificates. Please notify the clerk if you no longer own a dog previously licensed in Dayton.

It is important that your pets be vaccinated against rabies. Proof of rabies vaccinations is one way the State of Maine tries to control the spread of the disease. Left uncontrolled, rabies could be a serious health hazard for pets as well as their owners. There have been cases of rabies in our area, so please do your part and immunize your pets. Do not handle wild animals, even dead ones, without taking proper precautions.

It is unlawful for any dog, licensed or unlicensed, to be at large, except when used for hunting. Please keep dogs contained and under control at all times.

Residents now have the option of renewing their dogs online at www.doglicensing.com between October 15th through January 31st.

Dayton residents are entitled to one **transfer station permit** per fiscal year. The cost for three cubic yards is \$15.00. Additional waste disposal must be purchased at the transfer station for \$28.00 per cubic yard. **PLEASE RECYCLE AND COMPOST AS MUCH AS POSSIBLE!** There were 108 transfer station permits for 2015.

As an agent for the Department of Inland Fisheries & Wildlife, the following licenses and registrations were issued:

Hunting & Fishing:	143	Boat Registrations:	91
ATV Registrations:	69	Snowmobile Registrations:	100

Residents now have the option of renewing their boats online with the Bureau of Motor Vehicles Rapid Renewal service at www.maine.gov/online/boat.

Respectfully Submitted: Victoria A. Rochefort, Town Clerk & Registrar of Voters

UNLICENSED DOG REPORT

Owner	Street Address	Dog's Name	Breed
Ahern, Frederick	867 New County Rd	Kennel	6 Dogs
Bedard, Marie	28 Bedard Lane	Louis	Siberian Husky
Benson, Blaine	521 Hill Rd	Kenya	Cocker Spaniel
Boudreau, Megan	1002 New County Rd	Tanner	Pug/Beagle
Bray, Stacy	27 Ridgewood Dr	Molly	Bulldog
Cebula, Stephanie	1178 New County Rd	Veyah	Mixed
Cole, Nicholas	40 Cooks Brook Dr	Bruno	Boston Terrier
Collin, Michelle	413 River Rd	Bella	Boxer
Colson, Tania	105 Cooks Brook Dr	Nina	Chihuahua
Coon, Benjamin	35 Rumery Rd	Baxter	Siberian Husky
Cyr, Cathleen	43 Ruel Lane	Elton	Havanese
Duncan, Elizabeth	43 Wesley Rd	Ash & Meka	Terrier Mix
Duquette, Raelyn	1240 New County Rd	Buddy & Lani	Puggle/Yorki
Edwards, Susanne	521 Hill Rd	Kenya	Cocker Mix
Eukitis, Heather	42 Old River Rd	Boone	Lab Ret
Faulkner, Derek	119 Clarks Mills Rd	Bandit & Elliot	Hound/Eng Bulldog
Gamash, Keith	957 South St	Studa	Bull Mastiff
Hall, Lisa	1205 New County Rd	Jayda	Cock-a-Poo
Harmen, Chris	23 Dennett Rd	Brittany	Boxer
Hedrick, Kelly	1045 Gould Rd	Molly	Golden Ret
Herson, Jason	35 Hollis Rd	Lucy & Rosco	Beagle
Herson, Jason	35 Hollis Rd	Smokey&Wrex	Beagle
Hilton, Zack	14 Lariviere Lane	Beretta	Lab Ret
Holley, Missy	16 Sandy Pines Dr	Snowflake	Golden Ret
Holley, Missy	16 Sandy Pines Dr	Waldo	Bichon
Hussey, Casey	43 Ruel Lane	Rilely	Cocker Spaniel
Johnson, Ashley	28 Crest View	Roxy	Shar Pei
Kelly, Gayle	57 Brookside Dr	Wally & Zoe	Lhasa Apso
LaChance, Thomas	26 Rumery Rd	Remi	Terrier Mix
Lebel, Tiffany	18 Apple Blossom Ln	Murphy	English Springer
LeBlanc, Matt	101 Anderson Rd	Jay	Beagle
Littlefield, Ed	22 Clearview Estates	Lexi & Haylee	Boxer
Littlefield, Michelle	23 Clearview Estates	Katie & Jersey	Boxer/Bulldog

UNLICENSED DOG REPORT

Owner	Street Address	Dog's Name	Breed
Littlefield, Michelle	23 Clearview Estates	Sasha	Min Sch
MacDonald, Corey	271 Waterhouse Rd	Cloe	Boxer Mix
Martin, Sue	105B Gould Rd	Cheveyo	Husky Mix
Nicoletti, Danielle	74 Dayton Lane	Stella	Beagle
Patten, John	15 Landry Ln	Heinrick	German Shepherd
Plante, Brenda	49 Cal Vista Dr	Diesel & Dixie	Lab Ret Mix
Plante, Brenda	49 Cal Vista Dr	Roxy & Gunner	Golden Ret
Race, Sharon	49 Brookside Dr	Abby	Papillion Mix
Richardson, Vibert	193 Dyer Rd	Hercules	Shih Tzu Mix
Richardson, Vibert	193 Dyer Rd	Sabrina	Poodle
Sevigny, Amy	478 Clarks Mills Rd	Yeti	Lab Ret
Soule, Douglas	24 Jessica May Rd	Roxanne	Ret Lab Mix
Stearns, Jason	949 New County Road	Calix & Lexi	Lab Ret/Dalmation
Steeves, James	32 Cal Vista Drive	Toby	Goldern Ret
Tanguay, Kevin	5 Stephanie Dr	Major & Vegas	Ger Shepherd/Chihuahua
Townsend, Drew	50 Clarks Mills Rd	Riley	Lab
Wiggan, Lisa	1268 New County Rd	Berkley	Beagle

Respectfully Submitted: Victoria A. Rochefort, Town Clerk & Registrar of Voters

**TAX ASSESSOR'S REPORT
2015 TOWN OF DAYTON
MUNICIPAL VALUATION REPORT
Tax Year July 1, 2015-June 30, 2016**

TAXABLE VALUATION

Land	75,621,100.00
Buildings	93,879,300.00
Personal Property	2,468,900.00
<i>Total Taxable Valuation</i>	<i>171,969,300.00</i>
Homestead Exempt Valuation	4,770,000.00
Homestead Reimbursement Valuation	(2,385,000.00)
Personal Property BETE Reimbursement Valuation	1,285,400.00
<i>Total Valuation Base</i>	<i>\$175,639,700.00</i>

ASSESSMENTS

County Tax	120,322.53
Municipal Appropriation	1,269,102.72
Education Appropriation	2,689,991.29
<i>Total Assessments</i>	<i>\$4,079,416.54</i>

ADJUSTMENTS

State Revenue Sharing	(95,123.00)
Vehicle Excise Tax	(325,000.00)
DOT Capital Block Grant	(27,332.00)
Town Dog Designated Account	(5,000.00)
EMS Revenue	(40,000.00)
GMFR Surplus	(22,500.00)
Homestead Reimbursement	(49,536.45)
BETE Reimbursement	(26,697.76)
<i>Total Adjustments</i>	<i>(\$591,189.21)</i>

OTHER TAX INFORMATION

2015 Property Tax Rate per \$1,000 of Valuation	20.77
2015 Property Tax for Commitment (after adjustments)	3,571,802.36
2015 Property Tax Levy (including Overlay of \$81,253.76)	4,162,991.57
2015 Certified Ratio	90%
Total Number of Homestead Exemptions granted	530
Total Number of Veteran's Exemptions granted	35

Respectfully Submitted: Michele Boisjoly, Tax Assessor

REAL ESTATE TAX LIST 2015

Owner	Map Lot	Land	Building	RE Billable	Original Tax
535 GOODWINS MILLS ROAD LLC	7- 1- 4	34,900	0	34,900	724.87
535 GOODWINS MILLS ROAD LLC	7- 1- 6	29,400	0	29,400	610.64
535 GOODWINS MILLS ROAD LLC	7- 1- 8	44,200	0	44,200	918.03
ABBOUD GEORGE E & JANET E	6- 5- 3	56,500	281,500	329,000	6,833.33
ADAMS ANNA R & DARREN A	2- 38-1	46,000	125,400	171,400	3,559.98
ADAMS CASEY M N & DESCHAMBAULT ADAM R	4- 9-1	46,100	237,800	283,900	5,896.60
ADAMS EARL D & PATRICIA L	2- 49-1	43,800	84,600	119,400	2,479.94
ADAMS GARY L & WENDY A	2- 49	37,000	55,800	92,800	1,927.46
ADVENT CHRISTIAN CHURCH	7- 10	62,400	192,200	0	0.00
AGRESTE JEFF G	3- 15D- 6	46,000	107,200	144,200	2,995.03
AHEARN FREDERICK	1- 17	23,900	0	23,900	496.40
AHEARN FREDERICK J	6- 31	9,900	0	9,900	205.62
AHEARN FREDERICK J III & MARION	2- 77	67,800	278,800	337,600	7,011.95
AHEARN FREDERICK J III & MARION	5- 14-3	2,100	0	2,100	43.62
AHEARN FREDERICK J III & MARION	5- 22	11,400	0	11,400	236.78
AHEARN FREDERICK J III & MARION	6- 33	8,700	0	8,700	180.70
AHEARN FREDERICK J III & MARION	5- 54-1	18,400	0	18,400	382.17
AHEARN FREDERICK J III & MARION	6- 37	5,400	0	5,400	112.16
AHEARN FREDERICK J III & MARION	5- 23	1,100	0	1,100	22.85
AHEARN FREDERICK JOHN III & MARION	2- 76	500	0	500	10.39
AHEARN JODIE E	5- 54	96,500	365,000	452,500	9,398.42
ALBERT AMY L & JOSEPH W	4- 44- 1	46,000	141,100	178,100	3,699.14
ALBERT RICHARD & PARK MICHAEL	6- 9	39,500	47,200	86,700	1,800.76
ALLAIN THOMAS W & CAROLE H	1- 12D-26	51,000	83,900	125,900	2,614.94
ALLENDE JESUS JR	1- 12D-22	46,600	112,000	149,600	3,107.19
ALONSO JAIME & DEBRA D S	3- 54	51,500	319,000	361,500	7,508.36
ANAGNOSTIS NICHOLAS H & SARA L	7- 9	43,000	94,500	137,500	2,855.88
ANDERSON DEVIN	4- 30F- 3	51,300	0	51,300	1,065.50
ANDERSON DWIGHT	4- 30G	67,500	209,800	268,300	5,572.59
ANDERSON GLENN R	4- 31	57,300	0	57,300	1,190.12
ANDREADES LAURIE A	4- 36-4	39,700	142,900	182,600	3,792.60
ANDREWS JOHN M	3- 54-1	51,200	125,100	167,300	3,474.82
ANDREWS JUDITH A	2- 64	46,100	81,600	127,700	2,652.33
ANGIS LAWRENCE J	7- 19	37,000	124,800	161,800	3,360.59
ANTOINE BRIAN E & TINA M	2- 13D- 3	46,600	163,700	201,300	4,181.00
ATHERTON KENNETH W JR & JOELLEN	1- 12D-14	54,200	104,500	149,700	3,109.27
ATTLESON ALETA K & JOSHUA D	8- 5	55,300	70,800	126,100	2,619.10
ATTLESON ALETA K & JOSHUA D	8- 6	50,300	71,700	113,000	2,347.01
AVALLONE CHAD R & JENNIFER C	7- 1- 5	42,000	102,200	144,200	2,995.03
AYOTTE CYNTHIA J & ROGER A	6- 39-2	46,100	84,800	116,500	2,419.71
BADGER JAMIN F & KAREN E	9- 1-1	43,500	144,800	188,300	3,910.99
BANVILLE DAVID & LEE ANN	2- 12	43,600	89,400	133,000	2,762.41
BANVILLE MICHAEL & SHERRIE A	2- 69-2	49,000	68,500	108,500	2,253.55
BARBER JASON R & CHRISTINA L	2- 14D-14	43,700	118,600	162,300	3,370.97
BARDEN LISA M	1- 12D- 9	45,400	162,000	198,400	4,120.77
BARNARD JACO E	2- 56D- 1	46,000	137,600	183,600	3,813.37
BARNES CHRISTY-LYNN & DAVIS DAVID A	4- 10	61,800	160,200	213,000	4,424.01

REAL ESTATE TAX LIST 2015

Owner	Map Lot	Land	Building	RE Billable	Original Tax
BARSTOW GAYLE A	4- 27	84,000	168,300	252,300	5,240.27
BARSTOW TIMOTHY & GAYLE	4- 30D	97,100	118,700	206,800	4,295.24
BARTHOLOMEW THOMAS E & ROBIN G	3- 15D- 9	46,500	247,100	284,600	5,911.14
BARTLETT RICHARD A & DIANE A	5- 13- 6	44,700	145,000	180,700	3,753.14
BAYNES WILLIAM R & ELIZABETH E	6- 4	136,600	362,100	498,700	10,358.00
BEAN DEBORAH A	2- 58	65,800	106,200	163,000	3,385.51
BEAULIEU EMILIE R & DIANE L	8- 12	43,300	89,600	123,900	2,573.40
BEAULIEU PAULA M	3- 43-2	29,400	0	29,400	610.64
BEAULIEU PAULA M	3- 43J	52,500	131,400	183,900	3,819.60
BEDARD RONALD E & DOLORES	7- 17	60,900	166,700	218,600	4,540.32
BEDARD SHAWN S & MARIE-T	7- 14	34,800	122,500	148,300	3,080.19
BEDELL DAVID J & DANIEL JULIE A	3- 58-2	42,300	216,300	258,600	5,371.12
BELANGER CHRISTOPHER A & JENNIFER M	3- 43E	51,500	185,700	237,200	4,926.64
BELANGER PROPERTIES LLC	2- 13D- 4	67,800	116,900	184,700	3,836.22
BELANGER RICHARD R & PATRICIA S	2- 33-1	46,000	106,300	152,300	3,163.27
BELANGER SHANNON L & MATTHEW D	3- 64- 9	45,400	182,600	219,000	4,548.63
BELL JAMES & LISA	4- 16D-15	27,900	0	27,900	579.48
BELL JAMES & LISA	4- 16D- 7	38,600	188,300	217,900	4,525.78
BELLEROSE NATHAN & CHELSEA	9- 3	28,800	94,900	123,700	2,569.25
BELLEROSE SUSAN J	5- 28-1	46,000	150,400	187,400	3,892.30
BENNETT DEBORAH	4- 44	89,400	87,100	167,500	3,478.98
BERGERON BEVERLY	2- 32-3	44,000	78,400	113,400	2,355.32
BERNIER CINDY ANN	5- 19-3	36,100	56,200	92,300	1,917.07
BERNIER FERNAND	3- 43E-1	54,000	138,400	183,400	3,809.22
BERRY STEVEN & BRUCE &	5- 13- 5	46,000	115,500	161,500	3,354.36
PROCTOR JULIA A & LEEMAN SANDRA L					
BERTHIAUME RONALD P & JOYCE B	4- 10-1	61,700	145,000	197,700	4,106.23
BIERY JOANNE	8- 13D- 7	87,400	208,600	287,000	5,960.99
BIERY JOANNE	8- 13D- 7	0	0	0	0.00
BIF II US RENEWABLE LLC	5- 3	57,600	0	57,600	1,196.35
BIF II US RENEWABLE LLC	5- 1	2,484,000	0	24,840,000	515,926.80
BINETTE MARIO	5- 32-1	36,600	93,900	130,500	2,710.49
BLANEY RICHARD PAUL	6- 34-1	46,000	125,800	162,800	3,381.36
BOGDAH N PHYLLIS C & NASON CYNTHIA A	2- 8-2	60,300	65,700	117,000	2,430.09
BOISSONNAULT JOHN H & DARLENE E	2- 21D-18	48,300	120,600	159,900	3,321.12
BOISSONNEAULT RICHARD & JEANNE T	7- 29	37,000	114,200	136,800	2,841.34
BOISSONNEAULT STEVEN P LVG TR	5- 56-2	67,800	24,400	92,200	1,914.99
BOLLINGER JAMES F & VICTORIA H	1- 12D-23	49,900	155,400	196,300	4,077.15
BOOKER KENNETH D SR & KATHLEEN N	3- 6	43,000	86,500	120,500	2,502.79
BOONE RONALD S	3- 15	41,300	129,400	161,700	3,358.51
BOUCHARD RONALD J & LIBBY ELIZABETH J	3- 59-1	46,000	131,900	168,900	3,508.05
BOUCHER MABEL	7- 7-2	52,800	131,400	169,800	3,526.75
BOUCHER MICHELLE M & BRIAN D	1- 12D-35	50,000	131,900	172,900	3,591.13
BOUDREAU JASON A & MEGAN M	2- 69-1	43,000	185,500	228,500	4,745.95
BOURGEAULT KAITLYN & JOEL K	3- 64D- 4	41,500	184,400	225,900	4,691.94
BOURQUE ROBERT J	3- 4D- 4	51,500	131,800	174,300	3,620.21
BOWERS ROGER I & ARLENE M	2- 70	40,000	99,100	124,700	2,590.02

REAL ESTATE TAX LIST 2015

Owner	Map Lot	Land	Building	RE Billable	Original Tax
BOWTELL JONATHAN E & KERRIE J	6- 44D- 9	81,300	302,500	383,800	7,971.53
BRALEY JOHN R III TRUSTEE OF THE	6- 53	73,400	222,200	286,600	5,952.68
BRAY TODD C & STACY M	4- 39-4	44,700	178,800	214,500	4,455.17
BRESNAHAN HEIDI F	3- 15D- 7	43,200	252,500	286,700	5,954.76
BRETON LEO JR & KELLIE L	2- 75B	53,000	85,500	129,500	2,689.72
BROUSSEAU ERIN R B & MACDONAL COREY J	3- 26	42,000	52,500	94,500	1,962.77
BROWN G ELWOOD & MARY L	3- 49	93,400	151,400	235,800	4,897.57
BROWN MARY A TRUSTEE	2- 36-3	34,200	0	34,200	710.33
BROWN MARY A TRUSTEE	2- 36	98,300	121,300	210,600	4,374.16
BRUCE BETTE H & DAVID R & HIGHT RICHARD A & MATTHEW R	1- 1B	6,500	0	6,500	135.01
BRUMER ALLAN J	2- 21D-12	49,000	139,800	179,800	3,734.45
BRYANT LAURA J	5- 41-7	46,000	119,900	165,900	3,445.74
BUDA LEO G HEIRS OF	5- 9	105,900	27,000	132,900	2,760.33
BURTON KEVIN M & LAURA J	1- 12D-34	45,300	157,200	193,500	4,019.00
BUTLAND CARLTON L & DZINTRA	3- 64D- 2	41,500	106,900	139,400	2,895.34
BYARS ROBERT J	7- 4-1	41,500	138,200	179,700	3,732.37
CAMIRE KATHERINE K TRUSTEE	7- 12	1,500	0	1,500	31.16
CAMIRE MICHAEL L & KATHY D	3- 15D-13	46,500	192,500	230,000	4,777.10
CAMPBELL KIM E	3- 71-1	51,500	135,300	177,800	3,692.91
CARON ALBERT R & DENISE B	1- 12D-19	50,700	124,100	165,800	3,443.67
CARON DONNA LALIBERTE	3- 15D- 3	45,300	124,800	161,100	3,346.05
CARON DONNA LALIBERTE	3- 15D- 2	29,500	0	29,500	612.72
CARON JOHN H	2- 20D- 4	43,700	91,000	125,700	2,610.79
CARON REMI A & JESSICA M	4- 9-3	48,000	168,400	207,400	4,307.70
CARPENTER DEBORAH E	2- 54	51,000	138,100	180,100	3,740.68
CARR PAMELA T & DANIEL B TRUSTEES	3- 19-3	52,800	255,600	299,400	6,218.54
CARREIRO ROBERT M & AMANDA M	5- 35A- 3	36,000	293,800	320,800	6,663.02
CASIVANT JENNIFER & GEORGE	2- 14A	84,600	164,500	249,100	5,173.81
CASSETTE KENNETH & MORIN SHELLEY F	5- 39-8	36,100	78,700	105,800	2,197.47
CATON MICHAEL & LINDA	6- 43	37,000	47,900	75,900	1,576.44
CAYLOR JOHN E	2- 12D- 9	43,000	144,200	178,200	3,701.21
CENTRAL MAINE POWER COMPANY	0- 0	1,901,400	0	1,901,400	39,492.08
CHABOT MARK	5- 15-1A	64,000	113,300	168,300	3,495.59
CHABOT N S & SOVETSKY JAMES M	5- 29-5	65,600	0	65,600	1,362.51
CHARRON GERARD & SUSAN	8- 13- 8	49,400	94,500	134,900	2,801.87
CHASSE DAVID R & PRISCILLA	3- 4A	41,600	134,700	161,900	3,362.66
CHASSE KAREN D	2- 51	46,000	107,800	144,800	3,007.50
CHRETIEN DENA M TRUSTEE OF THE	2- 13D- 2	33,700	0	33,700	699.95
CIA SALVAGE INC	7- 16	41,100	0	41,100	853.65
CLARK LUMBER COMPANY INC	4- 20A	35,700	0	35,700	741.49
CLARK RANDALL & SUSAN W	6- 44A	52,000	352,700	395,700	8,218.69
CLEARY RYAN S	2- 75D	36,000	67,200	103,200	2,143.46
COBB STEVEN D	2- 32-1	44,700	90,700	126,400	2,625.33
COBLEIGH GARY W & BONNIE M	3- 15D- 1	41,200	88,700	120,900	2,511.09
COLE AARON	5- 15A	5,100	0	5,100	105.93
COLE AARON P & REBECCA M	4- 23-1	46,200	114,500	160,700	3,337.74

