
PENOBSCOT TOWN REPORT

238TH EDITION
FOR YEAR 2024



Horace Farnham of West Penobscot

I would like to take this opportunity to express my sincere gratitude to the entire town of Penobscot for serving as beacons of hope and inspiration as I continue to navigate my cancer journey. I am so appreciative of each and every one of you who have reached out, sent cards, or stopped by the market to ask about my well-being; your kindness has been an enormous source of comfort during challenging times. I look forward to a brighter, healthier 2025 as I approach the end of my treatments this year and return to just being a kid again!

Once again, I extend my gratitude to you all from myself and my entire family; your unwavering support has made an incredible impact on our lives and we will never forget your generosity.

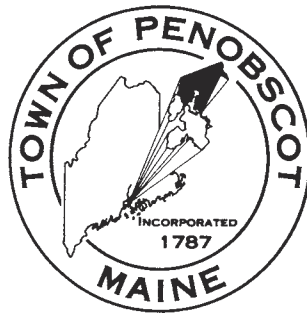
I offer my heartfelt appreciation to each one of you.

Avery MacNair



L to R: Jack Pascal, Kaleb Grant, Avery MacNair and 8th grade teacher Michele Charette

238th
Annual Report
of the
Municipal Officers
of the
Town of
Penobscot, Maine
Year Ending December 31, 2024



Incorporated
February 23, 1787

Table of Contents

Town Officials	4
Assessors' Notice	6
Selectboard Report	7
Town Clerk Report	10
Auditor Report	11
List of Taxpayers	61
Penobscot Fire Report	89
Peninsula Ambulance Corps., Inc	90
Shellfish Conservation Committee	91
Alewife Committee	92
Comprehensive Plan Committee	93
Climate Resilience Committee	94
Blue Hill Heritage Trust	95
Penobscot Historical Society	96
Penobscot Children's Library	97
Blue Hill Public Library Municipal Report	98
Letter from Representatives	100
Penobscot Community School Report	103
Superintendent's Report	126
George Stevens Academy Report	127
School Budget Articles	129
Warrant	134
Sample Ballot	142

TOWN OFFICIALS

MODERATOR: Sherman Hutchins

CONSTABLE: Arthur Washburn

SELECT BOARD, ASSESORS, OVERSEERS: Harold Hatch; Chair, Phil Rapp & Sara Leighton
Office Hours- **Tuesday 7:00 pm** except for the 5th Tuesday

TREASURER: Amy Dunn

TOWN CLERK: Sally Bridges

TAX COLLECTOR: Elizabeth Hutchins

DEPUTY TAX COLLECTOR: Sally Austin & Rita Martynowski

DEPUTY CLERK: Heidi Reindhard

Office Hours- **Monday 9:00 - 1:00 pm**

Tuesday 9:00 – 1:00 pm & 3:00 - 7:00 pm

Thursday 9:00 – 4:00 pm

SCHOOL COMMITTEE: Jerald Markley, Chair; James Goodman, Charles Brenton, Edward DeVito & Tanya Astbury

ROAD COMMISSIONER: William Hutchins

SNOW REMOVAL: Hardscrabble Landscaping - Mike & Jesse Reed

FIRE CHIEF: James Clarke

CODE ENFORCEMENT OFFICER/PLUMBING INSPECTOR/HEALTH OFFICER: Bryce Emerson

FINANCE COMMITTEE: Audrey Bradford; Chair, Audrey Berzinis, Jeanna Leclerc, John Albrecht, Vivian Turner, Casey McGraw & Heather Emanuelson

PLANNING BOARD: Dana Willis; Chair, Jonathan Allen, Elizabeth Snow, Donald Bradford, Winsor Bowden, and Sylvia Tapley; alternate

Meetings- **May- October: 1st/3rd Tuesday @7:00pm; Town Hall**

November- April: 1st Tuesday @7:00pm; Town Hall

ANIMAL CONTROL OFFICER: Robert Gross 207-326-8651

ALEWIVE COMMITTEE: Bailey Bowden, Toby Wardwell, David Wardwell, Wallace Wardwell & Shelly Griffin

SHELLFISH WARDEN: Stephen Bechard

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

TRANSFER STATION HOURS: 116 Mill Creek Road

TUESDAY 8:00AM – 4:00PM & SATURDAY 8:00AM – 4:00PM

STATE REPRESENTATIVES 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:

Nichole 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 The Penobscot Town Hall in said municipality, on the April 1st of April, at (state time) 11:00 am to 3:00 pm for the purpose of revising lists of the polls and estates taxable in said municipality.

Resident Owners

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 20 2025

Harold A. Hunt
Chas E. Pope
Sam B. Loughton } Assessors.

Selectboard Report

Dear Penobscot Residents and Those Who Hold This Town Dear,

As we reflect on the past year, it's amazing to look back on all the wonderful things that have gone on around town. Here are some of the key highlights:

One of our most significant achievements this year is the successful acquisition of the public access to Wight's Pond. It took months of negotiations with neighboring landowners, attorneys and surveyors, all doing their part to untangle the ages old puzzle, but finally, this public space was officially secured by the town so it can continue to provide recreational opportunities for residents and visitors, enhancing the natural beauty and accessibility of our town's outdoor resources.

And let's take a moment to give ourselves a little pat on the back. It was discovered while on a zoom call this past fall with a program manager from the Greenfield Penobscot Estuary Remediation Trust that Penobscot has been recognized as one of the top ten towns nationally for climate resilience. Our commitment to reviving our estuaries and alewife runs is an example to many.

And the back patting doesn't stop there. Let's give a warm round of congratulations to Penobscot Community School for being ranked #6 in the state for elementary schools. This ranking is not just for small or rural schools, we were measured against every elementary school in the state, period! This remarkable achievement is a testament to the hard work of our students, teachers, and staff. We extend our sincere thanks to the taxpayers for funding the school and supporting the educational endeavors of such a special learning place.

Of course, a year in Penobscot would not be complete without our amazing community events, Some tried and true and some newcomers. Here's a rundown of some Penobscot happenings in 2024.

- Spring Clean-Up Day: Thank you to all the hearty souls that participated in our annual Spring Clean-Up Day. A bounty of garbage was cleaned off our roadways and deposited in its rightful place at the transfer station. It was a great opportunity to come together and take pride in our community. If you have not yet joined in this spring clean up effort, we highly recommend it. It's quite an eye opener!
- Penobscot Day: Another very successful Penobscot Day was had by all! Whether you participated in or took advantage of any of the fun-filled events, we're so glad you could make it part of your summer fun. From the parade, the Historical Society Yard Sale, PVFD Chicken Barbeque, all the way to the Fireworks extravaganza you

couldn't help but feel the warmth of this close-knit community! This year there were a few new additions to the day. The Castine Band came and entertained us, setting up in front of Town Hall and playing as the parade passed by, what a treat! We hope to see them again in 2025. Another fun event was the addition of a dog show in the afternoon, behind the school. This was quite an impressive show of skill and agility. It seemed like a new fan favorite! With fun for all ages, Penobscot Day Is always a great way to celebrate our community spirit.

- **Historical Society Events:** The Penobscot Historical Society hosted many lively events throughout the year. Please read their letter to the town, in this report. They are actively on the hunt for new members! It's time for the next generation of proud Penobscot residents to continue the legacy of this organization, which is such a very important part of our community! Become a member and join in the fun, while helping to preserve our town's rich history.
- **Universal Waste Pick-Up:** Proper disposal of universal waste is essential for a clean environment. A group of dedicated townspeople formed a group and planned for months to organize Penobscot's 1st annual Universal Waste Pick-Up Day. To say it was a success is a huge understatement! Their hard work in researching and planning for this day definitely paid off! They were able to rally the town to bring their universal waste to the school parking lot where they filled 8 large containers to the brim with their old batteries, tv sets, monitors, cell phones, and other hazardous waste that they didn't know what to do with. The event was by donation, raising just enough to pay for transportation and disposal of all this waste. You can bank on seeing this event again. Way to go Penobscot!
- **Fall Festival at Northern Bay Commons:** We had the pleasure of another successful Fall Festival at Northern Bay Commons. The town enjoyed seasonal activities, local vendors, and community camaraderie. And all this was hosted by Eaton Holdings LLC, to support the efforts of PCS 8th grade and their challenge to raise money for their class trip.

What a worthy community event!

While we had the pleasure of celebrating these many positive Penobscot events, there were also challenges. In true Penobscot fashion, met them head on, and are currently working diligently to right our ship.

It was discovered that through a series of miscommunications and oversites between the town and state, Penobscot does not have an active license to run the transfer station at this time. After discovering this lapse, the town has been working closely with the state to remedy the situation and obtain proper licensing. We have made substantial progress, hiring a very capable engineering firm to conduct many necessary studies and help us

navigate through this very long and arduous process. We will complete everything with the highest standards and be back on the up and up as soon as possible. In the meantime, we have permission from the state to continue business as usual as we go through this process, so your rubbish is safe with us!

Now let us turn to the future and exciting projects around town for you to watch out for. We are delighted to announce that this past year, Penobscot, in conjunction with Maine Coast Heritage Trust, has been awarded significant grant money. These monies will be used to fund several exciting projects happening around town. These projects include;

- Plans to replace the failing culvert at Mill Creek, between Pierce Pond Road and the existing Sand/Salt pile
- Adding more fish weirs to the outlet at Pierce 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.

This financial support is a testament to our community's commitment to healthy stewardship of our infrastructure and environment, while holding fast to our treasured heritage.

As this letter ends, we want to extend our heartfelt thanks to the many volunteers who generously gave and continue to give their time and effort to support our town. Your willingness to pitch in and help with everything from stuffing the tax bill envelopes to planting and keeping the bountiful flower boxes in front of town hall looking so beautiful, is so very much appreciated! Your dedication and service are invaluable, and we are deeply grateful for all that you do.

To all our community members, thank you for being an integral part of what makes Penobscot a wonderful place to live. Here's to another year of having the privilege of being a part of such a special town.

Warm regards,

The Penobscot Select Board


Harold Hatch,


Sara Leighton


Phil Rapp

Report of the Town Clerk 2024

MARRIAGE LICENSES ISSUED: 6
MARRIAGES PERFORMED IN PENOBSCOT: 4

BIRTHS: 7 3 MALES 4 FEMALES

DEATHS: 13

William L. Arbuckle Jr.

Ruth A. Kidder

Norris L. Austin

George H. Leach Sr.

James F. Chadbourne Sr.

Ludwig J. Sarandrea

Jeremiah I. Emerton

Scott I. Wood

Edward E. Fogg

Howard V. York

Kyle D. Gray

Lisa A. Young-Fraley

Jacob E. Jenkins

REGISTERED VOTERS AS OF
FEBRUARY 13, 2025

DEMOCRATS: 397
REPUBLICANS: 293
GREEN INDEPENDENT: 41
LIBITARIAN: 3
NO LABELS: 9
UNENROLLED: 299

TOTAL REGISTERED VOTERS: 1047

TOWN OF PENOBSCOT, MAINE

*FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT*

*FOR THE FISCAL YEAR
ENDED DECEMBER 31, 2024*

TOWN OF PENOBSCOT, MAINE
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
FOR THE YEAR ENDED DECEMBER 31, 2024

TABLE OF CONTENTS

	PAGE(S)
INDEPENDENT AUDITOR'S REPORT	1-3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4-7
 EXHIBIT	
<u>BASIC FINANCIAL STATEMENTS</u>	
	<i>Government-wide Financial Statements</i>
I Statement of Net Position	8
II Statement of Activities	9
	<i>Governmental Fund Financial Statements</i>
III Balance Sheet	10
IV Statement of Revenues, Expenditures and Changes in Fund Balances	11
	<i>Notes to the Financial Statements</i>
	12-26
 <u>REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MANAGEMENT'S DISCUSSION AND ANALYSIS</u>	
V Budgetary Comparison Schedule - General Fund	27
	<i>Schedules of Historical Pension Information</i>
VI Schedule of Proportionate Share of Net Pension Liability	28
VII Schedule of Employer Contributions	29
	<i>Notes to Schedules of Historical Pension Information</i>
	30
	<i>Schedules of Historical Other Post-Employment Benefit (OPEB) Information</i>
VIII Schedule of Proportionate Share of Net OPEB Liability	31
IX Schedule of Employer Contributions	32
	<i>Notes to the Schedules of Historical OPEB Information</i>
	33
 SCHEDULE	
<u>SUPPLEMENTARY INFORMATION</u>	
	<u>General Fund</u>
1 Schedule of Departmental Operations	34-35
2 Schedule of Appropriations	36
3 Schedule of Valuation, Assessment and Collections	37
4 Schedule of Current Year Unpaid Taxes	38-41
5 Schedule of Prior Year Unpaid Taxes	42
6 Schedule of Changes in Unassigned Fund Balance	43
	<u>Permanent Fund</u>
7 Schedule of Trust Funds	44-45
8 Combined Balance Sheet - Permanent Funds	46
9 Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Permanent Funds	47
10 Schedule of Expenditures of Federal Awards	48

James W. Wadman

CERTIFIED PUBLIC ACCOUNTANT

James W. Wadman, C.P.A.
Ronald C. Bean, C.P.A.
Kellie M. Bowden, C.P.A.
Wanese L. Lynch, 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, 2024, 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, 2024, 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 29 through 35 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,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.
February 12, 2025

TOWN OF PENOBSCOT, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended December 31, 2024

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, 2024. 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, 2024 by \$4,915,036 (presented as “net position”). Of this amount, \$1,634,853 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 \$114,347 (a 2.38% increase) for the fiscal year ended December 31, 2024.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended December 31, 2024; the Town's governmental funds reported a combined ending fund balance of \$2,521,448 with \$993,345 being general unassigned fund balance. This unassigned fund balance represents approximately 32.2% 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 2024</i>	<i>Governmental Activities 2023</i>
Current Assets	\$ 2,747,737	\$ 2,481,517
Capital Assets	\$ 2,404,025	\$ 2,477,682
Deferred Outflows	\$ 275,230	\$ 329,426
<i>Total Assets</i>	<i>\$ 5,426,993</i>	<i>\$ 5,288,624</i>
Other Liabilities	\$ 28,726	\$ 4,045
Long-Term Liabilities	\$ 461,197	\$ 464,626
Deferred Inflows	\$ 22,033	\$ 19,265
Net Position;		
Invested in Capital Assets	\$ 2,404,025	\$ 2,477,682
Restricted	\$ 876,158	\$ 614,282
Unrestricted	\$ 1,634,853	\$ 1,708,725
<i>Total Liabilities and Net Position</i>	<i>\$ 5,426,993</i>	<i>\$ 5,288,624</i>

Changes in Net Position

Approximately 77 percent of the Town's total revenue came from property and excise taxes, 16 percent came from State subsidies and grants, and approximately 7 percent came from services, investment earnings and other sources. Depreciation expense on the Town's governmental activity assets represents \$200,800 of the total expenses for the fiscal year.

CAPITAL ASSET ADMINISTRATION

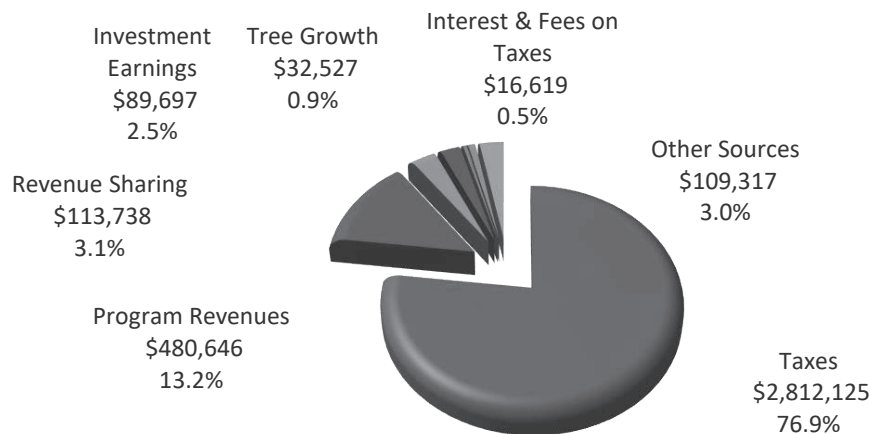
Capital Assets

The Town's investment in capital assets for its governmental activities amounts to \$7,796,880, net of accumulated depreciation of \$5,392,856 leaving a net book value of \$2,404,025. Current year additions include \$90,101 in building

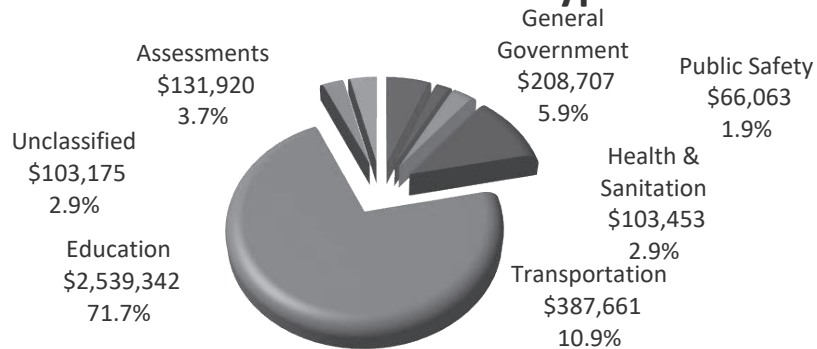
improvements and \$87,041 in infrastructure improvements. Current year retirements include a portion of the West County Road land.

	<i>Governmental Activities 2024</i>	<i>Governmental Activities 2023</i>
<i>Revenues;</i>		
Tax Revenues	\$ 2,812,125	\$ 2,646,325
Program Revenues	\$ 480,646	\$ 479,292
Investment Earnings	\$ 89,697	\$ 99,483
Revenue Sharing	\$ 113,738	\$ 108,567
Grant Revenue	\$ 50,000	\$ 0
Tree Growth	\$ 32,527	\$ 26,738
Other	\$ 75,936	\$ 24,500
<i>Total Revenues</i>	\$ 3,654,668	\$ 3,384,905
<i>Expenses;</i>		
General Government	\$ 208,707	\$ 144,235
Public Safety	\$ 66,063	\$ 72,002
Health/Sanitation	\$ 103,453	\$ 103,495
Transportation	\$ 387,661	\$ 381,221
Education	\$ 2,539,342	\$ 2,392,611
Unclassified	\$ 103,175	\$ 99,000
Assessments	\$ 131,920	\$ 113,657
<i>Total Expenses</i>	\$ 3,540,320	\$ 3,306,221
Changes in Net Position	\$ 114,347	\$ 78,683

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 \$2,521,448, an increase of \$250,908 in comparison with the prior year. Approximately 39.4 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:

- \$260,882 positive variance in revenues. Investment earnings exceeded budget by \$47,466. In addition, the Town collected \$150,300 of funds that were not budgeted.
- \$448,747 positive variance in expenditures. School Department operations were \$105,385 below budget. Transportation and Infrastructure expenditures were \$243,134 below budget. Overlay on taxes was \$35,248. All other departments operated in proximity with budget and 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, 2024

(Exhibit I)

	<u>Governmental Activities</u>
<u>Assets & Deferred Outflows</u>	
<u>Assets</u>	
Cash	\$1,914,392
Investments, at Fair Value	\$578,971
Taxes Due - Current Year	\$202,560
Taxes Due - Prior Year	\$51,190
Accounts Receivable	\$624
<u>Capital Assets:</u>	
Land	\$202,857
Other Capital Assets, net of Accumulated Depreciation	\$2,201,168
	<hr/>
<u>Total Assets</u>	\$5,151,762
	<hr/>
<u>Deferred Outflows of Resources</u>	
Related to Pensions	\$36,039
Related to Other Post-Employment Benefits	\$239,191
	<hr/>
<u>Total Deferred Outflows of Resources</u>	\$275,230
	<hr/>
<u>Total Assets & Deferred Outflows</u>	\$5,426,993
	<hr/> <hr/>
<u>Liabilities & Deferred Inflows</u>	
<u>Liabilities</u>	
Accounts Payable	\$28,726
Net Pension Liability	\$25,958
Net Other Post-Employment Benefits Liability	\$435,239
	<hr/>
<u>Total Liabilities</u>	\$489,923
	<hr/>
<u>Deferred Inflows of Resources</u>	
Property Taxes Collected in Advance	\$2,245
Related to Pensions	\$13,533
Related to Other Post-Employment Benefits	\$6,255
	<hr/>
<u>Total Deferred Inflows of Resources</u>	\$22,033
	<hr/>
<u>Net Position</u>	
Net Investment in Capital Assets	\$2,404,025
Restricted	\$876,158
Unrestricted	\$1,634,853
	<hr/>
<u>Total Net Position</u>	\$4,915,036
	<hr/>
<u>Total Liabilities, Deferred Inflows and Net Position</u>	\$5,426,993
	<hr/> <hr/>

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

TOWN OF PENOBSCOT, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

(Exhibit II)

<u>Functions/Programs</u>		<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Revenue and Changes</u>
<u>Primary Government</u>	<u>Expenses</u>	<u>Services</u>	<u>Grants</u>	<u>in Net Position</u>
<u>Governmental Activities</u>				<u>Governmental</u>
				<u>Activities</u>
General Government	\$208,707	\$8,550		(\$200,157)
Public Safety	\$66,063		\$2,000	(\$64,063)
Health & Sanitation	\$103,453	\$12,093		(\$91,360)
Public Transportation	\$387,661		\$36,756	(\$350,905)
Unclassified	\$103,175			(\$103,175)
Education	\$2,427,173	\$1,879	\$307,199	(\$2,118,095)
State On-Behalf Contributions	\$112,169		\$112,169	\$0
Assessments	\$131,920			(\$131,920)
<u>Total Governmental Activities</u>	<u>\$3,540,320</u>	<u>\$22,522</u>	<u>\$458,124</u>	<u>(\$3,059,674)</u>
<u>Total Primary Government</u>	<u>\$3,540,320</u>	<u>\$22,522</u>	<u>\$458,124</u>	<u>(\$3,059,674)</u>
<u>General Revenues:</u>				
Tax Revenues				\$2,812,125
State Revenue Sharing				\$113,738
Tree Growth Reimbursement				\$32,527
Interest Earned				\$89,697
Gain on Sale of Town Property				\$50,300
Interest on Delinquent Taxes				\$16,619
Grant Proceeds				\$50,000
Other Revenues				\$9,017
<u>Total Revenues</u>				<u>\$3,174,022</u>
<u>Changes in Net Position</u>				<u>\$114,347</u>
<u>Net Position - Beginning</u>				<u>\$4,800,688</u>
<u>Net Position - Ending</u>				<u>\$4,915,036</u>

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

TOWN OF PENOBSCOT, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2024

(Exhibit III)

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Permanent Fund</u>	<u>Total Governmental Funds</u>
<u>Assets</u>				
Cash	\$1,892,913		\$21,479	\$1,914,392
Investments, at Fair Value	\$574,810		\$4,161	\$578,971
Taxes Due - Current Year	\$202,560			\$202,560
Taxes Due - Prior Years	\$51,190			\$51,190
Accounts Receivable	\$624			\$624
Due From Other Funds		\$78,611	\$16,029	\$94,640
<u>Total Assets</u>	<u>\$2,722,097</u>	<u>\$78,611</u>	<u>\$41,669</u>	<u>\$2,842,377</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>				
<u>Liabilities:</u>				
Accounts Payable	\$28,726			\$28,726
Due to Other Funds	\$94,640			\$94,640
<u>Total Liabilities</u>	<u>\$123,366</u>	<u>\$0</u>	<u>\$0</u>	<u>\$123,366</u>
<u>Deferred Inflows of Resources:</u>				
Property Taxes Collected in Advance	\$2,245			\$2,245
Unavailable Tax Revenue	\$195,318			\$195,318
<u>Total Deferred Inflows of Resources</u>	<u>\$197,563</u>	<u>\$0</u>	<u>\$0</u>	<u>\$197,563</u>
<u>Fund Balances:</u>				
Nonspendable			\$28,342	\$28,342
Restricted	\$768,505	\$78,611	\$700	\$847,816
Committed	\$313,136			\$313,136
Assigned	\$326,181		\$12,627	\$338,809
Unassigned	\$993,345			\$993,345
<u>Total Fund Balances</u>	<u>\$2,401,167</u>	<u>\$78,611</u>	<u>\$41,669</u>	<u>\$2,521,448</u>
<u>Total Liabilities, Deferred Inflows & Fund Balances</u>	<u>\$2,722,097</u>	<u>\$78,611</u>	<u>\$41,669</u>	<u>\$2,842,377</u>
<u>Total Fund Balance - Governmental Funds</u>				\$2,521,448
<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				\$2,404,025
Deferred outflows of resources related to pension plans				\$36,039
Deferred inflows of resources related to pension plans				(\$13,533)
Deferred outflows of resources related to Other Post-Employment Benefit Plans				\$239,191
Deferred Inflows of resources related to Other Post-Employment Benefit Plans				(\$6,255)
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				\$195,318
Some liabilities are not due and payable in the current period and therefore, are not reported in the funds, including:				
Net Pension Liability				(\$25,958)
Net Other Post-Employment Benefits Liability				(\$435,239)
<u>Net Position of Governmental Activities</u>				<u>\$4,915,036</u>

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

TOWN OF PENOBSCOT, MAINE
STATEMENT OF REVENUES, EXPENDITURES & CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

(Exhibit IV)

