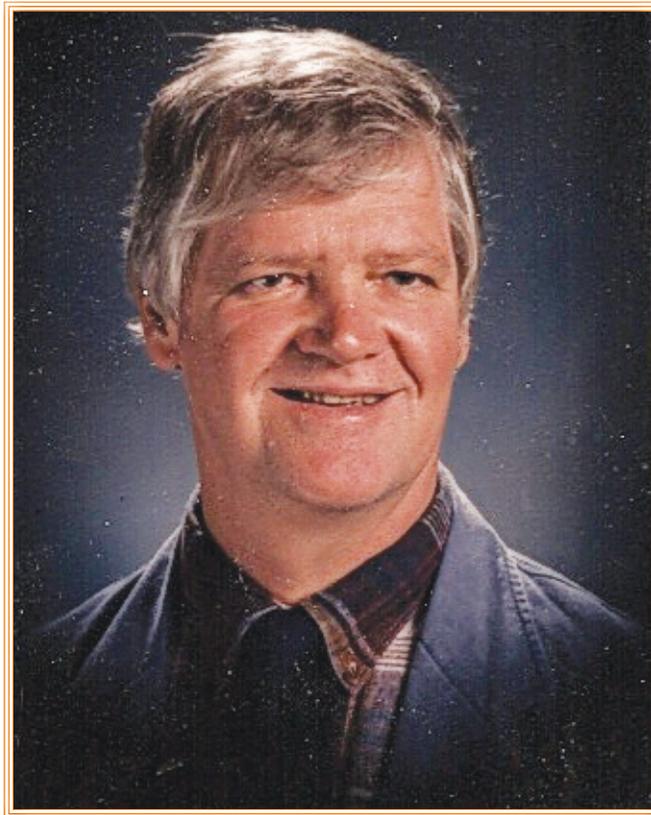
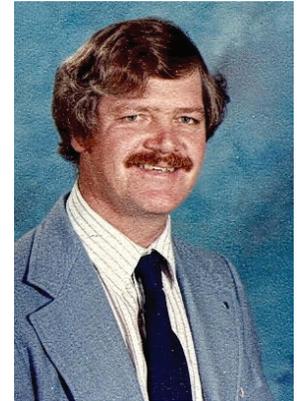
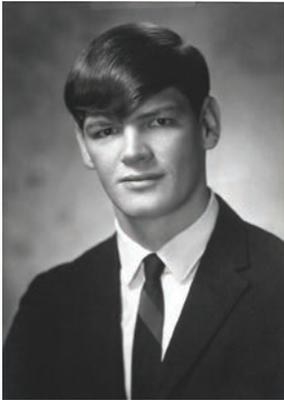


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# PENOBSCOT TOWN REPORT T

239<sup>TH</sup> EDITION  
FOR YEAR 2026





Jim Henry has worn many hats over the years while residing in Penobscot.

Jim has raised his 4 children in Penobscot

Town of Penobscot Selectman from 1981 - 2000

Teacher & Principal at Penobscot Elementary School

Vital Role in Penobscot Bay Cemetery selling plots, mapping and deed work

Managed and Annual Upkeep of the ZigZag Baseball field, now named the Jim Henry Ballfield

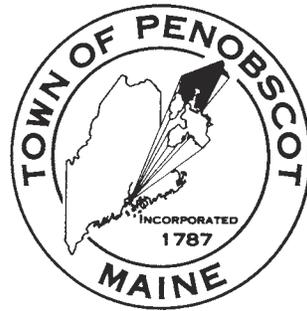
Jim & Pat Henry owned and operated Northern Bay Market for years and introduced Fresh dough pizza to town.

On behalf of the Town of Penobscot, we wish you a Happy 80th Birthday- may your year be filled with good health & happiness!

Penobscot thanks Jim for all of the endless hours and tasks he's done in town, so many more not listed. We thank you for helping make and preserve Penobscot for the next generation to come.



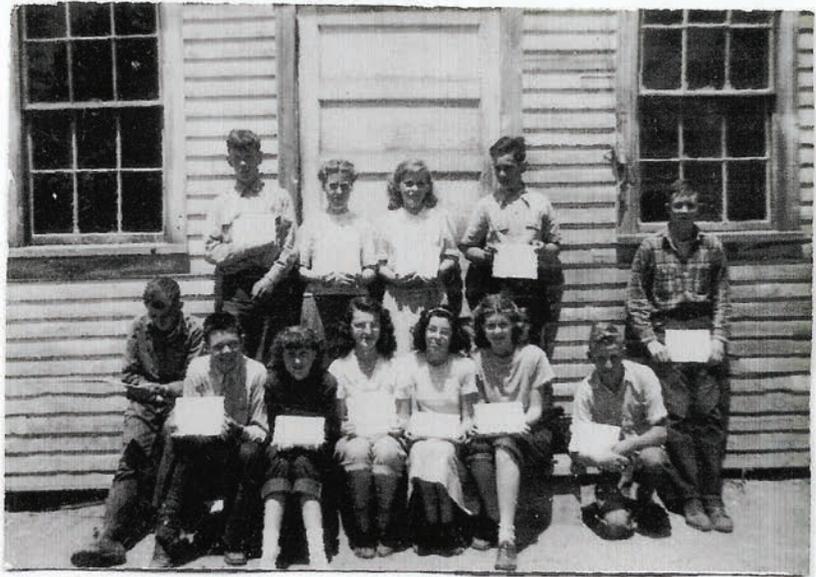
239<sup>th</sup>  
Annual Report  
of the  
Municipal Officers  
of the  
Town of  
**Penobscot, Maine**  
Year Ending December 31, 2025



Incorporated  
February 23, 1787

Back Row  
Darrel Howard  
Priscilla Bowden  
Esther Leach Austin  
Donald Wright  
Kenneth York

Front Row  
Franklin Grindle  
George Leach  
Edith Bridges  
Mabel Leach Bowden  
Patricia Austin Shell  
Venessa Heath Arsenault  
Theodore Moon



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# TOWN OFFICIALS

MODERATOR:

SELECT BOARD, ASSESSORS, OVERSEERS: Harold Hatch, Phil Rapp, Sara Leighton  
Office Hours - **Tuesday 7:00 pm** except for the 5<sup>th</sup> Tuesday

TOWN CLERK:

TREASURER: Rita Martynowski

TAX COLLECTOR: Elizabeth Hutchins

DEPUTY TAX COLLECTORS: Jinnie Perkins

Office Hours- **Monday 9:00 am – 1:00 pm**  
**Tuesday 9:00 am – 1:00 pm & 4:00 pm – 7:00 pm**  
**Thursday 9:00 am – 4:00 pm**  
Telephone- 207-326-4364 Fax: 207-326-9442

SCHOOL COMMITTEE: Chair: Jerald Markley,  
James Goodman, Charles Brenton, Edward DeVito, Tanay Astbury

ROAD COMMISSIONER: William Hutchins

SNOW REMOVAL: Jesse Reed

FIRE CHIEF: James Clarke ASSISTANT CHIEF: Tyler Snow

CODE ENFORCEMENT OFFICER: Bryce Emerson

PLUMBING INSPECTOR: Bryce Emerson

HEALTH OFFICER: Bryce Emerson

FINANCE COMMITTEE: Chair: Audrey Bradford,  
Audrey Berzinis, Jeanna Leclerc, Jon Albrecht, Vivian Turner Welts  
Royce Hardin, Casey McGraw, Heather Emanuelson, Krisy Emerton

PLANNING BOARD: Chair: Dana Willis, Jonathan Allen, Elizabeth Snow, Donald Bradford,  
Winsor Bowden

Meetings - **May – October: 1<sup>st</sup>/3<sup>rd</sup> Tuesday 7:00 pm at Town Hall**  
**November – April: 1<sup>st</sup> Tuesday 7:00 pm at Town Hall**

ANIMAL CONTROL OFFICER: Robert Lanpher 326-8651

ALEWIVE COMMITTEE: Chair: Bailey Bowden, Toby Wardwell, David Wardwell,  
Wallace Wardwell, Shelley Griffin

SHELLFISH WARDEN: Stephen Bechard

SHELLFISH COMMITTEE: Chair: Bailey Bowden, Ed Gracie, James Hatch, Jesse Leach,  
Wallace Wardwell

TRANSFER STATION HOURS: 116 Mill Creek Rd.

**TUESDAY 8:00 am – 4:00 pm & SATURDAY 8:00 am – 4:00 pm**

STATE REPRESENTATIVE District 17: Steve Bishop  
P.O. Box 214  
Bucksport, ME 04416

House of Representatives  
State House Station #2  
Augusta, ME 04333-0002  
1-800-423-2900

STATE SENATE: District 7: Nicole Grohoski  
P.O. Box 1732  
Ellsworth, ME 04605

Senate Chamber  
3 State House Station  
Augusta, ME. 04333  
1-800-423-6900

MUNICIPALITY OF

Penobscot

, MAINE

# ASSESSORS' NOTICE

In accordance with Title 36, M. R. S. A., Sec. 706, as amended, the Assessors of the Municipality of Penobscot hereby give notice to all persons liable to taxation in said municipality, that they will be in session at Penobscot Town Hall in said municipality, on the 1st of April, at (state time) 11:00 am - 3:00 pm for the purpose of revising lists of the polls and estates taxable in said municipality.

## Resident Owners Penobscot

All inhabitants of the Municipality of Penobscot, Maine and all Administrators, Executors, Trustees, etc., of all estates taxable in said municipality of such persons are hereby notified to MAKE AND BRING INTO THE ASSESSORS TRUE AND PERFECT LISTS OF THEIR POLLS AND ALL THEIR ESTATES, REAL AND PERSONAL, not by law exempt from taxation, of which they were possessed on the first day of April, 197 , and be prepared to make oath to the truth of the same and to answer all proper inquiries in writing as to the nature, situation and value of their property liable to be taxed.

## Estates Distributed

And when estates of persons deceased have been distributed during the past year, or have changed hands from any cause, the Executor, Administrator, or other persons interested, are hereby warned to give notice of such change, and in default of such notice will be held under the law to pay the tax assessed although such estate has been wholly distributed and paid over.

## Persons Doomed

And any person who neglects to comply with this notice is thereby barred of his right to make application to the ASSESSORS or the COUNTY COMMISSIONERS, for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed.

Blank schedules will be furnished at the Assessors' Office on application.

Date Posted, February 19, 2026

Harold A. Hunt  
Shirley E. Pope  
Sam B. Lightfoot } Assessors.

# Selectboard Report

Dear Penobscot Residents and Those Who Hold This Town Dear,

In preparation for writing this annual report, it is customary to review last year's version.

What stood out was the list of projects that the town was working on for 2025.

They were as follows:

- Plans to replace the failing culvert at Mill Creek, between Pierces Pond Road and the existing Sand/Salt pile
- Adding more fish weirs to the outlet at Pierces Pond.
- Moving our existing sand & salt pile to our town land on the Western County Road.
- Transforming the lot where the sand & salt pile is presently, into a safe parking and wildlife educational area.
- Installing heat pumps and solar panels at the town hall.

It is with great pleasure that all these projects are well on their way to completion if not already checked off as completed!

The Mill Creek culvert replacement project is well on its way. All the plans have been drawn up, Sargent Corporation was awarded the contract, and work will begin in spring of 2026.

Fish weirs have been added to the outlet at Pierces Pond, and what an outstanding job by Linkel Environmental Construction. We encourage you all to take a stroll down the newly expanded path and take in the amazing improvements that are going to make life much easier for migrating fish, all while making it look like Mother Nature herself made this happen.

Penobscot was the recipient of yet another major grant, this one is from Congressionally Directed Spending and will cover the expense of moving the existing sand/salt pile to its new location on Western County Road and building a new covered sand/salt shed to house the pile. Plans have been drawn up and preliminary groundwork has started. We are hoping to report in next year's letter that this project will be successfully completed and in the books as well.

The Proposed parking area and educational park at the site of the current sand/salt pile is part of the Mill Creek culvert replacement project, so keep your eyes open for great things happening there as well.

Thanks to Bailey Bowden for finding and then writing a grant from efficiency Maine, heat pumps and solar panels have been installed at the town hall. The theory is that this system will save a goodly amount on town expenses. The heat pumps that are run by electricity will virtually eliminate the oil bill for town hall and the solar panels will take care of the electricity. There are still a few kinks that need to be worked out, but all-in-all, Its definitely a win, win, win for taxpayers!

All this seems like so much for our small town to do in a year, but it didn't stop there!

Many town hearings and special town meetings were held through the year, and many town citizens put in a lot of hard work to successfully address a number of challenges our town was faced with in 2025.

After many hours of meetings and mountains of emails, the chairman of our selectboard, as part of a very dedicated group representing all four towns affected by the Toddy dam abandonment, figured out a way to save Toddy Pond. They were able to get state legislation passed that allowed them to form a new four-town coalition. The Toddy Pond Watershed Management District is made up of residents from all four towns. Half own shore frontage on Toddy Pond, and half do not. This board will oversee maintenance of the dam and this work will be paid for, utilizing taxpayer dollars from each town.

The Solar Ordinance Committee, comprised of a fine group of town citizens, spent many hours meeting and researching, to create our newest ordinance. The Town of Penobscot Solar Energy ordinance was carefully crafted to keep our town insulated from large solar farm operations, while ensuring solar power stays a viable option for residents and businesses in the town.

Yet another fine group of Penobscot citizens were appointed by the selectboard to form a committee designed to address our antiquated town charter and suggest new updates to make it current. It was quickly discovered, after reading said charter that this committee's name needed to be changed from the Charter Committee to the Exploratory Charter Committee. The group then researched this document and came up with the correct procedures to update it. A newly organized committee comprised of elected as well as appointed members will resume work on this important matter in 2026.

Lastly, many difficult hours were spent in meetings with the Zoning Board of Appeals, concerning the proposed new project at Northen Bay Commons, FKA The Penobscot Nursing Home. A small group of town citizens formed "Neighbors of Northern Bay Commons" to bring their apprehensions to the town concerning these proposed plans. The ZBA then set to work researching mountains of paperwork, going over town policy and questioning planning board procedures. After both the concerned citizen group and the

developer laid out their cases and presented their evidence, a compromise was negotiated and ultimately approved. Such a privilege to be part of a town that can withstand these tensions and still come away with greater appreciation for the community.

It was certainly not all business around town last year though.

All our annual town events were a roaring success as usual.

Penobscot Clean Up Day resulted in truckloads of garbage being cleaned from roadsides across town and taken to the transfer station where it belongs! How grateful are we to have townspeople who care enough about the health and wellbeing of our town, to organize and happily participate in this laborious day. Especially since what they are collecting most certainly did not come from them!

Pierces Pond Landing was filled to overflowing with happy people celebrating Alewife Day.

Every year this event gains popularity celebrating everything Alewife! Whether you want to create your very own alewife t-shirt, learn more about the Alewife migration, or have a hankering for a smoked alewife, you're in luck when you attend. And now with the new and improved fish weirs at the Pierces Pond outlet, there will surely be many more Alewives to celebrate!

This year's Penobscot Day did not disappoint. The parade was one of the longest in recent years, showcasing fantasticle floats, fancy cars and much more. All our town citizens who served or are serving in the armed forces were invited to be the Grand Marshals. The town was so grateful to be able to show our appreciation for this exemplary group.

The Historical Society yard sale was filled to the brim with just the right treasure for every shopper and the chicken BBQ at the fire station and the supper at the Methodist Church fed us all quite well and then some!

The dogs put on another very entertaining show in the afternoon, and the day ended with a whopping good fireworks display!

Of course, you never need a special event to celebrate our special community. If you are blessed to get to live here, every day is Penobscot Day.

As we look forward to the coming year, we remain hopeful that long-awaited and planned for projects will be completed and our town continues to flourish.

As this letter comes to a close, let us all give thanks and a great round of applause to two elected town officials who are retiring from their positions. Town clerk, Sally Bridges and selectboard member Phil Rapp, who after years of dedicated service, have decided not to run for another term. Their dedication to the well-being of our town and its government is exemplary, and they will be sorely missed. It goes without saying that whoever is elected to fill those great shoes will most assuredly aspire to the same. Afterall, it is Penobscot!

Warm Regards,

Penobscot Selectboard

Sara Leighton

Phil Rapp

Harold Hatch, Chair





# CASTINE MAINE U.S.A.

## Selectboard

Roberta I Boczkiewicz, Chair

Daniel M Leader

Amy H N Gutow

October 22, 2025

On behalf of the Selectboard, residents of Castine, along with members of the Castine Fire Rescue Department, please accept our sincerest thanks for helping us overcome a wildfire emergency in Castine on August 6<sup>th</sup>, 7<sup>th</sup> and 8<sup>th</sup> 2025.

This fire was extremely challenging:

The location was almost inaccessible, and the terrain was largely unwalkable. Water lines, many over ½ mile long, fought the fire from 2 fronts. The larger parcel is surrounded by residential development.

The dangerously dry conditions provided large volumes of easy fuel.

Your Town joined 14 other towns, including Cranberry Island, to bring this potential disaster to a successful conclusion. We can't thank you enough for your highly valued support and assistance. Please accept and pass along the enclosed checks to help reimburse expenses. If by chance we missed any firefighters or equipment, please let us know, our goal was to compensate all who came to help. We want to know that we covered everyone who came to help.

Sincerely,

Roberta Boczkiewicz  
Selectboard Chair

Randy Stearns  
Fire Chief

---

### Town of Castine Municipal Offices

P.O. Box 204, 67 Court Street, Castine, Maine 04421-0204

Telephone: 207.326.4502 Facsimile: 207.326.9465 Internet: <http://www.castine.me.us/>

**REPORT OF THE TOWN CLERK 2025**

**MARRIAGE LICENSES ISSUED: 8**  
**MARRIAGES PERFORMED AT TOWN HALL: 0**  
**MARRIAGES PERFORMED IN PENOBSCOT: 8**

**BIRTHS: 4    1 MALE 3 FEMALE**

**DEATHS: 19**

Constance Bailey	Jamie Orren French
Jacqueline J. Billings	Harold Matthew Gray
Phillip E. Bragg	Cordell Warren Gross
Lorraine Hunt Brown	Cheryl A. Hill
Patricia Mary Collins	Jill Kathleen Jones-Carter
Edward Lawrence Colson	Peter Charles Kohler
Eva May Colson	Lillian M. Leach
Gary Tracy Cottrell	Robert A. LeVangie
Jean D. Devereux	Patricia Mae Snell
Cynthia McCoy Fairweather	

**REGISTERED VOTERS AS OF FEBRUARY 2026**

**DEMOCRATS: 380**  
**REPUBLICANS: 300**  
**GREEN INDEPENDENT: 38**  
**LIBITARIAN: 3**  
**UNENROLLED: 319**

**TOTAL REGISTERED VOTERS: 1039**

**Communications with Those Charged with Governance at the Conclusion of the Audit**

February 13, 2026

Members of the Board of Selectmen  
Town of Penobscot  
Penobscot, ME 04684

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Penobscot, Maine (the Town) for the year ended December 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 15, 2025. Professional standards also require that we communicate to you the following information related to our audit.

**Significant Audit Findings**

**Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2025. We noted no transactions entered into by the Town during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the governmental activities financial statements was:

Management's estimate of the capital asset depreciation is based on estimated useful lives of the assets at the date of construction or acquisition. We evaluated the key factors and assumptions used to develop the capital asset depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Some of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole. These material adjustments represented recording of current year investment earnings, reclassification of reserve closures and school/town reconciliation adjustments.

#### Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 13, 2026.

#### Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management discussion and analysis and budgetary comparison, pension and other post-employment benefit schedules that are required supplementary information (RSI) to the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on combining statements, which accompany the financial statements but are not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Members of the Board of Selectmen of the Town, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

*Wadman CPA's, PLLC*

Wadman CPA's, PLLC

*TOWN OF PENOBSCOT, MAINE*

*FINANCIAL STATEMENTS  
WITH INDEPENDENT AUDITOR'S REPORT*

*FOR THE FISCAL YEAR  
ENDED DECEMBER 31, 2025*

**TOWN OF PENOBSCOT, MAINE**  
**FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

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# Wadman CPA's PLLC

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**CERTIFIED PUBLIC ACCOUNTANTS**

Ronald C. Bean, C.P.A.  
Kellie M. Bowden, C.P.A.  
Wanese L. Lynch, C.P.A.  
James W. Wadman, C.P.A.

## ***INDEPENDENT AUDITOR'S REPORT***

To the Board of Selectmen  
Town of Penobscot  
Penobscot, ME 04476

### ***Report on the Audit of the Financial Statements***

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Penobscot, Maine as of and for the fiscal year ended December 31, 2025, which collectively comprise the Town's basic financial statements as listed in the table of contents, including the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Penobscot, Maine, as of December 31, 2025, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

#### ***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is

a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 7 and 27 through 3 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's financial statements as a whole. The supplementary information and the schedule of expenditures of federal awards are presented for purposes of additional analysis and is not a required part of the financial statements. The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the State of Maine Department of Education.

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.

Respectfully Submitted,

*Wadman C.P.A.'s, PLLC*

Wadman C.P.A.'s, PLLC  
February 13, 2026



**TOWN OF PENOBSCOT, MAINE**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended December 31, 2025**

Management of the Town of Penobscot, Maine provides this *Management's Discussion and Analysis* of the Town's financial performance for readers of the Town's financial statements. This narrative overview and analysis of the financial activities of the Town is for the fiscal year ended December 31, 2025. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

**FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT**

**Government-wide Highlights:**

*Net Position* – The assets of the Town exceeded its liabilities at fiscal year ending December 31, 2025 by \$5,104,757 (presented as “net position”). Of this amount, \$1,679,638 was reported as “unrestricted net position”. Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

*Changes in Net Position* – The Town's total net position increased by \$189,721 (a 3.8% increase) for the fiscal year ended December 31, 2025.

**Fund Highlights:**

*Governmental Funds – Fund Balances* – As of the close of the fiscal year ended December 31, 2025; the Town's governmental funds reported a combined ending fund balance of \$2,559,036 with \$1,037,577 being general unassigned fund balance. This unassigned fund balance represents approximately 29% of the total general fund expenditures for the year.

**Long-term Debt:**

The Town had no long-term debt obligations during the current fiscal year.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

**Government-wide Financial Statements**

The Government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities (if applicable) separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain elimination entries have occurred as prescribed by the statement in regards to inter-fund activity, payables and receivables.

The government-wide financial statements can be found on pages 8 - 9 of this report.

**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. The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting and are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the 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. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to explain the differences between the governmental funds and governmental activities. The basic governmental fund financial statements can be found on pages 10 - 11 of this report.

**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 12 - 26 of this report.

**Required Supplementary Information**

This section includes a budgetary comparison schedule (page 27), which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary). This section also includes schedules of historical pension information (pages 28-30) as required by GASB Statement #68 and schedules of historical other post-employment benefit (OPEB) information (pages 31-33) as required by GASB #75.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**Net Position**

48.9% of the Town’s net position reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, sidewalks and other immovable assets); less any related debt used to acquire those assets that are still outstanding. The Town uses these assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town’s investment in its 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.

	<i>Governmental Activities 2025</i>	<i>Governmental Activities 2024</i>
Current Assets	\$ 2,752,530	\$ 2,747,737
Capital Assets	\$ 2,622,597	\$ 2,404,025
Deferred Outflows	\$ 264,528	\$ 275,230
<i>Total Assets</i>	\$ 5,639,655	\$ 5,426,993
Other Liabilities	\$ 13,017	\$ 28,726
Long-Term Liabilities	\$ 485,811	\$ 461,197
Deferred Inflows	\$ 36,069	\$ 22,033
Net Position;		
Invested in Capital Assets	\$ 2,622,597	\$ 2,404,025
Restricted	\$ 802,521	\$ 876,158
Unrestricted	\$ 1,679,638	\$ 1,634,853
<i>Total Liabilities and Net Position</i>	\$ 5,639,655	\$ 5,426,993

**Changes in Net Position**

Approximately 77 percent of the Town’s total revenue came from property and excise taxes, 15 percent came from State subsidies and grants, and approximately 8 percent came from services, investment earnings and other sources. Depreciation expense on the Town’s governmental activity assets represents \$198,348 of the total expenses for the fiscal year.

**CAPITAL ASSET ADMINISTRATION**

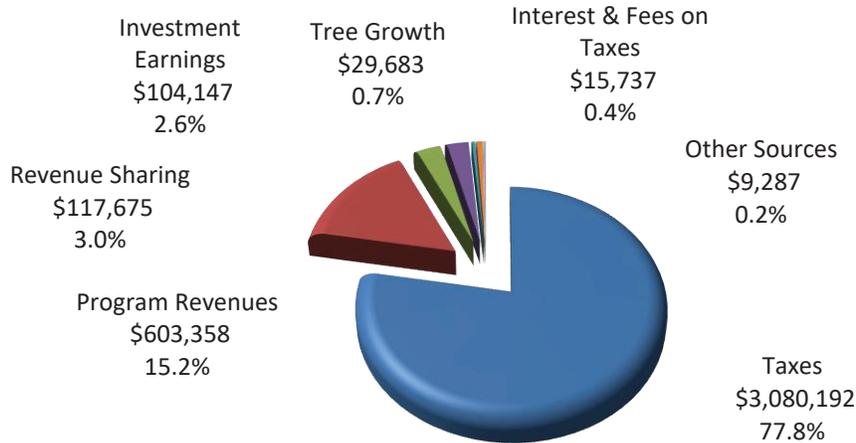
**Capital Assets**

The Town’s investment in capital assets for its governmental activities amounts to \$8,213,801, net of accumulated depreciation of \$5,591,204 leaving a net book value of \$2,622,597. Current year additions include \$279,910 in

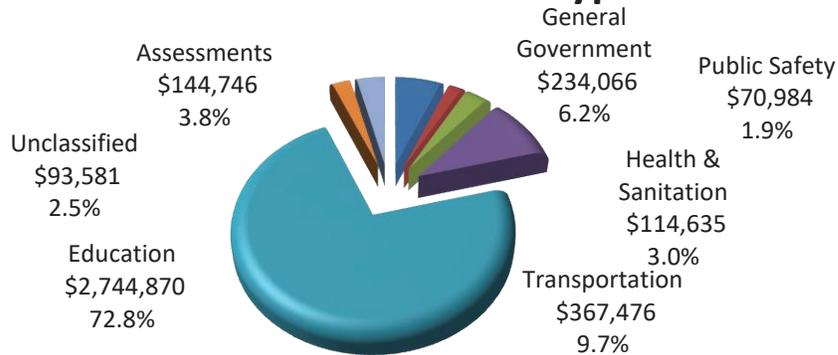
building and infrastructure improvements and \$137,010 toward the chassis for the new fire truck. There were no current year retirements or impairments.

	<i>Governmental Activities 2025</i>	<i>Governmental Activities 2024</i>
<i>Revenues;</i>		
Tax Revenues	\$ 3,080,192	\$ 2,812,125
Program Revenues	\$ 603,358	\$ 480,646
Investment Earnings	\$ 104,147	\$ 89,697
Revenue Sharing	\$ 117,675	\$ 113,738
Grant Revenue	\$ 0	\$ 50,000
Tree Growth	\$ 29,683	\$ 32,527
Other	\$ 25,024	\$ 75,936
<i>Total Revenues</i>	<i>\$ 3,960,080</i>	<i>\$ 3,654,668</i>
<i>Expenses;</i>		
General Government	\$ 234,066	\$ 208,707
Public Safety	\$ 70,984	\$ 66,063
Health/Sanitation	\$ 114,635	\$ 103,453
Transportation	\$ 367,476	\$ 387,661
Education	\$ 2,744,870	\$ 2,539,342
Unclassified	\$ 93,581	\$ 103,175
Assessments	\$ 144,746	\$ 131,920
<i>Total Expenses</i>	<i>\$ 3,770,359</i>	<i>\$ 3,540,320</i>
Changes in Net Position	\$ 189,721	\$ 114,347

### Revenues by Source - Governmental Fund Type



## Expenditures by Source - Governmental Fund Type



### FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

#### Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Town's 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.

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$2,559,036, an increase of \$37,589 in comparison with the prior year. Approximately 40 percent of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

Variances between actual General Fund revenues and expenditures and the final amended budget included the following:

- \$360,869 positive variance in revenues. Property & Excise tax revenues exceeded budget by \$115,357. Investment earnings exceeded budget by \$63,930. In addition, the Town collected \$153,483 of funds that were not budgeted.
- \$37,627 negative variance in expenditures. School Department operations were \$4,802 above budget. Transportation and Infrastructure expenditures were \$19,370 below budget. Overlay on taxes was \$35,052. All other departments operated in proximity with budget and utilization of carry-forward balances.

### REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Penobscot, P.O. Box 4, Penobscot, ME 04476.

**TOWN OF PENOBSCOT, MAINE**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2025**

(Exhibit I)

	<u>Governmental Activities</u>
<u>Assets &amp; Deferred Outflows</u>	
<u>Assets</u>	
Cash	\$1,854,774
Investments, at Fair Value	\$629,764
Taxes Due - Current Year	\$173,808
Taxes Due - Prior Year	\$67,544
Accounts Receivable	\$26,640
<u>Capital Assets:</u>	
Land	\$202,857
Other Capital Assets, net of Accumulated Depreciation	\$2,419,740
<u>Total Assets</u>	<u>\$5,375,127</u>
<u>Deferred Outflows of Resources</u>	
Related to Pensions	\$36,576
Related to Other Post-Employment Benefits	\$227,952
<u>Total Deferred Outflows of Resources</u>	<u>\$264,528</u>
<u>Total Assets &amp; Deferred Outflows</u>	<u>\$5,639,655</u>
<u>Liabilities &amp; Deferred Inflows</u>	
<u>Liabilities</u>	
Accounts Payable	\$13,017
Net Pension Liability	\$151
Net Other Post-Employment Benefits Liability	\$485,660
<u>Total Liabilities</u>	<u>\$498,828</u>
<u>Deferred Inflows of Resources</u>	
Property Taxes Collected in Advance	\$4,846
Related to Pensions	\$25,991
Related to Other Post-Employment Benefits	\$5,232
<u>Total Deferred Inflows of Resources</u>	<u>\$36,069</u>
<u>Net Position</u>	
Net Investment in Capital Assets	\$2,622,597
Restricted	\$802,521
Unrestricted	\$1,679,638
<u>Total Net Position</u>	<u>\$5,104,757</u>
<u>Total Liabilities, Deferred Inflows and Net Position</u>	<u>\$5,639,655</u>

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

**TOWN OF PENOBSCOT, MAINE**

(Exhibit II)

**STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED DECEMBER 31, 2025**

<b><u>Functions/Programs</u></b>	<b><u>Expenses</u></b>	<b><u>Program Revenues</u></b>		<b><u>Net (Expense)</u></b>
		<b><u>Charges for</u></b>	<b><u>Operating</u></b>	<b><u>Revenue and Changes</u></b>
<b><u>Primary Government</u></b>		<b><u>Services</u></b>	<b><u>Grants</u></b>	<b><u>in Net Position</u></b>
				<b><u>Governmental</u></b>
				<b><u>Activities</u></b>
<b><u>Governmental Activities</u></b>				
General Government	\$234,066	\$2,757	\$32,400	(\$198,909)
Public Safety	\$70,984		\$2,000	(\$68,984)
Health & Sanitation	\$114,635	\$9,062		(\$105,573)
Public Transportation	\$367,476		\$121,083	(\$246,393)
Unclassified	\$93,581			(\$93,581)
Education	\$2,623,493	\$1,052	\$313,627	(\$2,308,814)
State On-Behalf Contributions	\$121,377		\$121,377	\$0
Assessments	\$144,746			(\$144,746)
<b><u>Total Governmental Activities</u></b>	<b><u>\$3,770,359</u></b>	<b><u>\$12,871</u></b>	<b><u>\$590,487</u></b>	<b><u>(\$3,167,001)</u></b>
<b><u>Total Primary Government</u></b>	<b><u>\$3,770,359</u></b>	<b><u>\$12,871</u></b>	<b><u>\$590,487</u></b>	<b><u>(\$3,167,001)</u></b>
<b><u>General Revenues:</u></b>				
Tax Revenues				\$3,080,192
State Revenue Sharing				\$117,675
Tree Growth Reimbursement				\$29,683
Interest Earned				\$104,147
Interest on Delinquent Taxes				\$15,737
Other Revenues				\$9,287
<b><u>Total Revenues</u></b>				<b><u>\$3,356,722</u></b>
<b><u>Changes in Net Position</u></b>				<b><u>\$189,721</u></b>
<b><u>Net Position - Beginning</u></b>				<b><u>\$4,915,035</u></b>
<b><u>Net Position - Ending</u></b>				<b><u>\$5,104,757</u></b>

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

**TOWN OF PENOBSCOT, MAINE**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2025**

(Exhibit III)

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Permanent Fund</u>	<u>Total Governmental Funds</u>
<u>Assets</u>				
Cash	\$1,833,290		\$21,484	\$1,854,774
Investments, at Fair Value	\$624,890		\$4,874	\$629,764
Taxes Due - Current Year	\$173,808			\$173,808
Taxes Due - Prior Years	\$67,544			\$67,544
Accounts Receivable	\$26,640			\$26,640
Due From Other Funds		\$19,740	\$16,029	\$35,769
<u>Total Assets</u>	<u>\$2,726,171</u>	<u>\$19,740</u>	<u>\$42,387</u>	<u>\$2,788,299</u>
<u>Liabilities, Deferred Inflows &amp; Fund Balances</u>				
<u>Liabilities:</u>				
Accounts Payable	\$13,017			\$13,017
Due to Other Funds	\$35,769			\$35,769
<u>Total Liabilities</u>	<u>\$48,787</u>	<u>\$0</u>	<u>\$0</u>	<u>\$48,787</u>
<u>Deferred Inflows of Resources:</u>				
Property Taxes Collected in Advance	\$4,846			\$4,846
Unavailable Tax Revenue	\$175,629			\$175,629
<u>Total Deferred Inflows of Resources</u>	<u>\$180,476</u>	<u>\$0</u>	<u>\$0</u>	<u>\$180,476</u>
<u>Fund Balances:</u>				
Nonspendable			\$28,342	\$28,342
Restricted	\$753,739	\$19,740	\$700	\$774,179
Committed	\$301,335			\$301,335
Assigned	\$404,258		\$13,345	\$417,603
Unassigned	\$1,037,577			\$1,037,577
<u>Total Fund Balances</u>	<u>\$2,496,909</u>	<u>\$19,740</u>	<u>\$42,387</u>	<u>\$2,559,036</u>
<u>Total Liabilities, Deferred Inflows &amp; Fund Balances</u>	<u>\$2,726,171</u>	<u>\$19,740</u>	<u>\$42,387</u>	<u>\$2,788,299</u>
<u>Total Fund Balance - Governmental Funds</u>				\$2,559,036
<i>Net position reported for governmental activities in the statement of net position is different because:</i>				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds				\$2,622,597
Deferred outflows of resources related to pension plans				\$36,576
Deferred inflows of resources related to pension plans				(\$25,991)
Deferred outflows of resources related to Other Post-Employment Benefit Plans				\$227,952
Deferred Inflows of resources related to Other Post-Employment Benefit Plans				(\$5,232)
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as unavailable revenue (a deferred inflow) in governmental funds				\$175,629
Some liabilities are not due and payable in the current period and therefore, are not reported in the funds, including:				
Net Pension Liability				(\$151)
Net Other Post-Employment Benefits Liability				(\$485,660)
<u>Net Position of Governmental Activities</u>				<u>\$5,104,757</u>

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

**STATEMENT OF REVENUES, EXPENDITURES & CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Permanent Fund</u>	<u>Total Governmental Funds</u>
<u>Revenues:</u>				
Tax Revenues	\$2,709,559			\$2,709,559
Homestead & BETE Reimbursements	\$68,932			\$68,932
State Road Assistance	\$36,376			\$36,376
Excise Taxes	\$321,390			\$321,390
State Revenue Sharing	\$117,675			\$117,675
Interest Earned	\$103,430		\$717	\$104,147
Tree Growth Reimbursements	\$29,683			\$29,683
State On-Behalf Contributions	\$121,377			\$121,377
Interest on Delinquent Taxes	\$15,737			\$15,737
Grant Proceeds	\$117,107			\$117,107
Other Revenues	\$9,287			\$9,287
<u>Total Revenues</u>	<u>\$3,650,554</u>	<u>\$0</u>	<u>\$717</u>	<u>\$3,651,271</u>
<u>Expenditures(Net of Departmental Revenues):</u>				
<u>Current:</u>				
General Government	\$224,202			\$224,202
Public Safety	\$45,724			\$45,724
Health & Sanitation	\$100,118			\$100,118
Public Transportation	\$256,021			\$256,021
Unclassified	\$93,581			\$93,581
Education	\$2,210,992			\$2,210,992
Assessments	\$144,746			\$144,746
State Retirement Contributions	\$121,377			\$121,377
<u>Capital Outlay:</u>				
Capital Outlay	\$358,050	\$58,871		\$416,920
<u>Total Expenditures</u>	<u>\$3,554,812</u>	<u>\$58,871</u>	<u>\$0</u>	<u>\$3,613,682</u>
<u>Excess Revenues Over Expenditures</u>	<u>\$95,742</u>	<u>(\$58,871)</u>	<u>\$717</u>	<u>\$37,589</u>
<u>Beginning Fund Balance</u>	<u>\$2,401,167</u>	<u>\$78,611</u>	<u>\$41,669</u>	<u>\$2,521,448</u>
<u>Ending Fund Balance</u>	<u>\$2,496,909</u>	<u>\$19,740</u>	<u>\$42,387</u>	<u>\$2,559,036</u>
<u>Reconciliation to Statement of Activities, change in Net Position:</u>				
Net Change in Fund Balances - Above				\$37,589
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds:				
Pension Plans (Deferred Outflows, Net Pension Liability, Deferred Inflows)				\$13,886
Other Post-Employment Benefit Plans (Deferred Outflows, Net OPEB Liability, Deferred Inflows)				(\$60,637)
Delinquent taxes are recognized as revenue in the period for which levied in the Government-Wide financial statements, but are recorded as unavailable revenue (a deferred inflow) in governmental funds				(\$19,689)
Governmental funds report capital outlays as expenditures, while in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense				\$416,920
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources.				
Therefore, depreciation expense is not reported as expenditures in Governmental Funds.				(\$198,348)
<u>Change in Net Position of Governmental Activities</u>				<u>\$189,721</u>

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

**TOWN OF PENOBSCOT, MAINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

**Note 1 - Summary of Significant Accounting Policies**

The financial statements of the Town of Penobscot, Maine (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for the governmental accounting and financial reporting principles. The more significant of the Town's accounting principles are described below.

**A. Financial Reporting Entity**

The accompanying financial statements present the government of the Town of Penobscot, Maine which is identified based upon the criteria identified in Governmental Accounting Standards Board (GASB) Statement 14, as amended, *The Financial Reporting Entity*. The Town is governed under a Administrative Assistant/Selectmen form of government. The Town engages in a comprehensive range of municipal services, including administrative services, fire protection, health and sanitation, highways and bridges and education. The financial statements include all operations of the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

**B. Government-wide and Fund 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 activities of the Town. Fiduciary activities, whose resources are not available to finance the Town's programs are excluded from the government-wide statements. The material effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Functional expenses may also include an element of indirect cost, designed to recover administrative (overhead) costs. *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*.

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recognized when transactions occur and expenses and deductions are recognized 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 (i.e. intended to finance). Grants are recognized as revenue as soon as all eligibility requirements have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when 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 revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, are recognized only when payment is due.

Property taxes, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports unearned revenue on its governmental fund financial statements. Unearned revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the

incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

The Town reports the following major governmental funds:

The general fund is the Town'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 special revenue fund accounts for specific projects or programs such as the comprehensive plan funds.

The Town also reports on the following permanent funds:

Permanent funds are used to account for assets held in a perpetuity and therefore cannot be used to support the Town's own programs, but the investment earnings may be used for designated purposes.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, fines and forfeitures, 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.

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

D. Assets, Liabilities and Net Position or Fund Balance

Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of one year or less from the date of acquisition. These investments are not specifically identified with any one fund. The Town may invest in certificates of deposit, in time deposits, and in any securities in which State of Maine Statutes authorize them to invest in.

Accounts Receivable and Accounts Payable

All material receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair 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 asset 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 asset constructed. Property, plant and equipment is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	20-50
Infrastructure	10-50
Equipment	5-20

Pensions

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 Maine Public Employees Retirement System (System) and additions to / deductions from the Systems' fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable pursuant to formal commitments or statutory requirements. Investments are reported at fair value. Investment income is recognized when earned and investment expenses are recognized when incurred.

Other Post Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Maine Education Association Benefits Trust (MEABT) and additions to / deductions from MEABT's fiduciary net position have been determined on the same basis as they are reported by MEABT. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable pursuant to formal commitments or statutory requirements. Investments are reported at fair value. Investment income is recognized when earned and investment expenses are recorded when incurred.

Interfund Activities

Interfund receivables and payables arise from interfund activity and are recorded by all funds effected in the period in which activities are executed.

Accumulated Unpaid Vacation and Sick Leave

Employees are granted vacation and sick leave in varying amounts based on length of service. The value of accumulated vacation and sick leave at June 30 for the School Department employees is recorded on the School Department financial statements.

Long-Term Obligations

In the government-wide 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 financial statements. In the fund financial statements, governmental funds recognize the face amount of debt issued as other financing sources.

Governmental Fund Balances

The Town has identified December 31, 2025 fund balances on the balance sheet as follows:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Permanent Fund</u>	<u>Total</u>
<u>Nonspendable</u>				
Cemetery Trust Principal			\$28,342	\$28,342
<u>Restricted</u>				
Revenue Sharing	\$70,848			\$70,848
Education	\$419,216			\$419,216
Education - School Bus Reserve	\$47,500			\$47,500
Education - Building Reserve	\$52,500			\$52,500
Education - Parking Lot Reserve	\$1,688			\$1,688
Education - Special Education Reserve	\$15,000			\$15,000
Education - Technology Reserve	\$20,000			\$20,000
Education - Generator Reserve	\$10,000			\$10,000
Education - Student Activity	\$21,347			\$21,347
Ministerial School Principal			\$700	\$700
State Road Assistance	\$77,600			\$77,600
Unwed Mothers Fund	\$697			\$697
Broadband Project Grant	\$17,344			\$17,344
				\$0
American Rescue Plan Act Grant		\$19,740		\$19,740

Committed

Comprehensive Plan	\$29,742			\$29,742
Town Hall Renovations	\$30,187			\$30,187
Forest Fire Protection	\$32,344			\$32,344
Fire Equipment	\$4,000			\$4,000
				\$0
Town Road Equipment	\$11,181			\$11,181
Sand Salt Shed Reserve	\$10,000			\$10,000
Dam Legal Defense Fund	\$18,036			\$18,036
Mill Creek / Sand Salt Shed Fund	\$157,652			\$157,652
Patriotic Reserve	\$530			\$530
Alewives	\$7,663			\$7,663

Assigned

Town Building Fund	\$16,052			\$16,052
Solid Waste	\$28,973			\$28,973
Routine Town Road Maintenance	\$32,029			\$32,029
Town Road Improvement	\$251,911			\$251,911
Snow Removal	\$32,802			\$32,802
Penobscot Bay Cemetery	\$11,941			\$11,941
Cemetery Perpetual Care Income		\$5,349		\$5,349
Ministerial School Income		\$3,121		\$3,121
Cemetery Trust		\$4,874		\$4,874
Cemetery Restoration	\$8,505			\$8,505
Shellfish Conservation	\$8,046			\$8,046
Grant Writing	\$4,000			\$4,000
Tax Maps	\$10,000			\$10,000

Unassigned

\$1,037,577				\$1,037,577
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Total Fund Balances

\$2,496,909	\$19,740	\$42,387	\$2,559,036
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In accordance with Government Accounting Standards Board 54, fund balance reporting and governmental fund type definitions, the Town classifies governmental fund balances as follows:

Nonspendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, or amounts are constrained due to constitutional provisions or enabling legislation.