REAL ESTATE TAX LIST 2015

Owner	Map Lot	Land	Building	RE Billable	Original Tax
COLE ALAN E & COLE ALBERT P JR	4- 23	87,400	75,200	148,200	3,078.11
COLE ALBERT P JR	6- 20	52,600	157,600	195,800	4,066.77
COLE ALBERT P JR & COLE ANDREW P	6- 18	13,200	0	13,200	274.16
COLE ANDREW G	3- 74	4,000	0	4,000	83.08
COLE ANDREW G & VALERIE J	6- 3-2	500	0	500	10.39
COLE ANDREW G & VALERIE J	6- 2	58,700	129,800	179,500	3,728.22
COLE ANDREW PAUL & COLE ALBERT P JR	6- 18-1	46,100	170,200	207,300	4,305.62
COLE CLARK R & GEORGIANNA	6- 11	41,500	0	41,500	861.96
COLE CLARK R & GEORGIANNA	6- 8	68,200	0	68,200	1,416.51
COLE CLARK R & GEORGIANNA	6- 13	63,500	107,400	161,900	3,362.66
COLE FARM DAIRY INC	6- 55	500	0	500	10.39
COLE FARM DAIRY INC	6- 12	10,400	11,400	21,800	452.79
COLE FARM DAIRY INC	6- 7	14,200	7,000	21,200	440.32
COLE FARM DAIRY INC	6- 14	156,200	524,000	680,200	14,127.75
COLE FARM DAIRY INC	6- 1	97,800	0	97,800	2,031.31
COLE FARM DAIRY INC	6- 54	6,700	0	6,700	139.16
COLE FARM DAIRY INC	6- 5- 1	32,400	0	32,400	672.95
COLE FARM DAIRY INC	7- 6	46,000	60,900	106,900	2,220.31
COLE GORDON & ISOLDE K	6- 5- 2	80,200	0	80,200	1,665.75
COLE GORDON T	6- 17	55,800	0	55,800	1,158.97
COLE GORDON T & ISOLDE K	3- 73D-6	600	0	600	12.46
COLE ISOLDE K	3- 47	46,800	61,800	108,600	2,255.62
COLE ISOLDE K	6- 15	47,600	119,900	158,500	3,292.05
COLE KAREN C	3- 42	74,500	85,700	151,200	3,140.42
COLE MARK	6- 11-1	48,700	130,500	179,200	3,721.98
COLE NICHOLAS C	1- 5-2	43,600	70,600	114,200	2,371.93
COLLETTE GARY R & KATHLEEN M	1- 12D-25	50,700	93,800	135,500	2,814.34
COLLIN ALFREDA & RENALD	3- 75	50,300	231,100	281,400	5,844.68
COLLIN CASSANDRA D & COLLIN MICHELLE L	8- 8T 6	0	22,100	22,100	459.02
COLLIN CELINE	8- 8T 4	0	10,000	1,000	20.77
COLLIN MICHELLE	6- 24	41,500	124,200	156,700	3,254.66
COLSON DENNIS & TANIA	1- 12D-32	44,900	159,300	195,200	4,054.30
COLUMB RANDAL J & JENNIFER A	6- 11-2	46,500	207,500	245,000	5,088.65
CONIARIS JOHN G & ELIZABETH E	2- 67	37,000	119,500	147,500	3,063.58
COOK BRUCE & MARY	6- 45-1	72,100	67,400	130,500	2,710.49
COOK MATTHEW C & JESSICA L	6- 45-2	54,700	192,400	247,100	5,132.27
COOK SAMUEL & TRACI	4- 17A	51,500	126,700	169,200	3,514.28
COOK SAMUEL & TRACI	4- 17	74,100	0	74,100	1,539.06
COTE DONALD R & LISA M	1- 12D- 4	51,900	105,600	148,500	3,084.35
COTE JOHN R & DEBORAH A	2- 73C	47,500	148,200	186,700	3,877.76
COTE MARIE	8- 1-2T	0	24,200	15,200	315.70
COTE PATRICK W & LISA J	2- 14D- 9	43,000	117,800	151,800	3,152.89
COTE RICHARD B & SUZANNA	3- 15D- 4	46,000	220,100	257,100	5,339.97
COTE SHARON C	2- 23T	0	26,600	26,600	552.48
COTE VINCENT L & DONNA G	2- 23	63,600	186,600	241,200	5,009.72
COURCHAINÉ RENE G & DENISE M	3- 59	59,000	145,700	195,700	4,064.69
COURCHENE JOHN M & BETHANY L	2- 21D-20	49,100	110,100	150,200	3,119.65

REAL ESTATE TAX LIST 2015

Owner	Map Lot	Land	Building	RE Billable	Original Tax
CRALL RONALD & LIISA	3- 70	15,300	0	15,300	317.78
CRITCHLEY MARTHA L	6- 16	16,700	0	16,700	346.86
CRITCHLEY MARTHA L	6- 16B	43,000	71,500	114,500	2,378.17
CRITCHLEY TRAVIS J & PENNY	6- 16A	46,000	111,800	148,800	3,090.58
CROCKER DENNIS A & SHIRLEY M	2- 71D	52,900	89,000	132,900	2,760.33
CROTEAU CHARLENE & JOSEPH	7- 7-5	44,700	186,200	216,500	4,496.71
CROZIER RICHARD	4- 24-1	46,200	130,500	176,700	3,670.06
CULBERT JENNIFER	2- 36-1	46,200	125,400	162,600	3,377.20
CUNNINGHAM PETER & MARYCATHERINE	3- 73D- 5	46,700	140,300	178,000	3,697.06
CURRAN DAVID & MELISSA	6- 3-1	48,300	211,300	259,600	5,391.89
CURRIER WILLIAM W	4- 21	76,300	80,200	156,500	3,250.51
CUSHMAN HOWARD L & ANGELA M	6- 44D- 1	59,800	235,100	285,900	5,938.14
CYR JEFFREY J & CARRIE A	3- 59-2	51,500	106,600	149,100	3,096.81
CYR WALLACE A & BONNIE L	5- 33	49,000	53,000	102,000	2,118.54
DAIGLE DANIEL M & CHERYL	6- 39-1	36,000	153,900	180,900	3,757.29
DANCAUSE BRIAN A	2- 58-1	46,200	171,400	217,600	4,519.55
DANIS ROY W JR & NANCY C	3- 44-1	49,000	91,900	131,900	2,739.56
DANLEY MARK M & KAREN LYNN	4- 36-1	47,500	123,100	161,600	3,356.43
DANLEY PETER L	4- 46	28,100	0	28,100	583.64
DANLEY PETER L	4- 36-3	47,500	19,100	66,600	1,383.28
DANLEY PETER L	4- 36-7	86,600	46,800	124,400	2,583.79
DANLEY SANDRA J	4- 36-6	36,200	38,500	74,700	1,551.52
DARRAH WILLIAM & KATHRYN E	5- 15-2	38,900	167,600	206,500	4,289.01
DAVIS BETSEY M	2- 21B	41,500	122,500	164,000	3,406.28
DAVIS CRYSTAL J	3- 44	51,500	101,800	153,300	3,184.04
DAVIS JESSICA	2- 14B- 1	43,600	149,300	192,900	4,006.53
DAVIS SANDY L & JOHN N	5- 35-5	36,000	108,000	144,000	2,990.88
DAYTON SAND & GRAVEL INC	8- 27	44,500	61,600	106,100	2,203.70
DAYTON SAND & GRAVEL INC	2- 44	2,305,600	881,900	3,187,500	66,204.38
DAYTON TOWN OF	2- 6A	40,800	182,800	0	0.00
DAYTON TOWN OF	8- 3	146,300	2,110,000	0	0.00
DAYTON TOWN OF	8- 3-1	0	330,600	0	0.00
DAYTON TOWN OF	2- 5	10,000	0	0	0.00
DAYTON TOWN OF	4- 18	62,600	0	0	0.00
DAYTON TOWN OF	3- 45	17,200	28,200	0	0.00
DEAN GARY A & TERESA K	3- 43G	67,200	346,200	404,400	8,399.39
DEANGELIS MARK T &	8- 13	45,300	204,700	241,000	5,005.57
MERRILL JOSEPHINE A & ROBERT E					
DEARBORN BROS LLC	5- 18	123,400	168,500	291,900	6,062.76
DEARBORN BROS LLC	5- 16	38,300	0	38,300	795.49
DEARBORN PAMELA A & UNDERWOOD MAUREEN A	8- 4	43,800	50,600	85,400	1,773.76
DELAGE JAMES & LINDA	2- 13D- 1	47,800	117,000	155,800	3,235.97
DELUCA ROCCO P JR & SANDRA L	4- 16D-16	39,400	167,700	198,100	4,114.54
DEMERS RAYNALD N & DONNA B	2- 75C	46,000	114,500	151,500	3,146.66
DEROSIER SANDRA TRUSTEE	2- 21D- 2	46,000	94,500	126,100	2,619.10
DESCHAMBAULT JUANITA & DICKSON JOEL KERR	7- 25	1,500	0	1,500	31.16
DESHAIES ROBERT L & ELAINE	7- 27	37,000	96,900	124,900	2,594.17

REAL ESTATE TAX LIST 2015

Owner	Map Lot	Land	Building	RE Billable	Original Tax
DESJARDINS ANTHONY & NICOLE	2- 14D- 8	43,900	109,900	144,800	3,007.50
DESROSIERS BARBARA	2- 8B	46,900	82,800	129,700	2,693.87
DEUTSCHE BANK NATIONAL TRUST CO	8- 15	37,000	81,300	118,300	2,457.09
DEXTER CATHERINE L	3- 42-2	42,000	0	42,000	872.34
DICKSON JOEL K	7- 24	45,500	56,400	101,900	2,116.46
DILL VIRGINIA C	2- 14B	46,000	115,700	152,700	3,171.58
DODGE BYRON & SANDRA	1- 15	41,500	87,000	119,500	2,482.02
DOE STEPHEN & JANICE M	6- 25	116,800	79,500	181,900	3,778.06
DOLBY LAWRENCE S & SANDRA G	2- 4	18,100	0	18,100	375.94
DOMBROWIK STEVEN & PAULINE	3- 73D- 2	35,500	0	35,500	737.34
DONILON NICHOLAS F	5- 39-7	36,100	123,900	160,000	3,323.20
DORAN WILLIAM A & MARTIN MELANIE D	2- 21D-22	49,000	95,500	135,500	2,814.34
DOW WILLIAM D & LINDA	3- 28-1	41,600	101,200	133,800	2,779.03
DUBE RAYMOND & CLAUDETTE B	5- 35A- 5	38,700	262,600	292,300	6,071.07
DUBOIS FERNAND P & THERESA V	2- 38-2	51,000	115,100	151,700	3,150.81
DUBOIS MAURICE & DUBOIS FERNAND & BOUCHER LUCILLE	2- 38-4	16,000	0	16,000	332.32
DUBOIS NORMAND M & JUDITH T	1- 12D-28	50,600	112,700	154,300	3,204.81
DUCA MARK G & DEBORAH J	9- 10	73,500	264,900	329,400	6,841.64
DUGGAN ELIZABETH & FEENEY MICHAEL P	5- 35A- 4	36,000	210,900	237,900	4,941.18
DUMAIS RICHARD & ANNETTE	3- 72	76,300	231,300	293,200	6,089.76
DUMAS SHAWN C & HEATHER J	4- 16D-12	45,300	202,900	239,200	4,968.18
DUNCAN ELIZABETH F	4- 16E	36,000	117,900	153,900	3,196.50
DUNN CAROL J	3- 60	49,000	148,700	188,700	3,919.30
DUNN PETER F & DIANE J	4- 12-1	51,400	120,000	162,400	3,373.05
DUQUETTE RAELYN	2- 13	46,000	105,000	151,000	3,136.27
DURKEE DAVID M & SONNEBORN LAUREN E	5- 13- 9	46,000	138,700	175,700	3,649.29
DURKEE JENNIFER L	8- 10-1	41,900	72,200	114,100	2,369.86
DUROCHER MARIA A	2- 29	51,100	127,700	169,800	3,526.75
DUTREMBLE ROBIN FOSS & DUTREMBLE SHAWN	6- 4-1	50,000	181,700	222,700	4,625.48
EDELSON LOIS M	5- 28	104,800	0	104,800	2,176.70
EDELSON LOIS M	5- 27	111,000	84,700	186,700	3,877.76
EDGERLY MARK	5- 38	42,500	58,900	101,400	2,106.08
ELIE DENIS J & AMY L	3- 15D- 5	46,000	273,000	310,000	6,438.70
ELLIOTT DAMIAN R & LAVIGNE LISA D	4- 39-6	52,500	194,300	237,800	4,939.11
EMERSON GUY R	2- 8B- 1	43,600	64,300	98,900	2,054.15
ERICKSON ROBERT	6- 45	55,000	69,200	109,800	2,280.55
ETB INC	5- 35A	70,900	0	70,900	1,472.59
ETHERIDGE ARCHIE W & JANET L	1- 12D-10	44,400	78,200	113,600	2,359.47
EUKITIS FRANK J & JOAN L	6- 27	98,400	288,000	386,400	8,025.53
EUKITIS FRANK J & JOAN L	6- 30	57,600	0	57,600	1,196.35
EUKITIS FRANK J & JOAN L	6- 29	34,000	10,800	44,800	930.50
EUKITIS PETER A & HEATHER W	6- 27A	43,800	93,800	128,600	2,671.02
FARDA JOSEPH F	4- 9	48,300	87,900	127,200	2,641.94
FAULKNER DEREK A & NICOLE	2- 21D- 6	46,000	107,400	153,400	3,186.12
FENDERSON RAYMOND & FLEURETTE FENDERSON JOHN R JR	3- 62	187,400	107,100	285,500	5,929.84

REAL ESTATE TAX LIST 2015

Owner	Map Lot	Land	Building	RE Billable	Original Tax
FERLAND HOME TRUST	5- 2A-1	46,000	121,000	158,000	3,281.66
FITZPATRICK PAUL W JR & JACQUELYN M	5- 39-1	46,000	130,300	167,300	3,474.82
FOLEY BRENT & KAREN	4- 16D- 3	38,500	228,700	258,200	5,362.81
FOLEY KEVIN P & JANE M	2- 14D-10	43,000	200,000	234,000	4,860.18
FORD DEBRA M	3- 55	96,700	131,800	219,500	4,559.02
FORRESTER MARJORIE & RANDOLPH S	2- 22-1	43,000	200,100	234,100	4,862.26
FORTIER DAWN & MARK	5- 25-2	49,300	0	49,300	1,023.96
FORTIER DAWN & MARK	5- 25-1	54,400	166,900	212,300	4,409.47
FORTIN RICHARD & CHARLENE	3- 55A	56,500	106,200	153,700	3,192.35
FRAPPIER CRAIG A & BECKY L	5- 2-1	55,000	159,300	205,300	4,264.08
FRAPPIER MICHAEL	4- 39-2	86,600	133,600	211,200	4,386.62
FREEMAN MICHAEL R	4- 5-1	61,500	88,200	149,700	3,109.27
FREEMAN WENDALL	5- 35A- 2	36,000	191,200	212,800	4,419.86
FRENETTE PHILIP H & PRISCILLE M	9- 7	43,000	110,900	144,900	3,009.57
FURTADO EDMUND A & SHERRY A	6- 38-2	46,000	193,100	230,100	4,779.18
GAFFEN LEWIS B & MARILYN M	6- 41D- 5	79,000	272,900	342,900	7,122.03
GAGNE CAROLE A	9- 9	44,500	42,600	87,100	1,809.07
GAGNE GILLES C	4- 16C	46,500	53,200	85,300	1,771.68
GAGNON GREGORY & KATHRYN	2- 21D-24	51,500	178,200	220,700	4,583.94
GAGNON JR ONEIL H	5- 35-1	48,300	26,600	65,900	1,368.74
GAGNON SHELLEY	3- 43D- 1	46,500	95,700	142,200	2,953.49
GALLAGHER CHRISTOPHER & RENEE	2- 14D-11	43,000	117,000	160,000	3,323.20
GAMASH CHRISTOPHER J	3- 68B	36,200	153,600	180,800	3,755.22
GAMASH KEITH TRUSTEE OF THE JOAN GAMASH REVOCABLE TRUST	3- 68	56,500	84,000	131,500	2,731.26
GARLAND DEBRA	2- 14D- 7	43,100	158,200	201,300	4,181.00
GARRIGAN BARBARA J	2- 32	44,500	161,600	197,100	4,093.77
GAY AMOS J & CYNTHIA	3- 33	127,600	173,100	291,700	6,058.61
GAY AMOS J & CYNTHIA	2- 61	6,300	0	6,300	130.85
GAY AMOS J & CYNTHIA	2- 60	8,000	0	8,000	166.16
GAY DANIEL E & CARIE A	2- 47-1	80,200	153,400	224,600	4,664.94
GAY FRED D TRUSTEE FRED D GAY REV TRUST	3- 36	90,400	76,200	166,600	3,460.28
GAY FRED D TRUSTEE FRED D GAY REV TRUST	3- 37	58,700	0	58,700	1,219.20
GAY FRED D TRUSTEE FRED D GAY REV TRUST	3- 37-4	32,000	0	32,000	664.64
GAY FRED D TRUSTEE FRED D GAY REV TRUST	3- 37-3	32,300	0	32,300	670.87
GAY JOHN J	2- 47	36,500	0	36,500	758.11
GAY JOHN J	3- 51	53,200	0	53,200	1,104.96
GAY JOHN J	3- 43B	2,000	0	2,000	41.54
GAY JOHN J	3- 52	56,400	115,200	162,600	3,377.20
GEAUMONT JANICE	7- 1	42,400	99,500	141,900	2,947.26
GIACOMANTONIO DEBORAH M	6- 3-5	34,800	0	34,800	722.80
GIACOMANTONIO DEBORAH M & JOSEPH J	6- 3-4	35,800	0	35,800	743.57
GIANCOLA JON A & CAROL A	5- 13- 3	49,000	99,500	139,500	2,897.42
GIANNOUMIS ANDREAS K & VASILIKI	9- 6	37,000	97,800	125,800	2,612.87
GIBBONS ELAINE A	6- 44D- 8	36,900	0	36,900	766.41
GIBBONS ELAINE A	6- 44D- 4	63,600	0	63,600	1,320.97
GIBBONS ELAINE A	6- 44D- 7	92,700	398,900	482,600	10,023.60

REAL ESTATE TAX LIST 2015

Owner	Map Lot	Land	Building	RE Billable	Original Tax
GIBBONS ELAINE A	6- 44D- 6	79,400	0	79,400	1,649.14
GILBERT DONNA L & CHARLES	2- 64-1	46,000	126,200	172,200	3,576.59
GILLIS DONALD K & LINDA A	2- 20D- 2	43,200	150,600	184,800	3,838.30
GILMORE TIMOTHY & DE LOS SANTOS DEBORA	3- 32	51,600	135,200	186,800	3,879.84
GIRARD RYAN R	3- 57	38,500	68,800	107,300	2,228.62
GLOVER LORNA J	2- 8A- 3	47,900	71,200	110,100	2,286.78
GODDARD STANLEY B & WILLA F	1- 13-1	33,000	85,000	103,600	2,151.77
GONNEVILLE REYNALD J AS TRUSTEE	6- 41-1	94,600	0	94,600	1,964.84
GONNEVILLE ROGER & DONNA	6- 52	72,400	129,700	193,100	4,010.69
GONNEVILLE ROGER & DONNA	6- 51	93,200	81,700	174,900	3,632.67
GONNEVILLE ROGER & DONNA	6- 48A	1,000	0	1,000	20.77
GONNEVILLE ROGER E & DONNA G	6- 48B	5,000	0	5,000	103.85
GONNEVILLE STEVEN E & MARIE A	6- 51-4	46,800	166,000	203,800	4,232.93
GONNEVILLE THOMAS R	6- 52-1	69,300	286,400	355,700	7,387.89
GOODWINS MILLS ADVENT CHRISTIAN CHURCH	7- 31	28,800	95,300	104,100	2,162.16
GOODWINS MILLS UNITED METHODIST CHURCH	2- 65-1	46,000	122,300	148,300	3,080.19
GOOGINS DANA G & BECKLER KAREN R	3- 69	46,900	92,900	130,800	2,716.72
GOSELIN RICHARD D & TRISHA A	1- 12D-11	44,100	79,700	114,800	2,384.40
GOVE RICHARD E	3- 62-1	25,000	0	25,000	519.25
GOWEN REBECCA E	7- 32	43,000	189,800	223,800	4,648.33
GRANT JR NATHAN A & SHANNON A	3- 48	47,700	108,300	147,000	3,053.19
GRANTHAM EDWARD B	5- 20	107,300	93,500	200,800	4,170.62
GRANTHAM EDWARD B	5- 21	1,600	0	1,600	33.23
GRANTHAM EDWARD B & PEARL C	5- 21-1	54,000	99,800	144,800	3,007.50
GRANTHAM GINGER DAWN & DIXON JOHN DAVID	5- 21-4	37,500	15,400	52,900	1,098.73
GRANTHAM MARK	5- 29-1	58,700	75,300	134,000	2,783.18
GRANTHAM MEAD JULIE	5- 21-5	30,800	0	30,800	639.72
GRANTZ PAUL N & CLAUDINE M	1- 12D-15	52,200	97,000	149,200	3,098.88
GRASS CRAIG B	3- 69-2	56,500	100,300	147,800	3,069.81
GREELEY THERESA ANN	2- 38-3	47,900	103,700	151,600	3,148.73
GREEN ROBERT E & KARLA L	2- 15D- 2	43,000	100,000	134,000	2,783.18
GREENE DONALD EMERY JR & CARRIE ALICIA	4- 15-3	36,000	125,200	161,200	3,348.12
GREGOIRE ANGELA & CHRISTOPHER	2- 22	52,800	74,400	118,200	2,455.01
GREGOIRE GLORIA J	3- 34	52,300	3,300	55,600	1,154.81
GREGOIRE GLORIA J	3- 35	51,500	62,600	105,100	2,182.93
GRENIER KIM M	2- 56D- 4	46,000	174,600	211,600	4,394.93
GRONDIN JOEL M & DARCY E	9- 1	75,800	138,400	205,200	4,262.00
GROVER ALBERT S & LINDA E	9- 5	43,000	159,500	193,500	4,019.00
GUAY CARL R	2- 33-3	61,500	152,700	205,200	4,262.00
GUAY GERALD P LIVING TRUST	3- 69-1	79,600	199,000	269,600	5,599.59
GUAY KENNETH J	1- 6-1	46,000	137,700	183,700	3,815.45
GUAY RICKY R & LEILANI D	2- 33-4	54,000	121,100	166,100	3,449.90
GUAY RICKY R & LEILANI D	2- 33	56,100	129,500	185,600	3,854.91
GUAY RICKY R & LEILANI D	9- 4-1	35,300	0	35,300	733.18
GUILLETTE ROBERT C	3- 57D	52,800	142,300	186,100	3,865.30
GUINEY SHEILA	7- 11	47,500	91,900	130,400	2,708.41
GUNTHER LORI	8- 8T12	0	13,700	13,700	284.55