	<i>General Fund</i>	<i>Special Revenue Fund</i>	<i>Permanent Fund</i>	<i>Total Governmental Funds</i>
<u>Revenues:</u>				
Tax Revenues	\$2,477,977			\$2,477,977
Homestead & BETE Reimbursements	\$61,153			\$61,153
State Road Assistance	\$36,756			\$36,756
Excise Taxes	\$281,556			\$281,556
State Revenue Sharing	\$113,738			\$113,738
Interest Earned	\$89,266		\$431	\$89,697
Sale of Town Property	\$100,300			\$100,300
Tree Growth Reimbursements	\$32,527			\$32,527
State On-Behalf Contributions	\$112,169			\$112,169
Interest on Delinquent Taxes	\$16,619			\$16,619
Grant Proceeds	\$50,000			\$50,000
Other Revenues	\$9,017			\$9,017
<u>Total Revenues</u>	<u>\$3,381,077</u>	<u>\$0</u>	<u>\$431</u>	<u>\$3,381,508</u>
<u>Expenditures(Net of Departmental Revenues):</u>				
<u>Current:</u>				
General Government	\$198,218			\$198,218
Public Safety	\$40,803			\$40,803
Health & Sanitation	\$86,906			\$86,906
Public Transportation	\$268,158			\$268,158
Unclassified	\$103,175			\$103,175
Education	\$2,012,108			\$2,012,108
Assessments	\$131,920			\$131,920
State Retirement Contributions	\$112,169			\$112,169
<u>Capital Outlay:</u>				
Capital Outlay	\$130,541	\$46,601		\$177,143
<u>Total Expenditures</u>	<u>\$3,083,998</u>	<u>\$46,601</u>	<u>\$0</u>	<u>\$3,130,599</u>
<u>Excess Revenues Over Expenditures</u>	<u>\$297,078</u>	<u>(\$46,601)</u>	<u>\$431</u>	<u>\$250,908</u>
<u>Beginning Fund Balance</u>	<u>\$2,104,089</u>	<u>\$125,212</u>	<u>\$41,238</u>	<u>\$2,270,540</u>
<u>Ending Fund Balance</u>	<u>\$2,401,167</u>	<u>\$78,611</u>	<u>\$41,669</u>	<u>\$2,521,448</u>
<u>Reconciliation to Statement of Activities, change in Net Position:</u>				
Net Change in Fund Balances - Above				\$250,908
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)				\$3,325
Other Post-Employment Benefit Plans (Deferred Outflows, Net OPEB Liability, Deferred Inflows)				(\$57,668)
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				(\$8,561)
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				\$127,143
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.				(\$200,800)
<u>Change in Net Position of Governmental Activities</u>				<u>\$114,347</u>

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

TOWN OF PENOBSHOT, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

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 market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend 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, 2024 fund balances on the balance sheet as follows:

	<i>General Fund</i>	<i>Special Revenue Fund</i>	<i>Permanent Fund</i>	<i>Total</i>
<u><i>Nonspendable</i></u>				
Cemetery Trust Principal			\$28,342	\$28,342
<u><i>Restricted</i></u>				
Revenue Sharing	\$66,688			\$66,688
Education	\$437,175			\$437,175
Education - School Bus Reserve	\$42,500			\$42,500
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	\$15,000			\$15,000
Education - Generator Reserve	\$10,000			\$10,000
Education - Student Activity	\$18,189			\$18,189
Ministerial School Principal			\$700	\$700
State Road Assistance	\$41,224			\$41,224
Unwed Mothers Fund	\$1,196			\$1,196
Broadband Project Grant	\$17,344			\$17,344
Community Resilience Grant	\$50,000			\$50,000
American Rescue Plan Act Grant		\$78,611		\$78,611

Committed

Comprehensive Plan	\$29,742			\$29,742
Town Hall Renovations	\$24,865			\$24,865
Forest Fire Insurance	\$29,344			\$29,344
Fire Equipment	\$3,000			\$3,000
Fire Rescue Truck	\$5,000			\$5,000
Town Road Equipment	\$11,181			\$11,181
Sand Salt Shed Reserve	\$10,000			\$10,000
Dam Legal Defense Fund	\$20,628			\$20,628
Mill Creek / Sand Salt Shed Fund	\$171,293			\$171,293
Patriotic Reserve	\$430			\$430
Alewives	\$7,653			\$7,653

Assigned

Town Building Fund	\$15,052			\$15,052
Solid Waste	\$29,375			\$29,375
Routine Town Road Maintenance	\$35,166			\$35,166
Town Road Improvement	\$181,911			\$181,911
Snow Removal	\$20,687			\$20,687
Penobscot Bay Cemetery	\$10,041			\$10,041
Cemetery Perpetual Care Income		\$5,346		\$5,346
Ministerial School Income		\$3,120		\$3,120
Cemetery Trust		\$4,161		\$4,161
Cemetery Restoration	\$8,505			\$8,505
Shellfish Conservation	\$7,843			\$7,843
Legal Professional Contingency	\$7,602			\$7,602
Tax Maps	\$10,000			\$10,000
<u>Unassigned</u>	\$993,345			\$993,345

Total Fund Balances

\$2,401,167	\$78,611	\$41,669	\$2,521,448
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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 \$876,158 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 \$1,914,392 and the bank balance was \$2,081,001. The Town has \$272,676 of FDIC insured and \$1,808,325 of collateralized deposits as of December 31, 2024.

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	\$53,281
Fixed income bonds and mutual funds	<u>\$0</u>
Total short-term investments	<u><u>\$53,281</u></u>
Long-term investments:	
Equities	\$147,966
Fixed income bonds and mutual funds	<u>\$377,724</u>
Total long-term investments	<u><u>\$525,690</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>\$28,943</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:

<i>Investment Type</i>	<i>Fair Value</i>	<i>Remaining Maturity (In Years)</i>		
		<i>0 - 1 Years</i>	<i>1 - 5 Years</i>	<i>> 5 Years</i>
Equities	\$147,966			\$147,966
Fixed income bonds and mutual funds	<u>\$377,724</u>	<u>\$377,724</u>		
	<u><u>\$525,690</u></u>	<u><u>\$377,724</u></u>	<u><u>\$0</u></u>	<u><u>\$147,966</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, 2024 measured on a recurring basis are as follows:

	<i>Fair Value</i>
Quoted Prices in Active Markets (Level 1)	
Money Market funds	\$53,281
Equities	\$147,966
Fixed income bonds and mutual funds	\$377,724
Total Level 1	<u>\$578,971</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:

<i>Ratings as of Year End</i>	<i>Money Market Funds</i>	<i>Fixed Income Funds</i>	<i>Total</i>
Not Rated	<u>\$53,281</u>	<u>\$525,690</u>	<u>\$578,971</u>

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2024 and committed on July 18, 2024. Interest of 8.5% 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, \$195,318 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, 2024 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<u>Governmental Activities:</u>				
<u>Capital assets not being depreciated</u>				
Land	\$252,857		\$50,000	\$202,857
<u>Capital assets being depreciated</u>				
Land Improvements	\$87,021	\$8,334		\$95,355
Buildings and Improvements	\$2,055,443	\$168,809		\$2,224,252
Equipment	\$927,374			\$927,374
Infrastructure	\$4,347,042			\$4,347,042
Total capital assets being depreciated	\$7,416,880	\$177,143	\$0	\$7,594,023
<u>Less accumulated depreciation for</u>				
Land Improvements	\$29,703	\$4,768		\$34,471
Buildings and Improvements	\$1,383,411	\$37,733		\$1,421,144
Equipment	\$565,936	\$38,796		\$604,732
Infrastructure	\$3,213,006	\$119,503		\$3,332,508
Total accumulated depreciation	\$5,192,056	\$200,800	\$0	\$5,392,855
Net capital assets being depreciated	\$2,224,825	(\$23,657)	\$0	\$2,201,168
<u>Governmental Activities Capital Assets, net</u>	<u>\$2,477,682</u>	<u>(\$23,657)</u>	<u>\$50,000</u>	<u>\$2,404,025</u>

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

Governmental Activities:

General Government	\$1,939
Public Safety	\$23,260
Health and Sanitation	\$4,454
Education	\$51,644
Public Transportation, including depreciation of general infrastructure assets	\$119,503
Total Depreciation Expense - Governmental Activities	<u>\$200,800</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, 2024 the offsetting receivable and payable balances were \$94,640. 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, 2024, 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, 2024 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>
2024	\$57,806	\$33,912	\$109,643	\$755,639	\$1,105
2023	\$52,100	\$29,951	\$97,321	\$681,040	\$25,511
2022	\$49,620	\$28,642	\$92,689	\$648,628	\$31,896

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, 2024, the School Department reported a net pension liability of \$25,958. The net pension liability was measured as of June 30, 2023 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, 2023 the School Department's proportion was 0.001711%, which was a decrease of 0.000483% from its proportion measured June 30, 2022.

For the fiscal year ended June 30, 2024, the School Department recognized pension expense of \$30,581. At June 30, 2024, 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	\$2,127	\$0
Changes in Assumptions	\$0	\$0
Net Difference between projected and actual earnings on pension plan investments	\$0	\$2,408
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$0	\$11,125
Employer contributions made subsequent to measurement date	\$33,912	\$0
	<u>\$36,039</u>	<u>\$13,533</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>	
2024	\$28,052
2025	(\$6,877)
2026	\$1,208
2027	\$122

F. Actuarial Assumptions

The total pension liability in the June 30, 2023 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, 2023 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, 2023 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equities	6.0%
U.S. Government	2.3%
Private Equity	7.6%
Real Assets:	
Real Estate	5.2%
Infrastructure	5.3%
Natural Resources	5.0%
Traditional Credit	3.0%
Alternative Credit	7.2%
Diversifiers	5.9%

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:

	<i>1% Decrease (5.50%)</i>	<i>Current Discount Rate (6.50%)</i>	<i>1% Increase (7.50%)</i>
Proportionate Share of the Net Pension Liability	\$51,040	\$25,958	\$5,079

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the System's 2023 Comprehensive Annual Financial Report available online at 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, 2023 there were 234 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 basic 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, 2023, 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>			
	<i>On-Behalf Payments</i>	<i>Benefits Expense</i>	<i>Net OPEB Liability</i>
2023	\$2,526	\$2,383	\$18,420

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% (effective 11/1/2023 and 55% prior to that) 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% (effective 11/1/2023 and 45% prior to that) 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, 2023, the following employees were covered under the benefit terms:

Active employees	17
Average age	51.82
Average service	10.26
Retirees	5
Average age	72.20

E. Net OPEB Liability

The School Department's net OPEB liability was measured as of June 30, 2023, 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, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	3.54% per annum for 2022 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 7.95% applied in FYE 2023 grading over 19 years to 4.00% per annum.

Medicare Medical: Initial trend of 0.00% applied in FYE 2023 grading over 18 years to 4.29% 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, 2022. 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 Actuary report does not reflect future changes in benefits, subsidies, penalties, taxes, or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 related legislation and regulations.

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, 2022 is 3.54% per annum. The discount rate as of June 30, 2023 is 3.65% 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

	<i>Total OPEB Liability</i>	<i>Plan Fiduciary Net Position</i>	<i>Net OPEB Liability</i>
<u>Balances at 6/30/2022 (Reporting 6/30/2023)</u>	<u>\$432,047</u>	<u>\$0</u>	<u>\$432,047</u>
<u>Changes:</u>			
Service Cost	\$5,100		\$5,100
Interest	\$15,301		\$15,301
Changes of benefits	\$0		\$0
Differences between expected and actual experience	\$0		\$0
Changes of assumptions	(\$7,298)		(\$7,298)
Contributions - Employer		\$9,911	(\$9,911)
Benefits Payments	<u>(\$9,911)</u>	<u>(\$9,911)</u>	<u>\$0</u>
<u>Net changes</u>	<u>\$3,192</u>	<u>\$0</u>	<u>\$3,192</u>
<u>Balances at 6/30/2023 (Reporting 6/30/2024)</u>	<u>\$435,239</u>	<u>\$0</u>	<u>\$435,239</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 (2.65%) or 1 percentage point higher (4.65%) than the current discount rate:

	<i>1.0% Decrease (2.65%)</i>	<i>Discount Rate (3.65%)</i>	<i>1.0% Increase (4.65%)</i>
<i>Net OPEB Liability (Asset)</i>	<u>\$508,293</u>	<u>\$435,239</u>	<u>\$376,012</u>

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:

	<i>1.0% Decrease</i>	<i>Healthcare Trend Rate</i>	<i>1.0% Increase</i>
<i>Net OPEB Liability (Asset)</i>	<u>\$370,849</u>	<u>\$435,239</u>	<u>\$515,010</u>

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.

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$189,418	\$0
Changes in Assumptions	\$39,862	\$6,255
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	\$9,911	\$0
	<u>\$239,191</u>	<u>\$6,255</u>

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

<i>Year ended</i>	
2024	\$57,957
2025	\$46,918
2026	\$46,916
2027	\$41,184
2028	\$41,001
Thereafter	(\$1,040)

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, 2024.

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, 2024 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

(Exhibit V)

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<u>Revenues:</u>				
Tax Revenues	\$2,539,193	\$2,539,193	\$2,539,130	(\$63)
Excise Taxes	\$262,000	\$262,000	\$281,556	\$19,556
State Road Assistance	\$30,000	\$30,000	\$36,756	\$6,756
State Revenue Sharing	\$113,364	\$113,364	\$113,738	\$374
Interest Earned	\$41,800	\$41,800	\$89,266	\$47,466
Sale of Town Property	\$0	\$0	\$100,300	\$100,300
Tree Growth Reimbursements	\$10,000	\$10,000	\$32,527	\$22,527
Interest on Delinquent Taxes	\$5,419	\$5,419	\$16,619	\$11,200
Grant Proceeds	\$0	\$0	\$50,000	\$50,000
Other Revenues	\$6,250	\$6,250	\$9,017	\$2,767
<u>Total Revenues</u>	<u>\$3,008,026</u>	<u>\$3,008,026</u>	<u>\$3,268,907</u>	<u>\$260,882</u>
<u>Expenditures (Net of Department Revenues):</u>				
General Government	\$216,219	\$236,219	\$198,218	\$38,001
Public Safety	\$97,000	\$97,000	\$84,303	\$12,697
Health & Sanitation	\$104,000	\$104,000	\$86,906	\$17,094
Public Transportation	\$340,000	\$590,000	\$346,866	\$243,134
Unclassified	\$100,361	\$100,361	\$103,175	(\$2,814)
Education	\$2,125,827	\$2,125,827	\$2,020,442	\$105,385
Assessments	\$167,169	\$167,169	\$131,920	\$35,248
<u>Total Expenditures</u>	<u>\$3,150,576</u>	<u>\$3,420,576</u>	<u>\$2,971,829</u>	<u>\$448,747</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$142,550)</u>	<u>(\$412,550)</u>	<u>\$297,078</u>	<u>\$709,628</u>
<u>Beginning Fund Balances</u>	<u>\$2,104,089</u>	<u>\$2,104,089</u>	<u>\$2,104,089</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$1,961,539</u>	<u>\$1,691,539</u>	<u>\$2,401,167</u>	<u>\$709,628</u>
<u>Reconciliation to Statement of Revenues, Expenditures and Changes in Fund Balances:</u>				
Total Revenues per above			\$3,268,907	
State On-Behalf Contributions			\$112,169	
<u>Total Revenues per Statement of Revenues, Expenditures</u>				
<u>and Changes in Fund Balance:</u>			<u>\$3,381,077</u>	
Total Expenditures per above			\$2,971,829	
State On-Behalf Contributions			\$112,169	
<u>Total Expenditures per Statement of Revenues,</u>				
<u>Expenditures and Changes in Fund Balances:</u>			<u>\$3,083,998</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, 2024

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	Pension Liability (Asset)		Is Covered	Employee Payroll				Total Pension Liability			
2024	0.001711%	\$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%	\$2,312,413,537	105.837%
2023	0.002194%	\$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%	\$2,221,410,193	108.629%
2022	0.002925%	\$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%	\$2,096,365,332	71.157%
2021	0.002296%	\$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%	\$2,003,075,813	140.811%
2020	0.000851%	\$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%	\$1,924,006,618	130.543%
2019	0.000887%	\$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%	\$1,808,274,919	132.668%
2018	0.000871%	\$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%	\$1,860,230,663	139.316%
2017	0.001090%	\$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%	\$1,816,435,084	171.194%
2016	0.002000%	\$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%	\$1,699,160,889	139.727%
2015	0.003000%	\$30,055	\$457,842	6.564%	\$12,320,158,783	\$10,337,639,472	\$1,982,519,311	83.908%	\$1,676,857,294	118.228%	\$1,676,857,294	118.228%

* 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. A full 10 year schedule will be displayed as it becomes available.

TOWN OF PENOBSCOT, MAINE

(Exhibit VII)

REQUIRED SUPPLEMENTARY INFORMATION**SCHEDULE OF EMPLOYER CONTRIBUTIONS****MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM****FOR THE YEAR ENDED DECEMBER 31, 2024**

<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>
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%
2015	\$15,608	\$15,608	\$0	\$457,842	3.409%

* 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. A full 10 year schedule will be displayed as it becomes available.

TOWN OF PENOBSCOT, MAINE
NOTES TO HISTORICAL PENSION INFORMATION
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2024

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, 2023, 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, 2023 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, 2023 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 to June 30, 2015. 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, 2023.

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, 2024

For the Fiscal Years Ended	Total OPEB Liability										Plan Fiduciary Net Position										Plan Fiduciary Net Position as a % of the Total OPEB Liability	Covered Employee Payroll	Net OPEB Liability as a % of the Covered Employee Payroll
	Service Cost (BOY)	Interest (Includes Interest on Service Cost)	Changes of Benefits Terms	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments, Including Refunds of Member Contributions			Net Change in Plan Fiduciary Position	Benefit Payments, Including Refunds of Member Contributions			Net Change in Plan Fiduciary Position	Plan Fiduciary Net Position - Beginning			Plan Fiduciary Net Position - Ending						
						Total OPEB Liability - Beginning	Total OPEB Liability - Ending	Contributions- Employer		Contributions- Member	Total OPEB Liability - Beginning	Total OPEB Liability - Ending		Contributions- Employer	Contributions- Member								
2024	\$5,100	\$15,301	\$0	\$0	(\$7,298)	(\$9,911)	\$3,192	\$432,047	\$435,239	\$9,911	\$0	(\$9,911)	\$0	\$0	\$0	\$435,239	\$0	\$818,037	\$3,21%				
2023	\$6,036	\$2,938	\$0	\$258,131	\$36,189	(\$2,453)	\$300,841	\$131,206	\$432,047	\$2,453	\$0	(\$2,453)	\$0	\$0	\$0	\$432,047	\$0	\$798,084	\$4.14%				
2022	\$3,461	\$1,255	\$0	\$0	\$1,255	(\$6,230)	\$1,364	\$129,842	\$131,206	\$6,230	\$0	(\$6,230)	\$0	\$0	\$0	\$131,206	\$0	\$732,196	17.92%				
2021	\$1,445	\$4,036	(\$25,838)	\$11,759	\$28,391	(\$7,564)	\$12,229	\$117,613	\$129,842	\$7,564	\$0	(\$7,564)	\$0	\$0	\$0	\$129,842	\$0	\$714,338	18.18%				
2020	\$1,184	\$4,254	\$0	\$0	\$6,783	(\$6,649)	\$5,572	\$117,613	\$117,613	\$6,649	\$0	(\$6,649)	\$0	\$0	\$0	\$117,613	\$0	\$697,214	16.87%				
2019	\$1,296	\$4,165	\$0	\$0	(\$5,226)	(\$6,419)	(\$6,184)	\$118,225	\$112,041	\$6,419	\$0	(\$6,419)	\$0	\$0	\$0	\$112,041	\$0	\$678,554	16.51%				

Maine Education Association Benefit Trust School Plan

* 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

(Exhibit IX)

REQUIRED SUPPLEMENTARY INFORMATION**SCHEDULE OF CONTRIBUTIONS****MAINE EDUCATION ASSOCIATION BENEFITS TRUST****FOR THE YEAR ENDED DECEMBER 31, 2024**

<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>
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, 2024

Note 1 – Actuarial Methods and Assumptions

The total OPEB liability in the June 30, 2023 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, 2023, 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. 3.54% per annum for 2022 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 7.95% applied in FYE 2023 grading over 19 years to 4.00% per annum.
Medicare Medical: Initial trend of 0.00% applied in FYE 2023 grading over 18 years to 4.29% 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, 2024

<u>Department</u>	<u>Beginning Balance</u>	<u>Approp- riations</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>General Government:</u>							
General Administration	\$0	\$42,000	\$0	\$42,000	\$42,129	(\$129)	\$0
Software Fees	\$0	\$15,000	\$0	\$15,000	\$10,430	\$4,570	\$0
Website	\$0	\$3,800	\$0	\$3,800	\$3,203	\$597	\$0
Tax Maps	\$10,000	\$0	\$0	\$10,000	\$0	\$0	\$10,000
Planning Board	\$0	\$10,000	\$6,638	\$16,638	\$10,572	\$6,066	\$0
Comprehensive Plan	\$30,469	\$1,000	\$0	\$31,469	\$1,728	\$0	\$29,742
Hancock County Planning Commission	\$0	\$1,419	\$0	\$1,419	\$1,419	\$0	\$0
Legal Fees	\$25,179	\$10,000	\$0	\$35,179	\$27,577	\$0	\$7,602
Toddy Pond Dam Legal Defense	\$0	\$20,000	\$1,750	\$21,750	\$1,122	\$0	\$20,628
Town Hall Renovations	\$14,865	\$10,000	\$0	\$24,865	\$0	\$0	\$24,865
Town Hall	\$0	\$13,000	\$0	\$13,000	\$13,282	(\$282)	\$0
Salaries	\$0	\$97,600	\$0	\$97,600	\$87,964	\$9,636	\$0
Clerical	\$0	\$2,000	\$0	\$2,000	\$413	\$1,588	\$0
Town Building Fund	\$14,052	\$1,000	\$0	\$15,052	\$0	\$0	\$15,052
Contingencies	\$0	\$6,000	\$0	\$6,000	\$4,000	\$2,000	\$0
Animal Control	\$0	\$3,400	\$162	\$3,562	\$2,930	\$632	\$0
	\$94,565	\$236,219	\$8,550	\$339,334	\$206,768	\$24,677	\$107,889
<u>Public Safety:</u>							
Street Lights	\$0	\$3,000	\$0	\$3,000	\$3,046	(\$46)	\$0
Fire Department	\$0	\$42,000	\$0	\$42,000	\$36,842	\$5,158	\$0
Fire Station	\$0	\$45,000	\$0	\$45,000	\$46,414	(\$1,414)	\$0
Fire Equipment	\$0	\$1,000	\$2,000	\$3,000	\$0	\$0	\$3,000
Fire Rescue Truck	\$0	\$5,000	\$0	\$5,000	\$0	\$0	\$5,000
Forest Fire Protection	\$28,344	\$1,000	\$0	\$29,344	\$0	\$0	\$29,344
	\$28,344	\$97,000	\$2,000	\$127,344	\$86,303	\$3,697	\$37,344
<u>Health & Sanitation:</u>							
Solid Waste	\$18,231	\$95,000	\$12,093	\$125,324	\$95,948	\$0	\$29,375
Septic Disposal	\$0	\$6,000	\$0	\$6,000	\$3,050	\$2,950	\$0
General Assistance	\$0	\$3,000	\$0	\$3,000	\$0	\$3,000	\$0
	\$18,231	\$104,000	\$12,093	\$134,324	\$98,998	\$5,950	\$29,375
<u>Assessments:</u>							
County Tax	\$0	\$131,920	\$0	\$131,920	\$131,920	\$0	\$0
Overlay	\$0	\$35,248	\$0	\$35,248	\$0	\$35,248	\$0
	\$0	\$167,169	\$0	\$167,169	\$131,920	\$35,248	\$0
<u>Education:</u>							
School Department	\$486,667	\$2,125,827	\$309,078	\$2,921,572	\$2,329,520	\$0	\$592,052

TOWN OF PENOBSCOT, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS - (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2024

(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	\$145,920	\$70,000	\$0	\$215,920	\$34,010	\$0	\$181,911
Snow Removal	\$1,574	\$235,000	\$0	\$236,574	\$215,887	\$0	\$20,687
Town Road Equipment	\$11,181	\$0	\$0	\$11,181	\$0	\$0	\$11,181
State Road Assistance	\$34,468	\$0	\$36,756	\$71,224	\$30,000	\$0	\$41,224
Sand Salt Shed Reserve	\$0	\$10,000	\$0	\$10,000	\$0	\$0	\$10,000
Mill Creek / Sand Salt Shed	\$0	\$250,000	\$0	\$250,000	\$78,707	\$0	\$171,293
Routine Town Road Maintenance	\$28,427	\$25,000	\$0	\$53,427	\$18,261	\$0	\$35,166
	\$221,571	\$590,000	\$36,756	\$848,327	\$376,866	\$0	\$471,461
<u>Unclassified:</u>							
Worker's Compensation	\$0	\$5,000	\$0	\$5,000	\$3,271	\$1,729	\$0
Unemployment	\$0	\$1,500	\$0	\$1,500	\$1,403	\$97	\$0
Social Security	\$0	\$9,000	\$0	\$9,000	\$10,043	(\$1,043)	\$0
Insurance	\$0	\$11,500	\$0	\$11,500	\$10,582	\$918	\$0
Northern Light Home Care	\$0	\$4,700	\$0	\$4,700	\$4,700	\$0	\$0
Downeast Community Partners	\$0	\$4,365	\$0	\$4,365	\$4,365	\$0	\$0
Eastern Area on Aging	\$0	\$2,400	\$0	\$2,400	\$2,400	\$0	\$0
Penobscot Historical Society	\$0	\$2,000	\$0	\$2,000	\$2,000	\$0	\$0
Blue Hill Public Library	\$0	\$4,384	\$0	\$4,384	\$4,384	\$0	\$0
WIC	\$0	\$550	\$0	\$550	\$550	\$0	\$0
Maine Center for Coastal Fish	\$0	\$250	\$0	\$250	\$250	\$0	\$0
Hospice	\$0	\$500	\$0	\$500	\$500	\$0	\$0
Lifeflight	\$0	\$568	\$0	\$568	\$568	\$0	\$0
Penobscot Days	\$0	\$1,500	\$0	\$1,500	\$1,500	\$0	\$0
Recreation	\$0	\$2,500	\$0	\$2,500	\$3,341	(\$841)	\$0
Maine Coast Heritage Trust	\$0	\$250	\$0	\$250	\$250	\$0	\$0
Penobscot Bay Cemetery	\$10,048	\$3,200	\$0	\$13,248	\$3,207	\$0	\$10,041
Cemetery Restoration	\$8,505	\$0	\$0	\$8,505	\$0	\$0	\$8,505
Shellfish	\$7,596	\$0	\$620	\$8,216	\$374	\$0	\$7,843
Alewives	\$6,647	\$600	\$420	\$7,667	\$14	\$0	\$7,653
Blue Hill Society for Aid to Children	\$0	\$2,100	\$0	\$2,100	\$2,100	\$0	\$0
Patriotic Reserve	\$450	\$50	\$100	\$600	\$170	\$0	\$430
Peninsula Ambulance Corps	\$0	\$32,944	\$0	\$32,944	\$32,944	\$0	\$0
Blue Hill YMCA	\$0	\$1,500	\$0	\$1,500	\$1,500	\$0	\$0
Grant Writing	\$0	\$9,000	\$0	\$9,000	\$9,000	\$0	\$0
Broadband Project Grant	\$22,244	\$0	\$0	\$22,244	\$4,900	\$0	\$17,344
	\$55,490	\$100,361	\$1,140	\$156,991	\$104,315	\$860	\$51,816
<u>TOTALS</u>	<u>\$904,868</u>	<u>\$3,420,576</u>	<u>\$369,617</u>	<u>\$4,695,060</u>	<u>\$3,334,690</u>	<u>\$70,433</u>	<u>\$1,289,937</u>