Committed - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through town meeting voting and does not lapse at year-end.

Assigned - includes fund balance amount that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balances may be assigned by the Board of Selectmen.

Unassigned - includes positive fund balance within the general fund which has not been classified within the above mentioned categories and negative fund balance in other governmental funds.

The Town considers restricted, committed, assigned and unassigned amounts to be spent in that order when expenditures are incurred for which any of those amounts are available.

The Board of Selectmen are authorized to make assignments pursuant to their appointment. Committed fund balances are determined based on the need of town meeting votes.

Net Position

Net position is required to be classified into three components - net investment in capital assets, restricted and unrestricted. These classifications are defined as follows:

*Net Investment in capital assets* - This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

*Restricted* - This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$802,521 of restricted net position, of which enabling legislation restricts \$0.

*Unrestricted* - This component consists of net position that do not meet the definition of "restricted" or "net investment in capital assets."

E. Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with GAAP. Budgetary control is exercised at the selectman level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

F. Endowments

In the permanent funds, there are established endowment funds of \$28,342 for cemetery purposes. The investment earnings of these funds are used for the specific purposes that the funds were established for and shall be paid out by order of those persons responsible for administering the funds. State law directs that, subject to the intent of a donor expressed in the gift instrument, an institution may appropriate for expenditure or accumulate so much of an endowment fund as the institution determines is prudent for the uses, benefits, purposes, and duration for which the endowment is established.

G. Estimates

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

Note 2 - Deposits and Investments

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town's deposit policy for custodial credit risk requires compliance with the provisions authorized by Maine State Statutes. The Town requires that, at the time funds are deposited, there is collateral in place to cover the deposits in excess of the FDIC insurance limits.

State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of the deposits insured by the Federal Deposit Insurance Corporation (FDIC).

The financial institution holding the Town's cash accounts is participating in the FDIC Program. For time and savings deposit accounts, the Town's savings accounts, including certificates of deposit, are insured up to \$250,000 by the FDIC. Separately, for demand deposit accounts, the Town's cash accounts, including checking and money market accounts, are insured up to \$250,000 by the FDIC. Any cash deposits in excess of the \$250,000 FDIC limits are not covered by collateral and thus, custodial credit risk could exist. In order to protect deposits in excess of the \$250,000 FDIC limits, the Bank issues a collateral statement showing that funds in excess of the \$250,000 are protected by additional collateral.

At year end, the carrying value of the Town's deposits was \$1,854,864 and the bank balance was \$2,109,884. The Town has \$271,429 of FDIC insured and \$1,838,455 of collateralized deposits as of December 31, 2025.

Investments

Investments are separated into short-term and long-term categories. All short-term investments are held in a brokerage account containing money market mutual funds. Long-term investments are held in a brokerage account that is invested in equity and mutual funds. All short-term and long-term investments are recorded based on level 1 inputs and measured on a recurring basis.

Short-term investments:	
Money Market funds	\$31,914
Fixed income bonds and mutual funds	<u>\$0</u>
Total short-term investments	<u><u>\$31,914</u></u>
Long-term investments:	
Equities	\$144,404
Fixed income bonds and mutual funds	<u>\$453,446</u>
Total long-term investments	<u><u>\$597,850</u></u>

The long-term investments are managed by an investment advisor to maximize long-term gain while minimizing volatility. These investments are maintained as a stabilization reserve in the event that the regular annual donations encounter shortfalls.

Investment returns were as follows:	
Investment income (loss)	<u><u>\$50,793</u></u>

Return Objectives

Assets are to be invested to provide sufficient growth in the form of total return from earnings and price appreciation to meet the Town's operational needs.

Risk Parameters

To meet the stated objectives, the entirety of the Town's portfolio is dedicated to an equity position in order to produce long-term appreciation of principal. The allocation of holdings should reasonably attempt to reduce overall portfolio volatility.

*Interest rate risk* - As a means of limiting its exposure to fair value losses arising from rising interest rates, the Town invests in short-term certificates of deposits and savings held by a local banking institutions.

Information about the sensitivity of the fair values of the Town's investments subject to market interest rate fluctuations is provided by the following table that shows the distribution of investments by maturity:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Remaining Maturity (In Years)</u>		
		<u>0 - 1 Years</u>	<u>1 - 5 Years</u>	<u>&gt; 5 Years</u>
Equities	\$144,404			\$144,404
Fixed income bonds and mutual funds	<u>\$453,446</u>	<u>\$453,446</u>		
	<u><u>\$597,850</u></u>	<u><u>\$453,446</u></u>	<u><u>\$0</u></u>	<u><u>\$144,404</u></u>

Fair Value

Certain assets are recorded at fair value to provide additional insight into the Town's financial position. These certain assets are measured on a recurring basis. Assets are grouped in three levels, based on the markets in which the assets are traded and the reliability of the assumptions used to determine value. A brief description of each follows:

- Level 1 - Valuation is based on quoted prices for identical instruments in active markets.
- Level 2 - Valuation is based on quoted prices for similar instruments or on prices determined from inactive markets or on model-based techniques.
- Level 3 - Valuation is generated from model-based techniques that use at least one significant assumption not observable in the market.

Fair values of assets at December 31, 2025 measured on a recurring basis are as follows:

	<u>Fair Value</u>
<b>Quoted Prices in Active Markets (Level 1)</b>	
Money Market funds	\$31,914
Equities	\$144,404
Fixed income bonds and mutual funds	\$453,446
Total Level 1	<u>\$629,764</u>

*Credit risk* - credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Town limits its investments to those authorized by Maine State Statutes, which authorize the Town to make deposits/investments in insured commercial banks, insured credit union and direct debt securities of the United States Government unless such an investment is expressly prohibited by law.

The following are the actual ratings as of year-end for each investment type:

<u>Ratings as of Year End</u>	<u>Money Market Funds</u>	<u>Fixed Income Funds</u>	<u>Total</u>
Not Rated	\$31,914	\$597,850	\$629,764

**Note 3 - Property Taxes**

Property taxes were assessed on April 1, 2025 and committed on July 28, 2025. Interest of 7.5% per annum is charged on delinquent taxes. Tax liens are recorded on property taxes remaining unpaid twelve months after the commitment date. Tax liens unpaid for a period of eighteen months expire and the property becomes tax acquired by the Town. For governmental funds, only property taxes which are intended to finance the current fiscal year and collected within 60 days subsequent to year-end are recorded as revenue. Accordingly, \$175,629 of the property taxes receivable have been classified as unavailable tax revenue on the general fund balance sheet.

**Note 4 - Capital Assets**

Capital asset activity for the year ended December 31, 2025 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Governmental Activities:</u>				
<u>Capital assets not being depreciated</u>				
Land	\$202,857			\$202,857
<u>Capital assets being depreciated</u>				
Land Improvements	\$95,355			\$95,355
Buildings and Improvements	\$2,224,252	\$279,910		\$2,504,162
Equipment	\$927,374	\$137,010		\$1,064,384
Infrastructure	\$4,347,042			\$4,347,042
<u>Total capital assets being depreciated</u>	<u>\$7,594,023</u>	<u>\$416,920</u>	<u>\$0</u>	<u>\$8,010,943</u>
<u>Less accumulated depreciation for</u>				
Land Improvements	\$34,471	\$4,768		\$39,239
Buildings and Improvements	\$1,421,144	\$42,901		\$1,464,046
Equipment	\$604,732	\$39,224		\$643,956
Infrastructure	\$3,332,508	\$111,455		\$3,443,963
<u>Total accumulated depreciation</u>	<u>\$5,392,856</u>	<u>\$198,348</u>	<u>\$0</u>	<u>\$5,591,204</u>
<u>Net capital assets being depreciated</u>	<u>\$2,201,167</u>	<u>\$218,572</u>	<u>\$0</u>	<u>\$2,419,740</u>
<u>Governmental Activities Capital Assets, net</u>	<u>\$2,404,025</u>	<u>\$218,572</u>	<u>\$0</u>	<u>\$2,622,597</u>

Depreciation expense was charged to functions/programs of the primary government as follows;

Governmental Activities:

General Government	\$7,107
Public Safety	\$23,260
Health and Sanitation	\$5,454
Education	\$51,072
Public Transportation, including depreciation of general infrastructure assets	\$111,455
Total Depreciation Expense - Governmental Activities	<u>\$198,348</u>

Note 5 - Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Governmental Fund financial statements, the payables are classified as Due to Other Funds with offsetting receivables on the Governmental Fund financial statements classified as Due from Other Funds. At December 31, 2025 the offsetting receivable and payable balances were \$35,769. The balance represents special revenue and permanent funds held in the Town operating account.

Note 6 - Defined Benefit Employee Pension Plan

A. Plan Description

Qualifying personnel of the School Department participate in the Maine Public Employees Retirement System (System) State Employee and Teacher (SET) Plan. The Plan is a multiple-employer, cost-sharing pension plan with a special funding situation. The State of Maine is the a non-employer contributing entity in that the State pays the initial unfunded actuarial liability on behalf of teachers, while school systems contribute the normal cost, calculated actuarially, for their teacher members.

B. Pension Benefits

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit for State employees and teachers. 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 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. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members.

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

C. Member and Employer Contributions

Retirement benefits are funded by contributions from members, employers, the State and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the Plan under which a member is covered. Employer contribution rates are determined through actuarial valuations. For the year ended June 30, 2025, the member contribution rate was 7.65% and the employer contribution rate was 4.47% of applicable member compensation. The employer is also responsible for contributing 15.10% of all federally funded member compensation. The State of Maine, as a non-employer contributing entity, pays 14.51% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2025 and the previous two years are as follows:

<i>For the year ended June 30,</i>	<i>Employee Contributions</i>	<i>Employer Contributions</i>	<i>State of Maine Contributions</i>	<i>Applicable Member Compensation</i>	<i>Applicable Member Federal Compensation</i>
2025	\$62,533	\$36,561	\$118,608	\$817,422	\$180
2024	\$57,806	\$33,912	\$109,643	\$755,639	\$1,105
2023	\$52,100	\$29,951	\$97,321	\$681,040	\$25,511

D. Revenue Recognition

Employer contributions to the System are recognized as additions in the period when they become due pursuant to formal commitments or statutory requirements. Investment income is recognized when earned and investment expenses are recognized when incurred. For the teacher group, total employer and non-employer contributions were the basis for the allocation, adjusted to remove the normal cost contributions paid by local school systems on behalf of their employees. This leaves contributions toward the net pension liability of the Plan as the basis of allocation. This method of allocation properly distributes the collective net pension liability between the State of Maine as the non-employer contributing entity and those School Systems contributing towards the net pension liability of the Plan using grant funding.

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

At June 30, 2025, the School Department reported a net pension liability of \$151. The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. The School Department's proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At June 30, 2024 the School Department's proportion was 0.000011000%, which was a decrease of 0.0017% from its proportion measured June 30, 2023.

For the fiscal year ended June 30, 2025, the School Department recognized pension expense of \$21,290. At June 30, 2025, the School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$15	\$0
Changes in Assumptions	\$0	\$0
Net Difference between projected and actual earnings on pension plan investments	\$0	\$12
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$0	\$25,979
Employer contributions made subsequent to measurement date	\$36,561	\$0
	<u>\$36,576</u>	<u>\$25,991</u>

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

<u>Year ended June 30,</u>	
2025	\$25,329
2026	(\$8,224)
2027	(\$6,517)
2028	(\$2)

F. Actuarial Assumptions

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	2.80% - 13.03% at selected years of service
Investment Rate of Return	6.50%, net of administrative and pension plan investment expense
Cost of Living Benefit Increases	2.20%

For the School Department employees, the mortality rate is based on the RP2010 Public Plan General Benefits - Weighted Healthy Retiree Mortality Tables for males and females.

The actuarial assumptions used in the June 30, 2024 valuation were based on the Entry Age Normal actuarial funding method. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of their expected future salary. The normal cost for each employee is the product of their pay and their normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e. decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

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 class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2024 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equities	5.6%
U.S. Government	2.2%
Private Equity	7.2%
Real Assets:	
Real Estate	5.8%
Infrastructure	5.3%
Natural Resources	5.1%
Traditional Credit	2.7%
Alternative Credit	6.4%
Diversifiers	4.8%

G. Discount Rate

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the School Department's proportionate share of the net pension liability calculated using the discount rate of 6.50%, as well as what the School Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.50%) or 1 percentage point higher (7.50%) than the current rate:

	<u>1% Decrease (5.50%)</u>	<u>Current Discount Rate (6.50%)</u>	<u>1% Increase (7.50%)</u>
Proportionate Share of the Net Pension Liability	\$317	\$151	\$13

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the System's 2024 Comprehensive Annual Financial Report available online at [www.maineopers.org](http://www.maineopers.org) or by contacting the System at (207) 512-3100.

Note 7 - Other Post Employment Benefits

A. Plan Description - Group Life Insurance Plan

Qualifying personnel of the School Department participate in the Group Life Insurance Plan for Retired State Employees and Teachers as provided by the Maine Public Employees Retirement System (SET Plan). The plan is a multiple-employer, cost sharing plan with a special funding situation. As of June 30, 2024 there were 241 employers, including the State of Maine participating in the plan. The State of Maine is also a non-employer contributing entity in that the State pays contributions for retired public school teachers in the Plan.

B. Benefits

The Group Life Insurance Plans (the Plans) provide basis group life insurance benefits, during retirement to retirees who participated in the Plans prior to retirement for a minimum of 10 years (the 10 year participation requirement does not apply to recipients of disability retirement benefits). The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of basic life is then subsequently reduced at a rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

C. Funding Policy

Premium rates are those determined by the System's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for basic life insurance for retired teachers are paid by the State as the total dollar amount of each year's annual required contribution.

D. Actuarial Methods and Assumptions

The collective total OPEB liability for the plans was determined by an actuarial valuation as of June 30, 2024, using the following methods and assumptions, applied to all periods included in the measurement:

Actuarial Cost Method

Projections of benefits for financial reporting purposes are based on the provisions of the Plans in effect at the time of each valuation and the historical pattern of sharing of premium costs between the employer and plan members. Actuarial methods and assumptions include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of the assets, consistent with the long-term perspective of the funding methodologies. Costs are developed using the individual entry age normal cost method based on a level percentage of payroll. Experience gains and losses, i.e., actual decreases or increases in the liabilities and/or in assets which differ from the actuarial assumptions, affect the unfunded actuarial accrued liability.

Asset Valuation Method

Investments are reported at fair value.

Significant Actuarial Assumptions

Inflation	2.75%
Salary Increases	2.80% - 13.03% at selected years of service
Investment Rate of Return	6.50%, net of administrative and pension plan investment expense
Participation Rates for Future Retirees	100% of those currently enrolled
Conversion Charges	Apply to the cost of active group life insurance, not retiree group life insurance
Form of Benefit Payment	Lump Sum

For the Department employees, the mortality rate is based on the 2010 Public Plan Teacher Benefits Weighted Healthy Retiree Mortality Table for males and females, projected generationally using the RPEC\_2020 model for the SET Plan.

E. On-Behalf Payments

As mentioned in Section A. above, contributions are made by the System for participating retired teachers. The summary below provides the School Department's allocation of these contributions as well as the proportionate share of the Net OPEB liability. The Net OPEB Liability is not recorded on the School Department financial statements since it is a liability of the State of Maine and not a liability of the School Department.

	<i>Allocation of:</i>		
	<u><i>On-Behalf Payments</i></u>	<u><i>Benefits Expense</i></u>	<u><i>Net OPEB Liability</i></u>
2024	\$2,769	\$1,600	\$13,611

A. Plan Description - Health Insurance Plan

Qualifying personnel of the School Department can participate in the Maine Education Association Benefits Trust (MEABT) postretirement benefit plan. The plan is a single employer OPEB plan.

B. Eligibility

The employee must have participated in the MEABT health plan for the 12 months prior to retirement, and have 10 years of continuous active service and enrollment in the health plan (under age 50), or 5 years of continuous active service and enrollment in the health plan (age 50 or above), in order to be eligible for postretirement benefits.

A retiree who terminates coverage may elect to re-enroll in coverage at a later date if the participant participated in the health plan for 12 months prior to terminating coverage, if the re-enrollment occurs within 5 years from the date of termination coverage, and if the retiree does not surpass attaining age 62 at the time of re-enrollment. The participant has to have maintained continuous health insurance coverage during this break in coverage. To be eligible for re-enrollment, a retiree may not take more than one break in coverage.

C. Cost Sharing Provisions

The retiree is eligible for a State subsidy of 60% of the blended single premium for the retiree only. Under State law, the blended premium is determined by blending rates for active members and retired members.

The retiree pays 40% of the blended premium rate for coverage elected. Spouses must contribute 100% of the blended premium amounts. This the total premium is paid for by both the State and the retiree and/or spouse. The MEABT is not responsible for the premium, but instead the implicit rate subsidy. The implicit rate subsidy is the value of the cost of care minus the premiums charged. Since the premiums are based on the average active and per-Medicare retirees, the retirees are implicitly paying less than the true cost of coverage, thus an implied subsidy.

D. Employees covered by benefit terms:

At June 30, 2024, the following employees were covered under the benefit terms:

Active employees	15
Average age	51.93
Average service	14.43
Retirees	4
Average age	75.75

E. Net OPEB Liability

The School Department's net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

*Actuarial assumptions* The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	3.93% per annum for 2024 reporting. 3.65% per annum for 2023 reporting
<i>Salary Increase Rate</i>	2.75% per year.
<i>Administration and claims expense</i>	Included in per capita claims cost
<i>Healthcare cost trend rates:</i>	

*Pre -Medicare Medical:* Initial trend of 9.00% applied in FYE 2025 grading over 20 years to 4.50% per annum.

*Medicare Medical:* Initial trend of 6.00% applied in FYE 2025, 5.70% applied in 2026, 6.10% applied in FYE 2027 grading over 18 years to 4.50% per annum.

F. Actuarial Assumptions

Rates of mortality for the different level of participants are described below:

*Healthy Annuitants:* Based on the 2010 Public Plan Teacher Benefits Weighted Healthy Retiree Mortality Table adjusted as follows:

- 98.1% and 87.5% respectively of the rates for males before age 85 and females before age 80.
- 106.4% and 122.3% respectively of the rates for males on and after age 85 and females on and after age 80.

Rates are projected generationally using the RPEC\_2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95, and further grading down to 0.00% at age 115, along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC\_2020 model are those included in the published MP-2020 scale.

*Healthy Employees:* Based on 93.1% and 91.9% of the 2010 Public Plan Teacher Benefits-Weighted Employee Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC\_2020 model as described in the healthy annuitant mortality.

*Disabled Annuitants:* Based on 94.2% and 123.8% of the 2010 Public Plan Non-Safety Benefits-Weighted Disabled Retiree Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC\_2020 model as described in the healthy annuitant mortality.

The actuarial assumptions are the assumptions that were adopted by the Maine Public Employees Retirement System State Employee and Teacher Program valuation at June 30, 2022 and are based on the experience study covering the period from June 30, 2015 through June 30, 2020.

The Entry Age Normal Actuarial Cost Method was used to value the Plan's actuarial liabilities and to set the normal cost. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for the Plan. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets. The plan has no assets to apply against the liabilities.

For claim curves, the Actuary used actual community rated premiums and census records provided by MEABT through June 30, 2024. Participation experience for Medicare eligible (ME) and non-Medicare eligible (NME) (activities and retired covered persons) were analyzed by the Actuary. The Actuary assumed that the current enrollment distribution of Benefit Options will remain constant in the future for retirees. The Actuary distributed the cost based on the current covered population and Cheiron's (Actuary) standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare (NME) retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

The claim costs and trend assumptions reflect the Inflation Reduction Act of 2022 (the Act) including associated regulations and market responses to date.

G. Discount Rate

Since the plan is pay as you go and is not funded, the discount rate will be based on a 20-year, tax-exempt general obligation municipal bond index. Using the Bond Buyer 20-Bond GO Index, the discount rate as of June 30, 2023 is 3.65% per annum. The discount rate as of June 30, 2024 is 3.93% per annum. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

H. Changes in the Net OPEB Liability

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
<u>Balances at 6/30/2023 (Reporting 6/30/2024)</u>	\$435,239	\$0	\$435,239
<u>Changes:</u>			
Service Cost	\$4,555		\$4,555
Interest	\$15,838		\$15,838
Changes of benefits	\$0		\$0
Differences between expected and actual experience	(\$23)		(\$23)
Changes of assumptions	\$41,899		\$41,899
Contributions - Employer		\$11,848	(\$11,848)
Benefits Payments	(\$11,848)	(\$11,848)	\$0
<u>Net changes</u>	<u>\$50,421</u>	<u>\$0</u>	<u>\$50,421</u>
<u>Balances at 6/30/2024 (Reporting 6/30/2025)</u>	<u>\$485,660</u>	<u>\$0</u>	<u>\$485,660</u>

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

The following presents the net OPEB liability of the School Department, as well as what the School Department's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.93%) or 1 percentage point higher (4.93%) than the current discount rate:

	<u>1.0% Decrease (2.93%)</u>	<u>Discount Rate (3.93%)</u>	<u>1.0% Increase (4.93%)</u>
<i>Net OPEB Liability (Asset)</i>	\$566,216	\$485,660	\$419,949

J. Sensitivity of the Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following represents the net OPEB liability of the School Department, as well as what the School Department's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1.0% Decrease</u>	<u>Healthcare Trend Rate</u>	<u>1.0% Increase</u>
<i>Net OPEB Liability (Asset)</i>	\$417,850	\$485,660	\$568,493

J. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The impact of experience gains or losses and assumption changes on the Total OPEB Liability are recognized in the OPEB expense over the average expected remaining services life of all active and inactive members of the Plan. As of the beginning of the measurement period, the average was 7 years.

The table below summarizes the current balances of deferred outflows and deferred inflows of resources along with the net recognition over the next five years, and thereafter.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$150,862	\$20
Changes in Assumptions	\$65,242	\$5,212
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	<u>\$11,848</u>	<u>\$0</u>
	<u><u>\$227,952</u></u>	<u><u>\$5,232</u></u>

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

<u>Year ended</u>	
2025	\$64,749
2026	\$52,899
2027	\$47,167
2028	\$46,984
2029	\$4,943
Thereafter	\$5,978

**Note 8 - Commitment and Contingencies**

The School Department participates in a number of federal and state assisted grant programs. These programs are subject to financial and compliance audits. The amount of expenditures, if any, which may be disallowed by the granting agencies is not determinable at this time, however, the School Department does not believe such amounts would be significant.

**Note 9 - Risk Management**

The Town participates in Public Entity Risk Pools for the purposes of Workers Compensation, Property and Liability Insurance and Unemployment Compensation. The Public Entity Risk Pool is administered by the Maine Municipal Association. The Public Entity Risk Pools were established for the purposes of lowering costs for members and for developing specific programs to control losses. Members pay annual premiums to the Maine Municipal Association for participation in the respective programs.

The Town is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it carries municipal and commercial insurance. The Town is not aware of any material actual or potential claim liabilities which should be recognized at December 31, 2025.

**Note 10 - Lease and Service Based Information Technology Agreement (SBITA) Reporting**

Governmental Accounting Standards Board (GASB) Statement No. 87 related to lease reporting became effective during the fiscal year ended December 31, 2022. This Statement requires the recognition of certain lease assets and liabilities, deferred inflows and outflows related to lease activity previously classified as operating leases by governmental entities. Governmental Accounting Standards Board (GASB) Statement No. 96 related to service based information technology agreement (SBITA) reporting became effective during the fiscal year ended December 31, 2023.

During the fiscal year ended December 31, 2025 the Town had no material lease or SBITA activity to report. The Town has no lease agreements in effect. The Town has immaterial SBITA agreements in effect related to accounting software and other software in use.

**TOWN OF PENOBSCOT, MAINE**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

(Exhibit V)

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<u>Revenues:</u>				
Tax Revenues	\$2,742,523	\$2,742,523	\$2,778,491	\$35,967
Excise Taxes	\$242,000	\$242,000	\$321,390	\$79,390
State Road Assistance	\$0	\$0	\$36,376	\$36,376
State Revenue Sharing	\$113,515	\$113,515	\$117,675	\$4,160
Interest Earned	\$39,500	\$39,500	\$103,430	\$63,930
Tree Growth Reimbursements	\$17,200	\$17,200	\$29,683	\$12,483
Interest on Delinquent Taxes	\$10,019	\$10,019	\$15,737	\$5,718
Grant Proceeds	\$0	\$0	\$117,107	\$117,107
Other Revenues	\$3,550	\$3,550	\$9,287	\$5,737
<u>Total Revenues</u>	<u>\$3,168,307</u>	<u>\$3,168,307</u>	<u>\$3,529,177</u>	<u>\$360,869</u>
<u>Expenditures ( Net of Department Revenues):</u>				
General Government	\$241,619	\$241,619	\$301,724	(\$60,105)
Public Safety	\$121,500	\$181,500	\$182,734	(\$1,234)
Health & Sanitation	\$104,000	\$104,000	\$100,118	\$3,882
Public Transportation	\$365,000	\$365,000	\$384,370	(\$19,370)
Unclassified	\$102,530	\$102,530	\$93,581	\$8,949
Education	\$2,221,360	\$2,221,360	\$2,226,162	(\$4,802)
Assessments	\$179,799	\$179,799	\$144,746	\$35,052
<u>Total Expenditures</u>	<u>\$3,335,807</u>	<u>\$3,395,807</u>	<u>\$3,433,435</u>	<u>(\$37,627)</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$167,500)</u>	<u>(\$227,500)</u>	<u>\$95,742</u>	<u>\$323,242</u>
<u>Beginning Fund Balances</u>	<u>\$2,401,167</u>	<u>\$2,401,167</u>	<u>\$2,401,167</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$2,233,667</u>	<u>\$2,173,667</u>	<u>\$2,496,909</u>	<u>\$323,242</u>

Reconciliation to Statement of Revenues, Expenditures and Changes in Fund Balances:

Total Revenues per above	\$3,529,177
State On-Behalf Contributions	\$121,377
<u>Total Revenues per Statement of Revenues, Expenditures and Changes in Fund Balance:</u>	<u>\$3,650,554</u>
Total Expenditures per above	\$3,433,435
State On-Behalf Contributions	\$121,377
<u>Total Expenditures per Statement of Revenues, Expenditures and Changes in Fund Balances:</u>	<u>\$3,554,812</u>

**TOWN OF PENOBSCOT, MAINE**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY**  
**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

For the Fiscal Year Ended June 30,	Proportionate Share of Net Pension Liability (Asset)		Covered Employee Payroll	Proportionate Share of Net Pension Liability (Asset) as a % of Its Covered Employee Payroll		Plan Total Pension Liability	Plan Fiduciary Net Position	Plan Net Pension Liability	Plan Fiduciary Net Position as a % of the Total Pension Liability	Plan Covered Employee Payroll	Plan Net Pension Liability as a % of the Covered Employee Payroll
	Proportion of Net Pension Liability	Share of Net Pension Liability		Proportion of Net Pension Liability	Share of Net Pension Liability						
2025	0.00001100%	\$151	\$817,422	0.018%	\$18,050,569,851	\$15,809,706,213	\$2,240,863,638	87.586%	\$2,437,075,004	91.949%	
2024	0.00171100%	\$25,958	\$755,639	3.435%	\$17,520,535,684	\$15,073,155,781	\$2,447,379,903	86.031%	\$2,312,413,537	105.837%	
2023	0.00219400%	\$32,579	\$681,040	4.784%	\$16,981,792,082	\$14,568,691,334	\$2,413,100,748	85.790%	\$2,221,410,193	108.629%	
2022	0.00292500%	\$24,740	\$648,628	3.814%	\$16,392,351,328	\$14,900,644,020	\$1,491,707,308	90.900%	\$2,096,365,332	71.157%	
2021	0.00229600%	\$37,477	\$623,418	6.012%	\$14,865,460,130	\$12,044,918,612	\$2,820,541,518	81.026%	\$2,003,075,813	140.811%	
2020	0.00085100%	\$12,475	\$617,247	2.021%	\$14,547,222,913	\$12,035,565,075	\$2,511,657,838	82.734%	\$1,924,006,618	130.543%	
2019	0.00088700%	\$11,956	\$562,142	2.127%	\$14,031,187,845	\$11,632,179,683	\$2,399,008,162	82.902%	\$1,808,274,919	132.668%	
2018	0.00087100%	\$12,652	\$501,066	2.525%	\$13,484,886,512	\$10,893,291,864	\$2,591,594,648	80.781%	\$1,860,230,663	139.316%	
2017	0.00109000%	\$19,239	\$490,772	3.920%	\$13,069,954,948	\$9,960,335,390	\$3,109,619,558	76.208%	\$1,816,435,084	171.194%	
2016	0.00200000%	\$29,271	\$478,516	6.117%	\$12,616,287,054	\$10,242,097,022	\$2,374,190,032	81.182%	\$1,699,160,889	139.727%	

\* Amounts presented for each fiscal year were determined as of June 30 of the previous fiscal year end. Retroactive information is not required to be presented.

**TOWN OF PENOBSCOT, MAINE**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

(Exhibit VII)

<i>For the Fiscal Year Ended June 30,</i>	<i>Contractually Required Contribution</i>	<i>Actual Contribution</i>	<i>Contribution Deficiency</i>	<i>Covered Employee Payroll</i>	<i>Contributions as a % of Covered Employee Payroll</i>
2025	\$36,561	\$36,561	\$0	\$817,422	4.473%
2024	\$33,912	\$33,912	\$0	\$755,639	4.488%
2023	\$29,951	\$29,951	\$0	\$681,040	4.398%
2022	\$28,642	\$28,642	\$0	\$648,628	4.416%
2021	\$31,721	\$31,721	\$0	\$623,418	5.088%
2020	\$29,068	\$29,068	\$0	\$617,247	4.709%
2019	\$23,562	\$23,562	\$0	\$562,142	4.191%
2018	\$21,158	\$21,158	\$0	\$501,066	4.223%
2017	\$17,613	\$17,613	\$0	\$490,772	3.589%
2016	\$17,435	\$17,435	\$0	\$478,516	3.644%

\* Amounts presented for each fiscal year were determined as of June 30 of the previous fiscal year. Retroactive information is not required to be presented.

**TOWN OF PENOBSCOT, MAINE**  
**NOTES TO HISTORICAL PENSION INFORMATION**  
**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

**Note 1 - Actuarial Methods and Assumptions**

The information in the historical pension information was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation date, June 30, 2024, is as follows:

**A. Actuarial Cost Method**

The Entry Age Normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of their expected future salary. The normal cost for each employee is the product of their pay and their normal cost rate. The normal cost rate for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e. decreases or increases in liabilities and/or assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

**B. Asset Valuation Method**

An actuarial value of assets is used for determining employer contributions. The use of an actuarial value of assets for this purpose helps mitigate volatility in contribution rates that might otherwise occur due to fluctuations in market conditions. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

**C. Amortization**

The net pension liability is amortized on a level percentage of payroll over the amortization period then in effect in statutory and constitutional requirements. The statutory and constitutional requirements include an amendment to the Maine Constitution approved in November 1995 that requires the State of Maine to fund the unfunded actuarial liability existing on June 30, 1996, over a period not to exceed 31 years beginning on July 1, 1997, and not later than June 30, 2028. The Amendment prohibits the creation of new unfunded liabilities in the Plan except those arising from experience losses, which must be funded over a period of not more than ten years. An amendment approved in November 2017 extends the period from ten to twenty years. In addition, the amendment requires the use of actuarially sound current cost accounting, reinforcing existing statutory requirements.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2024 are as follows:

Inflation	2.75%
Salary Increases	2.80% - 13.03% at selected years of service
Investment Rate of Return	6.50%, net of administrative and pension plan investment expense
Cost of Living Benefit Increases	2.20%

For members, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for males and females. The actuarial assumptions used in the June 30, 2024 valuation were based on the results of an actuarial experience study for the period of July 1, 2015 to June 30, 2020. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. There were no changes in assumptions for the fiscal year ended June 30, 2024.

TOWN OF PENOBSCOT, MAINE  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB LIABILITY  
 MAINE EDUCATION ASSOCIATION BENEFITS TRUST  
 FOR THE YEAR ENDED DECEMBER 31, 2025

For the Fiscal Year Ended	Total OPEB Liability										Plan Fiduciary Net Position				Plan Fiduciary Net Position as a % of the Total OPEB Liability		Net OPEB Liability as a % of the Covered Employee Payroll	
	Service Cost (BOD)	Interest (Includes Interest on Service Cost)	Changes of Benefits Terms	Difference Between Expected and Actual Experience	Net Change in Total OPEB Liability	Total OPEB Liability - Beginning	Total OPEB Liability - Ending	Contributions - Employer	Benefit Payments, Including Refunds of Member Contributions	Change in Plan Fiduciary Net Position	Plan Fiduciary Net Position - Beginning	Plan Fiduciary Net Position - Ending	Net OPEB Liability - Ending	Plan Fiduciary Net Position as a % of the Total OPEB Liability	Covered Employee Payroll	Net OPEB Liability as a % of the Covered Employee Payroll		
																	Assumptions	Member Contributions
2025	\$4,555	\$15,838	\$0	(\$23)	\$50,421	\$435,239	\$485,660	\$11,848	(\$11,848)	\$0	\$0	\$0	\$485,660	\$0	\$777,994	62.42%		
2024	\$5,100	\$15,301	\$0	\$0	\$3,192	\$432,047	\$435,239	\$9,911	(\$9,911)	\$0	\$0	\$0	\$435,239	\$0	\$822,032	52.95%		
2023	\$6,036	\$2,938	\$0	\$258,131	\$300,841	\$131,206	\$432,047	\$2,453	(\$2,453)	\$0	\$0	\$0	\$432,047	\$0	\$798,084	54.14%		
2022	\$3,461	\$2,878	\$0	\$0	\$1,364	\$129,842	\$131,206	\$6,230	(\$6,230)	\$0	\$0	\$0	\$131,206	\$0	\$732,196	17.92%		
2021	\$1,445	\$4,036	(\$25,838)	\$11,759	\$12,229	\$117,613	\$129,842	\$7,564	(\$7,564)	\$0	\$0	\$0	\$129,842	\$0	\$714,338	18.18%		
2020	\$1,184	\$4,254	\$0	\$0	\$5,572	\$112,041	\$117,613	\$6,649	(\$6,649)	\$0	\$0	\$0	\$117,613	\$0	\$697,214	16.87%		
2019	\$1,296	\$4,165	\$0	\$0	(\$6,184)	\$118,225	\$112,041	\$6,419	(\$6,419)	\$0	\$0	\$0	\$112,041	\$0	\$678,554	16.51%		

\* Amounts presented for each fiscal year were determined as of June 30 of the previous year. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

**TOWN OF PENOBSCOT, MAINE**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CONTRIBUTIONS**  
**MAINE EDUCATION ASSOCIATION BENEFITS TRUST**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

(Exhibit IX)

<i>For the Fiscal Year Ended June 30,</i>	<i>Contractually Required Contribution</i>	<i>Actual Contribution</i>	<i>Contribution Deficiency</i>	<i>Covered Employee Payroll</i>	<i>Contributions as a percentage of Covered Employee Payroll</i>
2025	\$11,848	\$11,848	\$0	\$777,994	1.52%
2024	\$9,911	\$9,911	\$0	\$818,037	1.21%
2023	\$2,453	\$2,453	\$0	\$798,084	0.31%
2022	\$6,230	\$6,230	\$0	\$732,196	0.85%
2021	\$7,564	\$7,564	\$0	\$714,338	1.06%
2020	\$6,649	\$6,649	\$0	\$697,214	0.95%
2019	\$6,419	\$6,419	\$0	\$678,554	0.95%

\* Amounts presented for each fiscal year were determined as of June 30 of the previous year. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

**TOWN OF PENOBSCOT, MAINE**  
**NOTES TO OPEB LIABILITY AND CONTRIBUTIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

**Note 1 – Actuarial Methods and Assumptions**

The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

**Benefit Changes**

Claims costs and retiree contributions were updated to reflect current healthcare costs.

**Changes of Assumptions**

Funding method was changed from Projected Unit Credit funding to Entry Age Normal funding method

**Net OPEB Liability**

The School Department’s net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial cost method	Entry Age Normal
Discount Rate	3.65% per annum for 2023 reporting. 3.93% per annum for 2024 reporting
Salary Increase Rate	2.75% per year
Administration and claims expense	Included in per-capita claims cost
Retirement Age	65

**Healthcare cost trend rates:**

*Pre -Medicare Medical:* Initial trend of 9.00% applied in FYE 2025 grading over 20 years to 4.50% per annum

*Medicare Medical:* Initial trend of 6.00% applied in FYE 2025, 5.70% applied in 2026, and 6.10% applied in FYE 2027 grading over 18 years to 4.50% per annum

Rates of mortality for the different level of participants are described below:

*Healthy Annuitants:* Based on the 2010 Public Plan Teacher Benefits Weighted Healthy Retiree Mortality Table adjusted as follows:

- 98.1% and 87.5% respectively of the rates for males before age 85 and females before age 80.
- 106.4% and 122.3% respectively of the rates for males on and after age 85 and females on and after age 80.

Rates are projected generationally using the RPEC\_2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95, and further grading down to 0.00% at age 115, along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC\_2020 model are those included in the published MP-2020 scale.

*Healthy Employees:* Based on 93.1% and 91.9% of the 2010 Public Plan Teacher Benefits-Weighted Employee Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC\_2020 model as described in the healthy annuitant mortality.

*Disabled Annuitants:* Based on 94.2% and 123.8% of the 2010 Public Plan Non-Safety Benefits-Weighted Disabled Retiree Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC\_2020 model as described in the healthy annuitant mortality.

