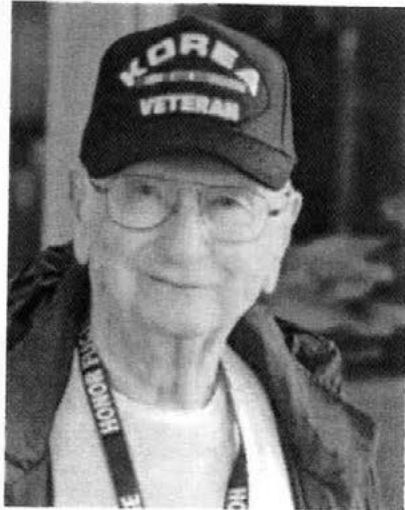


TOWN OF LEBANON
ANNUAL TOWN REPORT
2021-2022



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Harold Randall

Feb. 12, 1929 – Dec. 11, 2022

Harold L. Randall, 93, of Lebanon, ME , died on December 11, 2022 after a period of failing health. Harold was born in Weathersfield, Vermont on February 12, 1929 to Clarence and Arvilla (Bush) Randall. He was a 1947 graduate of Sanford High School. In 1952 he joined the U.S. Army and served 2 years of active duty.

Harold worked various jobs throughout his life including many years as a long-haul trucker and 10 years for the City of Rochester, NH as a supervisor of their wastewater treatment plant.

He was a member of the North Lebanon Second Baptist Church since 1947 and he served on the Lebanon Select Board 20 years. For those who worked with Harold during his Selectman years will well remember the gift that he had of remembering. For those few items he could not quickly remember, he would know where to go to obtain the desired information. After leaving the Select Board he continued being a valuable source of information for the Select Board members that followed him. He will be missed. Thank you, Harold, for years of service and to his family who shared his life with us.

	Town of Lebanon, Maine 15 Upper Guinea Road Lebanon, Maine 04027	5/2/2023
Monday 8 AM - 5 PM	Tuesday 7AM - 4 PM	Thursday 9 AM - 7 PM
Phone 457-6082	Closed on Wednesdays	Fax 457-6067
Treasurer & Human Resources	Leslie Randazzo	Option 4 treasurer@lebanonmaine.org
Office Manager	Lynne M. Davis	Option 5 selectmen@lebanonmaine.org
Town Clerk/Tax Collector	Christine Torno	Option 3 townclerk@lebanonmaine.org
Deputy Clerk/Tax Collector	Stephanie Correia	Option 1 deputyclerk@lebanonmaine.org
Town Website	Lynne M. Davis	www.lebanon-me.org
Town Website	Jennifer Griffin	www.lebanon-me.org
Select Board		
Chair	Paul Philbrick	paul.philbrick@lebanonmaine.org
Selectman	Ernest "Butch" Lizotte	ernest.lizotte@lebanonmaine.org
Vice Chair	Michael Walsworth	michael.walsworth@lebanonmaine.org
Selectwoman	Shelli Boucher	shelli.boucher@lebanonmaine.org
Selectman	Richard "Chip" Harlow III	richard.harlow@lebanonmaine.org
Assistant to Board	Lynne M. Davis	selectmen@lebanonmaine.org
Selectmen Meetings are Thursdays at 6:00 pm (any additional meetings are posted on the website)		
General Assistance	Lynne M. Davis	option 5 selectmen@lebanonmaine.org
Road Commissioner	Scott Gerrish	Option 8 or cell 457-8039
York County Sheriff	William King	324-1113
Fire/Rescue Chief	Kurk Flynn	kurk.flynn@lebanonmaine.org
Lebanon Fire Station	www.lebanonfireems.org	x5105
Code Enforcement / E-911	VACANT	option 2 lebanoncode@lebanonmaine.org
Land Use Clerk	Jenn Griffin	Option 9 planningbd@lebanonmaine.org
Marijuana Inspection Officer	VACANT	marijuanaofficer@lebanonmaine.org
Health Officer		
EMA:	Kurk Flynn	x5105
Transfer Station	Mon. and Sat. 7am to 3:55pm Tues. & Wed. 9am to 5:55pm	Option 7
Schools	Lebanon Elementary	457-1126
	Hanson School	457-1299
Noble Middle School	6th and 7th Grade	698-1320
Noble High	8th thru 12th Grade	676-2843
Superintendent	Audra E. Beauvais	676-2234
Library	Marcy Polletta	457-1299 x 5000 mscl@msad60.org
Sad 60 School Dir	Nancy Neubert	Nancy.Neubert@msad60.org
	Stephanie Hagenbuch	Stephanie.Hagenbuch@msad60.org
	Victoria Travers	Victoria.Travers@msad60.org
Animal Control Officer	Carol Harris	608-5683 or animal.control@lebanonmaine.org
Assistant Animal Control Officer	Vacant	
Post Office		457-1271
Land Use Clerk	Jenn Griffin	planningbd@lebanonmaine.org Option 9
Senate	Joseph Rafferty	570-0400
Representative	Jeffrey Adams	
Hospitals	Southern Maine Health/Sanford	324-4310
	Frisbie Memorial / Rochester	(603) 332-5211
	Wentworth Douglass / Dover	(603) 742-5252



Select Board
207.457.6082 Option 5

15 Upper Guinea Road
Lebanon, ME 04027

To The Residents of Lebanon:

This year the pandemic has been slowly coming to an end. People are back to work and the world started to get back to normal or the new normal.

As you know, this annual report is to provide you with an over-view of fiscal year 2021-2022. In June we elected two new Select Board members, Shelli Boucher and Michael Walsworth. We are happy to have them on board and look forward to the future with the mixture of the experience and the eagerness to learn.

John O'Donnell and Associates, the outside assessing agent for the town, has been working over the past few years on a re-evaluation of the Town. The re-evaluation will be complete by the spring/summer of 2023. This work has been long overdue and will bring the town up to par and hopefully get our Homestead Exemption amounts back to 100%.

If you have interest in volunteering for any boards or commissions, please reach out as we always need and welcome your assistance. Thank you to those that volunteer, we truly appreciate you.

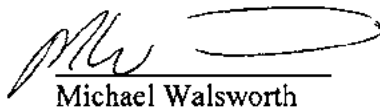
We are always interested in your feedback and/or suggestions. Please don't hesitate to reach out to us as a Board or individually. The Select Board meets on Thursday evenings and you are welcome to attend or you can watch the meetings on YouTube.

To a healthy, happy and prosperous year ahead!


Paul Philbrick

Ernest Lizotte, Jr.

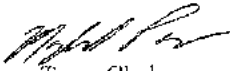
Shelli Boucher


Michael Walsworth


Richard Harlow, III

647 Total Ballots Cast
Including 97
Absentee

OFFICIAL BALLOT
SPECIAL REFERENDUM ELECTION
LEBANON, MAINE
AUGUST 3, 2021


Town Clerk

Instructions to Voters

- To vote "YES" or "NO", fill in the oval to the left, like this:
- To have your vote count, do not erase or cross out your choice.
- If you make a mistake, ask for a new ballot

Referendum 1: Shall the ordinance entitled "Lebanon Adult Use Marijuana Business Ordinance (as revised June 12, 2021)" be enacted?

323 Yes

324 No

Referendum 2: Shall the ordinance entitled "Lebanon Medical Marijuana Business Ordinance (as revised June 12, 2021)" be enacted?

327 Yes

319 No

1 Blank

A True Attest Copy


Town Clerk

SAMPLE


OFFICIAL BALLOT
SPECIAL RECALL ELECTION

LEBANON, MAINE

SEPTEMBER 21st, 2021


Town Clerk

Instructions to Voters

- To vote "YES" or "NO", fill in the oval to the left, like this: 
- To have your vote count, do not erase or cross out your choice.
- If you make a mistake, ask for a new ballot

Question 1: Shall Jeffrey Adams be recalled from the position of Selectman, Assessor, and Overseer of the Poor?

- Yes 403
 - No 472
- 4 blanks

Question 2: Shall Ernest Lizotte Jr. be recalled from the position of Selectman, Assessor, and Overseer of the Poor?

- Yes 428
 - No 448
- 3 blanks

Question 3: Shall Charles Russell Jr. be recalled from the position of Selectman, Assessor, and Overseer of the Poor?

- Yes 460
 - No 417
- 2 blanks

Question 4: Shall Deborah Wilson be recalled from the position of Budget Committee Member?

- Yes 415
 - No 459
- 5 blanks

Office of Maine Sample Ballot
 November 8 Election, November 2, 2021
 Ballot Committee: Fryburg-Franklin County

Item 1. High-Impact Projects

Question 2. Bond Issue

Do you favor a question, all in the same, on the slip of the ballot, on the following, like this:

“Do you favor a bond issue to authorize the town to issue bonds?”

If you want to have a question on the ballot, ask for a new ballot.”

Responsible Official: Representative

Do you want to have the construction of high-impact electric transmission lines in the Upper Merrimack Region and elsewhere the Legislature to approve all other such projects anywhere in Maine both retroactively to 2020 and to require the Legislature, retroactively to 2016, to approve by a two-thirds vote any such projects using public funds?”

A “Yes” vote is to endorse the attached bill in its entirety.

A “No” vote opposes the attached bill in its entirety.

Do you favor a \$100,000,000 bond issue to build or improve roads, bridges, sidewalks, airports, transit facilities and ports and make other transportation investments to be used to leverage an estimated \$253,000,000 in Federal and other funds?

For estimated life time costs: \$127,500,000 (consisting of \$100,000,000 in general obligation bonds and \$27,500,000 in interest, presenting a total of 5% over 30 years.)

A “Yes” vote approves the issuance of up to \$100,000,000 in general obligation bonds to finance the sponsor-related activities.

A “No” vote opposes the bond issue in its entirety.

Yes: 1040
 No: 619
 Blank: 14

Question 3. Constitutional Amendment

Do you favor amending the Constitution of Maine to declare that all individuals have a natural, inalienable and unalienable right to grow, raise, harvest, produce and consume the food of their own choosing for their own nourishment, sustenance, equity, health and well-being?

A “Yes” vote will require the Maine Constitution to add a right to food.

A “No” vote opposes receipt of the constitutional amendment.

Yes: 2337
 No: 622
 Blank: 28

Official Ballot Date: printed 11/1/2021

SAMPLE TOWN OF LEBANON, MAINE REFERENDUM ELECTION NOVEMBER 2, 2021

Instructions to Voters

- ◆ To vote for the candidate of your choice, fill in the oval to the left, like this: ●
- ◆ To vote for a write in candidate, fill in the oval to the left of the write-in space, like this: ●
- ◆ To have your vote count, do not erase or cross out your choice.
- ◆ If you make a mistake, ask for a new ballot.

Yes ¹⁰⁰⁵ REFERENCE 1: Shall the Town of Lebanon vote to fund the approved Town Park matching fund referendum passed on June 8, 2021 from the Restricted Fund balance, not to exceed \$5,000.00 (five-thousand dollars)
 No ⁴⁰⁸
 Blank ¹³

Selectmen Recommend: Yes 3 No 0 Abstain 0
 Budget Committee Recommend: Yes 6 No 0 Abstain 0

Yes ⁶⁸⁵ REFERENCE 2: Shall an ordinance amending Amendments to the Maine Uniform Building and Energy Code Administrative Ordinance be enacted as follow?
 No ⁷⁰⁰
 Blank ⁴¹

Solar Panel Installations

A. Definitions

- a. **Solar Panel Output:** The manufacturer listed output of a solar panel under standard test conditions
- b. **Total Site Output:** The output, measured in Kilowatts, of the entire solar installation. Total Site Output is calculated by adding together the Solar Panel Output of ALL solar panels in a given installation.
- c. **Solar Installation or Solar Panel Installation:** Any solar electric generating system, to include all solar panels, wiring, and inverters.
- d. **Small Solar Electric System:** Any Solar Panel Installation with a Total Site Output of 25 Kilowatts or less.
- e. **Medium Solar Electric System:** Any Solar Panel Installation with a Total Site Output of more than 25 Kilowatts and less than or equal to 250 Kilowatts.
- f. **Large Solar Electric System:** Any Solar Panel Installation with a Total Site Output of more than 250 Kilowatts.

B. Building Permit Fee Structure

- a. **Small Solar Electric System:** \$50.00 plus \$20.00 per Kilowatt of Total Site Output.
- b. **Medium Solar Electric System:** \$5,000.00 plus \$2.00 per Kilowatt of Total Site Output.
- c. **Large Solar Electric System:** \$7,500.00 plus \$2.00 per Kilowatt of Total Site Output.

Selectmen Recommend Yes 3 No 0 Abstain 0

Typ:02 Seq:0001 Spl:01

YOU HAVE NOW COMPLETED VOTING

SAMPLE BALLOT

SAMPLE BALLOT

STATE OF MAINE
MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 60
DISTRICT REFERENDUM
OFFICIAL BALLOT FOR THE TOWN OF LEBANON
NOVEMBER 2, 2021

Nancy Heiber
Chair of the School Board

INSTRUCTIONS TO VOTERS:

Vote "yes" or "no" by making a cross (X) or check mark (✓) in the square of your choice at the left of the question.

Yes

No

Parents

Question 1: Do you favor authorizing the School Board of Maine School Administrative District No. 60 (the "District") to issue bonds and notes in an amount not to exceed \$57,282,090 for the construction and renovation project described below at District elementary schools in Berwick, Lebanon, and North Berwick?

Project Description: The work involves projects at four elementary schools in all three towns of the District. The primary focus of the work is expansion to meet increasing enrollments, safety improvements and upgrades, and in Lebanon the consolidation of the two elementary schools into one. The work will include constructing and equipping building additions as well as building, facility, and site renovations to Hanson Elementary School, Vivian E. Hussey Primary School, and North Berwick Elementary School. The Lebanon Elementary School building will be demolished and replaced by the Hanson Elementary School expansion project, which will include new parking on the consolidated site.

TOWN OF LEBANON, MAINE
WARRANT TO CALL SPECIAL TOWN MEETING
JANUARY 13, 2022

York County, ss.

State of Maine

TO LYNNE M. DAVIS, a resident of the Town of Lebanon, in the County of York, State of Maine:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Lebanon, County of York, State of Maine, qualified by law to vote in town affairs, to meet at the Lebanon Elementary School, 65 Upper Guinea Road, Lebanon, Maine on Thursday, January 13, 2022 at 6:00 p.m. for action on Article One, Election of Moderator

Town Clerk Marybeth Pardon opened the meeting at 6:00 p.m. and the pledge of allegiance was conducted.

Article 1: To choose a moderator to preside at said meeting

Richard Nass was elected moderator. Richard Nass explained in order for non residents to speak a 2/3 vote is needed for approval. He pointed out that Chief Flynn is a non resident. Chip Harlow made a motion to allow Chief Flynn to speak. Mel Warren seconded the motion. No discussion. Vote taken. Vote carried.

Article 2: To see if the Town will vote to accept the Ray and Ela Claire Gosselin Charitable Trust gift for a specific purpose to Lebanon Fire EMS, in the amount of \$323,927.65 payable in 5 yearly payments of \$64,785.53 to the FIRE TRUCK CIP.

James Duprie made a motion to approve the article as written. Deborah Dorey Wilson seconded the motion. Discussion was held. Vote taken. Vote carried. Article 2 was adopted as written.


Article 3: To see if the Town will vote to enter into a 5 year lease using the designated Ray and Ela Claire Gosselin Charitable Trust gift for specific purpose to Lebanon Fire EMS, to fund the payments for a lease-to-own a Pre-Owned Fire Apparatus 2019 Sutphen International Commercial Pumper as specified in the Trust gift. Total lease payments not to exceed \$323,927.65

James Duprie made a motion to accept the article as presented. Mel Warren seconded the motion. Discussion was held. James Duprie made a motion to amend the Article to read, "To see if the Town will vote to seek financing for the designated Ray and Ela Claire Gosselin Charitable Trust gift for specific purpose to Lebanon Fire

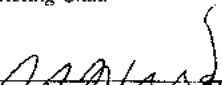
30% Ambulance Revenue to Emergency Vehicle Capital Reserve Fund

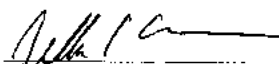
	Revenue	30 % of Revenue
Jul 21	\$21,004.24	\$6,301.27
Aug-21	\$8,202.67	\$2,460.80
Sep-21	\$22,736.63	\$6,820.99
Oct 21	\$9,909.83	\$2,972.95
Nov-21	\$19,993.16	\$5,997.95
Dec-21	\$5,004.54	\$1,501.36
Jan 22	\$4,239.00	\$1,271.70
Feb-22		
Mar-22		
Apr-22		
Ma 2022		
Jun-22		
Total FY22		<u>\$27,327.02</u>

GIVEN UNDER OUR HANDS at Lebanon in the County of York and State of Maine the 20 day of January in the year of Two Thousand Twenty-Two.

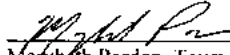

Paul Philbrick
Acting Chair

Ernest Lizotte, Jr.
Selectman


James Dupre
Selectman



Jeffrey Adams
Selectman

A Majority of the Municipal Officers of Lebanon, Maine.

A true copy, attest: 
Marybeth Pordon, Town Clerk

Residents Return:

Pursuant to the within warrant, to me directed, I have notified and warned the Inhabitants of Lebanon, in the County of York and State of Maine, qualified by law to vote in Town affairs, to assemble at the time and place and for the purpose within named by posting up on the 25th of January 2022, attested copies of the within warrant at the LEBANON TOWN OFFICE, LEBANON TRANSFER STATION, HOMETOWN MOBIL, TRAINS TAVERN, and WELCHS HARDWARE.


LYNNE M. DAVIS
RESIDENT

**TOWN OF LEBANON, MAINE
TOWN MEETING ELECTION/REFERENDUM
JUNE 14, 2022**

Town Clerk

Instructions to Voters

- ◆ To vote for the candidate of your choice, fill in the oval to the left, like this: ●
- ◆ To vote for a write in candidate, fill in the oval to the left of the write-in space, like this: ●
- ◆ To have your vote count, do not erase or cross out your choice.
- ◆ If you make a mistake, ask for a new ballot.

<p>For Selectman/Assessor/Overseer of the Poor a term of three years (Vote for Two)</p> <p><input type="radio"/> 265 Adams, Jeffrey</p> <p><input type="radio"/> 367 Boucher, Shelli</p> <p><input type="radio"/> 259 Russell, Charles Jr.</p> <p><input type="radio"/> 211 Thompson, Benjamin</p> <p><input type="radio"/> 304 Walsworth, Michael</p> <p><input type="radio"/> Write-In</p> <p><input type="radio"/> 369 Blank Write-in</p>	<p><input type="radio"/> Yes 426</p> <p><input type="radio"/> No 320</p> <p>142 Blank</p> <p>REFERENDUM 1: Shall an ordinance entitled "Board of Appeals Ordinance Town of Lebanon (as revised June 14, 2022)" be enacted? A certified copy of the proposed ordinance is available from the Town Clerk.</p> <p><input type="radio"/> Yes 1001</p> <p><input type="radio"/> No 243</p> <p>44 Blank</p> <p>REFERENDUM 2: Shall the Town of Lebanon vote to appropriate up to the sum of \$ 250,653.00 from the received marijuana licensing fee revenue to be used for the municipality's costs associated with the marijuana license or marijuana permit procedure and marijuana enforcement per the latest approved revisions of: Lebanon Adult Use Marijuana Business Ordinance, Lebanon Registered Caregiver Licensing Ordinance and Lebanon Medical Marijuana Business Ordinance. (This includes enforcement personnel, outside services, equipment and legal services).</p> <p>Select Board recommend: Yes 4 No 0 Abstain 0</p> <p>Budget Committee recommend: Yes 5 No 3 Abstain 1</p>
<p>For SAO School Director a term of three years (Vote for One)</p> <p><input type="radio"/> 437 Neubert, Nancy</p> <p><input type="radio"/> 359 Pelletier, Rickie</p> <p><input type="radio"/> 92 Blank Write-in</p>	<p><input type="radio"/> Yes 553</p> <p><input type="radio"/> No 294</p> <p>39 Blank</p> <p>REFERENDUM 3: Shall the Town of Lebanon vote to raise and appropriate the sum of \$ 892,762.00 for government expenses for the town office including elections, Assessing Agent and the Select Board wages and expenses? Insurance is now included in General Government.</p> <p>Select Board recommend: Yes 4 No 0 Abstain 0</p> <p>Budget Committee recommend: Yes 6 No 2 Abstain 1</p>
<p>For Budget Committee Members a term of three years (Vote for Three)</p> <p><input type="radio"/> 310 Gilpatrick, Chris</p> <p><input type="radio"/> 422 Maihot, Jeremy</p> <p><input type="radio"/> 427 Travers, Robert</p> <p><input type="radio"/> 398 White, David</p> <p><input type="radio"/> Write-In</p> <p><input type="radio"/> 1045 Blank Write-in</p> <p><input type="radio"/> Write-in</p>	<p><input type="radio"/> Yes 591</p> <p><input type="radio"/> No 264</p> <p>33 Blank</p> <p>REFERENDUM 4: Shall the Town of Lebanon vote to pay the Select Board \$ 13.00 per hour plus expenses?</p> <p>Select Board recommend: Yes 0 No 0 Abstain 4</p> <p>Budget Committee recommend: Yes 6 No 1 Abstain 2</p> <p><input type="radio"/> Yes 1065</p> <p><input type="radio"/> No 199</p> <p>44 Blank</p> <p>REFERENDUM 5: Shall the Town of Lebanon vote to raise and appropriate the sum of \$ 12,879.00 for the operation of the Animal Control Officers and expenses?</p> <p>Select Board recommend: Yes 4 No 0 Abstain 0</p> <p>Budget Committee recommend: Yes 8 No 1 Abstain 0</p> <p><input type="radio"/> Yes 1046</p> <p><input type="radio"/> No 267</p> <p>35 Blank</p> <p>REFERENDUM 6: Shall the Town of Lebanon vote to raise and appropriate the sum of \$ 40,000.00 for legal fees?</p> <p>Select Board recommend: Yes 4 No 0 Abstain 0</p> <p>Budget Committee recommend: Yes 9 No 0 Abstain 0</p>
<p>For Road Commissioner a term of three years (Vote for One)</p> <p><input type="radio"/> 542 Gernish, Scott</p> <p><input type="radio"/> 261 Gilpatrick, Chris</p> <p><input type="radio"/> Write-In</p> <p><input type="radio"/> 85 Blank Write-in</p>	<p><input type="radio"/> Yes 506</p> <p><input type="radio"/> No 261</p> <p>39 Blank</p> <p>REFERENDUM 7: Shall the Town of Lebanon vote to raise and appropriate the sum of \$ 50,000.00 for the contingency fund?</p> <p>Select Board recommend: Yes 4 No 0 Abstain 0</p> <p>Budget Committee recommend: Yes 8 No 1 Abstain 0</p> <p><input type="radio"/> Yes 1001</p> <p><input type="radio"/> No 249</p> <p>32 Blank</p> <p>REFERENDUM 8: Shall the Town of Lebanon vote to raise and appropriate the sum of \$ 83,811.00 for the combined department budgets of Codes and Land Use (which includes code enforcement officer, planning board, appeals board and conservation commission)?</p> <p>Select Board recommend: Yes 4 No 0 Abstain 0</p> <p>Budget Committee recommend: Yes 7 No 1 Abstain 1</p>

PLEASE VOTE BOTH SIDES OF BALLOT

651 214 20	<input type="radio"/> Yes <input type="radio"/> No Select Board recommend: Yes 4 No 0 Abstain 0 Budget Committee recommend: Yes 9 No 0 Abstain 0	REFERENDUM 21: Shall the Town of Lebanon vote to raise and appropriate the sum of \$ 22,299.00 for the operation of the Martha Sawyer Community Library?
668 192 27	<input type="radio"/> Yes <input type="radio"/> No Select Board recommend: Yes 4 No 0 Abstain 0 Budget Committee recommend: Yes 9 No 0 Abstain 0	REFERENDUM 22: Shall the Town of Lebanon vote to raise and appropriate the sum of \$ 7,500.00 for General Assistance?
713 153 21	<input type="radio"/> Yes <input type="radio"/> No Select Board recommend: Yes 4 No 0 Abstain 0 Budget Committee recommend: Yes 7 No 2 Abstain 0	REFERENDUM 23: Shall the Town of Lebanon vote to raise and appropriate the sum of \$ 26,346.00 for the restoration and maintenance of cemeteries throughout the town as mandated by Maine State Law, 13 MRSA §1101 (which includes the sum of \$1,000.00 for the Memorial Day ceremony and the decoration of Veterans graves as mandated by Maine State Law, 30-A MRSA §2901)?
597 263 27	<input type="radio"/> Yes <input type="radio"/> No Select Board recommend: Yes 4 No 0 Abstain 0 Budget Committee recommend: Yes 6 No 2 Abstain 1	REFERENDUM 24: Shall the Town of Lebanon vote to raise and appropriate the sum of \$ 4,000.00 to place in the Salmon Falls River Watershed Protection Capital Reserve Fund? This fund to be used for the protection of the Salmon Falls Watershed, which includes Northeast, Milton and Spaulding Ponds. Current protection activity is European Naled eradication efforts.
540 319 28	<input type="radio"/> Yes <input type="radio"/> No Select Board recommend: Yes 4 No 0 Abstain 0 Budget Committee recommend: Yes 7 No 2 Abstain 0	REFERENDUM 25: Shall the Town of Lebanon vote to raise and appropriate the sum of \$ 10,000.00 to place in the Building Capital Reserve Fund to include upgrades and modifications as well as large scale repairs of municipal buildings or grounds totaling \$10,000 or more?
508 341 38	<input type="radio"/> Yes <input type="radio"/> No Select Board recommend: Yes 4 No 0 Abstain 0 Budget Committee recommend: Yes 6 No 3 Abstain 0	REFERENDUM 26: Shall the Town of Lebanon vote to raise and appropriate the sum of \$ 32,084.00 to place in the No Spray Contract Central Maine Power Capital Reserve Fund?
639 116 32	<input type="radio"/> Yes <input type="radio"/> No Select Board recommend: Yes 3 No 0 Abstain 1 Budget Committee recommend: Yes 8 No 0 Abstain 1	REFERENDUM 27: Shall the Town of Lebanon vote to set an interest rate of 1% per state law as the rate to be paid back to taxpayers who pay amounts in excess of amounts finally assessed and authorize any such interest paid or abatements granted to be charged against the annual overlay, which is not to exceed 5% of the total assessment as per State Law (38 MRSA §608-A)?
690 160 37	<input type="radio"/> Yes <input type="radio"/> No Select Board recommend: Yes 4 No 0 Abstain 0 Budget Committee recommend: Yes 8 No 1 Abstain 0	REFERENDUM 28: Shall the Town of Lebanon allow the Tax Collector to accept prepayment of taxes prior to the tax commitment date and to charge interest on unpaid taxes at the rate of 4% per annum, and to set the date when taxes are committed for the fiscal year 2022/2023 (July 1, 2022 through June 30, 2023) and payable as of October 17, 2022, or 45 days from the tax commitment whichever is later and April 17, 2023? Interest will be collected after October 17, 2022 and April 17, 2023 respective to billings due dates.
647 206 34	<input type="radio"/> Yes <input type="radio"/> No Select Board recommend: Yes 4 No 0 Abstain 0 Budget Committee recommend: Yes 6 No 1 Abstain 0	REFERENDUM 29: Shall the Town of Lebanon vote to place any unexpended funds from the prior year into the Unassigned Fund-balance?
550 300 37	<input type="radio"/> Yes <input type="radio"/> No Select Board recommend: Yes 4 No 0 Abstain 0 Budget Committee recommend: Yes 3 No 4 Abstain 2	REFERENDUM 30: Shall the Town of Lebanon vote to authorize funding at last year's (2021-2022) level for the General Government, Emergency Services, Codes & Land Use, Animal Control, Transfer Station and Highway Departments whose new appropriation is not approved by this year's referendum vote, until such time that any new funding must be authorized before the next tax commitment?