REAL ESTATE TAX LIST 2015

Owner	Map Lot	Land	Building	RE Billable	Original Tax
GUSTAVSON ROGER A	6- 1-1	36,900	189,900	217,800	4,523.71
GUSTIN JEANNINE N	6- 28	41,600	80,500	113,100	2,349.09
H F PROPERTIES INC	3- 38	38,500	0	38,500	799.65
H F PROPERTIES INC	3- 40	119,600	288,000	407,600	8,465.85
HACKEMER ALYCIA & LOSHAW RYAN	4- 39	49,000	151,200	200,200	4,158.15
HAFNER JASON T & ANNA M	2- 51-1	43,000	98,000	141,000	2,928.57
HALL BRETT A	4- 21-2	51,000	109,500	151,500	3,146.66
HALL DUDLEY W & BRUCE W TRUSTEES OF	9- 4	53,000	171,400	224,400	4,660.79
HALL ELIZABETH A	4- 6	51,500	66,400	108,900	2,261.85
HALL GALEN D & LISA A	2- 15	43,000	140,900	174,900	3,632.67
HALL RICHARD D	6- 41D- 4	88,600	257,100	345,700	7,180.19
HALLER TIFFANY S	3- 64D- 3	41,500	162,300	194,800	4,046.00
HANUSEK JOHN & LINDA M	8- 2-1	43,000	137,000	171,000	3,551.67
HARPER LORIN G	1- 13-2	33,000	77,300	110,300	2,290.93
HARRIMAN ALICE R & VANESSA MAY	8- 20T 5	0	15,400	15,400	319.86
HARRIMAN NANCY M	5- 13- 1	46,000	167,100	204,100	4,239.16
HARRIMAN NANCY M & RUBY SCOTT M	5- 13	74,000	265,900	339,900	7,059.72
HARRIMAN NANCY M PERS REP FOR HELEN MESERV	5- 13-11	46,100	141,700	187,800	3,900.61
HARRIS BENJAMIN J & ARELLE L	3- 39	48,000	139,900	178,900	3,715.75
HARRIS CARL W SR & WILMA L	3- 43C	47,500	95,900	134,400	2,791.49
HARRIS CLINTON A & RACHEL A	3- 39-2	19,500	0	19,500	405.02
HARRIS CLINTON A & RACHEL A	3- 40-3	59,400	256,500	306,900	6,374.31
HARRIS DAVID B & ROBINSON ANGELA M	3- 43-3	29,600	2,700	32,300	670.87
HARRIS DIXIE A	3- 21	4,900	0	4,900	101.77
HARRIS DIXIE A	4- 35	81,900	0	81,900	1,701.06
HARRIS KEITH S	5- 6	4,100	0	4,100	85.16
HARRIS KEITH S	4- 30C	66,000	138,800	195,800	4,066.77
HARRIS KEITH S	5- 5-2	8,600	0	8,600	178.62
HARRIS KEITH S & ANGELA B	4- 30E	13,100	24,800	37,900	787.18
HARRIS KEITH S & BENJAMIN J	4- 25	68,100	46,200	114,300	2,374.01
HARRIS KEITH S & BENJAMIN J	4- 24	4,900	0	4,900	101.77
HARRIS KRISTIN L & CHRISTOPHER J	5- 39-6	52,400	112,600	156,000	3,240.12
HARRIS PAUL W PERSONAL	3- 43	84,800	54,300	139,100	2,889.11
REPRESENTATIVE FOR IRENE E HARRIS					
HARRIS PAUL WESTON	3- 43H	34,000	0	34,000	706.18
HARRIS PHILIP B	3- 43I	46,000	38,500	84,500	1,755.07
HARRIS PHILIP B SR & COLLEEN E	3- 43F	56,500	83,900	131,400	2,729.18
HARRIS WILLIAM	2- 46	45,000	0	45,000	934.65
HARRIS WILLIAM H	5- 39-4	46,000	140,800	186,800	3,879.84
HARRIS WILLIAM W	3- 39-1	39,600	0	39,600	822.49
HARRIS WILLIAM W & DIXIE A TIC	3- 5	31,400	0	31,400	652.18
HARRIS WILLIAM W & DIXIE A	3- 43-1	11,300	0	11,300	234.70
HAVU ALFRED O JR & HAZEL JANE	4- 15-2	32,000	12,900	35,900	745.64
HAVU ALFRED O JR (1/2) &	4- 15	172,000	151,700	314,700	6,536.32
HAVU DAVID & JOAN TRUSTEES (1/2)					
HAVU ELLEN MELINDA	4- 22	34,000	144,000	169,000	3,510.13
HAYWARD CHARLES W JR & JUDITH	2- 10	51,200	89,500	131,700	2,735.41

REAL ESTATE TAX LIST 2015

Owner	Map Lot	Land	Building	RE Billable	Original Tax
HEALD CAROLYN L	5- 45	61,500	87,900	140,400	2,916.11
HEBERT JOHN M & DOYON HEBERT REBECCA L	2- 56D- 3	46,000	266,700	303,700	6,307.85
HEBERT MATTHEW M & JANELLE A	3- 64-10	41,200	119,500	160,700	3,337.74
HEBERT NICHOLAS	6- 4-3	46,500	118,900	165,400	3,435.36
HEBERT SCOTT P & LORIE M TRUSTEES	2- 56D- 5	46,000	178,700	215,700	4,480.09
HENNESSEY CYNTHIA G	7- 2	46,000	182,500	219,500	4,559.02
HILDENBRAND HENRY	8- 20T 4	0	14,600	5,600	116.31
HILL C DAVID	8- 1	121,900	87,500	209,400	4,349.24
HILL C DAVID & ROSE MARIE	6- 32	9,000	500	9,500	197.32
HILL C DAVID & ROSE MARIE	2- 79	33,400	0	33,400	693.72
HILL C DAVID & ROSE MARIE	6- 41	16,300	0	16,300	338.55
HILL C DAVID & ROSE MARIE	1- 16	120,800	93,400	205,200	4,262.00
HILL C DAVID & ROSE MARIE	8- 8	140,400	68,500	208,900	4,338.85
HILL C DAVID & ROSE MARIE	6- 40	67,400	55,700	123,100	2,556.79
HILL CONNIE D	8- 1-1	17,400	151,000	159,400	3,310.74
HILL DOUGLAS DAVID & HILL CONNIE DAVELYN	6- 40-1	14,300	0	14,300	297.01
HILL GEORGE W & SARALEIGH Y	2- 78	112,300	161,900	265,200	5,508.20
HILTON SCOTT C & CINDY A	3- 64D- 5	41,500	151,500	184,000	3,821.68
HIRST MICHAEL N	6- 41-6	51,800	96,700	148,500	3,084.35
HIRST WILLIAM N & SUYAPA I	4- 13	64,300	81,100	136,400	2,833.03
HOLLEY GREGORY M & MELISSA B	2- 15D- 3	43,000	132,700	166,700	3,462.36
HOOD BETTY LYNN	2- 32-2	43,300	64,300	98,600	2,047.92
HOOD JOHN N	6- 19	14,600	72,800	87,400	1,815.30
HOOD JOHN N	6- 21	55,000	130,000	185,000	3,842.45
HOOD LESLIE	6- 19A	45,600	76,700	113,300	2,353.24
HOOPER LINDA	6- 5- 4	46,900	152,400	190,300	3,952.53
HOOPER THOMAS	5- 35-7	39,000	168,200	198,200	4,116.61
HOUDE JOSEPH R R & SONIA M	8- 13D- 1	46,100	129,400	161,100	3,346.05
HOUDE MEGHAN & KEVIN	2- 21D-16	49,700	177,700	218,400	4,536.17
HOULE MARC V & MARY J	3- 64- 1	43,000	127,000	161,000	3,343.97
HOWARD ROBIN & JAMES	5- 10	800	8,800	9,600	199.39
HOWARD ROBIN & JAMES	5- 11-1	51,500	124,700	176,200	3,659.67
HOYT GARY G	5- 47	9,300	0	9,300	193.16
HUDDLESTON DEBI J	5- 41D- 1	46,000	164,100	201,100	4,176.85
HUGUENIN ALAN R & ROBIN L A	5- 2A	43,000	71,900	105,900	2,199.54
HUNT DIANE C	6- 3-3	38,200	0	38,200	793.41
HUNT DIANE C & MATTHEW E	6- 3	47,900	191,700	230,600	4,789.56
HUNT GEORGE F & COLIN G	7- 1- 3	41,700	79,800	121,500	2,523.55
HUOT ROGER J & DONNA L	2- 12D- 4	43,300	66,500	100,800	2,093.62
INHABITANTS OF THE TOWN OF LYMAN & INHABITANTS OF THE TOWN OF DAYTON	7- 13	3,800	0	0	0.00
INNESS EDWARD	5- 35-6	36,000	139,400	175,400	3,643.06
JACKSON LEON & TINA	2- 65-2	46,000	192,000	229,000	4,756.33
JANDREAU TONY & SHIRLEY	5- 19-2	46,000	142,200	179,200	3,721.98
JENSEN LARRY R	4- 3	93,400	64,700	149,100	3,096.81
JOHNSON KATHERINE & HARRIMAN JAROD	5- 13-12	45,900	0	45,900	953.34
JOHNSON LINDA	8- 8T 8	0	17,200	8,200	170.31

REAL ESTATE TAX LIST 2015

Owner	Map Lot	Land	Building	RE Billable	Original Tax
JOHNSON SCOTT S & JENNIFER A	4- 21-1	47,500	48,800	96,300	2,000.15
JOHNSON STUART L & DEBORAH L	4- 1-1	45,300	190,500	226,800	4,710.64
JOHNSTON FAITH & ROBERT D	5- 51	5,000	0	5,000	103.85
JOYCE RALPH & BRENDA S	8- 13D- 5	49,800	113,400	154,200	3,202.73
JUDICE STEPHEN	7- 18	41,000	67,900	108,900	2,261.85
JURGEN AGNES	8- 20T 2	0	19,100	4,700	97.62
JW GROUP LLC	3- 25	72,100	0	72,100	1,497.52
JW GROUP LLC	3- 23	91,300	0	91,300	1,896.30
KALLIO SUSAN P	1- 12D-33	44,600	86,900	122,500	2,544.32
KALOYARES CONSTANTINOS & ALICE	2- 21D- 1	46,000	94,800	131,800	2,737.49
KEENE HAROLD & LINDA	2- 34	40,000	85,200	116,200	2,413.47
KELLER GEOFFREY M & PAMELA	4- 36-2	48,000	153,300	192,300	3,994.07
KELLY DALE K & GAIL A	2- 21D-14	48,000	158,500	197,500	4,102.08
KENNIE THEODORE & LISA J	8- 14	37,000	99,600	127,600	2,650.25
KENNIE TIMOTHY & PRISCILLA	4- 34	46,100	187,200	224,300	4,658.71
KIMBALL DENISE	5- 39-5	57,700	102,600	151,300	3,142.50
KIMBALL DENNIS & DEBRA	2- 21D- 7	48,000	99,000	138,000	2,866.26
KIMBALL TRUST LAWRENCE & MARSHA TRUSTEES	9- 1-2	32,100	0	32,100	666.72
KING CHARLES W & SANDRA L	4- 4	46,500	96,800	143,300	2,976.34
KING LISA & TIMOTHY	5- 15-1	46,200	126,500	163,700	3,400.05
KURKUL JEFFREY & JENNIFER	2- 21C	46,500	151,300	188,800	3,921.38
LABBE DENIS & LINDA	3- 66	42,800	134,300	168,100	3,491.44
LABONTE CHARLES M & PEGGY P	8- 13D- 6	46,600	152,600	190,200	3,950.45
LABONTE JASON R	4- 16B	25,200	0	25,200	523.40
LABONTE RICHARD D & JEAN E	3- 59-3	1,100	0	1,100	22.85
LABRECQUE SHANNON L	2- 68-1	52,100	135,500	178,600	3,709.52
LACHANCE LAWRENCE E	3- 25-1	46,000	177,300	214,300	4,451.01
LACHANCE PAUL & LINDA	2- 56D- 6	46,000	159,300	196,300	4,077.15
LAFLAMME DANIEL M & KAREN A	3- 61	51,500	162,800	205,300	4,264.08
LAFLAMME RICHARD & TAMMY	2- 14D- 2	43,000	97,300	140,300	2,914.03
LAFLAMME RICHARD R & TAMMY L	2- 14D- 4	43,000	141,500	175,500	3,645.14
LAGARDE TAMARA	2- 28	36,000	26,600	62,600	1,300.20
LAGASSE GARY & MONICA	4- 16D- 8	39,300	193,200	223,500	4,642.10
LAGUEUX DAVID L & NADINE	4- 41	28,800	73,600	93,400	1,939.92
LAJOIE CHRISTY L & JAMES A	2- 14D-13	43,000	169,500	203,500	4,226.70
LAMBERT MARK R & DAWN M	6- 38-1	46,000	156,400	193,400	4,016.92
LAMONT CARRIE	2- 21D-13	49,800	114,700	155,500	3,229.74
LAMONTAGNE JOSEPH L & GENEVA J	2- 71	147,700	332,500	465,800	9,674.67
LAMONTAGNE MICHAEL J	2- 71-2	18,200	0	18,200	378.01
LAMONTAGNE MICHAEL J & LAURIE A	2- 71B	55,000	186,600	232,600	4,831.10
LANDRY ROGER	6- 5- 5	40,000	138,100	169,100	3,512.21
LAPOINTE BRIAN L	1- 12D- 1	45,700	158,100	194,800	4,046.00
LARIVIERE CRYSTAL ANNE	2- 40-1	39,500	0	39,500	820.42
LARIVIERE DONALD & ELAINE	2- 40A	40,000	103,100	134,100	2,785.26
LARIVIERE DONALD & ELAINE	2- 68	9,100	0	9,100	189.01
LARIVIERE DONALD & ELAINE	8- 20	128,100	286,800	414,900	8,617.47
LARIVIERE DONALD & ELAINE	2- 40	14,700	34,400	49,100	1,019.81

REAL ESTATE TAX LIST 2015

Owner	Map Lot	Land	Building	RE Billable	Original Tax
LAROCHELLE CARL & MARLENE	8- 20T 1	0	15,900	6,900	143.31
LAVIGNE DANIEL W & MICHELLE H	2- 21D-21	48,100	98,900	147,000	3,053.19
LAVOIE HAROLD J & GAIL G	3- 3	34,000	84,600	109,600	2,276.39
LAVOIE LANCE J & HEATHER D	5- 29-3	46,400	115,300	152,700	3,171.58
LEACH MICHAEL E & SHERRY L	3- 66-2	1,500	0	1,500	31.16
LEBEL JOSHUA R	7- 1- 7	41,700	92,300	134,000	2,783.18
LEBLANC EDWARD III & SARAH A	5- 5-1	41,000	124,400	156,400	3,248.43
LEBLANC EDWARD III & SARAH A	5- 8	30,200	53,000	83,200	1,728.06
LEBLANC EDWARD J III & SARAH A	5- 5	32,500	0	32,500	675.03
LEBLANC EDWARD J III & SARAH A	5- 4	42,500	0	42,500	882.73
LEBLANC MATTHEW J & JOANNE	4- 29	84,300	143,300	227,600	4,727.25
LEBLANC SARAH A & EDWARD J III	5- 7	27,500	0	27,500	571.17
LEBLANC SHARON	4- 30B	63,000	159,900	213,900	4,442.70
LEBLANC-SYDNOR SUSAN	4- 30F- 2	69,300	173,200	242,500	5,036.73
LECLAIR RICHARD C JR & CAROLYN P	6- 51-1	46,000	137,700	174,700	3,628.52
LECLERC NORMAND & HANDLEN-LECLERC PAMELA	6- 42	40,300	77,200	108,500	2,253.55
LEDOUX ROGER & LAURETTE	3- 63	43,100	132,700	166,800	3,464.44
LEMIEUX RONNIE F & JOANNE B	5- 41D- 2	38,900	177,200	207,100	4,301.47
LENNOX JULIANNE M & MICHAEL J	8- 2-2	43,000	113,800	156,800	3,256.74
LEPAULOUE DAVID K & RACHEL A	2- 21D- 5	46,000	99,800	136,800	2,841.34
LETENDRE DAVID & DUPRAS LAURA M	2- 8A- 2	47,900	101,400	140,300	2,914.03
LETOURNEAU MARC R & PATRICIA	2- 14D- 3	43,600	126,500	161,100	3,346.05
LEVASSEUR MARK P & ELAINE M	2- 36-2	46,200	203,600	249,800	5,188.35
LEVESQUE CLAUDETTE	4- 39-1	49,000	0	49,000	1,017.73
LEVESQUE ERNEST L & BILLIE JO	2- 62	34,000	22,700	47,700	990.73
LEVESQUE LUCIEN & RACHEL	2- 72A	43,000	82,000	116,000	2,409.32
LEWIS RONALD T	1- 12D-16	53,200	89,400	142,600	2,961.80
LHEUREUX CHERYLEE & CHRISTOPHER E	4- 34-2	66,300	152,400	209,700	4,355.47
LHEUREUX CHRISTOPHER & CHERYLEE	1- 5-1	69,000	124,700	193,700	4,023.15
LIBBY RICHARD S II	3- 71	88,000	186,700	265,700	5,518.59
LITTLEFIELD EDWARD K	5- 32-1-4	36,200	211,300	238,500	4,953.65
LITTLEFIELD DOROTHY	8- 11	43,000	65,600	99,600	2,068.69
LITTLEFIELD JOHN R	4- 36-5	47,000	237,800	284,800	5,915.30
LITTLEFIELD ROGER E	2- 30-1	33,300	89,700	114,000	2,367.78
LITTLEFIELD SCOTT & MICHELLE	5- 32-1-3	38,500	107,200	136,700	2,839.26
LITTLEFIELD STANLEY E & CAROL J	8- 20T 6	0	22,300	13,300	276.24
LOIGNON KEITH G & MAUREEN A	3- 58-3	43,000	44,100	78,100	1,622.14
LOIGNON WESTLEY & NINA L	3- 42-1	52,500	193,000	236,500	4,912.11
LORD JUSTIN J & INEZ	2- 21D- 9	51,800	117,500	160,300	3,329.43
LORD MARJORIE A	5- 13- 8	46,000	109,600	146,600	3,044.88
LORD MARJORIE A & DONALD F	5- 50	11,300	0	11,300	234.70
LORD STEVEN M & KELLY-LORD ANGEL R	6- 39-3	36,200	147,600	174,800	3,630.60
LOTHROP DOUGLAS B JR & CATHERINE E	5- 35A- 6	51,900	152,000	203,900	4,235.00
LOWELL KENNETH D & BONNIE D	1- 12D-12	49,400	152,400	192,800	4,004.46
LOWELL CHRISTOPHER M & MORA SHAKIRA	3- 64-13	41,200	129,500	170,700	3,545.44
LUCY TIMOTHY & KAREN	6- 41D- 1	46,000	181,300	218,300	4,534.09
LYDON JOCELYN & SEAN	1- 12D- 6	48,100	139,100	178,200	3,701.21

REAL ESTATE TAX LIST 2015

Owner	Map Lot	Land	Building	RE Billable	Original Tax
LYDON RICHARD W & DIANE N	1- 5-3	34,000	0	34,000	706.18
MACHADO MARK	8- 8T 7	0	15,300	15,300	317.78
MADDEN PATRICK A III & TARDIF CHRISTINE A	7- 30	37,000	65,600	102,600	2,131.00
MAINE RSA #1 INC	6- 50Z	36,800	160,700	197,500	4,102.08
MALM MARK & DIANE M	6- 48	46,000	127,800	164,800	3,422.90
MALONEY SAM	8- 8T 3	0	18,100	18,100	375.94
MARCHAND JOSHUA & DONALD & YVONNE	3- 64- 7	44,100	113,200	157,300	3,267.12
MARINE GEORGE E JR	2- 71A	43,000	84,200	118,200	2,455.01
MARSHALL JAMES R	8- 7-1	51,100	117,800	168,900	3,508.05
MARTIN DEAN S & MARJORIE	4- 19	50,200	0	50,200	1,042.65
MARTIN JUDITH	4- 28	68,400	79,700	148,100	3,076.04
MARTIN KRISTIN R	4- 30F- 1	70,000	130,800	191,800	3,983.69
MARTIN SHAWN E & VISETHEA C	3- 67-1	57,300	215,400	263,700	5,477.05
MASTELLER SCOTT G & HARMON DARLENE M	2- 14D-15	48,400	120,500	159,900	3,321.12
MATWYKO LISA	3- 64- 6	42,000	93,200	126,200	2,621.17
MAURICE JASON & MAURICE TODD (TIC)	3- 27	40,000	107,800	138,800	2,882.88
MAURICE TAMMY M	1- 12D- 8	44,100	95,100	130,200	2,704.25
MCCARDELL W MICHAEL & MELINDA H	2- 12A	44,200	109,900	145,100	3,013.73
MCCURDY LEE F & CRYSTAL A	7- 20	37,000	81,900	109,900	2,282.62
MCDONOUGH STEVEN M	4- 20	42,000	10,500	52,500	1,090.43
MCINTYRE DANIEL P	5- 42	70,600	0	70,600	1,466.36
MCKENNEY THOMAS F & JOANNE T	5- 12	69,000	261,500	310,700	6,453.24
MCKNIGHT DAVID & LAURA	8- 16	42,400	50,700	84,100	1,746.76
MCLAUGHLIN GLORIA LIFE ESTATE	3- 31	41,500	66,500	99,000	2,056.23
MCLAUGHLIN JOSEPH & MAXINE	4- 5	99,900	108,200	199,100	4,135.31
MCLAUGHLIN JOSEPH T II & TRACY L	4- 5-4	46,100	89,700	126,800	2,633.64
MCLEAN MONA M	3- 73D- 3	46,100	81,400	113,100	2,349.09
MCPHAIL RICHARD L & NANCY J	2- 9	43,900	77,000	120,900	2,511.09
MERCHBERGER JOANNE L	3- 2-4	69,500	104,000	164,500	3,416.67
MERRILL ANNETTE	7- 26	37,000	121,600	158,600	3,294.12
MERRILL MALCOLM R & ANNELIESE M	2- 10-1	43,900	96,400	125,900	2,614.94
MERRILL MARY & PRIESTMAN LARRY	8- 8T 2	0	15,800	6,800	141.24
MERRILL PETER L & MARGARET L	6- 44D- 5	46,500	216,300	253,800	5,271.43
MERRITT SAMUEL & ANJIE	3- 14	4,600	0	4,600	95.54
MESERVE BRADLEY	2- 65-3	49,300	174,500	214,800	4,461.40
MESERVE CLEMENT E JR & MERRILEE	6- 35	16,400	15,600	32,000	664.64
MESERVE EUGENE	6- 34	8,900	0	8,900	184.85
MESERVE EUGENE	5- 53	5,800	0	5,800	120.47
MESERVE EUGENE & VALERIE & MESERVE JUSTIN & SETH	3- 41	62,200	32,500	94,700	1,966.92
MESERVE EUGENE & VALERIE & MESERVE JUSTIN & SETH	5- 55	55,100	110,400	156,500	3,250.51
MESERVE EUGENE P	5- 55-2	46,000	70,600	116,600	2,421.78
MESERVE JUSTIN & KAMOLPHAN	3- 41-1	47,100	93,800	131,900	2,739.56
MESERVE MERRILEE & CLEMENT E JR	2- 65	2,000	0	2,000	41.54
MESERVE MERRILEE & CLEMENT E JR	2- 73	5,000	0	5,000	103.85
MESERVE MERRILEE & CLEMENT E JR	2- 73A	49,300	111,200	151,500	3,146.66