**TOWN OF PENOBSCOT, MAINE**  
**SCHEDULE OF DEPARTMENTAL OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

(Schedule 1, Page 1 of 2)

<i>Department</i>	<i>Beginning Balance</i>	<i>Appropriations</i>	<i>Departmental Revenues/Transfers In</i>	<i>Total Available</i>	<i>Expenditures/Transfers Out</i>	<i>Lapsed Unexpended (Overdraft)</i>	<i>Ending Balance</i>
<i>General Government:</i>							
General Administration	\$0	\$42,000	\$0	\$42,000	\$40,400	\$1,600	\$0
Software Fees	\$0	\$20,000	\$0	\$20,000	\$13,912	\$6,088	\$0
Website	\$0	\$3,800	\$0	\$3,800	\$660	\$3,140	\$0
Tax Maps	\$10,000	\$0	\$0	\$10,000	\$0	\$0	\$10,000
Planning Board	\$0	\$11,000	\$2,382	\$13,382	\$11,144	\$2,238	\$0
Comprehensive Plan	\$29,742	\$0	\$0	\$29,742	\$0	\$0	\$29,742
Hancock County Planning Commission	\$0	\$1,419	\$0	\$1,419	\$1,419	\$0	\$0
Legal Fees	\$7,602	\$10,000	\$0	\$17,602	\$19,400	(\$1,798)	\$0
Toddy Pond Dam Legal Defense	\$20,628	\$0	\$250	\$20,878	\$2,842	\$0	\$18,036
Town Hall Renovations	\$24,865	\$10,000	\$0	\$34,865	\$4,678	\$0	\$30,187
Town Hall	\$0	\$15,000	\$0	\$15,000	\$13,151	\$1,849	\$0
Salaries	\$0	\$116,000	\$0	\$116,000	\$97,311	\$18,689	\$0
Clerical	\$0	\$2,000	\$0	\$2,000	\$2,000	\$0	\$0
Town Building Fund	\$15,052	\$1,000	\$0	\$16,052	\$0	\$0	\$16,052
Contingencies	\$0	\$6,000	\$0	\$6,000	\$5,676	\$324	\$0
Animal Control	\$0	\$3,400	\$125	\$3,525	\$3,565	(\$40)	\$0
	\$107,889	\$241,619	\$2,757	\$352,265	\$216,159	\$32,089	\$104,016
<i>Public Safety:</i>							
Street Lights	\$0	\$3,000	\$0	\$3,000	\$3,234	(\$234)	\$0
Fire Department	\$0	\$46,500	\$0	\$46,500	\$46,500	\$0	\$0
Fire Truck Reserve	\$0	\$130,000	\$0	\$130,000	\$130,000	\$0	\$0
Fire Equipment	\$3,000	\$1,000	\$0	\$4,000	\$0	\$0	\$4,000
Fire Rescue Truck	\$5,000	\$0	\$0	\$5,000	\$5,000	\$0	\$0
Forest Fire Protection	\$29,344	\$1,000	\$2,000	\$32,344	\$0	\$0	\$32,344
	\$37,344	\$181,500	\$2,000	\$220,844	\$184,734	(\$234)	\$36,344
<i>Health &amp; Sanitation:</i>							
Solid Waste	\$29,375	\$95,000	\$9,062	\$133,437	\$104,465	\$0	\$28,973
Septic Disposal	\$0	\$6,000	\$0	\$6,000	\$4,716	\$1,284	\$0
General Assistance	\$0	\$3,000	\$0	\$3,000	\$0	\$3,000	\$0
	\$29,375	\$104,000	\$9,062	\$142,437	\$109,180	\$4,284	\$28,973
<i>Assessments:</i>							
County Tax	\$0	\$144,746	\$0	\$144,746	\$144,746	(\$0)	\$0
Overlay	\$0	\$35,053	\$0	\$35,053	\$0	\$35,053	\$0
	\$0	\$179,799	\$0	\$179,799	\$144,746	\$35,052	\$0
<i>Education:</i>							
School Department	\$592,052	\$2,221,360	\$314,679	\$3,128,090	\$2,540,840	\$0	\$587,250

**TOWN OF PENOBSCOT, MAINE**  
**SCHEDULE OF DEPARTMENTAL OPERATIONS - (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

(Schedule 1, Page 2 of 2)

<u>Department</u>	<u>Beginning Balance</u>	<u>Appropriations</u>	<u>Departmental Revenues/Transfers In</u>	<u>Total Available</u>	<u>Expenditures/Transfers Out</u>	<u>Lapsed Unexpended (Overdraft)</u>	<u>Ending Balance</u>
<u>Public Transportation:</u>							
Town Roads Improvement	\$181,911	\$70,000	\$0	\$251,911	\$0	\$0	\$251,911
Snow Removal	\$20,687	\$240,000	\$0	\$260,687	\$227,885	\$0	\$32,802
Town Road Equipment	\$11,181	\$0	\$0	\$11,181	\$0	\$0	\$11,181
State Road Assistance	\$41,224	\$0	\$36,376	\$77,600	\$0	\$0	\$77,600
Sand Salt Shed Reserve	\$10,000	\$30,000	\$0	\$40,000	\$30,000	\$0	\$10,000
Mill Creek / Sand Salt Shed	\$171,293	\$0	\$84,707	\$256,000	\$98,348	\$0	\$157,652
Routine Town Road Maintenance	\$35,166	\$25,000	\$0	\$60,166	\$28,136	\$0	\$32,029
	<u>\$471,461</u>	<u>\$365,000</u>	<u>\$121,083</u>	<u>\$957,544</u>	<u>\$384,370</u>	<u>\$0</u>	<u>\$573,175</u>
<u>Unclassified:</u>							
Worker's Compensation	\$0	\$5,000	\$0	\$5,000	\$3,372	\$1,628	\$0
Unemployment	\$0	\$1,500	\$0	\$1,500	\$1,602	(\$102)	\$0
Social Security	\$0	\$11,000	\$0	\$11,000	\$10,897	\$103	\$0
Family Leave Fund	\$0	\$0	\$0	\$0	\$712	(\$712)	\$0
Insurance	\$0	\$11,500	\$0	\$11,500	\$10,182	\$1,319	\$0
Northern Light Home Care	\$0	\$4,700	\$0	\$4,700	\$4,700	\$0	\$0
Eastern Area on Aging	\$0	\$2,700	\$0	\$2,700	\$2,700	\$0	\$0
Penobscot Historical Society	\$0	\$2,500	\$0	\$2,500	\$2,500	\$0	\$0
Blue Hill Public Library	\$0	\$4,508	\$0	\$4,508	\$4,508	\$0	\$0
WIC	\$0	\$500	\$0	\$500	\$500	\$0	\$0
Maine Center for Coastal Fish	\$0	\$250	\$0	\$250	\$250	\$0	\$0
Hospice	\$0	\$600	\$0	\$600	\$600	\$0	\$0
LifeFlight	\$0	\$568	\$0	\$568	\$568	\$0	\$0
Penobscot Days	\$0	\$1,500	\$0	\$1,500	\$1,500	\$0	\$0
Recreation	\$0	\$3,500	\$0	\$3,500	\$3,000	\$500	\$0
Maine Coast Heritage Trust	\$0	\$250	\$0	\$250	\$250	\$0	\$0
Penobscot Bay Cemetery	\$10,041	\$3,500	\$0	\$13,541	\$1,600	\$0	\$11,941
Cemetery Restoration	\$8,505	\$0	\$0	\$8,505	\$0	\$0	\$8,505
Shellfish	\$7,843	\$0	\$413	\$8,256	\$210	\$0	\$8,046
Alewives	\$7,653	\$600	\$185	\$8,438	\$775	\$0	\$7,663
Blue Hill Society for Aid to Children	\$0	\$2,200	\$0	\$2,200	\$2,200	\$0	\$0
Patriotic Reserve	\$430	\$50	\$100	\$580	\$50	\$0	\$530
Peninsula Ambulance Corps	\$0	\$37,204	\$0	\$37,204	\$37,204	\$0	\$0
Loaves & Fishes	\$0	\$600	\$0	\$600	\$600	\$0	\$0
Gary Owen House	\$0	\$300	\$0	\$300	\$300	\$0	\$0
Sweetser	\$0	\$2,500	\$0	\$2,500	\$2,500	\$0	\$0
Grant Writing	\$0	\$5,000	\$0	\$5,000	\$1,000	\$0	\$4,000
Broadband Project Grant	\$17,344	\$0	\$0	\$17,344	\$0	\$0	\$17,344
	<u>\$51,816</u>	<u>\$102,530</u>	<u>\$698</u>	<u>\$155,044</u>	<u>\$94,279</u>	<u>\$2,736</u>	<u>\$58,029</u>
<b><u>TOTALS</u></b>	<u>\$1,289,937</u>	<u>\$3,395,807</u>	<u>\$450,279</u>	<u>\$5,136,024</u>	<u>\$3,674,309</u>	<u>\$73,927</u>	<u>\$1,387,787</u>

**TOWN OF PENOBSCOT, MAINE**  
**SCHEDULE OF APPROPRIATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

(Schedule 2)

Revenues:

Tax Commitment	\$2,682,345	
State Revenue Sharing	\$113,515	
Excise Taxes	\$242,000	
Homestead & BETE Reimbursement	\$60,178	
Interest & Lien Fees	\$10,019	
Interest Earned	\$39,500	
Agent Fees	\$3,500	
Tree Growth	\$17,200	
Fund Balances	\$227,500	
<u>Total Revenues</u>		<u>\$3,395,757</u>

Expenditures:

General Administration	\$42,000	
Planning Board	\$11,000	
Town Hall Renovations	\$10,000	
Town Hall	\$15,000	
Legal Reserve	\$10,000	
Salaries	\$116,000	
Clerical	\$2,000	
Software Fees	\$20,000	
Town Building Fund	\$1,000	
Contingencies	\$6,000	
Animal Control	\$3,400	
Street Lights	\$3,000	
Fire Department	\$42,000	
Fire Station Water Heater	\$4,500	
Fire Equipment	\$1,000	
Fire Truck Reserve	\$130,000	
Forest Fire Protection	\$1,000	
Solid Waste	\$95,000	
Septic Disposal	\$6,000	
General Assistance	\$3,000	
Town Roads Improvement	\$70,000	
Snow Removal	\$240,000	
Routine Town Road Maintenance	\$25,000	
Sand Salt Shed	\$30,000	
County Tax	\$144,746	
Overlay	\$35,053	
Workman's Compensation	\$5,000	
Unemployment	\$1,500	
Social Security	\$11,000	
Insurance	\$11,500	
Charitable Organizations	\$25,095	
Recreation	\$3,500	
Penobscot Bay Cemetery	\$3,500	
Alewives	\$600	
Grant Writing	\$5,000	
Website	\$3,800	
Peninsula Ambulance Corps	\$37,204	
School Department	\$2,221,360	
<u>Total Expenditures</u>		<u>\$3,395,757</u>

**TOWN OF PENOBSCOT, MAINE**  
**VALUATION, ASSESSMENT AND COLLECTIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

(Schedule 3)

<u>Total Taxable Valuation</u>		\$282,055,200
Tax Rate per \$1,000 Valuation		<u>\$9.51</u>
<u>Tax Assessment</u>		\$2,682,345
<u>Collections and Adjustments:</u>		
Cash Collections	\$2,510,239	
Prior Year Cash Collections	\$2,245	
Supplemental Tax	(\$5,981)	
Abatements	<u>\$2,035</u>	
<u>Total Collections and Adjustments</u>		<u>\$2,508,537</u>
<u>Uncollected Taxes December 31</u>		<u><u>\$173,808</u></u>

**TOWN OF PENOBSCOT, MAINE**  
**SCHEDULE OF 2024 UNPAID REAL ESTATE TAXES**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025**

(Schedule 4)  
 (Page 1 of 4)

<i>FULL NAME</i>	<i>AMOUNT</i>
<i>Unpaid Real Estate Taxes:</i>	
ABIGAIL, NORTON	\$3,275
ASHE, GLEN A.	\$1,456
ASTBURY, BRADLEY L	\$1,290
ASTBURY, TANYA	\$2,690
AUSTIN, SHARON F	\$621
AUSTIN, SHARON F	\$441
BAGADUCE RIVER, LLC	\$2,161
BATES, DOUGLAS R.	\$936
BATES-COLE, ANGELA B &	\$495
BECHARD, STEPHEN R	\$1,994
BENTLY, KATHRYN M	\$301
BESSETTE, SUSAN	\$4,017
BIRDSALL, NATHANIEL W	\$198
BOLES, NAOMI M	\$3
BOWDEN, ERIC	\$608
BRAGG, PHILLIP	\$1,834
BUTLER, PAMELIA J.	\$2,201
CAREW, JOHN	\$2,489
CHATTO, ELIZABETH R.	\$1,147
CHICK, KYLE WAINRIGHT	\$1,080
CLEMENT, JEFFREY A.	\$844
CLEMENT, JEFFREY A.	\$286
COLLINS, PATRICK M	(\$577)
COX, RALPH C.	\$955
CROCKER, DAVID C	\$16
CROWELL, THOMAS BRII	\$1,654
DAIGLE-FERDEN, DANIEL S. (51%)	\$1,289
DAY, ROBIN	\$526
EDINGTON(TRUSTEE), BARRY D	\$12,508
ELDRIDGE, TYLER	\$401
ELLIOT, STEPHEN	(\$36)
ENSWORTH, MARK J	\$1,715
FARNHAM, RANDALL	\$359
FAY, MICHAEL	\$1,049
FERDEN, SCOTT C	\$942
FLANNERY, JOHN	\$190
FREITAS, PERCY	\$323
FRENCH, JIMMIE	\$952
GAMMONS, JONATHAN P	\$215
GAMMONS, JONATHAN P	\$483
GAMMONS, JONATHAN P	\$480
GAMMONS, JONATHAN P	\$499
GINGERELLA, ERIC N	\$335

**TOWN OF PENOBSCOT, MAINE**  
**SCHEDULE OF 2024 UNPAID REAL ESTATE TAXES**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025**

(Schedule 4)  
(Page 2 of 4)

<i>FULL NAME</i>	<i>AMOUNT</i>
GIROUX, CELESTE	\$1,346
GIROUX, JEFFREY M.	\$954
GOTT, JAQUELINE BATES	\$81
GOTT, MARY ALICE	\$1,245
GRAY, ANDREW P.	\$2,678
GRAY, AVIS (HEIRS) PAM SPENCER	\$374
GRAY, LINDA	\$2,122
GRAY, PHIL C/O PAMELIA BUTLER	\$121
HARANG, SUZANNE	\$5,586
HATCH, JAMES	\$2,324
HATCH, MRS F.W. C/O WHITNEY HATCH	\$404
HATCH, NICOLAS	\$1,330
HAZA, VAUNA	\$1,931
HEATH, GAETANE	\$1,912
HENRY, BEVERLY (TRUSTEE)	\$294
HODGDON, TAMMY L	\$262
HUE, DENISE M., DULEY, PET	\$566
INGRAM, THOMAS III	\$151
JOHNSON, SHANNON L	\$2,102
JONES, BONITA	\$119
JONES, JOSHUA & SAMANTHA C/O STANKO	\$733
JONES, SAMANTHA	\$414
LADD, JOHN	\$68
LADD, JOHN J	\$528
LADD, NCHOLE	\$120
LAPOINT, FRANCES F. & SCOTT A.	\$982
LEACH, JESSE	\$1,613
LEACH, JESSE S	\$631
LEACH, JOSHUA	\$86
LEACH, MATHEIU LEWIS (TRUSTEE)	\$283
LEVANGIE, JEAN C	\$1,437
LICHTER, NORMAN	\$1,714
LORD, ALBERT C/O DIANE JOHNSON	\$1,874
MACDONALD, THOMAS F ETALS	\$1,815
MACNAIR, ROBERT	\$403
MAHAN, MICHAEL	\$695
MANDELL, WILLIAM D	\$351
MARKLEY, JERALD P	(\$0)
MATHEWS, SHAWN M	\$782
MCCAUGHEY, MARY	\$346
MCKAY, RICHARD L. II	\$2,010
MCKAY, RICHARD L. II	\$1,739
MOREY, LAURA E	\$994
MURPHY, LIAM S	\$380

**TOWN OF PENOBSCOT, MAINE**  
**SCHEDULE OF 2024 UNPAID REAL ESTATE TAXES**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025**

(Schedule 4)  
 (Page 3 of 4)

<i>FULL NAME</i>	<i>AMOUNT</i>
MURRAY, LINDA F	\$723
NELSON, DAVID K	\$73
NOWAK, KENNETH	\$4,054
OBEY, THOMAS M. & MARY L. TRUSTEES	\$2,004
OPPENHEIM, FELIX	\$82
PARKER, BARBARA L.	\$1,436
PEPPER, NICKY D.S.	\$697
PERKINS, ROYCE	\$121
PETRUSKA, WILLIAM K	\$231
PHILLIPS, W LYMAN	\$0
POPOVICH, STEPHEN JR	\$1,255
RANCOURT, LORETTA	\$2,002
REAM, ERIK	\$321
REAM, JANET	\$839
REYNOLDS, ED	\$439
REYNOLDS, ISAIAH T	\$1,981
REYNOLDS, JASON O	\$1,806
REYNOLDS, LAURENCE	\$341
REYNOLDS, LAURENCE E	\$356
RIOUX, KATHLEEN H	\$1,513
ROWE-CLARK, VALERIE C/O VALLI GEIGER	\$396
RUYLE, PATRICK M. - LIFE LEASE	\$1,376
SALERNO, CARISA	\$6,597
SALERNO, CARISA	\$4
SCHUETZ, TEVLIN	\$3,039
SCHUETZ, TEVLIN	\$754
SHEEHAN, SCOTT D	\$2,284
SHEEHAN, TIMOTHY J ET ALS SCOTT S	\$490
SHOOK, JOHN M	\$566
SHOOK, PAULETTE	\$1,782
SMALLING, WALTER JR (TRUSTEE)	\$5,349
SMITH, ALLAN C.	\$539
SMITH, MARTHA (TRUSTEE)	\$1,036
SNELGROVE, WILBERT	\$1,173
SPARKY FIRE 4, LLC	\$2,293
STOUT, BRADLEY M	\$2,167
TARDIF, JOEY	\$1,978
THE ADAM J. GAMBLE TRUST	\$174
THE CASTINE RED COATS TRUST	\$538
THE ROWAN IRREVOCABLE TRUST	\$1,358
TINELLE, LAURI TYLER	\$709
VOGEL, LAWTON	\$1,702
VOGEL, LAWTON	\$473
WATSON, LOGAN S.	\$1,350
WEAVER, DAVID W JR	\$3,030

**TOWN OF PENOBSCOT, MAINE**  
**SCHEDULE OF 2024 UNPAID REAL ESTATE TAXES**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025**

(Schedule 4)  
(Page 4 of 4)

<i>FULL NAME</i>	<i>AMOUNT</i>
WEST, STEVEN	\$1,620
WHEATLAND, RICHARD, TRUSTEE RUTIN	\$1
WHITE JENNIFER	\$2,967
WILLIAMSON, SCHUYLER	(\$181)
WINSLOW STREAM LLC	\$126
WINSLOW, TRENTON	\$326
WINSTON ESTATES, LLC	\$811
WOODS, ROGER S. C/O CYNTHIA BARNES	\$106
WOODS, KRISTIE L. ET ALS	\$5,457
<i>Total Unpaid Real Estate Taxes December 31:</i>	<u>\$173,208</u>

**TOWN OF PENOBSCOT, MAINE**  
**SCHEDULE OF 2024 UNPAID REAL ESTATE TAXES**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025**

(Schedule 5)

<i>FULL NAME</i>	<i>AMOUNT</i>
ASTBURY, BRADLEY L & BOYCE, CATHY	\$1,143
ASTBURY, TANYA	\$2,256
BATES, DOUGLAS	\$870
BECHARD, STEPHEN	\$1,854
BENTLEY, KATHRYN	\$281
BUTLER, PAMELIA J.	\$2,049
CHATTO, ELIZABETH R.	\$1,069
CROCKER, DAVID	\$16
ELDRIDGE, TYLER	\$373
ENSWORTH, MARK J.	\$1,595
GINGERELLA, ERIC N	\$311
GIROUX, CELESTE	\$945
GIROUX, JEFFREY	\$831
GRAY, ANDREW	\$2,500
GRAY, AVIS (HEIRS) PAM SPENCER	\$350
GRAY, PHIL C/O PAMELIA BUTLER	\$112
HEATH, GAETANE	\$237
INGRAM, THOMAS III	\$141
LAPOINT, FRANCES F	\$843
LEVANGIE, JEAN C	\$1,341
MANDELL, WILLIAM	\$327
MOREY, LAURA E. & ORCHARD, IAN G	\$928
MURPHY, LIAM S	\$354
MURRAY, LINDA F	\$672
OPPENHEIM, FELIX	\$76
RANCOURT, LORETTA	\$1,805
REAM, ERIK	\$181
REYNOLDS, JASON	\$1,681
REYNOLDS, LAURENCE	\$318
REYNOLDS, LAURENCE E	\$331
RIOUX, KATHLEEN H	\$1,410
SMITH, ALLAN	\$501
SNELGROVE, WILBERT	\$1,092
STOUT, BRADLEY	\$2,018
THE ROWAN IRREVOCABLE TRUST	\$415
WATSON, LOGAN S	\$1,270
WEAVER, DAVID	\$2,819
WEST, STEVEN	\$1,452
WINSLOW, TRENTON	\$64
WINSTON ESTATES, LLC	\$757
<i>Total Unpaid Real Estate Taxes December 31:</i>	\$37,587

**TOWN OF PENOBSCOT, MAINE**  
**SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

(Schedule 6)

<u>Beginning Unassigned Fund Balance</u>		\$993,345
 <u>Additions:</u>		
Lapsed Accounts (Schedule 1)	\$73,927	
Decrease in Unavailable Tax Revenue	\$19,689	
Interest & Lien Fees	\$5,718	
Excise Taxes (Net of Appropriated Revenue)	\$79,390	
Agent Fees (Net of Appropriated Revenue)	\$2,789	
Interest Earned (Net of Appropriated Revenue)	\$63,930	
Supplemental Taxes	\$9,452	
Tree Growth (Net of Appropriated Revenue)	\$12,483	
Homestead Reimbursement (Net of Appropriated Revenue)	\$8,751	
Other Revenues	\$3,013	
	<hr/>	
<u>Total Additions</u>		\$279,143
 <u>Reductions:</u>		
Appropriated Revenues	\$227,000	
Overage - Heat Pump / Solar Projects	\$5,921	
Abatements	\$1,990	
	<hr/>	
<u>Total Reductions</u>		<hr/> \$234,911
 <u>Ending Unassigned Fund Balance</u>		 <hr/> <hr/> \$1,037,577

**TOWN OF PENOBSCOT, MAINE**  
**SCHEDULE OF TRUST FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

(Schedule 7)  
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	<i>1/1/2025</i>	<i>1/1/2025</i>	<i>Current</i>	<i>12/31/2025</i>	<i>12/31/2025</i>
	<i>Principal</i>	<i>Income</i>	<i>Earnings</i>	<i>Income</i>	<i>Principal</i>
<i>Penobscot Bay Cemetery:</i>					
Elisha Bowden	\$500.00	\$306.90	\$0.06	\$306.96	\$500.00
Leroy Bowden	\$200.00	\$123.16	\$0.02	\$123.19	\$200.00
Alan Bridges	\$500.00	\$19.90	\$0.06	\$19.96	\$500.00
Connie Bridges	\$500.00	\$1.55	\$0.06	\$1.61	\$500.00
Tim & Linda Burrill	\$700.00	\$0.37	\$0.09	\$0.46	\$700.00
Edward Dufresne	\$3,000.00	\$0.76	\$0.37	\$1.13	\$3,000.00
Dennis Farnham	\$700.00	\$2.98	\$0.09	\$3.07	\$700.00
Chaz Gray	\$700.00	\$0.93	\$0.09	\$1.02	\$700.00
Francis Grindell	\$500.00	\$8.11	\$0.06	\$8.17	\$500.00
Rose Grindell	\$500.00	\$1.79	\$0.06	\$1.85	\$500.00
Blaine Grindle	\$500.00	\$2.04	\$0.06	\$2.11	\$500.00
Blaine Grindle	\$700.00	\$1.21	\$0.09	\$1.30	\$700.00
Lynn Harper	\$500.00	\$2.13	\$0.06	\$2.19	\$500.00
James S. Henry Jr.	\$500.00	\$0.86	\$0.06	\$0.92	\$500.00
Ethel Honey	\$300.00	\$183.74	\$0.04	\$183.77	\$300.00
Pauline Hooper	\$500.00	\$103.90	\$0.06	\$103.96	\$500.00
Artemus Hutchins	\$200.00	\$123.16	\$0.02	\$123.19	\$200.00
Charlie Hutchins	\$500.00	\$12.90	\$0.06	\$12.96	\$500.00
Janet Kennedy	\$500.00	\$306.90	\$0.06	\$306.96	\$500.00
Louise & Burley Lead	\$300.00	\$183.74	\$0.04	\$183.77	\$300.00
Colin Leach	\$200.00	\$123.16	\$0.02	\$123.19	\$200.00
Earl R. Leach	\$500.00	\$183.90	\$0.06	\$183.96	\$500.00
Nina Leach	\$250.00	\$79.45	\$0.03	\$79.49	\$250.00
Otis Leach	\$100.00	\$61.58	\$0.01	\$61.59	\$100.00
Robert & Nancy Leach	\$500.00	\$183.90	\$0.06	\$183.96	\$500.00
Roland Leach	\$500.00	\$0.86	\$0.06	\$0.92	\$500.00
Anne Leonard	\$500.00	\$1.79	\$0.06	\$1.85	\$500.00
Lillian Littlefield	\$300.00	\$183.74	\$0.04	\$183.77	\$300.00
Harvard Littlefield	\$500.00	\$306.90	\$0.06	\$306.96	\$500.00
Wanda McColaugh	\$500.00	\$2.13	\$0.06	\$2.19	\$500.00
Pamela McDonald	\$700.00	\$0.37	\$0.09	\$0.46	\$700.00
David Merriell	\$500.00	\$3.10	\$0.06	\$3.16	\$500.00
Ruth Modisette	\$700.00	\$0.93	\$0.09	\$1.02	\$700.00
William Murtagh	\$700.00	\$0.37	\$0.09	\$0.46	\$700.00
Carlton Parlin	\$500.00	\$0.12	\$0.06	\$0.19	\$500.00
Parschall Lot	\$350.00	\$215.03	\$0.04	\$215.07	\$350.00
Henry Perkins	\$500.00	\$306.90	\$0.06	\$306.96	\$500.00
Katherine Perkins	\$500.00	\$0.86	\$0.06	\$0.92	\$500.00
Mildred Ray	\$300.00	\$183.74	\$0.04	\$183.77	\$300.00
Kenneth Reynolds	\$800.00	\$3.41	\$0.10	\$3.50	\$800.00
Patricia Snell	\$500.00	\$8.43	\$0.06	\$8.49	\$500.00
Robert Snowman	\$500.00	\$103.90	\$0.06	\$103.96	\$500.00
Sprague Trustee	\$500.00	\$306.90	\$0.06	\$306.96	\$500.00
Virginia Tetzl	\$500.00	\$1.79	\$0.06	\$1.85	\$500.00
D.R. Wardwell	\$300.00	\$184.23	\$0.04	\$184.26	\$300.00
	<u>\$24,000.00</u>	<u>\$3,834.51</u>	<u>\$2.99</u>	<u>\$3,837.50</u>	<u>\$24,000.00</u>

**TOWN OF PENOBSCOT, MAINE**  
**SCHEDULE OF TRUST FUNDS - (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

(Schedule 7)  
 (Page 2 of 2)

	<u>1/1/2025</u> <u>Principal</u>	<u>1/1/2025</u> <u>Income</u>	<u>Current</u> <u>Earnings</u>	<u>12/31/2025</u> <u>Income</u>	<u>12/31/2025</u> <u>Principal</u>
<u>West Penobscot Cemetery:</u>					
Herbert Perry	\$300.00	\$184.23	\$0.04	\$184.27	\$300.00
<u>Unlocated Plots:</u>					
George Babson	\$300.00	\$183.73	\$0.04	\$183.77	\$300.00
Hollis Bridges	\$500.00	\$122.89	\$0.06	\$122.95	\$500.00
Sophonia Bridges	\$50.00	\$30.29	\$0.01	\$30.30	\$50.00
Ralph Bowden Family	\$200.00	\$123.16	\$0.02	\$123.19	\$200.00
Jones Dunbar	\$50.00	\$30.29	\$0.01	\$30.30	\$50.00
Alpheds Herrick	\$52.00	\$32.34	\$0.01	\$32.35	\$52.00
Adeldide Leach	\$300.00	\$183.74	\$0.04	\$183.77	\$300.00
Augusta Leach	\$100.00	\$61.58	\$0.01	\$61.59	\$100.00
C.N. Leach	\$50.00	\$30.29	\$0.01	\$30.30	\$50.00
R.L. Smith	\$100.00	\$61.58	\$0.01	\$61.59	\$100.00
Benson Wardwell	\$50.00	\$30.29	\$0.01	\$30.30	\$50.00
George Wardwell	\$40.00	\$25.52	\$0.00	\$25.53	\$40.00
	<u>\$1,792.00</u>	<u>\$915.70</u>	<u>\$0.22</u>	<u>\$915.93</u>	<u>\$1,792.00</u>
<u>George French Cemetery:</u>					
Willie Clements	\$350.00	\$214.96	\$0.04	\$214.99	\$350.00
Gladys Eldridge	\$300.00	\$184.20	\$0.04	\$184.23	\$300.00
	<u>\$650.00</u>	<u>\$399.16</u>	<u>\$0.08</u>	<u>\$399.23</u>	<u>\$650.00</u>
<u>North Penobscot Cemetery:</u>					
H. P. Blodgett	\$400.00	\$2.83	\$0.05	\$2.88	\$400.00
Wilbur Lowell	\$200.00	\$1.92	\$0.02	\$1.94	\$200.00
Harold Littlefield	\$500.00	\$3.78	\$0.06	\$3.85	\$500.00
Lou Coin Perkins	\$500.00	\$3.78	\$0.06	\$3.85	\$500.00
	<u>\$1,600.00</u>	<u>\$12.31</u>	<u>\$0.20</u>	<u>\$12.51</u>	<u>\$1,600.00</u>
<u>Ministerial Fund</u>	<u>\$700.00</u>	<u>\$3,120.09</u>	<u>\$0.76</u>	<u>\$3,120.85</u>	<u>\$700.00</u>
<u>Total of all Funds</u>	<u>\$29,042.00</u>	<u>\$8,466.00</u>	<u>\$4.29</u>	<u>\$8,470.28</u>	<u>\$29,042.00</u>

**TOWN OF PENOBSCOT, MAINE**  
**COMBINED BALANCE SHEET - PERMANENT FUNDS**  
**DECEMBER 31, 2025**

(Schedule 8)

	<u>Nonexpendable Trust Funds</u>			<u>Totals</u>
	<u>Cemetery Perpetual Care</u>	<u>Ministerial School</u>	<u>Cemetery Trust</u>	
<u>Assets</u>				
Cash and Cash Equivalents	\$17,663	\$3,821		\$21,484
Investments, at Fair Value			\$4,874	\$4,874
Due from Other Funds	\$16,029			\$16,029
<u>Total Assets</u>	<u>\$33,691</u>	<u>\$3,821</u>	<u>\$4,874</u>	<u>\$42,387</u>
<u>Net Position</u>				
Reserve for Endowments	\$28,342	\$700		\$29,042
Unrestricted	\$5,349	\$3,121	\$4,874	\$13,345
<u>Total Net Position</u>	<u>\$33,691</u>	<u>\$3,821</u>	<u>\$4,874</u>	<u>\$42,387</u>

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

**COMBINED STATEMENT OF REVENUES, EXPENSES & CHANGES**

**IN FUND BALANCE - PERMANENT FUNDS**

**FOR THE YEAR ENDED DECEMBER 31, 2025**

	<i>Nonexpendable Trust Funds</i>			<i>Totals</i>
	<i>Cemetery Perpetual Care</i>	<i>Ministerial School</i>	<i>Cemetery Trust</i>	
<i>Additions</i>				
Interest and Dividends Earned	\$4	\$1		\$4
Investment Gains (Losses)			\$713	\$713
<i>Total Additions</i>	\$4	\$1	\$713	\$717
<i>Reductions</i>				
Cemetery Care				\$0
<i>Total Reductions</i>	\$0	\$0	\$0	\$0
<i>Changes in Net Position</i>	\$4	\$1	\$713	\$717
<i>Beginning Net Position</i>	\$33,688	\$3,820	\$4,161	\$41,669
<i>Ending Net Position</i>	\$33,691	\$3,821	\$4,874	\$42,387

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

## Town Report List of Taxpayers

Owner	Land	Building	Original Tax
244 STORAGE LLC	52,600	510,300	5,353.18
299 NEW ROAD LLC	33,200		315.73
ABERNETHY, DALE & LINDA	3,800		36.14
ABEYSEKERA, BISHAN & SARAH MAE RUPP	77,700	162,900	2,288.11
ACKER, BARRY & JANET	87,500	284,900	3,541.52
ADAMO, THOMAS & KAREN (TRUSTEES)	2,600		24.73
ADAMO, THOMAS & KAREN (TRUSTEES)	531,900	274,400	7,430.16
AHOLA, STEPHEN P	40,700	78,400	1,132.64
ALBRECHT, JONATHAN & DEBORAH	50,600	255,600	2,911.96
ALDRICH, VIRGINIA	53,400	162,500	1,815.46
ALLEN, ALISON	62,600	56,500	894.89
ALLEN, ARDIS & ROY P II	400		3.80
ALLEN, ARDIS & ROY P II	21,300		202.56
ALLEN, ARDIS & ROY P II	78,500		746.54
ALLEN, CLAYTON	222,700	119,600	3,017.52
ALLEN, ERIC & JOAN	11,200		106.51
ALLEN, JESSAMIN R	53,500	21,100	709.45
ALLEN, JOHN D	59,400	201,000	2,476.40
ALLEN, JONATHAN T	31,800	151,200	1,502.58
ALLEN, KERMIT	14,800		140.75
ALLEN, KERMIT	7,700		73.23
ALLEN, KIMBERLY	111,800	178,400	2,522.05
ALLEN, MARTIN & ERIC & JOAN	32,800		311.93
ALLEN, MARTIN & SENSONTIC, MARIA	100,900	442,300	4,928.08
ALLEN, RANDEE-SUE & NATHAN	11,400		108.41
ALLEN, SPENCER	52,400		498.32
ALLEN, THOMAS & JESSAMIN	76,300	14,900	867.31
ALLEN, THOMAS & JESSAMIN		172,100	1,636.67
ALLEY, DOUGLAS & BRENNAN-ALLEY, CAROLYN	48,000		456.48
ALLEY, JOSEPH & SUSAN	858,500	4,100	8,203.33
AMADEO, ANTHONYJR & DIMINO, SILVANA (TRUSTEES)	80,000		760.80
AMAN, ANTHONY & MORSE, CATHERINE	122,200	208,700	3,146.86
AMES, ASHLEY & DAMIAN	53,800	189,200	2,310.93
AMES, RUSSELL & CECELIA	269,800	98,600	3,503.48
AMES, ZACHARY TYLER & SARAH JANE	51,900	113,300	1,571.05
ANDREWS, COLE	58,300	178,400	2,013.27
ANN F STERLING TRUST	15,600		148.36
ANN F STERLING TRUST	227,600	850,500	10,252.73
APPLEBOME, KAREN COHN		62,300	592.47
APPLEBOME, KAREN COHN	604,500	424,800	9,788.64
ARBUCKLE, WILLIAM & MARGARET (LE)	49,400	81,300	1,005.21
AREY, ROBERT & SYLVIA	39,300		373.74
AREY, ROBERT & SYLVIA	1,600		15.22
AREY, ROBERT & SYLVIA	159,100	230,400	3,466.40
AREY, ROBERT JR	26,400		251.06
AREY, ROBERT JR		19,400	184.49
AREY, ROBERT SR & SYLVIA	42,400	65,300	1,024.23
ARSENAULT, VENESSA	879,700	137,500	9,378.76
ARSENAULT, VENESSA		79,000	751.29
ASH, MARK	51,900	153,900	1,957.16
ASHE, GLEN	52,600	125,500	1,455.98
ASTBURY, ABBY	66,600		633.37

## Town Report List of Taxpayers

<b>Owner</b>	<b>Land</b>	<b>Building</b>	<b>Original Tax</b>
ASTBURY, BRADLEY & BOYCE, CATHY	57,200	103,400	1,289.56
ASTBURY, JUDITH	204,500	70,900	2,619.05
ASTBURY, MICHAEL & JUDITH	54,100	82,900	1,065.12
ASTBURY, MICHAEL & JUDY	48,900	21,800	672.36
ASTBURY, MICHAEL & JUDY	105,000	52,200	1,494.97
ASTBURY, MICHELLE & SMITH, NANETTE	189,600	50,200	2,280.50
ASTBURY, PERRY & LLOYD BLUE	35,400		336.65
ASTBURY, PERRY & SYLVIA	80,500	226,000	2,677.07
ASTBURY, ROZINA	43,200		410.83
ASTBURY, SYLVIA	132,200	23,500	1,480.71
ASTBURY, TANYA	55,100	227,800	2,690.38
ATHERTON, MARLA & DORRANCE	176,900	85,800	2,498.28
ATWOOD, AUDREY & WILFORD JR	185,400	33,800	2,084.59
AUSTIN, H W & SONS		13,000	123.63
AUSTIN, JOHN JR	52,600	26,900	756.05
AUSTIN, KURT	57,200	180,700	2,262.43
AUSTIN, KURT	52,900	173,800	2,155.92
AUSTIN, MARGARET	135,200		1,285.75
AUSTIN, MARGARET & BURBANK, ROBERTA	75,400		717.05
AUSTIN, NORRIS & AUSTIN, MARGARET	116,400	213,600	2,900.55
AUSTIN, NORRIS & AUSTIN, MARGARET	52,400		498.32
AUSTIN, RYAN	59,100	224,900	2,463.09
AUSTIN, RYAN	199,700	28,300	2,168.28
AUSTIN, RYAN	17,400	1,000	174.98
AUSTIN, SALLY	51,600	138,100	1,566.30
AUSTIN, SHARON	65,300		621.00
AUSTIN, SHARON	46,400		441.26
AW LIVING TRUST & DLC LIVING TRUST	43,600	170,700	1,743.18
AW LIVING TRUST & DLC LIVING TRUST	43,600		414.64
AXELROD, CORINNE & ROSENTHAL, MARTIN (TRUSTEES)	271,600	164,600	4,148.26
BAER, DANA & APPEL, ANDREE	331,300	129,300	4,380.31
BAGADUCE RIVER LLC	181,900	94,600	2,629.52
BAGADUCE RIVER LLC		76,100	723.71
BAGLEY, GARY	151,200	61,200	2,019.92
BAILEY, CONSTANCE	125,700	210,200	2,956.66
BAILEY, HOMER & CONSTANCE	43,400	92,200	1,051.81
BAKEMAN, MICHAEL BRUNO	45,000	106,900	1,206.82
BAKER, SANDRA	186,800	354,600	5,148.71
BALL, GREGORY & LEDA	819,800	204,800	9,506.20
BARBER, DANIEL & MICHELE	64,100	176,800	2,290.96
BARBOUR, MATTHEW	53,200	69,800	1,169.73
BARON, AMY MEEPOE	88,800	74,500	1,552.98
BARRETT, JOANNE (TRUSTEE)	9,400		89.39
BARTOW, KEVIN ET AL	189,600	183,600	3,549.13
BARTOW, KEVIN ET AL	1,000		9.51
BASILE, MATTHEW & MANDI	64,500	340,600	3,614.75
BATES, DOUGLAS & MELANIE	49,100	49,300	935.78
BATES, DUSTYN	33,300		316.68
BATES, DUSTYN	56,900	82,300	1,323.79
BATES-COLE, ANGELA B & MOON, LINDA	52,400	26,400	511.64
BAUMEISTER, EDWARD & BARBARA	573,300	268,600	7,768.72
BEARDSWORTH, JEFFREY & GERTRUDE	30,600		291.01

## Town Report List of Taxpayers

Owner	Land	Building	Original Tax
BEARDSWORTH, JEFFREY & GERTRUDE	55,600		528.76
BEARDSWORTH, JEFFREY & GERTRUDE	226,100	178,800	3,850.60
BEARDSWORTH, JEFFREY & GERTRUDE	65,400	4,700	666.65
BEARDSWORTH, SADIE	207,000	77,000	2,700.84
BEASCH 10 LLC	101,100	165,100	2,531.56
BEAUPAIN, LOIS	38,300		364.23
BECHARD, STEPHEN	56,500	153,200	1,994.25
BEIDEL, TIMOTHY	71,500	147,800	1,847.79
BEITSCH, LESLIE & WESCOTT, BARBARA		82,200	781.72
BEITSCH, LESLIE & WESCOTT, BARBARA	55,700		529.71
BEITSCH, LESLIE & WESCOTT, BARBARA	471,100	305,800	7,388.32
BEITSCH, LESLIE & WESCOTT, BARBARA		311,000	2,957.61
BENTLEY, KATHRYN M	31,700		301.47
BERG, WALTER & LORRAINE ET AL	76,700	12,500	848.29
BERNARD, PAUL	60,400	191,100	2,096.96
BERZINIS, JEFFREY & AUDREY	314,900	192,900	4,591.43
BERZINIS, JEFFREY & AUDREY	26,600		252.97
BERZINIS, JEFFREY & AUDREY	88,300	161,000	2,370.84
BESSETTE, SUSAN	520,100		4,946.15
BEVERLY ANN SWENSON LIVING TRUST	41,700		396.57
BILELLA, DENISE & JAMES A II	348,700		3,316.14
BILLINGS, AARON	36,800		349.97
BIRCH, HANEE & RACHAEL	59,000	40,500	708.50
BIRDSAL, NATHANIEL	86,700		824.52
BIRDSALL, ANDREW & DONNA	30,600		291.01
BIRDSALL, ANDREW & DONNA	40,300		383.25
BIRDSALL, ANDREW & DONNA		130,200	1,238.20
BIRDSALL, ANDREW & DONNA	110,400	231,100	3,247.67
BIRDSALL, ANDREW & DONNA	91,900	268,700	3,429.31
BIRDSALL, ANDREW & DONNA	23,800	14,000	359.48
BIRDSALL, ANDREW & DONNA		32,800	311.93
BIRDSALL, ANDREW & MEGHAN	66,200	165,900	2,207.27
BIRDSALL, NATHAN	27,800		264.38
BIRDSALL, NATHANIEL	42,200		401.32
BIRDSALL, NATHANIEL	59,900		569.65
BIRDSALL, NATHANIEL	129,500	5,100	1,280.05
BIRDSALL, NATHANIEL	17,500		166.43
BIRDSALL, NATHANIEL & LOUNDER, MEGAN	20,800		197.81
BISHOP, LEAH & RAYMOND C JR	54,000	73,400	973.82
BLACK, ERNEST (HEIRS OF)	65,400		621.95
BLACK, ERNEST & PATRICIA	29,300		278.64
BLACK, ERNEST & PATRICIA (HEIRS OF)	14,600		138.85
BLACK, STEPHANIE (HEIRS OF) & PATRICIA (HEIRS OF)	54,100	8,800	598.18
BLACKWOOD, STARR	654,700	331,600	9,141.96
BLANKENSHIP, TRACEY & TODD	221,500	472,800	6,365.04
BLEAKLEY, FREDERICK	124,000	84,700	1,984.74
BLL & ELL TESTAMENTARY TRUST	35,400		336.65
BLOCH, CHARLES & LOWELL, AMY	153,300		1,457.88
BLOCHER, WILLIAM & ERIN	53,400	142,500	1,863.01
BLODGETT, ALDEN	77,500	290,300	3,260.03
BLODGETT, GERALD	28,900		274.84
BLODGETT, GERALD & ALDEN	87,100	167,700	2,423.15

## Town Report List of Taxpayers

Owner	Land	Building	Original Tax
BLOOMER, JOHN	59,200	36,000	905.35
BLOOMER, LAURA ANN	48,900		465.04
BLOOMER, LAURA ANN		43,400	412.73
BLUE HILL BERRY CO	40,100	62,300	973.82
BLUE HILL HERITAGE TRUST	12,700		120.78
BLUE HILL HERITAGE TRUST	2,400		22.82
BLUE HILL HERITAGE TRUST	71,300		678.06
BLUE HILL HERITAGE TRUST	12,200		116.02
BLUE HILL HERITAGE TRUST	7,000		66.57
BLUE HILL HERITAGE TRUST	6,700		63.72
BLUE HILL HERITAGE TRUST	22,700		215.88
BLUE HILL HERITAGE TRUST	19,000		180.69
BLUE HILL HERITAGE TRUST	113,200		1,076.53
BLUE HILL HERITAGE TRUST	19,900		189.25
BLUE HILL HERITAGE TRUST	22,700		215.88
BLUE HILL HERITAGE TRUST	1,200		11.41
BNA FAMILY TRUST	466,300	848,900	12,507.55
BOARDMAN, RALPH & CONNIE	196,600	392,500	5,364.59
BOIT, JOHN	37,100		352.82
BOIT, NICHOLAS & BELINDA	38,000		361.38
BOIT, NICHOLAS & BELINDA	30,800		292.91
BOIT, ROBERT & AGNES	37,700	217,300	2,425.05
BOIT, ROBERT & BUNDY	529,700	231,400	6,943.25
BOIT, ROBERT & BUNDY	45,700	14,000	567.75
BOIT, SAMUEL	41,900		398.47
BOLES, NAOMI & COURTEMANCHE, JESSE	39,000	4,000	408.93
BONNES, TERRY & JAMES	68,000	157,600	1,907.71
BOTHWELL, STEPHEN & JOAN	54,400	167,100	1,868.72
BOTTIE, ARTHUR & SALLY	16,100		153.11
BOUCHARD, EUGENE	136,600	101,500	2,026.58
BOUDREAUX, ANN & EMERY, ANNA	72,800	119,800	1,593.88
BOUTIN, JEAN & MYRNA	53,200	206,300	2,230.10
BOWDEN 2015 FAMILY TRUST	45,500		432.71
BOWDEN, ALLEN	51,700	69,500	1,152.61
BOWDEN, ALLEN	46,500	111,000	1,260.08
BOWDEN, ALLEN	35,300	15,300	481.21
BOWDEN, AUDREY	11,200	12,400	224.44
BOWDEN, AUDREY & RICHARD	51,500	156,700	1,742.23
BOWDEN, AVA	81,900		778.87
BOWDEN, BAILEY		2,800	26.63
BOWDEN, BAILEY	29,300	2,000	297.66
BOWDEN, BAILEY	27,900		265.33
BOWDEN, BASIL C JR	3,900		37.09
BOWDEN, BASIL C JR	9,400		89.39
BOWDEN, ERIC	55,300	8,600	607.69
BOWDEN, ETHEL & BAILEY	36,300	196,700	1,978.08
BOWDEN, GREGORY & KAREN	70,100	198,200	2,313.78
BOWDEN, HAVENER & MARIA	102,700	105,800	1,688.03
BOWDEN, LEWIS H JR	562,600	149,000	6,767.32
BOWDEN, LEWIS H JR	233,600		2,221.54
BOWDEN, LEWIS H JR	64,500		613.40
BOWDEN, ROSS & KRISTINA	54,100	75,500	1,232.50