PLEASE VOTE BOTH SIDES OF BALLOT

530
284
72 Blank

○ Yes **REFERENDUM 37:** Shall an ordinance entitled "LEBANON SHORELAND ZONING ORDINANCE ADOPTED 1993 AMENDED JUNE/2022" be enacted? A certified copy of the proposed Ordinance is available from the Town Clerk. The changes to the current Shoreland Zoning Ordinance are shown below with the additions shown in underlined text and deletions shown in ~~strike through text~~.

Pg. 20

K. Septic Waste Disposal

(1) Prior to any lot being sold within the Shoreland Zone, the subsurface waste water disposal System must be inspected. If the inspection finds that the system is malfunctioning, the System must be either repaired or replaced within one (1) year after the transfer of the Property.

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Essential services - gas, electrical or communication facilities; steam, fuel, electric power or water transmission or distribution lines, towers and related equipment; telephone cables or lines, poles and related equipment; gas, oil, water, slurry or other similar pipelines; municipal sewage lines, collection or supply systems; and associated storage tanks. Such systems may include towers, poles, wires, mains, drains, pipes, conduits, cables, fire alarms and police call boxes, traffic signals, hydrants and similar accessories, but shall not include service drops or buildings which are necessary for the furnishing of such services. Commercial Solar Projects are not considered essential services.

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C. Permit Application

(6) In order to have a permit issued, the applicant must provide to the municipal permitting Authority pre-construction photographs and, not later than twenty (20) days after completion of the developmental post-construction photographs of the shoreline vegetation and development site. (38 M.R.S. § 489-A (10) Photographic record required 2019)

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Changes to Table 1. Land Uses in the Shoreland Zone

TABLE 1. LAND USES IN THE SHORELAND ZONE

DISTRICT	SP	RP	LR	LC	GD
1. Non-intensive recreational uses <u>Not requiring structures such as hunting, fishing and hiking</u>	Yes	Yes	Yes	Yes	Yes
2. Motorized vehicular traffic on existing roads and trails	Yes	Yes	Yes	Yes	Yes
3. Forest management activities except for timber harvesting & land management uses	Yes	Yes	Yes	Yes	Yes
A. Timber Harvesting	Yes	Yes	Yes	Yes	Yes
3. <u>Cleaning or removal of vegetation for activities other than timber harvesting</u>	CEO	CEO	YES	YES	YES
4. Fire prevention activities	Yes	Yes	Yes	Yes	Yes
5. Wildlife management practices	Yes	Yes	Yes	Yes	Yes
6. Soil and water conservation practices	Yes	Yes	Yes	Yes	Yes
7. Mineral exploration	No	Yes ²	Yes ²	Yes ²	Yes ²
8. Mineral extraction including sand and gravel extraction	No	PB ²	PB	PB	PB
9. Surveying and resource analysis	Yes	Yes	Yes	Yes	Yes
10. Emergency operations	Yes	Yes	Yes	Yes	Yes
11. Aquaculture	Yes	PB	Yes	Yes	Yes
12. Aquaculture	PB	PB	PB	Yes	Yes
13. Principal structures and uses					
A. One and two family residential, including driveways	PB ²	PB ²	CEO	CEO	CEO
B. Multi-unit residential	No	No	PB	PB	PB
C. Commercial	No	No ²	No ²	PB	PB
D. Industrial	No	No	No	No	PB
E. Governmental and institutional	No	No	PB	PB	PB
F. <u>Small Non-residential facilities for education, scientific, or nature interpretation purposes</u>	PB ²	PB	CEO	CEO	CEO
14. <u>Structures necessary to allowed uses</u>	PB ²	PB	CEO	CEO	Yes
15. Piers, docks, wharfs, bridges and other structures and uses extending over or below the Normal high-water line or within a wetland					
a. Temporary	CEO ¹¹	CEO ¹¹	CEO ¹¹	CEO ¹¹	CEO ¹¹
b. Permanent	PB	PB	PB	PB	PB
16. Conversions of seasonal residences to year-round residences	LPI	LPI	LPI	LPI	LPI
17. Home occupations	PB	PB	PB	CEO	Yes
18. Private sewage disposal systems for allowed uses	LPI	LPI	LPI	LPI	LPI
19. <u>Essential services</u>	PB ²	PB ²	PB	PB	PB
A. <u>Roadside distribution lines (34.5KV and lower)</u>	CEO ²	CEO ²	Yes ²	Yes ²	Yes ²
B. <u>Non-roadside or cross-country distribution lines involving ten poles or less in the shoreland zone</u>	PB ²	PB ²	CEO	CEO	CEO
C. <u>Non-roadside or cross-country distribution lines involving eleven or more poles in the shoreland zone</u>	PB ²	PB ²	PB	PB	PB
D. <u>Other essential services</u>	PB ²	PB ²	PB	PB	PB
20. <u>Service drops, as defined, to allowed uses</u>	Yes	Yes	Yes	Yes	Yes
21. <u>Public and private recreational areas involving minimal structural development</u>	PB	PB	PB	CEO	CEO
22. <u>Individual, private campsites</u>	CEO	CEO	CEO	CEO	CEO
23. Campgrounds	No	No ²	PB	PB	PB
24. Road construction	PB	No ²	PB	PB	PB
25. <u>Land management needs</u>	Yes	PB	Yes	Yes	Yes
26. Parking facilities	No	No ²	PB	PB	PB
28. <u>Marinas</u>	PB	No	PB	PB	PB
27. <u>Filling and earth moving of <10 cubic yards</u>	CEO	CEO	Yes	Yes	Yes
28. <u>Filling and earth removal of >10 cubic yards</u>	PB	PB	CEO	CEO	CEO
29. Signs	Yes	Yes	Yes	Yes	Yes
30. <u>Uses similar to allowed uses</u>	CEO	CEO	CEO	CEO	CEO
31. <u>Uses similar to uses requiring a CEO permit</u>	CEO	CEO	CEO	CEO	CEO
32. <u>Uses similar to uses requiring a PB permit</u>	PB	PB	PB	PB	PB

PLEASE VOTE BOTH SIDES OF BALLOT

STATE OF MAINE
MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 60
DISTRICT BUDGET VALIDATION REFERENDUM
SAMPLE BALLOT FOR THE TOWN OF LEBANON
JUNE 14, 2022

INSTRUCTIONS TO VOTERS

• Vote "Yes" or "No" by filling in the oval ● of your choice at the left of each article.

528
310
60e
244

Yes **Question 1:** Do you favor approving the Maine School Administrative District No. 60 budget for the upcoming school year that was adopted at the latest District budget meeting?

No

Yes **Question 2:** Do you wish to continue the budget validation referendum process in Maine School Administrative District No. 60 for an additional three years?

No

INFORMATIONAL NOTE ON QUESTION 2:

A "YES" vote will require Maine School Administrative District No. 60 to continue to conduct a referendum to validate its annual school budget for the next three years.

A "NO" vote will discontinue the budget validation referendum for at least three years and provide instead that the annual school budget shall be finally adopted at a meeting of the voters of Maine School Administrative District No. 60.

YOU HAVE NOW COMPLETED VOTING

STATE OF MAINE RETURN OF VOTES CAST - REPUBLICAN

MUNICIPALITY: LEBANON - 1 (1-1)

GOVERNOR

_____ 361 LEPAGE, PAUL R.

_____ 25 BLANK

REPRESENTATIVE TO CONGRESS (District 1)

_____ 309 THELANDER, EDWIN

_____ 77 BLANK

STATE SENATOR (District 33)

_____ 315 HARRINGTON, MATTHEW A.

_____ 71 BLANK

REPRESENTATIVE TO THE LEGISLATURE (District 144)

_____ 302 ADAMS, JEFFREY SEAN

_____ 84 BLANK

SHERIFF

_____ 320 HICKS, ROGER B

_____ 66 BLANK

COUNTY COMMISSIONER (District 1)

_____ 327 ANDREWS, ROBERT L.

_____ 59 BLANK

Certified by the Municipal Clerk:


Signature of Clerk

6/15/22
Date

REPORT OF THE TOWN CLERK

The following are some of the items issued by the Clerk's Office between July 1, 2021 and June 30, 2022:

- 6665 Motor Vehicle Transactions
- 299 Boat Registrations
- 186 Snowmobile Registrations
- 351 ATV Registrations
- 434 Dog Licenses
- 220 Resident Inland Fisheries Licenses/Permissions
- 111 Marriage Licenses Issued

VITAL STATISTICS

The following Vital Statistics were recorded in the Town Clerk's Office:

Births: Boys - 9 Girls – 8

Due to State Laws regarding Vital Statistic information, the Child's Name, Date of Birth and Parents name are not public information.

Deaths: Fifty deaths were recorded in the Town of Lebanon between July 1, 2021 and June 30, 2022.

In Memory Of

Decedent Name	Date of Death
Abrotsky, Edward	05/19/2022
Baldwin, David Paul	01/25/2022
Belair, Richard Joseph Jr.	07/26/2021
Celley, Nathan C.	08/18/2021
Chaleki, Elizabeth A.	01/10/2022
Cliche, Richard Norman	09/09/2021
Cordaro, Hunter Jon Fortin	03/04/2022
Cote, Roland A. Sr.	11/19/2021
Cunningham, Lucille J	01/09/2022
Dame, Allan B	11/25/2021
Davis, Sandra Sue	10/23/2021
Donnell, Eugene Dale	07/08/2021
Fortier, Raymond G.	12/11/2021
Fowler, Nancy Anne	01/27/2022
Garland, Marcie Elizabeth	11/11/2021
Garland, Thea Marie	06/17/2022
Gilman, Carolyn Frances	12/27/2021
Godin, Arlene Mary	09/07/2021
Gray, Jason M	11/18/2021
Hall, Edith Mathews	03/08/2022

REPORT OF THE TOWN CLERK

Hall, Sharon Elizabeth	02/22/2022
Harding, Michael Allen	06/02/2022
Hazard, Thomas Edward	05/20/2022
Jepson, Glenn Robert	12/23/2021
Kairo, Alan C.	04/24/2022
Kibbey, Bonnie Sue	04/01/2022
Kinney, Mary Elizabeth	08/11/2021
Knowles, James Stuart	09/17/2021
Labrecque, Bernard Henry Jr.	05/27/2022
Letourneau, Bernard Alphonse	07/31/2021
Letourneau, Betty	02/05/2022
Letourneau, Evelyn Z	10/31/2021
Libbey, Ryan Nathan	02/25/2022
Marshall, Janice Elaine	09/27/2021
McCann, David M	01/20/2022
McKeen, Tammy Michelle	04/07/2022
O'Brien, Shawn Thomas	04/25/2022
Ouimet, Mary Ellen	10/08/2021
Parker, Nathan Bruce	06/15/2022
Patten, Loral Elyse	01/17/2022
Potvin, Keith Edward	04/04/2022
Prescott, David L.	06/10/2022
Pulcifer, Chase Wilson	03/11/2022
Radio, Douglas Stephen	05/30/2022
Rottenberg, Harry A	07/24/2021
Shover, Alan D.	04/30/2022
Simon, Cynthia Robie	09/03/2021
Snook, Michal Susan	11/04/2021
Stewart, Marc P.	03/14/2022
Tremblay, Lucas C.	09/23/2021

Marriages: Forty-four Marriages were recorded in the Town of Lebanon between July 1, 2021 and June 30, 2022.

Names	Date of Marriage
Kelley, Gina Margaret & Virgile, Joshua Mayer	07/17/2021
Edwards, Krystal Jean & Bilodeau, Paul Joseph	07/24/2021
Sullivan, Lauren Marie & Sampson, Brant John	08/28/2021
Pelletier, Brian Angelo & Ouellette, Ann Darlene	10/09/2021
Ruby, Michael David & Hogan, Beth Ann	09/04/2021
Lord, Veronica Lynn & Small, Richard Raymond Jr.	08/14/2021
Huse, Alyssa Renee & Coulombe, Michael Sebastian	10/09/2021
Dorr, Caitlin Elizabeth & Martin, Shane Michael	07/31/2021
Burke, Carla Jean & Copp, Jonathan Thomas	08/21/2021
Warren, Michelle Marie & Smith, Charles Ray	09/19/2021
Dubay, Paige Ryan & Morrill, Joshua Andrew	08/28/2021

REPORT OF THE TOWN CLERK

Rice, Lina Eclipse & Cox, Nathaniel Lee	08/21/2021
Sax, Jason Israel & Demarest, Tiffany Michelle	09/15/2021
Swim, Gabrielle Geneva & Hume, Joshua Scott	10/09/2021
Maniotis, Nicole Taylor & Kalway, Mason Robert	10/02/2021
Mulkern, Danielle Marie & Couture, David Mark	09/18/2021
Cote, Christopher Michael & Baillargeon, Cassandra Marie	10/03/2021
Stewart, Rebecca Katherine & Miller, William Douglas	08/27/2021
Orr, Bruce Norman & Wentworth, Andi-Rae	09/25/2021
Gilman, Robert Everett & Repetto, Marie Frances	10/11/2021
Deissler, Xaver Eduard & Vouboukis, Kimberly Anne	10/16/2021
Hussey, Kimberly Ann & Williams, Ian C	09/18/2021
Prive, Danielle Jean & Cognato, Joseph Anthony	09/25/2021
Cole, Kayci Nikita & Manfredi, Mitchell Harrison	09/22/2021
Hussey, Sierra-Lynn Bailiegh & Lenhardt, Rene William II	10/16/2021
Rovnak, Amanda Rose & Mahony, Parker James	10/02/2021
Cassell, Debra Lee & Rousseau, Brian Marc	10/02/2021
Arslan, Mehmet Idris & Yi, Alyssa Marie	10/25/2021
Hidler, Courtney Rosemarie & Caron, Frederick Robert	10/09/2021
Cobb, Nichole Elizabeth & Dorr, Samuel Jeffrey	10/22/2021
Woodin, Stephanie Jean & Ireland, Johnathan Michael	10/31/2021
Brunelle, Khaleigh Jayne & Strumlauf, Darion Thomas	11/01/2021
Hughes, Kayleigh Rose & Browning, Robert Matthew Jr.	11/13/2021
Pritchett, Christopher Arnold & Raymond, Pamela Elizabeth	02/22/2022
Tuck, Larry James Jr & Brunelle, Lorie Ann	02/22/2022
Colwell, Jacklyn Michelle & Randall, Joshua Mark	02/22/2022
Montgomery, Samantha Alicia & Croteau, Jeremy Alex	03/25/2022
Shoemake, Robert Cody & Kincannon, Jennifer Elaine	03/18/2022
Perry, John Willard Sr & Lis, Theresa	04/16/2022
Oldham, Ashley Elizabeth & Pittman, Brian Alexander	06/11/2022
Gowdy, Benjamin Hyde & Gardner, Anna Locke	05/21/2022
Haust, Johanna May & Christopher, Michael Bernard	06/04/2022
Harrington, Ashley Lynn & Harrington, Ethan Michael	05/12/2022
Cochran, Kristen Marie & Clark, Eric William	06/18/2022

Only events that occur in the State of Maine are recorded in the Town Clerk's Office.

ELECTIONS

As of June 30, 2022, there were 5,278 registered voters in the Town of Lebanon.

- Democratic: 1152
- Republican: 1586
- Green Independent: 255
- Libertarian: 1
- Unenrolled: 2284

REPORT OF THE TOWN CLERK

Elections

08/03/2021 Special Referendum Election –

Ballot Cast: 647 including 97 absentee ballots

09/21/2021 Special Recall Election –

Ballot Cast: 879 including 180 absentee ballots

11/02/2021 State, School, Town Referendum –

Ballot Cast: 1426 including 357 absentee ballots

01/13/2022 Special Town Meeting; Fire Truck

81 registered voters present

02/08/2022 Special Election –

Ballot Cast: 161 including 46 absentee ballots

06/14/2022 State Primary/MSAD60 Town Referendum –

Ballot Cast: 1269 including 183 absentee ballots

- Elected Selectman: Shelli Boucher (3-year term); Michael Walsworth (3-year term)
- Elected SAD60 School: Nancy Neubert (3-year term)
- Elected Budget Committee Members: Jeremy Mailhot, Robert Travers, David White (3-year term)
- Elected Road Commissioner: Scott Gerrish (3-year term)

DATES TO REMEMBER

- Bi-annual Property Taxes are due 11/03/22 and 4/15/23
- Snowmobile and ATV registrations expire June 30th
- Boat registrations expire December 31st
- Hunting and fishing licenses expire December 31st
- Property is assessed each year to the owner of record as of April 1st. Property tax bills are mailed to the owner in September.
- Selectmen Meetings are held on Thursdays at 6:00PM at the Town Office

The Town Office is CLOSED on the following Holidays: New Year's Day, Martin Luther King Day, Presidents Day, Patriots Day, Memorial Day, Juneteenth, Independence Day, Labor Day, Columbus Day, Veterans Day, Thanksgiving Day, Day after Thanksgiving, and Christmas.

REPORT OF THE TOWN CLERK

Registering a Vehicle

Please bring the following:

- Re-Registration – Your old registration, current insurance card & mileage
- New Registration (Dealer Sale) – Bill of Sale, blue title application form, window sticker (if a new vehicle, current insurance card & mileage)
- New Registration (Private Sale) – Bill of Sale, title for vehicles 1995 and newer, current insurance card & mileage
- New Registration (Transfer) – Same as registrations above PLUS registration of the vehicle the plates are being transferred from, this registration MUST have your name on it.

*****ALL NEW REGISTRATIONS REQUIRE THAT THE OWNER
MUST BE PRESENT AT THE TIME OF REGISTRATION*****

Registering a Snowmobile/ATV/Boat/Camper

Please bring the following:

- Re-Registration – Old registration
- New Registration (Dealer Sale) – Invoice or Bill of Sale, ME assigned number on used recreational vehicles
- New Registration (Private Sale) – Bill of Sale, ME assigned number and serial number. Horsepower and length for boats.
- New Registration (Transfers) – Same as above PLUS registration of the vehicle the plates are being transferred from.

Dog Licensing

The State of Maine requires that all dogs be licensed within the Town that they are kept. To obtain a license for your dog you must show a current rabies vaccination certificate and a certificate of spaying or neutering if it applies to your dog.

The licenses are issued by the calendar year and the license fees are \$11.00 for a male or female and \$6.00 if the dog has been spayed or neutered. A late fee of \$25.00 will be assessed on renewal licenses after January 31st. The new licenses from the State can be issued for the following year on October 15th, so register early to avoid late fees.

Dog licenses can be renewed online at https://www.maine.gov/online/dog_license/faq.html once we receive notification from the State that a license has been renewed, our office will issue a tag and mail it to you with a copy of the license

UNPAID TAXES 2021-2022

3548	R	220 MERCHANTS ROW, LLC 2	1,467.95	2134	R	BROWN, STEVEN E	1,327.29
1172	R	7 SHREE BHAVANI LLC	6,749.70	2144	R	BROWN, STEVEN E	1,004.15
37	R	96 Rentals, LLC	528.50	2145	R	BROWN, STEVEN E	1,136.27
341	R	ABBOTT, LOIS LIVING TRUST	1,744.05	2146	R	BROWN, STEVEN E	863.72
1171	R	AGAMENTICUS HOLDINGS LLC	192.14	2152	R	BROWN, STEVEN E	6,342.00
1275	R	AHEARN, FLOYD W	11,339.35	2500	R	BROWN, STEVEN E	694.75
194	R	AJ CAMERON SOD FARMS, INC	1,009.81	2788	R	BRUCE, PHILLIP D	528.50
1896	R	ALDRICH, JEFFERY S	445.45	3059	R	BRUME, RALPH L	276.06
834	R	AMERO, MICHAEL	1,519.81	2659	R	BUTLER, CHARLES A JR	453.00
1408	R	ANDERSON, BENJAMIN E	1,379.01	934	R	BUTLER, CHARLES R JR	493.33
2747	R	ANNETT, AMY	640.69	2337	R	CANAL FARM, LLC	1,776.97
2728	R	ANNETT, AMY J	377.50	948	R	CARBONE, CARMEN	1,304.03
2237	R	ARMELL III, PAUL	45.30	3751	R	CARBONE, CARMEN LILY ROSE TRUST	1,558.24
1346	R	ARMELL, ERIC	2,053.60	90	R	CARIGNAN, RENE	498.30
3699	R	ARMELL, ERIC	481.31	3787	R	CARON, FREDERICK R	56.62
3539	R	ARSENAULT, BRIAN P	264.25	1645	R	CARTER, GLEN W	638.73
2278	R	ASHLEY, RICHARD E	2,745.94	325	R	CARTER, GLENN W	558.70
663	R	ATEW, LLC	1,290.29	975	R	CARTER, GLENN W	1,279.72
323	R	AVERY PROPERTY HOLDINGS LLC	6,166.50	1830	R	CARTER, GLENN W	906.00
1224	R	BACHAND, CINDY	1,381.65	3861	R	CASTELLEZ, WAYNE A	906.00
59	R	BARBACANO, LINDA H., TRUSTEE	2,184.82	2635	R	CAVALLARO, ANGELINA	1,566.62
3887	R	BARBER, BRIAN	113.45	3095	R	CHALEKI, Elizabeth A	188.75
2199	R	BARBER, BRIAN S	273.61	220	R	CHRISTIAN, MARK F	1,067.57
895	R	BARBERIAN ENTERPRISES, LLC	1,411.85	3932	R	Chumack, Jennifer A	1,636.45
3866	R	BAY STATE REAL ESTATE INVESTMENT GROUP, LLC	5,615.84	3161	R	CIELESZKO, ECHO C	188.75
409	R	BEAL, ALVAH L II	985.77	1901	R	CILLEY, KAREN	301.54
1060	R	BELAIR, GLADYS	417.17	2515	R	CLARK, CYNTHIA A	1,385.43
2819	R	BELLIZIA, PAULINE A	1,639.33	1315	R	CLUFF, JASON A	1,706.30
504	R	BENNETT, BRET P	923.82	1973	R	COASTAL CRAFTSMAN CONSTRUCTION	692.18
3520	R	BERUBE, GUILFORD	2.13	3073	R	COFFEY, CHRISTOPHER	240.84
2311	R	BERUBE, TIMOTHY E	328.79	2490	R	COLE, FREDERICK JR	264.25
3832	R	BERUBE, TIMOTHY E	382.11	806	R	COLE, FREDERICK SR	2,063.42
1364	R	BLANCHARD-TYLER, SHARON	2,140.42	2643	R	COLE, HAROLD E	528.50
2617	R	BODIO, MICHAEL J	1,729.89	2686	R	COLE, JOYCE A	75.60
2269	R	BOIVIN, KEITH R	554.92	1352	R	COLE'S MINE RV RESORT & CAMPGROUND, LLC	3,563.75
1682	R	BOSLEY, DAVID A SR	848.62	1353	R	COLE'S MINE RV RESORT & CAMPGROUND, LLC	1,366.55
1039	R	BOSTON, NICHOLAS	30.20	3563	R	COLLINS, DANIEL	4.53
844	R	BRADY, LORETTA CARLE	536.05	569	R	COLWELL, KEVIN	814.46
3828	R	BREWSTER, FAYE L., TRUSTEE	1,136.01	615	R	COLWELL, KEVIN	201.18
956	R	BRIDGE, BARBARA A	537.86	2347	R	COLWELL, KURT	186.68
3580	R	BROOKS, JODY	2,442.73	2348	R	COLWELL, KURT W	264.25
2670	R	BROOKS, JOSEPH R	770.73	403	R	COMPAGNA, EDWARD	266.29
3822	R	BROWN, ANITA	7.91	3718	R	COMTOIS, NICHOLAS C	278.67
2135	R	BROWN, STEVEN	3,820.30	3764	R	CONE, CONWAY D	531.97
1480	R	BROWN, STEVEN E	619.10	911	R	CONNORS, RYAN J	19.65
1794	R	BROWN, STEVEN E	533.03				