TOWN OF PENOBSCOT, MAINE
SCHEDULE OF APPROPRIATIONS
FOR THE YEAR ENDED DECEMBER 31, 2024

(Schedule 2)

Revenues:

Tax Commitment	\$2,468,889	
State Revenue Sharing	\$113,364	
Excise Taxes	\$262,000	
Homestead & BETE Reimbursement	\$70,304	
Interest & Lien Fees	\$5,419	
Interest Earned	\$41,800	
Agent Fees	\$6,200	
Tree Growth	\$10,000	
State Road Assistance	\$30,000	
Fund Balances	\$412,550	
<u>Total Revenues</u>		<u>\$3,420,526</u>

Expenditures:

General Administration	\$42,000	
Planning Board	\$10,000	
Town Hall Renovations	\$10,000	
Town Hall	\$13,000	
Legal Reserve	\$10,000	
Salaries	\$97,600	
Clerical	\$2,000	
Software Fees	\$15,000	
Town Building Fund	\$1,000	
Comprehensive Plan	\$1,000	
Contingencies	\$6,000	
Animal Control	\$3,400	
Street Lights	\$3,000	
Fire Department	\$42,000	
Fire Station	\$45,000	
Fire Equipment	\$1,000	
Fire Truck Reserve	\$5,000	
Forest Fire Protection	\$1,000	
Solid Waste	\$95,000	
Septic Disposal	\$6,000	
General Assistance	\$3,000	
Town Roads Improvement	\$70,000	
Snow Removal	\$235,000	
Routine Town Road Maintenance	\$25,000	
Sand Salt Shed Reserve	\$10,000	
County Tax	\$131,920	
Overlay	\$35,248	
Workman's Compensation	\$5,000	
Unemployment	\$1,500	
Social Security	\$9,000	
Insurance	\$11,500	
Charitable Organizations	\$26,486	
Recreation	\$2,500	
Penobscot Bay Cemetery	\$3,200	
Alewives	\$600	
Grant Writing	\$9,000	
Website	\$3,800	
Dam Legal Defense Fund	\$20,000	
Mill Creek / Sand Salt Shed Reserve	\$250,000	
Peninsula Ambulance Corps	\$32,944	
School Department	\$2,125,827	
<u>Total Expenditures</u>		<u>\$3,420,526</u>

TOWN OF PENOBSCOT, MAINE
VALUATION, ASSESSMENT AND COLLECTIONS
FOR THE YEAR ENDED DECEMBER 31, 2024

(Schedule 3)

<u>Total Taxable Valuation</u>		\$222,222,200
Tax Rate per \$1,000 Valuation		<u>\$11.11</u>
<u>Tax Assessment</u>		\$2,468,889
<u>Collections and Adjustments:</u>		
Cash Collections	\$2,263,878	
Prior Year Cash Collections	\$3,053	
Supplemental Tax	(\$1,365)	
Abatements	<u>\$839</u>	
<u>Total Collections and Adjustments</u>		<u>\$2,266,405</u>
<u>Uncollected Taxes December 31</u>		<u><u>\$202,484</u></u>

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

(Schedule 4)
(Page 1 of 4)

<i>FULL NAME</i>	<i>AMOUNT</i>
<u>Unpaid Real Estate Taxes:</u>	
AMAN, ANTHONY	\$2,927
ARTURA, EDWARD JR. ET ALS	\$45
ASHE, GLEN A.	\$1,575
ASTBURY, BRADLEY L	\$1,143
ASTBURY, TANYA	\$2,256
AUSTIN, JOHN JR	(\$4)
BAGADUCE RIVER, LLC	\$1,754
BAILEY, HOMER	\$341
BAKEMAN, MICHAEL BRUNO	\$1,043
BATES, DOUGLAS R.	\$870
BATES-COLE, ANGELA B &	\$419
BENTLY, KATHRYN M	\$281
BESSETTE, SUSAN	\$4,601
BILLINGS, AARON	\$326
BLUE HILL HERITAGE TRST	(\$311)
BONNES, TERRY L	\$1,718
BOWDEN, ERIC	\$566
BRAGG, PHILLIP	\$1,651
BRIDGES, CARL	\$2,598
BRIDGES, CARL	\$533
BROUSSEAU, JEANNE CANFIELD	\$9
BUTLER, PAMELIA J.	\$2,049
CAREW, JOHN	\$2,330
CHADBOURNE, JAMES F SR	\$2,993
CHATTO, ELIZABETH R.	\$1,069
CHICK, KYLE WAINRIGHT	\$1,017
CHRISTIAN, JOHN R	\$89
CICCHINI, MARJORIE	\$272
CLEMENT, JEFFREY A.	\$784
CLEMENT, JEFFREY A.	\$267
CLEMENT, MARY B	\$0
COADY, HEASLEY TRUST	\$0
COX, RALPH C.	\$786
CROCKER, DAVID C	\$16
CROWELL, THOMAS BRII	\$1,884
DAIGLE-FERDEN, DANIEL S. (51%)	\$1,199
DAY, ROBIN	\$434
DE LEON, JOHN	\$5,647
DEANS, TROT W	\$454
DUFFY, LORRAINE	\$288
DUFFY, LORRAINE & ROWLEY. CHRISTOPHER + WINTER	\$218
DUFFY, LORRAINE	\$2,286
DUFFY, LORRAINE	\$1,364
DYER, WAYNE	\$2,395

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

(Schedule 4)
(Page 2 of 4)

<i>FULL NAME</i>	<i>AMOUNT</i>
EDINGTON(TRUSTEE), BARRY D	\$11,634
ELDRIDGE, TYLER	\$373
ENSWORTH, MARK J	\$1,595
FAIRWEATHER, CYNTHIA	\$797
FAY, MICHAEL	\$977
FLANNERY, JOHN	\$251
FLANNERY, JR., JAMES A	(\$154)
FRENCH, JIMMIE	\$1,242
GAMMONS, JONATHAN P	\$449
GAMMONS, JONATHAN P	\$447
GAMMONS, JONATHAN P	\$464
GINGERELLA, ERIC N	\$311
GIROUX, CELESTE	\$945
GIROUX, JEFFREY M.	\$831
GOTT, JAQUELINE BATES	\$20
GOTT, MARY ALICE	\$1,171
GRAY, ANDREW P.	\$2,500
GRAY, AVIS (HEIRS) PAM SPENCER	\$350
GRAY, HAROLD M	\$1,037
GRAY, LINDA	\$1,974
GRAY, PHIL C/O PAMELIA BUTLER	\$112
GRIFFIN, CYNTHIA A	\$454
GRINDLE(1/4 INT), SHARON A	\$1,976
GRINDLE, PERRY W	\$2,254
GROSS, CHERYL	\$119
HARANG, SUZANNE	\$5,983
HARMAN, MICHAEL P	\$278
HARMAN, MICHAEL P	\$2,922
HATCH, JAMES	\$2,633
HEATH, GAETANE	\$1,721
HILL, CHERYL A	\$357
HOLLOWELL, KENNETH & KATHLEEN (TRUSTEES)	\$8
HUTCHINS, ELIZABETH	\$700
HUTCHINS, SHERMAN	\$0
IANNA PROPERTIES, LLC	\$1
INGRAM, THOMAS III	\$141
JARVIS, EDWARD	\$87
JJHH, LLC	\$103
JONES, JOSHUA & SAMANTHA C/O STANKO	\$681
JONES, SAMANTHA	\$384
KASOFF, JOAN K.	\$2,185
KATZ, JOEL D	\$1,683
LADD, JOHN	\$64

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

(Schedule 4)
(Page 3 of 4)

<i>FULL NAME</i>	<i>AMOUNT</i>
LADD, JOHN J.	\$491
LADD, NICHOLE	\$56
LAPOINT, FRANCES F. & SCOTT A.	\$843
LEACH, JESSE	\$956
LEACH, JESSE S	\$587
LEACH, JOSHUA	\$80
LEACH, MATHEIU LEWIS (TRUSTEE)	(\$54)
LEMIEUX, DONNA	\$782
LEVANGIE, JEAN C	\$1,341
LICHTER, NORMAN	\$942
LORD, ALBERT C/O DIANE JOHNSON	\$1,387
MACDONALD, THOMAS F ETALS	\$1,689
MACKINNON, AMY E.	\$1,426
MACNAIR, ROBERT	\$376
MANDELL, WILLIAM D	\$327
MATHEWS, SHAWN M	\$727
MCKAY, RICHARD L. II	\$1,873
MCKAY, RICHARD L. II	\$1,564
MOREY, LAURA E	\$928
MORSE, CATHERINE	\$273
MORSE, CATHERINE	\$116
MORSE, CATHERINE	\$2,648
MORSE, CATHERINE	\$299
MURPHY, LIAM S	\$354
MURRAY, LINDA F	\$672
NOWAK, KENNETH	\$3,784
PARKER, BARBARA L.	\$1,284
PARLIN, TODD	\$1,165
PEPPER, NICKY D.S.	\$1,093
PERT, TIMOTHY	\$323
PERT, TIMOTHY	\$2,402
PROSPECT PROPERTIES, LLC	\$313
PROVENCHER, AMANDA	\$740
PROVENCHER, AMANDA	\$2,176
PROVENCHER, AMANDA	\$1,634
RADKE, MARY BETH	\$615
RADKE, MARY BETH	\$29
RANCOURT, LORETTA	\$1,805
REAM, ERIK	\$181
REYNOLDS, JASON O	\$1,681
REYNOLDS, LAURENCE	\$318
REYNOLDS, LAURENCE E	\$331
RIOUX, KATHLEEN H	\$1,410
ROWE-CLARK, VALERIE C/O VALLI GEIGER	\$368
ROY, MICHAEL A	\$1,513

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

(Schedule 4)
(Page 4 of 4)

<i>FULL NAME</i>	<i>AMOUNT</i>
SALTMAN, JANE M	\$1,168
SARNA, RANDOLPH P	\$1,011
SCHUETZ, TEVLIN	\$1,834
SCHUETZ, TEVLIN	\$644
SHEEHAN, SCOTT D	\$2,041
SHEEHAN, TIMOTHY J ET ALS SCOTT S	\$456
SMALL, EDWARD & ALDA C/O JEANETTE TARDIF	\$18
SMITH, ALLAN C.	\$501
SMITH, MARTHA (TRUSTEE)	\$909
SNELGROVE, WILBERT	\$1,092
SORIANO, PETER F	\$10,171
STOUT, BRADLEY M	\$2,018
SWEET, ANDREW W	\$8,117
TARDIF, JOEY	\$1,149
THE ROWAN IRREVOCABLE TRUST	\$1,263
TYLER, TAMMY J.	\$6
VOGEL, LAWTON	\$1,529
VOGEL, LAWTON	\$439
WARDWELL, TAMATHA	\$2,824
WATSON, LOGAN S.	\$1,270
WATT, LORETTA J	\$475
WEAVER, DAVID W JR	\$2,819
WELCH PROPERTY MANAGEMENT,LLC.	\$2,158
WEST, KAREN S	\$2,874
WEST, STEVEN	\$1,452
WHEATLAND, RICHARD, TRUSTEE RUTIN	\$476
WINSLOW, TRENTON	\$303
WINSTON ESTATES, LLC	\$757
WOODS, LAWRENCE J	\$1,352
WOODS, KRISTIE L. ET ALS	\$3,220
<i>Total Unpaid Real Estate Taxes December 31:</i>	<u>\$202,436</u>

TOWN OF PENOBSCOT, MAINE

(Schedule 5)

SCHEDULE OF 2023 UNPAID TAXESFOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

<i>FULL NAME</i>	<i>AMOUNT</i>
ASTBURY, BRADLEY L & BOYCE, CATHY	\$1,075
BILLINGS, AARON	\$52
BRAGG, PHILLIP	\$1,553
BUTLER, PAMELIA J.	\$1,927
CHATTO, ELIZABETH R.	\$1,005
CROCKER, DAVID	\$15
CROWELL, THOMAS BRII	\$959
DAIGLE-FERDEN, DANIEL	\$1,128
ENSWORTH, MARK J.	\$1,501
GINGERELLA, ERIC N	\$293
GRAY, ANDREW	\$2,351
GRAY, AVIS (HEIRS) PAM SPENCER	\$329
GRAY, PHIL C/O PAMELIA BUTLER	\$106
HEATH, GAETANE	\$1,619
INGRAM, THOMAS III	\$133
KASOFF, JOAN	\$2,056
LADD, NICHOLE	\$52
LAPOINT, FRANCES F	\$793
LAVANGIE, JEAN C	\$929
MAGUIRE(HEIRS OF), THEODORE C	\$62
MOREY, LAURA E. & ORCHARD, IAN G	\$873
MURPHY, LIAM S	\$333
MURRAY, LINDA F	\$401
PARKER, BARBARA L	\$1,208
RANCOURT, LORETTA	\$1,698
REYNOLDS, LAURENCE	\$299
REYNOLDS, LAURENCE	\$1,581
REYNOLDS, LAURENCE E	\$311
RIOUX, KATHLEEN H	\$1,326
SMITH, ALLAN	\$471
THE ROWAN IRREVOCABLE TRUST	\$1,188
WATSON, LOGAN S	\$283
WEST, STEVEN	\$1,366
WOOD, LAWRENCE J	\$1,001
<u>Total Unpaid Real Estate Taxes December 31:</u>	<u>\$30,276</u>

TOWN OF PENOBSCOT, MAINE

(Schedule 6)

SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2024

<u>Beginning Unassigned Fund Balance</u>		\$1,131,161
<u>Additions:</u>		
Lapsed Accounts (Schedule 1)	\$70,433	
Decrease in Unavailable Tax Revenue	\$8,561	
Interest & Lien Fees	\$11,200	
Excise Taxes (Net of Appropriated Revenue)	\$19,556	
Sale of Town Property	\$100,300	
Interest Earned (Net of Appropriated Revenue)	\$47,465	
Supplemental Taxes	\$1,365	
Tree Growth (Net of Appropriated Revenue)	\$22,527	
Other Revenues	\$2,928	
	<hr/>	
<u>Total Additions</u>		\$284,335
<u>Reductions:</u>		
Appropriated Revenues	\$412,000	
Homestead Reimbursement (Net of Appropriated Revenue)	\$9,153	
Agent Fees (Net of Appropriated Revenue)	\$159	
Abatements	\$839	
	<hr/>	
<u>Total Reductions</u>		<hr/> \$422,150
<u>Ending Unassigned Fund Balance</u>		<hr/> <hr/> \$993,345

TOWN OF PENOBSCOT, MAINE
SCHEDULE OF TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

(Schedule 7)
(Page 1 of 2)

	<i>1/1/2024 Principal</i>	<i>1/1/2024 Income</i>	<i>Current Earnings</i>	<i>12/31/2024 Income</i>	<i>12/31/2024 Principal</i>
<i>Penobscot Bay Cemetery:</i>					
Elisha Bowden	\$500	\$307	\$0	\$307	\$500
Leroy Bowden	\$200	\$123	\$0	\$123	\$200
Alan Bridges	\$500	\$20	\$0	\$20	\$500
Connie Bridges	\$500	\$1	\$0	\$2	\$500
Tim & Linda Burrill	\$700	\$0	\$0	\$0	\$700
Edward Dufresne	\$3,000	\$0	\$0	\$1	\$3,000
Dennis Farnham	\$700	\$3	\$0	\$3	\$700
Chaz Gray	\$700	\$1	\$0	\$1	\$700
Francis Grindell	\$500	\$8	\$0	\$8	\$500
Rose Grindell	\$500	\$2	\$0	\$2	\$500
Blaine Grindle	\$500	\$2	\$0	\$2	\$500
Blaine Grindle	\$700	\$1	\$0	\$1	\$700
Lynn Harper	\$500	\$2	\$0	\$2	\$500
James S. Henry Jr.	\$500	\$1	\$0	\$1	\$500
Ethel Honey	\$300	\$184	\$0	\$184	\$300
Pauline Hooper	\$500	\$104	\$0	\$104	\$500
Artemus Hutchins	\$200	\$123	\$0	\$123	\$200
Charlie Hutchins	\$500	\$13	\$0	\$13	\$500
Janet Kennedy	\$500	\$307	\$0	\$307	\$500
Louise & Burley Lead	\$300	\$184	\$0	\$184	\$300
Colin Leach	\$200	\$123	\$0	\$123	\$200
Earl R. Leach	\$500	\$184	\$0	\$184	\$500
Nina Leach	\$250	\$79	\$0	\$79	\$250
Otis Leach	\$100	\$62	\$0	\$62	\$100
Robert & Nancy Leach	\$500	\$184	\$0	\$184	\$500
Roland Leach	\$500	\$1	\$0	\$1	\$500
Anne Leonard	\$500	\$2	\$0	\$2	\$500
Lillian Littlefield	\$300	\$184	\$0	\$184	\$300
Harvard Littlefield	\$500	\$307	\$0	\$307	\$500
Wanda McColough	\$500	\$2	\$0	\$2	\$500
Pamela McDonald	\$700	\$0	\$0	\$0	\$700
David Merriell	\$500	\$3	\$0	\$3	\$500
Ruth Modisette	\$700	\$1	\$0	\$1	\$700
William Murtagh	\$700	\$0	\$0	\$0	\$700
Carlton Parlin	\$500	\$0	\$0	\$0	\$500
Parschall Lot	\$350	\$215	\$0	\$215	\$350
Henry Perkins	\$500	\$307	\$0	\$307	\$500
Katherine Perkins	\$500	\$1	\$0	\$1	\$500
Mildred Ray	\$300	\$184	\$0	\$184	\$300
Kenneth Reynolds	\$800	\$3	\$0	\$3	\$800
Patricia Snell	\$500	\$8	\$0	\$8	\$500
Robert Snowman	\$500	\$104	\$0	\$104	\$500
Sprague Trustee	\$500	\$307	\$0	\$307	\$500
Virginia Tetzl	\$500	\$2	\$0	\$2	\$500
D.R. Wardwell	\$300	\$184	\$0	\$184	\$300
	<u>\$24,000</u>	<u>\$3,831</u>	<u>\$3</u>	<u>\$3,834</u>	<u>\$24,000</u>

TOWN OF PENOBSCOT, MAINE
SCHEDULE OF TRUST FUNDS - (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2024

(Schedule 7)
(Page 2 of 2)

	<u>1/1/2023</u> <u>Principal</u>	<u>1/1/2023</u> <u>Income</u>	<u>Current</u> <u>Earnings</u>	<u>12/31/2023</u> <u>Income</u>	<u>12/31/2023</u> <u>Principal</u>
<u>West Penobscot Cemetery:</u>					
Herbert Perry	\$300	\$184	\$0	\$184	\$300
<u>Unlocated Plots:</u>					
George Babson	\$300	\$184	\$0	\$184	\$300
Hollis Bridges	\$500	\$123	\$0	\$123	\$500
Sophonia Bridges	\$50	\$30	\$0	\$30	\$50
Ralph Bowden Family	\$200	\$123	\$0	\$123	\$200
Jones Dunbar	\$50	\$30	\$0	\$30	\$50
Alpheds Herrick	\$52	\$32	\$0	\$32	\$52
Adeldide Leach	\$300	\$184	\$0	\$184	\$300
Augusta Leach	\$100	\$62	\$0	\$62	\$100
C.N. Leach	\$50	\$30	\$0	\$30	\$50
R.L. Smith	\$100	\$62	\$0	\$62	\$100
Benson Wardwell	\$50	\$30	\$0	\$30	\$50
George Wardwell	\$40	\$26	\$0	\$26	\$40
	<u>\$1,792</u>	<u>\$915</u>	<u>\$0</u>	<u>\$916</u>	<u>\$1,792</u>
<u>George French Cemetery:</u>					
Willie Clements	\$350	\$215	\$0	\$215	\$350
Gladys Eldridge	\$300	\$184	\$0	\$184	\$300
	<u>\$650</u>	<u>\$399</u>	<u>\$0</u>	<u>\$399</u>	<u>\$650</u>
<u>North Penobscot Cemetery:</u>					
H. P. Blodgett	\$400	\$3	\$0	\$3	\$400
Wilbur Lowell	\$200	\$2	\$0	\$2	\$200
Harold Littlefield	\$500	\$4	\$0	\$4	\$500
Lou Coin Perkins	\$500	\$4	\$0	\$4	\$500
	<u>\$1,600</u>	<u>\$12</u>	<u>\$0</u>	<u>\$12</u>	<u>\$1,600</u>
<u>Ministerial Fund</u>	<u>\$700</u>	<u>\$3,119</u>	<u>\$1</u>	<u>\$3,120</u>	<u>\$700</u>
<u>Total of all Funds</u>	<u>\$29,042</u>	<u>\$8,462</u>	<u>\$4</u>	<u>\$8,466</u>	<u>\$29,042</u>

TOWN OF PENOBSCOT, MAINE

(Schedule 8)

COMBINED BALANCE SHEET - PERMANENT FUNDS**DECEMBER 31, 2024**

	<u>Nonexpendable Trust Funds</u>			
	<u>Cemetery</u>	<u>Ministerial</u>	<u>Cemetery</u>	
	<u>Perpetual Care</u>	<u>School</u>	<u>Trust</u>	<u>Totals</u>
<u>Assets</u>				
Cash and Cash Equivalents	\$17,659	\$3,820		\$21,479
Investments, at Fair Value			\$4,161	\$4,161
Due from Other Funds	\$16,029			\$16,029
<u>Total Assets</u>	<u>\$33,688</u>	<u>\$3,820</u>	<u>\$4,161</u>	<u>\$41,669</u>
<u>Net Position</u>				
Reserve for Endowments	\$28,342	\$700		\$29,042
Unrestricted	\$5,346	\$3,120	\$4,161	\$12,627
<u>Total Net Position</u>	<u>\$33,688</u>	<u>\$3,820</u>	<u>\$4,161</u>	<u>\$41,669</u>

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

TOWN OF PENOBSCOT, MAINE

(Schedule 9)

COMBINED STATEMENT OF REVENUES, EXPENSES & CHANGES

IN FUND BALANCE - PERMANENT FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Nonexpendable Trust Funds</u>			
	<u>Cemetery</u>	<u>Ministerial</u>	<u>Cemetery</u>	
	<u>Perpetual Care</u>	<u>School</u>	<u>Trust</u>	<u>Totals</u>
<u>Additions</u>				
Interest and Dividends Earned	\$4	\$1		\$4
Investment Gains (Losses)			\$427	\$427
<u>Total Additions</u>	<u>\$4</u>	<u>\$1</u>	<u>\$427</u>	<u>\$431</u>
<u>Reductions</u>				
Cemetery Care				\$0
<u>Total Reductions</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Changes in Net Position</u>	<u>\$4</u>	<u>\$1</u>	<u>\$427</u>	<u>\$431</u>
<u>Beginning Net Position</u>	<u>\$33,684</u>	<u>\$3,819</u>	<u>\$3,735</u>	<u>\$41,238</u>
<u>Ending Net Position</u>	<u>\$33,688</u>	<u>\$3,820</u>	<u>\$4,161</u>	<u>\$41,669</u>

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

TOWN OF PENOBSCOT, MAINE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

(Schedule 10)

<u>Federal Grantor/Pass-Through</u> <u>Grantor/Program Title</u>	<u>CFDA #</u>	<u>Grantor Pass-Through Number</u>	<u>Program Award Amount</u>	<u>Expenditures</u>
<u>U.S. Department of Education:</u>				
<u>Passed through State of Maine</u>				
<u>Department of Education and Cultural Services</u>				
<u>Special Education Cluster:</u>				
Title VI - Part B - Local Entitlement	84.027	013-05A-3046-12	\$35,313	\$35,313
<u>Total Special Education Cluster</u>			\$35,313	\$35,313
Title IA - Disadvantaged	84.010	013-05A-3107-13	\$14,978	\$14,917
Education Stabilization Fund Under the Coronavirus Aid, Relief and Economic Security Act	84.425	-	\$0	\$51,099
<u>Total U.S. Department of Education</u>			\$50,291	\$101,329
<u>U.S. Department of Agriculture:</u>				
<u>Passed through State of Maine</u>				
<u>Department of Education and Cultural Services</u>				
State Pandemic Electronic Benefit Transfer Grants	10.558	013-05A-6184-05	\$653	\$653
<u>Child Nutrition Cluster</u>				
National School Lunch Program	10.555	013-05A-3024-05	\$14,073	\$14,073
National School Breakfast Program	10.553	013-05A-3014-05	\$4,443	\$4,443
<u>Total Child Nutrition Cluster</u>			\$18,516	\$18,516
<u>Food Distribution Cluster:</u>				
Food Distribution - Donated Commodities	10.565	013-05A-6134-05	\$131	\$131
<u>Total Food Distribution Cluster</u>			\$131	\$131
<u>Total U.S. Department of Agriculture</u>			\$19,300	\$19,300
<u>U.S. Department of Treasury:</u>				
<u>Passed through State of Maine</u>				
Coronavirus State & Local Fiscal Recovery Funds	21.027	-	\$0	\$46,601
<u>Total U.S. Department of Treasury</u>			\$0	\$46,601
<u>Totals</u>			\$69,591	\$167,230