## Town Report List of Taxpayers

Owner	Land	Building	Original Tax
BOWDEN, WINFIELD & LINDA	62,900	228,500	2,533.46
BOWDEN, WINSOR F III	52,000	144,700	1,632.87
BOWEN, PAUL & MARGARET	106,600	208,400	2,757.90
BOWEN, PAUL & MARGARET	5,000		47.55
BOWMAN, MISTY	56,800	133,300	1,807.85
BRADFORD, DONALD & AUDREY	57,600	290,700	3,074.58
BRADSHAW, LANCE	71,400	208,800	2,426.95
BRADSTREET, DARCI & BERRY, FREDERICK	55,900	258,800	2,755.05
BRAGG, KRISTEL	47,000	34,900	778.87
BRAGG, PHILLIP	135,200	82,700	1,834.48
BRANCH, ROBERT & SUSAN	320,800	38,000	3,412.19
BRANN, LUCAS & CHAREST, SAMANTHA	50,900	126,400	1,686.12
BRENNAN, JENNIFER & MICHAEL	64,100	171,400	2,001.86
BRENT & ANNALEIS HAFFORD LIVING TRUST	266,200	98,800	3,471.15
BRENT & ANNALEIS HAFFORD LIVING TRUST	343,000	336,800	6,464.90
BRENTON, JUDY & CHARLES S JR	101,400	215,300	3,011.82
BRIDGES CARL	98,700	195,000	2,793.09
BRIDGES, CARL	60,300		573.45
BRIDGES, LENNARD	34,300	170,400	1,708.95
BRIDGES, LENNARD & SALLY	123,700		1,176.39
BRIDGES, LENNARD & SALLY	87,900	103,100	1,816.41
BRIDGES, RANDALL	35,400		336.65
BRIGANTE, JOHN	57,900	167,900	1,852.55
BROOKS, MARGARET & HODGKIN, TAYLOR	53,300	107,900	1,533.01
BROUSSEAU, JEANNE CANFIELD	68,900	134,900	1,700.39
BROUTY, PAUL	52,000	123,500	1,431.26
BROWER, HOWARD	11,200		106.51
BROWN, DEBORAH (TRUSTEE)	145,500	158,200	2,888.19
BROWN, DEBORAH LEA	77,100		733.22
BRUNO, MATHEW & VERONICA	66,200	187,200	2,172.08
BRYANT, MICHAEL	56,900	131,400	1,790.73
BUCHANAN, PATRICIA ET AL	6,500		61.82
BUCHANAN, PATRICIA ET AL	54,500		518.30
BUCKLEY, THERESE	65,000	133,300	1,885.83
BUCKNER, HAROLD & PEGGY	40,000	64,000	989.04
BUECHNER, CARL & JUDITH	60,300		573.45
BUESE, THOMAS & DEBORAH	51,300	92,400	1,366.59
BULLEMAN, CASSIDY	53,700	119,200	1,406.53
BUNKER, DUANE & SHARON	175,700	16,500	1,827.82
BURKE, THOMAS & JUDITH	106,600	148,500	2,188.25
BURNETT, JUSTIN & ELISE	57,500	114,600	1,636.67
BURRILL, TIMOTHY & LINDA	300,400	141,000	3,959.96
BUTLER, PAMELIA	94,600	136,800	2,200.61
BUTTNER, CRAIG & CAROLINE	23,900		227.29
BUTTNER, CRAIG & CAROLINE	59,000	193,100	2,397.47
BUTTNER, CRAIG & CAROLINE	39,300		373.74
BYRD, ELIZABETH & LLOYD H JR	190,300		1,809.75
BYRON, CARRIE & PARKER, ALYSSA	211,300	90,300	2,868.22
CALDER, DAVID	132,000	140,900	2,357.53
CALDER, DAVID	4,800		45.65
CALDER, DAVID	25,300		240.60
CALDER, DAVID	5,900		56.11

## Town Report List of Taxpayers

Owner	Land	Building	Original Tax
CALDER, DAVID	41,500		394.67
CAPE SOUND HOLDINGS LLC	606,900	492,400	10,454.34
CAREW, JOHN & KATHARINE	53,800	209,400	2,503.03
CAREY-LORD, PAULA	28,100		267.23
CARLA S MULHERN REVOCABLE TRUST	191,200	200,500	3,725.07
CARPENTER, JANET		7,900	0.00
CARPENTER, JANET	41,600	332,200	3,317.09
CARRANO, JENNIFER	72,100	91,100	1,552.03
CARTER, CALEB & JESSICA	113,800		1,082.24
CARTER, JOHN	27,000		256.77
CARTER, JOHN & JEAN	34,700		330.00
CARTER, JOHN & KACI	56,000	181,600	2,259.58
CARTER, MARY JANE & LINDER, LESLIE	19,500		185.45
CARTER, MARY JANE & LINDER, LESLIE	53,200	25,800	513.54
CARTER, RICHARD	102,400	198,800	2,864.41
CARTER, RICHARD	266,000		2,529.66
CASE, LUCIA GILL	14,900		141.70
CASE, LUCIA GILL & GILL, NANCY	200		1.90
CASTINO, LAWRENCE	53,800	169,600	2,124.53
CASTINO, RICHARD & HICKS, DONNA	559,300	192,300	7,147.72
CATHY HARDY REVOCABLE LIVING TRUST	54,100	199,500	2,173.99
CAVANAUGH, HAMILTON & DINSMORE, ROBERT	80,000	103,500	1,745.09
CENTRAL MAINE POWER COMPANY	3,468,000		32,980.68
CHADBURN, WAYNE & DEVITO, EDWARD	59,500	134,200	1,604.34
CHAPMAN, TRAVIS & KENDALL	46,400	181,900	2,171.13
CHARPENTIER, MARK & ROSEMARY	55,100		524.00
CHASE, LORI	73,800	244,600	3,027.98
CHATTO, ELIZABETH	61,000	59,600	1,146.91
CHERNOSKY, JOSEPH & MARGARET	312,600	288,000	5,473.96
CHICK, KYLE WAINRIGHT & GRAY, GLORIA	52,600	61,000	1,080.34
CHONKO, MICHAEL & KIMBERLY	394,600		3,752.65
CHRISTIAN, JOHN	10,000		95.10
CHRISTIAN, JOHN	85,800	197,400	2,455.48
CICCHINI, GLENN & MARJORIE	104,100	74,600	1,699.44
CICCHINI, GLENN & MARJORIE	30,800		292.91
CIMENO, NOAH & LORELEI	115,500	500	1,103.16
CLAGGETT, CHARLES & KATHERINE (TRUSTEES)	745,800	171,600	8,724.47
CLAPP, JOHN & KATHLEEN	59,500	335,900	3,522.50
CLAPPER, ALTA	118,600		1,127.89
CLAPPER, BRIAN	73,700	206,900	2,668.51
CLAPPER, BRIAN		126,400	1,202.06
CLARK, ERIC	54,400	78,000	1,021.37
CLARK, ERIC	56,900		541.12
CLARKE, HEATHER LAYNE	72,600	238,100	2,954.76
CLARKE, JAMES & HEATHER	61,200	206,200	2,542.97
CLEMENT, HELEN MADELINE (HEIRS OF)	12,300		116.97
CLEMENT, JEFFREY	88,700		843.54
CLEMENT, JEFFREY & MCKAY, ANN WHITMORE	30,100		286.25
CLEMENT, MARY	14,300		135.99
CLEMENT, MARY	10,200		97.00
CLEMENT, MARY	8,100		77.03
CLEMENT, MARY	34,800	89,600	888.23

## Town Report List of Taxpayers

Owner	Land	Building	Original Tax
CLEMENT, MARY	316,900		3,013.72
CLEMENT, MARY & FRENCH, DIANE	27,600		262.48
CLINTON DONALD KILTS REVOCABLE TRUST	256,500	279,300	5,095.46
CLOSS-MCDONALD REVOCABLE TRUST	236,800	218,300	4,328.00
CLOUKEY, KEITH & PERNICKA, LISA	46,800	54,100	721.81
COADY HEASLEY TRUST	50,300	94,200	1,374.20
COADY HEASLEY TRUST	116,000	301,500	3,970.43
COADY HEASLEY TRUST	19,500	6,500	247.26
COCKBURN, MARY	60,100	153,600	1,794.54
COFFEY, JERRY & DONNA	70,500	113,300	1,747.94
COGNETTA, SIGHILT	295,100	98,600	3,506.34
COGNETTA, SIGHILT		299,200	2,845.39
COLBY, ALDEN & CHARLOTTE	65,300	127,900	1,599.58
COLEMAN, JEFFREY & PARADISE, LISABETH	62,700	292,700	3,379.85
COLEMAN, JEFFREY & PARADISE, LISABETH	42,800		407.03
COLLINS, PATRICK & PATRICIA	151,000	233,900	3,422.65
COLLINSWORTH, ELEANOR	46,800		445.07
CONCORD LAND LLC	6,200		58.96
CONNARD, CARROLL	460,900	378,400	7,981.74
CONNARD, CARROLL	103,300		982.38
CONNARD, CARROLL & ANNA HAYES	15,800		150.26
CONNER POINT TRUST	902,100	554,400	13,851.32
CONNER POINT TRUST	19,500		185.45
COOK, GEORGE	23,500		223.49
COOK, GEORGE	163,300	27,900	1,818.31
COOK, RUTH ET ALS	28,600		271.99
COOK, RUTH ET ALS	137,100	16,200	1,457.88
COOK, RUTH ET ALS	166,600	48,400	2,044.65
COOKMAN, BOUZHA	3,000		28.53
COOMBS, JEREMY & ALLEY, JASON	21,100		200.66
COOPER, JULIA REED & MACNAIR, SUSAN	39,000	139,400	1,696.58
COPE, KATHRYN & THOMAS	547,400	243,400	7,520.51
COPE, KATHRYN & THOMAS	381,800		3,630.92
COPPER, MERLE & MARY	91,700	126,400	1,836.38
COPPER, MERLE & MARY	7,800		74.18
CORRIGAN, DEBORAH & WELLS, BRIAN	53,800	58,800	1,070.83
COTTRELL, GARY & FLORENCE	51,900	136,800	1,556.79
COTTRELL, WENDY LYNN	55,100	116,700	1,633.82
COX, RALPH	179,300		1,705.14
CROCKER, DAVID	1,700		16.17
CROWELL, THOMAS BRII	52,600	160,400	2,025.63
CUKIERSKI, SCOTT	48,200	107,000	1,475.95
CURTIS, JONATHAN & MALINDA	427,600		4,066.48
CURTIS, TODD	55,000	89,700	1,138.35
CUTHILL, SARA LYNN	132,600	5,000	1,308.58
CYR, JOYCE & TIMOTHY	76,700	222,200	2,604.79
CYR, ROBERT	82,400	186,300	2,555.34
DAGAN, KATRINA & CRAIG	54,900	189,200	2,321.39
DAIGLE-FERDEN, DANIEL ET AL	135,500		1,288.61
DAMREN, ROBERTA & RALPH	131,700	24,900	1,489.27
DANE, CINDY	56,100	70,300	1,202.06
DARIES, KATHERINE & SANCHEZ, ZACHARY	70,600	244,300	2,756.95

## Town Report List of Taxpayers

<b>Owner</b>	<b>Land</b>	<b>Building</b>	<b>Original Tax</b>
DAUS, ELIZABETH & CAMPBELL, DOUGLAS	100,600	216,500	3,015.62
DAVID W BRANN & INGEBORG B REV LIVING TRUSTS	51,900	158,000	1,996.15
DAVIS, EMILY & ADAM	53,900	211,400	2,523.00
DAVIS, JONATHAN & TAMARA	272,600	240,900	4,883.39
DAVIS, PRUDENCE & FULLER, GRETCHEN	80,700	37,500	1,124.08
DAVIS, PRUDENCE & FULLER, GRETCHEN	318,600	67,100	3,668.01
DAY, ROBIN M & ROBERT	41,100	39,200	525.90
DE LEON, JOHN	209,600	429,000	6,073.09
DEAN, THOMAS & BONNIE	307,300	171,100	4,549.58
DEAN, THOMAS & BONNIE	32,700		310.98
DEANS, GORDON	49,000	45,700	900.60
DEANS, TROY & HOLLY	51,400		488.81
DEE, ERIC	79,300	67,100	1,097.45
DEFRANCESCO, JOHN & JUDITH	66,800	89,000	1,243.91
DEJOY, DARYL	75,000	38,900	845.44
DEJOY, DWAYNE	33,200		315.73
DELANEY, LINDA		258,900	2,462.14
DELANEY, LINDA	690,700	64,200	7,179.10
DENNIS R KING & JOAN L BARRETT LIVING TRUST	13,000		123.63
DENNISON, MATHEW	60,200	188,000	2,360.38
DENNISON, MATTHEW	32,400		308.12
DENNISTON, EVANS	65,500		622.91
DENNISTON, EVANS	54,600	223,700	2,646.63
DENNISTON, JASPER & WISEMAN, GOODY	349,100	305,900	6,229.05
DEPAOLO, RONALD	72,700	223,000	2,574.36
DEROMA, SILAS	184,300	488,900	6,402.13
DEROMA, SILAS	63,400		602.93
DESANTIS, MARK & SOPHIA	54,500	225,400	2,661.85
DEVEREUX FAMILY LLC	118,900	126,400	2,332.80
DEVEREUX FAMILY LLC	28,400	66,300	900.60
DEVEREUX, ANDREA	74,100	124,500	1,650.94
DEVEREUX, ANDREA	4,900	1,300	58.96
DEVEREUX, ANDREA LLC	9,900	23,600	318.59
DEVEREUX, BRIAN, MICHELLE & MERELE	12,900		122.68
DEVEREUX, BRIAN, MICHELLE & MERELE	1,600		15.22
DEVEREUX, JEAN	133,400	39,600	1,350.42
DEVEREUX, JEAN	18,100		172.13
DEVEREUX, JEAN	8,300		78.93
DEVEREUX, JEAN & HILL, EVELYN	31,200		296.71
DEVEREUX, LESLIE JANE	36,700		349.02
DEVLIN, CATHERINE & JOSEPH M SR	34,900		331.90
DICK, WILL	65,400		621.95
DICKEY, WILLIAM		29,400	279.59
DICKEY, WILLIAM	81,900	193,000	2,614.30
DICKSON, JANE	28,100		267.23
DINSMORE, ROBERT & FERNANDES, FRENY JEAN	40,200	40,800	770.31
DONNELL, PATRICIA SAWYER ET AL	92,000		874.92
DOUCETTE, KATHLEEN	53,900	66,700	909.16
DOW, JESSICA	55,700	308,000	3,221.04
DOW, JESSICA		800	7.61
DOWNEAST YACHT SERVICES LLC	53,200	120,200	1,649.03
DOWNEAST YACHT SERVICES LLC		94,700	900.60

## Town Report List of Taxpayers

<b>Owner</b>	<b>Land</b>	<b>Building</b>	<b>Original Tax</b>
DOWNEAST YACHT SERVICES LLC	55,400	187,600	2,310.93
DOYLE, JAMES RUSSELL	9,700		92.25
DOYLE, JAMES RUSSELL	17,100		162.62
DREW, DAVID & ELLEN	60,200	139,400	1,660.45
DRURY, SPENCER L (TRUSTEE)	31,600		300.52
DUFFY LORRAINE ET AL	32,500		309.08
DUFFY LORRAINE ET AL	24,700		234.90
DUFFY, LORRAINE	191,200	98,400	2,516.35
DUFFY, LORRAINE	58,800	95,500	1,467.39
DUFFY, LORRAINE & ROCKWELL, MICHELLE	28,500		271.04
DUFRESNE, EDWARD & LASTAITI, ELIZABETH O'NEIL (TRUST- EES)	855,000	427,100	11,955.02
DUMONT, PAMELA ET AL	68,800		654.29
DWYER, PAGE	89,200	62,400	1,441.72
DWYER, PAGE	282,800		2,689.43
DWYER, PAGE	241,900		2,300.47
DYER, WAYNE & HOLLY	53,800	227,100	2,671.36
EATON HOLDINGS LLC		1,600	15.22
EATON HOLDINGS LLC	145,300	175,900	3,054.61
EATON, ALISON & PRESCOTT, DANA	70,200	148,100	2,076.03
EATON, KENNETH	48,300	217,800	2,530.61
EATON, SUZANNE	51,900	122,500	1,658.54
EDDY, SHANE & LORI	54,400	264,900	3,036.54
ELDREDGE, STEPHEN ET ALS	56,000	121,500	1,688.03
ELDRIDGE, TYLER	42,200		401.32
ELIOT W DENAULT FAMILY TILLS POINT TRUST	113,500	3,000	1,107.92
ELLIOTT, STEPHEN	35,100		333.80
ELLSMS, CARLTON & SALLY	39,400		374.69
EMANUELSON, HEATHER	37,700	247,100	2,470.70
ENSWORTH, MARK & WINTERS, BRANDI	52,600	127,700	1,714.65
EQUITY TRUST COMPANY	34,900		331.90
EQUITY TRUST COMPANY	111,200		1,057.51
ERHARD, HENRY A II	64,200	241,500	2,907.21
EVANS, ELIZABETH & PETER	24,400		232.04
EVANS, HUGH	96,500	217,200	2,983.29
EVANS, HUGH	111,900	151,900	2,508.74
EYRE, KENNETH	103,000	140,200	2,312.83
FAHEY, AMY & WILLIAM	47,600	147,100	1,851.60
FAIRWEATHER, CYNTHIA	63,400	35,200	937.69
FAIRWEATHER, MARY ELIZABETH	179,000	170,400	3,085.04
FAIRWEATHER, ROBERT S JR	162,100	97,100	2,170.18
FARNHAM, BRYCE	57,900	42,300	715.15
FARNHAM, JOHN W & JOHN W II	198,400		1,886.78
FARNHAM, MATTHEW & MICHAEL	31,400		298.61
FARNHAM, RANDALL & VIRGINIA	34,300	3,500	359.48
FARNHAM, TAMMY & HOWARD, SCOTT	56,200	122,400	1,698.49
FARNHAM, TAMMY LYNN	90,500	162,900	2,172.08
FARRELL, BETH ET ALS	5,700	2,000	73.23
FAY, MICHAEL & SUSAN	85,500	24,800	1,048.95
FELS, EDWARD & EMACK, STACY	426,000		4,051.26
FENNELLY, JAIME	80,000	39,800	1,139.30
FERDEN, CHARLES & CARLEY	229,200	237,300	4,198.67

## Town Report List of Taxpayers

Owner	Land	Building	Original Tax
FERDEN, CHARLES & CARLEY		47,500	451.73
FERDEN, PETER	477,800		4,543.88
FERDEN, SCOTT	53,800	168,000	1,871.57
FERDEN, SCOTT		99,100	942.44
FERGUSON, JOYCE ET AL	178,500	108,700	2,379.40
FERGUSON, JOYCE ET AL		21,300	202.56
FERGUSON, JOYCE ET AL		272,900	2,595.28
FERGUSON, PAUL & MICHELLE	83,700		795.99
FERGUSON, PAUL & MICHELLE	8,600		81.79
FINDLAY, JUDITH & GLENN	32,000		304.32
FINDLAY, JUDITH & GLENN	127,800	149,700	2,639.03
FISHER, SARAH & SHULL, JOHN	62,200	213,000	2,617.15
FISHER, SARAH & SHULL, JOHN	11,700		111.27
FITCH, JEFFRY	11,400		108.41
FLANNERY, DAVID & JEAN	40,300		383.25
FLANNERY, JAMES A JR	55,300	400	529.71
FLANNERY, JEAN	41,300		392.76
FLANNERY, JOHN	28,400		270.08
FLANNERY, JOHN	49,100	130,700	1,472.15
FLANNERY, MARGOT	58,700	128,700	1,544.42
FLANNERY, RONALD ET AL	40,300		383.25
FLEMION, WILLAM & KAREN	211,400	84,200	2,811.16
FLETCHER, AMANDA & HILL, TAYLOR	56,300	217,300	2,601.94
FLOOD, LAURIE	376,700		3,582.42
FLOOD, RANDALL	105,300	144,000	2,370.84
FOGG, TYLER	44,300		421.29
FOSTER, JOANNE RODGERS	50,700	105,500	1,485.46
FOWLER, BRIAN	68,000	220,200	2,740.78
FRALEY, LARRY MICHAEL	50,700	221,200	2,585.77
FREEMAN, GERALD & DAWN	35,600	15,400	485.01
FREEMAN, GERALD & DAWN	52,300	264,700	3,014.67
FREITAS, PERCY & ELVIRA	34,000		323.34
FRENCH, BRIAN & DIANE	88,600	162,100	2,384.16
FRENCH, BRIAN & DIANE	293,500	185,700	4,319.44
FRENCH, JIMMIE & LILLIAN	51,900	119,500	1,392.26
FROEHLI, MARK & KAREN	52,900	137,000	1,805.95
FROEHLI, MARK & KAREN	197,100		1,874.42
FURRY, ERIC & VERA	49,000	108,400	1,496.87
GALBRAITH, CAROL & PACETTA, JOHN	246,100	396,400	6,110.18
GALBRAITH, CAROL & PACETTA, JOHN	55,100	150,400	1,716.56
GALLAGHER, JOHN & LEHTO, LEE	68,300		649.53
GAMMANS, JONATHAN & MAURA	22,600		214.93
GAMMANS, JONATHAN & MAURA	50,500		480.26
GAMMANS, JONATHAN & MAURA	52,500		499.28
GAMMANS, JONATHAN & MAURA	50,800		483.11
GARDNER, JAMES & KELLIE	45,500	175,200	2,098.86
GEEL, DARRON & ARSENAULT, JOSEPH	53,900	195,600	2,372.75
GEORGE F MOTYCKA TRUST	41,300		392.76
GEORGE F MOTYCKA TRUST	972,500	204,100	10,951.72
GEORGE, FRANK	63,200	69,900	1,265.78
GERARD, ELAINE	77,900	187,300	2,522.05
GIFFORD, BENJAMIN	14,700		139.80

## Town Report List of Taxpayers

<b>Owner</b>	<b>Land</b>	<b>Building</b>	<b>Original Tax</b>
GIFFORD, BENJAMIN	32,500	27,300	568.70
GIFFORD, BENJAMIN	138,400	259,000	3,541.52
GILL, NANCY & LUCIA	59,600		566.80
GILL, NANCY & LUCIA	276,600	205,200	4,581.92
GILL, NANCY & LUCIA	200	26,200	251.06
GILL, NANCY & LUCIA	300		2.85
GILRAIN, KENNETH & KATHLEEN	87,900		835.93
GINGERELLA, ERIC & SHERMAN JR	35,200		334.75
GINLEY SANCHEZ REALTY TRUST	641,200	525,700	11,097.22
GINLEY SANCHEZ REALTY TRUST		18,800	178.79
GIROUX, CELESTE	35,100	106,400	1,345.67
GIROUX, JEFFREY	68,100	57,200	953.85
GLASSANOS, MARY & CRAMPTON, GEORGE	52,100	154,700	1,966.67
GODING, DAVID A	52,300	289,900	3,254.32
GOLBITZ FAMILY TRUST	228,600	100,200	3,126.89
GOLDBERGER, HAROLD & TUROK, KATHER	471,900	225,300	6,335.56
GONYER, LINDA	43,900		417.49
GONYER, LINDA & CHRIS	67,300	165,800	2,216.78
GONYER, LINDA & CHRIS	37,800		359.48
GOODMAN, JAMES & SANDRA	52,800	248,600	2,628.56
GOODRICH, GWEN	50,000	79,700	1,233.45
GOODSON, JAMES COLIN	53,200	131,100	1,752.69
GOTT, HAROLD	51,000	100,900	1,444.57
GOTT, JAMES & MICHELE	34,300	6,500	388.01
GOTT, JAQUELINE BATES	84,200	49,400	1,270.54
GOTT, JOSHUA	182,300	44,400	2,155.92
GOTT, JOSHUA		259,100	2,464.04
GOTT, MARY ALICE	52,900	78,000	1,244.86
GOTT, ROBERT ET ALS	69,400	165,200	1,993.30
GRACIE, EDWARD	24,300		231.09
GRACIE, EDWARD	49,300	187,100	2,010.41
GRANDCHAMP, MARK & DIANNE	102,900	185,800	2,507.79
GRAY FAMILY TRUST	47,100		447.92
GRAY FAMILY TRUST	15,600		148.36
GRAY, ANDREW	53,700	227,900	2,678.02
GRAY, AVIS (HEIRS OF)	35,300	4,000	373.74
GRAY, BARBARA & WILLIAM	56,900	141,500	1,886.78
GRAY, DAVID & JEFFREY	127,300		1,210.62
GRAY, HAROLD	47,800	100,200	1,169.73
GRAY, HAROLD & KATHERINE	223,600	66,900	2,762.66
GRAY, HAROLD & MARION	53,200	21,700	712.30
GRAY, JACQUELINE	125,100	81,500	1,964.77
GRAY, JOHN & BEATRICE	75,600	106,600	1,437.91
GRAY, KYLE & MONICA	62,700	316,900	3,372.25
GRAY, LINDA & RALPH A JR	53,800	169,300	2,121.68
GRAY, MARK	53,800	159,800	2,031.34
GRAY, PHIL	12,700		120.78
GRAY, ROBERT	88,700		843.54
GRAY, SARAH	44,100	43,400	832.13
GRAY, WILLIAM & BARBARA	51,900	54,900	1,015.67
GRAY, WILLIAM & SANBORN-GRAY, LISA	12,700	3,500	154.06
GRENIER, MATHEW & UTZINGER, JESSICA	60,100	169,400	2,182.55

## Town Report List of Taxpayers

Owner	Land	Building	Original Tax
GRIFFIN, CYNTHIA	51,400		488.81
GRIFFIN, FRANCIS V JR & COUGHLIN, CAROL	395,500	342,700	7,020.28
GRILLO, MICHAEL & HAYES-GRILLO, ANNE	75,800		720.86
GRILLO, MICHAEL & HAYES-GRILLO, ANNE	61,200	246,800	2,691.33
GRINDELL, ROSE & HALFORD	100,800	246,300	3,063.17
GRINDLE, PERRY & SHARON	22,100	600	215.88
GRINDLE, PERRY & SHARON	47,600	109,800	1,496.87
GRINDLE, PERRY & SHARON	193,500	61,300	2,423.15
GRINDLE, RUTHANN	52,400	128,300	1,480.71
GRINDLE, SHARON ET AL	165,800	57,600	2,124.53
GROB, ELIZABETH	298,000	241,300	5,128.74
GROO, LISA	52,600	170,300	1,882.03
GROSS, ALTA	47,600	186,600	1,989.49
GROSS, BELINDA	120,500		1,145.96
GROSS, BELINDA	165,800	94,300	2,473.55
GROSS, CAROLYN	69,000		656.19
GROSS, CORDELL & VARNHAM, MOLLY	55,000	113,000	1,359.93
GROSS, DAVID ALBERT	16,100		153.11
GROSS, JAMES		34,000	323.34
GROSS, JAMES & JEAN & JUNE	40,700	191,200	1,967.62
GROSS, JAMES F JR & CHERYL	67,700	136,700	1,943.84
GROSS, JAMES F JR & CHERYL		49,400	469.79
GROSS, JAMES F JR & CHERYL	87,000	298,800	3,668.96
GROSS, JAMES F JR & CHERYL	257,000	295,800	5,257.13
GROSS, LOIS & RALPH E JR	74,200	138,300	1,783.13
GROSS, LOIS & RALPH E JR		102,500	974.78
GROSS, MARK		98,400	698.03
GROSS, MARK	70,100	86,900	1,493.07
GROSS, RALPH SR	25,000		237.75
GROSS, RICHARD	95,900		912.01
GROSS, ROBERT	50,700	184,600	1,999.95
HAAS, LISA & RONALD J JR	89,200	244,500	2,878.68
HAFFORD, ANNALEIS & BRENT	235,600		2,240.56
HALLIGAN, SHELIA	53,500		508.79
HANKE, CAROLYN	53,100	164,800	1,834.48
HANSON, JOSEPH & MONIQUE	66,400	159,800	1,913.41
HARANG, SUZANNE	317,500	390,200	6,492.48
HARDIN, WILLIAM & JOLLY, DAVID	35,200		334.75
HARMAN, MICHAEL & DEBORAH		173,500	1,649.99
HARMAN, MICHAEL & DEBORAH	31,400		298.61
HARMAN, MICHAEL & DEBORAH	64,400	92,200	1,489.27
HARMON, DIANE & BRENT	113,300	47,500	1,529.21
HAROLD & MARGARET GOTT TRUST	1,040,800		9,898.01
HAROLD & MARGARET GOTT TRUST	78,300		744.63
HAROLD F SHAW TRUST	474,800		4,515.35
HARRIMAN, SEAN & TIFFANY	55,700	269,300	2,853.00
HATCH, ADAM	36,800		349.97
HATCH, DAVID & SUSAN	49,300	54,500	987.14
HATCH, FRANCIS W III		23,400	0.00
HATCH, FRANCIS W III & ELIZABETH	277,600		2,639.98
HATCH, FRANCIS W III & ELIZABETH	67,500		641.93
HATCH, HAROLD	16,400		155.96

## Town Report List of Taxpayers

<b>Owner</b>	<b>Land</b>	<b>Building</b>	<b>Original Tax</b>
HATCH, HAROLD & PENNY	58,800	193,600	2,162.57
HATCH, HAROLD & PENNY	47,100		447.92
HATCH, JAMES	84,700		805.50
HATCH, JAMES	90,400	171,800	2,255.77
HATCH, JAMES & HAROLD & JEFFREY	92,500		879.68
HATCH, JAMES & HAZEN	224,400	72,600	2,824.47
HATCH, JEFFREY	5,900		56.11
HATCH, JEFFREY	52,600	26,000	747.49
HATCH, JEFFREY	60,800		578.21
HATCH, JOSHUA	34,300		326.19
HATCH, MRS. F W	42,500		404.18
HATCH, NICHOLAS	52,900	87,000	1,330.45
HATCH, SHARON & MOON, KEITH ET ALS	90,000	42,500	1,260.08
HAYDEN, AMELIA & KEITH	32,800		311.93
HAYDEN, KEITH & TURNER-HAYDEN, RACHEL	32,800		311.93
HAYNES TIMBERLAND LLC	128,800		1,224.89
HAZA, VAUNA	124,100	78,900	1,930.53
HAZELTON, AUGUST	89,700	223,300	2,976.63
HEAD HARBOR ISLAND LLC	287,500		2,734.13
HEATH, GAETANE	61,400	164,600	1,911.51
HEGARTY, CONNOR W	58,000	160,600	1,841.14
HENDRIX, REBECCA	237,100	156,600	3,506.34
HENRY FAMILY TRUST	30,900		293.86
HENRY, KEITH & ELIZABETH	38,000		361.38
HENRY, PATRICIA	52,400		498.32
HENRY, PATRICIA & JAMES S JR	60,800	157,200	2,073.18
HERFORD, ROBERT		127,100	1,208.72
HERFORD, ROBERT	433,400	317,000	6,898.55
HERR, MATTHEW	63,200	30,000	886.33
HEWITT, RICHARD & LUCILLE	78,700	170,600	2,018.97
HILL, CHERYL	50,700	52,100	739.88
HILLAS, BARBARA & KENNETH M JR	93,000	322,600	3,714.61
HILLAS, KENNETH	92,200		876.82
HISCOCK, ALEXANDER	83,300	123,300	1,727.02
HODGDON, TAMMY	27,500		261.53
HOGBEN FAMILY TRUST	21,800		207.32
HOGBEN FAMILY TRUST	204,400	255,800	4,376.50
HOLDERBY, ZACHARY & MCMONAGLE, MEAGHAN	61,400	209,400	2,337.56
HOLLAND, MARGARET & HALEY, CHRISTOPHER	197,200	420,000	5,869.57
HOLLAND, MARGARET & HALEY, CHRISTOPHER		127,900	1,216.33
HOLMES, CHRISTIAN ALLYN & LISA	137,600	169,800	2,923.37
HOOPER, ALTHEA & ARNOLD	73,300		697.08
HOOPER, ALTHEA & ARNOLD	27,200		258.67
HOPKINS, JEFFERSON & DIANE	151,200	148,500	2,850.15
HOWARD, ELLEN	52,300	23,400	482.16
HOWARD, GORDON & GREENACRE, MILES	26,100		248.21
HUE, DENISE & DULEY, PETER	59,500		565.85
HUNDHAMMER, MARK	57,200	26,000	791.23
HUPPE, GEOFFREY M	54,800	68,200	1,169.73
HUTCHINS, ELIZABETH & DOW, BLAKE	76,400	215,500	2,538.22
HUTCHINS, JOHN	46,000	17,200	249.16
HUTCHINS, LUKE & RIOUX, MELISSA	52,300	162,400	1,804.05

## Town Report List of Taxpayers

<b>Owner</b>	<b>Land</b>	<b>Building</b>	<b>Original Tax</b>
HUTCHINS, PAULINE	151,400	204,900	3,150.66
HUTCHINS, ROLAND	350,000	360,800	6,521.96
HUTCHINS, S. H. CONSTRUCTION	95,200	25,900	1,151.66
HUTCHINS, SALLY & SUSAN		7,100	67.52
HUTCHINS, SALLY & SUSAN	55,100	199,900	2,187.30
HUTCHINS, SHERMAN & PATRICIA	94,500	344,000	4,170.14
HUTCHINS, SHERMAN & PATRICIA	95,900	34,500	1,240.10
HUTCHINS, WILLIAM	95,700	92,300	1,787.88
HUTCHINS, WILLIAM	53,800	203,300	2,207.27
HUTCHINS, WILLIAM		21,500	204.47
HUTCHINS, WILLIAM	34,100		324.29
HUTCHINSON, RICHARD & LORRAINE	92,300	398,500	4,429.76
IANNA PROPERTIES LLC	118,700	185,600	2,893.89
IANNA PROPERTIES LLC	85,700	6,000	872.07
INGRAM, THOMAS III		15,900	151.21
JABLON, LORI	52,800	170,000	1,881.08
JACOBS, JOHN	53,500	122,100	1,669.96
JACOBSON, MICHAEL & BRIANA	47,100	26,700	701.84
JAFFEE, GERALD & SCHLESINGER, JANET	52,300	207,300	2,468.80
JAMES W RICH REVOCABLE TRUST	15,800		150.26
JAMES W RICH REVOCABLE TRUST	69,600	106,600	1,675.66
JANET BAUMANN IRREVOCABLE TRUST	60,100	175,800	2,243.41
JANICE L MCKAY REAL ESTATE TRUST	273,000	40,700	2,983.29
JARRETT, DAVID & PATRICIA	262,900	262,300	4,994.65
JEFFREY & ELLEN SCHAWELSON TRUST	611,900	258,900	8,281.31
JENKINS, JUDITH	72,800	218,600	2,533.46
JENKINS, JUDITH		5,600	53.26
JENKINS, JUDITH	53,300		506.88
JENNINGS, JAMES JR	323,700	161,000	4,609.50
JENNINGS, JAMES JR		647,400	6,156.77
JENNINGS, JAMES JR	31,700	5,100	349.97
JENSEN, JERRI	109,500	208,400	2,785.48
JETTINGHOFF, ROBIN	51,600	183,300	1,996.15
JOHN KEEGAN TRUST	213,300		2,028.48
JOHN KEEGAN TRUST	290,400	287,500	5,495.83
JOHNSON, SHANNON	42,300	178,700	2,101.71
JOLLY, DAVID & HARDIN, WILLIAM	54,400	94,100	1,174.49
JONES, BONITA	52,600	12,500	619.10
JONES, JOSHUA & SAMANTHA		77,100	733.22
JONES, KAY	45,200	97,300	1,060.37
JONES, KENNETH	80,400		764.60
JONES, KENNETH & KOURY, CAROL	1,800		17.12
JONES, SAMANTHA	43,500		413.69
JUDKINS, DAVID & MOLLY	151,100	123,500	2,373.70
JUDKINS, DAVID & MOLLY		69,700	662.85
JUDKINS, DAVID & MOLLY	145,400	45,400	1,814.51
JUDKINS, DAVID D II	53,600	216,600	2,331.85
JUDKINS, DAVID D II	35,600	90,100	1,195.41
JUDKINS, DAVID D II & MOLLY	89,100		847.34
JUDKINS, DAVID D II & MOLLY	108,600		1,032.79
JUDKINS, DAVID D II & MOLLY	24,200		230.14
JUDKINS, SALLY	56,300	136,800	1,836.38

## Town Report List of Taxpayers

Owner	Land	Building	Original Tax
JUDKINS, SALLY	63,500	27,500	865.41
JUDKINS, WARREN & HEIDI	26,600		252.97
JUNGBLUTH, FRED W	256,600	268,300	4,696.99
KASOFF, JOAN	99,200	141,500	2,051.31
KASOFF, JOAN		37,500	356.63
KATZ, JOEL & VOLENIK, ADRIENNE	70,300	151,400	1,870.62
KEEGSTRA, BRIAN & OLGA LANGE	40,600		386.11
KEEGSTRA, SCOTT & SARAH	71,000		675.21
KEENAN, SCOTT	171,600	40,200	2,014.22
KEENAN, SCOTT & SUSAN	1,700	32,200	322.39
KEENAN, SCOTT & SUSAN	157,200	164,500	2,821.62
KIDDER, RUTH	48,500	86,300	1,044.20
KIDWELL, DANIEL	106,100	172,500	2,649.49
KILCULLEN, FRANCES & MAKO, SUSAN	33,700		320.49
KILPECK, ROBERT & CHRISTINE	700		6.66
KIMBLE, IRENE TRUMBLE	61,600	142,400	1,702.29
KING, ALICE	251,500	113,600	3,234.35
KING, PAUL & PAULA	165,600	310,700	4,291.86
KING, RONALD	52,300	102,000	1,229.64
KINGSLEY, DOUGLAS	301,400		2,866.31
KINSELLA, MICHELLE	43,800	206,900	2,146.41
KKH JOINT REVOCABLE TRUST	300,800	284,200	5,563.35
KNAB, JORDAN & SHAFFER, MICHAEL	31,200		296.71
KOENKA, DAVID	52,800		502.13
KOENKA, DAVID	52,900	222,900	2,385.11
KOESTER, SCOTT & MARYANNE	59,900	292,200	3,348.47
KOHLER, PETER	81,800	137,000	2,080.79
KORNILOV, NIKITA & KLEYNERMAN, MIRIUM	52,000	120,200	1,637.62
KRTIL, JOHN & ANNE	48,400		460.28
KUTY, PAUL & SANDRA		250,000	2,377.50
KUTY, PAUL & SANDRA	271,000		2,577.21
KUTY, PAUL & SANDRA	335,700	72,100	3,878.18
LADD, JOHN		7,200	68.47
LADD, JOHN & JESSICA	55,500		527.81
LADD, NICHOLE		37,600	119.83
LADD, SCOTT & LISA	59,300	202,800	2,254.82
LAKEVIEW ACRES HOA	43,800		416.54
LALLY, JOHN C JR	164,100	202,500	3,486.37
LANE, MELISSA	49,500	74,100	1,175.44
LANGLEY, JASON & KUHN, LENA	52,500	230,500	2,453.58
LAPOINT, FRANCES & SCOTT	43,100	91,200	982.38
LARKIN, KAREN & JASER, JOHN	55,100		524.00
LARSON, RICHARD & WHITTAKER, SHEENA	51,000	208,100	2,464.04
LASTAITI, RONALD	919,200	511,400	13,605.01
LASTAITI, RONALD		95,100	904.40
LASTAITI, RONALD	41,300	149,300	1,812.61
LEACH, DONALD		3,000	28.53
LEACH, DONALD		57,700	548.73
LEACH, DONALD & JANE	95,000	112,900	1,682.32
LEACH, JESSE & DEDRA	93,600	101,000	1,612.90
LEACH, JESSE & DEDRA	66,300		630.51
LEACH, JONATHAN	399,000		3,794.49

## Town Report List of Taxpayers

Owner	Land	Building	Original Tax
LEACH, JOSHUA	9,000		85.59
LEACH, LILLIA & NORMAN B II	52,900	105,100	1,264.83
LEACH, STANLEY & TIMOTHY	18,200		173.08
LEACH, TIMOTHY & KATHLEEN	55,700	164,000	1,851.60
LEACH, WADE	48,900	31,500	526.85
LEACH, WENDY	36,400		346.16
LECLERC, ELIZABETH	69,300	180,200	2,372.75
LECLERC, ROLAND & MARIE	68,000	264,200	2,921.47
LECLERC, ROLAND & MARIE	48,000	1,600	471.70
LEIGHTON, SARA & RICHARD	61,200	134,800	1,626.21
LEIGHTON, SARAH & RICHARD III	55,400	167,900	1,885.83
LEMIEUX, DONNA	52,600	35,800	840.68
LENFERINK, JOHANNES GM	55,900	105,800	1,300.02
LEONARD, PHILLIP & ANNE	59,800	88,800	1,175.44
LEPPER, JASON	60,700	186,100	2,347.07
LESCORD, TARSHA	54,800	111,200	1,578.66
LEVANGIE, JEAN & RICHARD	50,700	100,400	1,436.96
LEVINE, EPHRAIM & JILL	204,500	192,100	3,771.67
LEVY, ADAM & SARAH	183,500		1,745.09
LEVY, ADAM & SARAH	281,700	319,100	5,713.61
LEVY, ADAM & SARAH		26,100	248.21
LEVY, ADAM & SARAH	31,700		301.47
LEVY, ADAM & SARAH		6,100	0.00
LIBBY, WENDALL	62,900	86,300	1,418.89
LICHT, LOIS & WALTER	242,900	70,100	2,976.63
LICHTER, NORMAN	60,200	120,000	1,713.70
LINDA K DELANEY 2016 REVOCABLE TRUST		9,900	0.00
LINDHOLM, NICOLAS & FISKE, RUTH	68,300	189,100	2,210.12
LINWOOD A CLEMENT REAL ESTATE TRUST	163,900	198,700	3,448.33
LINWOOD A CLEMENT REAL ESTATE TRUST	96,900	5,200	970.97
LIVINGSTON, ASHBY & TILLOTSON-SARAIN, ALIX	37,400		355.67
LLOYD-FITCH, NANCY	283,000	425,300	6,498.18
LLOYD-FITCH, NANCY		36,800	349.97
LORD, ALBERT	99,100	123,000	1,874.42
LORD, MATTIE	29,200		277.69
LORETTE, PERCY & NANCY	117,300	187,900	2,664.70
LOWELL, R HOMER & MEGAN	67,600	234,300	2,633.32
LOWELL, R HOMER & MEGAN	66,300		630.51
LOWELL, RUSSELL H & MEGAN	62,800		597.23
LOWTHER, MAURICE & TOMMIE	83,500	87,900	1,630.01
LUCENTI, ROBERT & LAINE	55,400	57,800	1,076.53
LUCYBELL ROESSIGER REVOCABLE TRUST	40,400		384.20
LUCYBELL ROESSIGER REVOCABLE TRUST	16,400		155.96
LUCYBELL ROESSIGER REVOCABLE TRUST	11,100		105.56
LUCYBELL ROESSIGER REVOCABLE TRUST	3,000		28.53
LUCYBELL ROESSIGER REVOCABLE TRUST	90,200	281,900	3,300.92
LUCYBELL ROESSIGER REVOCABLE TRUST	16,100		153.11
LUCYBELL ROESSIGER REVOCABLE TRUST		32,500	309.08
LUCYBELL ROESSIGER REVOCABLE TRUST		28,600	271.99
LUCYBELL ROESSIGER REVOCABLE TRUST		86,100	818.81
LUCYBELL ROESSIGER REVOCABLE TRUST	18,700		177.84
LUTTS, LISA SIMPSON & DANIEL	51,900	274,800	3,106.92