652	R	COOK, JOAN H	2,567.00	1232	R	FAUCHER, YVETTE M	2,627.40
			Amount	3809	R	FIELDS, DEBRA	252.13
Acct		Name ----	Due	1855	R	FITTON, PAUL S II	833.86
2267	R	CORMIER, JOSEPH R	546.72				Amount
2397	R	CORRIVEAU, YVES G	1,130.61	Acct		Name ----	Due
3175	R	COSTELLO, CHRISTINE A	56.22	2382	R	FOGG, CORA	97.60
29	R	COTE, AARON	268.55	1163	R	FONTAINE, PHILLIP	1,124.29
868	R	COTREAU, FRED	2,468.85	581	R	FOREST ME, LLC	1,060.62
873	R	COTREAU, FRED J	588.90	2466	R	FORTIN'S PROPERTIES	2,136.65
886	R	COTREAU, FRED J	2,129.10	609	R	FORTIN'S PROPERTIES, LLC	697.50
888	R	COTREAU, FRED J	761.34	1972	R	FRENCH, WARREN A	1,135.52
3732	R	CRAM, JASON	551.15	1946	R	FRIZZELL, JACOB J	4.07
1797	R	CRAM, JON P	2,470.51	2002	R	FRIZZELL, RENEE J. TRUSTEE	382.48
1799	R	CRAM, JON P SR	580.22	2003	R	FRIZZELL, RENEE J. TRUSTEE	400.15
				2004	R	FRIZZELL, RENEE J. TRUSTEE	1,500.56
1084	R	CRISPIN, MARY E	2,216.53	2023	R	FRIZZELL, RENEE J. TRUSTEE	270.89
1311	R	CROCKER, PAUL	771.76	779	R	GAGNON, CHRISTOPHER	532.12
435	R	CROSSMON, CORINE	437.97	1657	R	GAGNON, MATTHEW J SR	1,087.31
1179	R	CULVER, FREDERICK J T	662.89	2045	R	GAGNON, RONALD J	81.48
1593	R	CYR, JASON R	4,027.93	2806	R	GALLANT, LEONARD A JR	1,496.20
1594	R	CYR, JASON R	461.53	3166	R	GARCIA, CHRISTOPER	188.75
1589	R	CYR, RODERICK J	528.50	391	R	Garcia, Miguel Diaz	1,057.00
1600	R	CYR, RODERICK JASON	1,069.08	1900	R	GARLAND, DAVID	2,593.42
2529	R	DANEY, DAVID J	292.56	2706	R	GARNER, VINCENT	2,280.10
2658	R	DANIEL STANTON JR. DIVISEES OF	984.52	2415	R	GARON, NANCY LEE	18.92
482	R	DAVIDSON, SETH	528.50	846	R	GAUTHIER FAMILY REVOCABLE TRUST	1,366.75
3607	R	DAVIS, RAYMOND	588.30	874	R	GERRY, DENNIS R	850.13
1907	R	DAVIS, ROBERT H JR	2,853.90	180	R	GIBBS, STANLEY	975.61
98	R	DIORIO, DAVID B	2,793.50	410	R	GIGUERE, BRYAN	490.20
2720	R	DOW, GREGORY G	151.00	1222	R	GILPATRICK, CHRIS R	1,150.24
3145	R	DOW, STEPHEN H	377.50	1234	R	GILPATRICK, CHRIS R	513.40
3921	R	Downs, Jacob S	2,768.43	671	R	GLIDDEN, BRIAN D	1,444.61
2683	R	DSV SPV3 LLC	1,230.65	3794	R	GLIDDEN, BRIAN D	1,234.72
3858	R	DUBE, LEO, JR.	597.81	722	R	GLIDDEN, STEPHANIE M	951.30
2353	R	DUGAS, TERRI M	2,910.52	2414	R	GONZALEZ, IGNACIO T	911.55
2354	R	DUGAS, TERRI M	528.50	3084	R	GREEN, DILLON	400.40
2355	R	DUGAS, TERRI M	528.50	1832	R	GRIFFIN, MICHAEL E	906.00
3054	R	DUNHAM, PHILIP	56.62	717	R	GUPTILL, PAUL J	1,132.50
939	R	DUSTIN, JOHN M	1,214.71	726	R	GUPTILL, PAUL J	634.20
1086	R	EKENBARGER, JOYCE M DEVISEES	3,181.57	571	R	HALL, EDITH M	1,070.21
2668	R	ELDREDGE, MARK	2,442.42	2961	R	HAMILTON, JOHN T	2,278.44
2669	R	ELDREDGE, MARK	3.91	1169	R	HANSON, PATRICIA	377.50
2644	R	ELLINGWOOD, MICHELLE L	585.13	2573	R	HANZL, KARAN	332.20
475	R	ELLIS, STEPHEN F	1,004.15	2556	R	HANZL, WILLIAM	1,457.15
3895	R	Emmons Family Trust	581.35	649	R	HARRIS, ALAN	1,102.30
				2380	R	HARTFORD, DONALD	1,751.60
2825	R	ESTES, CRAIG W	3,114.34	1287	R	HASSAIN, CHARLES R	0.01
3878	R	FADDEN, CATHERINE L	530.01	2378	R	HATCH, CAROL A., TRUSTEE	281.42
1769	R	FAUCHER, DORIC	1,204.00	497	R	HEATH, ROYCE	397.20
3099	R	FAUCHER, LORY	34.83	1081	R	HERRING, VICKIE L	1,306.15

2696	R	HIGGINS, TERENCE J	1,454.56	2425	R	LAPIERRE, ALFRED A JR	906.00
854	R	HILL, DAVID	1,108.40	3532	R	LAPIERRE, RICHARD R., JR.	909.17
1286	R	HOLMES, MATTHEW H	1,070.21	1167	R	LEBANON CROSSING, LLC	6,491.34
			Amount	1531	R	LETOURNEAU, BERNARD	1,335.37
Acct		Name ----	Due	Acct		Name ----	Amount
197	R	HOWARD, PAULA A	3,137.78	453	R	LEVESQUE, SAMANTHA D	482.00
246	R	HUANG, HOU CHU MD	6.85	1359	R	LIBBY, ROBERT F	404.68
246	R	HUANG, HOU CHU MD	619.10	3689	R	LINDSEY, DAVID R	906.30
3096	R	IBBITSON, BELINDA, IBBITSON, THOMAS A.	56.62	394	R	LINDSEY, ROBERT J	528.50
1929	R	INTERSTATE SOILS, LLC	313.32	1411	R	LIZOTTE, ERNEST A., JR.	807.09
2047	R	INTERSTATE SOILS, LLC	857.15	2290	R	LOST ART HOLDINGS LLC	1,825.32
918	R	IRELAND, GEORGE E	16.53	393	R	LYNCH FAMILY IRR TRUST	1,243.86
917	R	IRELAND, GEORGE E. & SUSAN L., TRUSTEES	4.06	3617	R	LYTLE, ANDREW	991.92
3920	R	Janetti, Alex T.	724.46	277	R	MACGOWN, MORGAN MARIE	828.23
1326	R	JENKINS, LINDA	997.96	3158	R	Mackenzie, Cassandra	105.70
1279	R	JENKINS, LINDA L	2,140.88	812	R	MANTOS, GEORGE W	846.28
1944	R	JEREMIAH'S RIDGE, LLC	810.26	2514	R	MARCOU, CHARLOTTE M	1,415.63
2010	R	JEREMIAH'S RIDGE, LLC	354.24	1997	R	MARINO, LAWRENCE F., JR.	1,685.38
3799	R	JOHNSON, ELIZABETH M B	2,038.65	8	R	MARSHALL, DENNIS P	1,273.30
1314	R	JOHNSON, MARK A	671.01	1333	R	MARSHALL, DENNIS P	498.30
2231	R	JONES JACOB E & JESS E REVOCABLE TRUST DTD 6/16/17	1,446.69	727	R	MARSTERS, CHERYL E	715.36
3136	R	JOY, JEFFREY	598.23	2051	R	MARTEL, JENNIFER L	469.85
1613	R	KEARNS, SEAN N	573.80	3792	R	MARTINEAU, SHANNON	383.54
2738	R	KEENE, ANDREW R	3,417.03	682	R	MAYOTTE, RANDY	22.65
2833	R	KELLER, H. EUGENE 2017 REVOCABLE TRUST	42.92	684	R	MAYOTTE, RANDY	1,057.00
3717	R	KELLEY, ERIC T	529.41	683	R	MAYOTTE, RANDY L	475.65
3716	R	KELLEY, ERIC T.	530.77	1565	R	MCCLOSKEY, KATHLEEN E	3.93
2862	R	KENNEY, JOHN T	2,339.97	357	R	MCDONALD, MARY ANN	2,442.42
639	R	KIMBALL, BRUCE W	23.61	3177	R	MCGUIRE, CHERYL	56.62
639	R	KIMBALL, BRUCE W	45.00	1365	R	MCKENNA, JUDITH E	637.97
642	R	KIMBALL, BRUCE W	564.74	1983	R	MCKIBBEN, GLENN M III	2,593.73
268	R	KNAPP, DEBORAH	12.80	3021	R	MCLAUGHLIN, HELEN	1,266.44
1970	R	KNOWLES, ETHEL	745.19	47	R	MCNEILLY, JEREMY D	528.50
616	R	KNOX, HARRY D SR	464.81	884	R	MCSHEEHAN, LISA M	1,296.71
2476	R	KNOX, RICHARD	56.62	769	R	MEATTEY, KIM A	1,146.84
755	R	KOVAL, ERIC A	292.56	1947	R	MELANCON, ERNEST RAY	2,195.54
2703	R	LABONTE, JOAN	1,315.96	2118	R	MENARD, ROBERT L	587.02
1461	R	LACHANCE ROBERT R REALTY TRUST UTD 7-27-18	853.22	2364	R	MINNON, MICHAEL F	2,491.50
3613	R	Lafountain, Garron G	1,411.36	3819	R	MINNON, MICHAEL F	415.25
1710	R	LAFRENIERE, STEPHEN M	957.79	338	R	MIRANDA, MARCEL J	2,140.42
3100	R	LAJINESS, DENISE	445.45	3767	R	MOODY, SUSAN E	264.32
1297	R	LANE, NICHOLAS E	1,074.52	1506	R	MORGAN, ERNEST D	2,306.52
3098	R	LANNING, ROBERT D	188.75	943	R	MORIN, ADAM	1,441.88
1878	R	LAPANNE, RICHARD	1,115.51	2493	R	MOS DYLAN LLC	6,568.50
2090	R	LAPIERRE, ALFRED A JR	967.38	2966	R	MOULTON, WAYNE N	1,179.31
				3576	R	MURDO, DANA	1,276.25
				1583	R	MURDO, DEAN S	615.25
				2404	R	MURDO, PATRICIA H	2,261.23

815	R	MURPHY, SEAN	989.05	907	R	SEWELL, CHRISTOPHER	1,758.09
1540	R	NAPLES, MATTHEW P	2,533.02	494	R	SEWELL, CHRISTOPHER L	7,187.60
3050	R	NGUYEN, KADO	377.50	848	R	SEWELL, PETER	8.99
92	R	NORMANDEAU, ROBERT J	1,276.86	1612	R	SEWELL, PETER P	326.22
1541	R	NORTH COUNTRY LAND INC	1,116.31	1615	R	SEWELL, PETER P	1,513.90
			Amount				Amount
Acct		Name ----	Due	Acct		Name ----	Due
2552	R	O'MEARA, JOSHUA P	339.75	2221	R	SEWELL, PETER P	189.78
1546	R	PAINE, ROBERT E	1,373.72	2255	R	SEWELL, PETER P	637.79
216	R	PARK, JAMES	98.84	2256	R	SEWELL, PETER P	9,489.55
1486	R	PATTERSON, STORM T	1,975.08	2258	R	SEWELL, PETER P	99.48
945	R	PEDRO, MICHAEL H	1,858.28	2261	R	SEWELL, PETER P	149.69
2381	R	PERKINS, RICHARD	654.21	2321	R	SEWELL, PETER P	3,647.92
1902	R	PERREAULT, PHYLLIS A	576.81	2937	R	SEWELL, PETER P	1,773.50
1464	R	PICKERING, JASON	906.91	1536	R	SHANE, BRIAN M., SR.	640.86
451	R	PLANTE, DORIS M	966.40	1595	R	SHAW, DAVID	1,070.21
2242	R	POLK, ASHTON	810.52	1588	R	SHAW, JOAN	307.96
437	R	POTTER, JAMES W	1,271.72	1932	R	SHIBLES, PATRICIA	2,147.82
1899	R	POTVIN, KEITH E	660.63	1746	R	SHIELDS, ANDREW	1,115.51
1742	R	POTVIN, STEVEN	1,232.09	224	R	SHORT, FREDERICK	2,460.70
3865	R	QUIRION, STEVEN	536.65	3603	R	SHORT, FREDERICK H III	1,324.81
2025	R	RENEE J. FRIZZELL REVOCABLE TRUST	283.27	2537	R	SHUFELT, SHARON R	906.00
3627	R	RICHARD, JUSTIN P	543.60	150	R	SILVIA, GLENN P	755.00
3043	R	RICHARD, STEPHANIE	377.50	1971	R	SINCLAIR, JAMES	1,337.57
509	R	RICHARDSON, BARBARA A	575.45	3089	R	SKILLINGS, SKILLINGS, LINANN	110.98
756	R	RICKER, SAMUEL	1,266.51	3077	R	SLAUENWHITE, BRENDA L	377.50
506	R	RICKER, TIMOTHY J	2,613.05	1836	R	SMITH, BRIAN D	585.13
1324	R	ROBERGE, CHRISTOPHER	1,058.60	3791	R	SMITH, MICHAEL R	1,152.63
2390	R	ROBERTO, LISA	3,246.50	1465	R	SMITH, ROYAL A	1,325.27
3650	R	ROCKWELL HOMES, LLC	529.26	1007	R	SMITH, TYLER R	1,232.91
476	R	ROGERS, HAZEN	800.30	3889	R	SMOLSKI, JOSEPH	1,504.36
2424	R	ROSS, ROBERT	577.47	3165	R	SNOOK, MICHAL S	56.62
876	R	ROSSOP, GALEN	287.71	2739	R	SOMERVILLE, SCOT DAVID	1,451.63
2982	R	ROULEAU, RAYMOND L. & ANN MARIE P., TRUSTEES	4.98	2734	R	SOMERVILLE, THOMAS C III	1,401.28
3147	R	ROUSELLE, CRAIG	246.99	1208	R	SORBELLO, DANTE N	1,429.67
469	R	ROZANSKI, PATRICIA E	552.64	3797	R	SPAULDING, TIMOTHY	264.25
3880	R	SAFE HARBOR SELF STORAGE LLC	1,589.14	192	R	SPIERS, JENNIFER	528.50
670	R	Salmon River Properties, LLC	456.77	2250	R	SPIERS, JENNIFER	915.97
675	R	Salmon River Properties, LLC	7,496.69	86	R	SPIRITWIND FARM, LLC AS TRUSTEE	2,208.07
676	R	Salmon River Properties, LLC	10,169.16	2602	R	SPRUSANSKY, WILLIAM F., TRUSTEE	1,128.89
735	R	SANBORN, ROBERTA	2,623.63	1094	R	ST. ARNAULT, BEVERLY A & FLORIEN	598.71
2014	R	SANBORN, RODNEY	1,093.99	1035	R	STACEY, DEBORAH	642.51
2974	R	SANDS, RONALD N. TST REV TRUST	1,659.95	3028	R	STEINBRECHER, JAMES M	1,848.91
3946	R	Sargent, Abigail	1,533.75	431	R	STEWART, FRANCES A	533.24
2104	R	SAVERESE, MICHAEL	1.99	2281	R	STIDD, KENNETH	536.05
2104	R	SAVERESE, MICHAEL	2,249.90	1772	R	STIMPSON, MICHAEL	2,593.42
3015	R	SCARPONI, CHAD EUGENE	-59.74	1699	R	STONE, KEVIN	1,100.41
1196	R	SCOTTJAMIEKATHY, LLC	3,329.55	2840	R	SULLIVAN, SUSAN J	6.57
				1129	R	SURETTE, KEVEN L	702.00

3004	R	TAATJES FAMILY REVOCABLE TRUST OF 2002	1,470.25	999	R	YOUNG, M GAIL	355.98
3007	R	TAATJES, ROBERT D. TST FAMILY REV TR	777.65	2632	R	ZIELFELDER, RONALD J SR	1,362.78
400	R	TALBOT, ROBERT	742.24	1171	L	AGAMENTICUS HOLDINGS LLC	12,528.60
647	R	TANGUAY, PATRICK L	906.00	3539	L	ARSENAULT, BRIAN P	3,049.74
				59	L	BARBACANO, LINDA H., TRUSTEE	3.41
				2433	L	BARBER, LORI	6.97
							Amount Due
1091	R	TASKER, GROVER L. SR. & SUSAN R., CO-TRUSTEES	703.39	Acct	Name ----		
459	R	THOMPSON, DANIEL	1,311.81	2311	L	BERUBE, TIMOTHY E	367.64
3118	R	TICE, CRISTY	801.81	3832	L	BERUBE, TIMOTHY E	476.39
3113	R	TINKER, LINDA E	163.23	2360	L	BLAISDELL, BRENDA L.	26.38
1116	R	TORNO, ROBERT D JR	1,917.55	1364	L	BLANCHARD-TYLER, SHARON	1,035.90
2528	R	TRAVERS, RICHARD	209.13	2670	L	BROOKS, JOSEPH R	867.89
3193	R	TREMBLAY, LOUIS	193.68	1645	L	CARTER, GLEN W	670.46
2671	R	TUCK, RICHARD	531.52	3861	L	CASTELLEZ, WAYNE A	1,033.46
392	R	TUCK, RICHARD R	362.40	2635	L	CAVALLARO, ANGELINA	1,744.25
466	R	TUCK, RICHARD R	286.90	2515	L	CLARK, CYNTHIA A	1,551.70
2674	R	ULLVEN, ANTHONY	1,385.43	806	L	COLE, FREDERICK SR	2,287.28
2197	R	URRUTIA, TRACEY	1,223.63	569	L	COLWELL, KEVIN	956.77
1298	R	VAN VEEN, ANDREW	558.70	615	L	COLWELL, KEVIN	266.41
3541	R	VASALLE, BRONALD J	1,240.87	652	L	COOK, JOAN H	2,862.39
1470	R	VAUGHN, WILLIAM F	585.13	1797	L	CRAM, JON P	2,753.44
1672	R	Venios, Lampros	233.69	1311	L	CROCKER, PAUL	92.31
1958	R	VETTER, DIANE L	278.59	1311	L	CROCKER, PAUL	869.02
2650	R	WALLINGFORD, HERBERT	415.94	283	L	DESHAIES, CECILE R.	1,215.48
2653	R	WALLINGFORD, HERBERT SR	337.86	283	L	DESHAIES, CECILE R.	2,500.02
2654	R	WALLINGFORD, HERBERT SR	264.25	283	L	DESHAIES, CECILE R.	2,418.92
182	R	WEBOSTRA, INC.	2,114.00	3858	L	DUBE, LEO, JR.	691.15
2798	R	WEEKES, NATALIE K. ESTATE	264.25	2353	L	DUGAS, TERRI M	3,224.02
1930	R	WELLS FARGO BANK NB TTEE FOR ABFC 2004-OPT2 TRST	2,896.18	2354	L	DUGAS, TERRI M	617.79
2260	R	WENTWORTH FAMILY LLC	724.80	2355	L	DUGAS, TERRI M	617.79
2950	R	WENTWORTH FAMILY LLC	3,358.12	3054	L	DUNHAM, PHILIP	84.97
2952	R	WENTWORTH FAMILY LLC	2,616.18	1086	L	EKENBARGER, JOYCE	3,169.15
2953	R	WENTWORTH FAMILY LLC	2,442.42	2669	L	ELDREDGE, MARK	637.98
3602	R	WENTWORTH FAMILY LLC	85.06	2669	L	ELDREDGE, MARK	648.70
3724	R	WENTWORTH, WENDY	585.13	3895	L	Emmons Family Trust	350.26
1105	R	WERSACKAS, JAMES D JR	1,744.05	3895	L	Emmons Family Trust	448.93
2275	R	WHITE, NICHOLAS A	1,335.59	513	L	ESTATE OF BARBARA BERGERON	614.20
1749	R	WHITE, TAMMY J	1,989.43	513	L	ESTATE OF BARBARA BERGERON	624.51
959	R	WIGGIN, GARY C	2,231.02	513	L	ESTATE OF BARBARA BERGERON	635.13
1463	R	WIGHT, DANIEL P	3,235.33	3878	L	FADDEN, CATHERINE L	560.04
3779	R	WILLIAMS, BRIAN K	1,319.36	1972	L	FRENCH, WARREN A	1,286.18
1429	R	WILMOT, ROSCOE	4.69	1657	L	GAGNON, MATTHEW J SR	1,223.43
3891	R	WOLCOTT HOLDINGS LLC	533.75	391	L	Garcia, Miguel Diaz	614.46
24	R	WOOD, BRUCE	1,137.18	1900	L	GARLAND, DAVID	2,874.87
460	R	YOUNG, LYDIA	362.40	2706	L	GARNER, VINCENT	2,553.44
				874	L	GERRY, DENNIS R	495.62

180 L	GIBBS, STANLEY	1,102.60	1932 L	SHIBLES, PATRICIA	2,188.76
180 L	GIBBS, STANLEY	1,095.20	224 L	SHORT, FREDERICK	79.53
180 L	GIBBS, STANLEY	1,110.11	3603 L	SHORT, FREDERICK H III	986.93
722 L	GLIDDEN, STEPHANIE M	1,090.30	1836 L	SMITH, BRIAN D	670.48
3084 L	GREEN, DILLON	465.36	1094 L	ST. ARNAULT, BEVERLY A & FLORIEN	128.83
3084 L	GREEN, DILLON	474.92	1035 L	STACEY, DEBORAH	726.70
854 L	HILL, DAVID	1,196.13	3118 L	TICE, CRISTY	476.01
1326 L	JENKINS, LINDA	593.17	2674 L	ULLVEN, ANTHONY	609.44
		Amount			Amount
Acct	Name ----	Due	Acct	Name ----	Due
115 L	JENNINGS, JOSEPH J.	1,019.97	2531 L	VARINA, EMILY M.	821.07
115 L	JENNINGS, JOSEPH J.	1,033.20	2531 L	VARINA, EMILY M.	751.84
3799 L	JOHNSON, ELIZABETH M B	2,287.58	2531 L	VARINA, EMILY M.	751.28
649 L	JONES, LESTER K	631.99	2260 L	WENTWORTH FAMILY LLC	833.94
1970 L	KNOWLES, ETHEL	835.77	2950 L	WENTWORTH FAMILY LLC	3,736.85
1710 L	LAFRENIERE, STEPHEN M	1,071.91	2952 L	WENTWORTH FAMILY LLC	2,922.84
3532 L	LAPIERRE, RICHARD R., JR.	1,036.96	2953 L	WENTWORTH FAMILY LLC	2,708.59
3689 L	LINDSEY, DAVID R	1,040.75	3602 L	WENTWORTH FAMILY LLC	134.03
3689 L	LINDSEY, DAVID R.	1.31	3724 L	WENTWORTH, WENDY	351.10
394 L	LINDSEY, ROBERT J	624.75	1749 L	WHITE, TAMMY J	2,226.07
1411 L	LIZOTTE, ERNEST A., JR.	212.17	1749 L	WHITE, TAMMY J	2,209.80
1973 L	LUNNY, LIPING L	1,567.65	2537 L	WILBER, JOSEPH L	849.95
277 L	MACGOWN, MATTHEW THOMAS	821.01	3891 L	WOLCOTT HOLDINGS LLC	630.55
277 L	MACGOWN, MATTHEW THOMAS	961.75	3182 L	YAHYAPOUR, SAID	767.10
2514 L	MARCOU, CHARLOTTE M	1,545.38	2632 L	ZIELFELDER, RONALD J SR	919.06
1983 L	MCKIBBEN, GLENN M III	921.93			
47 L	MCNEILLY, JEREMY D	323.36			
769 L	MEATTEY, KIM A	1,288.99			
3078 L	MELVENA DESROCHERS	14.20			
338 L	MIRANDA, MARCEL J	2,110.02			
2404 L	MURDO, PATRICIA H	2,509.08			
3050 L	NGUYEN, KADO	458.48			
1899 L	POTVIN, KEITH E	809.52			
1899 L	POTVIN, KEITH E	760.57			
1899 L	POTVIN, KEITH E.	879.55			
3043 L	RICHARD, STEPHANIE	458.48			
432 L	RICHARDSON, TIMOTHY M.	553.48			
432 L	RICHARDSON, TIMOTHY M.	569.33			
432 L	RICHARDSON, TIMOTHY M.	632.78			
506 L	RICKER, TIMOTHY J	2,903.43			
2390 L	ROBERTO, LISA	3,617.55			
3650 L	ROCKWELL HOMES, LLC	618.62			
476 L	ROGERS, HAZEN	917.08			
3147 L	ROUSELLE, CRAIG	291.20			
907 L	SEWELL, CHRISTOPHER	1,971.70			
494 L	SEWELL, CHRISTOPHER L	7,950.15			
2258 L	SEWELL, PETER P	91.50			

Martha Sawyer Community Library 2023

The Martha Sawyer Community Library is located inside the Hanson Elementary School at 53 Upper Guinea Road. The entrance is at the back of the building near the staff parking lot. You can spot it by the gray siding extending out from the brick school.