REAL ESTATE TAX LIST 2015

Owner	Map Lot	Land	Building	RE Billable	Original Tax
MESERVE MERRILEE & CLEMENT E JR	2- 73B	4,400	0	4,400	91.39
MESERVE SANDRA	5- 14-1	36,300	0	36,300	753.95
MESERVE SANDRA	5- 14-2	45,500	117,100	153,600	3,190.27
MESERVE SANDRA J	5- 14-4	10,000	0	10,000	207.70
MESERVE SANDRA J	5- 14	35,000	0	35,000	726.95
MESERVE STEPHEN	5- 13- 6A	44,200	100,800	145,000	3,011.65
METCALF DANA S & JENNIE L	5- 28-3	47,400	178,800	217,200	4,511.24
METIS EASTERN TRIBAL INDIAN SOCIETY OF MAINE	2- 58-2	51,900	86,000	137,900	2,864.18
METIS EASTERN TRIBAL INDIAN SOCIETY OF MAINE	2- 59	49,200	0	49,200	1,021.88
MILLER BECKY M	5- 32-5	46,000	93,200	139,200	2,891.18
MILLER KIMBERLY A	6- 44D-10	81,500	309,000	376,100	7,811.60
MILLIGAN THOMAS JR	4- 11	13,300	0	13,300	276.24
MILLIGAN THOMAS JR	4- 14-2	49,500	0	49,500	1,028.12
MILLIGAN THOMAS JR	4- 12	127,300	2,000	129,300	2,685.56
MINIUTTI KIMBERLY A & VINCENT	1- 12D-30	45,000	143,500	179,500	3,728.22
MISHOE SHERI ANN & HAROLD O JR	2- 64-4	49,600	70,000	119,600	2,484.09
MITCHELL LINDA H	5- 56	47,200	122,400	160,600	3,335.66
MITCHELL MICHAEL P & KATHERINE L	4- 9-2	51,700	160,700	203,400	4,224.62
MITCHELL MICHAEL W & LINDA M	1- 12D-24	50,100	150,100	191,200	3,971.22
MONROE BRET A & VICKI C	3- 18A	60,500	206,600	258,100	5,360.74
MONROE BRUCE A & THERESA D	3- 18A- 1	36,000	53,400	89,400	1,856.84
MONROE BRUCE A & THERESA D	3- 18A- 2	58,300	167,100	216,400	4,494.63
MOOERS MARK W & KIMBERLY S	4- 34-1	46,000	121,800	158,800	3,298.28
MOOERS ROGER W & JEAN	7- 8	47,500	189,100	227,600	4,727.25
MORGAN EDWARD A & LISA M	1- 12D-21	44,300	91,200	126,500	2,627.41
MORIN CANDACE L & RICHARD R JR	2- 21D-23	48,100	157,500	205,600	4,270.31
MORIN ERIC	2- 14D-12	43,000	92,100	126,100	2,619.10
MORIN JAMES P & PORTER SHANNON	3- 73D- 4	46,600	166,400	204,000	4,237.08
MORIN MARK P & PAULINE	2- 20D- 3	44,800	231,000	266,800	5,541.44
MORISCHE STEVEN ALLEN & KRISTINA	5- 39-3	49,500	127,200	167,700	3,483.13
MORRISON FRANCES KAY & GRAY	4- 38	77,800	51,400	129,200	2,683.48
MORSE KAITLYN B	5- 29-6	36,100	161,600	188,700	3,919.30
MORSE KAITLYN B	5- 29-7	35,900	0	35,900	745.64
MORSE STEVE C & LISA M	4- 16D-10	38,500	299,500	329,000	6,833.33
MORSE STEVEN C & LISA M	5- 29	69,100	0	69,100	1,435.21
MULLEN BRUCE E & KATHLEEN	5- 13- 7	43,000	93,900	136,900	2,843.41
MULLEN JONATHAN E	6- 36	46,900	88,100	135,000	2,803.95
MULLETT ALAN	3- 2-2	42,700	27,000	69,700	1,447.67
MULLETT ALAN D & LINDA J	3- 1	87,200	105,200	183,400	3,809.22
MULLETT ETHEL D	3- 2	48,700	60,900	100,600	2,089.46
MULLETT JAY	3- 2-7	36,000	83,200	119,200	2,475.78
MULLETT LEROY	3- 2-6	46,900	76,300	123,200	2,558.86
MULLETT LEROY	3- 2-5	62,900	77,600	131,500	2,731.26
MULLETT RAYMOND J	3- 2-1	76,600	108,500	170,700	3,545.44
MURRAY MARK E & DONNA G	3- 46	47,300	95,500	133,800	2,779.03
MUSK JANET HILL	5- 52	83,400	0	83,400	1,732.22
NADEAU RALPH L & OUELLETTE JAMIE C	2- 14D- 1	44,000	163,600	207,600	4,311.85

REAL ESTATE TAX LIST 2015

Owner	Map Lot	Land	Building	RE Billable	Original Tax
NASON CYNTHIA A & THOMAS A	2- 8A- 1	43,200	78,300	112,500	2,336.63
NASON DONALD	6- 10-1	34,000	27,500	52,500	1,090.43
NASON JOSEPH R JR	5- 32-6	59,000	118,100	168,100	3,491.44
NASON JOSEPH R SR	5- 35-4	41,200	144,100	176,300	3,661.75
NICHOLS NATHAN	5- 29-2	46,300	71,100	108,400	2,251.47
NICOLETTI JEFF J & DANIELLE M	1- 12D-17	50,100	134,800	175,900	3,653.44
NIELSEN DOUGLAS E	3- 73D- 1	49,900	153,700	194,600	4,041.84
NILES CAROL E	4- 8	40,000	164,800	195,800	4,066.77
NILES SAMANTHA	8- 8T10	0	22,200	13,200	274.16
NORKUS JEREMY T	7- 1- 2	41,700	79,600	112,300	2,332.47
NORTH PENTIUM LLC	2- 12D- 2	43,300	238,200	281,500	5,846.76
OBRIEN JAMES T & SANDRA A	2- 33-2	46,000	109,400	146,400	3,040.73
OLIVEIRA JAY & PATRICIA	4- 16D- 6	38,500	234,200	263,700	5,477.05
OMNIPOINT HOLDINGS INC	3- 4D- 6Z	36,600	134,100	170,700	3,545.44
ONEILL KATHLEEN	5- 19-6	39,400	183,300	213,700	4,438.55
OPUDA MICHAEL J & MARTEL SHARON	2- 21D- 4	46,000	155,500	192,500	3,998.23
ORAVITZ FRANK R & KAREN A	2- 15D- 1	43,000	93,900	127,900	2,656.48
ORIFICE ANTHONY D & SUSAN W	5- 30A	42,400	137,300	170,700	3,545.44
OSGOOD GARY D & KATHY J	2- 7	40,000	85,200	125,200	2,600.40
OUELLETTE JASON R & REED TYLER W	8- 13D- 3	46,300	136,100	182,400	3,788.45
PAGE LAURIE A	8- 20T 8	0	19,100	19,100	396.71
PAQUETTE TIMOTHY & SANDRA F-(TIC)	2- 12-10	49,300	170,400	219,700	4,563.17
PARADIS DANIEL L	2- 12D- 3	43,300	181,100	224,400	4,660.79
PARADIS GERARD JR	6- 39	74,000	0	74,000	1,536.98
PARADIS GERARD JR	6- 38-3	50,300	187,600	223,500	4,642.10
PARADIS ROBERT E & LOUISE P	3- 12	40,900	88,500	120,400	2,500.71
PARADY LESTER L	2- 25	44,800	118,900	154,700	3,213.12
PARENT JULIE	1- 12D-29	44,700	154,000	189,700	3,940.07
PARENTEAU KEVIN W & THERESA A	2- 12D- 7	43,000	95,900	129,900	2,698.02
PARENTEAU MICHAEL P & SUSAN M	2- 21D-19	48,000	114,700	153,700	3,192.35
PARIS SANDRA & KEITH	9- 2	43,000	84,000	118,000	2,450.86
PARSLOW GREGORY E & AMY J	2- 56D- 2	46,000	133,600	170,600	3,543.36
PATTEN JOHN E	6- 5	50,000	249,800	299,800	6,226.85
PAUL DAVID F	5- 11	116,700	307,400	424,100	8,808.56
PAUL ROBERT J & ALICE L TRUSTEES	2- 35	44,400	85,600	130,000	2,700.10
PAYETTE DAVID M & CAROL L	3- 4D- 1	51,500	113,100	155,600	3,231.81
PEATMAN KRISTY L	7- 14-1	53,300	180,800	225,100	4,675.33
PELLERIN BRIAN R & KRISTIE L	2- 31	45,300	165,100	201,400	4,183.08
PELUSO JOHN	2- 21D-11	50,700	147,800	189,500	3,935.92
PENDLETON DAVID O & BRIGITTE N	5- 34-1	46,100	151,800	188,900	3,923.45
PEP REAL ESTATE LLC	8- 21	40,800	168,700	209,500	4,351.32
PERREAULT PAUL R & LOUISE M	3- 58-1	44,500	132,700	177,200	3,680.44
PERSEILLE PATRICK & PHILLIPS PERSEILLE RHONDA	1- 12D-37	48,800	121,300	161,100	3,346.05
PETERSEN ELDON & BARBARA	4- 32	54,000	125,000	170,000	3,530.90
PETRIN DAVID S & JULIE A	3- 64D- 1	41,500	104,600	137,100	2,847.57
PHILBRICK CARLOS	3- 57B	43,300	114,500	148,800	3,090.58
PHILBRICK GARY E	6- 48A-1	69,500	159,000	219,500	4,559.02

REAL ESTATE TAX LIST 2015

Owner	Map Lot	Land	Building	RE Billable	Original Tax
PHILBROOK CHARLENE	7- 7-3	41,500	167,700	200,200	4,158.15
PHILBROOK WILBUR W JR	2- 64-2	46,000	135,400	167,000	3,468.59
PHILLIPS CAROL& GRAHAM JOAN &DORSEY BARBAR	7- 3	40,800	73,100	113,900	2,365.70
PICARD JOANNE M TRUSTEE	6- 22	72,100	0	72,100	1,497.52
PICARD JOANNE M TRUSTEE	6- 23	130,200	155,800	277,000	5,753.29
PICARD JOANNE TRUSTEE OF THE PICARD FAMILY T	6- 23-1	34,000	0	34,000	706.18
PICARD KENNETH M & PERREAU LT JOCELYN L	2- 14D- 6	43,100	121,400	155,500	3,229.74
PICARD RICHARD	6- 23(L)	0	30,700	30,700	637.64
PIERCE JOSEPH WILLIAM & ELIZA (TIC)	6- 10	1,200	0	1,200	24.92
PIERSON DALE & KIRBY	3- 56-1	18,600	0	18,600	386.32
PIERSON DALE C & KIRBY J	3- 47-1	69,100	100,700	169,800	3,526.75
PIERSON JACOB & ALLISON	3- 50	75,600	0	75,600	1,570.21
PIERSON NURSERIES INC	3- 17	34,000	81,200	115,200	2,392.70
PIKE RUSSELL E & KAREN F	4- 37-1	50,300	89,200	130,500	2,710.49
PINET HEATHER B	2- 75F	46,500	126,500	164,000	3,406.28
PINET JAMES	1- 1A	500	0	500	10.39
PINET ROGER J	8- 9	60,000	35,500	95,500	1,983.54
PINK RACHEL J	3- 58-4	45,300	112,000	157,300	3,267.12
PISANI ANDREW J & TAMARA	6- 51-2	46,100	152,600	189,700	3,940.07
PLANTE DALE R & BRENDA W	4- 16D-14	52,100	194,400	246,500	5,119.81
PLOURDE BRIAN J	4- 16A	36,000	167,900	194,900	4,048.07
PLOURDE BRIAN J & LYNNE P	4- 14	69,100	107,000	176,100	3,657.60
PLOURDE PAULINE T & DANIEL P	5- 13- 2	44,500	238,500	274,000	5,690.98
PLUMMER RICHARD	2- 66	40,000	102,200	133,200	2,766.56
POIRIER CAROL A	9- 10-1	14,900	0	14,900	309.47
POIRIER DANNY G & KATELYNN M	3- 64-11	41,100	106,900	139,000	2,887.03
POIRIER PAUL G & JOANNA L	2- 21D-17	51,300	210,200	261,500	5,431.36
POIRIER THEODORE M	2- 64-5	38,800	0	38,800	805.88
POIRIER THEODORE M & TUTTLE MILDRED	2- 64-3	64,000	277,800	332,800	6,912.26
POIRIER THEODORE M & TUTTLE MILDRED	2- 64-6	28,200	0	28,200	585.71
POLAKIEWICH MICHAEL	3- 4D- 6	54,100	154,500	199,600	4,145.69
POTYK ALAN W & BARBARA W	6- 44D- 3	83,500	235,500	310,000	6,438.70
POULIN PAUL R & GINA M	3- 66-1	46,000	141,400	178,400	3,705.37
PRATT ANDREW E	3- 64-12	41,200	101,600	142,800	2,965.96
PRECOURT CHERYL	2- 48	28,800	78,800	98,600	2,047.92
PRESTON JANE K & SILENA M	5- 31	172,600	53,200	216,800	4,502.94
PRESTON SILENA M & ASHLEY E	4- 40	49,600	52,500	102,100	2,120.62
PROCTOR KEITH C & JULIA A	6- 1-2	36,000	173,500	200,500	4,164.39
PROCTOR KENNETH J & SHERYL A	5- 35-2	42,900	103,200	146,100	3,034.50
RABIDA TAMMY E	6- 3-1A	46,800	217,200	255,000	5,296.35
RAINVILLE-CURRAN JULIEANNA	8- 8T 5	0	39,700	30,700	637.64
RAMSDELL ALDEN H & CHARLENE A &	4- 2	10,300	0	10,300	213.93
RAMSDELL WILLIAM A & ROBERTA A					
RAMSDELL WILLIAM PR	4- 7	32,500	0	32,500	675.03
RAMSEY MICHAEL	8- 8T11	0	15,200	15,200	315.70
RANKIN DONALD	2- 21D- 3	46,000	104,400	141,400	2,936.88
RAY CHRISTOPHER T & MICHELLE J	7- 14-2	40,300	124,100	164,400	3,414.59

REAL ESTATE TAX LIST 2015

Owner	Map Lot	Land	Building	RE Billable	Original Tax
RAYMOND ELIZABETH I	2- 72	89,400	115,200	204,600	4,249.54
RAYMOND GERARD & ELIZABETH I & NANCY	2- 74	43,000	112,300	146,300	3,038.65
RAYMOND NEIL B & LEVASSAUR AMY L	6- 1-3	31,300	0	31,300	650.10
RAYMOND STEVEN G	2- 72-1	47,700	149,900	197,600	4,104.15
REASER RICHARD & CHRISTINE	2- 75A	45,700	170,700	207,400	4,307.70
REGAN PAUL E & LYDON BETHANIE J	4- 16D- 4	50,300	189,400	230,700	4,791.64
REMILLARD MICHAEL T & MISSY L	1- 12D- 7	44,100	82,900	118,000	2,450.86
REYNOLDS PAUL W & MALLAR-REYNOLDS LESLIE	3- 4D- 5	52,300	176,600	219,900	4,567.32
RIDDELL S ERIC & KIM E	3- 53	34,000	149,600	174,600	3,626.44
RIDOLFI STEVE & JENNIFER	4- 16D-13	39,400	187,200	217,600	4,519.55
RILEY THOMAS M & MISTY M	3- 18	61,800	178,500	231,300	4,804.10
ROBERGE LOUIS & YVETTE	8- 22	40,000	84,000	115,000	2,388.55
ROBERGE MICHAEL J SR	5- 2	53,100	88,000	141,100	2,930.65
ROBERTS CHAD W	5- 40-4	47,900	181,700	229,600	4,768.79
ROBERTS CHIPPER K	5- 40-2	46,600	79,000	116,600	2,421.78
ROBERTS JAMES	5- 40	65,800	162,500	219,300	4,554.86
ROBERTS JEAN	4- 16D- 9	39,400	0	39,400	818.34
ROBERTS JEAN & BRAZELL DONNA	4- 16D- 5	38,900	222,600	252,500	5,244.43
ROBERTS SHELLEY D & LAMBERT DANA G	5- 40-3	47,500	201,000	239,500	4,974.42
ROBINSON DANA F & CAROL A	5- 39-2	46,000	121,900	158,900	3,300.35
ROBINSON DARRELL D	5- 39	72,500	204,800	268,300	5,572.59
ROBINSON DARRELL D & ROBINSON ANGELA M	5- 39-9	44,600	0	44,600	926.34
ROBINSON JASON W	8- 19	28,800	72,800	92,600	1,923.30
ROCHFORT RONALD & VICTORIA	3- 15D-12	46,500	203,100	240,600	4,997.26
ROCHELEAU REBECCA	5- 32-1-5	40,200	109,900	150,100	3,117.58
ROCRAY KEITH E	7- 21	37,000	103,100	131,100	2,722.95
RODRIGUEZ LUIS U & METCALFE HILARY A	4- 33	46,000	128,100	165,100	3,429.13
ROGER MADELEINE R	2- 69	51,400	86,900	129,300	2,685.56
ROGERS BLANCHE F HEIRS OF	9- 11	43,000	53,200	96,200	1,998.07
ROGERS PATRICK S & KRISTINE F	1- 12D-27	50,300	124,500	165,800	3,443.67
ROMA TIMOTHY J & ANDREA A D	3- 15D-11	46,500	240,000	277,500	5,763.68
ROSEN WALTER M & SANDRA J	6- 41D- 3	46,000	365,300	411,300	8,542.70
ROULEAU DARLENE J	1- 12D-20	44,100	179,800	214,900	4,463.47
ROWDYS INVESTMENTS LLC A/K/A AHEARN FARM LI	1- 2	157,400	0	157,400	3,269.20
ROWDYS INVESTMENTS LLC A/K/A AHEARN FARM LI	1- 5	299,000	51,200	350,200	7,273.65
ROWDY'S INVESTMENTS LLC A/K/A AHEARN FARM L	1- 12D-38	34,000	0	34,000	706.18
ROY LOUIS A	8- 20T 3	0	17,200	8,200	170.31
ROY RICHARD J	4- 43	50,300	101,900	143,200	2,974.26
RUEL CATHLEEN J	5- 41D- 4	36,000	131,700	167,700	3,483.13
RUEL DALE R	5- 41D- 6	36,000	156,800	183,800	3,817.53
RUEL PHILIP & LUCILLE	5- 41	109,300	122,000	216,900	4,505.01
RUEL ROBERT P	5- 41D- 3	36,000	20,100	56,100	1,165.20
RUMERY E TURNER & DOREEN A	5- 35-3	59,000	133,500	183,500	3,811.30
RUSSELL SCOTT G	1- 12D-13	61,200	144,900	197,100	4,093.77
S B DAYTON INC	2- 53	1,652,400	0	1,652,400	34,320.35
S B HOLDINGS INC	2- 50	255,900	0	255,900	5,315.04
SALTZER WILLIAM C (LIFE EST)	2- 30	34,700	100,400	126,100	2,619.10