## Town Report List of Taxpayers

Owner	Land	Building	Original Tax
LUTZ, MARGARETHE	99,000	145,600	2,088.40
MACDONALD, THOMAS F ETALS	190,900		1,815.46
MACKEEN, PATRICIA	68,900	204,800	2,365.14
MACNAIR HOLDINGS LLC	2,200		20.92
MACNAIR HOLDINGS LLC	42,000	215,500	2,448.83
MACNAIR, JESSE & JAMIE	60,100	246,200	2,675.16
MACNAIR, ROBERT	42,400		403.22
MACNAIR, SUSAN	67,200	198,200	2,286.20
MACNAIR, SUSAN	72,800		692.33
MACOMBER, DAVID & SUSAN	63,200	83,100	1,153.56
MACOMBER, SUSAN	1,700		16.17
MADOCKAWANDO HOLDINGS LLC	76,100		723.71
MADOCKAWANDO HOLDINGS LLC	180,300	156,000	3,198.21
MAGUIRE, DIANE & CHARLES F III	635,200	481,800	10,384.92
MAHAN, MICHAEL & LEAH	73,100		695.18
MAINE COAST HERITAGE TRUST	1,500		14.27
MAINE COAST HERITAGE TRUST	14,700		139.80
MAINE COAST HERITAGE TRUST	96,600		918.67
MAINE COAST HERITAGE TRUST	2,600		24.73
MAINE MARITIME ACADEMY	169,100		0.00
MALLAR, JASON	58,900	400	563.94
MALLAR, JASON & KAYLA	42,700	99,700	1,354.22
MALTEZOS, MARK	58,900	137,800	1,632.87
MANDELL, WILLIAM & KRISTINE	36,900		350.92
MANICATIDE, BARBARA & LAMANICHE, LIZ (TRUSTEES)	102,400	32,000	1,278.14
MANICATIDE, BARBARA & LAMANICHE, LIZ (TRUSTEES)		256,700	2,441.22
MARANCIK, GERALD & ANN	104,000	27,500	1,250.57
MARCHYSHYN, KEVIN	151,500		1,440.77
MARK A BROOKS LIVING TRUST	113,100	158,000	2,578.16
MARKLEY, JERALD & JOAN	66,800	290,900	3,163.98
MARKLEY, JOAN	55,100	96,100	1,437.91
MARSHALL, RICHARD	80,600	49,800	1,240.10
MARSHALL, STEPHANIE AMES & BRADLEY, GALLA	62,800	42,000	996.65
MARTEL, LAURIER & JUDITH	53,800	147,100	1,672.81
MARTIN, ANN	167,700	178,900	3,296.17
MARTIN, TAYLOR & ALLABY, ELIZABETH	271,000	173,100	3,985.64
MARTIN, TIFFANY & MATTHEW	103,600	136,100	2,041.80
MARTYNOWSKI, ROBERT & RITA	63,100	33,100	914.86
MARTYNOWSKI, ROBERT & RITA	50,700	58,200	797.89
MARY ANNE KEIL REVOCABLE TRUST	54,400	213,800	2,550.58
MASSIE, ELIZABETH	61,800	129,500	1,819.26
MATARESE LIVING TRUST	231,200	139,600	3,526.31
MATARESE LIVING TRUST	22,100	29,900	494.52
MATEL, JAMES & SARAH	40,200		382.30
MATHEWS, SHAWN & HIBBARD MATHEWS, KIMBERLY	82,200		781.72
MATSON, WILLIAM & DUBOIS-MATSON, KIMBERLY	105,500	130,700	2,008.51
MAY, MARJORIE & ASHLEY	66,700	141,500	1,742.23
MAYO, JOSHUA & WARDWELL, ARIANA	229,300	58,400	2,736.03
MCB PARTNERSHIP	44,400		422.24
MCB PARTNERSHIP	89,400		0.00
MCB PARTNERSHIP	27,300		0.00
MCB PARTNERSHIP	77,200		734.17

## Town Report List of Taxpayers

Owner	Land	Building	Original Tax
MCCAUGHEY, MARY	36,400		346.16
MCCREARY, GREGORY	52,500	145,200	1,880.13
MCDANIEL, ROBERT	8,800		83.69
MCGRAW, CASEY & JOSEPH	76,100	156,200	1,971.42
MCGRAW, JOSEPH	27,800		264.38
MCKAY, BETTY & RICHARD L II	66,000	145,400	2,010.41
MCKAY, JANICE	70,200		667.60
MCKAY, JANICE	159,300		1,277.19
MCKAY, JANICE		300,600	2,858.71
MCKAY, RICHARD L II	50,700	157,200	1,739.38
MCKENCHIE, THOMAS & CURRIER, DARCY	56,900	93,900	1,434.11
MCKILLOP, DONALD & JEAN	43,700	92,600	1,058.46
MCLAUGHLIN, JAY	11,300		107.46
MCMAHAN, DOROTHY (DEVISEES OF)	788,800	271,300	9,786.74
MCMULLIN FAMILY MAINE LLC	698,100	293,300	9,428.21
MCMULLIN FAMILY MAINE LLC		351,200	3,339.91
McMULLIN, FORBES		113,800	1,082.24
McMULLIN, FORBES	340,400	1,598,400	18,437.99
McMULLIN, KIMBALL ET ALS	35,500		337.61
MCMULLIN, RAYMOND & LINDA	74,200		705.64
MCNAMARA, KEVIN & SHAWNA	67,700	233,600	2,865.36
MCNEAL, CAROL-ANN	52,600	106,000	1,213.48
MCNEAL, CAROL-ANN	48,400	114,400	1,310.48
MCWILLIAMS, GARRETT & SPARKS, ANDREW	48,200	147,600	1,862.06
MELINO, KAROLYN & CHARLES	41,600		395.62
MELNIKOV, GEORGIY & ELENA	689,300	215,100	8,600.84
MELNIKOV, GEORGIY & ELENA	49,300	61,500	1,053.71
MERCER, PAUL & BRENDA	598,900	320,100	8,501.94
MERCER, PAUL & BRENDA		1,200	11.41
MERRILL, RAY	5,600		53.26
MERRILL, RAY	11,000		104.61
MERRILL, RAY	57,000	33,300	858.75
MERRILL, RAY	14,700		139.80
MERZ, KATHERINE	120,600	58,000	1,698.49
METHODIST CHURCH	94,500	211,200	0.00
MICHAEL I D MORRISON REVOCABLE TRUST	183,800	137,000	3,050.81
MIKELL FAMILY LIVING TRUST	322,800	265,900	5,598.54
MILLER, GEOFFREY	51,000	110,800	1,300.97
MISFIT ISLAND PROPERTIES LLC	68,000	70,500	1,317.14
MITCHELL, CHRISTOPHER & WOOD, EMILY	115,600	82,100	1,880.13
MOLLY A LORD TRUST	208,600	5,000	2,031.34
MOLLY A LORD TRUST	47,500	171,800	1,847.79
MOLLY A LORD TRUST	156,100		1,484.51
MONREAL, BARBARA	128,700	147,300	2,329.95
MONREAL, BARBARA	43,200		410.83
MOODY, HERBERT JR	239,900	86,700	3,105.97
MOODY, HERBERT JR	7,500		71.33
MOODY, HERBERT JR	7,100		67.52
MOODY, HERBERT JR & BARBARA	70,600	98,400	1,312.38
MOODY, JOSHUA & CLIFFORD, TESSA	60,400	164,500	1,901.05
MOON, CHRISTY LYNN	55,100	19,800	712.30
MOORE, ANNE MARIE & THOMAS	84,200	179,400	2,506.84

## Town Report List of Taxpayers

Owner	Land	Building	Original Tax
MOORE, BRUCE & MARCIA FEIST	13,000		123.63
MOORE, BRUCE & MARCIA FEIST	73,700	198,900	2,592.43
MORAN, DOLORES	15,900		151.21
MOREY, LAURA & ORCHARD, IAN	70,200	34,300	993.80
MORSE, CATHERINE & AMAN, ANTHONY	13,000		123.63
MORSE, CATHERINE & AMAN, ANTHONY	62,400	267,800	2,902.45
MORSE, CATHERINE & AMAN, ANTHONY	30,900		293.86
MORSE, CATHERINE & AMAN, ANTHONY	33,800		321.44
MORSE, EL	53,300	159,600	1,786.93
MORSE, EL		25,900	246.31
MOSS FAMILY TRUST	252,500	245,600	4,736.93
MOTA, MARIO & BETTY	101,400	274,800	3,225.79
MOTYCKA, EVAN	98,200	129,000	2,160.67
MOTYCKA, FRED & KAREN	270,800	103,600	3,560.54
MOTYCKA, FRED & KAREN		169,400	1,610.99
MOTYCKA, FRED & KAREN		56,300	535.41
MOTYCKA, FRED & KAREN	883,100	268,900	10,717.77
MOTYCKA, FRED & KAREN		44,000	418.44
MOTYCKA, FRED & KAREN	32,600		310.03
MULHERN, CARLA	191,200	48,100	2,275.74
MUNK, NINA	638,400		6,071.18
MUNROE, CHRISTOPHER	84,000	374,900	4,364.14
MUNROE, CHRISTOPHER		1,900	18.07
MURPHY, LIAM & JENNIFER	40,000		380.40
MURPHY, MATHEW	306,600		2,915.77
MURPHY, MATTHEW	128,700	316,000	3,991.35
MURRAY, LINDA	38,200	37,800	722.76
MURRAY, SETH & SCOCCHI, CARLA	143,500	116,100	2,231.05
MURRAY, SETH & SCOCCHI, CARLA		215,400	2,048.45
NANCY J WITTING TRUST	171,800	156,300	3,120.23
NATPHIANN LLC.	285,700	353,700	6,080.69
ND MADDEN REALTY TRUST	85,400		812.15
NELSON, DAVID	7,700		73.23
NELSON, TODD	70,000	257,400	2,875.82
NEW ROAD INVESTMENTS LLC	26,000	44,600	671.41
NEWMAN, HAROLD	103,000	140,600	2,078.89
NICHOLS, THOMAS	64,400	152,600	1,825.92
NICSOPHIA LLC	41,600	117,300	1,511.14
NORDEN, WENDY & MCNAUGHT, DOUGLAS	473,100	325,400	7,593.74
NORTH ATLANTIC TOWER		161,100	1,532.06
NORTHERN MAINE PROPERTY MANAGEMENT LLC	58,600	63,600	1,162.12
NORTON, ABIGAIL	277,200	92,200	3,275.24
NORTON, JODY & LAURIE	63,600	214,800	2,409.83
NOWAK, KENNETH & KIM	255,700	172,200	4,069.33
NOWELL, MICHAEL & HANNAH	78,900	297,400	3,578.61
OCTOBER FARM LLC	127,400		1,211.57
O'DOWD 2025 FAMILY TRUST	361,900	100,200	4,394.57
OETTINGER, LISA	269,600	333,600	5,498.68
OKUSKO, STEPHEN	55,300		525.90
OPPENHEIM, FELIX & SHULAMITH	8,600		81.79
ORCHANIAN, EDWARD JR	49,400	76,300	1,195.41
ORDWAY, PEGGY & CURT	128,300	195,400	2,840.64

## Town Report List of Taxpayers

Owner	Land	Building	Original Tax
ORDWAY, PEGGY & CURT		4,400	41.84
O'ROUKE, CHRISTOPHER	50,700	136,600	1,781.22
ORTEGA, ANTHONY	59,600		566.80
OSBORN, JOHN	43,000		408.93
OSBORN, JOHN	86,700	162,000	2,365.14
OSTER, LAWRENCE & MARTHA		240,300	2,285.25
OSTER, LAWRENCE & MARTHA	119,100	155,500	2,611.45
OWEN, FRANCIS D & GUERRIERI, CARA (TRUSTEES)	44,900		427.00
OWEN, FRANCIS D & GUERRIERI, CARA (TRUSTEES)	64,500		613.40
PAGE, DAVID	63,200	100,500	1,319.04
PALAZZO, LISA	61,600	32,200	892.04
PALEY, PHILLIP & PITCHFORD, SHEREE VELITA	127,700	170,900	2,839.69
PALLIN, LAURIE & MARK	379,000	216,400	5,662.25
PALMER, CHRISTINE L & HEALD, ARIAN EIGEN	244,300	154,100	3,788.78
PALMER, SCOTT ET AL	126,100	164,600	2,764.56
PAMBIANCO, STEVEN & JESSICA	58,200	402,000	4,376.50
PARE, FRANCIS	57,700	114,400	1,636.67
PARKER, BARBARA	55,400	120,900	1,438.86
PARKER, LINDLEY & ANNE	136,000	366,900	4,782.58
PARKER, LINDLEY & ANNE		21,000	199.71
PARKER, ZANDER & KANA, KATHRYN	34,300		326.19
PARLIN, TODD & ANNETTE	70,300	61,100	1,249.61
PATTERSON, KAREN & VINCENT K JR	62,500		594.38
PAYNE, CHARLES & FARRELL, JOSEPH	114,900		1,092.70
PAYNE, JONATHAN		8,800	0.00
PAYNE, JONATHAN	158,100	152,200	2,950.95
PEAKE, ANDREW & BAUMAN, JANET	104,900	175,000	2,424.10
PEAKE, ANDREW & BAUMAN, JANET	6,500		61.82
PEASLEY, FREIDA	49,600	61,400	1,055.61
PEASLEY, SNOW	54,800	185,900	2,051.31
PELKEY, THOMAS	198,400	25,000	2,124.53
PENDLETON, KENNETH & JUDITH	53,500	114,700	1,361.83
PENINSULA FARMS LLC	51,000	199,300	2,380.35
PENINSULA FARMS LLC	26,600		252.97
PENINSULA FARMS LLC	76,700		729.42
PENINSULA FARMS LLC	10,800		102.71
PENKALSKI, JETSUN	79,000	126,100	1,712.75
PENOBSCOT BAPTIST CHURCH		177,300	0.00
PENOBSCOT BAPTIST CHURCH	50,400	280,100	0.00
PENOBSCOT HISTORICAL SOCIETY	35,600	215,100	0.00
PENOBSCOT INDIAN NATION	174,600		1,660.45
PENOBSCOT REALTY TRUST	81,300		773.16
PENOBSCOT, TOWN OF	20,700		0.00
PENOBSCOT, TOWN OF	1,400		0.00
PENOBSCOT, TOWN OF	23,200		0.00
PENOBSCOT, TOWN OF	67,100		638.12
PENOBSCOT, TOWN OF	13,400		0.00
PENOBSCOT, TOWN OF	83,500		0.00
PENOBSCOT, TOWN OF	75,300	8,600	0.00
PENOBSCOT, TOWN OF	49,100		0.00
PENOBSCOT, TOWN OF	54,700	227,700	0.00
PENOBSCOT, TOWN OF	4,300		0.00

## Town Report List of Taxpayers

Owner	Land	Building	Original Tax
PENOBSCOT, TOWN OF	46,100		0.00
PENOBSCOT, TOWN OF	66,300		0.00
PENOBSCOT, WATER ASSOCIATION	42,900	13,400	0.00
PEREZ, MATHEW & TARA	25,800		245.36
PERKINS FAMILY REVOCABLE LIVING TRUST	26,600		252.97
PERKINS, R DAVID	54,600	106,800	1,534.91
PERKINS, REUBEN	73,500	17,900	869.21
PERKINS, ROYCE & LOUANNA	12,700		120.78
PERKINS, ROYCE & LOUANNA	191,300	25,400	1,823.07
PERKINS, ROYCE & LOUANNA	26,000	144,800	1,624.31
PERKINS, WILLIAM & JINNIE	53,700	197,400	2,093.15
PERKINS, WILLIAM & JINNIE	31,200	16,200	450.77
PERKINS, WILLIAM & JINNIE	42,500	44,100	823.57
PERKINS, WILLIAM JR	56,700	103,400	1,284.80
PERRY, JOSEPH	32,900		312.88
PERT, TIMOTHY	36,600		348.07
PERT, TIMOTHY	54,800	216,800	2,582.92
PETERS, HENRY J JR	33,100		314.78
PETERSEN, BENJAMIN & GRIFFIN, SHELLY MAE	118,800	213,500	2,922.42
PETRUSKA, WILLIAM & CYNTHIA	24,300		231.09
PHILIP TARDIF LIVING TRUST	40,000		380.40
PHILLIPS, W LYMAN & RUTH	49,700		472.65
PHILLIPS, W LYMAN & RUTH	74,100	131,800	1,720.36
PHILLIPS, W LYMAN & RUTH	54,000		513.54
PHILLIPS, W LYMAN & RUTH	40,000		380.40
PICILLO, JANET & JAMES	200,500	310,300	4,857.71
PIKE, DOMENIC	73,200	139,600	2,023.73
PIKE, DOMENIC	28,400	8,900	354.72
PIKE, NORMAN	28,400	38,100	632.42
PILLSBURY, PATRICIA LIVING TRUST	57,500	154,000	2,011.37
PLANK, CAREN	44,000	5,000	465.99
PLANK, CAREN	5,000		47.55
PLOHR, CAROL & ROBERT	56,400	180,800	2,018.02
POKRAS, MARK & MARTHA	292,300	69,600	3,441.67
POLAND, KEVIN & VIRGINIA	59,900	800	577.26
POLAND, KEVIN & VIRGINIA (TRUSTEES)	43,600	24,500	647.63
POOLE, BARBARA & TIMOTHY	124,500		1,184.00
POOLE, BARBARA & TIMOTHY	113,100	224,700	3,212.48
POPOVICH, STEPHEN JR	68,500	63,500	1,255.32
PORTER, BRETT & DANIELLE	56,300	97,900	1,466.44
PORTER, KEVIN & OLSON, BASHA	73,100	67,000	1,332.35
PRESCOTT, RUSSELL & KARRIE	37,400	120,600	1,264.83
PROPERTIES OF MAINE LLC	75,400		717.05
PROSPECT PROPERTIES LLC	35,400		336.65
PROVENCHER, AMANDA	69,500	88,000	1,260.08
PROVENCHER, AMANDA	8,500	47,600	533.51
PROVENCHER, AMANDA	43,600	202,400	2,339.46
PROVENCHER, AMANDA	83,600		795.04
PYNE, DONNA	34,900		331.90
R.H. FOSTER ENERGY LLC	83,200	261,600	3,279.05
RABER, JAMES & GRETCHEN		104,700	995.70
RABER, JAMES & GRETCHEN	95,700	166,600	2,494.47

## Town Report List of Taxpayers

Owner	Land	Building	Original Tax
RANCOURT, LORETTA	68,400	167,100	2,001.86
RAPP, PHILIP & WENDY	214,000	194,000	3,642.33
RAY F MERRILL REALTY TRUST	5,100		48.50
RAY F MERRILL REALTY TRUST	5,500		52.31
RAY F MERRILL REALTY TRUST	46,700		444.12
RAY F MERRILL REALTY TRUST	1,800		17.12
RAY F MERRILL REALTY TRUST	7,400		70.37
RAY F MERRILL REALTY TRUST	700		6.66
REAM, ERIK	33,800		321.44
REAM, JANET	51,500	65,400	873.97
REAM, JANET		9,500	90.35
REED, COLLEEN & LEWIS C JR	61,600	134,100	1,861.11
REED, FLORA	34,300		326.19
REED, JEANMARIE	187,800	88,200	2,387.01
REED, JEANMARIE		8,200	77.98
REED, MICHAEL & LISA	58,600		557.29
REED, MICHAEL & LISA	65,000	196,800	2,489.72
REED, RICHARD & TERRY	61,300	584,000	6,136.80
REES-NUTTER, MARY & NUTTER, MORIAH	83,700		795.99
REILLY, MAGDALINA & STEVEN	289,000	126,300	3,949.50
REINHARD, HEIDI & TALLEY, BRUCE	34,800	67,400	734.17
RETBERG, PHILIP & HEATHER	89,300	187,400	2,393.67
RETBERG, PHILIP & HEATHER		23,100	219.68
REYNOLDS(HEIRS OF)	34,300		326.19
REYNOLDS, DANIEL & DONNA	14,000		133.14
REYNOLDS, ED	64,700	6,500	439.36
REYNOLDS, ISAIAH & CLARK, JOSIE	49,400	158,900	1,980.93
REYNOLDS, JASON	50,700	139,200	1,805.95
REYNOLDS, JODY	64,700	51,600	868.26
REYNOLDS, KENNETH & JERRI	75,400	261,300	2,964.27
REYNOLDS, LAURENCE & FREDA		35,900	341.41
REYNOLDS, LAURENCE & FREDA	37,400		355.67
REYNOLDS, LAURENCE (TRUSTEE)	149,700	96,500	2,103.61
RHINEHART SMALLING TRUST	313,200	249,300	5,349.38
RICHARD T LORD TRUST	7,600		72.28
RICHARD T LORD TRUST	169,300	1,700	1,626.21
RICHARD T LORD TRUST	228,300	2,600	2,195.86
RICHMOND, ROGER ET AL	85,800		815.96
RIEFF, BRANDON & FRIEDMAN, CAREY	153,100	220,700	3,317.09
RING, JOAN	185,500	85,200	2,574.36
RING, THORNTON D JR & THOMPSON, HEATHER	63,200	202,900	2,530.61
RINGWOOD, VICTORIA & JEFFREY	166,600	75,800	2,305.22
RIOUX, KATHLEEN	45,600	113,500	1,513.04
ROBERT & ELAINE ROURKE LIVING TRUST	145,400	44,500	1,805.95
ROBERT & ELAINE ROURKE LIVING TRUST		54,700	520.20
ROBERTS, DIANA ET ALS	11,300		107.46
ROBERTSON, BRIAN & JOANNA	135,500	112,200	2,355.63
ROBERTSON, CHRISTOPHER & MONIQUE	13,000		123.63
ROBERTSON, CHRISTOPHER & MONIQUE	13,000		123.63
ROBERTSON, CHRISTOPHER & MONIQUE	61,100	97,700	1,272.44
ROBERTSON, DENNIS & PATRICIA	62,300	205,300	2,307.13
ROBINSON, MARLENE	73,800	149,800	1,831.63

## Town Report List of Taxpayers

Owner	Land	Building	Original Tax
ROBINSON, SANDRA & DONALD E JR	56,000	167,100	1,883.93
ROBshaw, GAIL ANN	77,600		737.98
RODER, MARC	53,800	216,400	2,569.60
ROGERS PROPERTIES LLC	40,600	87,100	1,214.43
ROGERS, DEBORAH		6,500	0.00
ROGERS, GAYE MARIE & HORATIO (TRUSTEES)	253,100	137,900	3,718.41
ROGERS, GAYE MARIE & HORATIO (TRUSTEES)	371,900	136,000	4,830.13
ROGERS, GAYE MARIE & HORATIO (TRUSTEES)	236,400	287,900	4,748.34
ROGERS, GAYE MARIE & HORATIO (TRUSTEES)	212,500		2,020.88
ROSEMEIER, ELIZABETH ET AL	429,900	175,500	5,757.35
ROSEMEIER, ELIZABETH ET AL	172,900	17,500	1,810.70
ROSENTHAL, MARK & YUROSKO, LYNNE	238,400	72,100	2,952.86
ROSS, LESLIE & FINKELSTEIN, ZEKE	54,000	200,900	2,186.35
ROSS, PAUL ET AL	61,100		581.06
ROSS, SCOTT & KEVIN	70,000	113,400	1,744.13
ROTH, JEFFREY & LORI	192,600	153,800	3,294.26
ROTH, PAIGE & DANA	23,400		222.53
ROUNDY, DAVID & WENDY	15,000		142.65
ROWE-CLARK, VALERIE	41,600		395.62
ROWELL, KENNETH O SR	217,400	114,800	3,159.22
ROY, KAREN M	290,500	14,800	2,903.40
ROY, MICHAEL	52,100	118,800	1,625.26
RTWB LLC	56,500		537.32
RTWB LLC	88,800		844.49
RUMNEY, E GAIL	45,300	24,200	423.20
RUSSELL, CHAUNCEY	24,400		232.04
RUSSELL, CHAUNCEY	40,400		384.20
RUSSELL, CHAUNCEY	36,900		350.92
RUSSELL, MICHAEL	337,400	237,200	5,226.70
RUSSELL, MICHAEL		92,800	882.53
RUTH & LINWOOD CLEMENT REAL ESTATE TRUST	127,900	163,500	2,771.21
RUTINE TRUST	53,700		510.69
RUYLE, PATRICK & ADRIAN	69,400	63,200	1,023.28
RUYLE, PATRICK & ADRIAN		37,100	352.82
RYSNIK, JOANNA	60,600	112,200	1,643.33
SADLER, FRANK	51,000	124,700	1,670.91
SALERNO, CARISA & LEVIN, AARON	260,400	458,300	6,597.09
SALERNO, CARISA & LEVIN, AARON	400		3.80
SALES, ROBERT & CARPENTER, JANET	57,700		548.73
SALES, ROBERT & CARPENTER, JANET	93,900		892.99
SALMAN, WENDILOU & TRISTAN	42,300	282,900	2,854.90
SALTONSTALL, BRIDGET	35,600	6,000	395.62
SALTONSTALL, BRIDGET & JAMES	652,300	247,600	8,558.05
SALTSMAN, JANE	38,600	93,300	1,254.37
SAMPSON, TIMOTHY & GLORIA	46,900		446.02
SAMPSON, TIMOTHY & GLORIA	44,300		421.29
SANCHES, JOHN & NEUHAUSER, ANN	90,500	125,500	2,054.16
SANTOS, RICHARD	395,300	282,400	6,207.18
SARNA, RANDOLPH & ELLEN JAMIESON	65,800	79,800	1,146.91
SAWYER, MARSHA	92,000	34,500	1,203.02
SCARANO, MARK	90,400	179,800	2,569.60
SCHAUB, THOMAS	68,100	93,100	1,533.01

## Town Report List of Taxpayers

<b>Owner</b>	<b>Land</b>	<b>Building</b>	<b>Original Tax</b>
SCHEUCHZER, ANDREW & ALAINA	269,800	236,200	4,812.06
SCHROEDER, KARIN & KARAYEL, CAN	358,400	36,300	3,753.60
SCHROEDER, KARIN & KARAYEL, CAN	80,600		766.51
SCHUBER, MARK & PIKE, AMANDA	54,900	168,000	2,119.78
SCHUETZ, TEVLIN & KAY, ALEXANDRIA	69,600	34,700	754.14
SCHUETZ, TEVLIN & SCHUETZ, MAURICE III	126,800	192,800	3,039.40
SCHWARTZ, BRADFORD	37,700		358.53
SCIRICA, JOSEPH & MARIE	226,100	360,900	5,582.37
SEGAL, LISA & STRIMLING, ARTHUR	92,300	199,200	2,772.17
SHAKESPEAR, GEORGE & GATEWOOD, BETTY	57,100	199,800	2,443.12
SHEEHAN, SCOTT & JODI	68,100	197,100	2,284.30
SHEEHAN, TIMOTHY ET AL	51,500		489.77
SHEEHAN, WILLIAM	117,600	39,100	1,252.47
SHELDON, BRADFORD & KATHLEEN	189,600	201,200	3,716.51
SHIPLEY FAMILY TRUST	709,900	369,100	10,261.29
SHOOK, JASON & KATIE	59,800	173,800	1,983.79
SHOOK, JOHN & PAULETTE	63,200	21,300	565.85
SHOOK, PAULETTE & JASON	101,800	85,600	1,782.17
SHOREY, NICKY DS ET AL	209,600	37,200	2,347.07
SHOREY, SALLY	53,500	94,600	1,170.68
SHOREY, STANLEY & ROBERTA	51,500	122,300	1,415.09
SILVA, ALLAN	198,100		1,883.93
SIMMONS, KAREN & JEFFREY	60,900		579.16
SIMMONS, KAREN & JEFFREY		29,700	282.45
SIMON, ROBERT & HAYS, PAULA	54,000	149,000	1,930.53
SIMON, STEVEN & LIBERATORE, VIRGINIA	196,600		1,869.67
SIMON, STEVEN & LIBERATORE, VIRGINIA	162,400	217,800	3,377.95
SIMON, STEVEN & LIBERATORE, VIRGINIA		12,300	0.00
SIROIS, NORMAND & SIROIS, TAMMI	191,200	162,900	3,367.49
SITTER, JOSEPH & RUTHANN	25,300		240.60
SITTER, JOSEPH & RUTHANN	55,600	256,900	2,734.13
SMALL WOODLAND OWNERS ASSOC OF ME	62,700		596.28
SMALL, EDWARD & ALDA	2,100		19.97
SMITH, ALLAN & CYNTHIA	56,700		539.22
SMITH, CLAUDIA	59,100	38,300	926.27
SMITH, CLAUDIA & WINFIELD E JR	60,300	82,700	1,122.18
SMITH, DOUGLAS N JR	73,200		696.13
SMITH, SARAH ET AL	293,500	354,000	6,157.73
SMITH, TODD & HART, KEVIN	183,700	69,000	2,403.18
SNELGROVE, WILBERT	44,100	79,200	1,172.58
SNELL, PATRICIA	502,800	188,500	6,336.51
SNOW, ELIZABETH ASHE	54,600	91,000	1,146.91
SNOW, JOHN & ANGELA & JOSEPH	63,400	69,900	1,267.68
SNOW, JOHN & ANGIE	61,000	172,800	1,985.69
SNOW, JOHN & JACQUELINE	82,700	82,700	1,335.20
SNOW, JOSEPH L	49,400	144,000	1,601.48
SNOW, JR ALBERT & LAURA	54,600	79,300	1,035.64
SNOW, PEGGIE	50,300	119,400	1,613.85
SNOW, TYLER		16,000	152.16
SOKEL, KAREN	59,900	44,200	989.99
SORIANO, JOSE	99,900	303,400	3,835.38
SORIANO, JOSE	77,500	144,100	2,107.42

## Town Report List of Taxpayers

<b>Owner</b>	<b>Land</b>	<b>Building</b>	<b>Original Tax</b>
SORIANO, PETER	708,400	441,500	10,935.55
SOUCIE, E JAMES & SUSANNE	563,400	129,300	6,292.77
SOUCIE, E JAMES & SUSANNE	100,900	133,800	2,232.00
SPARKY FIRE 4 LLC	91,700	149,400	2,292.86
SPEAR, CARY ANNE	347,100	55,400	3,827.78
SPLAN, PATRICIA & ARNOLD SR	3,100		29.48
SPLAN, PATRICIA & ARNOLD SR	51,500	144,700	1,628.11
SPRINGER, CATHERINE & SCOTT	80,000	163,400	2,314.73
STANLEY, JOSEPH & SALVATORE, KRISTEN M-N	51,600	58,500	1,047.05
STAPLES, DANIEL & DANA	253,300	354,000	5,775.42
STAPLES, TROY	79,300	6,200	813.11
STAPLES, TROY	3,400		32.33
STAPLES, TROY & TONI	77,500	254,800	2,922.42
STATHOPLIS, LISA	61,300	44,200	1,003.31
STEELE, PATRICK & SUSAN	62,800	44,000	1,015.67
STEENBERG, CARSTEN & JOANNE	179,500	383,400	5,353.18
STEENBERG, CARSTEN & JOANNE		202,800	1,928.63
STEVENS, WILLIAM & PEGGY	62,000	279,700	3,249.57
STEWART, AMY	51,200	170,200	2,105.51
STEWART, JANE	49,700	156,700	1,725.11
STILLWAGON, KEITH & ALICIA	67,000	224,500	2,534.42
STORMS, CHERYL	54,800	31,700	822.62
STORMS, CHERYL	31,500		299.57
STORMS, CHERYL	1,800		17.12
STOUT, BRADLEY & HEIDI	98,900	129,000	2,167.33
STRATTON, GREG & ANNE	64,000	42,600	1,013.77
STRONG, ANDRE	28,700		272.94
STUART T MCLEAN TRUST	168,300	133,700	2,872.02
STUART T MCLEAN TRUST	13,000		123.63
SULLIVAN, JUDITH	50,100	177,600	1,927.68
SUSAN LAHEY 2022 TRUST	231,200	151,800	3,642.33
SUZANNE SHAW TRUST	156,000	275,400	3,864.86
SUZANNE SHAW TRUST		69,200	658.09
SWAZEY, MICHAEL	199,400	38,300	2,260.53
SWEET, ANDREW & LINDA	685,100	232,400	8,725.43
SYBIL HANNAH LIVING TRUST	274,300	98,400	3,544.38
TANKERSLEY, PATRICK & RHEA	200,400	76,300	2,631.42
TAPLEY, JOSEPH	51,200	126,000	1,685.17
TAPLEY, ROBERT & JOSEPH	25,900		246.31
TAPLEY, SYLVIA & REBECCA	134,200	257,800	3,490.17
TARALLO, JACQUELYN	17,600		167.38
TARDIF, JAMES & CAROL	51,900	195,400	2,114.07
TARDIF, JOEY	51,700	156,300	1,978.08
TENAN, REBECCA	186,300	75,300	2,487.82
THE ADAM J GAMBLE TRUST	151,200	116,300	2,543.93
THE CASTINE RED COATS TRUST	56,600		538.27
THE MAINE FARM TRUST	743,200		7,067.83
THE MAINE FARM TRUST	522,600		4,969.93
THE MAINE FARM TRUST	656,800		6,246.17
THE MAINE FARM TRUST	429,600	293,300	6,637.03
THE MAINE FARM TRUST		85,900	816.91
THE ROUTINE TRUST	1,207,400	340,000	14,715.77

## Town Report List of Taxpayers

Owner	Land	Building	Original Tax
THE ROUTINE TRUST		67,900	645.73
THE ROUTINE TRUST		429,600	4,085.50
THE ROWAN IRREVOCABLE TRUST	54,100	88,700	1,358.03
THOMAS H SCHAUB LIVING TRUST	68,800	140,200	1,987.59
THOMAS M & MARY L OBEY LIVING TRUST	151,200	59,500	2,003.76
THOMAS, ANN MARGARET	277,200		2,636.17
THURLOW, LESTER & LINDA JEAN	61,300	95,100	1,249.61
TINELLE, JASON & LAURI TYLER	72,500	2,000	708.50
TINKER, TRAPPER & JANET MCMULLIN	309,400	254,300	5,360.79
TOBEY, ANGELA	42,600	96,200	1,319.99
TOINI LEFREN JAFFE REVOCABLE TRUST	342,000	155,700	4,733.13
TOINI LEFREN JAFFE REVOCABLE TRUST	110,400		1,049.90
TOMLINSON, KAREN & KRIS	66,000	194,300	2,237.70
TORREY, ELIZABETH D COLSON	52,200	153,100	1,952.40
TOURLES, WILLIAM	20,100		191.15
TOURLES, WILLIAM	131,000	224,300	3,378.90
TOUSSAINT, DEAN & NICOLE	69,000	56,200	1,190.65
TRACY, MARIE	35,100		333.80
TRIPP, DANIEL	51,500	80,100	1,251.52
TRUDEL REVOCABLE TRUST AGREEMENT	191,100	167,200	3,112.62
TSOMIDES, LEON	16,800	6,600	222.53
TUITE, MARNY	45,000		427.95
TURANSKI, SONIA	87,800	178,000	2,527.76
TURNER, EDWARD & AMY	36,500		347.12
TURNER, HILTON H ET AL	201,600	65,400	2,539.17
TURNER, LLOYD (DEWISEES OF)	225,300	3,300	2,173.99
TURNER, LOYD C JR	56,400	96,400	1,453.13
TURNER, VIVIAN	42,000	129,600	1,394.17
TUTHILL, THOMAS & COOPER, CHARLOTTE	83,500	93,800	1,686.12
TWIN HILLS LLC		36,500	347.12
TWIN HILLS LLC	587,000	293,500	8,373.56
TYLER, TAMMY	50,500		480.26
TYLER, TAMMY	42,600	110,000	1,213.48
UNDERWOOD, JACOB & ANNA MAY	16,800		159.77
UNDERWOOD, JACOB & ANNA MAY	103,400	235,700	3,224.84
UPTON, CAROL	55,700	201,300	2,206.32
VAGT, ROBERT & RUTH ANNE	148,500		1,412.24
VAN TINE LAND TRUST	7,200		68.47
VAN TINE LAND TRUST	88,000	23,700	1,062.27
VAN TINE, KARI	7,900		75.13
VANDIVER, DAVID & MARIANNE	54,300	138,600	1,596.73
VANDIVER, DAVID & MARIANNE		5,100	0.00
VANDYKE, CLARENCE & CAROL	60,900	11,900	692.33
VANHOFF, WILLIAM	507,800	310,900	7,548.09
VARNUM, ELEANOR	55,100	175,600	2,193.96
VARNUM, ELEANOR	64,400		612.44
VARNUM, HELEN	68,600	128,400	1,578.66
VAUGHN, LINDA LOUISE	47,800	108,500	1,248.66
VEILLEUX, SANDRA & SIMMONS, KAREN	60,900		579.16
VELARDI, LEALYNN	50,800	87,200	1,312.38
VERSANT POWER	193,500		1,840.19
VIRGINIA L BAILEY REAL ESTATE TRUST	55,900	78,000	1,035.64

## Town Report List of Taxpayers

Owner	Land	Building	Original Tax
VOGEL, LAWTON	69,000	135,000	1,702.29
VOGEL, LAWTON	49,700		472.65
VOGELL, E SCOTT	69,600	45,700	1,096.50
WAILUS, CYNTHIA & PETER	256,600	236,300	4,449.73
WARD, MICHAEL & VICKI	68,100	200,900	2,320.44
WARD, MICHAEL & VICKI	36,500	11,200	453.63
WARDWELL POINT ROAD LLC	354,300	338,400	6,587.58
WARDWELL, BARBARA	132,000	162,200	2,797.84
WARDWELL, BRIAN	35,700	4,000	377.55
WARDWELL, BRIAN	41,100	32,700	701.84
WARDWELL, DAVID & BARBARA	122,100	225,200	3,065.07
WARDWELL, DAVID & KENNETH	19,700		187.35
WARDWELL, DAVID & PETER	33,900		322.39
WARDWELL, KENNETH & DONNA	54,600	123,000	1,451.23
WARDWELL, MILLARD (HEIRS OF) & MARJORIE (HEIRS OF)	25,900		246.31
WARDWELL, MILLARD (HEIRS OF) & MARJORIE (HEIRS OF)		11,800	112.22
WARDWELL, PATRICIA	79,800	134,100	1,796.44
WARDWELL, RICHARD & ANNEMARIE	32,000		304.32
WARDWELL, TAMATHA & LENOR, RUSSELL	123,900	227,200	3,101.21
WARDWELL, TERISSA	58,500	155,600	2,036.09
WARREN, GREGORY & ANNE	154,400	374,500	4,792.09
WARREN, LAURIE & RANDALL	55,700	139,700	1,620.50
WASHBURN, RICHARD	68,900		655.24
WASHBURN, RICHARD & JANE M C	103,500	227,200	2,907.21
WASHBURN, RICHARD W ET AL	81,300	3,900	810.25
WASTLER, KIMBERLY	57,800	172,200	2,187.30
WATSON, LOGAN	53,600	88,400	1,350.42
WATT, LORETTA ET AL	182,000	32,500	2,039.90
WEAVER, CHRISTOPHER	72,200	86,400	1,508.29
WEAVER, DAVID W JR	173,400	145,200	3,029.89
WEBBER, HARRY & MARCIA	50,700	46,400	685.67
WEBBER, HARRY & MARCIA	126,700	235,800	3,209.63
WEBBER, MORGAN & JACOB	43,000	130,700	1,651.89
WEGENER, HANS & ELIZABETH ET AL	319,600	366,100	6,521.01
WEIGEL, DAVID & THERESA	80,700	188,300	2,558.19
WEISSMAN, NITA & OKAMOTO, KEN	596,700	348,600	8,989.80
WELCH PROPERTY MANAGEMENT LLC	46,500	197,400	2,319.49
WELCH, BERNARD & JODY	125,800	212,400	3,216.28
WELLS, BRIAN	19,400		184.49
WELSHER, MICHAEL	87,000	164,000	2,387.01
WESCOTT FAMILY REAL ESTATE TRUST	55,400	189,600	2,329.95
WESCOTT, CHARLES	192,200	81,500	2,602.89
WEST, KAREN	267,700	39,700	2,923.37
WEST, KAREN		43,600	414.64
WEST, STEVEN & TRACEY, JENNIFER	45,800	149,500	1,619.55
WHEELER, THOMAS & MARJORIE	91,500	391,100	4,351.78
WHITE JENNIFER	69,800	267,200	2,967.12
WHITE, JENNIFER & ORTEGA, ANTHONY	52,800	167,000	2,090.30
WHITE, JENNIFER & ORTEGA, ANTHONY	37,400		355.67
WHITE, MIRIAM	2,300		21.87
WHITELEY, STEPHEN & CHRISTIANSON, REGINA	54,100	197,700	2,394.62
WHITE-ROGERS, ALAN & KAREN	72,200	117,000	1,504.48

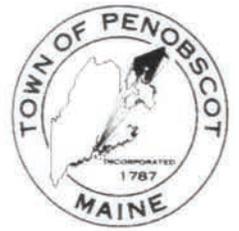
## Town Report List of Taxpayers

<b>Owner</b>	<b>Land</b>	<b>Building</b>	<b>Original Tax</b>
WHITNEY, LEANN	63,200	191,900	2,426.00
WHITTAKER, SHERI LYNN	73,600	126,200	1,900.10
WIBBERLY, DALE & CYNTHIA	183,500	449,900	6,023.63
WILL, TRACY	52,600	137,800	1,572.95
WILLIAM R EDWARDS REVOCABLE LIVING TRUST	208,300	56,200	2,515.40
WILLIAMS, MARGUERITE	203,800	247,100	4,050.31
WILLIAMS, PETER & MITCHELL	149,000		1,416.99
WILLIAMSON, SCHUYLER & YODER, TATE	50,000		475.50
WILLIS, DANA & CYNTHIA	91,400	263,000	3,132.59
WINCH, ROGAN & ALEXANDRIA	51,600	133,000	1,755.55
WINSLOW STREAM LLC	3,700	9,500	125.53
WINSLOW, TRENTON & LILIAN	34,300		326.19
WINSTON ESTATES LLC	36,000	49,300	811.20
WISEMAN, GOODY-B & DENNISTON, JASPER	6,700		63.72
WISEMAN, GOODY-B & DENNISTON, JASPER	69,400		659.99
WISWALL, ELIZABETH & FRANK L JR	57,500		546.83
WITTING, LELAND	328,000	280,800	5,551.94
WITTING, MATTHEW & SZWEZ, KARIN	64,000	353,100	3,966.62
WOLF-KORNREICH, SUSAN & KORNREICH, ANNE	57,100	126,700	1,747.94
WOOD, GARY & MARGARET	177,700	304,000	4,343.22
WOOD, LAWRENCE	54,400	98,500	1,454.08
WOOD, MARK	72,400		688.52
WOOD, MARK & GRETCHEN	56,800	230,500	2,494.47
WOOD, NICHOLAS		91,900	873.97
WOOD, ROGER	11,100		105.56
WOOD, SCOTT	98,800	218,600	2,780.72
WOODS, KRISTIE ET AL	103,000	495,800	5,456.84
WOOLSEY, RYAN & ANNA	64,500	182,300	2,347.07
WU, SU Y	54,800	107,200	1,540.62
YALMAN, EBRU & KERIM	153,300	249,900	3,834.43
YIGDAL, LISA & HOWARD	37,200		353.77
YODER, CAROLYN	88,300	233,600	2,823.52
YODER, THEODORE & MICHELLE	66,500	195,900	2,257.67
YODER, THEODORE & MICHELLE	6,500		61.82
YODER, THEODORE & MICHELLE	14,700		139.80
YODER, THEODORE & MICHELLE	9,600		91.30
YUNG, HENRY	106,400	193,500	2,852.05
YUNG, HENRY	60,300		573.45
ZABIT, THOMAS & ELAINE	259,200	96,500	3,382.71
ZANKE, LISA	153,900	7,600	1,535.87
ZEAMAN, JOHN & CHATFIELD, JANET	48,900	188,800	2,260.53
	105,300	85,200	1,811.66



# Penobscot Fire Company

46 North Penobscot Road  
PO Box 20  
Penobscot, Maine 04476  
207-326-4296



Penobscot Fire Department has had a busy year once again. We have kept the same qualified personnel in their officer's positions.