The library is open during the school year - Monday, Wednesday and Thursday 4:00-8:00 and Saturday 1:00-4:00.

Summer Hours are - Tuesday and Wednesday 11:00-3:00 and Thursday 11:00-2:00 and 5:00-8:00. Look for the open flag flying during library hours.

Because we share a space with the elementary school library these hours are necessary to separate our townspeople patrons from our elementary school patrons during school hours of operation. However, the town library is an exciting place to visit any time of day. We have storytime during the school year on Saturday from 2:00-2:30. This often includes a craft project that corresponds to the stories we just read. Summer storytime is Tuesday from 12:30-1:00. Weather permitting these are often outside with a fun project to follow. MSCL offers a Summer Reading Program for 6 weeks in July and August that takes place 12:30-1:30 on Thursdays. Please inquire in late May or early June about signing up.

Your library also offers other programs throughout the year for all ages. Take and Make crafts are available monthly. Recently we made our own snowglobes and created library themed Valentine's Day cards out of due date cards and an old school date stamp. Many more themed activities are planned throughout the year; Dr. Seuss' birthday, May the Fourth (a play on Star Wars Day) and Banned Book Week are always celebrated here at MSCL. Please check out Facebook page for upcoming crafts, themed days and events. Author visits are held at different times throughout the year. Speakers from both the Conservation Commission and Lebanon Historical Society are held here at the library.

The library has three laptops to borrow while working at the library. Small printing requests can be fulfilled at this time. A new printer will be purchased in July so check back in if that's an ongoing need for your household. This Spring the MSCL Book Barn will start construction to the left of the library door. It will contain a Library of Things that you can borrow (tools, games, useful items) and an ongoing used book sale. Shout out to Jenn Griffin for helping to clear the library garden to make space for our Book Barn. You're the best Jenn!

Inside the library you can borrow a guitar and ukuleles thanks to the generosity of the Continuum Arts Collective. Thanks to ongoing support of the Place Family we have Care and Comfort backpacks for families struggling with issues that are sometimes hard to explain to our younger patrons. As of right now we have: **Navigating Grief - Death of a Loved One, Navigating Grief - Death of a Pet, Changes to Our World - Understanding the Pandemic and Families - We're All Different and All the**

Same. If your family is struggling with another topic or finding a resource the library is a good place to start your search. If I don't know the answer, I will find you someone who does.

Libraries are more than just a place to check out a book; we have 20,000 books; but also have movies and audiobooks. People can sign out puzzles and Escape Room box games. We have a traveling set of realistic looking guinea pigs named Dither and Bart. Take them home for a weekend and chronicle your adventures with the Polaroid camera included in the kit. We have a tool box filled with a giant Makedo set for building the best cardboard forts or whatever your imagination creates.

A partnership with the Portland Public Library offers a PAL card that gives our residents access to ebooks and audiobooks electronically. Additionally, patrons can request physical books and media through our interlibrary loan program.

Berwick Public Library and the D.A. Hurd Library in North Berwick Library are community partners that accept Lebanon residents for membership. Although the Martha Sawyer Community Library does not currently have a museum pass program both Berwick and D.A. Hurd allow Lebanon patrons to borrow those passes at no cost. Come check out the library. MSCL has a lot to offer Lebanon. I'd love to see you and send you home with an armload of books and more.

Marcy Polletta
MSCL Librarian

Code Enforcement

Codes at a glance for the 2021-2022 Fiscal Year

July 1, 2021 – June 30, 2022	
Category	Permits
Single Family Dwelling (SFD)	39
Single Family Dwelling w/Garage (SFD/GAR)	6
Mobile Home (MH)	4
Garage (GAR)	20
Garage/Breezeway	1
Addition (ADD)	9
Renovate/Remodel (RENO)	10
Porch/Deck	4
Shed	14
Barn	1
Sign	6
Pool	8
Solar	9
Generator/Heater (GEN/HEAT)	2
Tree (SLZ)	2
Demo	5
Commercial (COMM)	7
Marijuana Establishment (ME)	
Cell Tower Upgrade	1
Campground Renovations	1
Renewals	26
Revised	1
TOTAL	176

Certificates of Occupancy		
2021		
July	9	(2) ADD, (1) condo unit, (2) MH, (2) GAR, (2) SFD
August	20	*8 After the fact Certificates of Occupancy (2) Shed, (1) Bath, (4) GAR, (1) GAR/APT ----- *12* (2) Sheds, (1) Condo Unit, (3) SFD, (3) GAR, (1) ADD, (1) Sign, (1) 3-season
September	7	(5) SFD, (1) Condo Unit, (1) Misc.
October	7	(3) SFD, (1) Farm Porch, (1) Condo Unit, (1) GAR, (1) ADD/Breezeway
November	1	(1) SFD
December	3	(1) ME, (1) Condo Unit, (1) RENO
	47	
2022		
January	8	(4) SFD, (1) SFD/GAR, (1) GAR, (2) ME
February	6	(4) SFD, (1) ME, (1) Condo Unit
March	3	(2) SFD, (1) ME
April	9	(1) ME, (1) Condo Unit, (1) Barn, (6) SFD
May	6	(1) ME, (1) MH, (3) SFD, (1) Condo Unit
June	4	(1) Barn, (2) SFD, (1) GAR
	36	
Totals	83	

***The total of Certificates of Occupancy listed in the Town Report for 2020/2021 differs greatly from the 2021-2022. Due to the absence of data. ***

	# of Permits	Permit Fees	Approx. Value
2021			
July	34	\$ 11,143.10	\$ 2,432,200
August	17	\$ 7,267.85	\$ 938,200
September	11	\$ 3,421.70	\$ 1,085,540
October	14	\$ 5,510.20	\$ 1,053,400
November	12	\$ 8,627.30	\$ 868,000
December	7	\$ 1,679.70	\$ 124,800
2022			
January	9	\$ 2,915.40	\$ 1,931,250
February	7	\$ 2,479.40	\$ 436,000
March	12	\$ 12,852.00	\$ 1,039,410
April	21	\$ 5,552.90	\$ 3,090,080
May	15	\$ 11,311.50	\$ 1,001,918
June	17	\$ 8,053.90	\$ 1,466,500
Totals	176	\$ 80,514.95	\$15,467,098

Plumbing/Subsurface Wastewater Permits Issued		
Plumbing	55	\$ 4,365
Subsurface Wastewater	62	\$ 10,845
Total (Town portion)	117	\$ 15,210

To set up an office appointment or an inspection, please call David Salvatore, (207) 457-6082 ext. 2102 or send an email to, LebanonCode@LebanonMaine.org. Forms and helpful information can be found on the Town website.

PLANNING BOARD
JULY 1, 2021 TO JUNE 30, 2022

Planning Board Members:

2021

July 6th first meeting of the fiscal year: New Officers were elected for 2021-2022. Andy LePage was elected Chairman and B. Jancosko was elected Vice-Chairman. The Planning Board Members at this time were: Andy LePage/Chairman, Brian Jancosko/Vice-Chairman, Bettie Harris-Howard and Laura Bragg as an alternate.

Planning Board Members August: Andy LePage/Chairman, Brian Jancosko/Vice-Chairman, Bettie Harris-Howard, Laura Bragg and Michael Walsworth both serving as Alternates.

Planning Board Members September thru November: Andy LePage/Chairman, Brian Jancosko/Vice-Chairman, Laura Bragg, Mr. Dennis Wilson, Michael Walsworth and Autumn Bridges both serving as Alternates.

Planning Board Members December: Andy LePage/Chairman, Mr. Dennis Wilson/Vice-Chairman, Laura Bragg, Michael Walsworth and Autumn Bridges both serving as Alternates.

2022

Planning Board Members January thru May: Andy LePage/Chairman, Mr. Dennis Wilson/Vice-Chairman, Laura Bragg, Michael Walsworth and Autumn Bridges both serving as Alternates.

Planning Board Members- June: Andy LePage/Chairman, Mr. Dennis Wilson/Vice-Chairman, Laura Bragg and Autumn Bridges

Projects: This past fiscal year has been a busy one for the Planning Board. The Board held 20 Regular Meetings, 30 Site Visits & 10 Public Hearings. The following are projects that were reviewed in some capacity during this time:

Subdivisions: Three (3) Minor Subdivisions & One (1) Revision to the existing subdivision, Salmon Falls Estates

Shoreland Zoning: Three (3) Best Possible Location

Site Plan Reviews: Fifteen (15)

Site Plan Review/Marijuana License Requirement: Fifteen (15)

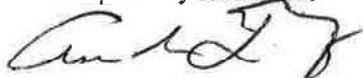
For additional information on what transpired at any of these meetings, please refer to the Town of Lebanon website – Planning Board minutes.

All meetings are open to the Public, and citizen input is solicited through Public Hearings held on specific reviews. For Planning Board minutes, agendas, ordinances, and other relevant information, see the Planning Board pages on the Town website. (Note: The meeting minutes are also available in the Town Office lobby.) If you are interested in serving on the Planning Board, please contact:

Jenn Griffin – Code and Land Use Admin
Planningbd@LebanonMaine.org (207) 457-6082 ext. 2111

Note: Planning Board meetings are recorded and are available on You-Tube.

Respectfully Submitted,



Andy LePage
Planning Board Chairman

Note:The Planning Board follows the Site Plan Review Ordinance criteria which was enacted on Tuesday, November 6, 2018. Additional requirements, restrictions and/or criteria in regard to other Town Ordinances, State laws and or licensing are the responsibility of the applicant to research, apply for and obtain. The Planning Board *does not* review or approve any of the criteria/requirements or issue licenses, permits, etc. associated with marijuana businesses/establishments of any kind.



General Assistance 2021-2022

There were 6 applications taken and no funds expended. Five applications were denied due to being over income or not providing documentation. One application was denied and disqualified for 120 days for providing false information.

Virge Atkins Fund 2021-2022

The total amount expended was \$11,602.00. This amount was for a hearing aid and Lifeline services. This information was provided by MaineHealth as the administrator of the Virge Atkins Fund.

Lifeline Services	\$2,822.00
Hearing Aids	\$8,780.00

Lebanon Conservation Commission
Annual Report – 2022

Lebanon's Conservation Commission was re-formed in March 2013 after a hiatus of many years. Our purpose is to educate community members about local environmental issues, advise elected officials regarding environmental policies and practices, and address community environmental concerns. An on-going project has been to evaluate all town-owned lots for their potential resource conservation, protection, and educational potential.

Currently, the Commission manages three public parcels: Gully Oven Natural Area, a unique geological site; Nesbitt Pond, a 5-acre kettlehole managed for water quality and having a kayak/canoe launch site; and the Community Forest of 275 acres located off Hebo Hybo Road.

In April 2022 we received notice from the Maine Forest Service that Lebanon was awarded a Project Canopy grant to create a comprehensive 10-year management plan for the Community Forest. A Maine-licensed Stewardship Forester is currently mapping and inventorying the property's resources and will be completing the project this spring. The final plan will contain a series of practical management recommendations so as to best conserve and sustain the forest's multiple resources.

Commission members are Dan Blanchette, John Bozak (Chair), Jerry Lanoie (Sec.), Don Leuchs and associate member Nancy Rogers. Maine State law allows for up to seven members. Residents who may be interested in joining can contact us at [Lebanon .conservation.commission@gmail.com](mailto:Lebanon.conservaion.commission@gmail.com)

Municipal Payroll
7/1/2021 -6/30/2022

Jeffrey	Adams	Gross Pay	1,612.00
Richard	Albanese	Gross Pay	2,932.55
Kyle	Allard	Gross Pay	31,976.59
Georgianna	Allen	Gross Pay	1,054.00
Valarie	Andrick	Gross Pay	30,769.59
Elaine	Baker	Gross Pay	389.49
Franklin	Barrows	Gross Pay	5,565.15
Phadrea	Bedell	Gross Pay	172.13
Cody	Bilodeau	Gross Pay	101.60
Jonathan	Bloom	Gross Pay	6,602.15
Diana	Boucher	Gross Pay	1,645.00
Dawn	Bowden	Gross Pay	916.35
Autumn	Bridges	Gross Pay	515.93
Roxanne	Bumford	Gross Pay	1,500.00
Carina	Cameron	Gross Pay	473.32
Anthony	Catalfano	Gross Pay	24,325.50
Corinna	Cole	Gross Pay	84.00
Jacklyn	Colwell	Gross Pay	358.70
Kevin	Colwell	Gross Pay	1,087.47
Scott	Colwell	Gross Pay	935.00
Timothy	Conti	Gross Pay	42,056.50
Ryan	Cresci	Gross Pay	1,626.76
Savannah	Cresci	Gross Pay	6,534.76
Lynne	Davis	Gross Pay	55,829.07
Evelena	Dorman	Gross Pay	389.33
Heather	Duchesneau	Gross Pay	2,577.29
Stephen	Duchesneau	Gross Pay	12,044.15
James	DuPrie	Gross Pay	2,460.35
Shane	Enger	Gross Pay	298.54
Patrick	Farrar	Gross Pay	12,437.55
Kurk	Flynn	Gross Pay	66,032.35
Scott	Gerrish	Gross Pay	45,865.67
Kayla	Gerry	Gross Pay	126.00
Jennifer	Griffin	Gross Pay	37,174.43
Jon Thomas	Harmon	Gross Pay	5,969.21
David	Harriman	Gross Pay	515.94
Carol	Harris	Gross Pay	2,859.31
Stacie	Hartley	Gross Pay	61,997.13
Royce	Heath	Gross Pay	328.05
Clifford	Holman	Gross Pay	4,464.50
Matthew	Johnson	Gross Pay	23,837.71
Jessica	Kelley	Gross Pay	4,943.07
Mary	Kinney	Gross Pay	574.01
Arthur	Lane	Gross Pay	123.50
Kyle	Lavigne	Gross Pay	14.50
Ernest	Lizotte	Gross Pay	1,014.00
Andrew	Lord	Gross Pay	161.25
Steven	Mcdonough	Gross Pay	15,000.00
John	Nason	Gross Pay	29,115.25

Roger	Neault	Gross Pay	19,226.15
Joshua	O'Meara	Gross Pay	24,352.81
Todd	Ouellette	Gross Pay	11,820.10
Paul	Philbrick	Gross Pay	14,769.00
Marcelle	Polletta	Gross Pay	13,642.24
Marybeth	Pordon	Gross Pay	49,280.90
Aidan	Pratt	Gross Pay	1,638.50
Kenneth	Prince	Gross Pay	1,323.37
Cindy	Quetti	Gross Pay	1,485.00
Travis	Ramsey	Gross Pay	108.64
John	Randazzo	Gross Pay	28.69
Leslie	Randazzo	Gross Pay	4,946.50
Timothy	Ricker	Gross Pay	24,571.59
Justin	Ripley	Gross Pay	35,760.33
David	Roberts	Gross Pay	15,361.51
Katharina	Roese	Gross Pay	7,408.00
Charles	Russell	Gross Pay	5,951.75
David	Salvatore	Gross Pay	37,592.66
Brian	Scadding	Gross Pay	5,466.28
Shane	Sloat	Gross Pay	1,991.26
Freeman	Sprague	Gross Pay	46,419.57
William	Stacewicz	Gross Pay	25,830.86
Stephanie	Stanton	Gross Pay	9,456.06
John	Tierney	Gross Pay	5,074.51
Paul	Turnquist	Gross Pay	20,195.76
Billy	Walden	Gross Pay	9,298.00
Joshua	Walls	Gross Pay	5,169.88
Michael	Walsworth	Gross Pay	71.50
Michael	White	Gross Pay	6,317.54
Joseph	Wilber	Gross Pay	3,176.98
William	Woods	Gross Pay	<u>16,990.43</u>
	Gross Pay Total		974,113.07

Dear Lebanon Community Members,

It is an honor to have this opportunity, in the Annual Report, to address the residents of the Lebanon community and highlight the current status of the Maine School Administrative District #60.

The district serves 2,895 Kindergarten through Grade 12 students across 8 campuses. With teaching and support staff totaling close to 600, the district is one of the largest in York County. We take great pride in our educational and supportive programs to meet the varied needs of children and youth in North Berwick, Berwick and Lebanon (Noble).

This is the second year following the more “typical” school schedule coming on the heels of the Coronavirus pandemic. School and activities are “back to business”. Academic programs, athletics and extracurricular activities are in full swing even more robustly attended than the 2021-2022 school year. Participation in athletics and extracurricular opportunities have increased steadily despite some challenges with transportation from school to off-campus events and activities. Our departments have been creative getting students to and from events!

As a result of the pandemic, the district received monetary support from the federal government to be used following strict criteria and lengthy record keeping practices. These funds benefitted the district positively and enriched the learning of students. Covid Relief Funds (CRF 1,2) and Elementary and Secondary School Emergency Relief Funds (ESSER 1,2,3) were allocated in September and late October of 2020 to be used from 2020-2024. The funds needed to address health and safety, remote learning, and educational recovery. Some examples of how the funds supported the safe return to school for our students and staff include: Personal Protective Equipment for students and staff, technology upgrades to allow remote and in-person learning to occur simultaneously, facilities upgrades (HVAC) to mitigate transmission of COVID-19, structures to support learning outside the walls of school, summer programming to address academic gaps, furniture to address social distancing, and vans for distribution of food.

For the second year in a row It has been increasingly challenging to fill many district-level positions. Even at this point in the school year we continue to have shortages with bus drivers, custodial staff, educational technicians, and substitute teachers. This has added an additional layer of complexity to each department and school with truly everyone helping out for the greater good of the district. The continued willingness and ability of our staff to see the bigger picture and pitch in to keep school schedules, after school athletics and activities viable for all Noble students despite staffing shortages makes Noble a stand-out district. We greatly appreciate the efforts of all district staff.

NOBLE 2030: The district-wide strategic planning initiative began with the first meeting held on a Saturday in January. Working together with representatives of our school community, the Strategic Planning Committee will review the current plan and develop an updated shared vision for the district for the next seven years. The committee will identify both the strengths of the school district and the critical issues that we will face in the future. The Lebanon community is

well represented as the district embarks on this very important work and we thank those members for their participation!

Looking ahead to the Fiscal Year 2024 Budget and beyond, the district is facing ongoing challenges. While the student population is almost at 3,000 strong, enrollment is down slightly from last year. This is largely attributed to a larger number of graduates in 2022 than the currently enrolled Kindergarten class. Due to the decrease in enrollment, an increase in town valuation, and mill rate, the district state subsidy allocated amount decreased significantly. This translates to less state funding to support the educational, athletic and extracurricular programs within the district.

Recruiting and retaining highly skilled teachers and staff is a top priority. As highlighted above, it has been a challenge to find candidates for some key positions. That is a trend throughout the country and is expected to continue for the 2023-2024 school year. Of equal importance is retaining the highly skilled teachers and staff already employed by the district. The budget will reflect district efforts to be competitive with salaries and benefits for the different groups employed in MSAD #60. This will not be accomplished with just one budget cycle but it is imperative to address.

In addition to the hiring and retention of skilled teachers and staff are the space and school structural issues specifically in North Berwick and Lebanon. Space limitations are front and center at North Berwick Elementary School. In fact, spacing became so tight in the school, fifth graders from North Berwick headed over to the Knowlton School for the 2022-2023 school year. The transition has gone well and this structure will continue for the foreseeable future. There are also significant concerns for the Lebanon Elementary School building itself. While the building projects didn't pass the referendum vote by taxpayers in November 2021, issues remain. The district continues to look at ways to keep that building running safely while keeping maintenance and upkeep costs to a minimum. Long term, this building will take a great deal of structural and maintenance work which will have a significant impact on future district budgets. Despite the fact that the building projects didn't pass referendum vote, our commitment to addressing the space and facility needs across all schools is a major goal as we move ahead.

As the district builds the annual school budget, administrators and directors are always mindful of the financial impact to community members. Great efforts are made to balance the safety and learning needs of the students with the financial impact. The Fiscal Year 2024 budget is no different in that great lengths were taken to be fiscally responsible while providing the best teachers and staff, learning environments, and materials for our youngest of residents in all three of the towns.

In closing, our school buildings are warm and inviting places. A great deal of academic and creative learning and discovery occurs each and everyday. After school athletic, music, theater, and enrichment programs continue to flourish. All these factors support the MSAD #60 Vision Statement:

Inspired Learners-Empowered Citizens.

Thank you for your continued support of the children and youth of North Berwick, Berwick and Lebanon.

Respectfully submitted,
Audra Beauvais, Superintendent of Schools

MSAD #60 - Town of Lebanon Report
Employee Summary Report
July 1, 2021 - June 30, 2022

Name	Salary
Abbott, Allison M.	\$10,619.22
Abbott, Sarah A.	\$38,347.58
Ackley, Abigail E.	\$43,259.75
Adams, Karen	\$58,299.65
Adams, Michael A.	\$52,643.17
Adhaya, Amy R.	\$30,199.05
Albert, Drew R.	\$54,837.66
Alfredson, Rebecca L.	\$9,298.32
Alix, Jennifer L.	\$39,105.29
Alix, Marcel P.	\$70,536.00
Allain, Jennifer	\$33,157.88
Allain, Rebeca I.	\$39,308.23
Allen, Elizabeth J.	\$420.00
Allen, Kathleen A.	\$18,551.76
Allison, Christiane A.	\$116,878.00
Almblad, Christine A.	\$68,287.85
Amato, Philip J.	\$2,975.85
Amicone, Alexandra R.	\$34,662.08
Anderson, Jessica J.	\$32,899.54
Anderson, Sarah E.	\$67,982.66
Anderson, Tyler C.	\$30,826.99
Anderson-Andrei, Kaiulani D.	\$24,515.45
Andrade, Liana C.	\$43,669.60
Andrews, Hubert W.	\$30,155.61
Annicelli, Amanda C.	\$45,854.75
Archambault, Michael B.	\$112,730.27
Aubin, Madeleine R.	\$1,299.00
Aubin, Mariah R.	\$1,400.00
Aubin, Mary D.	\$42,762.60
Austin, Susan S.	\$130,444.00
Bachelder, Rhonda M.	\$9,241.22
Badger, Jonathan R.	\$2,227.00
Bailey, Laura M.	\$26,731.60
Bailey, Stacy L.	\$38,137.70
Baker, John W.	\$70,886.89
Baker, Kyle A.	\$5,010.00
Balcom, Richard E.	\$31,206.80
Balduff, Terry	\$63,830.02
Barker, Amy	\$2,400.00
Barnett-Soleil, Ariel C.	\$36,835.17
Barone, Gina M.	\$30,627.60
Barr, Linda M.	\$7,199.73
Barry, William C.	\$29,869.40
Barteaux, Steven A.	\$61,629.95
Bates, Mary K.	\$69,264.19
Beach, Allison H.	\$34,828.93

Beamis, Jenny L.	\$3,472.50
Beams, Jennifer M.	\$48,989.40
Bean, Mary H.	\$74,869.73
Beane, Leah W.	\$50,985.35
Beauvais, Audra E.	\$152,439.00
Beckwith, Sharon A.	\$63,300.95
Beeler, Paula J.	\$71,511.89
Beeskau, Stephanie	\$45,335.75
Belanger, Tamara A.	\$832.00
Bell, Gregory E.	\$2,227.00
Belleau, Debra L.	\$26,060.20
Benner, Brenda L.	\$33,935.86
Bergeron, Katelyn M.	\$70,305.15
Berry, Tiffany A.	\$39,014.91
Bianchi, Jeonelli F.	\$33,583.28
Bickford, Kelsey P.	\$43,020.53
Biddle, Spencer P.	\$26,129.97
Billing, Leigh-Ayer	\$53,329.61
Bilodeau, Amanda L.	\$24,796.17
Birckhead, Edward F.	\$400.00
Bird, Wendy	\$17,497.27
Bisson, Marc T.	\$4,644.02
Blake, Kristin M.	\$27,241.42
Blake, Nichole S.	\$4,210.00
Blanchette, Leslie F.	\$8,107.50
Blindow, Keenon W.	\$60,553.35
Blood, Susan M.	\$33,505.54
Boardman, Judy J.	\$288.75
Boeykens, Christa F.	\$56,465.93
Boivin, Heather	\$11,429.85
Bolstridge, Rebecca	\$9,320.00
Bonnell, Elaine M.	\$60.00
Boston, Elizabeth J.	\$180.00
Bothwell, Nicole K.	\$97,870.00
Boucher, Nichole M.	\$36,503.94
Bougie, Ann Marie	\$16,463.68
Bourbon, Maryellen A.	\$67,662.00
Bowden, Dawn M.	\$922.50
Brackett, Elizabeth E.	\$35,986.08
Brady, Katherine L.	\$33,500.53
Bragdon, Charles M.	\$68,337.85
Brennan, John P.	\$70,311.90
Brewer, Emma S.	\$36,375.53
Brewster, April L.	\$67,887.85
Bronder, Peter J.	\$3,897.00
Brown, Christina M.	\$23,358.12
Brown, Lauren H.	\$59,380.90
Bruce, DeAnna L.	\$12,319.00
Brunelle, Bethanne	\$8,929.12
Buchholz, Lisa W.	\$60,254.95
Burcalow, Sarah N.	\$65,385.75
Burke, Christine C.	\$34,607.93