REAL ESTATE TAX LIST 2015

Owner	Map Lot	Land	Building	RE Billable	Original Tax
LITTLEFIELD ROGER (REMAINDERMAN)					
SANBORN EVELYN	1- 13	96,400	92,900	180,300	3,744.83
SANBORN KELLY A & JEREMY	4- 10-2	36,900	133,200	170,100	3,532.98
SARGENT JAMES W & PENNY K	4- 39-5	36,400	0	36,400	756.03
SAUNDERS KATHRYN V PERSONAL	3- 22	40,000	64,000	104,000	2,160.08
REPRESENTATIVE FOR VIRGINIA PROCTER					
SAWYER DEBRA	5- 29-4	41,100	148,400	180,500	3,748.99
SAWYER JEFFREY P & KRISTA J	3- 68A	36,000	164,600	200,600	4,166.46
SAWYER RONALD A & CAROLINE H	2- 69-3	44,000	135,100	164,700	3,420.82
SAYWARD JEFFREY L & KIM M	2- 15D- 4	43,000	141,400	175,400	3,643.06
SCHAEBERLE MICHAEL D & CHERYL M	7- 4	50,300	164,400	214,700	4,459.32
SCOTT MICHAEL M & JENNIFER G	8- 13D- 2	47,400	155,400	193,800	4,025.23
SEAVEY JOHN A	1- 12D-31	44,200	144,900	180,100	3,740.68
SEVIGNY MATTHEW L & AMY	9- 1-3	43,100	155,200	189,300	3,931.76
SHAW DANIEL D	2- 80	3,600	0	3,600	74.77
SHAW ROCHELLE D	4- 10-4	46,200	226,000	263,200	5,466.66
SHAW YVONNE P & RICHARD M	5- 11-2	78,300	170,900	240,200	4,988.95
SHEA KEVIN J & LINDA K	2- 14D- 5	43,200	156,300	190,500	3,956.69
SHERMAN CHARLES A III	3- 56	76,600	116,500	184,100	3,823.76
SHUFFLEBURG JARILYN S	2- 21D-10	48,400	121,000	160,400	3,331.51
SIROIS APRIL L	2- 20D- 1	44,700	161,000	196,700	4,085.46
SKILLINGS DAVID & LISA	4- 16D- 1	42,800	161,700	195,500	4,060.54
SMALL FREDRICK L & WANDA	3- 7	43,000	126,600	160,600	3,335.66
SMITH DAVID W HEIRS OF	3- 37-1	86,500	0	86,500	1,796.61
SMITH HOWARD F JR & NICHOLS EVELYN L	3- 28	47,500	77,400	115,900	2,407.24
SMITH PATRICIA A & RONALD J	3- 14-1	41,700	21,000	62,700	1,302.28
SMITH RICHARD C	7- 10A	7,500	0	7,500	155.78
SMITH RUTH S	3- 16	61,300	76,700	123,600	2,567.17
SMITH WALKER HEIRS OF	3- 20	90,900	128,100	210,000	4,361.70
SOMMER RYAN A & SHELLY N	3- 30	41,400	170,900	203,300	4,222.54
SOUCY CONNIE L & FABIAN R	2- 68-2	43,100	77,200	120,300	2,498.63
SOULE BARTON & PATRICIA	2- 12D- 6	43,000	101,500	135,500	2,814.34
SOULIERE CLAIRE D & MICHAEL A	5- 46	8,700	0	8,700	180.70
SOULIERE MICHAEL	5- 32	103,500	172,000	266,500	5,535.21
SOULIERE MICHAEL & CLAIRE	5- 44	40,000	0	40,000	830.80
SOULIERE MICHAEL A & CLAIRE D	5- 32-3	70,400	0	70,400	1,462.21
ST LOUIS CHARLES	8- 8T 9	0	37,300	37,300	774.72
ST OURS NICHOLAS D & AMBER M	3- 66-3	900	0	900	18.69
STARBIRD JOANN J & DAVID W	4- 45	242,100	260,700	493,800	10,256.23
STEARNS JASON W	2- 65-4	43,000	90,500	133,500	2,772.80
STEEVES JAMES D II & JENNIFER C	4- 16D-11	38,500	291,300	320,800	6,663.02
STEEVES MICHAEL E & BELANGER CAROLYNNE A	3- 8	43,000	101,000	135,000	2,803.95
STEFFAN KATHLEEN	5- 19-4	37,600	106,000	134,600	2,795.64
STEINDL ANDREW G & TERESA R TRUSTEES	3- 4D- 2	54,000	272,600	317,600	6,596.55
STERL KYLE J & BISSON MARC T	8- 8-2	43,400	108,700	152,100	3,159.12
STEWART DARRELL F & GLORIA	7- 23	37,000	110,500	133,100	2,764.49
STOKES CARRIE L	2- 37	40,000	53,500	84,500	1,755.07

REAL ESTATE TAX LIST 2015

Owner	Map Lot	Land	Building	RE Billable	Original Tax
STONE KEITH & KELLY	6- 51-3	46,100	158,400	195,500	4,060.54
STOVER ROBERT CHARLES	8- 20T 7	0	19,400	19,400	402.94
STUBINSKI SCOTT B	1- 12D-18	51,400	135,500	177,900	3,694.98
STURDEVANT NANCY J	3- 16-1	49,300	116,800	157,100	3,262.97
STURDIVANT HANNAH K	8- 13D- 4	56,100	150,300	197,400	4,100.00
SUGHRUE BARTHOLOMEW J III & SUGHRUE BRANDAN PER REPRESENTATIVES	4- 1	128,000	127,000	255,000	5,296.35
SUGHRUE BARTHOLOMEW J III & BRANDAN J	4- 1-3	3,100	0	3,100	64.39
SUGHRUE BRANDAN J & CATHLEEN A	4- 1-2	36,000	154,300	181,300	3,765.60
SUGHRUE GARRETT	4- 1-5	68,000	172,800	231,800	4,814.49
SUGHRUE PATRICK M	4- 1-4	68,600	225,500	285,100	5,921.53
SULLIVAN NANCY A & RICHARD R JR (TIC)	3- 43A	46,400	223,100	255,100	5,298.43
SUPPORT SOLUTIONS INC	5- 56-1	49,000	173,700	0	0.00
SWAN CAROL	4- 30F- 5	69,300	160,200	220,500	4,579.79
SWAN CAROL	5- 6-1	49,300	0	49,300	1,023.96
SWAN POND SUBDIVISION HOMEOWNERS' ASSOCIA	3- 64-14	1,500	0	1,500	31.16
SWAN SAMUEL D	5- 5-3	33,800	0	33,800	702.03
SWAN TIMOTHY & RINKS-SWAN SHELENE	4- 30F- 4	68,400	139,100	207,500	4,309.77
SWEENEY PATRICK W	7- 7-6	79,600	200,500	271,100	5,630.75
SYLVAIN MAURILLE O & MARIANNE C	6- 41D- 2	46,600	187,000	224,600	4,664.94
SYLVESTRE ARLINE	2- 38	47,600	53,300	91,900	1,908.76
SYLVESTRE DANIEL D JR & AMY L	3- 64- 8	47,300	0	47,300	982.42
SYLVESTRE DANIEL D JR & BRICKETT AMY LYNNE	5- 19-5	33,400	166,900	191,300	3,973.30
SYLVESTRE DONALD W JR & PENDLETON DAVID S	5- 15	87,300	222,200	300,500	6,241.39
TALBOT ROBIN V & JENNIFER	3- 15D- 8	46,500	201,600	239,100	4,966.11
TANGNEY SUSAN M & PATRICK J	6- 44D- 2	82,100	210,900	284,000	5,898.68
TANGUAY DAVID L & DEBORAH L	8- 10	63,000	70,500	124,500	2,585.87
TANGUAY KEVIN C	2- 14D-16	43,600	121,000	164,600	3,418.74
TARBOX CAROLINE W	6- 47	52,800	101,600	145,400	3,019.96
TARBOX PETER & KATHLEEN LYNN	2- 31A	46,200	79,700	116,900	2,428.01
TARBOX PETER & KATHLEEN LYNN	2- 31-1	47,300	95,400	142,700	2,963.88
TARDIFF BEATRICE HEIRS OF	6- 50	117,700	0	117,700	2,444.63
TARDIFF RICHARD H & LOUISE R	6- 50-1	54,800	500	55,300	1,148.58
TARDIFF RICHARD H & LOUISE	6- 49	46,500	108,200	145,700	3,026.19
TARTRE MARGARET A	5- 13-10	46,000	88,300	125,300	2,602.48
TAYLOR GEORGE J & COLLEEN M	2- 23-1	33,000	105,100	138,100	2,868.34
TAYLOR GERALD & CHERYL	7- 7-1	46,300	122,800	160,100	3,325.28
TAYLOR JAMES P & CHRISTINE C	2- 75E	38,400	102,500	131,900	2,739.56
TAYLOR STACEY L	2- 81	51,400	0	51,400	1,067.58
TAYLOR STACEY L	2- 75	51,500	109,200	151,700	3,150.81
TENNEY TIMOTHY H & CYNTHIA J	9- 8	43,000	110,400	144,400	2,999.19
THE BANK OF NEW YORK MELLON	8- 2-3	42,600	86,000	128,600	2,671.02
THE BANK OF NEW YORK MELLON	8- 2-3	0	0	0	0.00
THEBARGE MARK R & PATRICIA H	3- 71-2	52,300	114,500	157,800	3,277.51
THERIAULT DAVID M	3- 43D	46,000	128,300	174,300	3,620.21
THERIAULT KIRK W & RAE B	1- 12D- 3	44,500	102,300	137,800	2,862.11
THIBODEAU STACY A	2- 12D- 1	43,000	81,700	115,700	2,403.09

REAL ESTATE TAX LIST 2015

Owner	Map Lot	Land	Building	RE Billable	Original Tax
THOMAS MICHELLE A	2- 21D-15	49,300	96,000	136,300	2,830.95
THOMEN ANDREW & WAKEFIELD REBECCA K	7- 28	37,000	82,000	110,000	2,284.70
THOMPSON WILLIAM A & LAURIE C	4- 12-2	46,000	169,100	206,100	4,280.70
TIBBETTS JILL M	7- 5	41,500	85,500	118,000	2,450.86
TOZIER GREGORY A	8- 29	43,000	62,100	96,100	1,996.00
TOZIER RICHARD	8- 26	33,000	8,200	41,200	855.72
TOZIER RICHARD	2- 16	43,000	67,200	101,200	2,101.92
TOZIER RICHARD G	8- 7	45,800	62,100	107,900	2,241.08
TRACY MICHAEL A	5- 26	113,600	0	113,600	2,359.47
TRACY MICHAEL A & DIANA K	5- 25	70,900	80,100	151,000	3,136.27
TRASK JAMES R & SANDRA J	5- 35A- 1	36,000	207,500	234,500	4,870.57
TRASK JASON W & ABAGAIL J	5- 21-2	37,500	119,500	157,000	3,260.89
TRASK KACIE D	5- 21-3	37,500	126,300	154,800	3,215.20
TRAYNOR TIMOTHY J & KATHY L	2- 12D- 5	43,000	75,800	109,800	2,280.55
TREMBLAY KIT E	3- 67	49,500	49,500	90,000	1,869.30
TREMBLAY ROBERT R & LINDA M	4- 39-7	53,000	186,500	230,500	4,787.48
TRIPP NORMAN F & BARBARA L	5- 17	40,600	115,600	147,200	3,057.34
TRIPP CRAIG W & DEBORAH M					
TROTTIER CARL & LORI	3- 15D-10	46,500	207,800	245,300	5,094.88
TUCKER TERRANCE & JULIE W	3- 25-2	46,200	109,000	140,800	2,924.42
TUKEY ROBERT L JR	7- 1- 1	41,700	114,700	147,400	3,061.50
US GOVERNMENT	1- 1	83,700	0	0	0.00
VALENTE JAMES A	4- 5-2	61,500	90,300	142,800	2,965.96
VALLIERE WILLIAM & THERESA	8- 18	37,000	78,700	106,700	2,216.16
VANDERMEER JAYSON & REBECCA	3- 4D- 3	61,800	207,600	260,400	5,408.51
VARTANIAN JAMES	8- 8T 1	0	16,500	16,500	342.71
VENTURA THOMAS S & HILARY M	4- 39-3	32,500	0	32,500	675.03
VEZINA DERRICK D & LAURIE A	5- 28-2	46,700	188,800	226,500	4,704.41
VIEIRA ANTONIO J & MARIA E	5- 35A- 7	36,000	227,300	263,300	5,468.74
VIGUE JUDITH & VIGUE CHRISTOPHER R	1- 17-1	54,000	153,400	198,400	4,120.77
VIGUE PROPERTY MANAGEMENT LLC	3- 9	60,000	80,900	140,900	2,926.49
VOISINE NORMAND & PATRICIA L	3- 67A	64,100	101,000	156,100	3,242.20
VOISINE NORMAND J TRUS OF THE 915 SOUTH STREET REALTY TRUST	3- 67-3	46,200	102,700	148,900	3,092.65
WADDINGTON MICHAEL & JULIE	2- 11-1	36,000	93,100	120,100	2,494.48
WADDINGTON PATRICIA A	2- 11-2	44,000	143,900	173,500	3,603.60
WALKER KARLYN & CARL	2- 59A	34,600	0	34,600	718.64
WALKER KARLYN E & FREEMAN LESLIE L (TIC)	2- 63	46,000	48,300	94,300	1,958.61
WALLS BRIAN S & KIMBERLY G	6- 4-2	46,400	165,200	211,600	4,394.93
WALLS GARDNER R & MARILYN J	4- 15-1	46,000	143,400	180,400	3,746.91
WALSH SARAH C & CARL D	2- 14B- 2	43,000	105,900	139,900	2,905.72
WALTON KATHY A	5- 30	42,300	104,000	137,300	2,851.72
WALTON MARK	2- 59-1	31,700	0	31,700	658.41
WALTON MARK A & ROBIN K	3- 19	66,300	142,700	200,000	4,154.00
WARREN PETER J & JOAN H	5- 15-1B	46,200	229,900	261,700	5,435.51
WATERHOUSE JAMES C III & JAYNE L	3- 23-4	64,000	278,400	333,400	6,924.72
WATERHOUSE JAMES C JR & JOAN	3- 24	70,400	72,200	133,600	2,774.87

REAL ESTATE TAX LIST 2015

Owner	Map Lot	Land	Building	RE Billable	Original Tax
WATERHOUSE JEREMY C & SAMANTHA E	3- 23-2	46,000	138,000	175,000	3,634.75
WATERHOUSE JOEL S & CYR KEVIN J	3- 23-3	46,000	136,100	182,100	3,782.22
WATERHOUSE JOHN M	3- 23-1	47,500	118,200	156,700	3,254.66
WATERHOUSE THERESA C	4- 36	36,000	110,000	137,000	2,845.49
WEAVER JUDITH M & RONALD M V	2- 12D- 8	43,000	103,500	137,500	2,855.88
WEBBER ERIN L	4- 30F- 6	51,800	0	51,800	1,075.89
WELCH NANCY R	5- 37	43,000	43,000	77,000	1,599.29
WHITE DOROTHY	5- 19-1	36,000	40,800	67,800	1,408.21
WHITEHOUSE JAMES E	4- 34-3	48,100	29,300	68,400	1,420.67
WHITEHURST JOSEPH & TAMARAH	1- 12D-36	56,400	130,800	178,200	3,701.21
WHITNEY DARRELL & LISA	3- 43G-1	40,200	292,600	332,800	6,912.26
WIEGNER GAIL K & ALLEN W TRUSTEES	4- 16F	41,500	45,800	87,300	1,813.22
WIGGAN HOPETON O & LISA L	2- 11	43,000	121,100	155,100	3,221.43
WILCOX PAMELA L	4- 14-1	46,000	100,900	146,900	3,051.11
WILKINSON CHARLES & ANNE	7- 7-4	50,300	117,500	158,800	3,298.28
WILSON WILLIAM BENJAMIN & AMBER M	4- 10-3	44,000	140,800	175,800	3,651.37
WINDING BROOK LANE ASSO INC	3- 15A	0	0	0	0.00
WOOD RICHARD L JR & HOLDEN LINDSAY J	4- 39-8	46,100	273,000	310,100	6,440.78
WOOD TIMOTHY G & CATHERINE M	3- 67-2	43,000	44,100	87,100	1,809.07
WOODWARD LAURALEE	1- 12D- 2	44,200	85,300	120,500	2,502.79
WOODWARD ROBERT R	3- 57A	44,500	44,200	79,700	1,655.37
WOODWORTH BRYAN L & PHYLLIS G	3- 43B-1	53,700	118,500	172,200	3,576.59
WOOSTER HARRY M JR	5- 24	51,500	83,500	126,000	2,617.02
WORK GLENDINE ANDERSON	4- 30A	60,800	122,000	182,800	3,796.76
WORK GLENDINE ANDERSON	5- 5-4	3,700	0	3,700	76.85
WORMWOOD EDMOND W & MARGARET E	4- 42	46,000	61,800	98,800	2,052.08
WORMWOOD RONALD & SARAH	2- 21A	39,500	0	39,500	820.42
WORMWOOD RONALD & SARAH	5- 34-2	46,900	278,700	316,600	6,575.78
WORMWOOD RONALD A & SARAH	5- 32-2	78,600	0	78,600	1,632.52
WORMWOOD RONALD A & SARAH	5- 49	4,000	0	4,000	83.08
WORMWOOD RONALD A & SARAH	5- 34	67,800	0	67,800	1,408.21
WRIGHT DANA S & GLORIA J	2- 21D- 8	52,700	113,400	157,100	3,262.97
YORK COUNTY FISH & GAME CLUB	3- 10	25,900	0	25,900	537.94
YORK COUNTY FISH & GAME CLUB	3- 11	34,000	0	34,000	706.18
YORK COUNTY FISH & GAME CLUB	3- 13	98,000	46,300	144,300	2,997.11

PERSONAL PROPERTY TAX LIST 2015

Owner	PP Billable Value	Original Tax	BETE Exempt	State Reimb.
ADORN QUALITY PAINTING LLC	0.00	0.00	1,400.00	14.54
ADT LLC	0.00	0.00	600.00	6.23
AHEARN FREDERICK J	6,900.00	143.31		
AIR-SERV	500.00	10.39		
ANDY'S AGWAY INC	9,900.00	205.62		
AUTO-MANIA INC	10,500.00	218.09		
BEDARD RONALD	4,700.00	97.62		
BOILING SPRING LANDSCAPE INC	5,000.00	103.85	63,000.00	654.26
COLE ALBERT P JR	5,800.00	120.47	400.00	4.15
COLE FARM DAIRY INC	14,200.00	294.93		
CUSHMAN HOWARD	0.00	0.00	17,200.00	178.62
DANCAUSE BRIAN	36,000.00	747.72		
DAYTON SAND & GRAVEL INC	1,296,900.00	26,936.61	2,315,600.00	24,047.51
DIRECTV LLC	23,600.00	490.17		
DISH NETWORK LLC	13,200.00	274.16		
DISHNET SATELLITE BROADBAND LLC	500.00	10.39		
EASY LIVING HOMES INC	4,000.00	83.08		
FARM CREDIT LEASING SERVICES CORP	6,900.00	143.31		
FITZPATRICK PAUL W JR	10,000.00	207.70		
FLIPPIN' GOOD LLC	9,900.00	205.62		
FOLEY BRENT	2,600.00	54.00		
GARY'S ELECTRIC INC	2,600.00	54.00		
GENUINE PARTS COMPANY	16,800.00	348.94		
GONNEVILLE DONNA & ROGER	10,300.00	213.93		
GONNEVILLE ROGER	11,100.00	230.55		
GRAYHAWK LEASING LLC	1,700.00	35.31		
HARRIS CLINTON A	38,100.00	791.34		
HARRIS KEITH	5,000.00	103.85	19,500.00	202.51
HARRIS WILLIAM W & DIXIE A	28,200.00	585.71		
HARRIS WILLIAM W & DIXIE A	29,400.00	610.64		
HILL C DAVID & ROSE MARIE	12,800.00	265.86	5,800.00	60.23
HOOD JOHN N	0.00	0.00	25,300.00	262.74
JACKSON LEON & TINA	1,400.00	29.08	40,100.00	416.44
LAMBERT DANA	3,900.00	81.00		
LARIVIERE CRYSTAL ANNE	1,800.00	37.39		
LEASE CORPORATION OF AMERIC	7,000.00	145.39		
LEBLANC EDWARD III	7,300.00	151.62		
LEBLANC EDWARD III & SARAH	700.00	14.54	36,800.00	382.17
LECLERC NORMAND R	15,000.00	311.55	2,100.00	21.81
LETENDRE DONALD	1,400.00	29.08		
LHEUREUX CHRISTOPHER & CHERYL	2,000.00	41.54	1,900.00	19.73
LITTLEFIELD SCOTT & MICHELLE	6,500.00	135.01		
MAINE FIBER COMPANY INC	8,900.00	184.85		
MCLAUGHLIN JOSEPH & MAXINE	10,000.00	207.70		
MESERVE CLEMENT JR	2,700.00	56.08	33,700.00	349.97
MESERVE VALERIE	6,100.00	126.70		

PERSONAL PROPERTY TAX LIST 2015

Owner	PP Billable Value	Original Tax	BETE Exempt	State Reimb.
NASON JOSEPH & IRISH	35,400.00	735.26		
PIERSONS NURSERIES INC	79,500.00	1,651.22		
PINET WILLIAM	6,200.00	128.77		
POIRIER PAUL	72,500.00	1,505.83		
POIRIER THEODORE M	11,200.00	232.62		
RICKSHAW DEVELOPMENT CORP	3,700.00	76.85	7,100.00	73.73
ROBERGE MICHAEL J SR	1,900.00	39.46		
ROBERTS JAMES	3,600.00	74.77		
ROD'S ELECTRIC INC	1,800.00	37.39		
SAWYER JEFFREY P	52,100.00	1,082.12		
SEVIGNY MATTHEW	36,000.00	747.72		
SMR ELECTRIC INC	2,600.00	54.00		
SOULIERE SERVICES LLC	34,900.00	724.87		
STEVE MORSE CARPENTRY INC	2,600.00	54.00		
STRATEGIC CONCEPTS	1,600.00	33.23		
TANGUAY DAVID	8,800.00	182.78		
TANGUAY KEVIN	2,600.00	54.00		
TIME WARNER CABLE INTERNET LLC	18,200.00	378.01		
TIME WARNER CABLE NORTHEAST LLC	400,400.00	8,316.31		
TONY'S HVACR INC	1,500.00	31.16	300.00	3.12

CODE ENFORCEMENT OFFICE REPORT 2015

BUILDING PERMITS ISSUED

4	Growth	2	Additions
4	Single Family Home	3	Garage
0	Swimming Pool	4	Accessory Structure
2	Deck		

PLUMBING PERMITS ISSUED

(7) External Permits

(7) Internal Permits

Permits are needed for any change, addition or modification in construction (other than cosmetic changes) to structural members of buildings such as bearing walls, columns, beams and girders. Also, a permit is required for sheds, foundations, pools (in-ground), chimneys, fireplaces, demolition, remodeling and any plumbing projects.

I want to remind everyone to be sure to have your street numbers located where they are visible from the road. If you ever need to call 911, they can't help you if they can't find you.