As the year went, our cascade system, a system that fills our air tanks, broke. The system was outdated and parts for it were no longer available so we were faced with the next steps to get a new system. We were able to secure a grant through Firehouse Subs totaling \$21,100 which will pay for a brand new cascade system. This will allow us not to rely on other departments in our area to get our air tanks filled. Thank you, Firehouse Subs. We were also able to purchase a used truck mounted cascade system for our Rescue truck from Blue Hill Fire Department. This ensures that we can fill bottles at a call. Thank you, Blue Hill.

We have put in over 2000 hours of training time in this year. I extend my thanks to all the personnel that have put in their time and effort to make it on Mondays to train. We had two firefighters spend over 80 hours to complete their FF1/FF2 course this past fall.

We are continuing to work with the town select board to purchase a new Class A pumper tanker. We have secured payment for the chassis at this time.

The department was able to host two Red Cross blood drives, one in July and the other in January. We thank those that came out to donate their blood.

If you are looking to learn more about the department or become a member, feel free to stop by any Monday evening at 6pm. If you need a burn permit, go to [www.maineburnpermit.com](http://www.maineburnpermit.com) or see myself or deputy fire wardens John Snow or Scott Ferden.

Many thanks go out to those that have helped support the Penobscot Fire Department whether it be through private donations or dropping off cans and bottles to our bin outside the department. We appreciate any support and as always, will be there in the time of need.

Fire Chief James Clarke

This year, we responded to 65 calls including:

Structure/Chimney Fire	3	Odor Investigation	1
Woods/Grass Fire	2	Weather Related	4
Medical	7	False Alarms	3
CPR	0	Other	2
Car Accidents/Fire	7	Basement Flooded	1

#### Mutual Aid

Structure/Chimney Fire	13
Woods/Grass Fire	7
Other	4
Standby	11

#### Towns

Orland	2	Brooklin	2
Blue Hill	11	Castine	4
Bucksport	8	Ellsworth/Hancock	3
Surry	4	Deer Isle	1

A group of professionals dedicated to serve the town of Penobscot and surrounding areas.

Scott A. Kane  
*Sheriff*



William R. Birch  
*Chief Deputy*

Hancock County Sheriff's Office  
 50 State Street, Suite 10  
 Ellsworth, Maine 04605  
 (207) 667-7575  
 Fax (207) 667-7516

TO THE RESIDENTS OF PENOBSCOT, MAINE

**GREETINGS,**

I am pleased to provide you with a summary of the events our Sheriff's Office was involved within your town of Penobscot for the year 2025. Although most incidents were as a result of citizens from your town calling for assistance or to report a crime, some, such as the service of subpoenas, and protection orders were initiated by our office. Also remember this summary only reports those incidents we were involved in and does not include any activity by the Maine State Police.

<b>Nature of Incident</b>	<b>Total Incidents</b>	<b>Nature of Incident</b>	<b>Total Incidents</b>
911 Call	37	Motor Vehicle Complaint	10
Assist Law Enforcement	8	All Court Paperwork	16
Assist Other	1	Lost Property	1
Alarm	9	Parking Violation/Obstructing	1
Animal Problem	7	Traffic Accident w/ Damage	56
Attended Death	1	Traffic Accident, w/ Injuries	4
Complaints with ATV's	1	Noise Complaint	1
Bail Check	1	Property Damage, Non-Vandalism	2
Check well being	11	Public Service Contact	3
Citizen Requested Assistance	1	School Safety Check	4
Neighborhood Dispute	1	Property/Business Check	6
Civil Problem	3	Rape/Statutory Rape/Sex Assault	1
Directed Patrol	1	Suspicious Person/Veh/Incident	9
Disabled/Stranded Motorist	2	Theft	1
Disorderly Conduct	2	Threatening	2
Domestic Call	8	Road Hazards (Sign/Signal/Debris)	1
Fireworks Violation	1	Traffic Violation	1
Fraud	2	Trespassing	4
Shots Fired, Shots Heard	5	Unattended Death	2
In Person/phone/text/internet	4	Bail Violation	1
Information Report	33	Vehicle off road	3
Intoxicated Person	1	VIN Inspection	1
Juvenile Problem	2	UAD Alcohol Offense	1
Medical Emergency	4	Violation of Protection Order	1

Person with Mental Illness	3	Warrant Arrest	3
Missing Person ALL	1	ATL Subject on a Warrant	3
		<b>Total reported:</b>	<b>288</b>

Respectfully Submitted,

*Scott A. Kane*

Scott A. Kane  
 Sheriff of Hancock County



**PENINSULA AMBULANCE CORPS  
2025 Report to the Towns**

The economy continued to create challenges for us during 2025. Inflation has continued to increase the cost of providing services. In addition, it has increased the cost of our 2027 ambulance delivery. Economic stressors and changes to the Affordable Care Act on individuals have made it difficult for many patients to pay their portion of the ambulance bills.

We saw an increase in call volume, setting new records in total call volume and patient transport call volume. We had a 1.8% increase in total call volume and 6.7% increase in patient transport volume. This resulted in increased income but also resulted in higher use of fuel and supplies.

Totals by town are displayed in the chart below. We set a record call volume in 2025.

**2025 Calls by Town**

Blue Hill	873	Penobscot	110
Brooklin	62	Sedgwick	139
Brooksville	75	Surry	161
Castine	86	Other	345

We were able to extend our coverage hours by adding a second ambulance during the 7pm to 11pm period for higher call volume days. This resulted in 25 fewer calls given to mutual aid, higher call volume and increased revenue. We plan to continue this in 2026 and, if staffing allows, provide it on more days of the week.

Our largest payor in 2025 was commercial insurance accounting for 42.7% of our total income from patient transports. Our 2025 payor mix is in the following table.

<b>Payor</b>	<b>%</b>
Commercial	42.7%
MEDICARE	17.2%
HOSPITAL	12.7%
MAINECARE	10.6%
PRIVATE PAY	10.0%
Other	6.7%

It is important to note that most payers do not pay the total amount billed. Medicare and Mainecare have rates set by the government. Medicare pays \$0.27 for every \$1 billed and Mainecare pays \$0.25 for every \$1 billed. In addition, self-pay (patients paying) has dropped significantly in the last few years. 2025 saw patients paying only \$0.06 for every \$1 billed.

We continue to see a large number of our calls being interfacility transports. 2025 had 45% of our transports being interfacility. With Blue Hill Hospital being a critical access hospital with limited inpatient and ED beds which means that PAC conducts more transports from our Peninsula to Maine Coast and Eastern Maine hospitals. Movement of patients between hospitals is an important function of EMS. It gets patients to the definitive care they require and frees up local hospital needs for new patients. In addition, the income from interfacility transports helps keep town contributions as low as possible.

We are proud of our eight full-time and sixteen part-time and per-diem staff—the Paramedics and EMTs who make the program work. They have completed 1851 calls in the last year and have been steadfast during these trying times. We continue to provide staff with continuing education for federal and state mandated classes. We believe the morale of our staff is high and we know that they provide an invaluable service to PAC's seven communities on the Blue Hill Peninsula. EMS staffing is an issue nationwide. We continue to explore recruitment and retention solutions. Our three ambulances allow us to maintain our staffing model of two on duty ambulances with a spare to use when the others need service. This also allows us to staff the third ambulance for local events, such as the Blue Hill Fair, and at times of peak call volume when we utilize management to staff the third ambulance. This allows us to respond to more calls. Our goal for 2026 is to increase coverage in the 7pm to 11pm period to match the increasing call volume.

We cut our deficit in three ways: with the support of our town governments, by individual donations to our annual appeal, and by using unpaid volunteer board members to accomplish many tasks.

This year we are asking for \$25.25 per capita (from the 2020 census) for the operating budget (an increase of \$0.50) and \$10.50 (an increase of \$2.50) for the ambulance reserve fund. This is a total of \$35.75. We are scheduled for an ambulance purchase in 2027 to replace our oldest ambulance which by 2027 will have greater than 200,000 thousand miles on it. Last year we increased our ambulance reserve assessment in response to a 45% increase in projected purchase cost. We received an update in 2025 from our vendor that actual cost continues to increase and they are now predicting an additional \$35,550 will be required. This requires an increase in the ambulance replacement fund contribution from the towns with the 2026 budget.

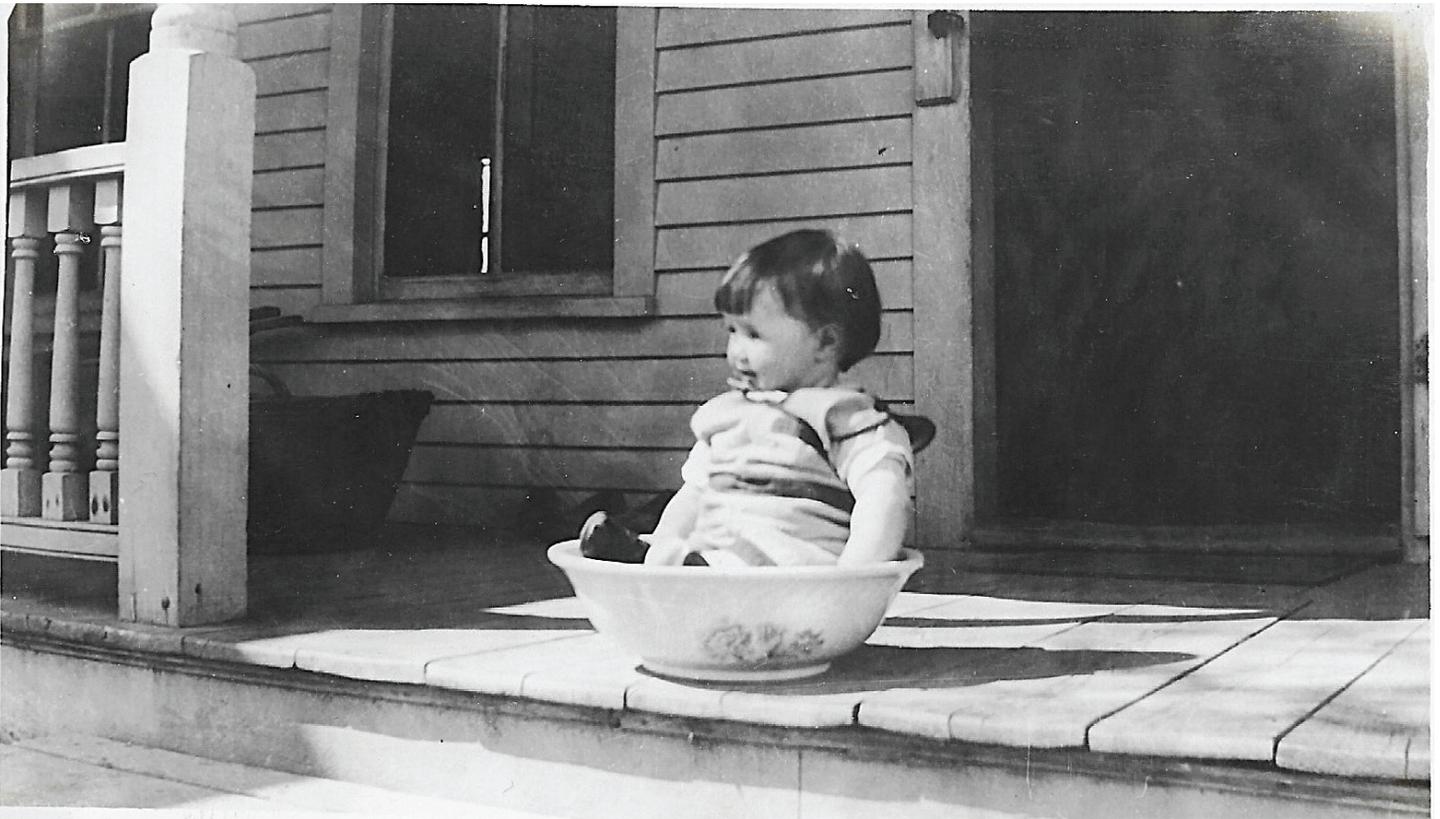
We continue to need additional staff as call volumes increase. We must pay our people what they are worth if we are to keep them. Potential new Staff must balance their remarkable dedication to an essential calling with their need to feed their families, pay for heating and keep a roof over their heads. This year's requested increase in operating funds will support staff compensation.

Staff and ambulances are the visible aspects of PAC, but community loyalty and the funds provided by the towns are its lifeblood. Our annual appeal to the public provides an essential and remarkably consistent source of support, but in order to close the remaining gap we rely on the good will of Town

governments and the generosity of their taxpayers to understand the invaluable role played by the Peninsula Ambulance Corps.

Thank you for your support.

The Management, Staff and Board of the Peninsula Ambulance Corps



## 2025 Penobscot Shellfish Conservation Committee

**Water Quality:** The Department of Marine Resources imposed a seasonal closure on the flats from Carpenter Cove to Winslow Island – roughly 84 acres. This action closes the area from May 1 thru August 31 which is when the market price for clams is at their highest. The closure was based on data collected by the DMR water quality program which determined that fecal contamination occurs when there is a rainfall event greater than 1.5 inches in a 72-hour period.

The Select Board and Shellfish Committee met with the Eastern Maine Water Quality Program Supervisor to discuss the logic behind this action. DMR could classify the area as a 1-inch rainfall closure – meaning if we receive 1-inch of rain in a 24-hour period, the flats would be closed for a few weeks until the water quality met state standards. A shorter closure period would allow our harvesters to take advantage of high summer market prices and allow the recreational diggers the chance to get a few clams for a meal in the summer. The DMR supervisor stated that there was not a commercial resource in the area, so the Department would not waste their resources to provide the extra testing needed to meet the 1-inch rainfall closure requirements. Prior to the reclassification, DMR ordered a survey of this area anticipating that the Town of Penobscot would protest the decision. The DMR area biologist reported that the area is prime softshell clam habitat, many dead clams were found (victims of predation), a good distribution of age classes were found (live clams), many clam holes were observed in certain spots, and the small resource could support the small number of commercial licenses holders in our town. DMR was also presented with the preliminary results of a survey conducted by the Schoodic Institute which counted the number of clam siphon holes observed in the Carpenter Cove area. The DMR supervisor stated that he had the power to make the final decision and he would not be changing his mind. Fortunately, our District Representative Steve Bishop was at the meeting. Representative Bishop and the supervisor stepped outside for an extended conversation. As a result, DMR will be reconsidering this matter. Stay tuned for more information in 2026.

**Science:** Several scientific surveys took place in 2025. Manomet, Maine Maritime Academy, and UMass Amherst are looking at the sediment beginning in Carpenter Cove and headed towards the low water mark. They are looking at how dense and how deep the mud is. Using super accurate surveying equipment, multiple stations were established and the depth of the mud measured several times over the summer. These field observations are being compared with data obtained by using a drone equipped with LiDAR. Our harvesters have noted that the mud is not as deep as it was a few years ago. This survey is trying to determine how fast the flats are disappearing and if the mud is shifting from one area to another or being carried downriver.

Using the same stations created by UMass Amherst, the Schoodic Institute and Manomet are surveying the creatures that are present at these stations and are trying to determine what changes occur as the depth of the mud increases or decreases.

The results from these two field surveys should give the committee a better idea of how the flats of Northern Bay are changing and what effect this has on the creatures that are the bottom of the food chain. Observations will be recorded through the summer of 2026.

A third study being conducted by Maine Maritime Academy involves investigating the relationship between the amount of sulfide in the soil and where salt marsh grass grows. There are areas of the bay, and everywhere in Maine, that harvesters refer to as dead mud. The mud is usually black in these areas. The MMA study has found a quick and inexpensive method to measure the sulfide levels in the flats. Using the MMA methodology, we may be able to measure the sulfide levels of the dead mud to see if high sulfide levels are why the clams do not grow there.

**Enforcement:** There were no enforcement actions taken in 2025.

**Status of the resource:** Commercial shellfish harvesting opportunities remain poor but a few clams can be found in certain areas of the bay. My personal theory is that we have had enough ice build up around the shoreline in the past few years that the green crabs cannot survive the winter temperatures by hiding in the rockweed – so they must retreat to deeper water with the tide. This is allowing a few clams to survive in the high intertidal areas. Shorefront property owners and the scientific surveys mentioned above have not seen very many green crabs along the shoreline. Our local lobstermen report no shortage of green crabs in deeper waters of the Bagaduce.

Respectfully submitted,



Bailey Bowden

## Town of Penobscot Alewife Committee Report 2025

The Alewife Committee would like to thank all the volunteers that helped to count the alewives entering Pierce's Pond. The number of fish estimated to enter the pond, along with other biological data collected by the committee, are sent to the Department of Marine Resources to determine if the run can be considered sustainable and eligible to be managed by the municipality instead of the state.

2025 was an average year for the alewife runs within the Bagaduce River. High water levels at the start of the season hampered counting and harvest efforts at Wight's Pond. The high-water levels helped fish passage at Pierce's Pond. The number of alewives was slightly below average for the entire state.

	2019	2020	2021	2022	2023	2024	2025
Wight's	63,994	68,667	66,394	71,493	125,199	87,089	66,674
Pierce's	53,220	41,742	33,469	32,694	83,373	62,430	71,460

High variability in the number of returning fish is normal. The bulk of the fish returning in 2025 were born in 2021. Alewives need the right amount of water flowing to enter the pond and for the juveniles to return to the ocean during the summer and fall. Drought conditions can seriously affect the spawning and juvenile survival rate. What happens to these alewives when they are in the open ocean is totally out of our control. Alewives migrate between North Carolina and Labrador and are extremely vulnerable to be caught as bycatch in the menhaden (pogie) or Atlantic herring fisheries.

2025 was the first year for a full commercial harvest of alewives at Wight's Pond and it was a bust with only 24.5 bushel of fish harvested. Wight's could support a harvest of 250 bushel. High water levels made harvesting impossible. The State mandates a 72 hour closure each week. The bulk of the fish entered Wight's Pond during this closure period.

The highlight of 2025 was the extension of the fishway at Pierce's Pond. Maine Coast Heritage Trust was the driving force behind this project and the replacement of the granite slab culvert on the main road. MCHT submitted a successful two million dollar grant proposal to the National Fish and Wildlife Foundation. The project added fourteen pools below the existing pool and weir fishway. Each pool is 8 to 10 inches higher than the pool below making the uphill climb much easier. Before this project took place, there were places where the fish struggled to climb 16 – 24 inches at a time. When water levels were low, the alewives could not get upstream and relied on humans to net the fish and lift them up the hill. For the past six years, elementary school students from Surry to Stonington have come to the pond to help lift the alewives upstream.

As part of the fishway project, MCHT collaborated with the University of Maine to have archaeology students on site when work was being done in the area of the old dam. These students also investigated the entire construction site for remnants of the mills that were once there. A portion of the old wooden dam was recovered while excavating the site. The wood was identified as possibly hemlock or hackmatack (Eastern Larch). Counting the growth rings on a cross section of a board indicated that the tree was 125 years old when harvested. There are reports that indicate the mills were in existence in the early 1800's which would mean that the tree was a sapling in the late 1600's. Portion of a large beam with intricate joinery was found as well as a crow bar and several other iron artifacts.

MCHT also hired a horticulturist to identify the existing plant species on the site before construction started as well as harvesting and planting the seeds from native plants on site. Post construction monitoring will report what plants have repopulated the site.

The committee collaborated with the Maine Center for Coastal Fisheries and was awarded several small grants to develop a place based, scientifically grounded, K-12 educational curriculum focused on alewives that ends with a field trip to an active alewife run. The title of this project is the Future Bagaduce Stewards and the goal is to get our youth to understand the importance of these fish. Several peninsula schools will implement this curriculum during the 2025 – 2026 school year.

Respectfully submitted,



Bailey Bowden



## Town of Penobscot Climate Resilience Committee 2025 Report

This committee met once during 2025. The committee discussed to possibility of creating a catalogue of all culverts that cross town owned roads and a GIS layer to identify location, diameter, culvert material, date of installation, and a picture of each end of the culvert. Discussion is as far as this project got.

**Community Resilience Partnership program:** All reports were filed with the state to maintain the Town of Penobscot's eligibility to apply for grant funding through the Community Resilience Partnership program. This eligibility runs through 2026.

By being enrolled in the Community Resilience Partnership program, Penobscot was awarded two \$50,000 grants in 2024. These funds were used to pay for part of the engineering costs of a salt sand shed and to install solar panels and a heat pump system at the Town Hall.

**Salt Sand Shed:** The engineering firm of Vanasse Hangen Brustlin, Inc. has delivered a full set of construction plans for the building that will be located on the Western County Road. Funds obtained from the American Rescue Plan Act (ARPA) were used to pay for the balance of the engineering expense and the tree clearing and rock removal at the site. Senator Susan Collins sponsored a \$1.4 million dollar Congressionally Directed Spending request, formally known as an earmark, which was approved.

**Solar Panels & Heat Pump:** Solar panels and a VRF heat pump system were installed at the Town Hall in 2025. It is difficult to assess the efficiency of the solar panel project at this time. A full year of operation is really needed to see what savings might be realized because less electricity is produced when the days are short in the winter (lack of sunlight) and the demand is high (powering the VRF heat pump system) and the long summer days (provide plenty of sunlight) and cooling demand might require less power. If all goes according to plan, the high winter power consumption will be offset by high power production in the summer resulting in the electrical cost for the building being close to zero at the end of one year. Office staff report that the building is warm in the winter and the cooling feature is really appreciated in the summer. Selectboard Chair Harold Hatch reported that the oil company contacted the Town in November due to a minimal amount of oil being used.

If anyone is interested in participating on this committee, please contact the Selectboard.

Respectfully submitted,

  
Bailey Bowden

## **Blue Hill Heritage Trust**

Blue Hill Heritage Trust's mission is, "to lead in conserving land, water, and wildlife habitat on the greater Blue Hill Peninsula. To teach and practice a stewardship ethic. To promote ecological, economic, and community health for this and future generations." Much of our work is future-focused, looking to protect and enhance the long-term health of both land and people, and Blue Hill Heritage Trust is committed to both conserving land in our towns and serving the individual communities with educational programming.

In 2025 we conserved over 145 acres between two properties on the peninsula. Both are focused on habitat protection, with one project in Blue Hill and a second adjacent to our Great Meadow holdings in Sedgwick.

BHHT has taken our Forest Days Programming to the Penobscot Elementary School 6th through 8th grade science class. The program originally designed for early elementary students has been revamped to handle more in-depth science-based topics for the older student group. BHHT's educational programming is active across the peninsula, be on the lookout for events within Penobscot and the surrounding communities.

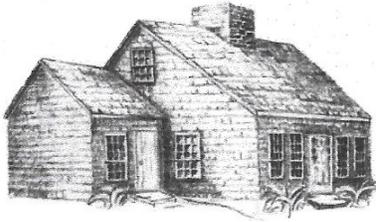
We want to thank all our Penobscot supporters for being our partners in this work. In 2025, the Trust voluntarily paid \$2639.59 in real estate taxes to the town and a total of \$21,004 to all the towns in which we hold land.

We are looking forward to another great year in 2026 and hope to see many of you out enjoying the land and water.

With regards from all of us at BHHT,

George Fields  
Executive Director





## *Penobscot Historical Society*

In the past five decades the Penobscot Historical Society's site on North Penobscot Road has grown from a vacant field to a scene from the past, alive with the history of a growing rural town. The PHS home now includes a farmhouse, a barn with attached shed, a three-sided pole barn, a schoolhouse and a general store, all set in the mid- nineteenth to early twentieth century. These buildings were brought to the site we call "Conner Farm" – sometimes in pieces – and were put together, restored and furnished with donated furniture, tools, farm machinery, toys, quilts, canned goods and other articles of daily living from around the town and the peninsula. The work was done the way things were accomplished in earlier times: community gatherings and work parties, accomplished by practiced hands and fueled by hearty meals. In recent years, our focus has been more on learning than on building, but taking care of what has been built remains vitally important to us.

In the last four years we have re-shingled roofs, replaced planks on ramps and steps, added accessibility ramps, replaced the general store sign, and oiled floors. The clapboards on the store have been treated for mold, and the schoolhouse kitchen area has been jacked and leveled. The farmhouse has new cedar shingles on the front exterior walls, and we are proud to say that the cedar grew and was milled in Penobscot, and the shingles were installed by a contractor who is a lifelong resident and a descendant of one of the early settler families, as are many of our members.

We anticipate more maintenance work and continued activities this year to keep alive the history of our town. The officers and members of the Penobscot Historical Society greatly appreciate the contributions from the town over the years. We are endeavoring to engage those with ties to Penobscot in new ways as well as old, as we approach our second half-century, and we welcome contributions to this effort as well as any suggestions for programs, activities, or newsletter articles.

Sincerely,

Alden Blodgett, President

Elaine Gerard, Vice President

Jan McKay, Secretary

Janet Carpenter, Treasurer





# PENOBSCOT CHILDREN'S LIBRARY



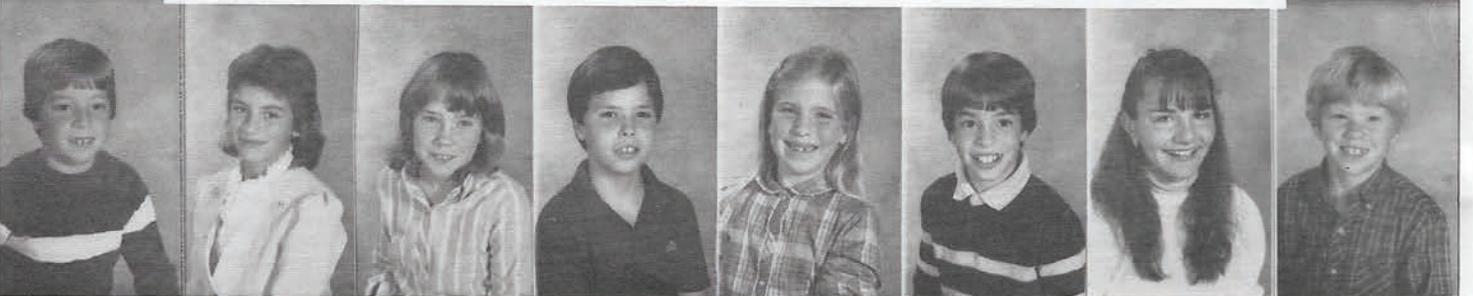


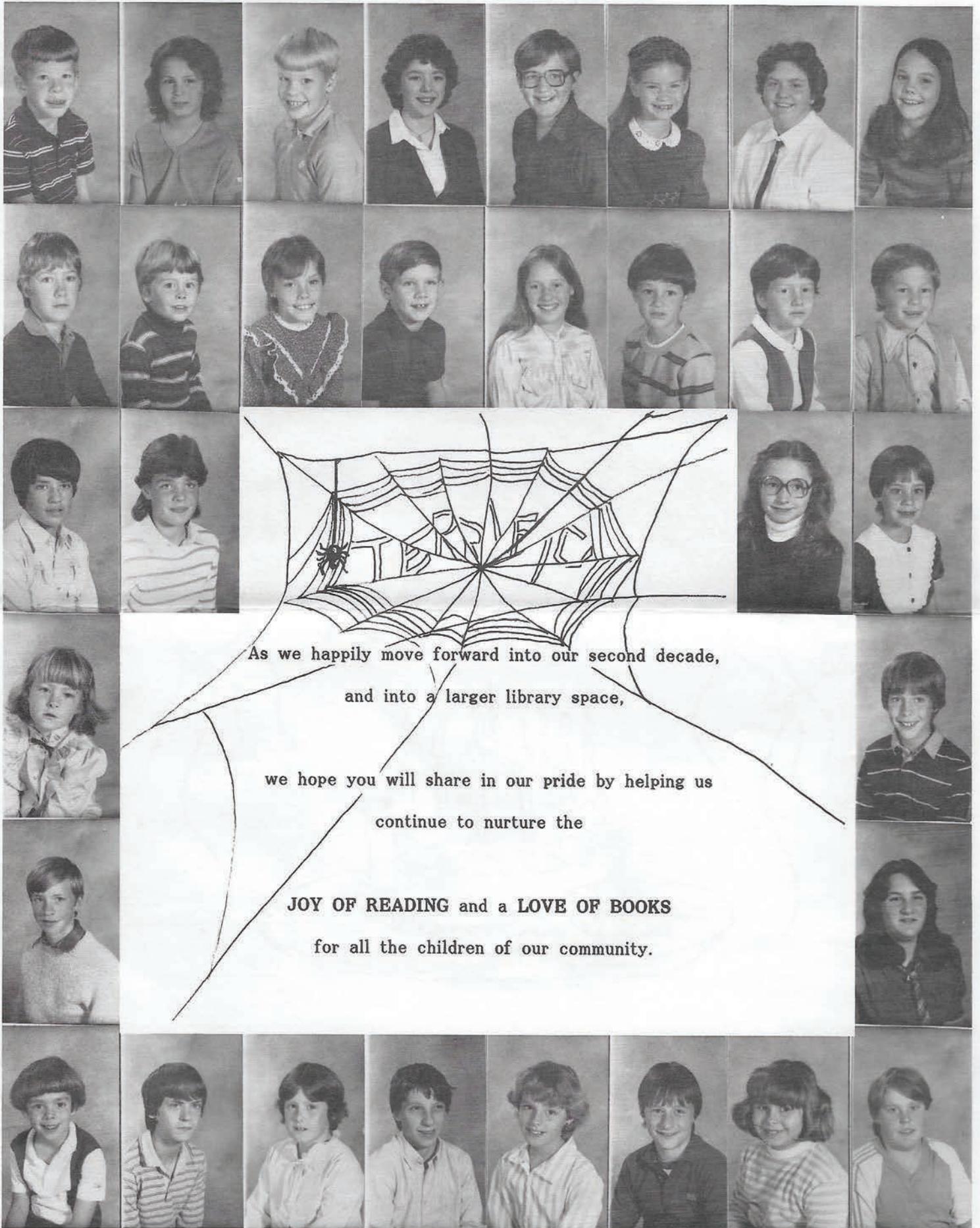
We are pleased and proud to be celebrating our

TENTH ANNIVERSARY YEAR



From a modest beginning of fifteen children's books, the Library has developed an excellent collection of fiction, non-fiction and reference material now numbering 2269 volumes. Over the past ten years, we have brought meaningful programs, art exhibits and projects, storytellers and authors to the school community. Our enthusiastic and dedicated volunteers help in many ways to make the library's environment efficient, inspirational, and imaginative for students, teachers and parents.



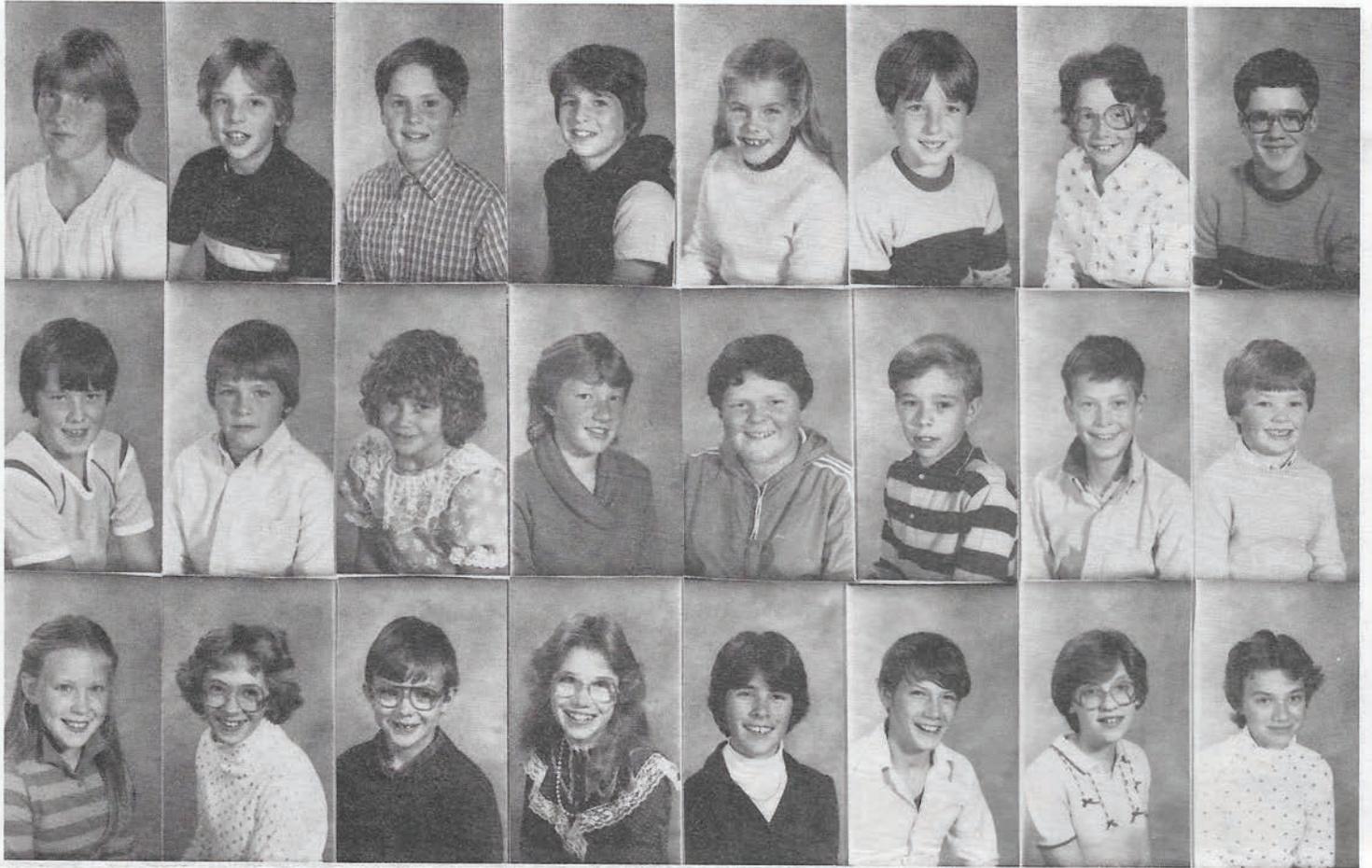


As we happily move forward into our second decade,  
and into a larger library space,

we hope you will share in our pride by helping us  
continue to nurture the

**JOY OF READING** and a **LOVE OF BOOKS**

for all the children of our community.





# Blue Hill Public Library - Municipal Report for 2025

On behalf of the Blue Hill Public Library staff, board of directors, and Friends, I write to thank you for your ongoing support for the library and to provide a summary of library activities and developments in 2025.

## Public Services

From a public services perspective, 2025 was historic and rewarding. The library provided more events and programs than ever before, setting a new record with more than 12,000 patrons attending these events. Whether book groups, teen activities, lectures, movies, storytimes, playgroups, there was something for everyone at BHPL. Staff also answered more reference and technology questions than ever before, and the library added new electronic resources to meet the growing demand.

Over the 300 service days in 2025 the library:

- Loaned 107,301 physical and digital items (books, audiobooks, movies, etc.). We observed an increase of 0.4% in the use of physical items, while use of the digital library surged with a 74.7% increase over last year. The increase was a result of the addition of Kanopy, our new streaming service, as well as an increase in e-book, e-audiobook, and e-magazine usage (the latter a 129% jump).
- Answered 6,330 reference questions, 2,322 more than 2024 and over 4,000 more than the 2019 pre-pandemic level. Library staff also provided 5,914 technology help sessions to patrons, a 50.4% growth over 2024 and a 325% increase over the 2019 level. Questions are answered in person, by phone and via email.
- Welcomed 95,797 patron visits; approximately equal to our 2024 visitor total and registered 655 people for library cards.
- Hosted 24,238 WiFi sessions, a 28.6% growth from 2024's total, while use of the library computers (4,255 sessions) also increased by 25%.
- Sponsored 714 events that attracted 12,453 attendees. This historic attendance marks the first time that the library hosted more than 12,000 participants in a year. This 2025 attendance is 16% greater than the 2024 and is driven largely by the popularity of youth programming. Kudos to the youth services staff for their hard work.
- Community-sponsored events (meetings, etc. that take place at BHPL but are not hosted by the library) totaled 589, with an attendance estimate of 5,297. The number of events was down by 10, however, attendance increased 32% over 2024.

The library's early childhood offerings increased significantly in 2025. Thanks to targeted private support for what we are calling our "Free Range Librarian," we increased services to our youngest patrons, adding special events at the library, traveling storyhours at local childcare centers, and special playgroups at the Lawrence Family Fitness Center and YMCA. Additionally, BHPL is certified as a "Family Place Library" and we continue to host seasonal Family Place workshops that support parents/caregivers and their children with education and community. We believe that this investment in early childhood pays dividends later in life and are pleased to be able to bring these efforts to our community.



Of course, the library serves people of all ages, not just the very young. A boisterous group of tweens and teens spends after-school hours upstairs in the teen area and some take part in our Anime Club, the YA Café, Skein Stitches fiber arts club, etc. BHPL also offers family-oriented programs, like after-school chess, playgroup and more. And we haven't forgotten about our adult visitors either. We host weekly meet-ups for knitters, chess players, and those who enjoy discussing current events, along with a plethora of author visits, documentary screenings, art classes and nature-based programs. There is always something new to try at the library.

## Campus Planning

Many of you know that BHPL has purchased property that is adjacent to the library with the ultimate goal of expanding our grounds, increasing parking and adding amenities with a focus on sustainability to better serve our patrons. As of this writing, we are in the planning process and intend to share the results of our efforts during 2026. Please stay tuned to the library newsletter and media outlets for updates.

## Library Funding

The library's operating income comes from three main sources: municipal funding (now 14% of the total, most of which is from Blue Hill, with additional funds from Penobscot, Sedgwick and Surry), annual fundraising (39%, derived from events, the annual fund, etc.) and operating income (47%, primarily from the library's endowment funds). For 2026, the library's operating budget is \$890,781 which provides the peninsula with 55 hours of weekly service hours over 6 days.

Our active Friends of the Library group provides funding for a significant portion of the library's lectures, workshops, and other public events for all ages, as well as items and services not provided by the operating budget, including performances, movies, and circulating materials. While we think of these things as "extras," BHPL would be a very different library without their contributions. All told, the Friends gave more than \$24,000 to the library in 2025 and has already provided \$20,600 for 2026.

It is our honor to provide a broad range of library services to our peninsula community and we are grateful for your support. For more information about the library, please see our website, [www.bhpl.net](http://www.bhpl.net), or reach out anytime.

Respectfully submitted,

Rich Boulet  
Library Director

SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2523  
(202) 224-2693 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:  
APPROPRIATIONS  
CHAIR  
HEALTH, EDUCATION,  
LABOR, AND PENSIONS  
SELECT COMMITTEE  
ON INTELLIGENCE

Dear Friends,

It is an honor to serve the people of Maine, and I welcome this opportunity to update you on the work that has taken place in the Senate over the past year. My staff and I have addressed numerous issues affecting our state, and I would like to share some of the progress that we have made.

Since my *Social Security Fairness Act* was signed into law in January 2025, the law has been fully implemented and restored earned retirement benefits to 2.8 million Americans. More than 25,000 Mainers have seen their monthly benefits increase and have been issued more than \$184.5 million in retroactive payments. I am proud that this legislation has improved the lives of many retired firefighters, teachers, police officers, and other public employees and their spouses.

I was honored to become the first Maine Senator in nearly a century to lead the Appropriations Committee. Since I took this role last January, Congress enacted full-year appropriations bills before December for the first time since 2018. These bipartisan bills included full-year funding for Military Construction and the Department of Veterans Affairs, the US Department of Agriculture, and the Food and Drug Administration. At my request, these bills included nearly \$35 million in Congressionally Directed Spending (CDS) for local projects across Maine that will improve fire stations and emergency services, update municipal buildings, and support upgraded facilities at the Maine National Guard and Portsmouth Naval Shipyard (PNSY) in Kittery. This funding builds on the nearly \$1.1 billion in CDS I have secured since 2021 for worthy projects that benefit local communities and nonprofits across 16 counties. As Chair, I remain committed to working to better ensure that federal spending and investments produce real results for the people of Maine.

I have also led other important legislative efforts this year that address problems many Mainers face. This includes bills that expand federal efforts to combat Lyme disease and other tick-borne illnesses and improve access to early testing for Alzheimer's disease. Provisions I authored to strengthen prevention, treatment, and recovery services for those struggling with substance use disorders and mental illness were included in the *SUPPORT for Patients and Communities Reauthorization Act* that was recently signed into law. An amendment I authored in this year's *National Defense Authorization Act* will increase apprenticeship opportunities at public shipyards like PNSY. That bill also includes more than \$400 million to support critical infrastructure improvements at PNSY and a well-deserved 3.8 percent pay raise for all our nation's service members.

In addition to advancing legislation, I worked to ensure that federal commitments to Maine were maintained and, when necessary, restored. I secured a seasonal employee exemption for Acadia National Park from the Administration's federal hiring freeze and from closure during the recent government shutdown. I protected local programs like Maine Sea Grant and global initiatives like the President's Emergency Plan for AIDS Relief (PEPFAR) from harmful funding cuts. I led the effort to resume enrollment at Maine Job Corps centers and fought for full funding for Maine's public schools this school year. I preserved funding for the University of Maine System and secured the restoration of funding to the Passamaquoddy Tribe at Pleasant Point and the Penobscot Nation. I protected low-income Mainers' access to key programs like LIHEAP and SNAP. Although I voted against the *One Big Beautiful Bill Act* due to my opposition to Medicaid cuts, I helped secure \$50 billion to support rural health providers through the legislation's Rural Health Transformation Program. Maine has been awarded \$190 million in the first year of this five-year grant program.

Throughout my Senate service, I have never missed a roll-call vote and have cast more than 9,850 consecutive votes—reflecting the Maine work ethic I bring to Washington. My continued ranking as most bipartisan Senator from the Lugar Center and Georgetown University is a testament to Maine's tradition of working with cooperation and respect.

My highest priority as a Senator is to ensure that the State of Maine's needs are met. If ever I can be of assistance to you, please contact one of my state offices or visit my website at [collins.senate.gov](http://collins.senate.gov).