Burns, Louise A.	\$70,705.21	Couture, John R.	\$4,001.60
Burrows, Reagan M.	\$23,892.85	Couture, Shannon M.	\$32,084.41
Butler, Deborah E.	\$71,516.89	Cravens, Brenda	\$81,361.04
Butler, Shanon M.	\$24,650.00	Crawford, James D.	\$36,259.98
Bylicki, Lisa J.	\$52,200.53	Creighton, Amy G.	\$84,041.94
Camire, Brian M.	\$67,887.85	Crosman, Samantha E.	\$42,160.75
Campbell, Kathleen M.	\$67,887.80	Croston, Elizabeth M.	\$10,473.27
Cann, Christine G.	\$43,222.60	Croteau, Jeremy A.	\$17,451.16
Cannon, Maria T.	\$58,794.78	Crovetti, Michelle L.	\$34,516.29
Capalbo, Kayla L.	\$28,168.64	Crovetti, Tessa A.	\$500.00
Capelle, Kimberlee	\$36,198.88	Crowley, Angela M.	\$13,223.96
Carignan, John T.	\$68,739.63	Curtis, Peggy L.	\$34,916.37
Carleton, Emily E.	\$3,006.00	Cutler, Megan L.	\$54,424.19
Carlin, Carol L.	\$58,380.57	Cutliffe, Jessica M.	\$54,370.34
Caron, Shelby V.	\$43,176.00	Cyr, Jeremiah G.	\$76,163.00
Cartmill, Tobi K.	\$15,800.69	Cyr, Karissa M.	\$8,412.58
Cashell, Laura B.	\$3,731.66	Cyr, Melissa A.	\$9,969.13
Cassidy, Heather A.	\$68,127.25	Dabrieo, Kimberly S.	\$50,482.20
Cates, Kristen J.	\$75,450.89	Daigle, Kristie R.	\$25,743.98
Caverly, Elizabeth A.	\$8,791.72	Daigle, Sarah L.	\$23,257.59
Chadbourne, Josie L.	\$63,140.94	Daigneault, Susan R.	\$12,936.57
Chaffee, Tammi L.	\$17,043.03	Dalrymple, Clifford J.	\$46,573.99
Chamberlin, Elaine L.	\$1,270.00	Dandeneau, Roberta L.	\$6,736.00
Chaplin, Daniel J.	\$67,937.85	Dapsis, Jessica L.	\$44,626.44
Chapman, Emily J.	\$10,845.52	Davis, Gwyneth	\$26,566.52
Chapman, Karina M.	\$62,600.90	Davis, Kathleen	\$20,933.26
Chase, Benjamin D.	\$57,324.46	Davis, Lynne R.	\$32,986.65
Chasse, Tiffany A.	\$18,929.29	Davis, Ryan C.	\$45,519.60
Chessie, Martha K.	\$252.00	Davis, Shannon M.	\$39,797.36
Chessie, Stephen J.	\$34,687.75	Davis, Talya R.	\$59,691.18
Childress, Barbra S.	\$47,809.79	Davis, Teresa A.	\$6,730.50
Christensen, Cristal R.	\$22,136.00	Davison, Kelsey T.	\$40,820.53
Chung, Jenny	\$47,700.75	Dawley, Erin C.	\$42,060.70
Ciccanesi, Stephanie L.	\$31,226.83	Dawn, Valerie	\$1,215.90
Clark, Lori L.	\$29,449.09	Day, Nancy M.	\$60,075.92
Clarke, Emily L.	\$13,215.19	DeBenedictis, Nicole M.	\$15,433.00
Clement, Sandra L.	\$30,517.36	Dederbeck-Sullivan, Laura J.	\$6,906.29
Clock, Dale A.	\$36,741.00	Delisle, Ronnie J.	\$54,394.46
Cole, Kristen L.	\$44,310.49	Delude-Ashburn, Kerry	\$40,680.18
Cole, Margaret A.	\$600.00	Demeroto, Jason A.	\$61,904.95
Coleman, Lori L.	\$29,390.97	Demers, TinaD.	\$66,061.47
Combs, Bethany A.	\$9,844.82	Dempsey, Kelly K.	\$35,097.41
Combs, Taylor E.	\$39,360.25	Denis, Kathleen R.	\$38,845.53
Connell, Christie A.	\$33,851.58	DeRochemont, Kenneth	\$46,828.33
Constantine, Timothy	\$44,386.53	Derouin, Lillian	\$7,935.80
Cooley, Rebecca S.	\$17,998.24	Desmond, Barbra	\$61,794.95
Corain, Lisa	\$68,137.85	Despres, Maribel S.	\$658.75
Corliss, Linda M.	\$220.00	Desrochers, Linda L.	\$42,577.98
Corrao, Trevor	\$3,006.00	Diaz, Diego	\$95.00
Cosgrove, Rebecca L.	\$32,564.90	Diaz, Sandra J.	\$26,763.52
Cote, Bryan S.	\$4,231.00	Dickson, Erin E.	\$60,228.50
Couture, Andrea L.	\$53,869.40	DiNardo, Courtney M.	\$18,404.00

Dinsmore, Lisa M.	\$35,018.10	Flemings, Todd J.	\$62,595.35
Dodge, Evign D.	\$3,897.00	Fogg, Milton A.	\$2,672.00
Doiron, Travis	\$190.00	Foley, Molly K.	\$51,375.15
Dole, Kathryn C.	\$390.00	Foor, Jason L.	\$3,006.00
Dones, Eustaquio T.	\$42,030.72	Forbes, Jane E.	\$12,602.50
Donnell, Jacob A.	\$3,199.60	Ford, Brandon E.	\$1,503.00
Donnell, Rebecca G.	\$28,685.83	Fornauf, Richard P.	\$67,987.85
Dow, Cheryl A.	\$32,168.94	Forte, Elise R.	\$24,426.79
Downs, Julie D.	\$36,246.19	Fortin, Christine P.	\$154.00
Doyle, Madeleine R.	\$25,338.13	Foster-Neal, Laura C.	\$10,936.16
du Mont, Shanna S.	\$21,121.54	Fournier, Karen	\$17,000.41
Dube, Katherine M.	\$34,189.00	Fowles, Jenilee	\$35,004.04
Dube, Lisa M.	\$30,891.91	Fox, Meghan E.	\$72,259.95
Dubis Tedeschi, Tamara M.	\$35,650.53	Fradsham, James F.	\$49,803.53
Dubois, Caroline J.	\$27,354.19	Fraser, Erin M.	\$4,430.61
Dufort III, Roland A.	\$124,962.70	Frazier, Jaymie M.	\$55,111.13
Dufort Jr, Roland A.	\$29,521.53	Freeman, Susan	\$19,287.53
Dufort, DecovanA. G.	\$300.00	Frias, Regina T.	\$17,442.19
Dufort, Meredith	\$39,839.40	Frizzell, Taryn A.	\$60,135.74
Dugan, Vito A.	\$71,136.89	Frye, Brenna M.	\$3,006.00
Dumais, Monica	\$41,949.66	Frye, Carolyn R.	\$52,736.10
Dumont, Brigitte B.	\$71,050.53	Fulford, William F.	\$67,887.85
Dunnington, Kerry E.	\$50,362.08	Fuller, Amy L.	\$41,470.16
Dunphey, Brooke	\$69,703.68	Fuller, Kimberly A.	\$26,992.21
Dupont, Taylor M.	\$35,912.41	Fusco, Alexandro O.	\$59,019.10
Durodemi, Gwendolyn M.	\$57,800.15	Gagnon, Julie A.	\$75,088.31
Dyer, Julie A.	\$72,807.89	Galeucia, Elyse N.	\$68,640.93
Easley, Sharon	\$23,717.07	Gamage, Jane E.	\$72,886.89
Eaton, Matthew J.	\$63,202.84	Gardell, Deborah S.	\$40,928.30
Eckenberger, Sarah E.	\$450.00	Garey, Carol L.	\$28,511.76
Edwards, Isabella S.	\$4,454.00	Gaulin, Michele R.	\$68,958.50
Eldridge, Randy T.	\$47,095.47	Gerbino, Ashlea E.	\$43,170.53
Ellard, Nicholas B.	\$55,895.30	Gerrish, Karen A.	\$37,077.07
Ellison, Eve M.	\$71,486.89	Gerrish, Theresa M.	\$12,206.70
England, Jennifer C.	\$15,237.29	Gerry, Karlita C.	\$27,132.14
Erickson, ElizabethQualey	\$48,670.35	Gilbert, Elizabeth M.	\$17,577.65
Fairfull, Janet L.	\$30,713.36	Gilbert, Katrina D.	\$5,417.58
Farinholt, Evan A.	\$175.00	Gilley, Patti A.	\$129,068.00
Farley, Hannah P.	\$26,205.72	Gilmore, Anthony J.	\$23,150.47
Farwell, Kellie L.	\$33,620.25	Gilpin, Debra L.	\$31,143.80
Faucher, Chantelle	\$45,088.00	Gobbi, Tracy B.	\$66,889.80
Fenderson, Nadine P.	\$70,706.15	Godsoe, Rylee A.	\$40,780.72
Ferguson, Mia H.	\$44,756.75	Gold, Erica A.	\$57,290.92
Ferland, Lynda L.	\$25,031.78	Good, Rebecca C.	\$23,717.07
Findlay, Joseph S.	\$11,243.19	Goodwin, Arthur	\$44,869.10
Fink, Katelyn E.	\$7,876.92	Goody, Elizabeth	\$266.25
Fink, Kathy	\$6,158.00	Goozie, Dawn M.	\$6,525.50
Fink, Lauren	\$190.00	Gosselin, Jenica B.	\$7,598.67
Fink, Maryann R.	\$58,230.90	Gosselin, Marjorie A.	\$27,348.89
Fitzgerald, Mary	\$99,920.00	Goulet, D'Arcy R.	\$73,736.89
Fitzpatrick, Gayle	\$150.00	Gower, Griffinn R.	\$750.00
Fleming, Kerri M.	\$945.00	Gower, Shaughnessey H.	\$1,299.00

Grabowski, Susan E.	\$39,498.60	Healey, Lindsay M.	\$69,211.90
Grace, Samantha J.	\$59,619.40	Heath, Michael E.	\$61,060.87
Grant, Chelsea R.	\$50,160.35	Hennelly, Cindy L.	\$30,293.97
Grant, Jonathan W.	\$38,304.88	Hennelly, Shelby A.	\$7,503.43
Grant, Katherine J.	\$66,312.85	Henry, Jeannette M.	\$35,653.28
Gray, Kevin M.	\$6,494.00	Hersom, Jeremy S.	\$71,838.25
Gray, Lisa M.	\$62,195.35	Heuschkel, Roxanne F.	\$3,108.00
Gray, Sandra A.	\$15,340.48	Hickey, Lori P.	\$10,243.42
Greene, Deborah K.	\$187.00	Hiett, Traci J.	\$6,079.90
Greenlaw, Jennifer A.	\$35,951.23	Hill, Claire	\$1,789.24
Gregoire, Carmen M.	\$24,979.16	Hill, Colleen M.	\$7,598.67
Grevich, Jordyn M.	\$8,909.03	Hill, Patricia M.	\$750.00
Grover, David W.	\$31,989.00	Hill, Samantha L.	\$8,818.47
Guertin, Matthew T.	\$29,235.82	Hilton, Audra	\$10,867.08
Guitard, Deidre H.	\$24,608.79	Hinson, Angelynne	\$2,485.00
Guptill, Wendy T.	\$32,596.69	Hoag, Glenn D.	\$34,794.80
Guy, Allyson J.	\$19,437.64	Hobbs, Kristen A.	\$65,545.35
Guy, Benjamin N.	\$39,471.38	Hodgdon, Terese C.	\$49,546.25
Guzman-Rothwell, Irene	\$61,431.12	Hofmeister, Jill A.	\$67,962.85
Haberzettl, Anita M.	\$4,445.00	Holmstock, Carol A.	\$74,776.94
Hagenbuch, Stephanie L.	\$280.00	Holt, Jennifer E.	\$8,602.50
Haggerty, Catherine M.	\$22,602.17	Holt-Fitzgerald, Caleb	\$3,855.00
Hahn, William J.	\$31,764.30	Hopper, Rebecca	\$180.00
Halbmaier-Stuart, Jaime M.	\$62,195.35	Horne, Brian T.	\$30,310.97
Hale, Adam D.	\$5,010.00	Hosmer, Matthew W.	\$44,885.78
Hall, Aimee R.	\$58,696.35	Hough, Susan C.	\$54,299.85
Hall, John F.	\$49,050.53	Howard, Allyson K.	\$31,783.86
Hall, Jonathan D.	\$58,696.30	Howard, Jenna L.	\$59,141.87
Hamel, Elizabeth A.	\$3,897.00	Howley, Christine	\$57,768.48
Hamel, Jacob P.	\$2,978.48	Hubbard, Mark D.	\$53,532.10
Hamel, Jennifer D.	\$66,637.85	Hubbell, Abbey S.	\$82,989.00
Hamway, Douglas J.	\$9,288.07	Hughes, Lorraine L.	\$34,044.15
Hanlon, Valerie	\$44,820.74	Hunter, Adina R.	\$75,200.00
Hanson, Emily A.	\$24,060.16	Hurd, Keith L.	\$800.00
Hanson, Krystal A.	\$28,773.02	Hussey, Taylor J.	\$850.00
Harding, Tina L.	\$100,246.38	Hutchinson, Tracy L.	\$21,280.59
Hardingham, Kristin E.	\$80,150.60	Ingalls, Russell B.	\$35,782.45
Hardy, Lucy W.	\$45.00	Ivey, Nichole T.	\$121,508.58
Harnett, Lisa	\$56,254.85	Jackson, Erin E.	\$61,129.95
Harris, Stephanie A.	\$25,039.52	Jackson, Sean J.	\$6,513.00
Hart, Audrey M.	\$1,662.50	Jacobson, Molly O.	\$30,535.17
Hartford, Alicia G.	\$38,630.22	Janke-Early, Morgan E.	\$39,424.67
Hart-Hempstead, Amanda R.	\$51,214.40	Janousek, Lisa N.	\$9,317.50
Hartigan, Susan C.	\$34,915.74	Janski-Johnson, Jaden T.	\$35,212.08
Hartigan, Zachary B.	\$390.00	Jemery, Tiffany E.	\$23,240.40
Harvey, Nicole E.	\$47,144.60	Jenkins, Lindsey J.	\$8,117.67
Hassain, Janet E.	\$44,775.82	Jenkins, Shannon K.	\$54,329.18
Hasty, Deborah L.	\$60,429.37	Jennings, Karen A.	\$13,314.22
Hatch, Mallori K.	\$37,797.60	Jennings, Kari E.	\$63,564.19
Hawkes, Kaylee A.	\$1,282.50	Johnson, Kathleen N.	\$51,019.40
Hayes, Robyn	\$30,104.26	Johnson, Kristin M.	\$38,180.12
Hayes, Samantha M.	\$45,641.30	Johnson, Paul	\$4,232.52

Jones, Christopher	\$44,990.34	Lebreux, Marina B.	\$47,376.58
Jones, Lauren E.	\$63,416.26	Leclair, Nancy A.	\$15,569.66
Jones, Mellisa S.	\$17,319.52	Leclair, Susan F.	\$70,886.89
Jones, Timothy B.	\$60,219.04	Leclerc, Chelsea M.	\$21,598.93
Juster, Katherine S.	\$900.00	Ledoux, Amanda J.	\$42,900.03
Kamorski, Laura R.	\$45,510.75	Legere, Angela J.	\$71,686.89
Kapantais, Stephanie B.	\$56,610.15	Legere, Kristen	\$51,478.60
Karahalios, Cheryl A.	\$100.00	Legere, Sandra A.	\$31,397.18
Kearney, Alison L.	\$107,824.00	Leiper, Elaine M.	\$18,053.66
Kearns, Jenna R.	\$28,107.59	Lenhardt, Joseph D.	\$44,032.73
Keddy, Luann K.	\$19,746.33	Lenson, Samuel B.	\$50,858.75
Keegan-Flewelling, Jennifer L.	\$53,313.81	Leon, Lee M.	\$70,987.35
Kelsey, Ryan F.	\$57,333.65	LePage, Patricia K.	\$59,118.66
Kelsey, Sharon L.	\$800.40	Leroux, Paula B.	\$2,600.00
Keniston, Michelle J.	\$111,483.00	Lessard, Amy J.	\$10,835.17
Kennedy, Justin G.	\$6,340.00	Lessard, Jayson	\$3,006.00
Kennedy, Mary C.	\$1,822.50	Lessard, Lauren M.	\$54,354.00
Kennington, Kevin T.	\$2,672.00	Letourneau, Jason	\$51,518.25
Keravich, Ann L.	\$34,777.60	Letourneau, Katherine G.	\$12,633.49
Kezar, Deborah	\$33,600.05	Letze, Kerry J.	\$612.50
Khlung, Monica	\$9,957.50	Libby, Kaitlin C.	\$7,883.38
Kimball, Shea H.	\$6,494.00	Libby, Spencer L.	\$110,733.00
King, Stephanie G.	\$36,985.17	Lightfoot, Katie M.	\$60,639.97
Kingston, Patricia S.	\$48,075.10	Lipton, Crystal B.	\$30,724.00
Koelker, Sarah J.	\$31,092.04	Littlefield, Angelia L.	\$68,220.35
Koerner, Robert L.	\$3,006.00	Litwinetz, Kelley A.	\$69,676.70
Krause, Kathleen A.	\$639.93	Lockhart, Serena B.	\$900.00
Kumar, Jennifer L.	\$15,458.93	Lockhart, Shari A.	\$649.50
Labbe, Desiree L.	\$46,395.53	Logan, Amanda B.	\$61,518.40
Laflin, Kelly A.	\$54,946.34	Long, Sharon L.	\$12,140.95
LaFond, Mark W.	\$62,453.65	Loranger, Kevin	\$45,540.34
Lafrance, Brenda B.	\$71,136.89	Loranger, Sarah L.	\$57,663.20
Lafrance, Heather E.	\$101,170.00	Lounsbury, Timothy E.	\$74,955.08
Lagerberg, Lisa A.	\$26,866.23	Love, Mia R.	\$47.50
Laine, Elizabeth N.	\$77,163.45	Lowery, Shanon N.	\$5,979.68
Lajoie-Carlson, Shellyann A.	\$77,072.46	Luders, Melinda L.	\$101,120.00
Lambert, Megan M.	\$58,018.40	Lundy, Marcia J.	\$388.50
Landry, Dana E.	\$48,313.62	Lynch, Morgan C.	\$44,879.25
Landry, Wanda M.	\$41,069.18	Lyon, Meghann K.	\$8,731.17
Lane, Meagan M.	\$22,006.00	MacArthur, Lyndsay M.	\$9,009.82
Langevin, Brittany M.	\$37,711.71	MacDonald, James A.	\$67,887.85
Langlais, Amanda L.	\$44,914.20	MacDonald-Johnson, Jeanne M.	\$22,320.52
Langley, Lisa J.	\$180.00	MacDougall, Amanda E.	\$45,759.79
Lanoie, Christine M.	\$41,683.55	MacKenzie, Kristin R.	\$46,830.51
LaPlante, Elise C.	\$25,798.53	MacMillan, Bryan J.	\$43,519.60
Large, Hans T.	\$26,750.06	Madore, Michael F.	\$1,987.50
Larrabee, Ellen S.	\$26,575.77	Magaw, Erin A.	\$23,927.34
Larrabee, Jordan F.	\$9,369.02	Maher, Della E.	\$43,156.75
Larsen, Anne Sofie H.	\$44,850.05	Mainella, Nicholas J.	\$2,520.00
Lavoilette, Heather L.	\$4,291.67	Malenfant, Tiffany L.	\$513.00
Lawrence, Daniel R.	\$70,548.15	Malette, Amy L.	\$75,794.99
Leach, Corey A.	\$5,897.00	Mallett, Denise	\$250.00

Maloon, Kimberly A.	\$36,276.58	Minutelli, Diana	\$622.50
Manley, Lynn E.	\$200.00	Mitchell, Maria C.	\$20,969.00
Mann, Amy C.	\$76,369.39	Mitro, Elizabeth M.	\$46,019.60
Manning, Rebecca E.	\$37,716.92	Mochon, Kate A.	\$62,275.35
Mannion, Brenda M.	\$6,750.00	Molnar, Ellen L.	\$56,577.55
Mariscal, Julio L.	\$3,414.00	Mondoux, Bari L.	\$42,981.59
Mariscal, Kathryn E.	\$39,358.23	Monroe, Kelly S.	\$2,103.37
Marshall, Cindy B.	\$29,567.92	Moore, Aaron	\$102,074.00
Martel, Donna L.	\$70,403.15	Moore, Beth A.	\$31,315.35
Martel, Karen D.	\$75,049.39	Moore, Betty J.	\$52,655.19
Martin, Jaime	\$45,731.75	Moore, Gabrielle E.	\$20,641.37
Marx, Linda	\$81,952.00	Moore, Kevin M.	\$105,507.76
Maslowski, Rachel E.	\$14,991.34	Moore, Olivia	\$48,009.79
Mathews, Patricia	\$71,654.87	Moores, Debbie K.	\$34,219.95
Mathews, Shirley M.	\$6,835.02	Morgan, John V.	\$6,494.00
Matthews, Delroy W.	\$21,593.79	Morin, Nan M.	\$64,667.45
Matthews, Mandy M.	\$26,841.31	Morin, Thomas M.	\$55,342.40
May, Damian C.	\$190.00	Morneau, Brianne J.	\$2,355.00
Mayotte, Jennifer L.	\$25,180.17	Morneault, Stephanie	\$68,687.85
Mazzola, Laura M.	\$69,986.90	Morris, Dawn C.	\$32,263.90
McAuliffe, Mary G.	\$51,881.60	Morrison, Emily J.	\$26,812.18
McCann, Jason S.	\$30,939.93	Morrow, Aaron	\$55,173.00
McCormack, Steven F.	\$14,888.30	Mossman, Sarah A.	\$31,027.48
McCormick, Tamara M.	\$68,137.80	Moufid, Fatiha	\$22,383.36
McCrillis, Carrie L.	\$33,665.82	Moynihhan, Michelle L.	\$59,871.00
McDonald, Heather L.	\$8,516.22	Mulcahy, Elizabeth A.	\$16,250.18
McDonough, Andrew D.	\$1,556.07	Mulligan, Erin E.	\$12,561.61
McDonough, Christopher M.	\$40,360.01	Mulligan, Jacob J.	\$300.00
McFarland, Vanessa D.	\$27,084.95	Mulligan, Jerimiah J.	\$3,897.00
McGarry, Jacqueline J.	\$46,043.20	Mumme, Mark W.	\$24,789.52
McGlenn, Kelli L.	\$13,665.57	Murphy, Barbara J.	\$23,996.67
McGonigle, Sarah L.	\$51,169.40	Murphy, Jennifer M.	\$10,841.72
McGovern, Susan A.	\$12,601.16	Myers, Angela D.	\$61,675.96
McGrath, Tracy A.	\$36,552.23	Nadeau, Denise E.	\$28,876.84
McIntire, Amanda E.	\$57,460.15	Nason, Nancy A.	\$67,887.85
McIntire, Pat	\$70,761.89	Nathan, Emily R.	\$46,499.55
McIntyre, Joelle M.	\$17,796.00	Nelson, Terri	\$70,886.89
McIntyre, Megan A.	\$43,020.49	Neubert, Nancy	\$250.00
McLellan, Christine P.	\$98,745.26	Newhouse, Libby A.	\$50,029.60
McLellan, Ross M.	\$993.27	Nichols, Ryan M.	\$44,749.70
McNamara, James L.	\$38,327.48	Nickerson, Kathleen J.	\$200.00
Medrano, Adriana J.	\$7,228.00	Norton, Darrell W.	\$23,356.38
Megele, Patricia J.	\$49,533.94	Noyce, Jacqueline I.	\$3,672.00
Melanson, Richard J.	\$5,010.00	Noyes, Tanya K.	\$29,195.25
Merchant, Samantha M.	\$2,672.00	O'Leary, Megan	\$122.15
Mereness-Cutler, Amy E.	\$27,252.15	Olson, Erin K.	\$32,139.00
Merrifield, Jennifer R.	\$34,521.40	Osborne, Jennica M.	\$66,015.81
Metcalfe, Tara R.	\$18,647.16	Ott, Jeanine	\$44,639.17
Michaud, Melissa L.	\$57,405.95	Ouellette, Tanya F.	\$29,230.65
Miller, Marcia D.	\$15,963.40	Pabis, Brian J.	\$38,440.43
Millett, Sarah	\$46,404.25	Pace, Laurel A.	\$458.44
Miniutti, Danielle M.	\$58,979.40	Pacheco, Diego O.	\$26,990.48