Respectfully Submitted:
Jim Roberts, Code Officer

The Town of Dayton Zoning Ordinance can be found on the town's website under Ordinances.

www.dayton-me.gov

DAYTON HISTORICAL PRESERVATION COMMITTEE

Annual Report for the Fiscal Year Ending June 30, 2015

Back in February 2001 a small group of history minded folks started the Dayton Historical Society. Their goal, through fundraising efforts, donations and town funding was the preservation of Dayton history and the Franklin-Dow Schoolhouse c.1854.

Franklin-Dow is the town's last remaining one room schoolhouse. Since 2001 the Society has razed a non original, outdated addition, replaced roof shingles, installed electrical service and repaired the granite foundation including the installation of ventilation grates to improve air flow and reduce interior moisture. Also, exterior walls have been repaired and painted along with ongoing repairs to original period windows.

2006 saw attention focusing on interior matters. The tin ceiling and walls, original to the structure, were uncovered, patched and painted. The hardwood floors, also original, have been refinished. Work remains to be completed. The cloak room requires restoration and the exterior of the schoolhouse and grounds necessitates constant maintenance. Citizens have generously donated items of local historical interest that members are sorting, and hope to soon display on location at Franklin-Dow.

The committee also has an interest and maintains a database of town cemeteries.

In 2014 the society became a committee of the town. The Dayton Historical Preservation Committee consists of five members. Current committee members are John Coniaris-2017, Clark Cole- 2016 and Yvonne Shaw- 2018. The committee is seeking two additional members to complete our complement of membership. Residents and non-residents are welcome and encouraged to attend monthly meetings.

For more information, or if you are interested in serving in any capacity contact the town office or email us at historical@dayton-me.gov

Courteously Submitted,

John G. Coniaris
Committee Chair

DAYTON PARKS & RECREATION

Annual Report for the Fiscal Year Ending June 30, 2015

2015 was another great year for the Dayton Parks and Recreation Committee. We continued to raise funds to help improve the playground, and we hosted events that brought the community together. We continued to grow in our youth athletics this year as we offered more opportunities for children to develop their skills. The committee's goal of making the Dayton community a community that comes together to enjoy each other's company thus building a strong bond between neighbors.

Our athletic programs consist of soccer in the fall and basketball during the winter months. Our soccer program involved over 65 kids from ages 4-12. Some of our teams were in a league with Hollis, Limington and Buxton. It's a wonderful opportunity for these kids to get a small sample of friendly competition. Our basketball program also hosted over 60 kids looking to hit the hardwood and develop their basketball skills. The younger program K-3rd grade is skill development, working on ball handling and basic rules of the game. We had a travel boys and girls 4/5-grade team that competed in a league based out of Waterboro. Even though neither team won a championship the experience that they gained will go much further than any trophy ever could. We hope to someday go to the civic center to watch our Dayton kids compete for a state title. New to the recreation athletics this year was the addition of an indoor soccer clinic that served over 25 kids looking to have fun while improving soccer skills during March and April.

Community events we were able to hold this year included a chili cook off/ cribbage tournament, a community day, and our annual sledding party. Unfortunately the sledding party that is held at Harris Farm was canceled due to the lack of snow this year, but fingers crossed for next year. It is one of our most attended events drawing more than 200 people. Our second annual chili cook off was held at the Goodwin's Mills Fire Department this past November. It's was a great afternoon as we had almost 20 chilis to judge. The winner of the golden ladle was Becki Wakefield Thomen. The winner of our cribbage tournament was our very own Selectman Jarrod Harriman. In a classy move after defeating a very good opponent, he gave the prize of a hand made cribbage board, made from a floorboard from the old North Dam Mill. Our community day was held in September and was a great end to the summer. We had lots of tractors in the parade as well as many local groups at the event showing off what they had to offer. New this year was an obstacle course. The course covered about 120 yards and was meant to resemble a tough mudder course (miniature of course). These events bring lots of people not just from Dayton, but also from surrounding towns. Dayton is quickly becoming the place to live, due to the wonderful people we have in town.

These fantastic people have helped to install new swings to the playground this year as well as adding some fresh paint to brighten up some of the older equipment. The Parks and Recreation Committee would like to thank the people of Dayton for attending our events, signing your children up for our programs and your continued support to make Dayton better.

Respectfully Submitted: Nick Wilson

MUNICIPAL BUILDING & FIELD UPDATE

The scoreboard has been installed, the dugouts are built, the infield mix is down, the teams have started playing baseball, softball and soccer! This has been a long term project and one that would not have been possible without the dedication of time, equipment and materials, from everyone involved.

In October of 2015 the Town participated in a Rural Active Living Assessment conducted by Coastal Health Communities Coalition. As a result of the assessment the Town was awarded \$1,000. The Town is looking to use the money to continue to improve the field area to promote physical activity among all residents.



Thank you **Bill & Liz Baynes** of Coastal Lawn & Garden for donating your time once again to keep the garden around the flag pole looking fantastic. It is one of the first things you notice as you approach the municipal building. And a big thank you to the office staff for trimming the shrubs in front of the office and also to Andy's Agway for their donation of bark mulch for the office!!

“Volunteers”, transforming a town into a community!!

~ THANK YOU EVERYONE!! ~

Respectfully submitted: Angela Cushman, Treasurer/Selectmen's Clerk
Jim Roberts, Code Enforcement Officer

DAYTON PLANNING BOARD ANNUAL REPORT

Fiscal Year Ending June 30, 2015

The members of the Dayton Planning Board were active in several areas during the fiscal year of July 1, 2014-June 30, 2015. The following is a summary of the year's work:

Regular meetings:	12
Public Hearings:	1
Conditional Use Permits:	1 – Issued to Don Letendre for an upholstery shop on New County Rd
Subdivisions:	0
Subdivision revisions:	0

The Planning Board has been reviewing current Ordinances for any required updates, and also working on updating our subdivision regulations. The Planning Board is currently in the process of updating our 2004 comprehensive plan. This is required every ten years.

The Planning Board is scheduled to meet on the first Tuesday of the month, beginning at 7:00 PM at the Town Hall. The agenda and meeting information is available on the town website at www.dayton-me.gov. Meetings are open to the public.

Public Hearings are held as needed and are advertised as required. They are also posted on the Town of Dayton website and at the Town Office.

Those wishing to appear on the Planning Board agenda are asked to submit a form stating their request. The form may be obtained at the Town Hall or on the town's website under "Download Forms." Conditional Use Permit applications and Subdivision applications are available at the Town Hall. Copies of the Town's Zoning Ordinance and Subdivision Regulations are also available at the Town Hall for a small fee.

Meeting minutes are available on the Town's website under "Agenda and Minutes—Planning Board".

Respectfully submitted: Dayton Planning Board

SACO RIVER CORRIDOR COMMISSION

“Communities Working Together To Protect Our Rivers”

The Saco River Corridor Commission (SRCC) works to protect the Ossipee, Little Ossipee and the Saco River through the standards, programs and laws described by the Saco river Corridor Act. The Maine legislature devised the Act in an effort to protect these great rivers after many citizens in the 20 surrounding towns approached them for help. Each of these 20 towns has an opportunity to be represented on the Commission by having the town appoint two people—a member and an alternate.

The Town of Dayton is fortunate to have Sharon Martel and Tom McKenney on the Commission. In a practical sense, being on the Commission gives the Town of Dayton an opportunity to participate in the present and future development patterns throughout the entire corridor from Fryeburg to Saco. The Commission looks at land use issues, water quality and conservation issues covering a wide range of topics during the year. Anyone interested in obtaining more information about how to represent your community through this Commission should contact the Commission Staff and we will explain the town’s role and the individual’s role as well.

We are pleased to report that we will have finished our fifteenth successful season of our Saco River Basin Water Quality Monitoring Program in September, 2015. Currently, we have over 10 volunteers monitoring for dissolved oxygen, pH, turbidity, temperature, total Kjeldahl nitrogen, total phosphorus, orthophosphate, Alkalinity and *Escherichia coli*. We also do macro invertebrate testing and conductivity testing at many sites within the corridor. Our testing takes place on a bi-weekly schedule along the Saco, Ossipee, and Little Ossipee Rivers at 34 different locations during the months of May through September. All of the information relating to the past fifteen years of the Commission’s monitoring program can be found on our website located at www.srcc-maine.org.

The Commission and staff work hard to keep the rivers clean and health, but we cannot do it alone. Anyone from Dayton interested in being on the Commission or interested in obtaining additional information about the Saco River Corridor Commission’s work or for a copy of the water quality monitoring information should feel free to call Dennis J. Finn, the Commission’s Executive Director. The Commission office is located at 81 Maple Street in Cornish, Maine (Telephone 207-625-8123) and can be found on the web at www.srcc-maine.org.

LYMAN-DAYTON FIRE COMMISSION
Annual Report to the Residents of Dayton & Lyman for Calendar Year 2015

The Fire Commissioners thank the residents of Lyman and Dayton, the Select Boards, the Budget Committees, and Goodwin's Mills Fire-Rescue (GMFR) officers and members for their continuing cooperation in working through the issues associated with the management of a Municipal Fire Department.

This cooperation has resulted in:

- Purchasing a new Rescue-Pumper Fire Truck to replace a 1987 Fire Truck. The new truck was placed in service in August 2015.
- Replacing the two ambulance cardiac monitor/defibrillators with updated instruments on a lease/purchase basis.
- Continued improvement in response times to emergency services calls due to 24 hour per day personnel coverage at the Fire Station.
- Changing the GMFR Personnel Policy to permit use of physical examinations from other Fire Departments to satisfy GMFR employee requirements, and save the cost of duplicate examinations.

Major challenges for calendar year 2016:

- Continue to manage GMFR to provide efficient, cost-effective, fire-fighting and EMS services.
- Implement capital equipment plans, including replacing the 1999 Rescue Ambulance.
- Update the GMFR Personnel Policy to include Paid Time Off for full-time employees to replace holidays/sick time/personal days/vacation.

For reference, the Fire Commission (FC) has three members from each Town appointed by the Select Boards to manage the operation of GMFR which provides fire-emergency rescue services to the residents of Lyman and Dayton. The FC conducts business under the provisions of the Interlocal Agreement between the Towns of Lyman and Dayton, and FC Bylaws. FC meetings, minutes and documents are posted on the Towns' internet websites. The Fire Commission met 21 times in Calendar Year 2015. Members of the public are welcome to attend meetings.

Respectfully submitted,
Don Hernon, FC Secretary

FC Members:

Lyman: Wendell Smith (Chair), Christopher Boyden, Don Hernon
Dayton: Jim Roberts (Vice-Chair), Amos Gay, Paul Reynolds



Goodwins Mills Fire-Rescue
Office of the Fire Chief
481 Goodwins Mills Road
Lyman, Maine 04002-7524

February 29, 2016

RE: 2015 Report from the Fire Chief and Forest Fire Warden

To the Residents of Lyman and Dayton;

In 2015, we responded to 700 calls for service, an increase of 78 calls from the previous year. We evaluated 474 patients and transported 344 to a local hospital. We handled 193 reported fires, 113 technical rescues (including motor vehicle crashes) and 37 unclassified responses. We issued 1293 burning permits.

Our primary source of manpower comes from the community. With only 4 full-time employees, we rely heavily on our “call force” to handle local emergencies and public assistance. Call force firefighters are volunteers who are paid-by-the-call. Nation-wide, here in Maine and in our community, the numbers of volunteer firefighters is dwindling. It’s a big commitment serve the community as a firefighter. It requires commitment and sacrifice. The rewards are priceless. We are currently staffed with two Firefighter/EMT’s on duty from 7am to 7pm, and one Firefighter/EMT from 7pm to 7am. Our call force is 34 members. Average call force turnout per call is 5.3 members. Our community is very fortunate to have such a dedicated group professionals willing to serve. Our student live-in program is in its fourth year. We partner with Southern Maine Community College to host 3 student Firefighter interns who live in our fire station. Students are actively involved in all aspects of our fire department.

This year we put Engine 83 into service. This 2015 Pierce Saber Rescue-Pumper was commissioned in the memory of Captain Steve Dupras at a ceremony on July 9, 2015.

In the past few years, we have made progress in modernizing our compliment of fire apparatus and critical equipment. The Fire Commission, Boards of Selectmen and Budget Committees have been supportive of capital improvement programs. Such plans allow for predictable replacement cycles and improved financial planning and cost control. Moving ahead with capital planning, this year we should replace our 1999 Ford Ambulance.

My detailed annual report for 2015 is posted at www.gmfd.org, click on “Chief’s Reports”. That report shows in detail the number and types of calls we responded to, equipment usage and other statistical information.

Sincerely,

Roger S. Hooper, Fire Chief

Serving the Communities of Lyman and Dayton, Maine since 1949



MAINE STATE POLICE
TROOP A
502 Waterboro Road

March 24, 20165

To the Community we serve:

The Maine State Police-Troop A, is located at 502 Waterboro Road in Alfred, Maine. The State Police barracks consists of a troop commander, three sergeants, two corporals and thirteen troopers who provide law enforcement services for five towns in York County and Interstate 295. Troop A also has four K-9 teams assigned to the Troop. Lieutenant William Ross was recently promoted to Troop Commander replacing retired Lieutenant Louis Nyitray. Lieutenant Ross was the Internal Affairs / Professional Standards Sergeant prior to his promotion. He has been with the State Police over 13 years where he patrolled and worked as a detective in York County for the first half of his career. Lieutenant Ross had previously served with the Portland Police Department and the New York City Police Department.

I would also like to take the time to introduce the Sergeant and three Troopers that are assigned to the town of Dayton.

Sgt. Jeremy Forbes- Acts as the liaison between the State Police and town of Dayton. Sgt. Forbes is a 20 year veteran of the State Police and is also assigned to the K-9 Unit. Sgt. Forbes has the distinction of being named the Maine State Police Trooper of the Year on two occasions (2004 and 2012). Sgt. Forbes is only the second person in the history of the Maine State Police to receive this recognition two different times. Sgt. Forbes was previously assigned as the Troop Detective before being promoted.

Cpl. Jessica Shorey- Is a 12 year veteran of the State Police. Cpl. Shorey is presently the Assistant Commander of the State Police Crisis Negotiation Team and a Firearms Instructor. Cpl. Shorey is also a member of the State Police Color Guard Detail. Cpl. Shorey is a past K-9 Handler and Accident Reconstructionist.

Tpr. Robin Parker- Is a 21 year veteran of the State Police. Tpr. Parker has prior experience as a Detective with the State Police Major Crimes Unit as well as a Cadre member (drill instructor) at the Maine Criminal Justice Academy. Tpr. Parker has also worked at the State Police Crime Lab in Augusta.

Tpr. Jonathan Heimbach- Is a 4 year veteran of the State Police. Tpr. Heimbach was recently accepted into the State Police Evidence Response Team. This will greatly benefit the citizens of Dayton as Tpr. Heimbach will now be trained to process crime scenes in order to identify and successfully prosecute the perpetrator. The State Police recognized the importance of this position due to the number of burglaries and thefts being committed due to the opiate crisis our State is facing.

MAINE STATE OF POLICE, CONT.

Also within the confines of the Troop A barracks are detectives with the Maine State Police Major Crimes Unit, Maine Drug Enforcement, the Maine Warden Service and the Maine Fire Marshal's Office. All members of the Troop work closely with these units to provide assistance and support when needed.

It should also be noted that the State Police have recognized the opiate epidemic facing our communities. Recently the State Police assigned a Trooper to work full time with the United States Drug Enforcement Agency. This Trooper is able to assist members of Troop A with investigations concerning the illegal trafficking of drugs in our towns. Troop A greatly benefits from this working relationship as we are able to utilize the resources and expertise that the United States Drug Enforcement Agency brings to the table.

The State Police have also committed a Trooper to work full time with the United States Marshal Service. This agency is responsible for locating and arresting dangerous felons in our patrol area. By having a Trooper assigned to this Agency we are able to utilize their technology that is not available to other departments. Troop A has been able to locate several dangerous felons in our area by this working relationship with the U.S. Marshal Service.

Several years ago a member of Troop A was promoted to a Detective position with the Federal Bureau of Investigations. This member works on large scale financial crimes or other fraud type complaints that may go beyond the confines of the State of Maine. Our State is experiencing a rise in credit card and bank fraud. By having a State Police Detective assigned to the FBI, Troopers are able to request assistance on cases that go beyond our State but the victims live in our communities.

The State Police bring several other resources to the law enforcement and public safety platform for the town of Dayton and surrounding communities. The State Police Specialty Teams are the best in the state and include a Tactical Team, Evidence Response Team, Dive Team, Bomb Team, Air Wing, Canine Team, Crisis Negotiation Team and the Incident Management Team (handle large scale events). In addition to Specialty Teams the State Police Commercial Vehicle Unit has several Troopers assigned to the York County area which will assist patrol units when necessary.

The Maine State Police have made it a priority to answer concerns from the citizens of Dayton relating to criminality and disorder in the community. When a concern is brought forward to one of our members, the Sergeant that is assigned as the liaison for that town will meet with the Trooper to formulate a plan of action. Once this plan of action is complete we will evaluate the results to determine if we achieved our desired goal. If the desired goal is not met we will look at other options available to us.

The State Police also realize the importance of a collaborative working relationship with local business owners. It is impossible in today's economic climate for law enforcement to effect positive change without the assistance of community members to include local business. Troop A recently arrested two individuals for committing 17 burglaries in the Hollis, Dayton, and Buxton areas. This investigation was greatly aided by a local business owner that provided information to Troopers in regards to one of the suspects.

MAINE STATE OF POLICE, CONT.

The State Police also realize the importance of a collaborative working relationship with local business owners. It is impossible in today's economic climate for law enforcement to effect positive change without the assistance of community members to include local business. Troop A recently arrested two individuals for committing 17 burglaries in the Hollis, Dayton, and Buxton areas. This investigation was greatly aided by a local business owner that provided information to Troopers in regards to one of the suspects.

Troop A also understands the importance of meeting with local law enforcement to share information, identify criminal trends, and to quickly identify and arrest individuals committing crimes in our communities. Troop A meets weekly with area law enforcement departments as well as Probation and Parole.

The Town of Dayton has enjoyed additional traffic enforcement by the State Police by receiving the benefit of state wide initiatives to address traffic concerns such as, OUI enforcement details, seatbelt enforcement details, speeding enforcement details, and distracted driving enforcement details.

Below is a list of highlighted calls for service the State Police have responded to in 2015 compared to 2014 calls for service.

	<u>2014</u>	<u>2015</u>
Total Calls for Service	409	539

Highlighted Calls for Service

Burglary	7	4
Theft	10	11
Assault	5	1
Citizen Request Assistance	56	53
Citizen Traffic Complaint	34	40
Warrant Arrests	0	3
Operating After Suspension	0	2
Family Fight	10	9
Suspicious Incidents	28	39
Motor Vehicle Crashes	55	45

Sgt. Forbes will make himself available to meet with the Dayton town government to address any matters of concern. The development of excellent working relationships assures continued progress and increased public safety for the town of Dayton. The State Police looks forward to the following year and continuing our collaborative work with the town. Challenges lay ahead; however, together we will ensure that your community remains a safe and peaceful place to live and work.

Submitted by: Lt. William Ross, Troop Commander, Maine State Police Troop A

Dayton School Department

Office of the Superintendent

18 Maplewood Avenue

Biddeford, Maine 04005

Tel. (207) 391-6999 Fax (207) 284-7956

JEREMY RAY, Superintendent
TERRY GAUVIN, Business Manager

CHRISTOPHER INDORF, Assistant Superintendent
KATHY PIZZO, Director of Special Education

May 11, 2016

Dear Dayton Citizen,

It is with excitement that I write this letter to you as we are nearing the close of the second full year operating the Dayton School Department as an independent unit. The first two years has brought many challenges both academically and financially, but we have been able to move forward as we have the responsibility to make educational decisions for our own students.

Every spring, a School Committee-approved budget is presented to the Selectmen of Dayton for comment and revision. After several public meetings, the selectmen finalizes the School Department's budget. On June 16, 2016, the citizens of Dayton will be provided an opportunity to vote on the school budget at the annual town meeting. This year's budget reflects an overall local increase in spending, but because of efficiencies, increases in state funding, and carryover funds, the school committee is able to present a budget that decreases required taxes by **-2.79% (\$75,000.83)**

Over the past 22 months, the school department has been working through many different challenges while building and expanding instructional programs. This year, the staff worked on a teaming model for 4th and 5th grade students in order to prepare students for the challenges that middle school can present. Other initiatives that have been focused on throughout the school year have been:

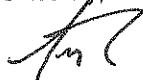
- Proficiency Based Teaching and Learning
- A continued study of our math curriculum, while assessing next steps in instruction
- Continued work through our 5-2-1-0 health and wellness program (ACES Day, Morning Motion)
- Mad Science after school programming
- A new wireless computer system and increased laptop accessibility for students in all grades
- Title 1 program that focuses on students needing extra math and reading support
- PBIS work throughout the school with a focus on our Core Values (school store, common community learning expectations)
- A 70 minute block dedicated to Science each day for students in grades 4 & 5
- Veteran's Day celebration
- New lockers installed for all students
- New Septic System Installed

Lastly, the school department is truly fortunate for the commitment of the parents, community members, and volunteers in the Community Club. I am amazed each week with the stories of how the community supports their students and staff. Having the strong foundation for quality programming at the elementary school has allowed for greater concentration on the school budget by the school committee and superintendent. The budget process began with information from the Department of Education that state subsidy would increase by **\$159,195.00**. This increase coupled by a carryover amount of **\$218,445.93** allowed for the school department to create a budget with a reduction of **-2.79%** to the taxpayers.

Throughout this budget process, the school department has been extremely transparent about the items that are included in our budget and the actions that were taken in order to reduce the budget to the current figure. We have posted all reductions and the detailed budget on the school department website for full transparency.

Please take some time to learn as much as you can about the 2015-2016 School Department Budget. I am happy to answer any questions that you may have about the process or any expenditures.