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 well.

As you likely know, my time in Congress will come to an end in January 2027, after which I'll return to my family and my life as a private citizen. In other words, this is my final town letter.

My time as your representative has included a fair share of ups and downs, but one thing that never changed was the pride I brought with me to represent your community and all the others across Maine's 2nd Congressional District.

Maine has been home for my entire life. And while serving in Congress has meant a lot of time in Washington, D.C., I've tried my best to stay connected to the people, places and values that made me who I am.

Growing up in Leeds, I learned the value of hard work and community. When I enlisted in the U.S. Marines, a decision driven by the commitment to service and patriotism instilled in me by the people and places that raised me, I learned a lot about sacrifice and leadership. After my time in the military, I settled in Lewiston and served my city in the Maine State House, where I got a crash course in what representation really meant: listening, understanding, and fighting to make life better for the people and families who'd placed their trust in me.

I brought these values and experiences with me to Congress, and tried to live up to them every day I have served.

I share all this not because my story is special or my values unique, but because I know that it is not.

It's fair to say that I've worked in one way or another with most every community in the District. Together, we've reduced pressure on property taxes by securing congressional funds for local projects. We've passed laws to support Maine's heritage industries and small businesses. And

my staff and I have provided direct constituent services, helping thousands of Mainers across the state — including recovering millions of dollars in missing or delayed federal benefits.

What I've learned through our work together is that there are leaders all over Maine everywhere you look — people committed to service, to their communities and their country: Municipal officials and workers. Business owners and innovators. Servicemembers and law enforcement officers. Volunteer firefighters. And of course, the everyday workers, parents and students who are all doing their part to contribute how they can to their families and communities.

I am grateful to share this state with every single one of you, and despite all our challenges, I am optimistic about our future because of what I've seen and learned. I know that the things that divide us are no match for the things we have in common and our commitment to each other.

While this may be my final letter in this format, I am still working hard to represent you for the rest of this year. If your community, small business, or family has a need, reach out to my nearest district office and talk to us about it. My staff and I can help navigate government programs; find federal resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other agencies. Here's the contact info for my offices:

- **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

Thank you again for the great honor of representing you in Congress and the opportunity to serve you and your community. I will spend the rest of my time in Congress working just as hard as I always have to deliver what I can to Maine.

Respectfully,



Jared Golden  
Member of Congress



**THE MAINE SENATE**  
132nd Legislature

January 5, 2026

Dear Friends and Residents of Penobscot,

In 2026, I am continuing my second full term as your State Senator to represent the 22 coastal communities of Senate District 7. As always, I will collaborate with my colleagues, regardless of party affiliation, to do the best work we can for all Mainers.

In 2025, we increased our investments in roads, bridges, broadband, housing, and working waterfronts. Recognizing the frequency and severity of extreme weather, my colleagues and I focused on storm preparedness and resilience. We invested \$39 million to strengthen community readiness and resilience, including helping homeowners pay for weatherizing their properties. We also invested \$5 million in the Disaster Recovery Fund, which provides financial support to individuals, businesses, and local governments for disaster recovery and emergency response.

At the same time, we strengthened emergency medical services. We provided funding for the Maine Emergency Medical Services Community Grant, to support rural and underserved municipalities, and we supported the Maine Length of Service Award Program, which incentivizes the volunteer EMS workforce. We also made significant investments in education, which helps alleviate the pressure on municipalities to raise property taxes. We kept our promise to fully fund the state's share of K-12 public education, and we maintained municipal revenue sharing to help our local governments deliver services.

In recognition of the significant impact municipal property taxes have on many of our neighbors, the Legislature created the Real Estate Property Tax Relief Task Force. As the Senate Chair of the two-year Task Force, I am committed to delivering comprehensive, data-driven reforms that reduce the financial strain of property taxes on households. You can find all of the details and materials for the Task Force online at [legislature.maine.gov/real-estate-property-tax-relief-task-force](https://legislature.maine.gov/real-estate-property-tax-relief-task-force). As we continue researching reforms, please make sure that you are receiving the Homestead Exemption and also check your eligibility for the Property Tax Fairness Credit when you file your income taxes. The credit helps Mainers of any age afford to stay in their homes, whether they own or rent.

Please contact me if I can be of any assistance with state government or if you have questions about the legislative process: [Nicole.Grohoski@legislature.maine.gov](mailto:Nicole.Grohoski@legislature.maine.gov) or (207) 287-1515. I also share information via Facebook ([www.facebook.com/grohoskiformaine](https://www.facebook.com/grohoskiformaine)) and Instagram ([@grohoskiformaine](https://www.instagram.com/grohoskiformaine)) and send out periodic email newsletters; please let me know if you would like to be added to my mailing list.

I remain at your service, and I am honored to be your advocate in Augusta.

Sincerely,

A handwritten signature in black ink that reads "Nicole C. Grohoski".

**Nicole Grohoski**  
State Senator, District 7  
*Part of Hancock County and the Town of Isle au Haut*



# HOUSE OF REPRESENTATIVES

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

## Steven Bishop

PO Box 214,  
Bucksport, ME 04416  
Residence: (207) 991-7909  
Steven.Bishop@legislature.maine.gov

### January 2026

Dear Friends and Neighbors,

Thank you for electing me to serve as your State Representative for my first term. I am deeply honored by the confidence you have placed in me to represent District 17 in Augusta. As we enter the second regular session of the 132nd Maine Legislature, I remain steadfast in my commitment to addressing the challenges before us with diligence, integrity, and a local focus.

I am honored to serve on the Joint Standing Committee on Transportation. Drawing upon my background in local government with the Town of Bucksport, as well as my experience in law enforcement, I believe I bring valuable perspective and practical insight to the important work of this committee. I am grateful for the opportunity to serve the State of Maine in this capacity.

As the 132nd Legislature moves forward, I am proud of the progress we have made through thoughtful and collaborative efforts. This session, I supported the passage of LD 529, a significant measure that preserves and protects the dams in Hancock County. This is an important win for our communities and local infrastructure. In addition, through my work on the Joint Standing Committee on Transportation, we approved key Department of Transportation projects, including multiple new endeavors on Route 1 in the Town of Penobscot, helping ensure safer and more reliable transportation for residents, businesses, and visitors alike.

My overarching goal is to keep our region a place to live, work, and thrive. I will continue to advance thoughtful, common-sense legislation that benefits all Mainers and ensures that the voices of District 17 are effectively represented in Augusta. Your input and engagement are vital to my work as your representative.

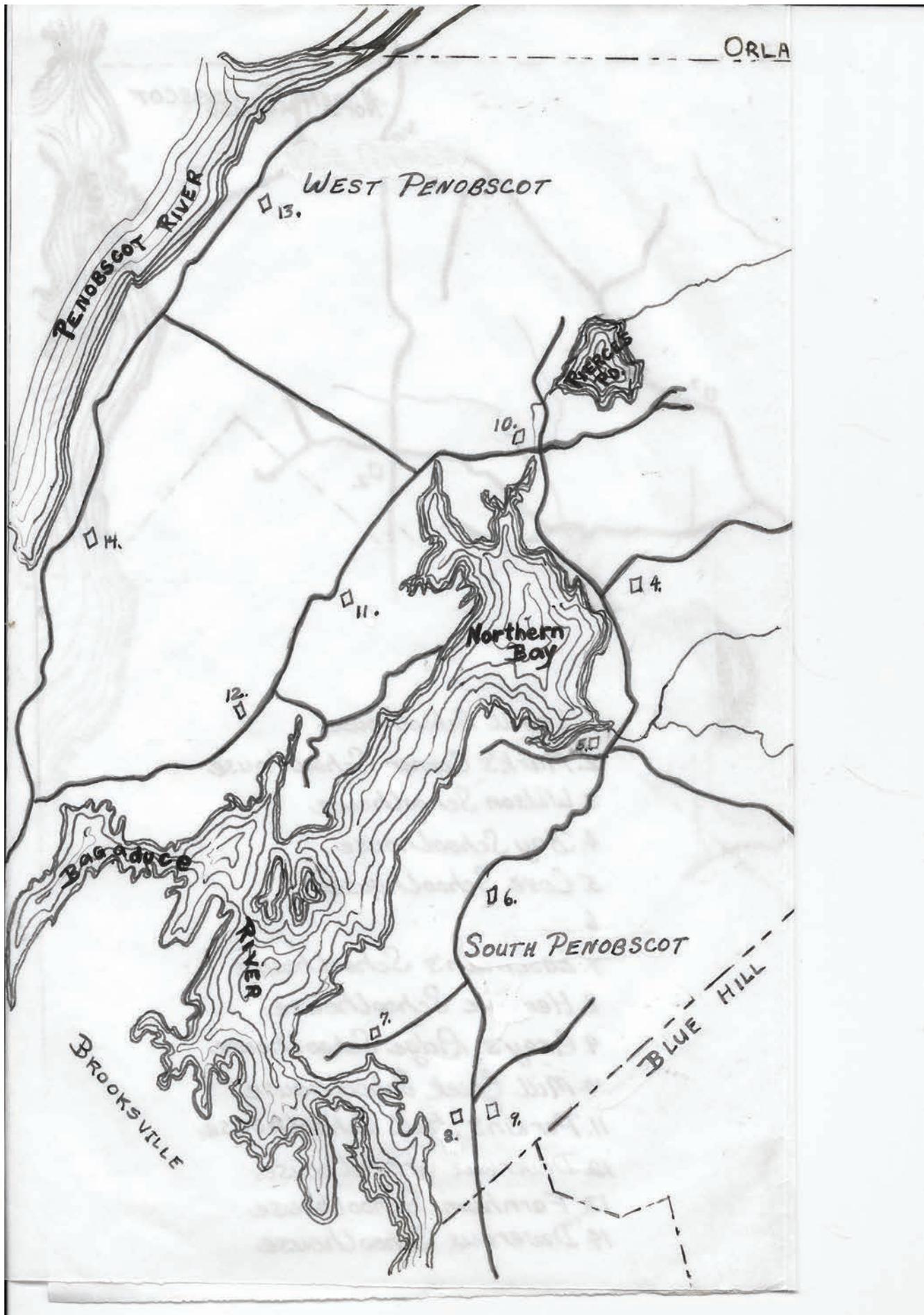
Thank you once again for the privilege of serving you and the people of District 17. Please do not hesitate to reach out to me with your concerns, ideas, or questions. You can contact me at (207) 287-1440 or by email at [First.Last@legislature.maine.gov](mailto:First.Last@legislature.maine.gov). If you'd like to receive email updates, simply send me a request to be added to my list.

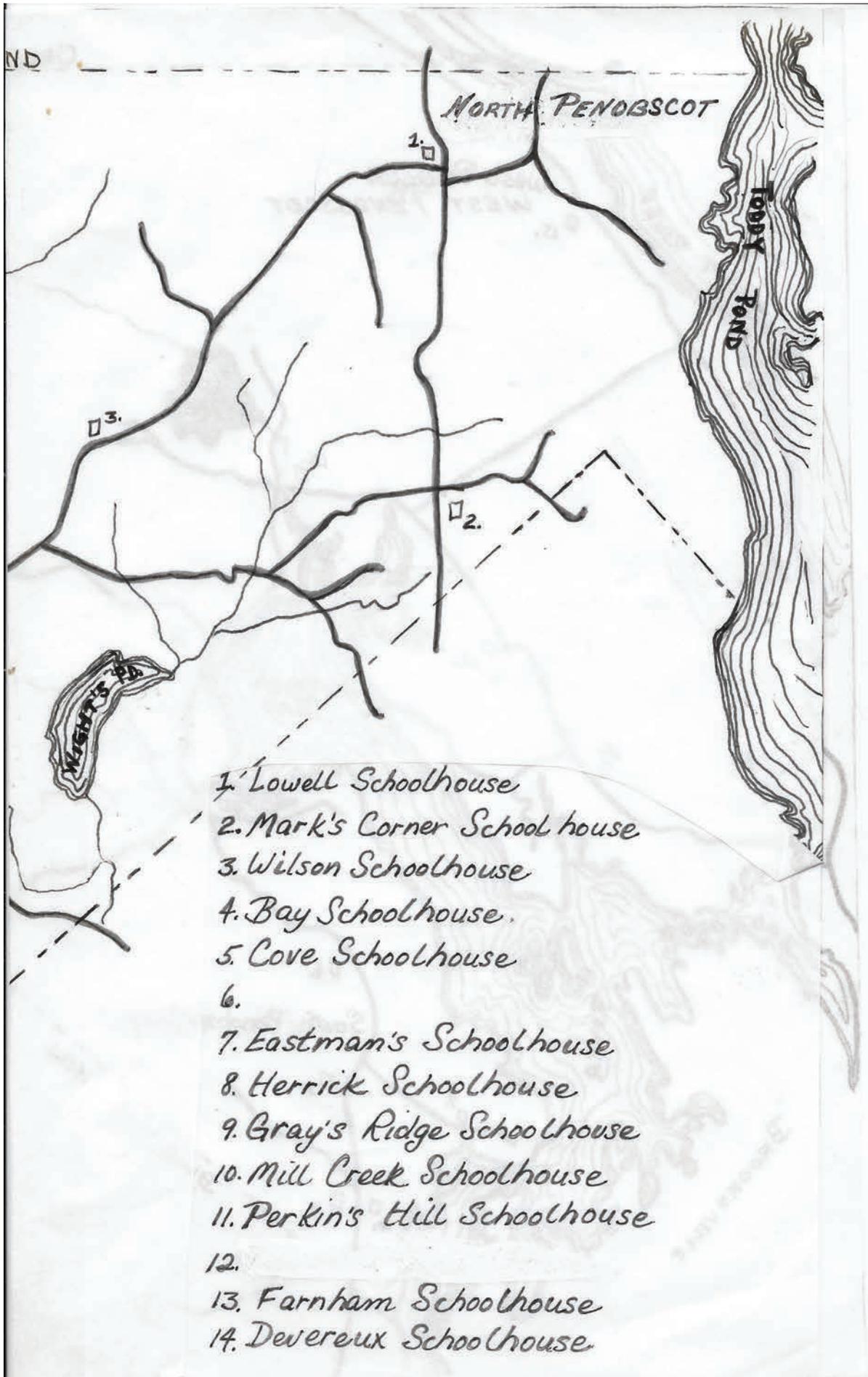
Sincerely,

A handwritten signature in cursive script that reads "Steven N. Bishop".

State Representative  
Maine House District 17

House District 17 Orland, Penobscot, Verona Island, and Bucksport





January 2026  
Citizens of Penobscot,

On behalf of everyone at Penobscot Community School it is my pleasure to once again be able to report the achievements and happenings of the past year in your school.

First off and probably most importantly, thank you to all of the parents, community members and supporters of PCS. Your support of us and the students here on a daily basis is a huge reason that current and past students are so successful in academics and in life. In addition to the daily happenings, we host numerous events throughout the year and the attendance and support displayed by all of you is tremendous and continues to astound all of us at school. The gym is packed for every event the students put on and that support and feeling is something they will remember for a lifetime.

Many of the staff members at Penobscot are instrumental in putting these events on. You have a dedicated and experienced group of educators educating the town's children. In addition to providing an excellent learning environment, they also care deeply about the success of each child and spend many of their hours before and after school supporting the school and students. This year's staff is completely unchanged from last year, which is huge in building relationships, helping students feel safe and in providing continuity in academics and behavior. It is also a testament to the community and positive culture that we have built here at PCS.

You hear often that a school is a family and that is definitely true here in Penobscot. Everybody works closely together and all students are known to and cared for by all staff. We also have a number of volunteers who assist, giving many of their hours to the students and staff here at school during special events. We couldn't offer the level of education that we do without their help.

We are lucky to have so many local resources to supplement our teaching and we try to take advantage of these as often as possible. Some of the places we have partnered up with include The Penobscot Historical Society, Penobscot Fire Department, South Penobscot Baptist Church, Penobscot United Methodist Church, Wilson Museum, The Magic Food Bus, Acadia National Park, UMaine Cooperative Extension and 4-H, Blue Hill Heritage Trust, Holbrook Island Sanctuary, Maine Maritime Academy, Bagaduce Watershed Association, The Cannery, The Hatch Fund and the local Masons. Thanks to all of these plus the many others who provide so many opportunities to the school and children of Penobscot.

In addition to school events the building also hosts several other groups and activities throughout the year. Pee wee basketball, Little League, pickleball, men's basketball, Scouts, People's Forum of Penobscot, sporting and recreational events, outside committee meetings and various town meetings are some of the uses. Your school truly is the heart of the community.

Our present enrollment sits at 71 students, which is up a bit from the last couple years at this time. Currently we have eleven 8th graders heading off to high school next year, which for us is a large class. However it looks like we will have a decent size Kindergarten/PK class entering in the fall, and one of the big things we're excited about next school year is the addition of full time Pre Kindergarten. We will be going from 3 days a week to 5 days and it should help a lot of families out and prepare those students a little more for the Kindergarten years and beyond.

Please contact me or stop in if you have any questions, concerns, suggestions, want to volunteer or just want to stop in and check out your school!

Sincerely,  
Jay Corbin



Perkins Hill School - 1929 (Burned 1934)  
1st row Hoyt Hutchins, Lloyd Hutchins Jr - Carlton Webber, Maurice Perkins,  
George Meyer, Harold Dodge, Bernard Perkins, Ted Webster.  
2nd row Carroll Meyer, Imogene (Cox) Field, Mrs. Nason (Gardner), Ruby Perkins,  
Harold Perry, Winifred Perkins, Barbara Wardwell & Eveline Woodruff Webster.  
3rd row Margaret Woodruff, Edna Dodge, Ato Woodruff, Bertha Webster,  
Helien (Perkins) Leach, Blanche Perkins.

**PENOBSCOT COMMUNITY SCHOOL  
2026-2027  
PROPOSED BUDGET**

<b>REVENUES</b>						
	<b>ACCOUNT NUMBER</b>	<b>Budget 24-25</b>	<b>Actual 24-25</b>	<b>Budget 25-26</b>	<b>Proposed 26-27</b>	<b>FY26-FY27 DIFFERENCE</b>
<b>General Fund Revenue</b>						
Local EPS Allocation	1000-0000-0000-41211-0000	1,264,115.39	1,264,115.39	1,354,800.01	1,473,235.43	118,435.42
Additional Local Funds	1000-0000-0000-41213-0000	890,244.72	847,284.42	672,034.88	636,972.96	(35,061.92)
State Subsidy	1000-0000-0000-43111-0000	128,193.63	128,193.63	125,912.96	111,993.14	(13,919.82)
Miscellaneous Income	1000-0000-0000-41990-0000	-	27,966.00	-	2,763.60	2,763.60
Recommended Use of Fund Balance		-	-	-	150,000.00	150,000.00
<b>TOTAL</b>		<b>2,282,553.74</b>	<b>2,267,559.44</b>	<b>2,152,747.85</b>	<b>2,374,965.13</b>	<b>222,217.28</b>
<b>School Lunch Revenue</b>						
Daily Sales-School Lunch Program	2930-0000-0000-41611-0000	-	1,051.80	-	-	-
School Breakfast & Lunch Subsidy	2930-0000-0000-44551-0000	45,000.00	47,700.00	36,000.00	36,000.00	-
Transfer to School Lunch from General Fund		-	-	-	59,681.25	59,681.25
<b>TOTAL</b>		<b>45,000.00</b>	<b>48,751.80</b>	<b>36,000.00</b>	<b>95,681.25</b>	<b>59,681.25</b>
<b>GRAND TOTAL OF ALL REVENUES</b>		<b>\$2,327,553.74</b>	<b>\$2,316,311.24</b>	<b>\$2,188,747.85</b>	<b>\$2,470,646.38</b>	<b>\$281,898.53</b>

<b>OPERATING WARRANT ARTICLES</b>						
		<b>FY 2025-2026</b>		<b>Proposed FY 2026-2027</b>		<b>DIFFERENCE</b>
ARTICLE 1 - REGULAR INSTRUCTION		1,266,537.61		1,444,308.60		177,770.99
ARTICLE 2 - SPECIAL EDUCATION		272,350.77		286,315.85		13,965.08
ARTICLE 3 - OTHER INSTRUCTION		13,670.61		15,102.46		1,431.85
ARTICLE 4 - STUDENT & STAFF SUPPORT		94,762.21		105,684.56		10,922.35
ARTICLE 5 - SYSTEM ADMINISTRATION		103,790.61		120,566.72		16,776.11
ARTICLE 6 - SCHOOL ADMINISTRATION		128,693.01		138,251.75		9,558.74
ARTICLE 7 - TRANSPORTATION		91,703.98		95,922.90		4,218.92
ARTICLE 8 - FACILITIES MAINTENANCE		181,239.05		204,812.30		23,573.25
ARTICLE 9 - ALL OTHER EXPENDITURES		56,740.22		59,681.25		2,941.03
<b>TOTAL OF ALL OPERATING EXPENDITURES</b>		<b>\$ 2,209,488.07</b>		<b>\$ 2,470,646.38</b>		<b>261,158.31</b>

<b>NON OPERATING WARRANT ARTICLES</b>						
		<b>Budget 25-26</b>		<b>Proposed 26-27</b>		<b>FY26-FY27 DIFFERENCE</b>
ARTICLE S13	New Roof	116,983.00		-		(116,983.00)
ARTICLE S15	Technology Reserve Fund	5,000.00		-		(5,000.00)
ARTICLE S16	Bus Reserve Fund	5,000.00		-		(5,000.00)
	Boiler	-		70,000.00		70,000.00
<b>TOTAL OF ALL NON OPERATING EXPENDITURES</b>		<b>\$126,983.00</b>		<b>\$ 70,000.00</b>		<b>(56,983.00)</b>

<b>GRAND TOTAL OF ALL EXPENDITURES</b>		<b>\$ 2,336,471.07</b>		<b>\$ 2,540,646.38</b>		<b>\$ 204,175.31</b>
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OTHER SCHOOL WARRANT ARTICLES

ARTICLE S14	Authorizes School Board to expend 30,000 from the Building Repairs Reserve Fund for Upgrading the Roof
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CURRENT ENROLLMENT 2025-2026											
Row	Elementary	High School									
1	Prek	4									
2	Kindergarten	5			9th Grade	7					
3	1st Grade	6			10th Grade	11					
4	2nd Grade	9			11th Grade	8					
5	3rd Grade	5			12th Grade	7					
6	4th Grade	6			Agreement / Home School Adj						1
7	5th Grade	8			Entering 9th						11
8	6th Grade	5									12
9	7th Grade	8									
10	8th Grade	11			Leaving 12th						7
11	8th Grade	11									
12	<b>GRAND TOTAL OF CURRENT ENROLLMENT</b>	<b>67</b>				<b>33</b>					<b>100</b>

POTENTIAL SECONDARY TUITION NUMBERS - 9-12											
Row	Account Number	ENTERING 9TH	LEAVING 12TH	TOTAL	Rate * 5%	Estimated	26-27 Rate	IVF 10% (DOE sets Jan 15)	Total		
15	<b>CURRENTLY ENROLLED - HIGH SCHOOL (25-26)</b>										
16	Bucksport (11,277.81)	14	2	19	11,841.70	224,992.31	224,992.31		224,992.31		
17	Ellsworth High School / HTCT (15,028.10)	2	-	2	15,779.51	31,559.01	31,559.01		31,559.01		
18	George Stevens (15,055.22)	15	4	16	15,807.98	252,927.70	252,927.70		278,220.47		
19	John Bapst (15,055.22)	2	-	1	15,807.98	15,807.98	15,807.98		17,388.78		
20	Plus 1 (15,055.22)	1	-	1	15,807.98	15,807.98	15,807.98		17,388.78		
21	<b>GRAND TOTAL OF SECONDARY TUITION (9-12)</b>	<b>34</b>		<b>39</b>					<b>\$569,549.34</b>		

EXPENDITURES											
Row	Account Number	Budget 24-25	Actual 24-25	Budget 25-26	Proposed 26-27	FY26-FY27 DIFFERENCE					
24	<b>WARRANT ARTICLE - S1 - REGULAR INSTRUCTION</b>										
25	<b>ELEMENTARY - PREK-8</b>										
26	Teacher - Salaries	509,264.84	534,247.53	547,116.85	549,662.64	2,545.79					
27	Teacher - Health Insurance	169,064.00	148,585.62	159,581.00	170,053.45	10,472.45					
28	Teacher - Medicare	7,384.35	7,368.26	7,933.19	7,970.11	36.92					
29	Teacher - MSR	22,764.14	24,170.86	24,456.13	24,734.82	278.69					
30	Teacher - Unemployment	660.56	584.09	564.00	4,397.30	3,833.30					
31	Teacher - PFMLA	-	2,655.73	-	5,496.63	5,496.63					
32	Teacher - Workers Comp	2,189.85	917.25	2,352.61	2,380.00	27.39					
33	Teacher - Tuition Reimbursement	7,204.00	662.79	7,204.00	7,452.00	248.00					
34	Ed Tech - Salaries	26,267.36	23,214.69	27,583.36	28,410.86	827.50					
35	Ed Tech - Health Insurance	8,286.00	9,205.48	9,459.00	10,789.35	1,330.35					
36	Ed Tech - Medicare	380.88	223.67	399.96	411.96	12.00					
37	Ed Tech - MSR	1,174.15	1,033.70	1,232.98	1,278.49	45.51					
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FY27 - 4  
Courses @  
\$1,863 per 3  
credit course

40	Ed Tech - Unemployment	1000-1100-1000-52620-1000	72.00	62.47	60.00	227.29	167.29
41	Ed Tech - PFMLA	1000-1100-1000-52625-1000	-	123.07	-	284.11	284.11
42	Ed Tech - Workers Comp	1000-1100-1000-52720-1000	112.95	81.76	118.61	260.00	141.39
43							
44	Substitute - Salaries	1000-1100-1000-51230-1000	13,750.00	13,971.74	13,750.00	12,500.00	(1,250.00)
45	Substitute - SS/Medicare	1000-1100-1000-52230-1000	550.80	432.15	550.80	181.25	(369.55)
46	Substitute - MSR	1000-1100-1000-52330-1000	121.00	246.91	121.00	562.50	441.50
47	Substitute - Unemployment	1000-1100-1000-52630-1000	-	70.29	-	100.00	100.00
48	Substitute - PFMLA	1000-1100-1000-52635-1000	-	84.97	-	125.00	125.00
49	Substitute - Workers Comp	1000-1100-1000-52730-1000	-	63.51	-	260.00	260.00
50							
51	Purchased Professional Services	1000-1100-1000-53000-1000	1,200.00	140.00	1,841.00	1,850.00	9.00
52	Notes: Aims Web / TeachPoint 258 / PRESC (Penobscot River Educational Service Center) 641						
53	Professional Development / Conferences	1000-1100-1000-53300-1000	2,500.00	1,760.52	2,500.00	2,500.00	-
54	Notes: Conferences 1,200 / In-services 500 / Union In-services 800						
55	Employee Travel (Mileage)	1000-1100-1000-55800-1000	200.00	219.86	200.00	200.00	-
56	Instructional Supplies	1000-1100-1000-56100-1000	12,950.00	12,926.35	12,950.00	12,950.00	-
57	Texts, Workbooks, Consumables	1000-1100-1000-56400-1000	6,300.00	6,186.05	6,300.00	6,300.00	-
58	Educational Field Trips	1000-1100-1000-58000-1000	3,400.00	3,394.00	3,400.00	3,400.00	-
59	Contingency	1000-1100-1000-59000-9000	15,000.00	-	15,000.00	15,000.00	-
60	<b>TOTAL</b>		<b>810,796.88</b>	<b>792,633.32</b>	<b>844,674.49</b>	<b>869,737.76</b>	<b>25,063.27</b>
61							
62	<b>STUDENT TRANSPORTATION</b>						
63	Field Trip Transportation Salaries	1000-1100-2700-51180-1000	3,000.00	3,058.20	3,000.00	3,000.00	-
64	Field Trip Transportation - SS/Medicare	1000-1100-2700-52280-1000	93.81	233.81	416.43	229.50	(186.93)
65	Field Trip Transportation - Unemployment	1000-1100-2700-52680-1000	-	7.66	17.57	12.00	(5.57)
66	Field Trip Transportation - PFMLA	1000-1100-2700-52685-1000	-	17.92	-	30.00	30.00
67	Field Trip Transportation - Workers Comp	1000-1100-2700-52780-1000	-	201.89	298.62	500.00	201.38
68	<b>TOTAL</b>		<b>3,093.81</b>	<b>3,519.48</b>	<b>3,732.62</b>	<b>3,771.50</b>	<b>38.88</b>
69							
70	<b>REGULAR INSTRUCTION - SECONDARY - 9-12</b>						
71	Tuition to LEA Within Maine	1000-1200-1000-55610-9999	241,983.00	223,361.97	175,238.00	256,551.32	81,313.32
72	Tuition to Schools Outside Maine	1000-1200-1000-55620-9999	-	-	-	-	-
73	Tuition to Private Schools	1000-1200-1000-55630-9999	259,350.00	309,748.56	219,675.00	284,543.66	64,868.66
74	Insured Value Factor	1000-1200-1000-55680-9999	15,561.00	17,657.51	21,967.50	28,454.37	6,486.87
75	<b>TOTAL</b>		<b>516,894.00</b>	<b>550,768.04</b>	<b>416,880.50</b>	<b>569,549.34</b>	<b>152,668.84</b>
76							
77	<b>GIFTED AND TALENTED PROGRAM</b>						
78	Gifted & Talented Teacher - Salaries	1000-4900-1000-51010-1000	150.00	-	150.00	150.00	-
79	Training/Prof Development/Conferences	1000-4900-1000-53300-1000	200.00	-	200.00	200.00	-
80	Instructional Supplies	1000-4900-1000-56100-1000	900.00	-	900.00	900.00	-
81	Notes: Classroom Teaching Supplies 7,200 / Music Supplies 1,600 / Health & Physical Education 1,000 / Art Supplies 1,500 / RTI Supplies 1,000 (Title I Funded) / PBIS 1,000 / Stemsscopes 500 (Title IV Funded) / Technology Curriculum 650						
82	<b>TOTAL</b>		<b>1,250.00</b>	<b>-</b>	<b>1,250.00</b>	<b>1,250.00</b>	<b>-</b>
83							
84	<b>ARTICLE 51 - TOTAL</b>		<b>\$1,332,034.69</b>	<b>\$1,346,920.84</b>	<b>\$1,266,537.61</b>	<b>\$1,444,308.60</b>	<b>\$177,770.99</b>
							<b>14%</b>

\$125 per day  
\*100 Days

Camp Kieve

WARRANT ARTICLE - S2 - SPECIAL EDUCATION									
		ACCOUNT NUMBER	Budget 24-25	Actual 24-25	Budget 25-26	Proposed 26-27	FY26-FY27 DIFFERENCE		
85									
86									
87	SPECIAL EDUCATION								
88	Teacher - Salaries	1000-2200-1000-51010-1000	57,100.00	57,100.00	58,000.00	61,985.40	3,985.40		
89	Teacher - Health Insurance	1000-2200-1000-52110-1000	11,174.00	21,529.94	23,574.00	26,508.83	2,934.83		
90	Teacher - Medicare	1000-2200-1000-52210-1000	827.95	833.66	841.00	898.79	57.79		
91	Teacher - MSR	1000-2200-1000-52310-1000	2,552.37	2,563.83	2,592.60	2,789.34	196.74		
92	Teacher - Unemployment	1000-2200-1000-52610-1000	72.00	60.00	60.00	495.88	435.88		
93	Teacher - PFMLA	1000-2200-1000-52615-1000	-	263.64	-	619.85	619.85		
94	Teacher - Workers Comp	1000-2200-1000-52710-1000	245.53	241.28	249.40	260.00	10.60		
95									
96	Teacher - Tuition Reimbursement	1000-2200-1000-52510-1000	1,801.00	-	1,801.00	1,863.00	62.00		FY27 - 1 Course @ \$1,863 per 3 credit course
97									
98	Ed Tech - Salaries	1000-2200-1000-51020-1000	51,696.40	67,940.84	54,286.40	38,443.78	(15,842.62)		
99	Ed Tech - Health Insurance	1000-2200-1000-52120-1000	16,797.00	17,584.98	18,423.00	17,433.03	(989.97)		
100	Ed Tech - Medicare	1000-2200-1000-52220-1000	768.71	1,423.77	806.27	2,290.80	1,484.53		
101	Ed Tech - MSR	1000-2200-1000-52320-1000	2,310.82	2,585.44	2,426.60	471.88	(1,954.72)		
102	Ed Tech - Unemployment	1000-2200-1000-52620-1000	146.75	176.52	122.75	307.55	184.80		
103	Ed Tech - PFMLA	1000-2200-1000-52625-1000	-	391.90	-	384.44	384.44		
104	Ed Tech - Workers Comp	1000-2200-1000-52720-1000	223.22	274.44	234.36	1,040.00	805.64		
105									
106	HS Ed Tech - Salaries	1000-2200-1000-51020-9999	25,848.20	-	-	27,142.17	27,142.17		
107	HS Ed Tech - Health Insurance	1000-2200-1000-52120-9999	8,741.00	-	-	10,545.29	10,545.29		
108	HS Ed Tech - Medicare	1000-2200-1000-52220-9999	1,977.39	-	-	393.56	393.56		
109	HS Ed Tech - MSR	1000-2200-1000-52320-9999	-	-	-	1,221.40	1,221.40		
110	HS Ed Tech - Unemployment	1000-2200-1000-52620-9999	158.20	-	86.20	217.14	130.94		
111	HS Ed Tech - PFMLA	1000-2200-1000-52625-9999	-	-	-	271.42	271.42		
112	HS Ed Tech - Workers Comp	1000-2200-1000-52720-9999	142.66	-	31.51	260.00	228.49		
113									
114	Substitute - Salaries	1000-2200-1000-52130-1000	-	366.45	-	-	-		
115	Substitute - Medicare	1000-2200-1000-52230-1000	-	28.03	-	-	-		
116	Substitute - MSR	1000-2200-1000-52330-1000	-	-	-	-	-		
117	Substitute - Unemployment	1000-2200-1000-52630-1000	-	1.83	-	-	-		
118	Substitute - PFMLA	1000-2200-1000-52635-1000	-	3.66	-	-	-		
119	Substitute - Workers Comp	1000-2200-1000-52730-1000	-	1.58	-	-	-		
120									
121	Professional Development/Conferences	1000-2200-1000-53300-010	600.00	-	600.00	600.00	-		
122	Tuition to LEA's Within Maine	1000-2200-1000-55610-9999	26,000.00	-	19,500.00	15,000.00	(4,500.00)		3,000*5
123	Tuition to Private Schools	1000-2200-1000-55630-9999	6,500.00	18,015.98	13,000.00	6,500.00	(6,500.00)		6,500*1
124	Instructional Supplies	1000-2200-1000-56100-1000	1,500.00	851.38	1,500.00	1,500.00	-		
125	Technology Software for Special Education	1000-2200-1000-57351-1000	247.00	-	247.00	250.00	3.00		SameGoal Inc.
126	<b>TOTAL</b>		<b>217,430.20</b>	<b>192,239.15</b>	<b>198,382.09</b>	<b>219,693.55</b>	<b>21,311.46</b>		
127									
128	<b>SUPERINTENDENT OF SCHOOLS</b>								
129	Special Education Office	1000-2500-2330-53440-9000	42,753.44	36,835.23	45,341.82	39,189.86	(6,151.96)		

			42,753.44	36,835.23	45,341.82	39,189.86	(6,151.96)
130	<b>TOTAL</b>						
131	<b>PSYCHOLOGICAL SERVICES</b>						
132	Purchased Psychological Services - ES		1,000.00	2,740.00	2,000.00	2,000.00	FY26-FY27
133	Purchased Psychological Services - HS		1,000.00	-	2,000.00	2,000.00	-
134	<b>TOTAL</b>		<b>2,000.00</b>	<b>2,740.00</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>-</b>
135							
136	<b>SPEECH SERVICES</b>						
137	Speech Lang. Pathologist - Salary		18,520.00	18,600.00	18,880.00	20,661.20	1,781.20
138	Speech Lang. Pathologist - Health Insurance		1,189.59	-	1,189.59	-	(1,189.59)
139	Speech Lang. Pathologist - Medicare		268.54	269.73	273.76	299.59	25.83
140	Speech Lang. Pathologist - MSR		827.84	835.12	843.94	929.75	85.81
141	Speech Lang. Pathologist - Unemployment		72.00	59.56	60.00	165.29	105.29
142	Speech Lang. Pathologist - PFMLA		-	92.56	-	206.61	206.61
143	Speech Lang. Pathologist - Workers Comp		79.64	78.66	81.18	260.00	178.82
144	Employee Travel (Mileage)		100.00	516.80	100.00	100.00	-
145							
146	Instructional Supplies		-	129.00	450.00	450.00	-
147	<b>TOTAL</b>		<b>21,057.61</b>	<b>20,581.43</b>	<b>21,878.47</b>	<b>23,072.44</b>	<b>1,193.97</b>
148							
149	<b>OCCUPATIONAL THERAPY</b>						
150	Occupational Therapy Services		360.00	5,680.00	360.00	360.00	FY26-FY27
151	<b>TOTAL</b>		<b>360.00</b>	<b>5,680.00</b>	<b>360.00</b>	<b>360.00</b>	<b>-</b>
152							
153	<b>PHYSICAL THERAPY</b>						
154	Physical Therapy Services		-	-	-	-	FY26-FY27
155	<b>TOTAL</b>						
156							
157	<b>SUMMER SCHOOL</b>						
158	Summer School Teacher - Salaries		1,500.00	-	1,500.00	-	(1,500.00)
159	Summer School Teacher - Medicare		114.75	-	114.75	-	(114.75)
160	Summer School Teacher - MSR		-	-	-	-	-
161	Summer School Teacher - Unemployment		32.00	-	32.00	-	(32.00)
162	Summer School Teacher - PFMLA		-	-	-	-	-
163	Summer School Teacher - Workers Comp		5.10	-	5.10	-	(5.10)
164							
165	Summer School Ed Tech - Salaries		1,296.00	-	648.00	-	(648.00)
166	Summer School Ed Tech - Medicare		49.57	-	49.57	-	(49.57)
167	Summer School Ed Tech - MSR		21.77	-	21.77	-	(21.77)
168	Summer School Ed Tech - Unemployment		15.00	-	15.00	-	(15.00)
169	Summer School Ed Tech - PFMLA		-	-	-	-	-
170	Summer School Ed Tech - Workers Comp		2.20	-	2.20	-	(2.20)
171	<b>TOTAL</b>		<b>3,036.39</b>	<b>-</b>	<b>2,388.39</b>	<b>-</b>	<b>(2,388.39)</b>
172							
173							
174	<b>ARTICLE S2 - TOTAL</b>		<b>\$286,637.64</b>	<b>\$258,075.81</b>	<b>\$272,350.77</b>	<b>\$286,315.85</b>	<b>\$13,965.08</b>
175							<b>5%</b>
176	<b>WARRANT ARTICLE - S3 - OTHER INSTRUCTION</b>						

177	OTHER INSTRUCTION - SUMMER SCHOOL	ACCOUNT NUMBER	Budget	Actual	Budget	Proposed	FY26-FY27 DIFFERENCE
			24-25	24-25	25-26	26-27	
178	Summer School Teacher - Salaries	1000-4300-1000-51010-1000	2,000.00	2,100.00	2,000.00	2,000.00	-
179	Summer School Teacher - Medicare	1000-4300-1000-52210-1000	-	30.45	-	29.00	29.00
180	Summer School Teacher - MSR	1000-4300-1000-52310-1000	-	93.88	-	92.00	92.00
181	Summer School Teacher - Unemployment	1000-4300-1000-52610-1000	-	5.13	-	8.00	8.00
182	Summer School Teacher - PFMLA	1000-4300-1000-52615-1000	-	-	-	20.00	20.00
183	Summer School Teacher - Workers Comp	1000-4300-1000-52710-1000	4.21	9.04	4.21	5.00	0.79
184	Summer School Ed Tech - Salaries	1000-4300-1000-51020-1000	16.00	775.20	16.40	775.00	758.60
185	Summer School Ed Tech - Medicare	1000-4300-1000-52220-1000	-	11.24	-	11.24	11.24
186	Summer School Ed Tech - MSR	1000-4300-1000-52320-1000	-	34.65	-	35.65	35.65
187	Summer School Ed Tech - Unemployment	1000-4300-1000-52620-1000	-	-	-	3.10	3.10
188	Summer School Ed Tech - PFMLA	1000-4300-1000-52625-1000	-	-	-	7.75	7.75
189	Summer School Ed Tech - Workers Comp	1000-4300-1000-52720-1000	-	3.34	-	5.00	5.00
190	Books & Periodicals	1000-4300-1000-56400-1000	500.00	129.95	500.00	500.00	-
191	<b>TOTAL</b>		<b>2,520.21</b>	<b>3,192.88</b>	<b>2,520.61</b>	<b>3,491.74</b>	<b>971.13</b>
192							
193	<b>CO-CURRICULAR STIPENDS</b>						
194	Co-Curricular - Stipends	1000-9100-1000-51500-1000	1,500.00	1,000.00	1,500.00	1,500.00	-
195	Notes: Sewing Club Advisor 500 / 8th Grade Advisor 500 / Drama Coach 500 / 1 Day for All Teachers						
196	Co-Curricular - SS/Medicare	1000-9100-1000-52250-1000	-	14.50	-	21.75	21.75
197	Co-Curricular - MSR	1000-9100-1000-52350-1000	-	44.70	-	69.00	69.00
198	Co-Curricular - Unemployment	1000-9100-1000-52650-1000	-	-	-	6.00	6.00
199	Co-Curricular - PFMLA	1000-9100-1000-52655-1000	-	10.00	-	15.00	15.00
200	Co-Curricular - Workers Comp	1000-9100-1000-52750-1000	-	4.30	-	5.00	5.00
201	Other Purchased Services	1000-9100-1000-51500-010	250.00	-	250.00	250.00	-
202	<b>TOTAL</b>		<b>1,750.00</b>	<b>1,073.50</b>	<b>1,750.00</b>	<b>1,866.75</b>	<b>116.75</b>
203							
204	<b>EXTRA-CURRICULAR STIPENDS</b>						
205	Extra-Curricular - Stipends	1000-9200-1000-51550-1000	4,300.00	4,599.99	4,550.00	4,550.00	-
206	Notes: Boys "A" Basketball 400 / Girls "A" Basketball 400 / Boys "B" Basketball 350 / Baseball 350 / Softball 350 / Athletic Director 1,000 (Coaches Combined with Brooksville) / Soccer "A" 350 / Soccer "B" 250 / Cross Country 550/ Camp Kieve 200 (50 per night *4)						
207	Extra-Curricular - SS/Medicare	1000-9200-1000-52250-1000	-	216.56	-	65.98	65.98
208	Extra-Curricular - MSR	1000-9200-1000-52350-1000	-	97.61	-	209.30	209.30
209	Extra-Curricular - Unemployment	1000-9200-1000-52650-1000	-	22.01	-	18.20	18.20
210	Extra-Curricular - PFMLA	1000-9200-1000-52605-1000	-	32.66	-	45.50	45.50
211	Extra-Curricular - Workers Comp	1000-9200-1000-52750-1000	-	19.80	-	5.00	5.00
212	Officiating	1000-9200-1000-5300-1000	2,450.00	1,598.50	2,450.00	2,450.00	-
213	Supplies	1000-9200-1000-56100-1000	2,000.00	1,149.44	2,000.00	2,000.00	-
214	Notes: Athletic Supplies 1,000 / Uniforms 1,000						
215	Equipment	1000-9200-1000-57390-1000	400.00	-	400.00	400.00	-
216	Notes: Playground Equipment						
217	<b>TOTAL</b>		<b>9,150.00</b>	<b>7,736.57</b>	<b>9,400.00</b>	<b>9,743.98</b>	<b>343.98</b>
218							
219							
220							
221							
222							