Palmer, Joanne	\$34,804.19	Reilly, Katelyn M.	\$56,624.19
Palumbo, Joseph D.	\$4,788.55	Reinert, Keri J.	\$14,355.19
Paradis, Erin P.	\$7,518.03	Rentz, Natalie A.	\$12,430.80
Parent, Pamela J.	\$46,241.80	Rhuland, Courtney A.	\$48,365.34
Parent, Philip J.	\$67,425.20	Rice, Dawn E.	\$4,786.25
Parker, Sarah A.	\$21,863.48	Rice, Patricia A.	\$20,370.10
Parmenter, Kelly L.	\$35,212.87	Richer, Amanda L.	\$46,319.60
Parr, David A.	\$64,306.95	Rickard, Kristine E.	\$33,612.96
Parsons, Jane E.	\$294.00	Ricker, Libby J.	\$304.35
Paskowski, Audrey J.	\$2,602.50	Ridlon, Ashlee J.	\$16,414.89
Pass, Rossana T.	\$71,519.39	Rivas, Autumn R.	\$1,600.00
Patten, Jeffrey S.	\$23,717.07	Roaf, Mark W.	\$44,426.96
Patterson, Carly M.	\$30,777.48	Roberge, Janet	\$27,936.51
Pawling, Rebecca K.	\$53,752.35	Roberts, Martha A.	\$40,802.86
Peard, Kayla M.	\$49,954.98	Roberts, Melissa M.	\$109,483.00
Peet, Donald N.	\$55,391.51	Roberts, Michael F.	\$118,302.60
Pelletier, Pascal J.	\$51,766.85	Roberts, Tracy L.	\$62,830.00
Pelletier, Rachael M.	\$37,081.65	Rodriguez, Andres L.	\$31,173.81
Pennell, Susan E.	\$35,656.66	Rogers, Justin R.	\$45,768.12
Pennington, Jennifer L.	\$29,587.05	Rogers, Shannon L.	\$40,395.68
Perkins, David G.	\$49,570.35	Rollins, Katherine A.	\$540.00
Perkins, Jayne M.	\$25,541.43	Rosa, Suzette M.	\$37,879.09
Perreault, Erin L.	\$600.00	Rose, James A.	\$60,785.70
Perron, Jeremy A.	\$31,989.00	Rose, Lisa G.	\$46,073.38
Perron, Meagan R.	\$32,283.40	Ross, Jessica K.	\$26,846.92
Perry, Nancy J.	\$27,581.99	Row, Elise D.	\$49,979.60
Petrillo, Christine M.	\$73,199.40	Roy, Ann Marie	\$1,158.75
Phillips, Robert E.	\$35,279.65	Roy, Holly J.	\$9,369.69
Pierpont, Traci C.	\$43,529.58	Roy, Patina A.	\$40,722.11
Place, John F.	\$42,732.87	Royce, Melissa S.	\$55,126.10
Plaisted Rials, Cyndle R.	\$3,414.00	Russo, Chris L.	\$120,475.00
Plaisted, Cynthia C.	\$35,053.50	Sacoco, Christopher C.	\$48,509.79
Polsonetti, James J.	\$2,200.00	Saffer, Amanda R.	\$30,927.48
Pomeroy, Catherine F.	\$66,799.95	Safford, Liza J.	\$37,539.50
Pomroy, Elaine J.	\$47,199.63	Safford, Randy A.	\$41,291.00
Porter, Ingrid A.	\$38,379.42	Sahagian, Eileen T.	\$57,030.68
Potter, Joanne S.	\$240.00	Sampson, Marina C. R.	\$58,536.41
Potvin, Kelley J.	\$100.00	Samson, Amy M.	\$70,561.85
Powden, Casey L.	\$36,073.63	Sanborn, Rebecca L.	\$72,115.35
Powers, Kenneth C.	\$3,897.00	Sanborn, Roberta E.	\$38,240.99
Prince, Mallory V.	\$55,831.05	Sanches, Jessica S.	\$34,462.08
Protzmann, Timothy J.	\$40,469.78	Sanfacon, Heather Q.	\$53,994.00
Puffer, William L.	\$28,525.74	Sardinha, Virginia V.	\$42,246.95
Purdy, Jessica D.	\$2,240.00	Sarzynski, Kevin C.	\$25,755.75
Radke, Claire M.	\$15,361.81	Saucier, Brett W.	\$65,651.00
Rae, Jamie L.	\$54,676.10	Saverese, Colleen E.	\$34,491.05
Rand, Thomas	\$2,624.00	Schaeffer, Astrida E.	\$210.00
Randall, Kelly A.	\$20,761.00	Schaubhut, Michelle R.	\$68,546.33
Raynes, Sandra K.	\$51,852.53	Schule, Heidi C.	\$9,009.82
Reid, Adam M.	\$54,825.16	Schussler, Kelly E.	\$48,489.34
Reid, Brigitte	\$62,069.95	Schwab, Caroline S.	\$10,647.67
Reid, Matthew	\$8,452.87	Schwartz, Barbara A.	\$43,399.53

Scribner, Shannon L.	\$44,229.75	Sun, Yuhong	\$74,927.30
Sears, Jesse R.	\$40,469.78	Sutter, James A.	\$9,288.07
Secunde, Danae E.	\$60,635.70	Swiger, Shannon B.	\$101,113.00
Sevigny, Sabrina J.	\$31,579.93	Szwed, Alexander T.	\$43,800.55
Sharkey, Christina P.	\$2,955.00	Tache, Michelle L.	\$48,733.70
Shaw, Camilla J.	\$31,327.48	Talbot, Megan	\$34,584.12
Shea, Sharleen M.	\$2,213.10	Talon, Kimberly A.	\$26,265.53
Shepherd, Elizabeth	\$70,911.89	Tarr, Stephanie J.	\$69,247.85
Shepherd, Lisa M.	\$45,595.39	Taylor, Hannah T.	\$24,497.36
Shorey, Brian J.	\$68,815.00	Taylor, Sharon L.	\$69,211.90
Sigouin, Carolyne L.	\$15,165.21	Temm, Donna J.	\$9,932.92
Silberman, Jessica K.	\$50,887.54	Terravecchia, Aidan F.	\$17,523.95
Silver, Emily R.	\$570.00	Texeira, Pamela A.	\$72,136.89
Silver, Michelle L.	\$35,030.38	Thompson, Cassandra M.	\$61,695.35
Simard, Nancy A.	\$88,485.86	Thompson, Jordan M.	\$842.00
Singleton, Megan N.	\$46,480.03	Thompson, Sharon A.	\$24,192.07
Sirois, Erica L.	\$35,006.43	Tibbetts, Lindsay N.	\$28,170.42
Skelton, Lindsay M.	\$29,825.97	Tibbetts, Nicole A.	\$15,785.18
Slater, Isaiah A.	\$1,732.52	Titus, John H.	\$9,057.60
Sloat, Kathy	\$3,535.00	Tondreau, Corey L.	\$45,262.27
Smith, Cassandra L.	\$2,672.00	Torno, Alexander L.	\$5,124.56
Smith, Jason M.	\$36,076.78	Torno, June A.	\$33,917.83
Smith, Jill G.	\$7,407.75	Toth, Emma S.	\$44,119.60
Smith, Kimberly A.	\$36,078.16	Toussaint, Jeremy M.	\$105.90
Smith, Lisa D.	\$23,533.48	Towne, Rebecca A.	\$37,548.68
Smith, Lynda M.	\$50,515.35	Trefry, David L.	\$44,971.69
Smith, Marjory K.	\$25,039.52	Tucker, Amy L.	\$12,992.12
Smith, Nicole M.	\$65,650.72	Turnbull, Tamey L.	\$2,264.85
Smolinsky, Andrea J.	\$57,324.20	Tweed, Rhonda A.	\$59,730.06
Sokol, Saundra D.	\$1,002.28	Tyler, Heather	\$41,577.09
Sorrell, Sloane	\$7,617.67	Tyndall, Judith A.	\$33,544.72
Spencer, Kathleen V.	\$11,632.83	Upton, Jennifer	\$43,820.58
Spiller, Elizabeth A.	\$30,927.48	Vachon, Paul L.	\$38,547.99
Spiller, Michelle L.	\$60,514.95	Vakalis, Ginny L.	\$67,887.85
Sprague, Jennifer L.	\$70,886.89	Valencia, Brooke F.	\$6,507.50
Springer, Brianne W.	\$50,260.35	Valhos, Lisa R.	\$57,342.32
St Germain, Jana	\$23,717.07	Valliere, Tina L.	\$17,118.45
St Hilaire, Colleen H.	\$475.00	Van Campen, Denise	\$106,966.00
St Laurent, Brooke A.	\$10,381.92	Van Hook, Brigitte L.	\$17,989.68
St Pierre, Kristie L.	\$23,517.92	Vancour, Kathy L.	\$66,171.77
Stamas, Helen A.	\$7,876.92	Vandenberg, Joela T.	\$72,311.89
Stella, Madalyn R.	\$6,012.00	Varney, Jennifer R.	\$114.00
Stevens, Heather L.	\$32,239.00	Vaughn, Victoria E.	\$644.00
Stevens, Kora	\$22,091.89	Veno, Katrina	\$1,680.00
Stevens, Melanie L.	\$68,495.07	Veza, Cassie C.	\$5,405.87
Stevens, Shelly L.	\$39,592.80	Vigneault, Wendy R.	\$33,143.28
Stokes, Rita A.	\$4,006.01	Vincent, Jean-Paul K.	\$1,700.00
Storer, Karen A.	\$67,274.99	Vine-Gochie, Susan J.	\$33,859.76
Stowell, Sarah	\$65,790.55	Violette, Shelley J.	\$68,591.31
Strange, Ingrid K.	\$55,912.35	Vitale, Stephen J.	\$67,536.00
Street, Holly A.	\$7,509.22	Voishnis, Mallory K.	\$38,917.46
Street, Shawna R.	\$17,830.09	Vose, Ralph H.	\$3,180.00

Vulner, Angela E.	\$53,684.40
Wakefield, Miranda M.	\$63,475.75
Walker, Sarah J.	\$26,537.55
Wall, Nancy J.	\$33,288.40
Ward, Maghen	\$62,563.60
Warner, Kelly A.	\$66,299.95
Watson, Aaron	\$9,998.43
Webber, Jamie R.	\$62,970.90
Webber, Melissa M.	\$45,380.05
Weeks, Patricia P.	\$210.00
West, Sarah C.	\$58,743.80
Wheeler, Denise R.	\$24,301.91
White, Marisa K.	\$27,756.25
White, Tristan	\$36,601.62
Whitehead, Rachel A.	\$57,675.15
Whitney, Brenna J.	\$56,635.15
Whitten, Carol A.	\$68,087.85
Whitten, Tracy F.	\$68,237.85
Wiesendanger, NicoleKP	\$7,895.97
Wilbur, Jared S.	\$38,760.75
Williams, Audrey E.	\$43,820.30
Williams-Levasseur, Abby E.	\$6,009.93
Wilson, Carrie L.	\$70,389.72
Winograd, Adrienne L.	\$35,863.95
Winship, Fannie-Lynn	\$40,704.36
Winslow, James M.	\$103,405.92
Woodhouse, Kelly A.	\$39,135.17
Woodin, Stephanie J.	\$12,732.54
Woodward, Tina C.	\$34,586.13
Wright, Bridget C.	\$54,308.35
Wurtz, Leighanne M.	\$62,717.45
Young, Jennifer A.	\$4,206.51
Young, Jesse C.	\$35,623.63
Zachko, Andrew L.	\$45,628.65
Zarrilli, Kristina G.	\$42,623.53
Zellers Jr, Ronald L.	\$2,227.00

Vendor List

Vendor	Amount
1st Responder Newspaper	85.00
7CS Consulting LLC	575.00
Abbott Equipment Sales, Inc	87.00
ADT Commercial LLC	2,849.37
Air Cleaners Inc	1,121.90
Airgas East	604.48
Aladtec	2,995.00
All States Asphalt, Inc.	367,663.83
Amazon Capital Services	13,035.31
American Legion Post #214	500.00
Andrick, Valerie	321.53
Androscoggin Bank	64,732.53
Animal Welfare Society, Inc.	425.00
Associated Credit Services	159.99
AT&T	2,247.20
Atlantic Water Solutions, LLC	900.00
B.D.S. Waste Disposal, Inc.	2,906.60
BARNES & NOBLE INC	161.75
BEK Inc.	9,434.00
Bergeron Protective Clothing	34,748.01
Bernstein Shur	7,689.50
Bill Dodge Auto Group	40,641.50
Billy Walden	717.42
Bob Frizzell General Contractor Inc	12,420.00
BORDERLINE PROPERTY MANAGEMENT	1,700.00
Boucher, Joshua	64,961.50
Boucher, Thomas	27,628.00
Bound Tree Medical, LLC	10,373.17
Breezeline	6,671.46
Brown's Rubbish Removal	80.00
Brox Industries, Inc.	6,322.22
C HAVEN TIER 3 MAINE LLC	5,800.00
C HAVEN TIER 4 LLC	1,800.00
C HAVEN TIER 4 Maine LLC	5,800.00
Canon Financial Services, Inc	3,405.16
Cardmember Service	28,191.86
Caring Unlimited	1,809.00
Central Maine Power	36,921.37
Central Tire Company	748.62
Chadwick - BaRoss	1,427.18
Chandler's Automotive LLC	4,026.99
Charles Russell	121.94
Chris Boothby	1,054.00
Cintas Fire Protection	2,885.17
City of Rochester	1,680.00
City of Sanford	4,000.00
City of Sanford	58,516.08
City of Sanford Fire	3,375.00
CivicPlus	1,967.96
Colin D Arey II	19,310.00
Colton Property Maintenance	13,050.00
Comstar	11,069.65

Corelogic, Inc.	656.19
Corner Post Land Surveying Inc.	500.00
Costello Property Maintenance	250.00
Data Defined LLC	4,572.29
David Roberts	865.00
David Salvatore	1,475.65
Demco	426.04
DHHS Service Center A/R	586.40
DrummondWoodsum	76,825.46
EDDIE B TOWING & RECOVERY LLC	1,063.18
Election Systems & Software	7,868.76
Eliminator, Inc.	23,021.92
Emergency Reporting	2,390.00
ERIC BERGENDAHL	11,000.00
Fall Tree Works, LLC	51,900.00
Fire Tech & Safety of NE	1,875.00
FIRERESQ, INCORPORATED	4,233.41
First Responder Grants, LLC	1,500.00
Generator Connection Inc	2,328.84
Gerrish Concrete	25,486.00
Goulet's Sales and Service	5,356.09
Granite State Glass	380.00
Great Brook Animal Care	58.96
Greenwood Fire Apparatus, Inc.	13,362.98
Harris Computer Systems	18,468.97
Harris, Carol	1,640.33
Harrison Shrader Enterprises	5,178.80
Hartford Equipment, Inc.	2,752.00
Harvest Goddess	23,500.00
Heat Rite LLC	5,312.00
HUB International New England	39,890.00
Hygrade Business Group, Inc.	608.70
IIA Fire Department Testing	3,235.00
Image Trend, Inc.	175.00
Industrial Protection Services, LLC	5,120.57
INTELIFI, INC	1,388.22
Interstate Soils, Inc.	56,585.00
J&S Masonry	14,786.00
JEFFREY A SIMPSON, INC	750.00
Jennifer and Mark Sylvia	1,566.98
John E O'Donnell & Associates, Inc.	100,335.00
John Turner Consulting, Inc	3,372.50
Jonathan Bloom	20.94
Karen LaRicca	10.00
Kenney Automotive, LLC	4,679.45
Kevin Warden	2.00
Kids Free to Grow	250.00
Knox Auto Body	3,433.66
Lake Region Fire Apparatus	1,557.80
Lebanon Fabrication & Repair LLC	823.00
Lebanon Trail Riders	1,482.88
Leslie Randazzo	100.04
LOCALiQ	493.69
Lynne Davis	284.10
Maine Building Officials and	35.00

Maine Government Finance Officers Association	25.00
Maine Municipal Association	7,655.00
Maine Municipal Employees Health Tr	137,400.50
Maine Secretary of State	500.00
Maine State Treasurer	705.00
Maine State Treasurer	4,642.50
Maine State Treasurer	93,669.70
Maine Town & City Clerks Association	60.00
Maine Veterinary Medical Center	125.00
Maine Welfare Directors Association	185.00
MainePERS	47,480.77
Matthew Leggett	8,540.00
Matthew O'Meara	750.00
Matty J Landscaping	475.00
Melanson Heath	750.00
MEMIC	37,164.30
Milton Fire-Rescue	4,000.00
MLGHRA	35.00
MMTCTA	285.00
Morton Salt	38,993.46
Mosquito Squad	349.00
MPX	8,216.39
MSAD # 60	6,425,952.75
MSAD 60 Backpack Program	250.00
MTCCA	430.00
Nancy Phillips	5.00
NAPA	165.23
NAPA	2,507.56
Neault, Roger	173.02
NHDOT E-Z Pass	45.50
North Berwick Rescue Inc.	2,000.00
North Coast Services, LLC	889.60
North East Ventures A, LLC	670.74
Northeast Mobile Health Services	80.00
P. Gagnon & Sons, Inc.	9,555.03
Patrick Buonano	265.00
PERSONNEL CONCEPTS	26.84
Phil Newton	480.00
Philbrick, Paul	89.39
Pike Industries	12,299.46
Pine Tree Electric	449.15
Polletta, Marcy	3,095.80
Quadient Finance USA, Inc	5,481.50
Quality Fuels, LLC	17,611.09
ReadyRefresh by Nestle	196.34
Registry of Deeds	6,441.00
RHR Smith & Company	12,500.00
Richard Albanee	299.99
Richard Nass	1,450.00
Richer, Leo E.	22,429.50
Rochester Ford	176.71
ROCKINGHAM FIRE TRAINING SOLUTION	600.00
RORY PUTNAM	200.00
Ruth Gutman	149.90
Ryan Cresci	31.17

Sanborn, Rodney	22,042.00
SANEL NAPA	145.01
Sanel NAPA	307.61
SAVANNAH CRESCI	149.97
Seacoast Chief Fire Officers Mututal Aid District	800.00
Seacoast Media Group	1,455.23
Sebastian Septic Service LLC	250.00
SECRETARY OF STATE	1,054,648.29
SERVPRO OF SOUTHERN YORK COUNTY	1,000.00
Shorey, James	31,780.95
Shredding On Site, Inc.	280.00
Simply Pest Solutions	450.00
SMHC WorkWell Occupational Health	651.00
SMPDC	2,278.79
Southern Maine Agency on Aging	1,750.00
Southern Maine Communication	8,104.26
Southern Maine Tool & Equipment	4,554.76
Southern Maine Veterans' Memorial Cemetery Associa	1,000.00
Sprague, Freeman	4,230.00
St. Hilaire, Sam	19,740.00
St. Jean, Matthew	168.86
Stacie Hartley	1,577.94
Stephanie Stanton	4.37
Steve Flynn	81,500.00
Steve's Locksmith	309.00
STS, Inc.	181,382.00
Swan Screen Printing	300.60
Swept Up Cleaning	1,920.00
T & M Landscape LLC	2,385.00
Teamsters Local Union No. 340	2,964.00
Teleflex LLC	1,056.00
The LifeFlight Foundation	500.00
The Rochester Voice	1,880.00
The Ryan Home Project	550.00
THE SHACK 420 LLC	98.99
Timothy Nice	36.34
TPPA	6,953.00
Treasurer State of Maine	536.00
Treasurer, County of York	309,843.85
TREASURER, STATE OF MAINE	26.66
Treasurer, State of Maine	2,489.00
Tyler Smith	1,232.91
W.D Perkins Fire Pump Specialist, Inc	8,894.39
Waste Management	397,677.40
Welch's Hardware	1,527.51
Wex Bank	18,119.62
William A. Renaud Jr. Trucking Inc.	2,970.00
Williams Scotsman, Inc	2,272.63
Witmer Public Safety Group	317.79
WL CONSTRUCTION SUPPLY INC	441.57
Worksafe Traffic Control Industries	1,002.50
World of Flags U.S.A.	1,037.94
York Country Community Action	4,005.00
York County Chiefs' Association	150.00
York County Firefighter's Assoc.	56.00

York County Shelter Programs, Inc.	1,000.00
York County Treasurer	611.59
ZERILLO LAW FIRM LLC	150.00
Zoll Medical Corporation	<u>844.00</u>
Total	10,540,952.27



TOWN OF LEBANON, MAINE

Annual Financial Statements
For the Year Ended June 30, 2019

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INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Lebanon, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lebanon, Maine, as of and for the year ended June 30, 2019 and the related notes to the financial statements, which collectively comprise the Town of Lebanon, Maine's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The Town's 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 Town's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town'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

Merrimack, New Hampshire
Andover, Massachusetts
Greenfield, Massachusetts
Ellsworth, Maine

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accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lebanon, Maine, as of June 30, 2019, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying supplementary information appearing on pages 37 through 38 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial



statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Melanson

Merrimack, New Hampshire
July 22, 2021



MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Lebanon, Maine, we offer readers this narrative overview and analysis of the financial activities of the Town of Lebanon for the fiscal year ended June 30, 2019.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets, liabilities, and deferred outflows/inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, education, public works, solid waste, human services and culture and recreation.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

Financial Highlights

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$8,076,606 (i.e., net position), a change of \$684,959 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$5,115,880, a change of \$408,258 in comparison to the prior year.

- At the end of the current fiscal year, unassigned fund balance for the general fund was \$4,315,315, a change of \$291,689 in comparison to the prior year.

Government-Wide Financial Analysis

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

NET POSITION

	Governmental Activities	
	<u>2019</u>	<u>2018</u>
Current and other assets	\$ 5,652,413	\$ 5,325,378
Capital assets	<u>2,684,667</u>	<u>2,434,310</u>
Total assets	8,337,080	7,759,688
Deferred outflows of resources	70,685	144,126
Current liabilities	190,833	272,475
Noncurrent liabilities	<u>106,961</u>	<u>159,816</u>
Total liabilities and deferred inflows	297,794	432,291
Deferred inflows of resources	<u>33,365</u>	<u>79,876</u>
Net position:		
Net investment in capital assets	2,684,667	2,434,310
Restricted	628,978	537,527
Unrestricted	<u>4,762,961</u>	<u>4,419,810</u>
Total net position	<u>\$ 8,076,606</u>	<u>\$ 7,391,647</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net position was \$8,076,606, a change of \$684,959 from the prior year.

The largest portion of net position, \$2,684,667, reflects our investment in capital assets (e.g., land, buildings and improvements, machinery and equipment, vehicles, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$628,978, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$4,762,961, may be used to meet the government's ongoing obligations to citizens and creditors.

CHANGES IN NET POSITION

	Governmental <u>Activities</u>	
	<u>2019</u>	<u>2018</u>
Revenues:		
Program revenues:		
Charges for services	\$ 333,345	\$ 383,025
Operating grants and contributions	96,848	65,623
General revenues:		
Property taxes	7,383,424	7,216,677
Excises	1,297,131	1,212,700
Penalties and interest on taxes	88,073	82,897
Grants and contributions not restricted to specific programs	619,753	640,809
Investment income	<u>22,388</u>	<u>9,705</u>
Total revenues	9,840,962	9,611,436
Expenses:		
General government	777,602	824,997
Public safety	616,346	621,044
Education	6,046,297	5,767,935
Public works	953,642	1,262,771
Solid waste	392,132	379,982
Human services	15,016	15,919
Culture and recreation	68,869	48,956
Intergovernmental	<u>286,099</u>	<u>298,509</u>
Total expenses	<u>9,156,003</u>	<u>9,220,113</u>
Change in net position before transfers	684,959	391,323
Transfers in (out)	<u>-</u>	<u>-</u>
Change in net position	684,959	391,323
Net position - beginning of year, as restated	<u>7,391,647</u>	<u>7,000,324</u>
Net position - end of year	<u>\$ 8,076,606</u>	<u>\$ 7,391,647</u>

During 2019 the Town reviewed the capital asset records and determined that certain assets previously reported are no longer under the management of the Town. The restatement reflects the analysis and disposition of a review of the Town's building, vehicles, infrastructure, and land. Net position has been adjusted accordingly.

Governmental Activities

Governmental activities for the year resulted in a change in net position of \$684,959. Key elements of this change are as follows:

General fund operations	\$	316,807
Change in net pension liability		52,855
Capital asset additions		430,441
Depreciation expense		(180,084)
Other		<u>64,940</u>
Total	\$	<u><u>684,959</u></u>

Financial Analysis of the Government’s Funds

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$5,115,880, a change of \$408,258 in comparison to the prior year. Key elements of this change are as follows:

General fund operations	\$	316,807
Nonmajor funds		<u>91,451</u>
Total	\$	<u><u>408,258</u></u>

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$4,315,315, while total fund balance was \$4,486,902. As a measure of the general fund’s liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/19</u>	<u>6/30/18</u>	<u>Change</u>	<u>% of Total General Fund Expenditures</u>
Unassigned fund balance	\$ 4,315,315	\$ 4,023,626	\$ 291,689	46.2%
Total fund balance	\$ 4,486,902	\$ 4,170,095	\$ 316,807	48.0%

The total fund balance of the general fund changed by \$316,807 during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$	252,340
Expenditures less than budget		23,101
Change in capital improvement funds		25,118
Other		<u>16,248</u>
Total	\$	<u><u>316,807</u></u>

Included in the total general fund balance are the Town’s capital improvement accounts with the following balances:

	<u>6/30/19</u>	<u>6/30/18</u>	<u>Change</u>
Capital improvement funds	\$ 171,587	\$ 146,469	\$ 25,118

General Fund Budgetary Highlights

There were no differences between the original budget and the final amended budget.

Capital Asset and Debt Administration

Capital Assets

Total investment in capital assets for governmental activities at year-end amounted to \$2,684,667 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery and equipment, vehicles, and infrastructure.

The major capital asset events during the current fiscal year included the following additions:

Acquisition of Forest Grove cemetery	\$55,166
2019 Ford F550 4x4 – Ambulance	\$233,309
Cat 938G Loader	\$50,000

Additional information on capital assets can be found in the Notes to Financial Statements.

Requests for Information

This financial report is designed to provide a general overview of the Town of Lebanon, Maine's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Town of Lebanon, Maine
Board of Selectmen
15 Upper Guinea Road
Lebanon, Maine 04027

TOWN OF LEBANON, MAINE

Statement of Net Position
June 30, 2019

	<u>Governmental Activities</u>
Assets	
Current:	
Cash and short-term investments	\$ 4,886,896
Receivables, net of allowance for uncollectibles:	
Property taxes	509,342
User fees	98,909
Departmental and other	81,003
Other assets	<u>13,838</u>
Total Current Assets	5,589,988
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Property taxes	62,425
Capital assets:	
Land	470,936
Capital assets, net of accumulated depreciation	<u>2,213,731</u>
Total Noncurrent Assets	<u>2,747,092</u>
Total Assets	8,337,080
Deferred Outflows of Resources	
Related to pensions	<u>70,685</u>
Total Deferred Outflows of Resources	70,685
Liabilities	
Current:	
Accounts payable	144,672
Other current liabilities	<u>46,161</u>
Total Current Liabilities	190,833
Noncurrent:	
Net pension liability	<u>106,961</u>
Total Noncurrent Liabilities	<u>106,961</u>
Total Liabilities	297,794
Deferred Inflows of Resources	
Related to pensions	<u>33,365</u>
Total Deferred Inflows of Resources	33,365
Net Position	
Net investment in capital assets	2,684,667
Restricted for:	
Permanent funds:	
Nonexpendable	500,908
Other purposes	128,070
Unrestricted	<u>4,762,961</u>
Total Net Position	<u>\$ 8,076,606</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LEBANON, MAINE

Statement of Activities
For the Year Ended June 30, 2019

		Program Revenues			Net (Expenses) Revenues and Changes in
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
General government	\$ 777,602	\$ 35,188	\$ -	\$ -	\$ (742,414)
Public safety	616,346	246,229	-	-	(370,117)
Education	6,046,297	-	-	-	(6,046,297)
Public works	953,642	27,343	96,598	-	(829,701)
Solid waste	392,132	-	-	-	(392,132)
Health and human services	15,016	-	-	-	(15,016)
Culture and recreation	68,869	24,585	250	-	(44,034)
Intergovernmental	286,099	-	-	-	(286,099)
Total	\$ 9,156,003	\$ 333,345	\$ 96,848	\$ -	(8,725,810)
		General Revenues:			
					7,383,424
					1,297,131
					88,073
					619,753
					22,388
					9,410,769
					684,959
		Net Position:			
					7,391,647
					\$ 8,076,606

The accompanying notes are an integral part of these financial statements.