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
299 NEW ROAD LLC	0	26,400	293.30
ABERNETHY, DALE	0	3,000	33.33
ABEYSEKERA, BISHAN R	129,800	61,900	2,129.79
ACKER, BARRY	227,000	69,700	3,296.34
ADAMO, THOMAS	218,400	423,400	6,852.65
ADAMO, THOMAS	0	2,100	23.33
AHOLA, STEPHEN P	63,100	32,400	1,061.01
ALBRECHT, JONATHAN A	203,500	40,300	2,708.62
ALDRICH, VIRGINIA H	129,400	42,500	1,632.06
ALLEN, ALLISON	45,500	49,800	781.03
ALLEN, CLAYTON A	95,400	177,300	2,751.95
ALLEN, ERIC	0	8,900	98.88
ALLEN, JESSAMIN R	16,900	42,600	661.05
ALLEN, JOHN D	159,400	47,700	2,300.88
ALLEN, JONATHAN T	120,400	25,300	1,340.98
ALLEN, KERMIT	0	11,800	131.10
ALLEN, KERMIT	0	6,100	67.77
ALLEN, KIMBERLY M	142,200	89,000	2,290.88
ALLEN, MARTIN & ERIC & JOAN	0	26,100	289.97
ALLEN, MARTIN R	352,200	80,400	4,528.44
ALLEN, PROPERTY TRUST	0	67,000	744.37
ALLEN, RANDEE-SUE	0	9,100	101.10
ALLEN, ROY P II	0	20,400	226.64
ALLEN, SPENCER	0	41,700	463.29
ALLEN, THOMAS M	149,100	60,800	2,331.99
ALLEY, DOUGLAS D & BRENNAN-ALLEY, CAROLYN	0	38,200	424.40
ALLEY, JOSEPH B & SUSAN H	3,300	683,500	7,630.35
AMADEO, ANTHONY H JR & SILVANA, DIMINO	0	63,700	707.71
AMAN, ANTHONY	166,200	97,300	2,927.49
AMES, ASHLEY A	150,700	42,800	2,149.79
AMES, RUSSELL W	78,500	214,800	3,258.56
AMES, ZACHARY TYLER	90,400	41,300	1,463.19
ANDREWS, COLE A	142,000	46,400	1,815.37
APPLEBOME, KAREN COHN	388,200	481,300	9,660.15
ARBUCKLE, WILLIAM L	64,900	39,300	879.91
AREY, ROBERT	0	31,300	347.74
AREY, ROBERT	0	1,200	13.33
AREY, ROBERT JR	0	21,000	233.31
AREY, ROBERT JR	15,500	0	172.21
AREY, ROBERT L	183,600	126,600	3,168.57
AREY, ROBERT L SR	52,200	33,800	955.46
ARSENAULT, VENESSA	172,400	700,400	9,352.40
ARTURA, EDWARD JR ET AL	0	68,000	755.48
ASH, MARK A	122,600	41,400	1,822.04
ASHE, GLEN A	99,900	41,900	1,575.40
ASTBURY, ABBY	0	53,000	588.83
ASTBURY, BRADLEY L	82,400	45,500	1,143.22
ASTBURY, JUDITH	56,400	162,800	2,435.31
ASTBURY, MICHAEL	17,600	38,900	627.72

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
ASTBURY, MICHAEL	41,600	83,600	1,390.97
ASTBURY, MICHAEL B	66,500	43,100	939.91
ASTBURY, MICHELLE D	40,100	150,900	2,122.01
ASTBURY, PERRY	0	28,200	313.30
ASTBURY, PERRY	180,000	64,100	2,434.20
ASTBURY, ROZINA E	0	34,400	382.18
ASTBURY, SYLVIA	18,800	105,300	1,378.75
ASTBURY, TANYA	159,300	43,800	2,256.44
ASTBURY, TARSHA L	88,600	43,600	1,468.74
ATHERTON, MARLA L	68,400	140,900	2,325.32
ATWOOD, WILFRED A JR	26,900	147,600	1,938.70
AUSTIN, GERALD W	0	52,000	577.72
AUSTIN, GERALD W	0	37,000	411.07
AUSTIN, H W & SONS	10,300	0	114.43
AUSTIN, JOHN JR	21,900	41,900	708.82
AUSTIN, KURT L	143,800	45,500	2,103.12
AUSTIN, KURT L	138,400	42,100	2,005.36
AUSTIN, MARGARET	0	60,000	666.60
AUSTIN, NORRIS	170,600	92,700	2,647.51
AUSTIN, NORRIS	0	41,700	463.29
AUSTIN, RYAN	179,400	47,100	2,238.67
AUSTIN, RYAN E	22,500	159,000	2,016.47
AUSTIN, RYAN E	1,000	15,300	181.09
AUSTIN, SALLY G	109,900	41,100	1,399.86
AXELROD, CORINNE & ROSENTHAL, MARTIN S	131,000	216,300	3,858.50
BAER, DANA J	103,000	263,800	4,075.15
BAGADUCE RIVER LLC	135,900	144,800	3,118.58
BAGLEY, GARY	49,000	120,400	1,882.03
BAILEY, CONSTANCE	167,500	100,000	2,694.18
BAILEY, HOMER	73,700	34,500	924.35
BAKEMAN, MICHAEL BRUNO	85,100	35,900	1,066.56
BAKER, SANDRA L	282,500	148,700	4,790.63
BALL, GREGORY K	163,200	652,700	8,786.90
BARBER, DANIEL KEITH	141,200	51,000	2,135.34
BARBOUR, MATTHEW W	55,700	42,300	1,088.78
BARON, AMY MEEPOE	52,900	70,700	1,373.20
BARRETT, GERALD E	0	63,400	704.37
BARRETT, JOANNE L	0	7,500	83.33
BARTOW, ISABELLE L	146,500	150,900	3,304.11
BARTOW, ISABELLE L	0	800	8.89
BASILE, MATTHEW G	271,200	51,300	3,305.23
BATES, DOUGLAS R	39,200	39,100	869.91
BATES, DUSTYN W	0	26,500	294.42
BATES, DUSTYN W	65,800	45,300	1,234.32
BATES-COLE, ANGELA B & MOON, LINDA M	21,000	41,700	418.85
BAUM, MITCHELL W	0	139,000	1,544.29
BAUMEISTER, EDWARD F	214,000	456,400	7,170.39
BEARDSWORTH, JEFFREY H & GERTRUDE A	0	24,400	271.08
BEARDSWORTH, JEFFREY H & GERTRUDE A	0	44,200	491.06

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
BEARDSWORTH, JEFFREY H & GERTRUDE A	142,600	180,000	3,584.09
BEARDSWORTH, JEFFREY H & GERTRUDE A	3,700	55,200	654.38
BEARDSWORTH, SADIE H	61,300	164,800	2,511.97
BEASCH 10 LLC	118,700	80,500	2,213.11
BEAUPAIN, LOIS	0	30,500	338.86
BEHEN, EDWARD	34,700	35,100	431.07
BEIDEL, TIMOTHY J	117,700	56,900	1,662.06
BENTLEY, KATHRYN M	0	25,300	281.08
BERG, WALTER J & LORRAINE A	0	61,100	678.82
BERNARD, PAUL	152,100	48,100	1,879.81
BERZINIS, JEFFREY	153,800	250,700	4,216.25
BERZINIS, JEFFREY	0	21,200	235.53
BERZINIS, JEFFREY	128,200	70,300	2,205.34
BESSETTE, SUSAN	0	414,100	4,600.65
BILELLA, JAMES A II	0	277,600	3,084.14
BILLINGS, AARON	0	29,300	325.52
BIRCH, HANEE	26,800	47,000	542.17
BIRDSAL, NATHANIEL W	0	69,000	766.59
BIRDSALL, ANDREW	0	24,400	271.08
BIRDSALL, ANDREW	103,700	0	1,152.11
BIRDSALL, ANDREW	0	32,100	356.63
BIRDSALL, ANDREW A & MEGHAN	132,100	52,700	2,053.13
BIRDSALL, ANDREW E	184,000	87,900	3,020.81
BIRDSALL, ANDREW E	253,700	98,500	3,912.94
BIRDSALL, NATHAN W	0	27,000	299.97
BIRDSALL, NATHANIEL	0	40,100	445.51
BIRDSALL, NATHANIEL	0	47,700	529.95
BIRDSALL, NATHANIEL W	4,100	103,100	1,190.99
BIRDSALL, NATHANIEL W	0	13,900	154.43
BIRDSALL, NATHANIEL W	0	16,600	184.43
BISHOP, LEAH J	58,500	43,000	849.92
BLACK, STEPHANIE (HEIRS OF), PATRICIA ANN	7,500	43,100	562.17
BLACK, ERNEST & PATRICIA	0	11,600	128.88
BLACK, ERNEST & PATRICIA	0	23,300	258.86
BLACK, ERNEST	0	52,100	578.83
BLACKWOOD, STARR	264,100	521,300	8,448.04
BLANKENSHIP, TRACEY	376,400	176,400	5,863.86
BLOCH, CHARLES V	0	122,100	1,356.53
BLODGETT, ALDEN L	231,100	61,700	2,975.26
BLODGETT, DONALD C II	134,200	69,300	2,260.89
BLODGETT, GERALD M	0	23,000	255.53
BLOOMER, JOHN K	28,600	47,100	841.03
BLOOMER, LAURA ANN	0	38,900	432.18
BLOOMER, LAURA ANN	34,600	0	384.41
BLUE HILL BERRY CO	50,800	32,600	926.57
BLUE HILL HERITAGE TRUST	0	10,100	112.21
BLUE HILL HERITAGE TRUST	0	56,800	631.05
BLUE HILL HERITAGE TRUST	0	18,100	201.09
BLUE HILL HERITAGE TRUST	0	5,600	62.22

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
BLUE HILL HERITAGE TRUST	0	5,300	58.88
BLUE HILL HERITAGE TRUST	0	90,200	1,002.12
BLUE HILL HERITAGE TRUST	0	1,900	21.11
BLUE HILL HERITAGE TRUST	0	1,000	11.11
BLUE HILL HERITAGE TRUST	0	18,000	199.98
BLUE HILL HERITAGE TRUST	0	13,200	146.65
BOARDMAN, RALPH C	313,100	156,500	4,939.51
BOIT, JOHN H	0	29,500	327.75
BOIT, NICHOLAS	0	26,300	292.19
BOIT, NICHOLAS	0	30,300	336.63
BOIT, ROBERT	173,000	30,000	2,255.33
BOIT, ROBERT	195,600	459,200	6,930.42
BOIT, SAMUEL	0	35,000	388.85
BOLES, NAOMI M	0	31,100	345.52
BONNES, TERRY L	125,500	54,100	1,717.61
BOTHWELL, STEPHEN	133,200	43,300	1,683.17
BOTTIE, ARTHUR A	0	12,800	142.21
BOUCHARD, EUGENE	81,000	108,800	1,830.93
BOUDREAUX, ANN E	95,400	57,900	1,425.41
BOUTIN, JEAN	164,300	42,400	2,018.69
BOWDEN, ALLEN	56,800	41,100	1,087.67
BOWDEN, ALLEN W	88,400	37,000	1,115.44
BOWDEN, ALLEN W	12,200	28,100	447.73
BOWDEN, AUDREY	10,000	9,000	211.09
BOWDEN, AUDREY E	125,100	41,000	1,567.62
BOWDEN, AVA S	0	65,200	724.37
BOWDEN, BAILEY	2,200	0	24.44
BOWDEN, BAILEY W	2,000	23,300	281.08
BOWDEN, BAILEY W	0	22,200	246.64
BOWDEN, BASIL C JR	0	3,100	34.44
BOWDEN, BASIL C JR	0	7,500	83.33
BOWDEN, ERIC T	6,900	44,000	565.50
BOWDEN, ETHEL B	156,600	28,900	2,060.91
BOWDEN, GREGORY	157,800	55,800	2,095.35
BOWDEN, HAVENER F	84,700	81,800	1,572.07
BOWDEN, JEFFREY L	0	36,200	402.18
BOWDEN, LEWIS H JR	118,600	447,900	6,293.82
BOWDEN, LEWIS H JR	0	186,000	2,066.46
BOWDEN, LEWIS H JR	0	51,300	569.94
BOWDEN, ROSS W	60,300	43,100	1,148.77
BOWDEN, WINFIELD R	182,100	50,100	2,301.99
BOWDEN, WINSOR F III	115,200	41,400	1,462.08
BOWEN, PAUL	166,000	84,900	2,509.75
BOWEN, PAUL J	0	3,900	43.33
BRADFORD, DONALD S	231,400	45,800	2,801.94
BRADSHAW, LANCE	166,400	56,900	2,203.11
BRADSTREET, DARCI	206,000	44,500	2,505.30
BRAGG, PHILLIP E	66,000	107,600	1,650.95
BRANCH, ROBERT B	30,300	255,400	3,174.13
BRANN, DAVID W & INGEBORG B	125,800	41,400	1,857.59

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
BRANN, LUCAS R	100,700	40,500	1,568.73
BRENNAN, JENNIFER	136,700	51,000	1,807.60
BRENTON, CHARLES S JR	171,400	80,700	2,800.83
BRIDGES CARL	155,200	78,600	2,597.52
BRIDGES CARL	0	48,000	533.28
BRIDGES, LENNARD	135,800	27,300	1,534.29
BRIDGES, LENNARD A	0	98,500	1,094.34
BRIDGES, LENNARD A	82,200	70,000	1,690.94
BRIDGES, PATRICIA	3,500	10,100	151.10
BRIDGES, RANDALL	0	28,200	313.30
BRIGANTE, JOHN P	133,700	46,100	1,653.17
BROOKS, MARGARET	85,900	42,400	1,425.41
BROOKS, MARK A	125,800	90,000	2,397.54
BROUSSEAU, JEANNE CANFIELD	108,000	54,900	1,532.07
BROUTY, PAUL E	98,300	41,400	1,274.32
BROWER, HOWARD	0	8,900	98.88
BROWN, DEBORAH L	126,000	115,900	2,687.51
BROWN, DEBORAH LEA	0	61,300	681.04
BRUNO, MATHEW	149,200	52,700	1,965.36
BRYANT, MICHAEL W	104,600	45,300	1,665.39
BUCHANAN, PATRICIA ET AL	0	5,200	57.77
BUCHANAN, PATRICIA ET AL	0	43,400	482.17
BUCKLEY, THERESE N	106,100	51,800	1,754.27
BUCKNER, HAROLD R	50,900	31,800	918.80
BUECHNER, CARL & JUDITH	0	48,000	533.28
BUESE, THOMAS A	73,600	40,900	1,272.10
BUESE, THOMAS A	95,900	41,400	1,525.40
BULLEMAN, CASSIDY A	95,000	42,700	1,252.10
BUNKER, DUANE	13,100	139,900	1,699.83
BURKE, THOMAS	117,400	84,900	1,969.80
BURNETT, JUSTIN K	91,400	45,800	1,524.29
BURRILL, TIMOTHY	112,300	239,200	3,627.42
BUTLER, PAMELIA J	109,100	75,300	2,048.68
BUTTNER, CRAIG	153,900	47,000	2,232.00
BUTTNER, CRAIG	0	31,300	347.74
BYRD, LLOYD H JR	0	151,500	1,683.17
BYRON, CARRIE	71,900	168,200	2,667.51
CALDER, DAVID	112,200	105,100	2,136.45
CALDER, DAVID	0	3,800	42.22
CALDER, DAVID	0	20,100	223.31
CALDER, DAVID	0	4,700	52.22
CALDER, DAVID F	0	33,100	367.74
CALDWELL, DOROTHY	136,100	34,700	1,553.18
CALDWELL, DOROTHY	0	34,700	385.52
CAPE SOUND HOLDINGS LLC	392,100	483,200	9,724.58
CAREW, JOHN	166,900	42,800	2,329.77
CAREY-LORD, PAULA	0	22,400	248.86
CARPENTER, JANET A	264,500	33,100	3,028.59

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
CARRANO, JENNIFER	72,600	57,400	1,444.30
CARTER, CALEB	0	90,600	1,006.57
CARTER, JOHN E	0	21,500	238.87
CARTER, JOHN E	0	27,600	306.64
CARTER, JOHN P	144,800	45,800	2,117.57
CARTER, MARY JANE	0	15,500	172.21
CARTER, MARY JANE	20,600	42,400	422.18
CARTER, RICHARD	158,300	81,500	2,664.18
CARTER, RICHARD	0	211,800	2,353.10
CASE, LUCIA GILL	0	13,700	152.21
CASE, LUCIA GILL	0	200	2.22
CASSIDY-VANHOFF, LUCY	247,600	404,300	6,964.86
CASTINO, LAWRENCE C	135,000	42,800	1,975.36
CASTINO, RICHARD J	153,400	445,300	6,651.56
CAVANAUGH, HAMILTON L	82,400	63,700	1,623.17
CENTRAL MAINE POWER CO	0	3,121,300	34,677.64
CHADBOURNE, JAMES F SR	73,700	220,700	2,993.03
CHADBURN, WAYNE	106,900	47,400	1,436.52
CHAPMAN, TRAVIS R	144,800	37,000	2,019.80
CHARPENTIER, MARK	0	43,900	487.73
CHASE, LORI	194,700	42,000	2,629.74
CHATTO, ELIZABETH R	47,600	48,600	1,068.78
CHERNOSKY, JOSEPH V	229,300	248,900	5,035.05
CHICK, KYLE WAINRIGHT	49,600	41,900	1,016.57
CHONKO, MICHAEL J	0	314,100	3,489.65
CHRISTIAN, JOHN R	0	8,000	88.88
CHRISTIAN, JOHN R	137,900	68,300	2,013.13
CICCHINI, GLENN	0	58,300	647.71
CICCHINI, MARJORIE	0	24,500	272.20
CIMENO, NOAH R	17,800	0	197.76
CIMENO, NOAH R	500	91,900	1,026.56
CLAGGETT, CHARLES R	136,700	593,800	8,115.86
CLAPP, JOHN M	267,400	47,400	3,219.68
CLAPPER, ALTA L	0	94,400	1,048.78
CLAPPER, BRIAN J	265,300	58,700	3,599.64
CLARK, ERIC	62,100	43,300	893.24
CLARK, ERIC D	0	45,300	503.28
CLARKE, HEATHER LAYNE	189,600	57,800	2,748.61
CLARKE, JAMES	164,100	48,700	2,364.21
CLEMENT FARM; CLEMENT, MARY & FRENCH, DIANE	158,400	130,500	3,209.68
CLEMENT FARM; CLEMENT, MARY & FRENCH, DIANE	4,100	79,600	929.91
CLEMENT, HELEN (HEIRS OF) & MADELINE CL	0	9,800	108.88
CLEMENT, JEFFREY A	0	24,000	266.64
CLEMENT, JEFFREY A	0	70,600	784.37
CLEMENT, MARY	0	22,000	244.42
CLEMENT, MARY	0	11,400	126.65
CLEMENT, MARY B	0	8,100	89.99
CLEMENT, MARY B	0	6,400	71.10
CLEMENT, MARY B	71,400	27,700	756.59

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
CLEMENT, MARY B	0	252,300	2,803.05
CLOSS, CHRISTOPHER & MCDONALD, PAMELA	173,800	188,500	4,025.15
CLOUKEY, KEITH W	43,100	37,300	615.49
COADY HEASLEY TRUST	75,000	40,100	1,278.76
COADY HEASLEY TRUST	245,300	110,200	3,949.61
COCKBURN, MARY L	122,500	47,800	1,614.28
COFFEY, JERRY	90,300	61,800	1,689.83
COGNETTA, SIGHILT G	316,700	235,000	5,851.64
COLBY, ALDEN R	101,800	52,000	1,430.97
COLEMAN, JEFFREY G	233,100	49,900	3,144.13
COLEMAN, JEFFREY G	0	34,100	378.85
COLLINS, PATRICK M	186,500	120,200	3,129.69
COLLINSWORTH, ELEANOR G	0	37,300	414.40
CONCORD LAND LLC	0	6,100	67.77
CONKIN, CHLOE E & ATHERTON, KENT	130,100	101,800	2,576.41
CONNARD, CARROLL S	301,300	367,000	7,424.81
CONNARD, CARROLL S	0	82,200	913.24
CONNARD, CARROLL S	0	13,700	152.21
COOK, GEORGE A	0	18,700	207.76
COOK, GEORGE A	22,200	130,000	1,690.94
COOK, RUTH ET AL	0	22,800	253.31
COOK, RUTH ET AL	12,900	109,100	1,355.42
COOK, RUTH ET AL	38,800	132,600	1,904.25
COOKMAN, BOUZHA	0	2,400	26.66
COOMBS, JEREMY J	0	16,800	186.65
COOPER, JULIA REED	111,000	31,000	1,577.62
COPE, KATHRYN G	193,800	435,800	6,994.86
COPE, KATHRYN G	0	304,000	3,377.44
COPPER, MERLE N	100,800	73,000	1,653.17
COPPER, MERLE N	0	6,200	68.88
CORRIGAN, DEBORAH L	47,300	42,800	1,001.01
COTTRELL, GARY	108,900	41,400	1,392.08
COTTRELL, WENDY LYNN	81,200	43,900	1,389.86
COX, RALPH C	0	142,800	1,586.51
CROCKER, DAVID C	0	1,400	15.55
CROWELL, THOMAS BRII	127,700	41,900	1,884.26
CUKIERSKI, SCOTT	85,200	38,400	1,373.20
CURTIS, JONATHAN	0	340,500	3,782.96
CURTIS, TODD M	50,100	43,800	765.48
CUTHILL, SARA LYNN	5,000	105,600	1,228.77
CYR, JOYCE	177,000	61,100	2,367.54
CYR, ROBERT K	148,300	65,600	2,376.43
DAGAN, KATRINA R	150,600	43,700	2,158.67
DAIGLE-FERDEN, DANIEL S & FLANNERY, JOSEPH L	0	107,900	1,198.77
DAMREN, ROBERTA	19,800	104,900	1,385.42
DANE, CINDY L	56,300	44,600	1,121.00
DARIES, KATHERINE A	194,500	56,200	2,507.53
DAUS, ELIZABETH	172,700	80,100	2,808.61
DAVIS, EMILY C	168,300	42,900	2,346.43

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
DAVIS, JONATHAN D	192,100	217,000	4,545.10
DAVIS, PRUDENCE M	30,000	64,200	1,046.56
DAVIS, PRUDENCE M	53,500	253,700	3,412.99
DAY, ROBIN M	31,400	32,700	434.40
DE LEON, JOHN	341,500	166,800	5,647.21
DEAN, THOMAS L	136,300	244,600	4,231.80
DEAN, THOMAS L	0	26,000	288.86
DEANS, GORDON S	36,400	39,000	837.69
DEANS, TROY W	0	40,900	454.40
DEE, ERIC J	53,500	63,100	951.02
DEFRANCESCO, JOHN	70,900	53,200	1,101.00
DEJOY, DARYL	31,000	59,700	729.93
DEJOY, DWAYNE	0	26,500	294.42
DELANEY, LINDA K	258,100	549,900	8,976.88
DENAULT, CHARLES A & MICHELLE B	2,400	90,400	1,031.01
DENNISON, MATHEW	150,100	47,900	2,199.78
DENNISON, MATTHEW	0	25,800	286.64
DENNISTON, EVANS E	178,100	43,500	2,461.98
DENNISTON, JASPER I	244,800	277,900	5,807.20
DEPAOLO, RONALD F	177,500	57,900	2,337.54
DEROMA, SILAS R	389,200	146,800	5,954.96
DEROMA, SILAS R	0	50,500	561.05
DESANTIS, MARK J	179,600	43,400	2,477.53
DEVEREUX FAMILY LLC	100,700	94,700	2,170.89
DEVEREUX FAMILY LLC	52,800	22,600	837.69
DEVEREUX, ANDREA	99,100	59,000	1,478.74
DEVEREUX, ANDREA	1,300	3,900	57.77
DEVEREUX, ANDREA	18,800	7,900	296.64
DEVEREUX, BRIAN, MICHELLE & MERELE	0	10,200	113.32
DEVEREUX, BRIAN, MICHELLE	0	1,200	13.33
DEVEREUX, JEAN	0	14,400	159.98
DEVEREUX, JEAN	0	6,600	73.33
DEVEREUX, JEAN	31,600	106,200	1,186.55
DEVEREUX, JEAN E	0	24,800	275.53
DEVEREUX, LESLIE JANE	0	29,200	324.41
DEVLIN, JOSEPH M SR	0	27,800	308.86
DEVLIN, JOSEPH M SR & MOYER, CATHERINE E	0	64,700	718.82
DICK, WILL K	0	52,100	578.83
DICK, WILL K	441,400	733,700	13,055.36
DICKEY, WILLIAM	177,700	65,200	2,698.62
DICKSON, JANE	0	22,400	248.86
DINSMORE, ROBERTB & FERNANDES, FRENY JEAN	33,600	32,000	728.82
DONNELL, PATRICIA SAWYER	0	73,200	813.25
DOUCETTE, KATHLEEN J	53,300	42,900	791.03
DOW, JESSICA M	245,700	44,300	2,944.15
DOW, JESSICA M	800	0	8.89
DOW, WENDY	0	29,000	322.19
DOWNEAST YACHT SERVICES LLC	171,100	42,400	2,371.99