Sincerely,



Jeremy Ray
Superintendent of Schools

DAYTON CONSOLIDATED SCHOOL FACULTY

Principal	Kim Sampietro	Secretary	Linda Hooper
Kindergarten	Nancy Cartier	Grade 3	Nancy Nadeau
Grade 1	Lori Wilson Kate O'Neill	Grade 4/5 Grade 4/5 Grade 4/5	Laurie Brunswick-Math Deidre Braley-ELA Sandy Trask-Science
Grade 2	Maria Zafirson		
Special Education		Shannon Fitzgerald Kristina Patterson Rita Schlegel Justine Frappier Chad Braley Monica Moore Kevin Eppler Heather Balfour	
Speech			
Art			
Computer			
Music			
Physical Education			
Guidance Counselor			
Social Worker/Behavior Specialist			
Educational Technicians		Patricia Armstrong Jefferson Coniaris Elizabeth Cartier Sarah Helgesen Debra Gallant Miranda Peters Nancy Van Tassell	
Occupational Therapist		Nancy Buch	
Librarian		Jennifer Harriman	
Nurse		Evelyn Stickland	
Kitchen		Charlene Fortin Patti Danis	
Custodians		Debbie Carter Alex Bergeron Homer Grant	
Bus Drivers/Aide		Scott St. Ours Rodney Monroe Jefferson Coniaris	Jim Carini Robert Northrup
Gifted & Talented		Suzanne Tighe	
School Psychologist		Jennifer McVeigh	
Physical Therapy		Nancy Valcourt	



TOWN OF DAYTON

DAYTON, MAINE

FINANCIAL AUDIT REPORT

JUNE 30, 2015

**TOWN OF DAYTON
DAYTON, MAINE
JUNE 30, 2015**

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Smith & Associates, CPAs

A Professional Association

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Ph (207) 846-8881 • Fax (207) 846-8882
www.smithassociatescpa.com

REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Town Selectmen and Treasurer
TOWN OF DAYTON
Dayton, Maine

We have audited the accompanying financial statements of the governmental activities, major fund and remaining fund information, which collectively comprise the financial statements, of the Town of Dayton, Maine as of and for the year ended June 30, 2015, as listed in the table of contents, and the related notes to the 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.

Auditors' 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 of material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 financial statements in order to design audit procedures that are appropriate in the circumstance, 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, major fund and remaining fund information of the Town of Dayton, as of June 30, 2015, and the changes in financial position and cash flows, where applicable, of those activities and funds and the budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matter

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of the Town's Proportionate Share of Net Pension Liability and Schedule of Town Pension Contributions be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the 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 response to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because of the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Town of Dayton, Maine has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the financial statements.



SMITH & ASSOCIATES, CPAs
A Professional Association

Yarmouth, Maine
November 30, 2015

**TOWN OF DAYTON
STATEMENT OF NET POSITION
JUNE 30, 2015**

	<u>Primary Government Governmental Activities</u>
Assets	
Cash and Cash Equivalents	\$ 1,999,482
Taxes Receivable	11,565
Tax Liens Receivable	54,634
Accounts Receivable	49,531
Inventory	6,369
Capital Assets, Net of Accumulated Depreciation	<u>2,557,976</u>
Total Assets	<u>\$ 4,679,557</u>
Deferred Outflows of Resources	
Related to Pensions	<u>\$ 0</u>
Liabilities	
Accounts Payable	\$ 448,500
Accrued Expenses	227,675
Non Current Liabilities	
Due Within One Year	54,867
Due Greater Than One Year	<u>225,467</u>
Total Liabilities	
Related to Pensions	<u>\$ 956,509</u>
Deferred Inflows of Resources	<u>\$ 0</u>
Net Position	
<i>Net Investment in Capital Assets</i>	\$ 2,277,642
<i>Restricted – Dayton School Department</i>	228,446
<i>Unrestricted</i>	<u>1,216,960</u>
Total Net Position	<u>\$ 3,723,048</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT II

**TOWN OF DAYTON
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015**

<u>Functions/Programs</u>	<u>Program Revenues</u>		Net (Expense) Revenue and Changes in Net Position <u>Primary Government</u>	
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Primary Government				
Governmental Activities				
General Government	\$ 245,778	\$ 22,122	\$ 0	\$ (223,656)
Public Works and Sanitation	404,245	2,064	122,456	(279,725)
Public Safety	217,652	28,118	0	(189,534)
Public Health and Welfare	1,492	0	724	(768)
Education	4,684,895	8,496	1,982,471	(2,693,928)
Culture and Recreation	6,589	1,506	147	(4,936)
Fixed Charges	162,388	0	0	(162,388)
Interest Expense	12,410	0	0	(12,410)
Depreciation - Unallocated	<u>114,646</u>	<u>0</u>	<u>0</u>	<u>(114,646)</u>
Total Primary Government	\$ 5,850,095	\$ 62,306	\$ 2,105,798	\$ (3,681,991)
General Revenues				
Property Taxes				\$ 3,996,293
Grants and Contributions Not Restricted to Special Programs				77,404
Unrestricted Investment Earnings				917
Miscellaneous				<u>18,460</u>
Total General Revenues				\$ 4,063,074
Changes in Net Position				\$ 381,083
Net Position – July 1, 2014				\$ 2,559,807
Transfer of Fixed Assets				<u>782,158</u>
Restated Net Position – July 1, 2014				\$ 3,341,965
Net Position – June 30, 2015				\$ 3,723,048

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT III

**TOWN OF DAYTON
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2015**

	General Fund	Dayton School Department	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 1,999,447	\$ 0	\$ 35	\$ 1,999,482
Taxes Receivable	11,565	0	0	11,565
Tax Liens Receivable	54,634	0	0	54,634
Accounts Receivable	40,160	1,508	7,863	49,531
Inventory	0	0	6,369	6,369
Due From Other Funds	<u>0</u>	<u>834,439</u>	<u>437,207</u>	<u>1,271,646</u>
Total Assets	<u>\$ 2,105,806</u>	<u>\$ 835,947</u>	<u>\$ 451,474</u>	<u>\$ 3,393,227</u>
Deferred Outflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 2,105,806</u>	<u>\$ 835,947</u>	<u>\$ 451,474</u>	<u>\$ 3,393,227</u>
Liabilities, Deferred Inflows of Resources and Fund Balance				
Liabilities				
Accounts Payable	\$ 0	\$ 448,500	\$ 0	\$ 448,500
Accrued Expenses	58,685	159,001	757	218,443
Due to Other Funds	<u>1,248,603</u>	<u>0</u>	<u>23,043</u>	<u>1,271,646</u>
Total Liabilities	<u>\$ 1,307,288</u>	<u>\$ 607,501</u>	<u>\$ 23,800</u>	<u>\$ 1,938,589</u>
Deferred Inflows of Resources	<u>\$ 54,609</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 54,609</u>
Unavailable Revenue – Property Taxes				
Fund Balance				
<i>Reserved, Reported In</i>				
<i>Nonspendable</i>				
Permanent Funds – Non-Expendable	\$ 0	\$ 0	\$ 0	\$ 0
<i>Restricted</i>				
Dayton School Department	0	228,446	0	228,446
<i>Committed</i>				
Capital Project Funds	0	0	309,628	309,628
<i>Unreserved, Reported In</i>				
<i>Assigned</i>				
Special Revenue Funds	0	0	116,108	116,108
Permanent Funds – Expendable	0	0	1,938	1,938
<i>Unassigned</i>				
General Fund	<u>743,909</u>	<u>0</u>	<u>0</u>	<u>743,909</u>
Total Fund Balance	<u>\$ 743,909</u>	<u>\$ 228,446</u>	<u>\$ 427,674</u>	<u>\$ 1,400,029</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 2,105,806</u>	<u>\$ 835,947</u>	<u>\$ 451,474</u>	<u>\$ 3,393,227</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF DAYTON
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
STATEMENT OF NET POSITION
JUNE 30, 2015**

Total Fund Balance – Total Governmental Funds \$ 1,400,029

Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because

Capital Assets Used In Governmental Activities are Not Current Financial Resources and Therefore are Not Reported in the Governmental Funds Balance Sheet. 2,557,976

Interest Payable on Long-Term Debt Does Not Require Current Financial Resources. Therefore, Interest Payable is Not Reported as a Liability in Governmental Funds Balance Sheet. (2,009)

Unavailable Property Tax Revenues are Not Available to Pay for Current Expenditures and, Therefore, are Deferred Inflows of Resources. 54,609

Long Term Liabilities are Not Due and Payable in The Current Period and Therefore They are Not Reported in The Governmental Funds Balance Sheet

Due in One Year	\$ 54,867	
Due in More than One Year	225,467	
Accrued Compensated Absence Pay	<u>7,223</u>	<u>(287,557)</u>

Net Position of Governmental Activities **\$ 3,723,048**

The Notes to the Financial Statements are an Integral Part of This Statement.

TOWN OF DAYTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	General Fund	Dayton School Department	Other Governmental Funds	Total Governmental Funds
Revenues				
Property and Other Taxes	\$ 3,956,241	\$ 0	\$ 0	\$ 3,956,241
Intergovernmental	105,607	1,821,281	242,892	2,169,780
Licenses, Permits and Fees	21,782	0	0	21,782
Charges for Services	2,064	8,496	29,624	40,184
Investment Income	847	0	70	917
Miscellaneous	<u>340</u>	<u>7,053</u>	<u>24,829</u>	<u>32,222</u>
Total Revenues	<u>\$ 4,086,881</u>	<u>\$ 1,836,830</u>	<u>\$ 297,415</u>	<u>\$ 6,221,126</u>
Expenditures				
<i>Current</i>				
General Government	\$ 259,794	\$ 0	\$ 2,572	\$ 262,366
Public Works and Sanitation	348,361	0	220,968	569,329
Public Safety	234,860	0	175,642	410,502
Public Health and Welfare	1,492	0	0	1,492
Education	0	4,542,137	163,670	4,705,807
Culture and Recreation	8,656	0	14,240	22,896
Debt Service	31,681	0	0	31,681
Fixed Charges	<u>162,388</u>	<u>0</u>	<u>0</u>	<u>162,388</u>
Total Expenditures	<u>\$ 1,047,232</u>	<u>\$ 4,542,137</u>	<u>\$ 577,092</u>	<u>\$ 6,166,461</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 3,039,649	\$ (2,705,307)	\$ (279,677)	\$ 54,665
Other Financing Sources (Uses)				
Transfers In (Out)	<u>(3,085,842)</u>	<u>2,933,753</u>	<u>152,089</u>	<u>0</u>
Net Change in Fund Balance	\$ (46,193)	\$ 228,446	\$ (127,588)	\$ 54,665
Fund Balance - July 1, 2014	<u>790,102</u>	<u>0</u>	<u>555,262</u>	<u>1,345,364</u>
Fund Balance - June 30, 2015	<u>\$ 743,909</u>	<u>\$ 228,446</u>	<u>\$ 427,674</u>	<u>\$ 1,400,029</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF DAYTON
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015**

Net Change In Fund Balance – Total Governmental Funds \$ 54,665

Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because

Governmental Funds report Capital Outlays as Expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as Depreciation Expense. This is the amount of Capital Assets recorded in the current period. 423,453

Depreciation Expense on Capital Assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of Current Financial Resources. Therefore, Depreciation Expense is not reported as Expenditure in Governmental Funds. (114,646)

Some Property Tax Will Not be Collected for Several Months After the Town's Fiscal Year End; they are not considered current financial resources in the Governmental Funds. This Amount is the net effect of the differences. 10,052

The Issuance of Long-Term Debt (e.g. Bonds, Leases, and Accrued Compensated Absence Pay) provides Current Financial Resources to Governmental Funds, while the repayment of the Principal of Long-Term Debt consumes the Current Financial Resources of Governmental Funds. Neither transaction, however, has any effect on Net Position. In addition, Governmental Funds report the effect of issuance cost, premiums, discounts, and similar items when Debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities. This Amount is the Net Effect of these differences in the treatment of Long-Term Debt and related items. 7,382

Accrued Interest Expense on Long-Term Debt is reported in the Government-Wide Statement of Activities and Changes in Net Position, But Does Not Require the Use of Current Financial Resources; Therefore, Accrued Interest Expense is not Reported as Expenditures in Governmental Funds. 177

Change In Net Position of Governmental Activities \$ 381,083

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF DAYTON
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property and Other Taxes	\$ 3,890,316	\$ 3,890,316	\$ 3,956,241	\$ 65,925
Intergovernmental	103,851	103,851	105,607	1,756
Licenses, Permits and Fees	0	0	21,782	21,782
Charges for Services	0	0	2,064	2,064
Investment Income	0	0	847	847
Miscellaneous	<u>0</u>	<u>0</u>	<u>340</u>	<u>340</u>
Total Revenues	<u>\$ 3,994,167</u>	<u>\$ 3,994,167</u>	<u>\$ 4,086,881</u>	<u>\$ 92,714</u>
Expenditures				
<i>Current</i>				
General Government	\$ 285,728	\$ 285,728	\$ 259,794	\$ 25,934
Public Works and Sanitation	357,576	357,576	348,361	9,215
Public Safety	235,455	235,455	234,860	595
Public Health and Welfare	4,000	4,000	1,492	2,508
Education	2,933,753	2,933,753	2,933,753	0
Culture and Recreation	8,800	8,800	8,656	144
Debt Service	31,681	31,681	31,681	0
Fixed Charges	<u>210,085</u>	<u>210,085</u>	<u>162,388</u>	<u>47,697</u>
Total Expenditures	<u>\$ 4,067,078</u>	<u>\$ 4,067,078</u>	<u>\$ 3,980,985</u>	<u>\$ 86,093</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	\$ (72,911)	\$ (72,911)	\$ 105,896	\$ 178,807
Other Financing Sources (Uses)				
Transfers In (Out)	<u>(152,089)</u>	<u>(152,089)</u>	<u>(152,089)</u>	<u>0</u>
Net Change in Fund Balance	\$ (225,000)	\$ (225,000)	\$ (46,193)	\$ 178,807
Fund Balance - July 1, 2014	<u>790,102</u>	<u>790,102</u>	<u>790,102</u>	<u>0</u>
Fund Balance - June 30, 2015	<u>\$ 565,102</u>	<u>\$ 565,102</u>	<u>\$ 743,909</u>	<u>\$ 178,807</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. – General Statement

The Town of Dayton, Maine was incorporated in 1854 under the laws of the State of Maine and currently operates under a Town Meeting-Selectmen Form of Government.

The accounting and reporting policies of the Town relating to the funds and account groups included in the accompanying financial statements conform to generally accepted accounting principles as applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and by the Financial Accounting Standards Board (when applicable). The more significant accounting policies of the Town are described 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 of the significant changes in the Statement include the following:

The financial statements include:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Town’s overall financial position and results of operations. Management of the Town has elected to omit the MD&A as indicated in the Independent Auditor’s Report.
- Financial statements prepared using full accrual accounting for all of the Town’s activities.
- 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.

B. – Financial Reporting Entity

The Town's combined financial statements include the accounts of all Town of Dayton operations. The criteria for including organizations as component units within the Town's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- The organization is legally separate (can sue and be sued in their own name).
- The Town holds the corporate powers of the organization.
- The Town appoints a voting majority of the organization's board.
- The Town is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the Town.
- There is fiscal dependency by the organization on the Town.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. – Financial Reporting Entity (Continued)

Based on the aforementioned criteria, the Town of Dayton has no component units, other than the Dayton School Department which is included in this report.

C. – Financial Statements – Government-Wide Statements

The Town's 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 either governmental or business-type.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column (b) and are 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 are reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, charges for services, etc). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function of a business-type activity. Operating grants include operating-specific and discretionary (whether operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (property taxes, intergovernmental revenues, interest income, etc).

D. – 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 comprises 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.

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:

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. – Financial Statements – Fund Financial Statements (Continued)

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.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Dayton School Department is a major fund.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds).

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major 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 or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements.

E. – Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. – Measurement Focus/Basis of Accounting (Continued)

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. A one-year availability period is used for recognition of all other Governmental fund revenues. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

F. – Budgetary Control

Formal budgetary accounting is employed as a management control for the general fund of the Town of Dayton.

The Town of Dayton's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

1. Early in the second half of the last fiscal year the Town prepared a budget for this fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the inhabitants of the Town of Dayton was then called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.

The Town does not adopt budgets for the Special Revenue Funds.

G. – Inventories

The Lunch Program follows the consumption method of accounting for food and supplies. Inventories are valued at the lower of cost (first-in, first-out basis) or market. The cost of donated federal commodities is computed at fair market value on the date received.

H. – Cash and Cash Equivalents

Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests certain funds in checking, savings accounts, or certificates of deposit.

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agent.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. – Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 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 and Improvements	15 – 40 Years
Land Improvements	25 Years
Vehicles	4 – 30 Years
Furniture, Fixtures, Machinery and Equipment	7 – 40 Years
Infrastructure	10 – 50 Years

The Town of Dayton has elected not to retroactively report their major general infrastructure assets.

J. – Compensated Absences

Under the terms of personnel policies, vacation, sick leave, and compensation time are granted in varying amounts according to length of service. The Town of Dayton recognizes accumulated sick and annual leave compensation during the period in which the related liability is incurred. In compliance with the Town's personnel policies, the total for accrued compensated absence pay was \$7,223 at June 30, 2015.

K. – Interfund Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market, or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

L. – Deferred Outflows and Inflows of Resources

The Town has implemented the following statements:

GASB No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position and GASB No. 65, Items Previously Reported as Assets and Liabilities.

GASB No. 63 and GASB No. 65 amends GASB No. 34 to incorporate deferred outflows of resources and deferred inflows of resources into the financial reporting model. These terms are defined as follows:

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. – Deferred Outflows and Inflows of Resources (Continued)

Deferred Outflows of Resources - a consumption of net position by the government that is applicable to a future reporting period. It has a positive effect on net position, similar to assets.

Deferred Inflows of Resources - an acquisition of net position by the government that is applicable to a future reporting period. It has a negative effect on net position, similar to liabilities.

The GASB emphasizes in GASB No. 63 that deferred inflows and deferred outflows are not assets or liabilities and therefore should be separately categorized in the financial statements.

The deferred inflows of resources and deferred outflows of resources listed at June 30, 2015 in Exhibit I amounted to \$0 for the Town of Dayton. Per Exhibit III, the deferred inflows of resources listed at June 30, 2015 for the Town of Dayton amounted to \$54,609, and there was no deferred outflow of resources at June 30, 2015.

M. – Equity Classifications

Government-Wide Statements

Net position represent the differences between assets and liabilities. Equity is classified as net position and displayed in three components:

- *Net investment in capital assets* – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- *Restricted net position* – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- *Unrestricted net position* – all other net position that do not meet the definition of “restricted” or “Net investment in capital assets.”

Fund Financial Statements

Governmental fund equity is classified as fund balance. In the governmental fund financial statements, fund balances are classified as nonspendable, restricted, or unrestricted (committed, assigned or unassigned). Restricted represents those portions of fund balance where constraints placed on the resources are either externally imposed or imposed by law through constitutional provisions or enabling legislation. Committed fund balance represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Selectmen, such as an appropriation. Assigned fund balance is constrained by the Board’s intent to be used for specific purposes by directive. See Note 7 for additional information about fund balances.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. – Use of Estimates

Preparation of financial statements in conformity with GAAP requires the use of management’s estimates and assumptions. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

O. – Accounts Receivable

Accounts Receivable at June 30, 2015, primarily consist of miscellaneous intergovernmental receivables. There is no allowance for doubtful accounts as the Town believes they are 100% collectible.

NOTE 2 – CASH AND CASH EQUIVALENTS

The Town’s deposits are categorized as follows to give an indication of the level of risk assumed by the Town at year end: Category 1 includes deposits covered by federal depository insurance or by collateral held by the Town or by the Town’s agent in the Town’s name; Category 2 includes uninsured deposits covered by collateral held by the pledging financial institution’s trust department or agent in the Town’s name; Category 3 includes uninsured and uncollateralized deposits.

A. Deposits

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the Town’s deposits may not be returned to it. The Town’s policy is to invest in only financial institutions that are insured by the F.D.I.C. or additional insurance. The Town’s bank balances were covered by the F.D.I.C. or by additional insurance purchased on behalf of the Town by the respective banking institutions. The Town’s deposits have been reported as follows:

	<u>Book</u>	<u>Bank</u>
Reported in Governmental Funds	\$ <u>1,999,482</u>	\$ <u>2,092,683</u>

Interest Rate Risk – The Town does not currently have a deposit policy for interest rate risk.

Credit Risk – The Town does not have a formal policy regarding credit risk. Maine statutes authorized the Town to invest in obligations of the U.S. Treasury and U.S. agencies and certain bonds.

Concentration of Credit Risk –The Town does not have a policy for concentration of credit risk.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 3 – PROPERTY TAXES

The Town is responsible for assessing, collecting and distributing property taxes in accordance with enabling state legislation. The Town of Dayton’s property tax is levied on the assessed value listed as of the prior April 1st for all taxable real and personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of assumed market value. The net assessed value for the list of April 1, 2014 upon which the levy for the year ended June 30, 2015, was based amounted to \$174,668,350. This assessed value was 90.64% of the 2014 State valuation of \$192,700,000.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$81,253 for the year ended June 30, 2015.

In the fund financial statements, property taxes are recognized in compliance with NCGA Interpretation – 3, *Revenue Recognition – Property Taxes* which states that such revenue is recorded when it becomes measurable and available. Available means due, or past due and receivable within the current period and collected no longer than 60 days after the close of the current period. In the government-wide financial statements, property taxes are recognized under the accrual method.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid. The following summarizes the 2014-2015 levy:

Assessed Value	\$ 174,668,350
Less: Homestead Exemption	(2,442,600)
BETE	<u>(1,227,350)</u>
Net Assessed Value	\$ 170,998,400
Tax Rate (Per \$1,000)	<u>20.85</u>
Commitment	\$ 3,565,317
Supplemental Taxes Assessed	<u>0</u>
Subtotal	\$ 3,565,317
Less: Abatements	0
Discount at 1.5%	(43,398)
Collections	<u>(3,478,830)</u>
Receivable at Year End	<u>\$ 43,089</u>
Collection Rate	<u>97.5%</u>

Property taxes were due on October 16, 2014 with interest charged at a rate of 7% on delinquent accounts.