TOWN OF LEBANON, MAINE

Governmental Funds
Balance Sheet
June 30, 2019

	<u>General</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Assets			
Cash and short-term investments	\$ 4,334,655	\$ 552,241	\$ 4,886,896
Receivables:			
Property taxes	640,267	-	640,267
User fees	98,909	-	98,909
Departmental and other	81,003	-	81,003
Due from other funds	-	76,737	76,737
Other assets	-	-	-
TOTAL ASSETS	\$ <u>5,154,834</u>	\$ <u>628,978</u>	\$ <u>5,783,812</u>
Liabilities			
Accounts payable	\$ 144,672	\$ -	\$ 144,672
Accrued liabilities	-	-	-
Due to other funds	76,737	-	76,737
Other liabilities	<u>32,323</u>	<u>-</u>	<u>32,323</u>
TOTAL LIABILITIES	253,732	-	253,732
Deferred Inflows of Resources	414,200	-	414,200
Fund Balances			
Nonspendable	-	500,908	500,908
Restricted	-	128,070	128,070
Committed	171,587	-	171,587
Unassigned	<u>4,315,315</u>	<u>-</u>	<u>4,315,315</u>
TOTAL FUND BALANCES	<u>4,486,902</u>	<u>628,978</u>	<u>5,115,880</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>5,154,834</u>	\$ <u>628,978</u>	\$ <u>5,783,812</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LEBANON, MAINE

Reconciliation of Total Governmental Fund
Balances to Net Position of Governmental
Activities in the Statement of Net Position

June 30, 2019

Total governmental fund balances	\$ 5,115,880
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	2,684,667
Revenues are reported on the accrual basis of accounting and are not deferred until collection.	345,700
Long-term liabilities, including net pension liability, net of deferred outflows and (inflows) of resources, are not due and payable in the current period and, therefore, are not reported in the governmental	<u>(69,641)</u>
Net position of governmental activities	<u><u>\$ 8,076,606</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LEBANON, MAINE

Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2019

	<u>General</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:			
Property taxes	\$ 7,354,076	\$ -	\$ 7,354,076
Excises	1,297,131	-	1,297,131
Penalties, interest and other taxes	38,073	-	38,073
Charges for services	255,603	24,585	280,188
Intergovernmental	620,285	96,848	717,133
Licenses and permits	77,106	-	77,106
Fines and forfeitures	4,980	-	4,980
Investment income	15,668	4,753	20,421
Contributions	<u>-</u>	<u>1,435</u>	<u>1,435</u>
Total Revenues	9,662,922	127,621	9,790,543
Expenditures:			
Current:			
General government	822,061	-	822,061
Public safety	747,208	-	747,208
Education	6,046,297	-	6,046,297
Public works	752,236	-	752,236
Solid waste	392,132	15,881	408,013
Health and human services	15,016	-	15,016
Culture and recreation	48,580	20,289	68,869
Capital outlay	236,486	-	236,486
Intergovernmental	<u>286,099</u>	<u>-</u>	<u>286,099</u>
Total Expenditures	<u>9,346,115</u>	<u>36,170</u>	<u>9,382,285</u>
Excess (deficiency) of revenues over expenditures	<u>316,807</u>	<u>91,451</u>	<u>408,258</u>
Fund Equity, at Beginning of Year	<u>4,170,095</u>	<u>537,527</u>	<u>4,707,622</u>
Fund Equity, at End of Year	<u>\$ 4,486,902</u>	<u>\$ 628,978</u>	<u>\$ 5,115,880</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LEBANON, MAINE

Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2019

Net changes in fund balances - Total governmental funds \$ 408,258

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:

Capital purchases, net of disposals	430,441
Depreciation	(180,084)

Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate) differ between the two statements. This amount represents the net change in deferred revenue. 419

Some expenses reported in the Statement of Activities, such as pension expense, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds. 25,925

Change in net position of governmental activities \$ 684,959

The accompanying notes are an integral part of these financial statements.

TOWN OF LEBANON, MAINE

General Fund

Statement of Revenues and Other Sources, and Expenditures and Other Uses
For the Year Ended June 30, 2019

	Budgeted Amounts			Variance with Final Budget Positive <u>(Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	
Revenues and Other Sources:				
Taxes	\$ 7,264,202	\$ 7,264,202	\$ 7,354,076	\$ 89,874
Intergovernmental	575,000	575,000	620,285	45,285
Other sources	<u>1,644,716</u>	<u>1,644,716</u>	<u>1,761,897</u>	<u>117,181</u>
Total Revenues and Other Sources	9,483,918	9,483,918	9,736,258	252,340
Expenditures and Other Uses:				
General government	845,093	845,093	838,249	6,844
Public safety	784,424	784,424	747,208	37,216
Education	6,046,297	6,046,297	6,046,297	-
Public works	740,073	740,073	752,236	(12,163)
Transfer station	392,133	392,133	392,133	-
Health and human services	26,314	26,314	15,015	11,299
Culture and recreation	28,485	28,485	48,580	(20,095)
Intergovernmental	286,099	286,099	286,099	-
Transfers out:				
Capital improvement funds	<u>335,000</u>	<u>335,000</u>	<u>335,000</u>	<u>-</u>
Total Expenditures and Other Uses	<u>9,483,918</u>	<u>9,483,918</u>	<u>9,460,817</u>	<u>23,101</u>
Excess of revenues and other sources over expenditures and other uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>275,441</u>	\$ <u>275,441</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LEBANON, MAINE

Fiduciary Funds
Statement of Fiduciary Net Position
June 30, 2019

	Agency Funds
Assets	
Cash and short-term investments	\$ <u>57,302</u>
Total Assets	\$ <u><u>57,302</u></u>
Liabilities	
Other liabilities	\$ <u>57,302</u>
Total Liabilities	\$ <u><u>57,302</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LEBANON, MAINE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Lebanon, Maine conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the significant policies:

Reporting Entity

The Town is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2019, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities* are supported primarily by taxes and intergovernmental revenues.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as is the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

The Town reports the following fiduciary funds:

- The *agency fund* is used to account for escrows held by the Town. Agency funds report only assets and liabilities, and thus have no measurement focus.

Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the general fund. Certain special revenue and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

Property Tax Limitations

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures of the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$112,847 for the year ended June 30, 2019.

Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets are defined the Town as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	20 - 50
Machinery and equipment	20 - 50
Vehicles	3 - 25
Infrastructure	50 - 100

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position.

Fund Equity

Fund equity at the governmental fund financial reporting level is classified as “fund balance”. Fund equity for all other reporting is classified as “net position”.

Fund Balance

Generally, fund balance represents the difference between the current assets and current liabilities/ deferred inflows. The Town reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the Town uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position

Net position represents the difference between assets/ deferred outflows and liabilities/deferred inflows. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

Budgetary Information

The Town's budget is prepared by the Board of Selectmen with the cooperation of the various department heads. The budget is then submitted for approval at the annual Town Meeting. The approved budget is subsequently reported to the State of Maine on the statement of appropriation form in order to establish the current property tax rate.

The Selectmen cannot increase the total of the approved budget; however, they have the power to reclassify the Contingency referendum to other referendums when necessary.

Departments are limited to the referendums as voted. Certain items may exceed the line-item budget as approved if it is for an emergency and for the safety of the general public.

Formal budgetary integration is employed as a management control device during the year for the General Fund.

The Town does not adopt budgets for Special Revenue Funds or Permanent Funds; however, the Town is limited to only expend available resources.

At year-end, appropriation balances lapse, except for certain unexpended capital items and encumbrances which will be honored during the subsequent year.

Budgetary Basis

The general fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all contingency transfers and supplemental appropriations.

Budget/GAAP Reconciliation

The budgetary data for the general is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
Revenues/Expenditures (GAAP Basis)	\$ 9,662,922	\$ 9,346,115
Capital improvement funds	309,822	334,940
Other GAAP adjustments	-	16,248
To reverse the effect of non- budgeted capital outlay expenditures	<u>(236,486)</u>	<u>(236,486)</u>
Budgetary Basis	<u>\$ 9,736,258</u>	<u>\$ 9,460,817</u>

3. Cash and Short-Term Investments

Custodial credit risk for deposits is the risk that in the event of a bank failure, the deposits may not be returned. The Town does not have a policy covering custodial credit risk for deposits. However, the Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes.

As of June 30, 2019, none of the Town's bank balance of \$5,022,375 was exposed to custodial credit risk as uninsured or uncollateralized.

4. Taxes Receivable

Real estate and personal property taxes are levied and based on values assessed on April 1 of every year. Assessed values are established by the Board of Assessor's for 100% of the estimated fair market value. Taxes are due on a semiannual basis and are subject to penalties and interest if they are not paid by the respective due date. Real estate and personal property taxes levied are recorded as receivables in the fiscal year they relate to.

Property taxes collected before the due date, and in advance of the year for which they are levied, are recorded as a prepaid tax liability, as they are intended to finance the subsequent year's budget.

Taxes receivable at June 30, 2019 consist of the following:

<u>Receivables:</u>	<u>Gross Amount</u>	<u>Allowance for Doubtful Accounts</u>	<u>Net Amount</u>
Real estate taxes	\$ 509,342	\$ -	\$ 509,342
Tax liens	<u>130,925</u>	<u>(68,500)</u>	<u>62,425</u>
Total property taxes	\$ <u><u>640,267</u></u>	\$ <u><u>(68,500)</u></u>	\$ <u><u>571,767</u></u>

5. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the June 30, 2019 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ -	\$ 76,737
Permanent Fund	10,060	-
Special Revenue Funds	<u>66,677</u>	<u>-</u>
Total	\$ <u><u>76,737</u></u>	\$ <u><u>76,737</u></u>

6. Capital Assets

Capital asset activity for the year ended June 30, 2019 was as follows:

	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 1,124,237	\$ 29,580	\$ -	\$ 1,153,817
Machinery and equipment	308,547	50,000	-	358,547
Vehicles	859,408	295,695	-	1,155,103
Infrastructure	<u>4,063,963</u>	<u>-</u>	<u>-</u>	<u>4,063,963</u>
Total capital assets, being depreciated	6,356,155	375,275	-	6,731,430
Less accumulated depreciation for:				
Buildings and improvements	(807,929)	(16,881)	-	(824,810)
Machinery and equipment	(146,090)	(19,817)	-	(165,907)
Vehicles	(757,880)	(16,603)	-	(774,483)
Infrastructure	<u>(2,625,716)</u>	<u>(126,783)</u>	<u>-</u>	<u>(2,752,499)</u>
Total accumulated depreciation	<u>(4,337,615)</u>	<u>(180,084)</u>	<u>-</u>	<u>(4,517,699)</u>
Total capital assets, being depreciated, net	2,018,540	195,191	-	2,213,731
Capital assets, not being depreciated:				
Land	<u>415,770</u>	<u>55,166</u>	<u>-</u>	<u>470,936</u>
Total capital assets, not being depreciated	<u>415,770</u>	<u>55,166</u>	<u>-</u>	<u>470,936</u>
Governmental activities capital assets, net	<u>\$ 2,434,310</u>	<u>\$ 250,357</u>	<u>\$ -</u>	<u>\$ 2,684,667</u>

Depreciation expense was charged to functions of the Town as follows:

Governmental Activities:	
General government	\$ 15,631
Public safety	30,944
Public works	<u>133,509</u>
Total depreciation expense - governmental activities	<u>\$ 180,084</u>

7. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net position by the Town that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pensions in accordance with GASB Statements No. 68, are more fully discussed in the corresponding pension note.

8. Accounts Payable and Accrued Expenses

Accounts payable and accrued expenses represent 2019 expenditures paid in fiscal year 2020.

9. Long-Term Debt

Changes in General Long-Term Liabilities

During the year ended June 30, 2019, the following changes occurred in long-term liabilities:

	Beginning			Ending	Less	Equals
	<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>Current</u>	<u>Long-Term</u>
					<u>Portion</u>	<u>Portion</u>
<i>Governmental Activities</i>						
Net pension liability	<u>159,816</u>	<u>-</u>	<u>(52,855)</u>	<u>106,961</u>	<u>-</u>	<u>106,961</u>
Totals	<u>\$ 159,816</u>	<u>\$ -</u>	<u>\$ (52,855)</u>	<u>\$ 106,961</u>	<u>\$ -</u>	<u>\$ 106,961</u>

10. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net position by the Town that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. Deferred inflows of resources related to pension will be recognized as expense in future years and is more fully described in the corresponding pension note. *Unavailable revenues* are reported in the governmental funds balance sheet in connection with receivables for which revenues are not considered available to liquidate liabilities of the current year.

11. Governmental Funds - Balances

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The Town has implemented GASB Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions.

The following types of fund balances are reported at June 30, 2019:

Nonspendable

Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance

classification includes general fund reserves for prepaid expenditures and nonmajor governmental fund reserves for the principal portion of permanent trust funds.

Restricted

Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes general fund encumbrances funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

Committed

Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town’s highest level of decision-making authority. This fund balance classification includes general fund encumbrances for non-lapsing special article appropriations approved at Town Meeting, capital improvement funds set aside by Town Meeting vote (now reported as part of the general fund per GASB 54), and various special revenue funds.

Unassigned

Represents amounts that are available to be spent in future periods.

Following is a breakdown of the Town's fund balances at June 30, 2019:

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Nonspendable			
Nonexpendable permanent funds	\$ -	\$ 500,908	\$ 500,908
Total Nonexpendable	-	500,908	500,908
Restricted			
Special revenue funds	-	128,070	128,070
Total Restricted	-	128,070	128,070
Committed			
Capital improvement funds	171,587	-	171,587
Total Committed	171,587	-	171,587
Unassigned			
Unassigned	4,315,315	-	4,315,315
Total Unassigned	4,315,315	-	4,315,315
Total Fund Balance	\$ 4,486,902	\$ 628,978	\$ 5,115,880

12. Commitments and Contingencies

Outstanding Legal Issues

There are several pending legal issues in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

13. Retirement System

The Town follows the provisions of GASB Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27, with respect to the Maine Public Employees Retirement System.

Plan Description

Employees of the Town are provided with pensions through the Maine Public Employees Retirement System Consolidated Plan for Participating Local Districts (PLD Plan), which is a multiple-employer cost sharing defined benefit plan. Teaching-certified employees of the Town are provided with pensions through the Maine Public Employees Retirement System State Employee and Teacher Plan (SET Plan), which is a multiple-employer cost sharing defined benefit pension plan. Both PLD and SET Plans are administered by the Maine Public Employees Retirement System. Maine Public Employees Retirement System issues a publicly available financial report that may be obtained at www.maineopers.org or by contacting the Maine Public Employees Retirement System at (800) 451-9800.

Benefits Provided

Benefit terms are established by Maine statute; in the case of the PLD Plan, an advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten-year requirement was reduced by the legislature action to five years for State employees and teachers; separate legislature enacted the same reduced requirement for judges, legislators, and employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately

preceding retirement at or after normal retirement age. Normal retirement age for State employees and teachers, judges, and legislative members is age 60, 62, or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. For PLD members, normal retirement is age 60. 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 his/her normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members and by contract with other participating employers under applicable statutory provisions.

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 rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 5%.

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 contributions rates are defined by law or Board rule and depend on the terms of the plan under which a member is covered. Employer contribution rates are determined by actuarial valuation.

PLD Plan – Plan members are required to contribute 8.0% of their annual covered salary depending upon the plan they are in, and the Town is required to contribute an actuarially determined rate. The current rates for the Town contributions are 10.10% of annual covered payroll. The contribution rates of plan members and the Town are established and may be amended by the MPERS Board of Trustees. Contributions to the pension plan for the year ended June 30, 2019 were \$28,145, which was equal to its annual required contribution.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the MPERS and additions to/deductions from MPERS' fiduciary net position have been determined on the same basis as they are reported by MPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

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

At June 30, 2019, the Town reported a liability of \$106,961 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018. The Town’s proportion of the net pension liability was based on a projection of the Town’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2018, the Town’s proportion was .039084 percent.

For the year ended June 30, 2019, the Town recognized pension expense of \$2,798. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions excluding contributions subsequent to the measurement date from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ (1,175)
Changes of assumptions	17,072	-
Net difference between projected and actual earnings on plan investments	335	(25,827)
Changes in proportion Contributions subsequent to the measurement date	25,133	(6,363)
	<u>28,145</u>	<u>-</u>
Total	<u>\$ 70,685</u>	<u>\$ (33,365)</u>

The amounts reported as deferred outflows of resources and deferred (inflows) of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a pension expense in 2020. Other amounts reported as deferred outflows of resources and deferred (inflows) of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2020	\$ 32,736
2021	684
2022	(17,570)
2023	<u>(6,675)</u>
Total	<u>\$ 9,175</u>

Actuarial Assumptions

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent per year
Salary increases	2.75 - 9.5 percent average, including inflation
Investment rate of return	6.75% percent, net of pension plan investment expense, including inflation

For active members and non-disabled retirees, the RP2014 Total Data Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, is used.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target 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, 2018 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation Percentage</u>	<u>Weighted Average Average Long-Term Expected Real Rate of Return</u>
Public Equities	30.00 %	6.00%
US Equities	7.50	2.30%
Private equity	15.00	7.60%
Real Assets:		
Real estate	10.00	5.20%
Infrastructure	10.00	5.30%
Natural Resources	5.00	5.00%
Traditional Credit	7.50	3.00%
Alternative Credit	5.00	4.20%
Diversifiers	10.00	5.90%
Total	<u>100.00 %</u>	

Discount Rate

The discount rate used to measure the total pension liability was 6.75% for the PLD Plan. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that contributions from participating local districts 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 of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projects benefit payments to determine the total net pension liabilities.

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

The following presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 6.75 percent for the PLD Plan, as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.75%) or one percentage-point higher (7.75%) than the current rate:

1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
\$ 252,094	\$ 106,961	\$ (28,698)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued MPERS financial report.

14. 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 were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

15. Beginning Net Position Restated

The beginning July 1, 2018, net position of the Town has been restated as follows:

	Governmental <u>Activities</u>
As previously reported	\$ 8,619,011
To remove capital assets previously recorded	<u>(1,227,364)</u>
As restated	<u>\$ 7,391,647</u>

TOWN OF LEBANON, MAINE

Required Supplementary Information
 Schedule of Proportionate Share
 of the Net Pension Liability (GASB 68)
 (Unaudited)

Maine Public Employees Retirement System

Fiscal Year	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position Percentage of the Total Pension Liability
June 30, 2019	0.039084%	\$106,961	\$ 278,619	38.39%	91.14%
June 30, 2018	0.039034%	\$159,816	\$ 222,295	71.89%	86.43%
June 30, 2017	0.019678%	\$104,555	\$ 202,684	51.59%	81.60%
June 30, 2016	0.027060%	\$86,334	\$ 174,101	49.59%	88.30%
June 30, 2015	0.021242%	\$32,687	\$ 161,985	20.18%	94.10%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

TOWN OF LEBANON, MAINE

Required Supplementary Information
Schedule of Pension Contributions (GASB 68)
(Unaudited)

Maine Public Employees Retirement System

Fiscal Year	Contractually Required Contribution	Contractually Required Contribution	Contributions in Relation to the Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2019	\$ 28,145	\$ 28,145	\$ -	\$ 278,619	10.10%
June 30, 2018	\$ 21,118	\$ 21,118	\$ -	\$ 219,979	9.60%
June 30, 2017	\$ 19,255	\$ 19,255	\$ -	\$ 202,684	9.50%
June 30, 2016	\$ 15,495	\$ 15,495	\$ -	\$ 174,101	8.90%
June 30, 2015	\$ 11,028	\$ 11,028	\$ -	\$ 161,985	6.81%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

TOWN OF LEBANON, MAINE
 Combining Balance Sheet
 Nonmajor Governmental Funds

June 30, 2019

	Special Revenue Funds										Total
	Holiday Food Baskets	Library	Summer Camp	Needy Fund	Road Assistance Grant	Grants	Other Funds	Permanent Funds	Interfund Activity	Nomajfor Governmental Funds	
Assets											
Cash and short-term investments	\$ -	\$ 2,074	\$ 16,974	\$ 35,627	\$ 4,335	\$ -	\$ 2,383	\$ 490,848	\$ -	\$ 552,241	
Due from other funds	<u>220</u>	<u>1,788</u>	<u>10,540</u>	<u>355</u>	<u>-</u>	<u>56,400</u>	<u>1,709</u>	<u>10,060</u>	<u>(4,335)</u>	<u>76,737</u>	
Total Assets	<u>\$ 220</u>	<u>\$ 3,862</u>	<u>\$ 27,514</u>	<u>\$ 35,982</u>	<u>\$ 4,335</u>	<u>\$ 56,400</u>	<u>\$ 4,092</u>	<u>\$ 500,908</u>	<u>\$ (4,335)</u>	<u>\$ 628,978</u>	
Liabilities and Fund Balances											
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ 4,335	\$ -	\$ -	\$ -	\$ (4,335)	\$ -	
Total Liabilities	-	-	-	-	4,335	-	-	-	(4,335)	-	
Fund Balances											
Restricted	<u>220</u>	<u>3,862</u>	<u>27,514</u>	<u>35,982</u>	<u>-</u>	<u>56,400</u>	<u>4,092</u>	<u>500,908</u>	<u>-</u>	<u>628,978</u>	
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 220</u>	<u>\$ 3,862</u>	<u>\$ 27,514</u>	<u>\$ 35,982</u>	<u>\$ 4,335</u>	<u>\$ 56,400</u>	<u>\$ 4,092</u>	<u>\$ 500,908</u>	<u>\$ (4,335)</u>	<u>\$ 628,978</u>	

See Independent Auditors' Report.

TOWN OF LEBANON, MAINE

Combining Statement of Revenues, Expenditures
and Changes in Fund Equity

Nonmajor Governmental Funds

For the Year Ended June 30, 2019

	Special Revenue Funds							Total Nonmajor Governmental Funds
	Holiday Food Baskets	Library	Summer Camp	Needy Fund	Grants	Other Funds	Permanent Funds	
Revenues:								
Charges for services	\$ -	\$ -	\$ 24,585	\$ -	\$ -	\$ -	\$ -	\$ 24,585
Intergovernmental	-	250	-	-	96,598	-	-	96,848
Investment income	-	535	450	-	-	-	3,768	4,753
Contributions	-	455	202	58	-	720	-	1,435
Total Revenues	-	1,240	25,237	58	96,598	720	3,768	127,621
Expenditures:								
Current:								
Public works	-	-	-	-	15,881	-	-	15,881
Culture and recreation	-	900	19,389	-	-	-	-	20,289
Total Expenditures	-	900	19,389	-	15,881	-	-	36,170
Excess (deficiency) of revenues over (under) expenditures	-	340	5,848	58	80,717	720	3,768	91,451
Fund balances, at Beginning of Year	220	3,522	21,666	35,924	(24,317)	3,372	497,140	537,527
Fund balances, at End of Year	\$ 220	\$ 3,862	\$ 27,514	\$ 35,982	\$ 56,400	\$ 4,092	\$ 500,908	\$ 628,978

See Independent Auditors' Report.



April 17, 2023

Town of Lebanon, Maine

Annual Report

2022

To the Citizens of Lebanon:

The Maine State Police-Troop A is located at 502 Waterboro Road in Alfred, Maine. Troop A is staffed by a Troop Commander, three Sergeants, three Corporals and twelve Troopers who provide law enforcement services for five towns in York County (Alfred, Dayton, Hollis, Lebanon, and Lyman).

The Town of Lebanon should be aware that Troop A has two K-9 Teams, three Tactical Team Members, one drug recognition technician, two Crisis Negotiation Team members, two Honor Guard members, three PACE Team members, and one Trooper assigned to the Motor Unit. Additionally, Troop A has many troopers with specialized training in other areas, including crisis intervention for persons suffering from mental illness.

The Troop A barracks also houses detectives from the Maine State Police Major Crimes Unit and the Maine State Police Computer Crimes Unit. All MSP members and units assigned to work out of the Troop A barracks work closely with each other to provide mutual aid and support as needed.

The Maine State Police has many specialized units available to assist Troop A in our area of responsibility and in the surrounding communities. These State Police Specialty Teams are the best in the state and include but are not limited to our Tactical Team, Evidence Response Team, Underwater Recovery Team, Bomb Team, Air Wing, Canine Team, Crisis Negotiation Team, Honor Guard, PACE Team, Motor Unit, and the Incident Management Team, which is responsible for managing large scale events. In addition to these Specialty Teams, the State Police Commercial Vehicle Unit has several Troopers assigned to the York County area who are available to assist patrol units when necessary.

During 2022, the State Police covered a total of 2129 calls for service in the Town of Lebanon. This is a decrease of 234 calls from the previous year.