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
DOWNEAST YACHT SERVICES LLC	149,400	44,100	2,149.79
DOYLE, JAMES RUSSELL	0	7,700	85.55
DOYLE, JAMES RUSSELL	0	13,600	151.10
DREW, DAVID J	111,000	47,900	1,487.63
DRURY, SPENCER L	0	25,100	278.86
DUFFY LORRAINE	0	25,900	287.75
DUFFY LORRAINE & ROWLEY, CHRISTOPHER & WINTER	0	19,600	217.76
DUFFY, LORRAINE	76,000	46,800	1,364.31
DUFFY, LORRAINE	0	22,700	252.20
DUFFY, LORRAINE	78,500	152,300	2,286.44
DUFRESNE, EDWARD R & LASTAITI, ELIZABETH O'NEIL	340,000	680,700	11,062.23
DUMONT, PAMELA N ET AL	0	54,800	608.83
DWYER, PAGE W	0	225,100	2,500.86
DWYER, PAGE W	49,700	71,000	1,340.98
DWYER, PAGE W	0	192,600	2,139.79
DYER, WAYNE	172,800	42,800	2,395.32
EATON HOLDINGS LLC	141,700	115,700	2,859.71
EATON, KENNETH R	217,800	38,500	2,847.49
EATON, SUZANNE K	97,600	41,400	1,544.29
EDDY, SHANE C	211,400	43,300	2,829.72
EDINGTON, BARRY D	675,900	371,300	11,634.39
EDWARDS, WILLIAM R	44,900	165,800	2,340.88
ELDREDGE, STEPHEN B ET AL	96,800	44,600	1,570.95
ELDRIDGE, TYLER	0	33,600	373.30
ELLIOTT, STEPHEN	0	27,900	309.97
ELLS, CARLTON	0	31,400	348.85
EMANUELSON, HEATHER L	196,800	30,000	2,242.00
ENSWORTH, MARK J	101,700	41,900	1,595.40
EQUITY TRUST COMPANY	0	27,800	308.86
EQUITY TRUST COMPANY	0	88,500	983.24
ERHARD, HENRY A II	192,300	51,100	2,704.17
EVANS, ELIZABETH M	0	19,400	215.53
EVANS, HUGH R	173,000	76,800	2,775.28
EVANS, HUGH R	120,900	89,100	2,333.10
FAHEY, AMY	117,100	37,900	1,722.05
FAIRWEATHER, CYNTHIA	28,000	50,500	872.14
FAIRWEATHER, MARY ELIZABETH	135,900	142,500	2,815.27
FAIRWEATHER, ROBERT S JR	77,500	129,000	1,949.81
FARNHAM, BRYCE	32,900	46,100	877.69
FARNHAM, DENNIS I JR	4,100	25,300	326.63
FARNHAM, JOHN W	0	157,900	1,754.27
FARNHAM, MATHEW & MICHAEL	0	25,000	277.75
FARNHAM, RANDALL	2,800	27,300	334.41
FARNHAM, TAMMY	97,500	44,700	1,579.84
FARNHAM, TAMMY LYNN	129,900	72,000	1,965.36
FARRELL, BETH ET AL	2,000	4,600	73.33
FAY, MICHAEL	19,800	68,100	976.57
FELS, EDWARD	0	339,200	3,768.51

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
FENNELLY, JAIME B	31,800	63,700	783.26
FERDEN, CHARLES	227,000	182,500	4,271.80
FERDEN, PETER M	0	380,400	4,226.24
FERDEN, SCOTT C	133,800	42,800	1,684.28
FERDEN, SCOTT C	78,900	0	876.58
FERGUSON, JOYCE R	321,000	142,100	4,733.97
FERGUSON, PAUL C	0	66,700	741.04
FERGUSON, PAUL C	0	6,900	76.66
FINDLAY, JUDITH R	0	25,500	283.31
FINDLAY, JUDITH R	119,300	101,700	2,455.31
FISHER, SARAH H	169,600	49,500	2,434.20
FISHER, SARAH H	0	9,300	103.32
FITCH, JEFFRY W	0	9,100	101.10
FLANNERY, DAVID C	0	32,100	356.63
FLANNERY, JOHN	0	22,600	251.09
FLANNERY, JOHN	103,000	39,100	1,300.98
FLANNERY, JAMES A JR	3,700	44,000	529.95
FLANNERY, MARGOT	102,400	53,500	1,454.30
FLANNERY, RONALD K	0	32,100	356.63
FLEMION, WILLAM A	67,400	168,300	2,618.63
FLETCHER, WILLIAM E	155,800	42,900	2,207.56
FLOOD, LAURIE E	0	299,900	3,331.89
FLOOD, RANDALL	114,800	83,800	2,206.45
FOGG, EDWARD	172,300	42,800	2,045.35
FOGG, TYLER	0	35,300	392.18
FOSTER, JOANNE RODGERS	84,000	40,400	1,382.08
FOWLER, BRIAN C	175,400	54,100	2,549.75
FRALEY, LARRY MICHAEL	176,100	40,400	2,405.32
FREEMAN, GERALD H	12,300	28,300	451.07
FREEMAN, GERALD H	200,800	41,600	2,693.06
FREITAS, PERCY	0	27,100	301.08
FRENCH, BRIAN S	129,000	70,500	2,216.45
FRENCH, DIANE C	148,100	233,700	3,964.05
FRENCH, JIMMIE	95,400	41,400	1,242.10
FROEHLI, MARK	109,100	42,100	1,679.83
FROEHLI, MARK G	0	156,900	1,743.16
FURRY, ERIC A	86,300	39,000	1,392.08
GABRAITH, CAROL J	316,000	196,000	5,688.32
GALBRAITH, CAROL J	120,100	43,900	1,544.29
GALLAGHER, GWEN ELLEN	0	52,200	579.94
GALLAGHER, JOHN	0	54,300	603.27
GAMMANS, JONATHAN P	0	18,000	199.98
GAMMANS, JONATHAN P	0	40,200	446.62
GAMMANS, JONATHAN P	0	41,800	464.40
GAMMANS, JONATHAN P	0	40,400	448.84
GARDNER, JAMES A	139,500	36,200	1,952.03
GEORGE, FRANK T	55,600	50,300	1,176.55
GERARD, ELAINE	149,200	62,000	2,346.43
GIFFORD, BENJAMIN	0	11,700	129.99

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
GIFFORD, BENJAMIN O	21,800	25,900	529.95
GIFFORD, BENJAMIN O	206,200	110,200	3,515.20
GILL, NANCY	0	50,300	558.83
GILL, NANCY M	184,300	222,000	4,513.99
GILL, NANCY M	0	300	3.33
GILRAIN, KENNETH	0	70,000	777.70
GINGERELLA, ERIC N	0	28,000	311.08
GINLEY, HANNAH	433,600	510,500	10,488.95
GIROUX, CELESTE	58,700	27,900	962.13
GIROUX, JEFFREY M	45,700	54,200	832.14
GLASSANOS, MARY	123,200	41,500	1,829.82
GODING, DAVID A	231,000	41,600	3,028.59
GOLBITZ, JASON PETER	80,100	182,000	2,911.93
GOLDBERGER, HAROLD	179,800	375,700	5,827.20
GONYER, LINDA	0	35,000	388.85
GONYER, LINDA F	132,100	53,600	2,063.13
GONYER, LINDA F	0	30,100	334.41
GOODMAN, JAMES B	198,100	42,000	2,389.76
GOODRICH, GWEN	63,500	39,800	1,147.66
GOODSON, JAMES COLIN	104,700	42,400	1,634.28
GOTT, HAROLD & MARGARET	0	828,600	9,205.75
GOTT, HAROLD & MARGARET	0	62,300	692.15
GOTT, HAROLD	80,500	40,600	1,345.42
GOTT, JAMES R	5,200	27,300	361.08
GOTT, JAQUELINE BATES	39,600	67,000	1,184.33
GOTT, JOSHUA J	242,100	145,100	4,301.79
GOTT, MARY ALICE	63,600	42,100	1,174.33
GOTT, ROBERT ET AL	108,500	55,300	1,542.07
GRACIE, EDWARD T	0	19,400	215.53
GRACIE, EDWARD T	146,400	39,300	1,785.38
GRANDCHAMP, MARK D	147,900	81,900	2,275.33
GRAY, ANDREW P	182,300	42,700	2,499.75
GRAY, AVIS (HEIRS OF)	3,400	28,100	349.97
GRAY, BARBARA	112,700	45,300	1,755.38
GRAY, DAVID W	0	101,300	1,125.44
GRAY, HAROLD	80,200	38,100	1,036.56
GRAY, HAROLD	53,400	178,000	2,570.85
GRAY, HAROLD M	17,600	42,400	666.60
GRAY, JACQUELINE A	64,900	99,600	1,827.60
GRAY, JOHN R	85,500	60,200	1,274.32
GRAY, KYLE D	252,400	49,900	3,080.80
GRAY, LINDA	134,900	42,800	1,974.25
GRAY, MARK R	127,200	42,800	1,888.70
GRAY, NANCY A N ET AL	0	37,500	416.63
GRAY, NANCY A N ET AL	0	12,400	137.76
GRAY, PHIL	0	10,100	112.21
GRAY, ROBERT L	0	70,600	784.37
GRAY, WILLIAM	43,900	41,300	946.57
GRENIER, MATHEW	135,000	47,800	2,030.91

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
GRIFFIN, CYNTHIA A	0	40,900	454.40
GRIFFIN, FRANCIS V JR	272,900	314,900	6,530.46
GRILLO, MICHAEL	0	60,300	669.93
GRILLO, MICHAEL H	196,500	48,700	2,446.42
GRINDELL, ROSE E	196,300	80,300	2,795.28
GRINDLE, SHARON ET AL	45,900	132,000	1,976.47
GRINDLE, PERRY W	600	17,600	202.20
GRINDLE, PERRY W	87,400	37,900	1,392.08
GRINDLE, PERRY W	48,900	154,000	2,254.22
GRINDLE, RUTHANN	102,200	41,700	1,320.98
GROB, ELIZABETH P	169,200	237,200	4,515.10
GROO, LISA T	135,800	41,900	1,696.50
GROSS, ALTA A	148,600	37,900	1,794.27
GROSS, BELINDA	0	95,900	1,065.45
GROSS, BELINDA	75,100	132,000	2,300.88
GROSS, CAROLYN M	0	55,000	611.05
GROSS, CHERYL	237,900	69,200	3,411.88
GROSS, CHERYL W	235,500	204,600	4,889.51
GROSS, CORDELL W	90,100	43,800	1,209.88
GROSS, DAVID ALBERT	0	12,800	142.21
GROSS, JAMES	27,100	0	301.08
GROSS, JAMES & JEAN	152,300	32,400	1,774.27
GROSS, JAMES F JR	121,700	53,900	1,950.92
GROSS, MARK	78,400	0	593.27
GROSS, MARK	69,300	55,800	1,389.86
GROSS, RALPH E JR	192,100	59,100	2,513.08
GROSS, RALPH SR	0	19,900	221.09
GROSS, RICHARD F	0	76,400	848.80
GROSS, ROBERT	147,000	40,400	1,804.26
HAAS, RONALD J JR	194,600	71,000	2,884.16
HAAS, TYLER J	0	41,900	465.51
HAFFORD, ANNALEIS	0	187,600	2,084.24
HAFFORD, BRENT & ANNALEIS	268,200	273,100	6,013.84
HAGER, LAWRENCE	112,200	82,000	2,157.56
HALLIGAN, SHELIA	0	42,600	473.29
HANKE, CAROLYN	131,200	42,300	1,649.84
HANNAH, SYBIL	78,300	218,400	3,296.34
HANSON, JOSEPH	127,200	52,900	2,000.91
HARANG, SUZANNE	310,700	252,800	5,982.74
HARDIN, WILLIAM R	0	28,000	311.08
HARDY, CATHY	158,800	43,100	1,965.36
HARMAN, MICHAEL P	0	25,000	277.75
HARMAN, MICHAEL P	211,800	51,200	2,921.93
HARRIMAN, SEAN S	214,400	44,300	2,596.41
HATCH, ADAM	0	29,300	325.52
HATCH, DAVID R	43,400	39,300	918.80
HATCH, FRANCIS W III	23,400	0	0.00
HATCH, FRANCIS W III	0	274,700	3,051.92
HATCH, HAROLD A	0	13,000	144.43

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
HATCH, HAROLD A	154,200	46,800	1,955.36
HATCH, HAROLD A	0	37,500	416.63
HATCH, JAMES	58,300	178,700	2,633.07
HATCH, JAMES C	0	67,400	748.81
HATCH, JAMES C	137,100	72,000	2,045.35
HATCH, JAMES C	0	73,600	817.70
HATCH, JEFFREY	0	4,700	52.22
HATCH, JEFFREY A	22,000	41,900	709.93
HATCH, JEFFREY A	0	48,400	537.72
HATCH, JOSHUA D	0	27,300	303.30
HATCH, MRS F W	0	33,800	375.52
HATCH, NICHOLAS	51,900	42,100	1,044.34
HATCH, SHARON	34,200	71,700	1,176.55
HAYDEN, KEITH R	0	29,800	331.08
HAYNES TIMBERLAND LLC	0	127,300	1,414.30
HAZA, VAUNA	31,400	98,800	1,446.52
HAZELTON, AUGUST	177,900	71,400	2,769.72
HEATH, GAETANE	131,000	48,900	1,720.94
HEGARTY, CONNOR W	128,100	46,200	1,658.72
HENDRIX, REBECCA	119,200	188,800	3,421.88
HENRY, BEVERLY	0	24,600	273.31
HENRY, JAMES S JR	125,100	48,400	1,927.59
HENRY, KEITH W	0	30,300	336.63
HENRY, PATRICIA	0	41,700	463.29
HERFORD, ROBERT A	353,600	345,000	7,483.70
HERR, MATTHEW C	23,900	50,300	824.36
HEWITT, RICHARD	130,900	62,600	1,738.72
HILL, CHERYL A	41,600	40,400	911.02
HILLAS, KENNETH M JR	256,900	74,000	3,398.55
HILLAS, KENNETH M	0	73,400	815.47
HISCOCK, ALEXANDER J	98,200	66,300	1,549.85
HODGDON, TAMMY L	0	21,900	243.31
HOGBEN FAMILY TRUST	0	17,400	193.31
HOGBEN FAMILY TRUST	203,700	162,800	4,071.82
HOLDERBY, ZACHARY	166,700	48,900	2,117.57
HOLLAND, MARGARET H	436,200	157,000	6,590.45
HOLLOWELL, KENNETH & KATHLEEN	226,600	239,500	5,178.37
HOLMES, CHRISTIAN ALLYN	135,200	109,600	2,719.73
HOLMES, RICHARD	106,100	45,200	1,403.19
HOOPER, ALTHEA	118,300	86,400	1,996.47
HOOPER, ARNOLD G	0	21,700	241.09
HOPKINS, JEFFERSON	118,200	120,400	2,650.85
HOWARD, ELLEN	19,500	41,600	401.07
HOWARD, GORDON	0	20,800	231.09
HUE, DENISE M & DULEY, PET	0	47,400	526.61
HUNDHAMMER, MARK	20,900	45,500	737.70
HUPPE, GEOFFREY M	54,500	43,600	1,089.89
HUTCHINS, ELIZABETH	171,500	60,800	2,303.10
HUTCHINS, GEORGIA	0	62,600	695.49

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
HUTCHINS, GEORGIA	199,200	122,100	3,291.89
HUTCHINS, JOHN F	14,000	36,600	151.10
HUTCHINS, LUKE S	129,300	41,600	1,898.70
HUTCHINS, PAULINE	163,300	120,500	2,875.27
HUTCHINS, ROLAND	287,800	278,700	6,016.07
HUTCHINS, S H CONSTRUCTION	20,600	75,800	1,071.00
HUTCHINS, SALLY	5,600	0	62.22
HUTCHINS, SALLY J	159,200	43,800	1,977.58
HUTCHINS, SHERMAN	273,900	75,200	3,878.50
HUTCHINS, SHERMAN	27,500	76,400	1,154.33
HUTCHINS, WILLIAM	73,500	76,200	1,663.17
HUTCHINS, WILLIAM	179,200	42,800	2,188.67
HUTCHINS, WILLIAM	0	27,200	302.19
HUTCHINSON, RICHARD M	317,300	73,500	4,064.04
IANNA PROPERTIES LLC	147,700	94,500	2,690.84
IANNA PROPERTIES LLC	4,800	68,200	811.03
INGRAM, THOMAS III	12,700	0	141.10
JABLON, LORI	135,300	42,000	1,692.05
JACOBS, JOHN W	97,200	42,600	1,553.18
JACOBSON, MICHAEL	21,300	37,500	653.27
JAFFE, TOINI LEFREN	124,000	272,300	4,402.89
JAFFE, TOINI LEFREN	0	87,900	976.57
JAFFEE, GERALD	165,000	41,600	2,295.33
JAGIELA, STEVEN W	173,100	44,800	2,143.12
JARRETT, DAVID B	208,800	209,300	4,645.09
JARVIS, EDWARD	113,900	42,500	1,459.85
JENKINS, JUDITH B	178,800	58,000	2,353.10
JENKINS, JUDITH B	0	42,400	471.06
JENNINGS, JAMES JR	643,600	257,700	10,013.44
JENSEN, JERRI L	166,200	87,200	2,537.52
JETTINGHOFF, ROBIN	146,100	41,100	1,802.04
JJHH LLC	117,500	38,400	1,732.05
JOHNSON, SHANNON L	142,400	33,700	1,956.47
JOLANDER, DARRELL	0	19,300	214.42
JOLLY, DAVID H & HARDIN, WILLIAM R	75,400	43,300	1,041.01
JONES, JOSHUA & SAMANTHA	61,300	0	681.04
JONES, KAY	77,600	36,000	917.69
JONES, KENNETH	0	64,000	711.04
JONES, KENNETH M	0	1,500	16.67
JONES, SAMANTHA	0	34,600	384.41
JUDKINS, DAVID D	154,600	120,300	2,776.39
JUDKINS, DAVID D	36,400	115,700	1,689.83
JUDKINS, DAVID D II	172,600	42,700	2,114.23
JUDKINS, DAVID D II	0	70,900	787.70
JUDKINS, DAVID D II	0	86,400	959.90
JUDKINS, DAVID D II	71,800	28,300	1,112.11
JUDKINS, SALLY A	22,000	50,600	806.59
JUDKINS, SALLY A	108,900	44,800	1,707.61
JUDKINS, WARREN	0	21,200	235.53

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
JUNGBLUTH, FRED W	213,800	204,300	4,300.68
KASOFF, JOAN K	142,700	79,000	2,185.34
KATZ, JOEL D	120,500	56,000	1,683.17
KEEGAN, JOHN	0	169,800	1,886.48
KEEGAN, JOHN	228,900	231,200	5,111.71
KEEGSTRA, BRIAN	0	32,300	358.85
KEEGSTRA, SCOTT	0	56,500	627.72
KEENAN, SCOTT M	25,700	1,400	301.08
KEENAN, SCOTT M	131,000	125,100	2,567.52
KEENAN, SCOTT M	32,000	136,600	1,873.15
KEIL, MARY ANNE	170,400	43,300	2,374.21
KIDDER, RUTH A	68,700	38,700	915.46
KIDWELL, DANIEL A	137,300	84,500	2,464.20
KILCULLEN, FRANCES L	0	26,800	297.75
KILPECK, ROBERT	0	600	6.67
KILTS, CLINTON D	222,400	204,200	4,739.53
KIMBLE, IRENE TRUMBLE	113,400	49,100	1,527.63
KING, ALICE M	90,600	200,300	2,954.15
KING, PAUL J	247,400	131,800	3,935.16
KING, RONALD L	81,200	41,600	1,086.56
KING, RONALD I	0	12,400	137.76
KINGSLEY, DOUGLAS	0	240,000	2,666.40
KINSELLA, MICHELLE	165,100	34,900	1,944.25
KOENKA, DAVID	0	42,100	467.73
KOENKA, DAVID	177,600	42,100	2,163.12
KOESTER, SCOTT F	232,800	47,700	3,116.36
KOHLER, PETER	109,100	65,200	1,936.47
KRTIL, JOHN	0	38,500	427.74
KUTY, PAUL G	0	215,700	2,396.43
KUTY, PAUL G	256,400	267,200	5,817.20
LADD, JOHN	5,800	0	64.44
LADD, JOHN J	0	44,200	491.06
LADD, NICHOLE	30,000	0	55.55
LADD, SCOTT W	161,700	47,200	2,043.13
LAHEY, SUSAN L.	120,800	184,100	3,387.44
LAKEVIEW ACRES, HOME OWNERS ASSOC	0	34,800	386.63
LALLY JR., JOHN C	161,200	130,700	3,243.01
LANE, MELISSA	59,000	39,400	1,093.22
LANGLEY, JASON	183,700	41,800	2,227.55
LAPOINT, FRANCES F	72,600	34,300	843.25
LARKIN, KAREN E	0	43,900	487.73
LARSON, RICHARD S	149,700	40,600	2,114.23
LASTAITI, RONALD S	601,600	764,700	15,179.59
LEACH, DONALD	48,600	0	539.95
LEACH, DONALD W	90,300	75,600	1,498.74
LEACH, JESSE	80,400	74,500	1,443.19
LEACH, JESSE S	0	52,800	586.61
LEACH, JONATHAN L	0	317,600	3,528.54
LEACH, JOSHUA	0	7,200	79.99
LEACH, MATHEIU LEWIS	0	28,200	313.30

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
LEACH, NORMAN BRENTLEY II	83,900	42,100	1,122.11
LEACH, STANLEY M	0	14,500	161.10
LEACH, TIMOTHY R	130,800	44,400	1,668.72
LEACH, WADE	25,500	39,000	438.85
LECLERC, ELIZABETH L	134,000	55,200	2,102.01
LECLERC, ROLAND	207,100	54,100	2,624.18
LECLERC, ROLAND D	1,200	38,200	437.73
LEIGHTON, RICHARD C III	133,600	44,100	1,696.50
LEIGHTON, SARA B	107,300	48,700	1,733.16
LEMIEUX, DONNA	28,500	41,900	782.14
LENFERINK, JOHANNES GM	84,200	44,500	1,152.11
LEONARD, PHILLIP R	70,700	47,600	1,036.56
LEPPER, JASON	148,300	48,300	2,184.23
LEVANGIE, JEAN C	80,300	40,400	1,340.98
LEVINE, EPHRAIM J	152,900	162,800	3,507.43
LEVY, ADAM B	0	146,100	1,623.17
LEVY, ADAM B	244,400	224,200	5,206.15
LEVY, ADAM B	0	25,300	281.08
LIBBY, WENDALL J	69,400	50,100	1,327.65
LICHT, LOIS H	55,800	193,400	2,768.61
LICHTER, NORMAN	36,900	47,900	942.13
LINDHOLM, NICOLAS O	151,300	55,800	2,023.13
LINSCOTT, DIANE W	67,900	98,700	1,573.18
LIVINGSTON, ASHBY M	0	29,800	331.08
LLOYD, ANDREA	68,000	83,800	1,686.50
LLOYD-FITCH, NANCY	367,900	225,300	6,312.70
LOGAN, SNOW	148,200	43,600	1,853.15
LORD, MOLLY	4,600	166,100	1,896.48
LORD, MOLLY	121,000	37,800	1,486.52
LORD, MOLLY A	0	124,300	1,380.97
LORD, RICHARD	0	6,100	67.77
LORD, RICHARD T	2,300	181,800	2,045.35
LORD, RICHARD T	1,700	134,800	1,516.52
LORD, ALBERT	97,900	78,900	1,686.50
LORD, MATTIE	0	23,300	258.86
LORETTE, PERCY	149,800	93,400	2,424.20
LOWELL, R HOMER	186,500	53,800	2,391.98
LOWELL, R HOMER	0	52,800	586.61
LOWELL, RUSSELL H	0	50,000	555.50
LOWTHER, MAURICE	70,200	66,400	1,517.63
LUCENTI, ROBERT	46,000	44,100	1,001.01
LUTTS, LISA SIMPSON	218,900	41,400	2,891.93
LUTZ, MARGARETHE	116,100	78,800	1,887.59
MACDONALD, LINDA A ET AL	171,400	548,800	7,723.67
MACDONALD, LINDA A ET AL	49,000	39,200	979.90
MACDONALD, THOMAS F ET AL	0	152,000	1,688.72
MACKEEN, PATRICIA C	163,000	54,900	2,143.12
MACKINNON, AMY E	74,200	54,200	1,426.52
MACNAIR HOLDINGS LLC	0	1,700	18.89