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2015, was as follows:

	Beginning Balance <u>July 1</u>	<u>Transfers</u>	<u>Additions/ Completions</u>	Ending Balance <u>June 30</u>
Governmental Activities				
<i>Capital Assets not being Depreciated</i>				
Land	\$ 125,192	\$ 0	\$ 0	\$ 125,192
<i>Capital Assets, Being Depreciated:</i>				
Buildings and Improvements	\$ 732,900	\$ 1,540,900	\$ 28,079	\$ 2,301,879
Furniture and Fixtures	8,903	0	0	8,903
Machinery and Equipment	37,355	34,129	0	71,484
Vehicles	0	188,963	230,290	419,253
Infrastructure	<u>804,350</u>	<u>0</u>	<u>165,084</u>	<u>969,434</u>
Total Capital Assets, being Depreciated	<u>\$ 1,583,508</u>	<u>\$ 1,763,992</u>	<u>\$ 423,453</u>	<u>\$ 3,770,953</u>
<i>Less Accumulated Depreciation for</i>				
Buildings and Improvements	\$ 156,147	\$ 801,800	\$ 62,662	\$ 1,020,609
Furniture and Fixtures	4,452	0	890	5,342
Machinery and Equipment	18,972	30,204	7,592	56,768
Vehicles	0	149,830	20,581	170,411
Infrastructure	<u>62,118</u>	<u>0</u>	<u>22,921</u>	<u>85,039</u>
Total Accumulated Depreciation	<u>\$ 241,689</u>	<u>\$ 981,834</u>	<u>\$ 114,646</u>	<u>\$ 1,338,169</u>
Total Capital Assets, being Depreciated, Net	<u>\$ 1,341,819</u>	<u>\$ 782,158</u>	<u>\$ 308,807</u>	<u>\$ 2,432,784</u>
Governmental Activities Capital Assets, Net	<u>\$ 1,467,011</u>	<u>\$ 782,158</u>	<u>\$ 308,807</u>	<u>\$ 2,557,976</u>

As of July 1, 2014 RSU No. 23 transferred fixed assets to the Dayton School Department. There were no deletions of fixed assets for the fiscal year ending 6/30/15 for both Town and School.

Depreciation expense has not been charged as a direct expense.

NOTE 5 – LONG-TERM DEBT

At June 30, 2015, bonds payable consisted of the following individual issues:

	<u>Governmental Activities</u>
Maine Municipal Bond Bank	
<i>General Obligation Bond of 2008</i>	
Variable Interest Rates of 2.075% -5.575%,	
Original Issue of \$350,000 on October 30, 2008	
Annual Principal Payments of \$15,700 - \$29,797,	
Maturity Due November 1, 2024.	\$245,132

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 5 – LONG-TERM DEBT (CONTINUED)

Governmental Activities
(Continued)

All American Investment Group

Commercial Lease Agreement between Towns of Lyman and Dayton and Lessor for One Piere PUC Rescue Pumper. Each Town Owns 50% of the Asset and 50% of the Lease Obligation. Payments of \$35,202 for One Year. Interest Rate of 4.97%.

\$ 35,202

Total

\$280,334

Change in Outstanding Debt

At June 30, 2015, long-term liability activity consisted of the following:

	Balance	Issues	Payments	Balance	Due
	<u>July 1</u>	<u>Additions</u>	<u>Expenditures</u>	<u>June 30</u>	<u>Within</u>
Governmental Activities					<u>One Year</u>
General Obligation Bonds	\$ 282,900	\$ 0	37,768	\$ 245,132	\$ 19,665
Capital Lease	0	35,202	0	35,202	35,202
Net Pension Obligation	0	0	0	0	0
Accrued Compensation	<u>12,039</u>	<u>0</u>	<u>4,816</u>	<u>7,223</u>	<u>0</u>
Total	<u>\$ 294,939</u>	<u>\$ 35,202</u>	<u>42,584</u>	<u>\$ 287,557</u>	<u>\$ 54,867</u>

Annual Requirements to Retire Debt Obligation

The annual aggregate maturities for each debt type for the years subsequent to June 30, 2015, are as follows:

Year Ending	Governmental Activities		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015/16	\$ 19,665	\$ 11,507	\$ 31,172
2016/17	20,514	10,387	30,901
2017/18	22,301	9,193	31,494
2018/19	23,217	8,330	31,547
2019/20	24,014	7,819	31,833
2020/25	<u>135,421</u>	<u>19,561</u>	<u>154,982</u>
Total	<u>\$245,132</u>	<u>\$ 66,797</u>	<u>\$ 311,929</u>

In accordance with 30-A M RSA, Section 5702, as amended, the amount of long-term debt that can be incurred by the Municipality is limited by state statute. Total outstanding long-term obligations during a year can be no greater than 7.5%, with certain exceptions, of the state valuation of taxable property as of the beginning of the fiscal year. As of June 30, 2015, the amount of outstanding long-term debt was equal to 0.16% of property valuation for the year then ended.

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 5 – LONG-TERM DEBT (CONTINUED)

Lease Payable

The following is a schedule of future minimum lease payments for the capital leases together with the present value of net minimum lease payments as of June 30, 2015:

<u>Year Ending June 30</u>	<u>Total</u>
2014/15	\$ 36,952
Less: Amount Representing Interest	<u>(1,750)</u>
 Present Value of Future Minimum Lease Payments	 <u>\$ 35,202</u>

NOTE 6 – RETIREMENT PLANS

The Town's component unit, the Dayton School Department provides a retirement pension plan for its employees through a defined benefit pension plan.

GASB Approves New Pension Accounting Standards

On June 25, 2012, the governmental Accounting Standards Board approved 2 new standards (GASB 68 and 67) designed to improve accounting and financial reporting for state and local government pension plans.

A Summary of GASB 68 requirements are as follows (Accounting and Financial Reporting for Pensions; Effective for Fiscal Years Starting After 6/15/14):

Net Pension Liability on Balance Sheet

Government employers that sponsor Deferred Benefit plans will now recognize a net pension liability (unfunded accrued liability) in their statement of net position (balance sheet). This is the difference between total pension liability (actuarial accrued liability) and plan asset (at fair value). The entry age normal actuarial cost method must be used to calculate total pension liability.

As under GASB 27, future salary increases, expected future service, and automatic Cost of Living Adjustments (COLAs) must be included in the liability calculation. Unlike current rules, GASB 68 requires that ad hoc post retirement benefit increases, including ad hoc COLAs, also be included if considered substantively automatic.

New Discount Rate

The discount rate can continue to be expected long-term rate of return on plan investments where current assets plus future contributions are projected to cover all future benefit payments. We expect this requirement will be met if the employer funds the actuarially determined contribution, provided it pays off the unfunded liability over a reasonable period. However, plans where current assets plus future contributions are projected not to cover all future benefit payments must use a municipal bond rate to discount the noncovered payments.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 6 – RETIREMENT PLANS (CONTINUED)

New Discount Rate (Continued)

The municipal bond rate is a yield or index rate of 20-year, tax-exempt general obligation bonds with an average rating of AA/Aa or higher (currently below 4%). Including a municipal bond rate as part of the discount rate increases liabilities. In addition, changes in the municipal bond rate or assumed rate of return on plan investments between measurement dates introduce more volatility into calculating liabilities and expense.

More Variable Pension Expense

Pension expense will now be based on the net pension liability change between reporting dates, with some sources of the change recognized immediately in expense and others amortized over years. Service cost, interest on net pension liability, and expected investment earnings – as well as liability for any plan benefit change related to past service since the last reporting period must also be expensed immediately.

Changes in actuarial assumptions and experience gains and losses must be amortized over a closed period equal to the average remaining service of active and inactive plan members (who have no future service) – a much shorter than typical period. Investment gains and losses must be recognized in pension expense over closed 5-year periods.

Cost-Sharing Employers (Those in Plans Where Assets are Pooled and Can Be Used to Pay Benefits of Any Employer in the Pool) Report a Proportionate Liability

These employers will now report a net pension liability and pension expense equal to their proportionate share of the cost-sharing plan.

GASB 67(Financial Reporting for Pension Plans; Effective for Fiscal Years Starting after 6/15/13) includes many of GASB 68's changes, but for pension plans rather than employers.

New Required Disclosures

These include the money-weighted rate of return (rather than the more common time-weighted rate) on plan investments (net of expenses).

I. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)

A. Plan Description

Qualifying personnel of the Dayton School Department participate in the Maine Public Employees Retirement System. The plan is a multiple employer, cost-sharing pension plan. The School Department has been enrolled in the MEPERS system since July 1, 2014. It is part of the COLA program within the MEPERS system plan.

B. Funding Policy

The School Department makes available to all full time employees the option to make a one-time irrevocable election to participate in the Maine Public Employees Retirement System (MEPERS), State Employees and Teachers Plan. The employee shall pay, through payroll deduction(s), his/her required contribution determined by MEPERS, 7.65%. The School shall pay its required contribution determined by MEPERS. This benefit shall be offered to eligible employees on the date of hire.

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 6 – RETIREMENT PLANS (CONTINUED)

I. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)

C. Pension Benefits

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Vesting (i.e. eligibility of benefits upon reaching qualification) occurs upon the earning of 25 years of service credit for School Department employees.

Normal retirement age of State Employees and Teachers members is age 60 to 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute.

The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual interest credited to member's accounts is set by the System's Board of Trustees.

D. Member and Employer Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the plan under which a member is covered. Employer contributions rates are determined through actuarial valuations. For the year ended June 30, 2015, the member contribution rate was 7.65% and the employer contribution rate was 2.65% - 13.5% of applicable member compensation.

The required contributions paid into the System for the year ended June 30, 2015 are as follows:

For the Year Ended June 30,	Eligible <u>Wages</u>	Grant Funded <u>Wages</u>	Employer <u>Contributions</u>	Employer <u>Rate</u>	Employee <u>Contributions</u>	Employee <u>Rate</u>
2015	\$ 766,830	\$ 29,277	\$ 24,328	2.65% - 13.5%	\$ 58,651	7.65%

E. Revenue Recognition

Employer contributions to the System are recognized as additions in the period when they become due pursuant to formal commitments or statutory requirements. Investment income is recognized when earned and investment expenses are recorded when incurred.

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 6 – RETIREMENT PLANS (CONTINUED)

I. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)

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

At June 30, 2015, the School Department reported a net pension liability of \$0. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. The School Department proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At June 30, 2014, the School Department proportion was 0%, which was the same as its proportion measured at June 30, 2013 of 0%.

For the fiscal year ended June 30, 2014, the School Department recognized pension expense of \$0. At June 30, 2015, the reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources.

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between Expected and Actual Experience	\$ 0	\$ 0
Changes in Assumptions	0	0
Net Difference between Projected and Actual Earnings on Pension Plan Investments	0	0
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions.	0	0
School Department Contributions Subsequent to the Measurement Date	<u>0</u>	<u>0</u>
Total	<u>\$ 0</u>	<u>\$ 0</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For the Year Ended June 30,	<u>Amount</u>
2016	\$ 0
2017	0
2018	0
2019	<u>0</u>
Total	<u>\$ 0</u>

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 6 – RETIREMENT PLANS (CONTINUED)

I. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)

G. *Actuarial Assumptions*

The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions applied to all period included in the measurement:

- **Inflation** 3.50%
- **Salary Increases** 3.5% plus merit component based on employee's years of service
- **Investment Rate of Return** 7.25% Net Pension Plan Investment Expense Including Inflation.

For the School Department employees, the mortality rate is based on the RP2000 Combined Mortality Tables for males and females using Scale AA, with a two year setback for active members.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study performed in 2011 and covered the period July 1, 2005 – June 30, 2010.

The long-term expected rate of return on pension plan investments were determined using a building-block method in which best-estimate ranges of expected future real rates or return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2014 are summarized in the following table:

	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equities	20%	2.5%
Non- US Equities	20%	5.5%
Private Equity	10%	7.6%
Real Assets:		
Real Estate	10%	3.7%
Infrastructure	10%	4.0%
Hard Assets	5%	4.8%
Fixed Income	<u>25%</u>	0.0%
	<u>100%</u>	

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 6 – RETIREMENT PLANS (CONTINUED)

I. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)

H. *Discount Rate*

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contribution will be made the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

I. *Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the School Department’s proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the School Department proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (<u>6.25%</u>)	Current Discount Rate (<u>7.25%</u>)	1% Increase (<u>8.25%</u>)
Proportionate Share of the Net Pension Liability	\$0	\$0	\$0

J. *Pension Plan Financial and Actuarial Information*

Additional financial information and actuarial information can be found in the Maine PERS 2014 Comprehensive Annual Financial Report available online at www.maineopers.org or by contacting the System at (207) 512-3100.

NOTE 7 – GOVERNMENTAL FUND BALANCES

Previously, the Town implemented the following accounting standard issued by the Governmental Accounting Standards Board (GASB):

- GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions.

GASB Statement 54 clarifies the existing governmental fund type definitions and provides clearer fund balance categories and classifications. The hierarchical fund balance classification is based primarily upon the extent to which a government is bound to follow constraints on resources in governmental funds and includes the terms: nonspendable, committed, restricted, assigned, and unassigned.

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 7 – GOVERNMENTAL FUND BALANCES (CONTINUED)

The Town’s fund balances represent: **(1) Nonspendable Fund Balance**, resources that cannot be spent because of legal or contractual provisions that require they be maintained intact. (e.g. the principal of an endowment). **(2) Restricted Purposes**, which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; **(3) Committed Purposes**, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Selectmen; **(4) Assigned Purposes**, which includes balances that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed. **(5) Unassigned Fund Balance**, net resources in excess of what is properly categorized in one of the four categories already described. A positive amount of unassigned fund balance will never be reported in a governmental fund other than the general fund , because GASB Statement 54 prohibits reporting resources in another fund unless they are at least assigned to the purpose of that fund. However, funds other than the general fund could report a negative amount of unassigned fund balance should the total of nonspendable, restricted and committed fund balance exceeds the total net resources of the fund.

The Town of Dayton has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments.

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

The Town’s General Fund unassigned fund balance total of \$743,909 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

As per Exhibit III, a summary of the nature and purpose of these reserves by fund type at June 30, 2015 follows.

<i>Restricted</i>	
Dayton School Department	<u>\$ 228,446</u>
<i>Committed</i>	
Capital Projects Funds	
Land Account	\$ 124,000
Municipal Capital Improvements	65,320
Highway Account	59,686
Goodwin Mills Fire Rescue Ambulance	59,411
Goodwin Mills Fire Rescue Truck/Equipment	<u>1,211</u>
Total	<u><u>\$ 309,628</u></u>

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 7 – GOVERNMENTAL FUND BALANCES (CONTINUED)

Assigned

Town Special Revenue Funds

State Revenue Sharing	\$ 95,124
Town Dogs	10,609
Franklin School	10,014
Recreation	4,196
Playground	1,838
Goodwin Mills Fire Rescue Municipal	1,374
Mower Account	887
Ballfield	681
Planning Board Maps	500
Holiday Assistance	268
Town Fuel Assistance	<u>150</u>

Total \$ 125,641

Assigned

School Special Revenue Funds

School Lunch Inventory Reserve	\$ 6,349
Transition Grant Proficiency	3,464
Title I Disadvantage	(84)
Local Entitlement	(354)
School Hot Lunch Program	<u>(18,928)</u>

Total \$ (9,533)

Assigned

Permanent Funds, Expendable

Goodwin Cemetery Trust Funds	<u>\$ 1,938</u>
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Unassigned

General Fund

Undesignated	<u>\$ 743,909</u>
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NOTE 8 – INTERFUND ACTIVITY

Interfund balances at June 30, 2015, consisted of the following:

Due To

Major Fund	
Dayton School Department	\$ 834,439
Non Major Governmental Funds	
Special Revenue Funds	125,641
Capital Project Funds	309,628
Trust Funds	<u>1,938</u>
Total	<u>\$ 1,271,646</u>

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 8 – INTERFUND ACTIVITY (CONTINUED)

Due From	
General Fund	<u>\$ 1,271,646</u>

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers for the year ended June 30, 2015, consisted of the following:

Transfer To	
Major Fund	
Dayton School Department	\$ 2,933,753
Non Major Governmental Funds	
Capital Project Funds	<u>250,000</u>
Total	<u>\$ 3,183,753</u>
 Transfer From	
General Fund	
	\$ 3,085,842
Non Major Governmental Funds	
Special Revenues	<u>97,911</u>
Total	<u>\$ 3,183,753</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 9 – GRAVEL PIT ESCROW COLLATERAL

The Town has instituted a policy of requiring collateral from Shaw Brothers desiring to build from the Town. The amount of the collateral is 150% of the estimated cost of the gravel pit to be built.

Under this agreement Shaw Brothers are required to deposit into a bank account the required amount of the collateral. Only the Treasurer of the Town has the authority to withdraw funds, and is required to release the funds back to the developer upon receiving confirmation from the Code Enforcement Officer that the Town’s consulting engineer has approved the refund payment based upon a site inspection, and has certified that a certain percentage of the required work has been performed by the developer. At June 30, 2015, the Town held such collateral for Shaw Brothers in the amount of \$44,715.

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 10 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. - Budgetary Accounting

The Town of Dayton utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. This budget is established by the Board of Selectmen and must be approved at the Annual Town Meeting.

B. - Excess of Expenditures over Appropriations

For the year ended June 30, 2015, no expenditures exceeded appropriations.

C. - Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end.

As of June 30, 2015, no individual funds held a deficit balance for the Town of Dayton. As of June 30, 2015, three individual funds held a deficit balance for the Dayton School Department.

Title I Disadvantage	\$ (84)
Local Entitlement	\$ (354)
School Hot Lunch Program	\$ (18,928)

NOTE 11 – INTERLOCAL AGREEMENT

The Lyman-Dayton Fire Commission was established by the Boards of Selectmen of Lyman, Maine and Dayton, Maine to act as a governing board for the Lyman-Dayton Joint Fire and Emergency Rescue Department, referred to as “Goodwin’s Mills Fire Rescue.”

Bylaws were formulated in accordance with the Interlocal Agreement dated December 20, 2010, as amended, between the Towns of Lyman and Dayton for the joint operation and management of fire and emergency rescue services.

NOTE 12 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. There have been no significant reductions in insurance coverages during the fiscal year and no significant settlements that exceeded insurance coverage.

NOTE 13 – OVERLAPPING DEBT

Town’s proportionate share of York County’s debt is not recorded in the financial statements of the Town of Dayton. At June 30, 2014, per the County of York’s most recent audited financial statements, the Town’s share was 0.69% (or \$62,372) of the County’s outstanding debt of \$9,039,396.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 14 - CONTINGENCIES

A. Grants

The Town received financial assistance from federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds; however, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Town.

B. Litigation

There are various claims pending against the Town of Dayton which arise in the normal course of the Town's activities. Several cases are currently pending which in the aggregate may or may not have a material effect on the financial position of the Town. In the opinion of the Town Counsel, it is extremely difficult to assess the extent or probability of the Town's liability at the present time.

NOTE 15 - CONCENTRATION OF RISK/ECONOMIC DEPENDENCY

The Town of Dayton's largest taxpayer is BIF II US Renewable LLC and represents 14.3% or valuation of \$24,897,600 of the total assessed valuation of Town of Dayton of \$174,668,350 for year ending June 30, 2015.

NOTE 16 – DATE OF MANAGEMENT'S REVIEW

Management has evaluated subsequent events through November 30, 2015 the date on which the financial statements were available to be issued.

SCHEDULE I

**TOWN OF DAYTON
SCHOOL DEPARTMENT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE SCHOOL DEPARTMENT'S PROPORTIONATE SHARE
OF NET PENSION LIABILITY
JUNE 30, 2015**

	<u>6/30/15</u>
Proportion of Net Pension Liability	0%
Proportionate Share of the Net Pension Liability	\$0
Covered Employee Payroll	\$0
Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Employee Payroll	<u>0%</u>
Plan Total Pension Liability	\$2,609,657,845
Plan Fiduciary Net Position	\$2,455,776,671
Plan Net Pension Liability	\$ 153,881,174
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	<u>94.10%</u>
Plan Covered Employee Payroll	\$ 460,029,637
Plan Net Pension Liability as a Percentage of the Covered Employee Payroll	<u>33.45%</u>

Amounts presented for each fiscal year were determined as of June 30. The data above was determined by the actuarial valuation date which was one year prior to the audit report date. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

The Notes to the Financial Statements are an Integral Part of This Statement.

SCHEDULE II

**TOWN OF DAYTON
SCHOOL DEPARTMENT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE SCHOOL DEPARTMENT
PENSION CONTRIBUTIONS
JUNE 30, 2015**

	<u>6/30/15</u>
Contractually Required Contribution	\$ 0
Actual Contribution	<u>0</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>
Covered Employee Payroll	\$ 0
Contributions as a Percentage of Covered Employee Payroll	<u>0%</u>

Amounts presented for each fiscal year were determined as of June 30. The data above was determined by the actuarial valuation date which was one year prior to the audit report date. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

The Notes to the Financial Statements are an Integral Part of This Statement.

July 1, 2014 to June 30, 2015

In Memoriam

Goodbye friends of Dayton, you will be remembered with fond memories.

Edward L. Bedard

Joyce L. Goodwin

Robert E. Niles

Roger H. Breton

Linwood C. Goodwin

Fred A. Osgood

Pauline M. Ferland

Leo G. Goulet

Sherri L. Peluso

Steven K. Field

Judith R. Landry

Shirley E. Steeves

Lisa M. Gonneville

Adele G. Neault

Caroline L. Trimm



Rita Elaine Tozier was a longtime teacher for Dayton Consolidated School.



Virginia Waterhouse Procter Served 25 years as Treasurer and 38 years as Town Clerk for the Town of Dayton..

Newborns

We welcomed 14 new residents to the town, and want to wish the very best to the parents and families of these little ones.

NOTES:

TOWN OF DAYTON ORGANIZATIONAL CHART

<u>Elected Position</u>	<u>Elected Position</u>	<u>Elected Position</u>
SAU School Board (3) Reports to Selectmen	Selectmen (3) Selectmen Appoint & Provide Oversight	Road Commissioner (1) Reports to Selectmen

Paid Appointed Positions Report to Selectmen	Non-Paid Appointed Positions Report to Selectmen
Code Enforcement	Fire Commission
Selectmen Clerk	Parks & Recreation Committee
Treasurer	Budget Committee
Tax Assessor	EMA Director
Tax Collector	Health Officer
Town Clerk/Registrar of Voters	Saco River Corridor Commission
Planning Board	Historical Preservation Committee
Zoning Boards of Appeals	
Animal Control Officer	
Twelve Town Representative	
General Assistance Administrator	
Fire Chief	