Troop A supported patrol coverage for Lebanon during 2022 with the use of special traffic details for OUI, distracted driving, seatbelt, and speed enforcement. We also continued to partner with our surrounding police agencies to assure that collaboration and information sharing was maintained to benefit our investigative and preventative efforts for Lebanon.

During 2022, Troop A worked with the Selectpersons and community and businesses members of Lebanon to assure several annual events were conducted in a safe, successful manner. This collaboration was a good example of the importance of maintaining the public's safety through cooperation and community partnerships. Troop A commits to continuing to work together to provide our best efforts to keep Lebanon safe.

If any citizen has questions regarding this report or any other related activity for the Town of Lebanon, please feel free to contact us at the Troop A barracks in Alfred at (207) 459-1300. We can also be reached on the Maine State Police website at <https://www.maine.gov/dps/msp/> or follow us on our agency's social media feeds.

Submitted by:

Lt. Kevin M. Burton

Troop Commander

Maine State Police

Troop A



STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Dear Maine Resident:

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

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

Through the Maine Jobs & Recovery Plan, we are strengthening and diversifying our economy. In 2022, our state's gross domestic product – a key measure of economic growth – grew at the 9th fastest rate in the United States. People are moving to Maine at a rate higher than any other New England state, and at one of the highest rates in the nation. We have enacted balanced budgets, and we have built up Maine's "Rainy Day" fund to a record high, preparing our state to continue meeting its commitments in the event of an economic downturn.

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

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

Thank you,

A handwritten signature in black ink, appearing to read 'Janet T. Mills'.

Janet T. Mills
Governor

January 1, 2023

Dear Friends,

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

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

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

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

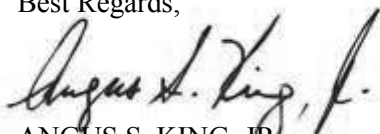
Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed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

Congress didn't stop there. This year, we took even more concrete steps to cut costs, create jobs, and provide more affordable, cleaner energy. The bipartisan *CHIPS Act* will bring home the manufacturing of the technical components known as "chips" that are used in everything these days – from smartphones to microwaves to cars – and in doing so reduce prices and create good American jobs. We also passed the *Inflation Reduction Act (IRA)* to lower healthcare costs, allow Medicare to negotiate drug prices, and cut energy bills with new rebates for things like heat pumps and solar panels.

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

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

Best Regards,



ANGUS S. KING, JR.
United States Senator

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2633 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE
SPECIAL COMMITTEE
ON AGING

Dear Friends:

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

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

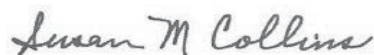
Strengthening our economy and supporting good jobs remain a top priority. Along with the Governor and the rest of the Maine Delegation and the associations representing the lobster industry, I worked to protect our hardworking lobstermen and women by pausing for six years the onerous federal regulations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

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

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

No one works harder than the people of Maine, and I have honored that work ethic by showing up for every vote. During my Senate service, I have cast more than 8,500 consecutive votes, never having missed one. I remain committed to doing all that I can to address your community's concerns in 2023. If I may be of assistance to you in any way, I encourage you to contact one of my six state offices.

Sincerely,



Susan M. Collins
United States Senator



Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

I hope this letter finds you safe and well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. I appreciate the opportunity to update you on what I've been working on behalf of the people of the Second Congressional District.

In August, I voted for the *Inflation Reduction Act* because it represented a dramatic turnaround from misguided efforts to pass sweeping, ill-designed legislation that tried to accomplish too many things through budget gimmicks, setting up problematic fiscal cliffs in numerous programs and refusing to make the difficult decisions to allow for a fiscally responsible bill.

The *Inflation Reduction Act*, which was signed into law by the president, was fiscally responsible and targeted four key priorities: reducing our national debt and putting our country back on a more sustainable path, lowering the cost of prescription drugs, and making health care more affordable, investing in an all-of-the-above energy strategy to significantly increase oil, gas, and renewable energy production to lower energy costs for Americans, and cracking down on the tax avoidance of billion-dollar multinational corporations. This bill was the first major legislation in the last decade to use the reconciliation process to create a fiscally responsible budget to reduce deficits. The Congressional Budget Office estimated it would reduce deficits by approximately \$300 billion.

As a member of the House Armed Services Committee, I also helped pass the Fiscal Year 2023 National Defense Authorization Act, which among other things, included key wins for Bath shipbuilders, UMaine, and servicemembers and their families. For shipbuilders, the bill secured authorization for a third DDG-51 destroyer; established a new contract for up to 15 DDG-51 destroyers over the next five years, many of which will be built at Bath Iron Works; and included funding for shipyard infrastructure. The bill also authorized over \$25 million for defense research programs, including UMaine's large-scale manufacturing program. Finally, the bill authorized a 4.6% pay increase to help servicemembers and their families deal with rising costs due to inflation.

Additionally, at the end of 2022, Congress passed a spending bill to fund the government through September of 2023. The bill funds nearly \$27 million in funding for community projects across the Second Congressional District, a lifeline for our lobster industry that freezes any regulatory action for at least six years, and secures millions in additional funding for the Low Income Housing Energy Assistance Program (LIHEAP) to help Mainers heat their homes.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help answer questions about and navigate federal programs; find resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other federal agencies and programs. We are here to help:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou, ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston, ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Suite 101, Bangor, ME 04401. Phone: (207) 249-7400

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2023. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden
Member of Congress



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469

Jeffrey S. Adams

36 Briarwood Road
Lebanon, ME 04027
Residence: (207) 457-2054
Jeffrey.adams@legislature.maine.gov

January 2023

Lebanon Town Hall
15 Upper Guinea Rd.
Lebanon ME, 04027

Dear Friends and Neighbors,

I would first like to thank the residents of Lebanon for helping to elect me as your State Representative. I take this responsibility very seriously. With nearly 2,000 pieces of legislation submitted for the upcoming session, I know I will be very busy.

Legislative leadership has appointed me to serve on the Committee of State and Local Government. Here, we will work diligently to oversee the State Legislature, state property, public purchasing & contracts, state agencies & government organizations, state employment, state officials, Maine State Archives, administrative procedures, boards and commissions, state holidays and designations, as well as capital area planning among many other duties.

I was elected to the Maine Legislature on the promise to represent you, the people of District 144. To do this, I will be seeking your input regularly and want to hear from you with your comments and concerns. Please call me anytime at **(207) 457-2054** or email at Jeffrey.adams@legislature.maine.gov to keep me updated on those concerns. If you would like to be added to my email update list, you can do so by signing up at the town office or emailing me directly with your request.

Again, thank you for giving me the honor of serving you in Augusta!

Sincerely,

Jeffrey S. Adams
State Representative

House District 144

Dear Friends,

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

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

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

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

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

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

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

Sincerely,
Chellie Pingree
Member of Congress



American Legion Lebanon Post 214
649 Center Road Lebanon, Maine 04027

Veterans Serving Veterans, Our Community, and Country

Dear Veterans and Community members,

We are moving slowly but steadily towards having the Legion Hall in a condition that it can be used for fully functional meetings and events hall. In the past year we have made improvements to the exterior and interior of the building, such as the front steps and handicap entranceway, with progress in the safety railings being installed, which we hope will be completed this spring. We have added a stairway into the basement for access to the main kitchen area and function hall in the basement. The basement has been prepared for insulation and drywall installation. We now need to generate funds to have these areas completed.

Eagle Scout Conner Mackenzie planned and completed his Eagle Scout project, which consisted of planning, fundraising and leading the construction of a flag retirement fire pit. The fire pit is in the backyard of the American Legion Hall. His fundraising consisted of selling memorial bricks. With these bricks he was able to build a flag box for worn-out flags, a patio with benches, and the fire pit. The patio is designed to add additional bricks as a desire arises. If you have not seen this fire pit, please take a moment and stop by. If you would like to purchase a memorial brick, please contact the American Legion.

I would also like to thank our Local Businesses, Organizations and the Community, for their generous time and monetary donations. Clynk recycling has been a constant fundraiser for us as well. Thanks go out to those that support us through the Clynk program. We have been able to recycle through our Clynk program more than 97 thousand bottles and cans.

If you are interested in joining our post, or would simply want to learn more about the American Legion and it's presents in our community, please contact me or one of the post officers or members, The present officers are Commander James Cray, 1st Vice Commander Steve Wanager, Adjunct Dennis Moore, Finance Officer Ronald Boardman, Service Officer Hans Walter, Chaplain William Neal, Sergeant at Arms Faye Brewster and Judge Advocate Rene Doiron. Post 214 can be reached via Mail at 649 Center Road, Lebanon, Maine 04027.

*James Cray
Commander*

TOWN OF LEBANON, MAINE TOWN MEETING ELECTION/REFERENDUM JUNE 13, 2023

Christina
Town Clerk

Instructions to Voters

- ◆ To vote for the candidate of your choice, fill in the oval to the left, like this: ●
- ◆ To vote for a write in candidate, fill in the oval to the left of the write-in space, like this: ●
- ◆ To have your vote count, do not erase or cross out your choice.
- ◆ If you make a mistake, ask for a new ballot.

<p>Selectboard/Assessor/Overseer of the Poor Three year Term (Vote for One)</p> <p><input type="radio"/> Edwards, Kevin R</p> <p><input type="radio"/> Russell Jr., Charles T.</p> <p><input type="radio"/>Write-in</p>	<p><input type="radio"/> YES Referendum 1: Shall the Town of Lebanon vote to raise and appropriate the sum of \$1,059,530.00 for government expenses for the town office including elections, Assessing Agent and the Select Board wages and expenses? Insurance is now included in General Government.</p> <p><input type="radio"/> NO</p> <p>Select Board recommend: Yes 5 No 0 Abstain 0 Budget Committee recommend: Yes 4 No 3 Abstain 1</p>
<p>School Board Member Three year Term (Vote for One)</p> <p><input type="radio"/> Basko, Jeridene</p> <p><input type="radio"/> Hagenbuch, Stephanie</p> <p><input type="radio"/> Sewell, Nancy</p> <p><input type="radio"/>Write-in</p>	<p><input type="radio"/> YES Referendum 2: Shall the Town of Lebanon vote to pay the Select Board \$14.00 per hour plus expenses?</p> <p><input type="radio"/> NO</p> <p>Select Board recommend: Yes 0 No 0 Abstain 5 Budget Committee recommend: Yes 7 No 1 Abstain 0</p> <p><input type="radio"/> YES Referendum 3: Shall the Town of Lebanon vote to raise and appropriate the sum of \$13,745.00 for the operation of the Animal Control Officers and expenses?</p> <p><input type="radio"/> NO</p> <p>Select Board recommend: Yes 5 No 0 Abstain 0 Budget Committee recommend: Yes 8 No 0 Abstain 0</p>
<p>Budget Committee Member Three year Term (Vote for Three)</p> <p><input type="radio"/> Basko, Jeridene</p> <p><input type="radio"/> Gilpatrick Jr., Chris</p> <p><input type="radio"/> Gilpatrick Sr., Chris</p> <p><input type="radio"/>Write-in</p> <p><input type="radio"/>Write-in</p> <p><input type="radio"/>Write-in</p>	<p><input type="radio"/> YES Referendum 4: Shall the Town of Lebanon vote to raise and appropriate the sum of \$40,000.00 for legal fees?</p> <p><input type="radio"/> NO</p> <p>Select Board recommend: Yes 5 No 0 Abstain 0 Budget Committee recommend: Yes 7 No 1 Abstain 0</p> <p><input type="radio"/> YES Referendum 5: Shall the Town of Lebanon vote to raise and appropriate the sum of \$50,000.00 for the contingency fund?</p> <p><input type="radio"/> NO</p> <p>Select Board recommend: Yes 5 No 0 Abstain 0 Budget Committee recommend: Yes 7 No 1 Abstain 0</p>
<p>Charter Commission Member Up to a 24 month term (Vote for six)</p> <p><input type="radio"/> Bragg, Laura</p> <p><input type="radio"/> DuPrie, James</p> <p><input type="radio"/> Edwards, Kevin</p> <p><input type="radio"/> Nugent, Stephen</p> <p><input type="radio"/> Walsworth, Michael</p> <p><input type="radio"/>Write-in</p> <p><input type="radio"/>Write-in</p> <p><input type="radio"/>Write-in</p> <p><input type="radio"/>Write-in</p> <p><input type="radio"/>Write-in</p> <p><input type="radio"/>Write-in</p>	<p><input type="radio"/> YES Referendum 6: Shall the Town of Lebanon vote to raise and appropriate the sum of \$130,313.00 for the combined department budgets of Codes and Land Use (which includes code enforcement officer, planning board, appeals board, and conservation commission)?</p> <p><input type="radio"/> NO</p> <p>Select Board recommend: Yes 5 No 0 Abstain 0 Budget Committee recommend: Yes 2 No 2 Abstain 4</p> <p><input type="radio"/> YES Referendum 7: Shall the Town of Lebanon vote to raise and appropriate the sum of \$586,365.00 for the operation of the Lebanon Transfer Station?</p> <p><input type="radio"/> NO</p> <p>Select Board recommend: Yes 5 No 0 Abstain 0 Budget Committee recommend: Yes 4 No 4 Abstain 0</p> <p><input type="radio"/> YES Referendum 8: Shall the Town of Lebanon vote to raise and appropriate the sum of \$797,550.00 for operation of the Highway Department and to appropriate State DOT (Department of Transportation) funds received from the Local Roads Assistance Program (LRAP) for the maintenance of roads and bridges within the Town?</p> <p><input type="radio"/> NO</p> <p>Select Board recommend: Yes 5 No 0 Abstain 0 Budget Committee recommend: Yes 1 No 6 Abstain 1</p>

PLEASE VOTE BOTH SIDES OF BALLOT

A **Referendum 9:** Shall the Town of Lebanon vote to pay the Road Commissioner a salary of:

B *****SELECT ONLY ONE*****

A. The Select Board Recommend \$48,000.00
 (Select Board recommend: Yes 5 No 0 Abstain 0)
 (Budget Committee recommend: Yes 1 No 7 Abstain 0)

B. The Budget Committee Recommend \$43,036.00
 (Select Board recommend: Yes 0 No 5 Abstain 0)
 (Budget Committee recommend: Yes 6 No 2 Abstain 0)

YES **Referendum 10:** Shall the Town of Lebanon vote to raise and appropriate the sum of \$250,000.00 to place in a Paving Capital Reserve Fund for the purpose of road reconstruction and paving of Town owned public roads?

NO

Select Board recommend: Yes 5 No 0 Abstain 0
 Budget Committee recommend: Yes 4 No 4 Abstain 0

YES **Referendum 11:** Shall the Town of Lebanon vote to raise and appropriate the sum of \$25,000.00 to place in the Bridge Capital Reserve Fund for necessary bridge repairs and replacements of Town owned bridges?

NO

Select Board recommend: Yes 5 No 0 Abstain 0
 Budget Committee recommend: Yes 7 No 1 Abstain 0

YES **Referendum 12:** Shall the Town of Lebanon vote to raise and appropriate the sum of \$67,628.00 to cover the cost of Emergency Dispatching for the Emergency Services Department and for radio tower rental?

NO

Select Board recommend: Yes 5 No 0 Abstain 0
 Budget Committee recommend: Yes 8 No 0 Abstain 0

YES **Referendum 13:** Shall the Town of Lebanon vote to raise and appropriate the sum of \$871,127.00 for the operation, upkeep, and purchase of equipment and supplies for the Lebanon Fire and EMS Department?

NO

Select Board recommend: Yes 4 No 1 Abstain 0
 Budget Committee recommend: Yes 5 No 2 Abstain 1

YES **Referendum 14:** Shall the Town of Lebanon vote to appropriate 30% of the Ambulance Billing Revenue received by the Town of Lebanon to be placed into an Emergency Vehicle Capital Reserve Fund for purchasing emergency vehicles for the Lebanon Fire and EMS Department?

NO

Select Board recommend: Yes 4 No 1 Abstain 0
 Budget Committee recommend: Yes 4 No 4 Abstain 0

YES **Referendum 15:** Shall the Town of Lebanon vote to raise and appropriate the sum of \$24,547.00 for the operation of the Martha Sawyer Community Library?

NO

Select Board recommend: Yes 5 No 0 Abstain 0
 Budget Committee recommend: Yes 7 No 0 Abstain 1

YES **Referendum 16:** Shall the Town of Lebanon vote to raise and appropriate the sum of \$7,500.00 for General Assistance?

NO

Select Board recommend: Yes 5 No 0 Abstain 0
 Budget Committee recommend: Yes 4 No 4 Abstain 0

YES **Referendum 17:** Shall the Town of Lebanon vote to raise and appropriate the sum of \$33,846.00 for the restoration and maintenance of cemeteries throughout the town as mandated by Maine State Law, 13 MRSA §1101 (which includes the sum of \$1,000.00 for the Memorial Day ceremony and the decoration of Veterans graves as mandated by Maine State Law, 30-A MRSA §2901)?

NO

Select Board recommend: Yes 5 No 0 Abstain 0
 Budget Committee recommend: Yes 7 No 1 Abstain 0

YES **Referendum 18:** Shall the Town of Lebanon vote to raise and appropriate the sum of \$4,000.00 to place in the Salmon Falls River Watershed Protection Capital Reserve Fund? This fund to be used for the protection of the Salmon Falls Watershed, which includes Northeast, Milton, and Spaulding Ponds. Current protection activity is European Naiad eradication efforts.

NO

Select Board recommend: Yes 5 No 0 Abstain 0
 Budget Committee recommend: Yes 4 No 4 Abstain 0

CONTINUE VOTING ON PAGE 2

- 11
- YES **Referendum 19:** Shall the Town of Lebanon vote to raise and appropriate the sum of \$5,000.00 to place in the Building Capital Reserve Fund to include upgrades and modifications as well as large scale repairs of municipal buildings or grounds totaling \$10,000 or more?
- NO

Select Board recommend: Yes 5 No 0 Abstain 0
Budget Committee recommend: Yes 5 No 3 Abstain 0

- 21
- 22
- YES **Referendum 20:** Shall the Town of Lebanon vote to raise and appropriate the sum of \$32,084.00 to place in the No Spray Contract Central Maine Power Capital Reserve Fund?
- NO

Select Board recommend: Yes 4 No 1 Abstain 0
Budget Committee recommend: Yes 5 No 3 Abstain 0

- YES **Referendum 21:** Shall the Town of Lebanon vote to set an interest rate of 2% per state law as the rate to be paid back to taxpayers who pay amounts in excess of amounts finally assessed and authorize any such interest paid or abatements granted to be charged against the annual overlay, which is not to exceed 5% of the total assessment as per State Law (36 MRSA §506-A)?
- NO

Select Board recommend: Yes 5 No 0 Abstain 0
Budget Committee recommend: Yes 6 No 1 Abstain 1

- 40
- 41
- 42
- 43
- YES **Referendum 22:** Shall the Town of Lebanon allow the Tax Collector to accept prepayment of taxes prior to the tax commitment date and to charge interest on unpaid taxes at the rate of 6% per annum, and to set the date when taxes are committed for the fiscal year 2023/2024 (July 1, 2023 through June 30, 2024) and payable as of October 16, 2023, or 45 days from the tax commitment whichever is later and April 16, 2024?
- NO

Interest will be collected after October 16, 2023 and April 16, 2024 respective to billings due dates for all taxpayers except Tax Club Members whose payments are received in accordance with the terms of the Tax Club Agreement.

Select Board recommend: Yes 5 No 0 Abstain 0
Budget Committee recommend: Yes 6 No 2 Abstain 0

- YES **Referendum 23:** Shall the Town of Lebanon vote to place any unexpended funds from the prior year into the Unassigned Fund-balance?
- NO

Select Board recommend: Yes 5 No 0 Abstain 0
Budget Committee recommend: Yes 7 No 1 Abstain 0

- 51
- YES **Referendum 24:** Shall the Town of Lebanon vote to authorize funding at last year's (2022-2023) level for the General Government, Emergency Services, Codes & Land Use, Animal Control, Transfer Station, and Highway Departments whose new appropriation is not approved by this year's referendum vote, until such time that any new funding must be authorized before the next tax commitment?
- NO

Select Board recommend: Yes 5 No 0 Abstain 0
Budget Committee recommend: Yes 3 No 5 Abstain 0

- YES **Referendum 25:** Shall the Town of Lebanon vote to appropriate all monies received from the State for snowmobile registrations to the Lebanon Trail Riders Club for maintenance of their system or network of snowmobile trails, on the condition that those trails are open in snow season to the public for outdoor recreation purposes at no charge, and to authorize the municipal officers to enter into an agreement with the Club, under such terms and conditions as the municipal officers may deem advisable for that purpose?
- NO

Select Board recommend: Yes 5 No 0 Abstain 0
Budget Committee recommend: Yes 8 No 0 Abstain 0

- YES **Referendum 26:** "Shall the Town of Lebanon authorize the Select Board to sell and dispose of any real estate acquired by the Town for the non-payment of taxes, such sale to be by public sale in a manner to be determined by the Select Board, to give the Select Board the authority to execute any deed to clear title for former owners who settle their tax debt in a manner satisfactory to the Select Board? Except that the Municipal Officer shall use the special sale process required by 36 M.R.S § 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owners.
- NO

- YES **Referendum 27:** Shall the Town of Lebanon vote to authorize the Select Board, on behalf of the Town, to waive tax lien foreclosures on properties when it is deemed in the best interest of the Town to do so?
- NO

- YES **Referendum 28:** Shall the Town of Lebanon vote to authorize the Select Board, on behalf of the Town, to apply for, accept and expend Federal, State and other sources of revenue for Town purposes during the current and previous fiscal year? This does not include any monetary local match the Town may need for these grants. This does not include any funds received from Coronavirus Local Fiscal Reversion Funds (a/k/a America Rescue Plan Act or ARPA Funds) received by the Town from the Federal Government.
- NO

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PLEASE VOTE BOTH SIDES OF BALLOT

- YES **Referendum 29:** "To see if the Town of Lebanon will vote to appropriate up to the sum of \$4,000.00 from Coronavirus Local Fiscal Recovery funds (a/k/a American Rescue Plan Act or ARPA Funds) received by the Town from the Federal Government, for the purchasing and installation of technological equipment to upgrade the live streaming equipment in the Town Office.
- NO

Select Board recommend: Yes 5 No 0 Abstain 0
Budget Committee recommend: Yes 7 No 1 Abstain 0

- YES **Referendum 30:** "Shall a Charter Commission be established for the purpose of establishing a New Municipal Charter?"
- NO

For Election of Charter Commission Members in alphabetical order - a term of up to 24 months). (Vote for 6)

- YES **Referendum 31:** Shall the Town of Lebanon vote to raise and appropriate the sum of \$1,500.00 to be credited to the Charter Commission account to be used for expenses related to Public Hearings and legal assistance during the charter writing process? (Any remaining balance in the account shall be credited to the Town's Unassigned Fund Account).
- NO

Select Board recommend: Yes 3 No 2 Abstain 0
Budget Committee recommend: Yes 4 No 4 Abstain 0

- YES **Referendum 32:** Shall the Town of Lebanon vote to appropriate up to the total sum of \$150,000.00 from the Unassigned Fund balance to be placed in an Insurance Reserve Fund to allow the Select Board to cover insurance premiums and claims?
- NO

Select Board recommend: Yes 5 No 0 Abstain 0
Budget Committee recommend: Yes 3 No 4 Abstain 1

- YES **Referendum 33:** Shall an ordinance entitled "Lebanon Adult Use Marijuana Business Ordinance (as revised June 13, 2023)" be enacted?
- NO

Copies available at the Town Office.

- YES **Referendum 34:** Shall an ordinance entitled "Lebanon Registered Caregiver Licensing Ordinance (as revised June 13, 2023)" be enacted?
- NO

Copies available at the Town Office.

- YES **Referendum 35:** Shall an ordinance entitled "Lebanon Medical Marijuana Business Ordinance (as revised June 13, 2023)" be enacted?
- NO

Copies available at the Town Office.

- YES **Referendum 36:** To see if the voters of the Town of Lebanon will authorize the Select Board to transfer all funds in the non-lapsing Marijuana account (account establish pursuant to section 20 of the Lebanon Adult Use Marijuana Business Ordinance, Section 21 of the Lebanon Medical Marijuana Business Ordinance, and section 19 of the Lebanon Registered Caregiver Licensing Ordinance) to the "Cannabis Licensing Reserve Account", and to authorize the Select Board to spend any amount from the Cannabis Licensing Reserve account for the purpose of covering the costs associated with the administration and enforcement of the Lebanon Adult Use marijuana Business Ordinance, Lebanon Medical Marijuana Business Ordinance, and Lebanon Registered Caregiver Licensing Ordinance, including without limitation, staff time and legal fees.
- NO

Select Board recommend: Yes 4 No 0 Abstain 1
Budget Committee recommend: Yes 4 No 4 Abstain 0

- YES **Referendum 37:** To see if the Town of Lebanon will vote to appropriate up to the sum of \$550,000.00 from the Coronavirus Local Fiscal; Recovery Funds (a/k/a American Rescue Plan Act or ARPA Funds) received by the Town from the Federal Government, for the design of and to begin the construction of a new fire station building; to also include hiring a grant writer.
- NO

Select Board recommend: Yes 4 No 0 Abstain 0
Budget Committee recommend: Yes 4 No 2 Abstain 0

YOU HAVE COMPLETED VOTING

STATE OF MAINE
MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 60
DISTRICT REFERENDUM
OFFICIAL BALLOT FOR THE TOWN OF LEBANON
JUNE 13, 2023

INSTRUCTIONS TO VOTERS:

♦ Vote "Yes" or "No" by filling in the oval ● of your choice at the left of each article.

- YES **Question 1:** Do you favor approving the Maine School Administrative District No. 60 budget for the upcoming school year that was adopted at the latest District Budget meeting?
- NO