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
MACNAIR HOLDINGS LLC	171,600	33,400	2,277.55
MACNAIR, JESSE J	196,100	47,900	2,433.09
MACNAIR, ROBERT	0	33,800	375.52
MACNAIR, SUSAN	157,800	53,500	2,069.79
MACNAIR, SUSAN R	0	58,000	644.38
MACOMBER, DAVID M	66,400	50,400	1,019.90
MACOMBER, SUSAN M	0	1,400	15.55
MADOCKAWANDO HOLDINGS LLC	124,200	204,100	3,647.41
MAGUIRE, CHARLES F III & DIANE	383,600	505,700	9,602.37
MAHAN, MICHAEL	0	58,200	646.60
MAINE COAST HERITAGE TRUST	0	11,700	129.99
MAINE COAST HERITAGE TRUST	0	1,200	13.33
MAINE COAST HERITAGE TRUST	0	76,900	854.36
MAINE COAST HERITAGE TRUST	0	2,100	23.33
MAINE MARITIME ACADEMY	0	134,600	0.00
MALLAR, JASON P	400	46,900	525.50
MALLAR, JASON P	79,400	34,000	1,259.87
MALTEZOS, MARK	109,700	46,900	1,462.08
MANDELL, WILLIAM D	0	29,400	326.63
MANICATIDE, BARBARA	230,000	81,500	3,460.77
MARANCIK, GERALD	21,900	82,800	1,163.22
MARCHYSHYN, KEVIN D	0	120,600	1,339.87
MARKLEY, JERALD P	231,600	55,600	2,913.04
MARKLEY, JOAN F	76,500	43,900	1,337.64
MARSHALL, RICHARD D	0	64,100	712.15
MARSHALL, STEPHANIE AMES	33,400	50,000	926.57
MARTEL, LAURIER R	117,300	42,800	1,500.96
MARTIN, ANN F	142,600	133,500	3,067.47
MARTIN, TAYLOR S	137,800	215,800	3,650.75
MARTIN, TIFFANY A	108,400	82,500	1,843.15
MARTYNOWSKI, ROBERT	46,500	40,400	687.71
MARTYNOWSKI, ROBERT	26,400	50,200	851.03
MASSIE, ELIZABETH	95,200	49,200	1,604.28
MATARESE, WILLIAM S	111,200	184,100	3,280.78
MATARESE, WILLIAM S	23,800	17,600	459.95
MATEL, JAMES K	0	32,000	355.52
MATHEWS, SHAWN M	0	65,400	726.59
MATSON, WILLIAM T	104,100	84,000	1,812.04
MAY, MARJORIE E	112,900	53,100	1,566.51
MAYO, JOSHUA	46,500	182,600	2,545.30
MCB PARTNERSHIP	0	19,300	214.42
MCB PARTNERSHIP	0	42,700	474.40
MCB PARTNERSHIP	0	74,100	823.25
MCCAUGHEY, MARY	0	29,000	322.19
MCCREARY, GREGORY SAMUEL	115,600	41,800	1,748.71
MCDANIEL, ROBERT EUGENE	0	7,000	77.77
MCGRAW, CASEY A	124,500	60,500	1,777.60
MCGRAW, JOSEPH P	0	22,200	246.64

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
MCKAY, JANICE	0	55,900	621.05
MCKAY, JANICE	239,300	126,800	3,789.62
MCKAY, JANICE L	32,400	217,400	2,775.28
MCKAY, RICHARD L II	116,000	52,600	1,873.15
MCKAY, RICHARD L II	125,400	40,400	1,564.29
MCKENCHIE, THOMAS D	74,800	45,300	1,334.31
MCKILLOP, DONALD	73,700	34,800	927.69
MCLAUGHLIN, JAY	0	10,300	114.43
MCLEAN, STUART T	106,400	134,000	2,670.84
MCLEAN, STUART T	0	10,400	115.54
MCMAHAN, DOROTHY	216,000	628,000	9,032.43
MCMULLIN FAMILY MAINE LLC	513,100	555,800	11,875.48
McMULLIN, FORBES	1,363,200	271,100	18,157.07
McMULLIN, KIMBALL ET AL	0	28,200	313.30
MCMULLIN, RAYMOND D	0	60,900	676.60
MCNAMARA, KEVIN S	186,000	53,900	2,665.29
MCNEAL, CAROL-ANN	84,600	41,800	1,059.89
MCNEAL, CAROL-ANN	91,100	38,600	1,163.22
MELINO, KAROLYN	0	33,100	367.74
MERCER, PAUL	256,300	476,800	7,866.99
MERRILL, RAY F	0	10,400	115.54
MERRILL, RAY F	0	4,500	50.00
MERRILL, RAY F	26,500	46,000	805.48
MERRILL, RAY F	0	13,900	154.43
MERRILL, RAY F	0	1,800	20.00
MERRILL, RAY F	0	4,100	45.55
MERRILL, RAY F	0	5,300	58.88
MERRILL, RAY F	0	1,400	15.55
MERRILL, RAY F	0	25,600	284.42
MERZ, KATHERINE	46,400	96,000	1,582.06
METHODIST CHURCH	211,000	75,300	0.00
MIKELL, CHRISTOPHER D	211,700	257,000	5,207.26
MILLER, GEOFFREY	88,200	40,600	1,153.22
MISFIT ISLAND PROPERTIES LLC	56,400	54,100	1,227.66
MITCHELL, CHRISTOPHER E	65,400	92,000	1,748.71
MONREAL, BARBARA	117,300	102,500	2,097.57
MONREAL, BARBARA	0	34,400	382.18
MOODY, HERBERT JR	69,000	191,000	2,888.60
MOODY, HERBERT JR	0	6,000	66.66
MOODY, HERBERT JR	0	5,600	62.22
MOODY, JOSHUA S	131,100	48,100	1,713.16
MOODY, HERBERT S JR	78,400	56,200	1,151.00
MOON, CHRISTY LYNN	15,900	43,900	664.38
MOORE, ANNE MARIE	143,000	67,000	2,333.10
MOORE, BRUCE D	0	10,400	115.54
MOORE, BRUCE D	158,400	58,700	2,411.98
MORAN, DOLORES	0	15,400	171.09
MOREY, LAURA E	27,600	55,900	927.69
MORSE, CATHERINE	0	10,400	115.54

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
MORSE, CATHERINE	213,600	49,700	2,647.51
MORSE, CATHERINE	0	24,600	273.31
MORSE, CATHERINE A	0	26,900	298.86
MORSE, EL	148,700	42,400	1,845.37
MOSS, JOHN P JR	195,500	201,000	4,405.12
MOTA, MARIO G	218,800	80,700	2,916.38
MOTYCKA, GEORGE F	0	32,900	365.52
MOTYCKA, GEORGE F	163,100	774,200	10,135.65
MOTYCKA, EVAN J	0	62,700	696.60
MOTYCKA, FRED	262,400	215,600	5,310.58
MOTYCKA, FRED	249,100	703,100	10,301.19
MOTYCKA, FRED J	0	26,000	288.86
MULHERN, CARLA S	38,300	152,300	2,117.57
MULHERN, CARLA S	159,800	152,300	3,467.43
MUNK, NINA	0	508,300	5,647.21
MUNROE, CHRISTOPHER	299,000	66,900	4,065.15
MURPHY, LIAM S	0	31,900	354.41
MURPHY, MATHEW	0	244,100	2,711.95
MURPHY, MATTHEW PATRICK	251,600	102,500	3,656.30
MURRAY, LINDA F	30,100	30,400	672.16
MURRAY, SETH	261,600	114,300	3,898.50
NATPHIANN LLC	281,600	227,500	5,656.10
NELSON, DAVID K	0	6,100	67.77
NELSON, TODD R	204,900	55,700	2,617.52
NEW ROAD INVESTMENTS LLC	35,500	20,700	624.38
NEWMAN, HAROLD DAVID	112,100	82,000	1,878.70
NICHOLS, THOMAS B	121,500	51,200	1,640.95
NICSOPHIA LLC	93,500	33,100	1,406.53
NORDEN, NANCY J	259,000	376,600	6,783.77
NORTH ATLANTIC TOWER	161,100	0	1,789.82
NORTHERN MAINE PROPERTY MANAGEMENT LLC	50,900	46,700	1,084.34
NORTON, JODY J	171,000	50,600	2,184.23
NOWAK, KENNETH	137,100	203,500	3,784.07
NOWELL, MICHAEL R	237,300	62,800	3,334.11
OBEY, THOMAS M & MARY L	47,400	120,400	1,864.26
OCTOBER FARM LLC	0	101,400	1,126.55
O'DOWD, CAROL H	79,800	288,100	4,087.37
OETTINGER, LISA A	265,600	214,700	5,058.38
OKUSKO, STEPHEN E	0	44,000	488.84
OPPENHEIM, FELIX	0	6,800	75.55
ORCHANIAN, EDWARD JR	60,800	39,300	1,112.11
ORDWAY, PEGGY G	159,200	102,200	2,626.40
O'ROUKE, CHRISTOPHER G	108,800	40,400	1,657.61
ORTEGA, ANTHONY A	33,900	50,900	942.13
ORTEGA, ANTHONY A	0	47,400	526.61
OSBORN, JOHN G	129,000	69,000	2,199.78
OSBORN, JOHN G	0	34,200	379.96
OSTER, LAWRENCE J	315,100	94,800	4,553.99
OWEN, FRANCIS D	0	35,700	396.63

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
OWEN, FRANCIS D	0	51,300	569.94
PAGE, DAVID C	80,000	50,300	1,169.88
PALAZZO, LISA E	25,700	49,100	831.03
PALEY, PHILLIP L & PITCHFORD, SHEREE VELITA	136,100	101,600	2,640.85
PALLIN, LAURIE	172,300	301,700	5,266.14
PALMER, CHRISTINE L	122,700	194,500	3,524.09
PALMER, SCOTT R	131,200	100,400	2,573.08
PAMBIANCO, STEVEN	320,100	46,400	4,071.82
PARE, FRANCIS M	91,100	45,900	1,522.07
PARKER, BARBARA L	96,500	44,100	1,284.32
PARKER, LINDLEY R	308,800	108,300	4,633.98
PARKER, ZANDER C	0	27,300	303.30
PARLIN, TODD	48,900	56,000	1,165.44
PATTERSON, KAREN A	0	69,600	773.26
PAYNE, CHARLES	0	91,500	1,016.57
PAYNE, JONATHAN DANIEL	121,500	125,900	2,748.61
PEAKE, ANDREW	140,400	83,500	2,209.78
PEAKE, ANDREW	0	5,200	57.77
PEAKE, EMILY	140,100	47,800	2,087.57
PEASLEY, BERWYN	38,200	90,200	1,426.52
PEASLEY, FREIDA A	48,900	39,500	982.12
PELKEY, THOMAS	20,000	157,900	1,976.47
PENDLETON, KENNETH L	91,300	42,600	1,209.88
PENINSULA FARMS LLC	158,800	40,600	2,215.33
PENINSULA FARMS LLC	0	61,100	678.82
PENINSULA FARMS LLC	0	21,200	235.53
PENINSULA FARMS LLC	0	9,100	101.10
PENKALSKI, JETSUN	100,600	62,900	1,538.74
PENOBSCOT, BAPTIST CHURCH	364,200	40,100	0.00
PENOBSCOT HISTORICAL SOCIETY	171,200	28,300	0.00
PENOBSCOT WATER ASSOCIATION	10,800	34,200	0.00
PENTLAND, HEATHER E	109,100	146,400	2,838.61
PEPPER, NICKY DS	30,000	166,900	2,187.56
PEREZ, MATHEW P	0	20,500	227.76
PERKINS, MAYNARD M (HEIRS OF)	35,100	33,900	766.59
PERKINS, LOUANNA C	0	21,200	235.53
PERKINS, R DAVID	85,100	43,400	1,427.64
PERKINS, REUBEN	14,200	58,500	807.70
PERKINS, ROYCE	0	10,100	112.21
PERKINS, ROYCE	136,500	173,000	3,160.80
PERKINS, WILLIAM D	157,100	42,700	1,875.37
PERKINS, WILLIAM D	12,900	24,800	418.85
PERKINS, WILLIAM JR	82,300	45,100	1,137.66
PERRY, JOSEPH	0	26,200	291.08
PERT, TIMOTHY	0	29,100	323.30
PERT, TIMOTHY	172,600	43,600	2,401.98
PETERS, HENRY J JR	0	26,300	292.19
PETERSEN, BENJAMIN	169,900	94,600	2,660.85
PETRUSKA, WILLIAM K	0	19,400	215.53

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
PHILLIPS, W LYMAN	0	39,500	438.85
PHILLIPS, W LYMAN	105,000	59,000	1,544.29
PHILLIPS, W LYMAN	0	43,000	477.73
PHILLIPS, W LYMAN	0	31,900	354.41
PICILLO, JANET K	247,000	159,600	4,517.33
PIKE, DOMENIC	111,100	58,300	1,882.03
PIKE, DOMENIC	7,200	22,600	331.08
PIKE, NORMAN N	30,400	22,600	588.83
PILLSBURY, PATRICIA	122,600	45,800	1,870.92
PLANK, CAREN	5,000	35,000	444.40
PLANK, CAREN	0	4,000	44.44
PLOHR, CAROL	144,100	44,900	1,822.04
POKRAS, MARK A	55,600	232,700	3,203.01
POLAND, KEVIN	800	47,700	538.84
POLAND, KEVIN & VIRGINIA AVIS	19,700	34,700	604.38
POOLE, BARBARA E	0	99,200	1,102.11
POOLE, TIMOTHY	178,900	90,000	2,987.48
POPOVICH, STEPHEN JR	50,700	54,600	1,169.88
PORTER, BRETT M	77,900	44,800	1,363.20
PORTER, KEVIN D	53,400	58,200	1,239.88
PRESCOTT, RUSSELL	96,000	29,800	1,119.89
PROPERTIES OF MAINE LLC	0	60,000	666.60
PROSPECT PROPERTIES LLC	0	28,200	313.30
PROVENCHER, AMANDA	0	66,600	739.93
PROVENCHER, AMANDA	108,400	63,700	1,634.28
PROVENCHER, AMANDA	161,200	34,700	2,176.45
PUNZELT, DAVID	0	13,400	148.87
PUNZELT, DAVID L	187,700	82,300	2,999.70
PYNE, DONNA A	0	27,800	308.86
R H FOSTER ENERGY LLC	209,200	66,200	3,059.69
RABER, JAMES D	216,000	76,200	3,246.34
RADKE, MARY BETH	556,900	375,100	10,354.52
RADKE, MARY BETH	0	44,400	493.28
RAINEY, ROBERT O	206,100	487,200	7,424.81
RANCOURT, LORETTA	133,100	54,400	1,805.38
RAPP, PHILIP E	154,900	170,400	3,336.33
RAY F. MERRILL REALTY TRUST	0	700	7.78
REAM, ERIK	0	26,900	298.86
REAM, JANET	60,000	41,000	844.36
REED, COLLEEN M	102,200	49,100	1,680.94
REED, FLORA	0	27,300	303.30
REED, JEANMARIE	76,800	149,600	2,237.55
REED, MICHAEL A	0	46,700	518.84
REED, MIKE	156,700	51,800	2,316.44
REED, RICHARD T	464,900	48,800	5,707.21
REES-NUTTER, MARY	0	66,700	741.04
REILLY, MAGDALINA	100,600	230,100	3,674.08
REINHARD, HEIDI S	53,900	27,700	628.83
RETBERG, PHILIP D	167,800	71,100	2,376.43

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
REYNOLDS, DANIEL L	0	11,200	124.43
REYNOLDS, ED	5,400	51,500	632.16
REYNOLDS, ISAIAH T	126,500	39,300	1,842.04
REYNOLDS, JASON O	110,900	40,400	1,680.94
REYNOLDS, JODY L	42,100	51,500	762.15
REYNOLDS, KENNETH W	208,500	60,000	2,705.29
REYNOLDS, LAURENCE	28,600	0	317.75
REYNOLDS, LAURENCE E	0	29,800	331.08
REYNOLDS, LAURENCE E	77,100	119,200	1,903.14
REYNOLDS, LAURENCE SCOTT	28,700	42,800	794.37
RICH, JAMES H ET AL	0	12,500	138.88
RICH, JAMES H ET AL	84,900	55,400	1,558.73
RICHMOND, ROGER ET AL	0	68,300	758.81
RIEFF, BRANDON	175,700	121,900	3,028.59
RING, JOAN	67,800	147,700	2,394.21
RING, THORNTON D JR	161,500	50,300	2,353.10
RINGWOOD, VICTORIA T	60,500	132,600	2,145.34
RIOUX, KATHLEEN H	90,600	36,300	1,409.86
ROBERTS, DIANA ET AL	0	9,000	99.99
ROBERTSON, BRIAN	89,400	107,900	2,192.00
ROBERTSON, CHRISTOPHER	0	10,400	115.54
ROBERTSON, CHRISTOPHER	0	10,400	115.54
ROBERTSON, CHRISTOPHER J	61,700	48,700	948.79
ROBERTSON, DENNIS B	163,400	49,600	2,088.68
ROBINSON, DONALD E JR	133,000	44,600	1,695.39
ROBSHAW, GAIL ANN	0	61,800	686.60
ROESSIGER, LUCYBELL	0	32,200	357.74
ROESSIGER, LUCYBELL	0	13,000	144.43
ROESSIGER, LUCYBELL	0	8,800	97.77
ROESSIGER, LUCYBELL	0	2,400	26.66
ROESSIGER, LUCYBELL	224,400	71,800	3,013.03
ROESSIGER, LUCYBELL	0	12,800	142.21
ROESSIGER, LUCYBELL	94,400	0	1,048.78
ROESSIGER, LUCYBELL	24,500	0	272.20
ROESSIGER, LUCYBELL	0	14,900	165.54
ROGERS PROPERTIES LLC	69,700	32,300	1,133.22
ROGERS, DEBORAH T	6,500	0	0.00
ROGERS, GAYE MARIE & HORATIO III	109,800	201,500	3,458.54
ROGERS, GAYE MARIE & HORATIO III	108,200	296,100	4,491.77
ROGERS, GAYE MARIE & HORATIO III	229,400	188,200	4,361.79
ROGERS, GAYE MARIE & HORATIO III	0	169,200	1,879.81
ROSEMEIER, ELIZABETH ET AL	140,000	342,300	5,358.35
ROSEMEIER, ELIZABETH ET AL	0	107,600	1,195.44
ROSEMEIER, ELIZABETH ET AL	13,900	137,700	1,684.28
ROSENTHAL, MARK	57,600	189,800	2,748.61
ROSS, LESLIE	159,900	43,000	1,976.47

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
ROSS, PAUL G	0	48,600	539.95
ROSS, SCOTT LEE	128,700	55,700	2,048.68
ROTH, JEFFREY A	122,600	153,300	3,065.25
ROTH, PAIGE	0	18,600	206.65
ROUNDY, DAVID	0	11,900	132.21
ROURKE, ROBERT C	79,000	115,700	2,163.12
ROWE-CLARK, VALERIE	0	33,100	367.74
ROWELL, KENNETH O SR	91,500	173,100	2,939.71
ROY, KAREN M	13,500	231,300	2,719.73
ROY, MICHAEL A	94,700	41,500	1,513.18
RTWB LLC	0	59,100	656.60
RTWB LLC	0	69,800	775.48
RTWB LLC	0	45,700	507.73
RTWB LLC	0	70,700	785.48
RTWB LLC	0	38,300	425.51
RUMNEY, GAIL	19,500	36,100	339.97
RUSSELL, CHAUNCEY	0	19,400	215.53
RUSSELL, CHAUNCEY	0	32,200	357.74
RUSSELL, CHAUNCEY	0	29,400	326.63
RUSSELL, MICHAEL L	263,000	268,700	5,629.44
RUYLE, PATRICK M	80,300	55,300	1,228.77
RYSNIK, JOANNA	89,700	48,200	1,532.07
SADLER, FRANK	99,600	40,600	1,557.62
SALERNO, CARISA	364,900	207,500	6,081.61
SALERNO, CARISA	0	400	4.44
SALESI, ROBERT	0	46,000	511.06
SALESI, ROBERT J	0	74,700	829.92
SALMAN, WENDILOU	225,200	33,600	2,597.52
SALTONSTALL, BRIDGET P	4,800	28,400	368.85
SALTONSTALL, JAMES	197,100	519,300	7,959.20
SALTSMAN, JANE M	74,400	30,700	1,167.66
SAMPSON, TIMOTHY K	0	37,300	414.40
SAMPSON, TIMOTHY K	0	35,300	392.18
SANCHES, JOHN W	100,200	72,000	1,913.14
SANTOS, RICHARD	224,900	314,700	5,717.21
SARANDREA, LUDWIG J	104,100	34,300	1,259.87
SARNA, RANDOLPH P	63,600	52,400	1,011.01
SAWYER, MARSHA	27,800	73,200	1,122.11
SCARANO, MARK A	146,200	71,900	2,423.09
SCHAUB, THOMAS H	111,600	54,800	1,848.70
SCHEUCHZER, ANDREW J	188,100	214,800	4,476.22
SCHROEDER, KARIN W	29,100	349,600	4,207.36
SCHUBER, MARK	133,800	43,700	1,972.03
SCHUETZ, TEVLIN	153,600	100,900	2,827.50
SCHUETZ, TEVLIN	27,600	55,400	644.38
SCHWARTZ, BRADFORD E	0	30,000	333.30
SCIRICA, JOSEPH C	287,400	180,000	5,192.81
SEGAL, LISA B	158,800	73,500	2,580.85
SFS DEVELOPMENT LLC	260,900	41,900	3,364.11

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
SHAKESPEAR, GEORGE	159,100	45,400	2,272.00
SHAW, SUZANNE	274,700	124,200	4,154.03
SHAW, HAROLD F	0	378,000	4,199.58
SHEEHAN, SCOTT D	156,900	54,200	2,067.57
SHEEHAN, TIMOTHY J ET AL	0	41,000	455.51
SHEEHAN, WILLIAM MICHAEL	31,300	93,600	1,109.89
SHELDON, BRADFORD	160,200	150,900	3,456.32
SHIPLEY, DAVID	293,800	565,200	9,543.49
SHOOK, JASON	138,400	47,600	1,788.71
SHOOK, JOHN M	17,000	50,300	469.95
SHOOK, PAULETTE	68,200	81,000	1,657.61
SHOREY, SALLY	75,400	42,600	1,033.23
SHOREY, STANLEY	97,600	41,000	1,262.10
SILVA, ALLAN C	0	157,700	1,752.05
SIMMONS, KAREN M	0	48,500	538.84
SIMMONS, KAREN M	23,700	0	263.31
SIMON, ROBERT	118,900	43,000	1,798.71
SIMON, STEVEN N	0	156,500	1,738.72
SIMON, STEVEN N	173,800	129,300	3,089.69
SIMON, STEVEN N	12,300	0	0.00
SIROIS, NORMAND W	129,700	152,300	3,133.02
SITTER, JOSEPH T	0	20,100	223.31
SITTER, JOSEPH T	204,800	44,300	2,767.50
SMALL WOODLAND OWNERS ASSOC OF MAINE	0	51,500	572.17
SMALL, EDWARD & ALDA	0	1,600	17.78
SMALLING, WALTER JR	187,600	249,300	4,853.96
SMITH, ALLAN C	0	45,100	501.06
SMITH, CLAUDIA E.	30,500	47,000	861.03
SMITH, DOUGLAS N JR	0	60,900	676.60
SMITH, MARTHA	62,300	44,500	908.80
SMITH, SARAH & SHARP, RACHEL	281,900	233,700	5,728.32
SMITH, TODD D	55,100	146,300	2,237.55
SMITH, WINFIELD E JR	65,900	48,000	987.68
SNELGROVE, WILBERT	63,200	35,100	1,092.11
SNELL, PATRICIA	150,100	400,300	5,837.19
SNOW, ELIZABETH ASHE	72,500	43,500	1,011.01
SNOW, JOHN	137,500	48,500	1,788.71
SNOW, JOHN J	66,100	65,800	1,187.66
SNOW, JOHN P. & ANGELA G.	55,700	50,500	1,179.88
SNOW, JOSEPH L	116,000	39,400	1,448.74
SNOW, ALBERT L JR	63,300	43,500	908.80
SNOW, PEGGIE	95,300	40,000	1,503.18
SNOW, TYLER	12,800	0	142.21
SOKEL, KAREN	35,200	47,700	921.02
SORIANO, JOSE M	241,500	79,600	3,567.42
SORIANO, JOSE M	114,700	61,700	1,959.80
SORIANO, PETER F	351,500	564,000	10,171.21
SOUCIE, E JAMES	103,100	448,500	5,783.87
SOUCIE, E JAMES	106,600	80,300	2,076.46

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
SPARKY FIRE 4 LLC	119,000	73,000	2,133.12
SPEAR, CARY ANNE	44,200	276,300	3,560.76
SPLAN, ARNOLD E SR	0	2,500	27.78
SPLAN, PATRICIA L	115,300	41,000	1,458.74
SPRINGER, CATHERINE B	130,100	63,700	2,153.12
STANLEY, JOSEPH A	43,500	41,100	939.91
STAPLES, DANIEL C	281,800	201,600	5,370.57
STAPLES, TROY	0	2,700	30.00
STAPLES, TROY	5,100	63,100	757.70
STAPLES, TROY L	203,000	61,700	2,663.07
STATHOPLOS, LISA	35,200	48,800	933.24
STEELE, PATRICK H	36,100	50,000	956.57
STEENBERG, CARSTEN	467,000	142,900	6,775.99
STERLING, ANN F	0	12,400	137.76
STERLING, ANN F	677,500	183,700	9,567.93
STEVENS, WILLIAM F	219,700	49,400	2,989.70
STEWART, AMY K	135,500	40,800	1,958.69
STEWART, JANE	124,800	39,500	1,547.62
STILLWAGON, KEITH W	178,700	53,300	2,299.77
STORMS, CHERYL BETH	24,600	43,600	757.70
STORMS, CHERYL BETH	0	25,100	278.86
STOUT, BRADLEY M	102,900	78,700	2,017.58
STRONG, ANDRE	0	22,800	253.31
SULLIVAN, JUDITH L	141,400	39,900	2,014.24
SWAZEY, MICHAEL	30,600	158,800	2,104.23
SWEET, ANDREW W	185,200	545,400	8,116.97
SWENSON, BEVERLY	0	33,200	368.85
TANKERSLEY, STANLEY A	61,000	159,500	2,449.76
TAPLEY, ROBERT & MARILYN	100,600	40,800	1,293.20
TAPLEY, ROBERT M	0	20,600	228.87
TAPLEY, SYLVIA	205,300	106,900	3,190.79
TARALLO, JACQUELYN	0	14,000	155.54
TARDIF, JAMES J	155,800	41,400	1,913.14
TARDIF, JOEY	62,200	41,200	1,148.77
TARDIF, PHILIP M	0	31,900	354.41
TENAN, REBECCA E	60,000	148,300	2,314.21
TETZEL, VIRGINIA M	104,600	255,500	3,722.96
THE ADAM J GAMBLE TRUST	92,900	120,400	2,369.76
THE CASTINE RED COATS TRUST	0	45,000	499.95
THE MAINE FARM TRUST	0	591,700	6,573.79
THE MAINE FARM TRUST	0	416,100	4,622.87
THE MAINE FARM TRUST	302,000	343,000	6,888.20
THE MAINE FARM TRUST	0	523,700	5,818.31
THE ROUTINE TRUST	660,800	961,300	18,021.53
THE ROWAN IRREVOCABLE TRUST	70,600	43,100	1,263.21
THOMAS, ANN MARGARET	0	220,700	2,451.98
THURLOW, LINDA JEAN	75,800	48,800	1,106.56
TINKER, TRAPPER	202,400	246,300	4,985.06
TOBEY, ANGELA D	76,600	33,900	1,227.66