223	ARTICLE S3 - TOTAL				\$13,420.21	\$12,002.95	\$13,670.61	\$15,102.46	\$1,431.85	10%
224	<b>WARRANT ARTICLE - S4 - STUDENT &amp; STAFF SUPPORT</b>									
225										
226										
227										
228	<b>GUIDANCE SERVICES</b>									
229	Guidance - Salary	ACCOUNT NUMBER	24-25	Actual	Budget	25-26	Proposed	26-27	FY26-FY27	DIFFERENCE
230	Guidance - Medicare	1000-0000-2120-51010-1000	11,240.00	11,240.00	11,420.00	12,310.63	890.63			
231	Guidance - MSR	1000-0000-2120-52210-1000	162.98	163.01	165.59	178.50	12.91			
232	Guidance - Unemployment	1000-0000-2120-52310-1000	502.43	504.58	510.47	553.98	43.51			
233	Guidance - PFMLA	1000-0000-2120-52610-1000	67.44	55.20	57.10	98.49	41.39			
234	Guidance - Workers Comp	1000-0000-2120-52615-1000	-	56.16	-	123.11	123.11			
235		1000-0000-2120-52710-1000	48.33	47.52	49.11	260.00	210.89			
236	Instructional Supplies	1000-0000-2120-56100-1000	300.00	199.00	300.00	300.00	-			
237	Books & Periodicals	1000-0000-2120-56400-1000	100.00	-	100.00	100.00	-			
238	<b>TOTAL</b>		<b>12,421.18</b>	<b>12,265.47</b>	<b>12,602.27</b>	<b>13,924.71</b>	<b>1,322.44</b>			
239										
240	<b>STUDENT HEALTH SERVICES</b>									
241	Nurse - Salary	1000-0000-2130-51060-1000	22,890.84	23,391.66	24,037.44	24,758.56	721.12			
242	Nurse - Health Insurance	1000-0000-2130-52060-1000	9,373.00	9,479.84	9,780.00	11,497.64	1,717.64			
243	Nurse - Medicare	1000-0000-2130-52260-1000	452.54	337.59	469.16	359.00	(110.16)			
244	Nurse - MSR	1000-0000-2130-52360-1000	1,302.73	1,045.61	1,353.98	1,114.14	(239.84)			
245	Nurse - Unemployment	1000-0000-2130-52660-1000	83.19	-	83.19	198.07	114.88			
246	Nurse - PFMLA	1000-0000-2130-52665-1000	-	139.08	-	247.59	247.59			
247	Nurse - Workers Comp	1000-0000-2130-52760-1000	128.84	103.86	133.77	260.00	126.23			
248										
249	Training/ Professional Dev / Conferences	1000-0000-2130-53300-1000	784.00	369.90	784.00	785.00	1.00			
250	Repair and Maintenance	1000-0000-2130-54300-1000	110.00	75.00	110.00	110.00	-			
251	Employee Travel (Mileage)	1000-0000-2130-55800-1000	80.00	-	80.00	80.00	-			
252	Health Supplies	1000-0000-2130-56100-1000	1,075.00	1,031.03	1,075.00	1,075.00	-			
253	Notes: EpiPens 400 / First Aid Supplies 600 / Inhaler 75									
254	Books & Periodicals	1000-0000-2130-56400-1000	300.00	49.50	300.00	300.00	-			
255	Notes: Professional Manuals & Reading Resources									
256	Other Costs (Dues)	1000-0000-2130-59000-1000	35.00	-	35.00	35.00	-			
257	<b>TOTAL</b>		<b>36,615.14</b>	<b>36,023.07</b>	<b>38,241.54</b>	<b>40,820.00</b>	<b>2,578.46</b>			
258										
259	<b>CURRICULUM DEVELOPMENT</b>									
260	Curriculum Development - Salary	1000-0000-2210-51502-1000	2,000.00	-	2,000.00	2,000.00	-			
261	Curriculum Development - Medicare	1000-0000-2210-52200-1000	11.96	-	11.96	29.00	17.04			
262	Curriculum Development - MSR	1000-0000-2210-52300-1000	46.56	-	46.56	92.00	45.44			
263	Curriculum Development - Unemployment	1000-0000-2210-52600-1000	0.80	-	0.80	8.00	7.20			
264	Curriculum Development - PFMLA	1000-0000-2210-52605-1000	-	-	-	20.00	20.00			
265	Curriculum Development - Workers Comp	1000-0000-2210-52700-1000	3.55	-	3.55	5.00	1.45			
266	<b>TOTAL</b>		<b>2,062.87</b>	<b>-</b>	<b>2,062.87</b>	<b>2,154.00</b>	<b>91.13</b>			
267										
268	<b>INSTRUCTIONAL STAFF TRAINING</b>									
269										



314	Training/ Professional Dev / Conferences	1000-0000-2310-53300-9000	200.00	-	200.00	200.00	-	200.00	-
315	Other Purchased Services	1000-0000-2310-55000-9000	800.00	300.00	800.00	800.00	800.00	800.00	-
316	Notes: Board Insurance 759								
317	Miscellaneous Board Expenses	1000-0000-2310-58000-9000	2,000.00	1,422.65	2,000.00	2,000.00	2,000.00	2,000.00	-
318	Notes: Advertising 1,191 / MSMA Board Dues 810								
319	<b>TOTAL</b>		<b>15,543.33</b>	<b>12,402.64</b>	<b>15,543.33</b>	<b>15,543.33</b>	<b>15,527.93</b>	<b>15,527.93</b>	<b>(15.41)</b>
320									
321	<b>SUPERINTENDENT OF SCHOOLS</b>								
322	Superintendent's Office	1000-0000-2320-53410-9000	56,341.31	53,590.35	59,940.21	59,940.21	67,327.32	67,327.32	7,387.11
323	Business Office	1000-0000-2500-53410-9000	26,031.17	26,388.36	28,307.07	28,307.07	37,711.47	37,711.47	9,404.40
324	<b>TOTAL</b>		<b>82,372.48</b>	<b>79,978.71</b>	<b>88,247.28</b>	<b>88,247.28</b>	<b>105,038.79</b>	<b>105,038.79</b>	<b>16,791.51</b>
325									
326			<b>\$97,915.81</b>	<b>\$92,381.35</b>	<b>\$103,790.61</b>	<b>\$103,790.61</b>	<b>\$120,566.72</b>	<b>\$120,566.72</b>	<b>\$16,776.11</b>
327									<b>16%</b>

<b>WARRANT ARTICLE - S6 - SCHOOL ADMINISTRATION</b>									
		ACCOUNT NUMBER	Budget 24-25	Actual 24-25	Budget 25-26	Proposed 26-27	DIFFERENCE		
329									
330	<b>PRINCIPALS OFFICE</b>								
331	Principal - Salary	1000-0000-2400-51040-1000	47,500.00	47,499.92	49,875.00	51,870.00	1,995.00		
332	Principal - Health Insurance	1000-0000-2400-52140-1000	10,335.00	10,479.81	10,949.00	12,774.81	1,825.81		
333	Principal - Medicare	1000-0000-2400-52240-1000	688.75	686.38	723.19	752.12	28.93		
334	Principal - MSR	1000-0000-2400-52340-1000	2,254.13	2,123.09	2,360.29	2,334.15	(26.14)		
335	Principal - Unemployment	1000-0000-2400-52640-1000	36.00	30.01	30.00	414.96	384.96		
336	Principal - PFMLA	1000-0000-2400-52645-1000	-	236.72	-	518.70	518.70		
337	Principal - Workers Comp	1000-0000-2400-52740-1000	204.25	204.36	214.46	150.00	(64.46)		
338	Tuition Reimbursement		1,801.00	-	1,801.00	1,863.00	62.00		
339									
340	Admin Assistant - Salary	1000-0000-2400-51180-1000	35,374.80	37,260.61	37,146.00	38,260.38	1,114.38		
341	Admin Assistant - Health Insurance	1000-0000-2400-52180-1000	10,394.00	10,539.62	11,191.00	12,830.63	1,639.63		
342	Admin Assistant - SS/Medicare	1000-0000-2400-52280-1000	2,706.17	2,713.95	2,841.67	2,926.92	85.25		
343	Admin Assistant - Unemployment	1000-0000-2400-52680-1000	72.00	60.01	60.00	306.08	246.08		
344	Admin Assistant - PFMLA	1000-0000-2400-52685-1000	-	197.53	-	382.60	382.60		
345	Admin Assistant - Workers Comp	1000-0000-2400-52780-1000	152.11	162.36	159.73	260.00	100.27		
346									
347	Substitute Admin Office - Salary	1000-0000-2400-51230-1000	800.00	-	800.00	800.00	-		
348	Substitute Admin Office - SS/Medicare	1000-0000-2400-52230-1000	-	-	-	61.20	61.20		
349	Substitute Admin Office - Unemployment	1000-0000-2400-52630-1000	-	-	-	3.20	3.20		
350	Substitute Admin Office - PFMLA	1000-0000-2400-52635-1000	-	-	-	8.00	8.00		
351	Substitute Admin Office - Workers Comp	1000-0000-2400-52730-1000	-	-	-	20.00	20.00		
352									
353	Training/ Professional Dev / Conferences	1000-0000-2400-53300-1000	900.00	-	500.00	500.00	-		
354	Purchased Property Services	1000-0000-2400-54000-1000	2,103.37	432.10	2,103.37	2,100.00	(3.37)		
355	Purchased Technology Services	1000-0000-2400-54330-1000	1,597.00	1,379.15	1,597.00	1,600.00	3.00		
356	Rent/Lease Equipment	1000-0000-2400-54440-1000	1,324.30	1,567.96	1,324.30	2,500.00	1,175.70		
357	Communications	1000-0000-2400-55300-1000	1,700.00	2,610.14	2,400.00	2,400.00	-		

Server Hosting





449	School Lunch - Supply Chain	2930-0000-3100-56310-9000	-	8,833.76	-	-	-
450	School Lunch - Non-Food	2930-0000-3100-56310-9000	2,100.00	3,155.75	2,100.00	2,100.00	-
451	Notes: Disposable Items: Paper Towels, Napkins, Etc. / Trays / Utensils, etc.						
452	School Lunch - Equipment	2930-0000-3100-57301-9000	2,500.00	2,500.00	2,000.00	2,000.00	-
453	Miscellaneous	2930-0000-3100-58000-9000	100.00	100.00	100.00	100.00	-
454	School Breakfast - Food	2930-0000-3130-56300-9000	5,360.00	4,389.73	5,360.00	5,360.00	-
455	School Breakfast - Supply Chain	2930-0000-3130-56310-9000	-	1,183.46	-	-	-
456	School Breakfast - Non-Food	2930-0000-3130-56310-9000	100.00	121.67	100.00	100.00	-
457	<b>TOTAL</b>		<b>87,960.30</b>	<b>90,129.01</b>	<b>92,740.22</b>	<b>95,681.25</b>	<b>2,941.03</b>
458	<b>TRANSFERS</b>						
460	Transfer to School Lunch	1000-0000-3100-59100-9000	-	-	(36,000.00)	(36,000.00)	-
461	<b>TOTAL</b>						
462							
463							
	<b>ARTICLE S9 - TOTAL</b>		<b>\$87,960.30</b>	<b>\$90,129.01</b>	<b>\$56,740.22</b>	<b>\$59,681.25</b>	<b>\$2,941.03</b>
							<b>5%</b>

COST CENTER TOTALS							
COST CENTER	Budget 24-25	Actual 24-25	Budget 25-26	Proposed 26-27	FY26-FY27 DIFFERENCE		
REGULAR INSTRUCTION	1,332,034.69	1,346,920.84	1,266,537.61	1,444,308.60	177,770.99		
SPECIAL EDUCATION	286,637.64	258,075.81	272,350.77	286,315.85	13,965.08		
OTHER INSTRUCTION	13,420.21	12,002.95	13,670.61	15,102.46	1,431.85		
STUDENT & STAFF SUPPORT	91,963.00	90,219.27	94,762.21	105,684.56	10,922.35		
SYSTEM ADMINISTRATION	97,915.81	92,381.35	103,790.61	120,566.72	16,776.11		
SCHOOL ADMINISTRATION	122,559.88	120,572.13	128,693.01	138,251.75	9,558.74		
TRANSPORTATION	101,962.35	100,067.12	91,703.98	95,922.90	4,218.92		
FACILITIES MAINTENANCE	193,747.46	177,834.47	181,239.05	204,812.30	23,573.25		
ALL OTHER EXPENDITURES	87,960.30	90,129.01	56,740.22	59,681.25	2,941.03		
<b>GRAND TOTAL OF ALL OPERATING EXPENDITURES</b>	<b>\$2,328,201.34</b>	<b>\$2,288,202.95</b>	<b>\$2,209,488.07</b>	<b>\$2,470,646.38</b>	<b>\$261,158.31</b>	<b>\$</b>	<b>12%</b>

# School Union #93

Blue Hill • Brooksville • Castine • Penobscot • Surry

Derek Perkins, Superintendent of Schools  
Dawn McLaughlin, Assistant Superintendent  
Julie Horton, Director of Special Services

Dear Town of Penobscot,

First off, I would like to thank all of you for your continued support of both Penobscot Community School and School Union #93. I have enjoyed working with the Town of Penobscot, and seeing sustained academic growth of our students. This community is committed to education, and it shows in all aspects of school operations.

Here are some of the highlights so far this year:

- Penobscot Community School student enrollment has remained steady. The current enrollment is 67 students. Students are thriving academically, socially, and emotionally at PCS.
- Penobscot School Department currently has 33 students enrolled across 4 area high schools. Next year, we are anticipating roughly 39 students will be enrolled in high school, with most students attending Bucksport High School in the Fall.
- Penobscot Community School has been participating in the Maine Department of Education Early Childhood Cohort. This cohort provides support for participating schools with the transition of having local school systems take over for CDS managing the 3 and 4 year old population. By participating in this cohort, we benefited by getting upgraded furniture and curriculum materials for our Pre-K program for free. We also are getting reimbursed for staff costs associated with Special Education as well.

One of the strengths of Penobscot Community School is our staff. The staff at PCS is dedicated to improvement, and the students benefit greatly from this. Our test scores are some of the highest in the district, and that type of academic growth does not happen without exceptional leadership and the commitment of our staff.

On the financial side, the Penobscot School Committee carefully developed a school budget that will support our students, while being fiscally responsible in the process. This is no easy feat in the current economic landscape that school systems are finding themselves in. The proposed budget increased \$261,158.31, which is roughly 12% compared to last year. The proposed budget increases are a result of the following:

- Increased high school enrollment, coupled with rising high school tuition costs that are set by the State of Maine.
- Increases in the cost of health insurance for employees that elect to take it.
- In addition, PCS needs to upgrade the boiler system at the school. The Penobscot School Committee compared both oil and gas options, and the traditional oil-burning boiler is more cost effective both initially and long-term. Making this necessary capital improvement will enhance our school building for many years to come.

It is important to note that many area school districts are seeing much steeper budget increases compared to Penobscot. Those districts are dealing with much of the same challenges with insurance costs. To help alleviate the burden to the taxpayer, this budget will utilize undesignated funds in the amount of \$150,000 as revenue. This will reduce the amount of additional local funds that will need to be raised to fund the FY 2027 school budget, and provide much needed relief to taxpayers during these tough economic times.

Thank you all in advance for your support of the budget at the upcoming Penobscot Town Meeting.

Respectfully submitted,



Derek Perkins

**George Stevens Academy Annual Report to the Community  
January 2026**

George Stevens Academy has been serving the students and families of the Blue Hill Peninsula for over 127 years, and we are honored to continue as the community high school for many students and families today.

This year, approximately 206 students from across the peninsula and beyond are engaged in a wide range of academic, artistic, athletic, and experiential learning opportunities. Our programs support the diverse interests and postsecondary pathways of our student body. GSA plays an important role in sustaining access to high-quality education close to home, supporting families, strengthening community connections, and allowing students to remain rooted in the places and people that shape their lives during these formative years.

In recent years, the Academy has placed renewed emphasis on strengthening community partnerships, expanding career-connected and hands-on learning, maintaining rigorous academic programs, and ensuring that students are known, supported, and well-prepared for life after graduation. GSA is committed to serving all students on the peninsula, with robust programming designed to meet diverse learning needs—from advanced academic coursework to comprehensive special education services that ensure every student has access to meaningful, individualized support. The school remains firmly committed to offering peninsula students an outstanding educational experience while exercising strong fiscal responsibility on behalf of our sending towns and families.

**GSA Enrollment**

<b>Grade Level</b>	<b>Boys</b>	<b>Girls</b>	<b>Total</b>
Grade 9	36	24	60
Grade 10	25	21	46
Grade 11	23	33	56
Grade 12	35	27	62
<b>Total</b>	<b>119</b>	<b>105</b>	<b>224</b>

**Enrollment by Sending Towns**

Blue Hill – 90  
 Brooklin – 14  
 Brooksville – 25  
 Castine – 11  
 Hancock – 1  
 Orland – 4  
 Penobscot – 18  
 Sedgwick – 29  
 Surry – 30  
 Homestay - 2

**Governance – Board of Trustees**

Deb Ludlow '79, Chair (Brooksville)  
 Eden Cowart (Brooklin) and Kate Stookey (Penobscot), Co-Vice Chairs  
 Christopher Young '85, Treasurer (Blue Hill)  
 Lisa Arhontes-Marshall, Clerk (Blue Hill)  
 Sara Becton Ardrey (Blue Hill)  
 Amy Baker (Blue Hill)  
 Alden Blodgett '78 (Penobscot)  
 Chris Gleason (Blue Hill)  
 Chris Gray '00 (Blue Hill)  
 K Guinness (Blue Hill)  
 Wilson King (Blue Hill)  
 Robyn Sealander (Brooklin)

## Administration

Daniel J. Welch, Head of School  
Bob Slayton, Director of Admissions  
Chrissy Beardsley Allen '98, Dean of Student Life  
Billie L'Heureux, Athletic Director  
Rada Starkey, Director of Advancement  
David Stearns, Dean of Curriculum and Instruction

## Financial Highlights

GSA has made measurable progress in strengthening its financial position. For the fiscal year ending June 30, 2025, GSA operated with a balanced budget and a modest surplus, reflecting disciplined budgeting, improved cash flow, and sustained community support.

### Key Financial Highlights from Fiscal Year 2025:

- **Total operating revenue:** \$5.4 million, derived primarily from tuition and fees, town-approved supplemental tuition, philanthropy, and endowment support
- **Total operating expenses:** \$5.3 million, with the majority directed toward educational programs and direct student support
- **Operating surplus:** \$90,261, marking continued progress after several challenging fiscal years
- **Cash and cash equivalents:** \$1.1 million at year's end, reflecting improved liquidity
- **Total net assets:** \$14.2 million, including an endowment of just over \$11 million supporting long-term sustainability and financial aid

### Revenue Breakdown (FY 2025):

Total operating revenues of \$5,416,097 came from:

- **Tuition and fees:** \$4,109,930 (75.9%) from sending towns, special education tuition, and related sources
- **Earned revenues (including food service):** \$194,749 (3.6% of total)
- **Charitable gifts and pledges:** \$1,276,765 (23.6%)
- **Government grants:** \$37,474 (0.7%)
- **Endowment appropriation:** \$379,814 (not reported as earned revenue, simply a release of endowment funds)
- **Offset by Loss on Disposal of property & equipment** -\$202,821 (-3.8%)

### Expense Breakdown (FY 2025):

Total operating expenses of \$5,325,836 were allocated as follows:

- **Educational programs:** \$4,036,301 (75.8%) for faculty/staff compensation, classroom instruction, academic supports, and student services
- **Management and general operations:** \$866,156 (16.3%)
- **Auxiliary services (food service):** \$207,593 (3.9%)
- **Advancement and fundraising:** \$215,786 (4.0%)

The fiscal year concluded with a positive operating margin of 1.7%, reflecting disciplined budgeting, stable enrollment revenue, and careful cost management while maintaining strong educational programming.

In alignment with our commitment to fiscal responsibility, the Board of Trustees has voted to reduce the supplemental tuition assessment by 10 percent beginning next year, followed by additional 10 percent reductions in each of the subsequent two years. This planned three-year reduction reflects the Board and school leadership's intent to balance educational quality with sound financial practices.

As we plan for GSA's future, we recognize that long-term sustainability requires open dialogue with our communities. In the coming months, GSA leadership and board members will be engaging in measured, one-on-one conversations with residents, town officials, and school committee members about the possibility of town enrollment contracts in the not-too-distant future.

These conversations are exploratory in nature and designed to listen, learn, and understand each town's unique perspective. We believe that decisions about public education benefit from thoughtful relationship-building and transparent information-sharing. No decisions have been made, and any potential changes would only move forward with broad community understanding and support.

We welcome questions, concerns, and ideas from community members throughout this process. To learn more or share your thoughts about town contracts and GSA's future, please reach out to us at [community@georgestevens.org](mailto:community@georgestevens.org). Our goal is simply to ensure that GSA can continue serving peninsula students well into the future, while respecting the autonomy and priorities of each sending town.

The Academy is grateful for the continued partnership of its sending towns and recognizes the responsibility that comes with stewarding public education dollars. Through transparency, open communication, and prudent financial planning, George Stevens Academy remains committed to serving as a strong, accessible, and community-centered high school for the students and families of the Blue Hill Peninsula.

For more about GSA, our programs, campus activities, and the documents mentioned above, visit our website at [www.georgestevensacademy.org](http://www.georgestevensacademy.org).

Respectfully submitted,

**Daniel J. Welch**  
Head of School

**SCHOOL BUDGET ARTICLES TO APPROPRIATE MONIES FOR THE  
JULY 1, 2026 TO JUNE 30, 2027 FISCAL YEAR**

**ARTICLE S1.** To see what sum the town will authorize the school committee to expend for Regular Instruction. (Elementary Instruction Program, Secondary Instruction Program, Alternative Education, English as a 2nd Language, Gifted and Talented)

**School Committee Recommends: \$1,444,308.60**  
**Finance Committee Recommends: \$1,444,308.60**

*Explanation: The \$1,444,308.60 represents the following expenses:*

*Elementary Instruction- \$873,509.26*

*Regular Secondary Program (High School Tuition)- \$569,549.34*

*Gifted and Talented Program- \$1,250.00*

**ARTICLE S2.** To see what sum the town will authorize the school committee to expend for Special Education. (Special Education Programs and Administration)

**School Committee Recommends: \$286,315.85**  
**Finance Committee Recommends: \$286,315.85**

*Explanation: The \$286,315.85 represents the following expenses:*

*Elementary Special Education- \$183,575.01*

*High School Special Education- \$63,550.98*

*Administrative Costs (SU #93 Special Education Director and Assistant Director)- \$39,189.86*

**ARTICLE S3.** To see what sum the town will authorize the school committee to expend for Other Instruction. (Co-curricular, Extra-curricular, Summer School)

**School Committee Recommends: \$15,102.46**  
**Finance Committee Recommends: \$15,102.46**

*Explanation: The \$15,102.46 represents the following expenses:*

*Summer Literacy Camp- \$3,491.73*

*Co-Curricular- \$1,866.75*

*Athletics- \$9,343.98*

*Playground Equipment- \$400.00*

**ARTICLE S4.** To see what sum the town will authorize the school committee to expend for Student and Staff Support. (Guidance Services, Health Services, Library Services, Instructional Technology, Instructional Staff Training, Curriculum Development)

**School Committee Recommends: \$105,684.56**  
**Finance Committee Recommends: \$105,684.56**

*Explanation: The \$105,684.56 represents the following expenses:*

*Guidance Services- \$13,924.71*

*Library Services- \$11,201.22*

*Student Health Services- \$40,820.00*

*Instructional Staff Training- \$1,348.13*

*Curriculum Development- \$2,154.00*  
*Technology Services- \$36,236.50*

**ARTICLE S5.** To see what sum the town will authorize the school committee to expend for System Administration. (School Board Services, Office of the Superintendent Services)

**School Committee Recommends: \$120,566.72**

**Finance Committee Recommends: \$120,566.72**

*Explanation: The \$120,566.72 represents the following expenses:*

*School Committee Services- \$15,527.93*

*Office of the Superintendent- \$105,038.79*

**ARTICLE S6.** To see what sum the town will authorize the school committee to expend for School Administration.

**School Committee Recommends: \$138,251.75**

**Finance Committee Recommends: \$138,251.75**

*Explanation: The \$138,251.75 represents the following expenses:*

*Salaries/Benefits- \$124,673.75*

*Equipment/Services- \$8,600.00*

*Supplies- \$2,000.00*

*Training- \$2,363.00*

*Dues/Fees- \$615.00*

**ARTICLE S7.** To see what sum the town will authorize the school committee to expend for Transportation and Buses.

**School Committee Recommends: \$95,922.90**

**Finance Committee Recommends: \$95,922.90**

*Explanation: The \$95,922.90 represents the following expenses:*

*Bus Driver Wages/Benefits- \$61,655.95*

*Driver Training- \$975.00*

*Maintenance/Repair of Buses- \$15,800*

*Insurance on School Buses- \$1,741.95*

*Fuel- \$15,750.00*

**ARTICLE S8.** To see what sum the town will authorize the school committee to expend for Facilities Maintenance. (Maintenance/Custodial, Capital Enhancement & Improvement, Capital Renewal & Renovation)

**School Committee Recommends: \$204,812.30**

**Finance Committee Recommends: \$204,812.30**

*Explanation: The \$204,812.30 represents the following expenses:*

*Custodial Wages/Benefits- \$97,076.03*

*Training- \$175.00*

*Maintenance Services/Supplies- \$45,250.00*  
*Property/Casualty Insurance- \$7,397.25*  
*Electricity- \$25,914.02*  
*Heating Oil- \$20,000.00*  
*Building Furniture/Fixture/Equipment- \$9,000.00*

**ARTICLE S9.** To see what sum the town will authorize the school committee to expend for All Other Expenditures, including the food service program, with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the food service program.

**School Committee Recommends: \$59,681.25**  
**Finance Committee Recommends: \$59,681.25**

*Explanation: The \$95,681.25 represents the following expenses and is reduced by \$36,000 of revenue:*

*Kitchen Staff Wages/Benefits- \$52,301.25*  
*Training/Licensing- \$250.00*  
*Propane- \$1,350.00*  
*Equipment/Supplies- \$4,200.00*  
*Repair/Maintenance- \$800.00*  
*Food-\$36,680.00*

**ARTICLE S10.** To see what sum the town will appropriate for the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and to see what sum the town will raise as the town's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688.

**School Committee Recommends \$1,585,228.57 that be appropriated and \$1,473,235.43 be raised.**

**Finance Committee Recommends that \$1,585,228.57 be appropriated and \$1,473,235.43 be raised.**

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

**ARTICLE S11. (Written Ballot Required).** To see what sum the town will raise and appropriate in additional local funds, which exceeds the State's Essential Programs and Services allocation model as required to fund the budget recommended by the school committee.

**School Committee and Finance Committee Recommend \$672,972.96** for additional local funds and give the following reason for exceeding the State’s Essential Programs and Services funding model by **\$672,972.96**: in order to maintain current programs and offerings.

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

**ARTICLE S12.** To see what sum the town will authorize the school committee to expend for the fiscal year beginning July 1, 2026 and ending June 30, 2027 from the town’s contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, local funds for debt service on non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

**School Committee Recommends: \$2,470,646.38**  
**Finance Committee Recommends: \$2,470,646.38**

**ARTICLE S13.** To see if the Town will raise and appropriate \$70,000 for a new boiler and authorize the School Committee to expend those funds as it deems necessary for that purpose.

**School Committee Recommends: Yes**  
**Finance Committee Recommends: Yes**

*Explanation: The School Committee intends to use these funds to replace the boiler.*

## TOWN WARRANT 2026

State of Maine  
County of Hancock

To: Sally Bridges, Town Clerk of the Town of Penobscot:

Greetings:

In the name of the State of Maine, you are hereby required to warn and notify the inhabitants of the Town of Penobscot, who are qualified by law to vote in Town affairs, to meet at the Penobscot Fire Department, Penobscot, Maine, on Monday, the 2<sup>rd</sup> day of March 2026 at eight o'clock in the forenoon, to act on the following articles to wit:

- T 1.** To choose a moderator to preside at said meeting.
- T 2.** To choose by secret ballot the following officers:
- 1 - Selectman, Assessor, Overseer- (3yr) Term
  - 1 – Town Clerk (3yr) Term
  - 2 - School Committee (3yr) Term
  - 2 - Finance Committee (3yr) Term
  - 6 – Charter Commission (1yr) Term – (Ballot write-in)
- T 3.** Shall the Town vote to approve the George Stevens Academy's Supplemental tuition request of **\$1,530** for each Penobscot student attending George Stevens Academy for the 2026-2027 school year. This represents an increase of **\$24,480** (based on an attendance of 16 Penobscot Students) over and above the State allowed tuition by Title 20-A, section 5806
- Note: If the Town approves this Article, the amount will be added to the appropriate school operating budget articles.*
- T 4.** Shall the Town vote to approve the Blue Hill Library request of **\$5,132** for the Town's cost share value of services provided by the library. *Select Board Recommendation from Taxation.*

**Monday Meeting:** March 2, 2026

The polls for Articles T1, T2, T3, and T4 will open at 8:00 AM and will remain open for voting until 8:00 PM that evening at the Penobscot Fire Department.

**Tuesday Meeting:** March 3, 2026 – 7:00 PM

Officers elected by the Monday polling will be sworn in to their office after the Pledge of Allegiance. The Town Articles will be moderated and voted upon first, followed by the School Articles.

**T 5.** Shall the Town vote to accept the categories of the funds listed below as approved by the Maine State Legislature:

Municipal Revenue Sharing	UNKNOWN
Local Road Assistance	UNKNOWN
Snowmobile Registration Money	UNKNOWN
Tree Growth Reimbursement	UNKNOWN
General Assistance Reimbursement	UNKNOWN
Veteran's Exemption Reimbursement	UNKNOWN
Property Tax Relief Fund	UNKNOWN
DEP Grant and Matching Fund Money	UNKNOWN
Recycling Capital Investments Grants	UNKNOWN
Department of Environmental Protection	UNKNOWN
Small Community Grant	UNKNOWN
Other State Grants and Funds not listed	UNKNOWN

**T 6.** To see what sum of money the Town will vote to raise or appropriate for the Salaries of the following Town Officers; *Finance Committee Recommendation from Taxation*:

Three Selectboard members @ \$6,000 each	\$ 18,000
Chairman	\$ 4,000
Tax Collector	\$ 16,000
Treasurer	\$ 19,000
Town Clerk	\$ 23,400
Registrar	\$ 1,000
Fire Chief	\$ 5,000
Deputy Tax Collector/Treasurer	\$ 29,000
Deputy Town Clerk	\$ 6,000
Clerical Services	\$ 2,100
Health Officer	<u>\$ 600</u>
<b>Total:</b>	<b>\$ 124,100</b>

- T 7.** To see if the Town will vote to authorize the Selectboard to negotiate wages for Town labor and equipment.
- T 8.** To see what sum of money the Town will vote to raise or appropriate for the Current and Contingent Expenses for 2026; *Finance Committee Recommendation from Checking Account Interest:*
- \$ 6,000**
- T 9.** To see what sum of money the Town will vote to raise or appropriate for General Government; *Finance Committee Recommendation from Surplus:*
- \$ 52,000**
- T 10.** To see what sum of money the Town will vote to raise or appropriate for Town Hall Maintenance; *Finance Committee Recommendation from Taxation:*
- \$ 15,000**
- T 11.** To see what sum of money the Town will vote to raise or appropriate for Town insurance and Employee Benefits; *Finance Committee Recommendation from Taxation:*
- |                                  |                  |
|----------------------------------|------------------|
| General Town Insurance           | <b>\$ 11,500</b> |
| Workman’s Compensation Insurance | <b>\$ 5,000</b>  |
| Unemployment Insurance           | <b>\$ 1,700</b>  |
| Social Security                  | <b>\$ 12,000</b> |
- T 12.** To see what sum of money the Town will vote to raise or appropriate for community donations; *Finance Committee Recommendation from Taxation (unless otherwise specified):*
- |  |                 |
|--|-----------------|
| Eastern Area Agency on Aging             | <b>\$ 2,800</b> |
| Loaves & Fishes Food Pantry              | <b>\$ 750</b>   |
| Penobscot Days Celebration and Fireworks | <b>\$ 1,500</b> |
| Blue Hill Society for Aid to Children    | <b>\$ 2,200</b> |
| Penobscot Historical Society             | <b>\$ 2,500</b> |
| Hospice Volunteers of Hancock County     | <b>\$ 600</b>   |

LifeFlight Foundation	\$ 568
Maine Coast Heritage Trust	\$ 250
Maine Center for Coastal Fisheries	\$ 250
Sweetster	<u>\$ 2,500</u>
<b>Total:</b>	<b>\$ 13,918</b>

- T 13.** Shall the Town vote to authorize the Selectboard and Treasurer to return the current balance (\$646.43) of Reserve account 320-03 “Unwed mothers” to Surplus *and* to make a charitable contribution to the Women Infants and Children Program (WIC) in that same amount. This will action would eliminate that Reserve account.
- T 14.** To see what sum of money the Town will vote to raise or appropriate for a Peninsula Ambulance Corps donation; *Finance Committee Recommendation from Taxation:*
- \$ 40,612**
- T 15.** To see what sum of money the Town will vote to raise or appropriate for its annual membership with the Hancock County Planning Commission; *Finance Committee Recommendation from Interest on liens:*
- \$ 1,703**
- T 16.** To see what sum of money the Town will vote to raise or appropriate for Grant Writing Services; *Finance Committee Recommendation from Property Tax Interest:*
- \$ 5,000**
- T 17.** To see what sum of money the Town will vote to raise or appropriate for General Assistance; *Finance Committee Recommendation from Property Tax Interest:*
- \$ 3,000**
- T 18.** To see what sum of money the Town will vote to raise or appropriate for the Fire Department; *Finance Committee Recommendation from Taxation:*
- \$ 42,000**
- T 19.** To see what sum of money the Town will vote to raise or appropriate for the Fire Truck Reserve; *Finance Committee Recommendation \$50,000 from Surplus and \$50,000 from Taxation:*
- \$ 100,000**
- T 20.** To see what sum of money the Town will vote to raise or appropriate for Streetlight Service provided by Central Maine Power; *Finance Committee Recommendation from Checking Account Interest:*
- \$ 3,200**

- T 21. To see what sum of money the Town will vote to raise or appropriate for Septage Sludge Disposal; *Finance Committee Recommendation from Checking Account Interest*:  
**\$ 6,000**
- T 22. To see what sum of money the Town will vote to raise or appropriate for costs associated with obtaining a Maine DEP license to operate the Transfer Station; *Finance Committee Recommendation from Surplus*:  
**\$ 30,000**
- T 23. To see what sum of money the Town will vote to raise or appropriate for Transfer Station operation; *Finance Committee Recommendation from Taxation*:  
**\$ 95,000**
- T 24. To see what sum of money the Town will vote to raise or appropriate for the Town's cost share in the Toddy Pond Watershed Management Association; *Finance Committee Recommendation from Checking Account Interest*:  
**\$ 7,000**
- T 25. To see what sum of money the Town will vote to raise or appropriate for the Planning Board and Code Enforcement Officer expenses; *Finance Committee Recommendation from Taxation*:  
**\$ 11,000**
- T 26. To see if the Town will vote to authorize the Selectboard to expend funds received from permits on the Planning Board and Code Enforcement expenses.
- T 27. To see what sum of money the Town will vote to raise or appropriate for the TRIO Software Maintenance Fees and expenses; *Finance Committee Recommendation from Checking Account Interest*:  
**\$ 20,000**
- T 28. To see what sum of money the Town will vote to raise or appropriate for the Sand/Salt Shed Project account; *Finance Committee Recommendation from Surplus*:  
**\$ 20,000**
- T 29. To see what sum of money the Town will vote to raise or appropriate for the Snow Removal, Road Sand & Salt Supply; *Finance Committee Recommendation from Excise*:  
**\$ 265,000**
- T 30. To see what sum of money the Town will vote to raise or appropriate for the Town Road Capital Improvement Account; *Finance Committee Recommendation \$35,000 from Excise and \$35,000 from Taxation*:  
**\$ 70,000**

- T 31.** To see what sum of money the Town will vote to raise or appropriate for the Town Road Routine Maintenance Account; *Finance Committee Recommendation from Surplus:*
- \$ 25,000**
- T 32.** To see what sum of money the Town will vote to raise or appropriate for the Cemetery Account; *Finance Committee Recommendation from Agent fees:*
- \$ 3,500**
- T 33.** To see what sum of money the Town will vote to raise or appropriate for the Town Recreation Account; *Finance Committee Recommendation from Tree Growth Reimbursement:*
- \$ 3,500**
- T 34.** To see if the Town will vote to authorize the Selectboard to notify the Department of Marine Resources that the Town wishes to exercise its exclusive rights to alewives in the Town of Penobscot during the time period: **01/01/2026 to 12/31/2026.**
- T 35.** To see if the Town will vote to authorize the Alewives Committee to manage the Alewives fishery.
- T 36.** To see if the Town will vote to authorize the Alewives Committee to sell alewives in 2026 according to a State approved Harvest Plan.
- T 37.** To see what sum of money the Town will vote to raise or appropriate for the Animal Control Account; *Finance Committee Recommendation from Tree Growth Reimbursement:*
- \$ 3,600**
- T 38.** To see what sum of money the Town will vote to raise or appropriate to support the Town Cloud website; *Finance Committee Recommendation from Tree Growth Reimbursement:*
- \$ 900**
- T 39.** To see if the Town will vote to authorize the Municipal Officers to sell or dispose of surplus property on such terms and conditions as they deem advisable.
- T 40.** Shall the Town vote to authorize the Selectboard to dispose of any real estate property acquired through unpaid taxes on lien execution, on terms advisable, and to execute quitclaim deeds on such property. Except that the Municipal Officers shall use the special sale process required by 36 M.R.S. 943-C for qualifying homestead property if they choose to.

**T 41.** Shall the Town vote to authorize the Selectboard and the Treasurer to return the balance of Reserve account 320-16, "GIS Culvert Survey", to the Surplus account, and thereby eliminate that reserve account.

**Current Reserve Balance:   \$29,741.72**

**T 42.** To see what sum of money the Town will vote to raise or appropriate for Town Reserve Accounts; *Finance Committee Recommendation from:*

Town Hall Renovations ( <i>Taxation</i> )	<b>\$ 15,000</b>
Town Building ( <i>Interest on Checking</i> )	<b>\$ 1,000</b>
Forest Fire Protection ( <i>Boat Excise</i> )	<b>\$ 1,000</b>
Fire Equipment Fund ( <i>Boat Excise</i> )	<b>\$ 1,000</b>
Patriotic ( <i>Moore Family Donation</i> )	<b>\$ 250</b>
Legal & Professional ( <i>Tree Growth Reimbursement</i> )	<b><u>\$ 20,000</u></b>
<b>Total:</b>	<b>\$ 38,250</b>

**T 43.** Shall the Town vote to authorize the Selectboard to accept unconditional donations which they feel are in the best interest of the Town.

**T 44.** Shall the Town vote to charge interest at the annual rate of 7.0 % on taxes paid 60 days or more following commitment day.

**T 45.** Shall the Town vote to charge interest at the annual rate of 7.0 % on all tax liens and tax acquired property.

**T 46.** Shall the Town vote to authorize the Selectboard and the Treasurer to make investments of surplus funds not otherwise committed or needed for immediate use.

**T 47.** Shall the Town vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed, pursuant to 36 M.R.S. Section 506.

**T 48.** Shall the Town vote to authorize the Municipal Officers to spend an amount not to exceed 3/12 of the budgeted amount in each category of the 2026 annual budget during the period from January 1, 2027 to the 2027 Annual Town Meeting.

# OFFICIAL BALLOT

State of Maine

Municipal Election for the Town of Penobscot.

March 2, 2026

Sally J. Bridges, Town Clerk

- To vote for the candidate of your choice, mark the box to the left of the name you wish to vote for.
- Follow the directions as to the number of candidates to be marked for each office.
- For write-in candidates, write the name on blank line and mark the square to left of such name. Any write-in candidate must be a registered voter of Penobscot and be residing in Penobscot during term of office.
- To vote on a question, mark the box to the left of “Yes” or the box to the left of “No”
- Boxes should be clearly marked, as such:  or  or by filling in the square.

**Do not erase names or cross out your choice, crumple or tear up the ballot.** If you make a mistake, return the spoiled ballot to the clerk and ask for a new ballot.

SELECT BOARD  
ASSESSOR, OVERSEER  
Term: THREE (3) Years  
(VOTE FOR ONE)

Ferden, Scott  
 Turner Welts, Vivian  
 \_\_\_\_\_

SCHOOL COMMITTEE  
Term: THREE (3) Years  
(VOTE FOR TWO)

Astbury, Tanya  
 Brenton, Charles J.  
 \_\_\_\_\_

TOWN CLERK

Term: TWO (2) years  
(VOTE FOR ONE)

Martynowski, Rita  
 \_\_\_\_\_

ROAD COMMISSIONER

Term: TWO (2) Years  
(VOTE FOR ONE)

Hutchins, William  
 \_\_\_\_\_

**Turn over to Vote for other candidates**

**OFFICIAL BALLOT**

State of Maine

Municipal and Referendum Election for the Town of Penobscot.

March 2, 2026

Sally J. Bridges, Town Clerk

**FINANCE COMMITTEE**

Term: THREE (3) Years

(VOTE FOR ONE)

Emerton, Krisy

\_\_\_\_\_

**CHARTER COMMISSION**

Term: NONE

(VOTE FOR SIX)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Turn over to Vote for other candidates**

OFFICIAL BALLOT  
State of Maine  
Municipal Election for the Town of Penobscot.  
March 2, 2026

Sally J. Bridges, Town Clerk

**T 3.** Shall the Town vote to approve the George Stevens Academy Supplemental tuition request of **\$1,530** for each Penobscot student attending George Stevens Academy for the 2026-2027 school year. This represents an increase of **\$24,480** (based on an attendance of 16 Penobscot Students) over and above the State allowed tuition by Title 20-A, section 5806.

*Note: If the town approves this Article, the amount will be added to the appropriate school operating budget articles.*

**YES**       **NO**

**T 4.** Shall the Town vote to approve the Blue Hill Library request of **\$5,132** for the Town's cost share value of services provided by the library.      *Select Board Recommendation from Taxation*

**YES**       **NO**

**You have now finished Voting**