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
TOMLINSON, KAREN	154,700	52,500	2,024.24
TORREY, ELIZABETH D COLSON	121,900	41,600	1,816.49
TOURLES, WILLIAM R	0	16,000	177.76
TOURLES, WILLIAM R	178,900	104,300	3,146.35
TOUSSAINT, DEAN	2,200	39,400	462.18
TRACY, MARIE A	0	28,000	311.08
TRIPP, DANIEL W	64,100	41,000	1,167.66
TRUDEL, ROBERT & CONSTANCE	133,100	152,100	2,824.16
TSOMIDES, LEON	5,300	13,300	206.65
TUITE(TRUSTEE), MARNY	0	35,800	397.74
TURANSKI, SONIA D	141,700	69,900	2,350.88
TURNER, EDWARD M	0	29,100	323.30
TURNER, LLOYD (DEVISEES OF)	3,700	179,400	2,034.24
TURNER, LOYD C JR	76,900	44,900	1,353.20
TURNER, MICHAEL ET AL	52,200	160,500	2,363.10
TURNER, VIVIAN A	103,400	33,400	1,242.10
TUTHILL, THOMAS	74,700	66,400	1,567.62
TWIN HILLS LLC	262,800	467,300	8,111.41
TYLER, TAMMY J	87,600	33,900	1,349.87
TYLER, TAMMY J	0	40,200	446.62
UPTON, CAROL	160,200	44,400	1,995.36
VAGT, ROBERT F	0	140,000	1,555.40
VAN CISE, CAROLYN	86,400	38,100	1,105.45
VAN TINE, KARI	0	6,300	69.99
VAN TINE LAND TRUST	0	5,800	64.44
VAN TINE LAND TRUST	19,300	70,100	993.23
VANDIVER, DAVID L	110,400	43,200	1,428.75
VANDIVER, DAVID L	5,100	0	0.00
VANDYKE, CLARENCE W	9,400	48,500	643.27
VARNUM, ELEANOR	139,800	43,800	2,039.80
VARNUM, ELEANOR	0	51,300	569.94
VARNUM, HELEN	102,200	54,600	1,397.64
VEILLEUX, SANDRA	0	48,500	538.84
VELARDI, LEALYNN	69,600	40,400	1,222.10
VERSANT POWER	0	143,900	1,598.73
VOGEL, LAWTON	107,700	54,900	1,528.74
VOGEL, LAWTON	0	39,500	438.85
VOGELL, E SCOTT	38,100	55,400	1,038.79
WAILUS, CYNTHIA N	188,100	204,300	4,081.81
WARD, MICHAEL	159,900	54,200	2,378.65
WARD, MICHAEL	8,900	29,100	422.18
WARDWELL POINT ROAD LLC	269,700	282,100	6,130.50
WARDWELL, MILLARD (HEIRS OF)	9,400	0	104.43
WARDWELL, MILLARD (HEIRS OF)	0	20,600	228.87
WARDWELL, BARBARA	129,100	105,100	2,601.96
WARDWELL, BRIAN	3,200	32,100	392.18
WARDWELL, BRIAN R	26,200	34,900	678.82
WARDWELL, DAVID	179,300	97,200	2,794.17

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
WARDWELL, DAVID	0	15,700	174.43
WARDWELL, DAVID A	0	27,000	299.97
WARDWELL, KENNETH TOBY	98,000	43,500	1,294.32
WARDWELL, PATRICIA L	106,800	63,500	1,614.28
WARDWELL, RICHARD V	0	25,500	283.31
WARDWELL, TAMATHA	181,000	98,700	2,829.72
WARDWELL, TERRISSA M	123,900	46,600	1,894.26
WARREN, GREGORY B	298,200	123,000	4,401.78
WARREN, LAURIE A	111,600	44,300	1,454.30
WASHBURN, RICHARD	0	54,900	609.94
WASHBURN, RICHARD W	181,200	82,400	2,650.85
WASHBURN, RICHARD W ET AL	3,100	64,700	753.26
WASTLER, KIMBERLY	137,600	46,000	2,039.80
WATSON, LOGAN S	71,700	42,600	1,269.87
WATT, LORETTA J	26,100	144,900	1,899.81
WEAVER, CHRISTOPHER	0	41,900	465.51
WEAVER, DAVID W JR	115,600	138,100	2,818.61
WEBBER, HARRY D	37,000	40,400	582.16
WEBBER, HARRY D	187,900	100,900	2,930.82
WEGENER, HANS & ELIZABETH ET AL	291,800	254,400	6,068.28
WEIGEL, DAVID W	149,900	64,300	2,379.76
WEISSMAN, NITA	277,700	475,100	8,363.61
WELCH PROPERTY MANAGEMENT LLC	157,200	37,000	2,157.56
WELCH, BERNARD J	153,800	100,100	2,820.83
WELLS, BRIAN D	0	15,400	171.09
WELSHER, MICHAEL J	130,600	69,200	2,219.78
WESCOTT, CHARLES D	65,000	153,000	2,421.98
WESCOTT, SEAN P	150,900	44,100	2,166.45
WEST, KAREN S	66,400	213,100	3,105.25
WEST, STEVEN	119,200	36,500	1,452.08
WHEATLAND, RICHARD	0	42,800	475.51
WHEELER, THOMAS	311,600	72,800	3,992.93
WHITE JENNIFER	212,900	55,600	2,705.29
WHITE, JENNIFER P	0	29,800	331.08
WHITE, JENNIFER P	133,100	42,000	1,945.36
WHITE, MIRIAM A	0	1,800	20.00
WHITELEY, STEPHEN	157,400	43,100	2,227.55
WHITE-ROGERS, ALAN	93,200	57,500	1,329.87
WHITNEY, LEANN P	152,700	50,300	2,255.33
WHITTAKER, SHERI LYNN	100,600	58,600	1,768.71
WIBBERLY, DALE M	0	146,100	1,623.17
WILL, TRACY	109,700	41,900	1,406.53
WILLIAMS, HEIDI	0	118,700	1,318.76
WILLIAMS, MARGUERITE V	196,900	162,200	3,711.85
WILLIS, DANA H	209,600	72,800	2,859.71
WINCH, ROGAN M	105,900	41,100	1,633.17
WINSLOW STREAM LLC	7,600	3,000	117.77
WINSLOW, TRENTON	0	27,300	303.30
WINSTON ESTATES LLC	39,400	28,700	756.59

Town Report

List of Taxpayers

Owner	Building	Land Value	Original Tax
WISEMAN, GOODY B	0	55,300	614.38
WISEMAN, GOODY B	0	6,300	69.99
WISWALL, FRANK L JR & ELIZABETH	0	45,700	507.73
WITTING, NANCY	124,600	136,800	2,904.15
WITTING, LELAND J	223,600	261,200	5,108.38
WITTING, MATTHEW C	281,600	50,900	3,694.08
WOLF-KORNREICH, SUSAN	100,800	45,500	1,625.39
WOOD, GARY	242,100	141,500	3,984.05
WOOD, LAWRENCE J	78,400	43,300	1,352.09
WOOD, MARK L	0	57,700	641.05
WOOD, MARK L	183,500	45,200	2,263.11
WOOD, NICHOLAS I	62,300	0	692.15
WOOD, ROGER S	0	8,900	98.88
WOOD, SCOTT I	174,100	78,700	2,530.86
WOODS, KRISTIE L ET AL	317,800	82,000	4,164.03
WOOLSEY, RYAN DK	145,100	51,300	2,182.00
WU, SU Y	85,500	43,600	1,434.30
YIGDALE, LISA M	0	29,600	328.86
YODER, CAROLYN A	186,000	70,300	2,569.74
YODER, THEODORE	156,100	53,000	2,045.35
YODER, THEODORE R	0	5,200	57.77
YODER, THEODORE R	0	11,700	129.99
YODER, THEODORE R	0	7,700	85.55
YORK, HOWARD V	119,400	58,800	1,635.39
YUNG, HENRY	154,200	84,700	2,654.18
YUNG, HENRY	0	48,000	533.28
ZABIT, THOMAS	77,200	206,300	3,149.69
ZACCARO, BETH ESTHER	0	228,900	2,543.08
ZANKE, LISA	6,000	122,500	1,427.64
ZEAMAN, JOHN D	150,500	38,900	2,104.23



Penobscot Fire Company

46 North Penobscot Road

PO Box 20

Penobscot, Maine 04476

207-326-4296



This year saw several changes at the Penobscot Fire Department. Please join me in thanking Scott Ferden for his six years of service as chief. I was appointed chief in February and bring 26 years of service and knowledge from multiple departments on the peninsula. I am looking forward to building on what Scott and our previous chiefs have done for this community.

Our focus this year has been working on grants. We are grateful to the Stephen and Tabitha King Grant which allotted us \$40,000 to purchase two sets of turnout gear, nine sets of Tri-certified gear and a washer and dryer specifically designed to remove carcinogens from our gear. We are also grateful to have received a Maine Forestry Grant that allowed us purchase personal protective equipment, forestry fighting gear and chainsaw safety equipment.

We have been working with the town select board to purchase a new Class A pumper tanker to replace the aging 35 year old Class A pumper tanker. We are also continuing to update the utilities at the fire station.

I would like to extend my thanks to all the firefighters for putting in more than 750 hours of in-house and statewide training this year. Currently, we have two members taking the FF1/FF2 course that will allow them to fight interior fires. We had four firefighters this past spring complete their wildland firefighting 40-hour training and certification. This allows them to fight wildfires in Maine or anywhere across North America.

We have a diverse 26-member crew ranging from a wide variety of professions and ages. We had four new members join this year and one that retired. Thank you to Tom Buese for his years of service to the department. If you are looking to join us, feel free to stop by any Monday evening at 6pm or see one of our members. Also, if you need a burn permit you can go to www.maineburnpermit.com or see myself or deputy fire wardens John Snow or Scott Ferden.

Finally, thank you to all those whose tax dollars support the Penobscot Fire Department, as well as to those who have made private donations, and to those who drop off cans and bottles at the station each week to keep our department operating. We are extremely grateful for the support we receive and we look forward to continuing to help whenever someone is in need.

Fire Chief James Clarke

This year, we responded to 66 calls including:

Structure/Chimney Fire	2	Odor Investigation	1
Woods/Grass Fire	3	Weather Related	14
Medical	6	False Alarms	9
CPR	2	Other	3
Car Accidents	13	Basement Flooded	3

Mutual Aid

Structure/Chimney Fire	5
Bomb Threat	1
House Explosion	1
Standby	3

Towns

Orland	5	Brooklin	1
Blue Hill	1	Castine	1
Sedgwick	1		
Surry	1		

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

PENINSULA AMBULANCE CORPS

2024 Report to the Towns

As the effects of COVID waned in 2024, we experienced some new challenges. Staffing continued to be a challenge as full-time employees took leaves as provided under the Family and Medical Leave Act. In addition, inflation increased the cost of providing services. Our business model was able to cope with these challenges and we ended the year in good shape.

With two full-time employees taking time off for personal reasons, we had to use management and overtime to cover their hours. We were able to do this and, in fact, respond to much increased call volume without reducing our coverage. As the year ended, we saw a sudden spike in applications and we have now returned to pre COVID staffing levels.

The cost of doing business has increased as fuel, medical insurance, medical supplies and almost everything we use to provide our services have increased in cost. Our call volume is increasing which results in higher use of fuel and supplies as well as higher insurance reimbursement. Despite these challenges, PAC continued to provide services and adjust our practices to compensate for the increased cost of doing business. In addition, we continue to improve employee wages to remain competitive.

Our largest payor has become Northern Light Health. It accounts for 19% of our total income from patient transports. The new Blue Hill Hospital is now 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.

Our next 2 largest payors remain Medicare (federal government) and Medicaid/Maine Care (state government). Together, they represent 32% of our payors. However, for every \$1 PAC bills them, they pay only \$0.30 at best. This accounts for most of our operating deficit. If we include all payors, we still are only paid \$0.53 for every \$1 billed. This is a national issue and impacts rural services, such as ours, particularly hard because ambulance services in more densely populated areas can make many more reimbursable calls in a given amount of time. We continue to support state and national efforts to improve EMS reimbursement rates.

We are proud of our nine full-time and fifteen part-time and per-diem Staff—the Paramedics and EMTs who make the program work. They have completed 1818 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. We added three staff members in 2024. EMS staffing is an issue nationwide. We continue to explore recruitment and retention solutions.

2024 Town of Penobscot Shellfish Committee Report

Water Quality: On June 17, 2023 DMR all water samples taken from Northern Bay indicated elevated levels of fecal coliform. The cause for these elevated levels is a mystery. There were no rain events within 48 hours of these samples being collected. These high fecal coliform test scores did result in the classification of Hutchins Cove being downgraded from Approved to Restricted. Shellfish in Hutchins Cove may only be harvested by a depuration company. Shellfish harvested by the depuration company are purged in a shoreside facility and tested to ensure that they are safe to eat. The 40-acre prohibited area closure remains in Winslow Cove. No shellfish may be harvested from this area.

Several residents have asked about the green algae on the flats this year. This algae mat has been around for decades. It is a form of Enteromorpha – or sea lettuce. This dense mat prevents clam seed from burrowing into the mud so the baby clams get eaten by birds and green crabs. There did not appear to be much algae this summer while it was dry and the green mat become more noticeable in the fall after some rain fell. It would make sense that excess nutrients were washed into the Bay by rain storms which caused the algae to multiply but there is no local scientific data to confirm this.

Conservation Projects: The committee is trying to understand the effects of sea level rise and sediment transfer that is taking place in Northern Bay. Last year, the committee partnered with Manomet to have highly accurate topographical maps made from data collected by a drone equipped with a LiDAR. Researchers from the Gulf of Maine Institute, Maine Maritime Academy, and the University of Massachusetts at Amherst joined this project in 2024. The depth of the mud was recorded at multiple stations from the high water to low water mark. Elevations were recorded using satellite surveying equipment to verify elevations recorded by the drone.

This project will continue in 2025 and 2026 with the addition of another organization – the Schoodic Institute at Acadia National Park. Baseline elevations and sediment depth will be taken in the spring of 2025 and data will be gathered after there are big storms with high winds and wave action.

Enforcement: There were no enforcement actions in 2024.

Status of the Resource: The status of the resource remains poor in Northern Bay. Green crabs are still the main predator of the soft-shell clams and there is no shortage of green crabs.

Respectfully submitted,



Bailey Bowden

Town of Penobscot Alewife Committee Report 2024

This committee would like to thank the volunteers that helped to count alewives in 2024. The collected data is sent to the Department of Marine Resources (DMR) to determine if the run can be considered sustainable and eligible to be managed by the municipality instead of the state.

2024 was another great year for the alewife runs on the Bagaduce River. The number of fish entering Wight's and Pierce's Pond was lower than 2023 but well above the five-year average. This was a trend seen at most runs in Maine. The run started early at Wight's and late at Pierce's. The reason for the different starting dates is a mystery.

	2020	2021	2022	2023	2024
Wight's	68,667	66,394	71,493	125,199	87,089
Pierce's	53,220	41,742	33,469	83,373	62,430

14 bushel of alewives were harvested from Wight's Pond in 2024.

An anonymous donor has paid for all engineering expenses required to develop a set of construction plans that will extend the existing fishway at Pierce's Pond by adding 13 more pools. This will reduce the slope of the brook which will make it much easier for the fish to get to the pond. Maine Coast Heritage Trust received grant funding that will pay for all expenses associated with the project.

Water samples were collected from Wight's and Pierce's Ponds and taken to Maine Maritime Academy. Two graduate students analyzed the samples to count the number and type of zooplankton by using specialized equipment. The purpose of this effort was to attempt to determine if juvenile out migration happened when the zooplankton levels dropped – they ran out of food. Not much can be proven with only one year of data but the zooplankton levels did drop as the summer progressed. This effort will be continued in 2025.

The big news for 2024 is that after 10 years of data collection, the Atlantic States Marine Fisheries Commission determined that the run at Wight's Pond was sustainable and eligible for a commercial harvest. If the Town votes to harvest and sell alewives in 2025, it will be the first full commercial harvest of alewives on the Bagaduce in 50 years.

We sincerely appreciate the support of Penobscot residents that has led to the restoration of our local alewife runs.

Please feel free to contact me with any questions that you may have.

Respectfully submitted,



Bailey Bowden

COMPREHENSIVE PLAN COMMITTEE

Town residents voted to adopt the Town of Penobscot Comprehensive Plan at a special Town Meeting held on June 10, 2024. The State considers an adopted comprehensive plan as being valid for ten years. Having completed the assigned task of writing a comprehensive plan, this committee has been dissolved.

The State recommends that the comprehensive plan be reviewed at least five years after adoption. This review includes matters such as keeping current with any new legislation that has been passed. The Penobscot Comprehensive Plan suggests that the document is reviewed after two years to track the progress of the recommendations made in the Implementation and Evaluation chapter of the plan.

I would like to thank the members of the committee that spent many Saturday mornings working on this plan, all the people that attended the public outreach sessions, and those that completed the survey.

Respectfully,



Bailey Bowden



Late 1950's women of Penobscot Methodist Church - They put on a play to help raise money to build the fellowship hall. "How many can you identify" Answers on Page 104

Town of Penobscot Climate Resilience Committee 2024 Report

The Selectboard appointed a Climate Resilience Committee in the latter part of 2022. This committee was formed to allow the Town to enter into the Community Resilience Partnership program that is part of the Governor's Office of Policy, Innovation, and the Future (GOPIF). Enrollment in the program allows participating communities to apply for grant funding that make communities more resilient to climate change and to look for ways to improve energy efficiency in municipal buildings.

The Town of Penobscot was awarded two \$50,000 grants based on this enrollment. The first grant came from the Community Action Grant program and will enable the Town to install a 13.8 KW solar array on the Town Hall roof and install a Variable Refrigerant Flow (VRF) heat pump system. It is expected that the solar array will provide more electricity than the Town Hall will use. Through the Net Energy Billing program, the value of the excess power produced may be used to offset the power bill at another town owned location – the transfer station for example. The VRF system should eliminate the need to heat the building with oil. On average, the Town Hall uses roughly 2000 gallons of oil annually.

The Town was also awarded \$50,000 from the Maine Infrastructure Adaptation Fund that was available from the Maine Department of Transportation. This unique grant opportunity will be used to pay for the preliminary engineering costs associated with the construction of a salt sand building on the Western County Road. Pre-engineering funding is hard to come by and the pre-engineering reports are required for construction grant funding.

These grant applications were prepared and submitted "in-house" at no cost to the taxpayers of Penobscot.

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 those communities.

In 2024 we conserved over 170 acres on the peninsula. About half of this was focused on habitat protection, with one project in Blue Hill and a second adjacent to our Wight's Pond focus area here in Penobscot, while the other half prioritized recreational opportunities across the peninsula.

The habitat project protects a large expanse of wetlands and riparian area south of the Western County Road. We have some invasive species plant management to tackle in 2025, with the plan to allow public access in the fall of 2025. Our primary focus here is to keep this area wild for the animals and plants. As we see more development on the peninsula, these wild areas and the corridors that connect them will be increasingly important for protecting the rural character of our towns.

We want to thank all our Penobscot supporters for being our partners in this work. In 2024, the Trust voluntarily paid \$2,334 in real estate taxes to the town and a total of \$24,603 to all the towns in which we hold land.

We are looking forward to another great year in 2025 and hope to see many of you out enjoying the land and water.

With regards from all of us at BHHT,

George Fields
Acting Executive Director

**BLUE HILL
HERITAGE TRUST**



Penobscot Historical Society

88 N. Penobscot Rd, Penobscot, ME 04476

As always, the Penobscot Historical Society is indebted to the Members, Volunteers, Board of Directors, and Officers that give of their time, talents, and resources to make its success possible. We are especially honored by the gracious financial donations of individuals and families as well as by this year's generous funding of \$2,000 by the town itself. Without this continued generosity and involvement, the Society would lose its ability to provide community programs and events.

In 1977, a group of like-minded community members came together to create an organization to protect and preserve the history of the small town they cherished. Through hard work, caring hearts, and a harmonization of ideas, the social seeds they planted blossomed into a bustling membership of 300 strong in its heyday, with the Society eventually acquiring its own land and headquarters near the center of town.

In just a few short years from now, this beloved Penobscot Historical Society, with a current roster of just over 100 members, will be celebrating its 50th Anniversary. A grand testimony to the forethought of its founders, some of whom are still members to this day.

Whether someone see the PHS as a physical archive of historical documents, a restored museum of local artifacts, a civic organization for community involvement, a hub for town celebrations, or just a local social club, they'd be right. It's all of those things and more. To newcomers, membership offers a welcomed acceptance into the flow and fold of our cherished community with insider access to historical and genealogical records. To many longtime residents, membership has become an extended family of sorts with shared memories and oral histories passed down.

But sadly in a time where our town has a mortality rate severely outpacing the birth rate, where the business of life competes for our constant attention, and where younger generations cannot yet appreciate the value of the past, we are at a great risk of losing the treasured family histories and childhood memories of those who remember Penobscot best.

While we greatly hope that folks will join us during our annual fundraiser on Penobscot Day in July, and feast with us during our annual Chicken Pot Pie in August, and attend any of our many activities and events from Spring thru Fall, we even more so hope that they will join us in celebrating and saving the sacred shared heritage of our beloved town by becoming a member of the Penobscot Historical Society in 2025. Without an influx of new members and regular donations, this beloved Society may eventually just be another piece of history lost to the passing of time. But with it, we'll have the opportunity to keep the legacy alive for the next generation!

Thank you again to both the people and the Town of Penobscot for their generous support and encouragement over the last four-plus decades!

With Gratitude,
Your PHS Officers & Board of Directors
December 31, 2024

(Society Meetings are regularly scheduled on the Third Monday of April thru October.)
(Advertised Programs are open to the public and provided free of charge.)



The School Library
50th Anniversary Celebration
April 8-10, 2025

This year marks an exciting milestone for the town: the 50th anniversary of the Penobscot Children's Library.

The Penobscot Children's Library, now the town's school library, was founded in 1975 by a few mothers, in response to Maine's "Right to Read" summer program. Today, the Library is a vital part of the school and with support from Principal Jay Corbin, librarian Jen Whittaker and the teachers, this group of parents, now grandparents and great-grandparents, applied for and received a grant from the Stephen & Tabitha King Foundation to celebrate the Library's fifty years.

With this grant, special guest authors and illustrators have been engaged to lead workshops for all grades, namely Rebekah Raye, Kimberly Ridley, John Bear Mitchell, and Robert Shetterly. Johanna Sweet is also arranging a panel discussion about writing with a variety of other local authors and artists.

Mark your calendars and join us for this three-day celebration. The public is welcome to attend any and all events. On the last day, April 10th, there will be a presentation of gifts to the school library, followed by cake and ice cream. More details will be posted on the school and town website, as well as there being an information table with free coffee and donuts at the Fire Department on town election day, March 3rd.

How can you help with this celebration? On March 4th, during Town Meeting, we are planning a "traditional food sale" which was often utilized to raise funds for books and supplies during the 1970s and 80s. You are invited to cook for the sale and, of course, come by for a treat. Also, your thoughts on favorite books to buy and your help with cataloguing are appreciated.

Our thanks to everyone for your support.

Audrey Berzinis
Bundy Boit
Carley Ferden
Patty Hutchins
Judy McKay
Laura Snow



Carley Ferden reading to the children, Summer of 1975



Blue Hill Public Library - Municipal Report for 2024

Hello from the Blue Hill Public Library. 2024 is in the history books and it was a good chapter at BHPL. Below I'll share some information about library funding and usage for the year, but first, let's look at some highlights from the year.

At the beginning of the year, we entered into a new partnership with various libraries around Hancock County, the Hancock County Download Library. Together we are offering a more robust collection of digital magazines, audiobook and eBooks, as well as free access to the *New York Times* digital edition. BHPL offers free access to the *Wall Street Journal* as well. For more information, see our digital services page at www.bhpl.net (where you will also see the recently added Kanopy streaming movie service).

In February we hosted the first annual Groundhog Day Ball in the Adelaide Pearson Room, a new fundraiser for the library. In October we hosted a similar event, a dance with the *Damn, Girls!*, which was a fundraiser for both BHPL and the George Stevens Academy library.

We also made some building improvements; some noticeable, and some not. The bulletin board and water fountain area are much improved, with a new hot beverage bar that serves tea and good coffee to library patrons. We added more outdoor furniture and purchased a new portable stage for larger events in the Adelaide Pearson Room.

During the summer, we sponsored a contest to design a new library card, resulting in two new designs that have been very popular.

One of the best aspects of 2024 is that we sailed through the year with the same great staff. We are 15 regular, year-round staff members, including 4 full-time and 11 (at times more) part-time staff, for a full-time equivalent of 8.6 staff members.

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 2025, the library's operating budget is \$825,794. This provides the peninsula with 55 hours of weekly business 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 other 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 \$35,000 to the library in 2024 and has already provided \$15,000 for 2025.



2024 Activities

From a public services perspective, 2024 was very rewarding with the library providing more programs than our 2019-pre-pandemic benchmark. We engaged a record-breaking 10,714 visitors with these programs, answered more reference and technology questions than ever before, and added more electronic resources to meet the growing demand.

Over our 301 service days the library:

- Loaned 95,161 physical and digital items (books, audiobooks, movies, etc.). Use of physical items in the library collection decreased by 13% compared to 2023 due to the decrease in Inter-Library Loan (ILL) usage resulting from the hiatus of the ILL van service from June to early September. Use of physical materials, not including the ILL data, actually increased in 2024 by 2.6%, and digital library use surged with a 35% increase over last year—both due to an increase in e-book usage as well as the addition of new services such as e-magazines and online access to the *New York Times* and *Wall Street Journal*.
- Answered 4,008 reference questions, 443 more than 2023 and over 1,600 more than the 2019 pre-covid level. Library staff also provided 3,932 technology help sessions to patrons, a 9% growth over 2023 and a 183% increase over the 2019 level. Questions are answered in-person, by phone and via email.
- Served 96,665 patrons; approximately equal with our 2023 visitor total. The additional number of patrons using virtual services is not measured; however, 618 people registered for new library accounts (cards).
- Hosted 18,851 WiFi sessions, a 20% growth from 2023's total, while use of the library computers (3,404) decreased by 15%.
- Sponsored 599 cultural programs that attracted 10,714 attendees. This attendance is roughly equal (+0.3%) to 2023's total and over 370 (+3.5%) more than the 2019 attendance figure.
- Community-sponsored events (meetings, etc. that take place at BHPL but are not hosted by the library) totaled 599, with an attendance estimate of 4,011. These events increased 12% and attendance increased 28% over 2023. The 599 total is 23% greater than the community usage pre-Covid in 2019.

It is our honor to provide the community with professional library services, particularly in this day and age when such services are decreasing in many parts of the country. Thanks to our diverse funding model, this is accomplished with minimal impact on taxpayers and, we hope, maximum benefit to the entire Blue Hill Peninsula.

We encourage you to take full advantage of the library's many services. For more information, please see our website, www.bhpl.net, or reach out anytime.

We end this report with a public "thank you" to Marcia Schatz, who sadly passed in June of 2024. Marcia served the library ably for years, both as a Trustee and later as Library Director, and was one of the major forces behind the renovations and expansions of 1999-2001. The library is much improved because of her thoughtful stewardship.

Respectfully submitted,

Rich Boulet
Library Director



Janet T. Mills
GOVERNOR

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

Dear Maine Resident:

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

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

That's good news, but I know that not everyone is feeling the benefits of our strong economy. The cost of living in Maine, as in much of America, is too high. The price of fuel, the cost of supplies, utilities and labor have driven up expenses for families across the country and impacted the budgets of towns, counties and nearly every state, including Maine.

I want everyone to benefit from the availability of good jobs, a good public education, and good health care in our state. That is why I have put forward a balanced budget proposal that proposes some savings and certain targeted revenue increases to maintain things we all support, like the state paying 55 percent of the cost of education and 5 percent municipal revenue sharing, to keep all these costs from being passed along to property taxpayers.

We have made good progress over the past six years to ensure that every person in Maine can find a good-paying job in a rewarding and stable career; go to the doctor when they feel sick because they have health insurance; and have the peace of mind that their children are safe at home and at school.

I look forward to working with communities and citizens across the state to solve problems, manage our finances, and keep our people healthy and safe.

Sincerely,

Janet T. Mills
Governor



PRINTED ON RECYCLED PAPER

PHONE: (207) 287-3531 (Voice)

TTY USERS CALL 711
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FAX: (207) 287-1034

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
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United States Senate

WASHINGTON, DC 20510-1904

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

Dear Friends:

It is an honor to represent Maine in the United States Senate, and I welcome this opportunity to share several key accomplishments for our state from the previous year.

As Vice Chair of the Appropriations Committee, I have secured nearly \$580 million for 230 projects across all of Maine's 16 counties to promote job creation, workforce training, and economic development; expand access to health care; support law enforcement; improve public education and infrastructure; and protect our environment. As the new Congress begins, I am honored to be taking the helm of the Committee, the first Mainer to do so in nearly a century, and I remain committed to ensuring that federal spending produces real results for our state and nation.

Maine has the oldest average age in the country, which is why I have long prioritized health-focused legislative efforts. There were more than 1,860 health care bills introduced during the 118th Congress. Only 15 health care bills were signed into law, and I was a lead sponsor of five of them. These bills will enhance care for individuals with Alzheimer's, autism, and substance abuse issues through improved research funding, strengthened public health programs, and increased support for rural first responders.

Another important bill that I coauthored was the *Social Security Fairness Act*. Since 2003, when I led the first-ever Senate hearing on the Windfall Elimination Provision and the Government Pension Offset, I have sought to end these provisions of the *Social Security Act* that unfairly reduce the Social Security benefits that public employees or their spouses have earned. I am pleased to say that with the passage of my bill, the *Social Security Fairness Act*, in December, public sector retirees will now receive the full Social Security benefits they have earned.

When the Maine way of life was under threat, I was certain to defend the interests of our state. I worked to protect Maine's potato farmers when the Department of Agriculture tried to reclassify the potato from a vegetable to a grain. I thwarted efforts to consolidate USPS mail operations at the Hampden postal facility, which would have disrupted mail delivery throughout our state. I sounded the alarm with leaders at the FBI and Departments of State and Treasury on the spate of illicit marijuana growing operations that are destroying properties and providing refuge to foreign criminals in our state. Following damage to our working waterfronts after last winter's storms, I secured \$15 million to help fishing communities recover. I championed funding to support the Maine Air National Guard base, Bath Iron Works, and Portsmouth Naval Shipyard.

As of last December, I have cast more than 9,100 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997. My ranking as the most bipartisan Senator reflects Maine's tradition of working with a spirit of cooperation and respect.

My highest priority as a Senator is to ensure that 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.

Sincerely,



Susan M. Collins
United States Senator

Nicole Grohoski
Senator, District 7

P.O. Box 1732
Ellsworth, ME 04605



THE MAINE SENATE
132nd Legislature

January 3, 2025

Dear Friends and Residents of Penobscot,

On December 4th, I was sworn in for another term as your State Senator to represent the 22 coastal communities of Senate District 7. I will continue to collaborate with my colleagues, regardless of party affiliation, to do the best work we can for all Mainers. For the next two years, I will continue to chair the Taxation Committee and serve on the Energy, Utilities, and Technology Committee.

In the 131st Legislature, recognizing the significant impact municipal property taxes have on many of our older neighbors, the Taxation Committee improved the Property Tax Fairness Credit (PTFC) for Mainers over 65. These changes are now in effect for 2024 state income taxes. The PTFC helps Mainers of any age afford to stay in their homes, whether they own or rent, so please review this credit when you file your 2024 income taxes. As the returning Senate chair, I will collaborate with my colleagues to provide additional property tax relief for Mainers across the district and state.

Also in the last Legislature, we increased our investments in roads, bridges, broadband, housing, and working waterfronts. After severe winter storms, my colleagues and I focused on storm preparedness and resilience. We streamlined coastal permitting requirements to allow structures to be rebuilt faster and stronger. We also allocated \$60 million to rebuild commercial working waterfront infrastructure, support other businesses adversely affected by the storms, and enhance the long-term resilience of public infrastructure.

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 set aside \$30 million for the Education Stabilization Fund, in case there is a future economic downturn. We also increased wages for education technicians and school support staff to 125 percent and 115 percent of the state minimum wage, respectively, to improve employee retention.

Please contact me if I can be of any assistance with state government or if you have questions about the legislative process. I also share information via Facebook (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. You can email me at Nicole.Grohoski@legislature.maine.gov or call the Senate office at (207) 287-1515.

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

Sincerely,

A handwritten signature in cursive script that reads "Nicole C. Grohoski".

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

Once again I'm grateful to be able to write this yearly report on behalf of everyone who works here at Penobscot Community School.

This school year's staff is largely the same as it was last year, with three exceptions. We welcomed a new art teacher to PCS this school year following Mrs. Park's retirement at the end of last year and 12 years serving as the art teacher in Penobscot. Mrs. Lauren Albon, or Miss Ren as the students call her, stepped into that position and has done a great job so far and built up some really positive relationships with the kiddos. Miss Maya Jacques was hired as an Ed Tech to replace Mrs. Buese, who left after 7 years with the PCS family. Miss Maya is loved by the students and staff here and has brought a lot of positives to the classrooms of PCS. Our last hire of this school year was Mrs. Jessie Allen, who has stepped into our evening custodian position and has started subbing for us. Her positive attitude has brought lots of smiles to the students and staff. Like our staff, the student population has stayed largely the same as in years past. We graduated 11 eighth graders last June, but had a lot of new faces move in, which kept our population hovering close to 70 again.

Last year we identified a need for a new ELA curriculum, the program we were using was outdated and not current with the Science of Reading practices, which our Union and the rest of the education world is identifying as best practice for student reading and writing skills. Mrs. Dawn McLaughlin led staff through different program options, brought in representatives from those programs, and was able to help staff narrow it down to a program that would work the best for students and staff at PCS. Teacher enthusiastically embraced the new ELA program, called Amplify. They have attended training sessions and every one of them are implementing the program this year in their classrooms, with positive feedback. We have used staff meetings throughout the year to bounce ideas off each other, and will continue to do so. One thing is for sure, the staff here at PCS cares deeply about the education of students in Penobscot and will put the work in to give them the best education they are capable of. We were able to use the last of our ESSER III funding to pay for this new program and the teacher training that went with it.

We continue to supplement our everyday classroom learning with new opportunities for students here. We live and work in an area that has lots of outside resources and we're lucky to have a lot of community support. Some of our partnerships include the Schoodic Education Adventure, Camp Kieve, Healthy Peninsula, our local 4-H organization, BHHT, The Grand Theater, Craig Brook National Fish Hatchery to raise salmon from eggs, and funding from the Hatch Fund to pursue new activities. In PE class we introduced students to disc golf and partnered up with a local business in Blue Hill, who offered students free passes after they visited with Mrs. Dagan. She also has students scheduled to visit Volta Gym in Ellsworth, swim lessons for middle school and has continued teaching cross country skiing to students in grades 5-8, with the help of Mr. Bob Salesi. In addition to these resources, classroom teachers often utilize the many trails and waters around the peninsula to get students outside of the classroom moving and learning.

Students in grades 7 and 8 had a really unique learning opportunity this fall/winter. MMA reached out and asked if we would be interested in partnering up with them and Portsmouth Naval Shipyard to work on a ship building project. The project was for students to work in small groups and build their own remote controlled plastic boats. They learned skills like welding, painting, soldering electronic boards and pipe installation. The class was taught by Ross Cottrell, Kate Kana and MMA engineering students. The test came when PCS students competed against Adam's school students to test the sea worthiness and maneuverability of their vessel in the MMA pool. It was a great experience for all the students involved.

I say it every year, but we are so lucky to have the community support we do year after year after year. Events like our Halloween Fair, Winter Concert, Holiday Fair, are all really well attended and supported. The Penobscot Historical Society invites us over every Halloween and the Penobscot Fire Department comes over every fall to discuss and model fire safety with students, while also bringing the trucks and letting them check out all the equipment.

Currently we have a 3 day a week Pre-K program here at PCS, looking to the future we are aiming to make it a 5 day a week program starting in the fall of 2026/2027.

The budget is down for next school year, which is always nice to see. As a separate warrant article the school committee is requesting funding to replace the roof at PCS. This has been on our radar for a few years, but the importance became very apparent over the past years, especially when we have significant wind and the amount of missing shingles after those storms. In the past we have had leaks in different places, but always managed to have them repaired and patched up. The roof has outlived its expected life for a 3 tab design and we have a good option and price for completing the entire school's roof with architectural shingles. This feels like a need at this point to preserve the life of the building and to ensure we do it before there is significant damage to underlying roof decking.

Thank you for the continued support of the town's school! It's a special place to work at and for the kiddos of Penobscot to come to and learn. We're constantly trying to get better and to give new opportunities to the students here. If you have ideas, or just want to check out your school, please don't hesitate to give a call or stop by.

Sincerely,
Jay Corbin, Principal

Answer for Page 93:

"A Feuding Over Yonder" ~ A Hillbilly Comedy in Three Acts by Le Roma Greth

The Tuesday Toppers, a social group of young women in Penobscot, created numerous fundraisers to help pay for the fellowship hall at the Bay church. One fundraiser was this hilarious play (late 1950's) put on at the town hall back when it had a stage, balcony, and was the scene of many wonderful events.

In front, sitting at table, is Rebecca Orcutt, and sitting on the floor is Nancy Leach.

Starting on the left in the background:

Olive Berzinis, Marilyn Tapley, Betty Gray, Jane Leach, Eva Leach, Mabel Bowden, Georgia Hutchins, Pamela Varnum, Rose Grindle, Eve McKenny, Marjorie Wardwell and Margaret Leach Austin.

Grade 7/8 at MMA competing with their ships against Adams School





PK/K class apple picking in the fall



Volunteer parent reader at our Snuggle in With a Good Book Day



Penobscot Class 2024 Class Trip to Old Orchard Beach



Quilts made and donated to the PCS K class by the Penobscot Methodist Church Group

Penobscot Community School

Final

Account Number / Description	2 Years Prior Actual 7/1/2023 - 6/30/2024	1 Year Prior Adopted 7/1/2024 - 6/30/2025	1 Year Prior Act to Date 7/1/2024 - 6/30/2025	Budget Total 7/1/2025 - 6/30/2026	Budget Difference 7/1/2025 - 6/30/2026	% Diff	Notes 7/1/2025 - 6/30/2026
S3. System Administration Svcs							
School Committee Services							
1. 1000-0000-2310-51500-9000 Board Stipends	2,850.00	2,850.00	2,850.00	2,850.00	0.00	0.00%	
2. 1000-0000-2310-52200-9000 Medi/FICA	218.03	256.28	218.03	256.28	0.00	0.00%	
3. 1000-0000-2310-52600-9000 Unemployment Insurance	13.44	22.80	11.20	22.80	0.00	0.00%	
4. 1000-0000-2310-52700-9000 Workers Compensation	12.26	14.25	12.26	14.25	0.00	0.00%	
5. 1000-0000-2310-53000-9000 Purchased Professional Services	6,251.75	9,400.00	4,260.75	9,400.00	0.00	0.00%	
Notes: Legal Services \$3,000							
Audit Services FY23 \$5,915							
6. 1000-0000-2310-53300-9000 Professional Development/Conferences	0.00	200.00	0.00	200.00	0.00	0.00%	
7. 1000-0000-2310-55000-9000 Other Purchased Services	1,562.00	800.00	300.00	800.00	0.00	0.00%	
Notes: Board Insurance(FY24 \$759)							
8. 1000-0000-2310-58000-9000 Miscellaneous Board Expenses	3,594.45	2,000.00	886.35	2,000.00	0.00	0.00%	
Notes: Advertising \$1,191.27							
FY26 MSM A Board Dues \$808.73							
Total School Committee Svcs	\$14,501.93	\$15,543.33	\$8,538.59	\$15,543.33	\$0.00	0.00%	
Office of the Supt. Services							
9. 1000-0000-2320-53410-9000 Assessment for Administration	51,997.68	56,341.31	28,873.61	59,940.21	3,598.90	6.39%	
10. 1000-0000-2500-53410-9000 Assessment for Business Admin	24,542.99	26,031.17	13,328.77	28,307.07	2,275.90	8.74%	
Total Office of the Supt. Svcs	\$76,540.67	\$82,372.48	\$42,202.38	\$88,247.28	\$5,874.80	7.13%	
S3.Total System Admin Services	\$91,042.60	\$97,915.81	\$50,740.97	\$103,790.61	\$5,874.80	6.00%	
S4. Student Transportation Svc							
11. 1000-0000-2700-51180-9000 Bus Driver Wages	45,786.92	42,380.00	25,320.44	50,660.40	8,280.40	19.54%	
Notes: J Clarke							
E Wardwell							
12. 1000-0000-2700-51232-9000 Substitutes	569.70	500.00	104.71	500.00	0.00	0.00%	
13. 1000-0000-2700-52180-9000 Bus Driver Health Ins	12,898.77	20,654.00	0.00	0.00	(20,654.00)	(100.00)%	
14. 1000-0000-2700-52230-9000 Substitutes Medi/FICA	43.60	0.00	8.01	0.00	0.00		
15. 1000-0000-2700-52280-9000 Medi/FICA	3,027.12	3,242.05	1,937.11	3,875.54	633.49	19.54%	

Penobscot Community School

Final

Account Number / Description	2 Years Prior Actual 7/1/2023 - 6/30/2024	1 Year Prior Adopted 7/1/2024 - 6/30/2025	1 Year Prior Act to Date 7/1/2024 - 6/30/2025	Budget Total 7/1/2025 - 6/30/2026	Budget Difference 7/1/2025 - 6/30/2026	% Diff	Notes 7/1/2025 - 6/30/2026
16. 1000-0000-2700-52630-9000 Substitute Unemployment Ins	3.41	0.00	0.52	0.00	0.00		
17. 1000-0000-2700-52680-9000 Unemployment Ins	191.34	194.10	58.30	169.90	(24.20)	(12.47)%	
18. 1000-0000-2700-52730-9000 Substitute Workers Comp	34.80	0.00	6.40	0.00	0.00		
19. 1000-0000-2700-52780-9000 Workers Comp	3,015.33	2,589.42	1,616.82	3,095.36	505.94	19.54%	
20. 1000-0000-2700-54300-9000 Repair and Maintenance of Buses	21,973.25	15,768.00	15,888.32	15,768.00	0.00	0.00%	
Notes: Bus Radios \$768							
21. 1000-0000-2700-55110-9000 Contracted Student Transportation Service	2,975.00	0.00	0.00	0.00	0.00		
22. 1000-0000-2700-55200-9000 Insurance on School Buses	3,387.00	1,659.00	0.00	1,659.00	0.00	0.00%	
Notes: FY24 \$1,580							
23. 1000-0000-2700-55310-9000 Bus Driver Training/Prof Development	0.00	975.78	0.00	975.78	0.00	0.00%	
24. 1000-0000-2700-56260-9000 Energy - Motor Fuels	14,576.06	14,000.00	6,728.04	15,000.00	1,000.00	7.14%	
Notes: 2,800 gallons @ \$5.30							
S4. Total Transportation Svcs	\$108,482.30	\$101,962.35	\$51,668.67	\$91,703.98	\$(10,258.37)	(10.06)%	

Penobscot Community School

Final

Account Number / Description	2 Years Prior Actual 7/1/2023 - 6/30/2024	1 Year Prior Adopted 7/1/2024 - 6/30/2025	1 Year Prior Act to Date 7/1/2024 - 6/30/2025	Budget Total 7/1/2025 - 6/30/2026	Budget Difference 7/1/2025 - 6/30/2026	% Diff	Notes
S5. Regular Instructional Svcs							
Elementary Instructional Svcs							
25. 1000-1100-1000-51010-1000 Teacher Salaries	468,608.68	509,264.84	240,272.44	547,116.85	37,852.01	7.43%	
Notes: L Albon \$18,880 M Charette \$68,658 D Currier \$54,285 K Dagan 0.6 \$36,540 A Martin \$62,655 J Reynolds \$68,845 C Tanguay \$71,134 B Whitaker \$54,902 J Whitaker 90% 68,159 J Corbin 50%							
26. 1000-1100-1000-51020-1000 Instructional Aides/Assistant Wages	25,429.00	26,267.36	8,814.88	27,583.36	1,316.00	5.01%	
Notes: H. Clarke Ed tech III Rtl/Pre-K							
27. 1000-1100-1000-51230-1000 Substitute Wages	23,436.36	13,750.00	7,439.16	13,750.00	0.00	0.00%	
Notes: \$125 per day * 110 days							
28. 1000-1100-1000-52110-1000 Teacher Health Insurance	148,045.17	169,064.00	94,721.15	159,581.00	(9,483.00)	(5.61)%	
29. 1000-1100-1000-52120-1000 Instruct. Aides Health Insurance	7,873.78	8,286.00	5,871.65	9,459.00	1,173.00	14.16%	
30. 1000-1100-1000-52210-1000 Teacher Medi/FICA	6,924.98	7,384.35	3,305.23	7,933.19	548.84	7.43%	
31. 1000-1100-1000-52220-1000 Instr. Aides Medi/FICA	335.51	380.88	25.85	399.96	19.08	5.01%	
32. 1000-1100-1000-52230-1000 Substitute Medi/FICA	1,395.17	550.80	234.16	550.80	0.00	0.00%	
33. 1000-1100-1000-52310-1000 Teacher Retirement	21,048.19	22,764.14	10,941.58	24,456.13	1,691.99	7.43%	
34. 1000-1100-1000-52320-1000 Ed Tech Retirement	1,136.64	1,174.15	384.79	1,232.98	58.83	5.01%	
35. 1000-1100-1000-52330-1000 Substitute Retirement	126.17	121.00	135.84	121.00	0.00	0.00%	
36. 1000-1100-1000-52510-1000 Course/Tuition Reimbursement	1,072.95	7,204.00	0.00	7,204.00	0.00	0.00%	
Notes: 4 Courses @ \$1,801 per 3 credit course							
37. 1000-1100-1000-52610-1000 Teacher Unemployment Ins	(996.57)	660.56	341.34	564.00	(96.56)	(14.62)%	
38. 1000-1100-1000-52620-1000 Instr. Aides Unemployment Ins	76.25	72.00	16.02	60.00	(12.00)	(16.67)%	
39. 1000-1100-1000-52630-1000 Substitute Unemployment Ins	134.40	0.00	37.55	0.00	0.00		
40. 1000-1100-1000-52710-1000 Teacher Workers Compensation	(3,181.31)	2,189.85	(3.69)	2,352.61	162.76	7.43%	
41. 1000-1100-1000-52720-1000 Instr. Aides Workers Compensation	108.39	112.95	37.27	118.61	5.66	5.01%	

Penobscot Community School

Final

Account Number / Description	2 Years Prior Actual	1 Year Prior Adopted	1 Year Prior Act to Date	Budget Total	Budget Difference	% Diff	Notes
42. 1000-1100-1000-52730-1000 Substitute Workers Comp	98.87	0.00	35.34	0.00	0.00		7/1/2025 - 6/30/2026
43. 1000-1100-1000-53000-1000 Purchased Professional Services	790.39	1,200.00	140.00	1,841.00	641.00	53.42%	
Notes: AimsWeb TeachPoint \$257.50 PRESC \$641							
44. 1000-1100-1000-53300-1000 Professional Development/Conferences (Penobscot River Educational Service Center)	2,874.88	2,500.00	735.06	2,500.00	0.00	0.00%	
Notes: Conferences \$1,200 Inservices \$500							
45. 1000-1100-1000-55000-1000 Other Purchased Services Union Inservices \$800	0.00	0.00	219.86	0.00	0.00		
46. 1000-1100-1000-55800-1000 Employee Travel	0.00	200.00	0.00	200.00	0.00	0.00%	
Notes: mileage reimbursement							
47. 1000-1100-1000-56100-1000 Instructional Supplies	13,149.18	12,950.00	9,122.18	12,950.00	0.00	0.00%	
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 Stenoscopes=\$500 (Title IV funded) Technology Curriculum \$650							
48. 1000-1100-1000-56400-1000 Textbooks & Supplementals	5,292.84	6,300.00	4,942.03	6,300.00	0.00	0.00%	
49. 1000-1100-1000-58000-1000 Educational Field Trips	2,551.50	3,400.00	2,750.00	3,400.00	0.00	0.00%	
Notes: Camp Kieve							
50. 1000-1100-1000-59000-1000 Contingency	0.00	15,000.00	0.00	15,000.00	0.00	0.00%	
51. 1000-1100-2700-51180-1000 Field Trip Transportation Salaries	4,678.20	3,000.00	1,571.60	3,000.00	0.00	0.00%	
Notes: Bus Drivers							
52. 1000-1100-2700-52180-1000 Field Trip Trans Medi/FICA	3,529.12	93.81	0.00	93.81	0.00	0.00%	
53. 1000-1100-2700-52280-1000 Transportation Medi/FICA	322.62	0.00	120.15	322.62	322.62		
54. 1000-1100-2700-52680-1000 Transportation Unemployment Ins	17.57	0.00	3.75	17.57	17.57		
55. 1000-1100-2700-52780-1000 Transportation Workers Comp	298.62	0.00	111.06	298.62	298.62		
Total Elementary Instruction	\$735,177.55	\$813,890.69	\$392,306.25	\$848,407.11	\$34,516.42	4.24%	

Penobscot Community School

Final

Account Number / Description	2 Years Prior Actual	1 Year Prior Adopted	1 Year Prior Act to Date	Budget Total	Budget Difference	% Diff	Notes
Regular Secondary Program							
56. 1000-1200-1000-55610-9999 Tuition to LEA Within Maine	187,818.72	241,983.00	87,389.61	175,238.00	(66,745.00)	(27.58)%	
Notes: Bucksport High School 14 students @ \$12,517							
57. 1000-1200-1000-55620-9999 Tuition to Schools Outside of ME	3,161.28	0.00	0.00	0.00	0.00		
58. 1000-1200-1000-55630-9999 Tuition to Private Schools	272,889.78	259,350.00	173,475.39	219,675.00	(39,675.00)	(15.30)%	
Notes: George Stevens Academy 12 students Blue Hill Harbor School 1 student John Bapst 1 student Total 14+ 1 extra students* \$14,645							
59. 1000-1200-1000-55680-9999 Insured Value Factor	11,247.31	15,561.00	9,328.40	21,967.50	6,406.50	41.17%	
Notes: IVF 10% Set by Maine DOE 1-15-2025							
Total Regular Secondary Prog	\$475,117.09	\$516,894.00	\$270,193.40	\$416,880.50	\$(100,013.50)	(19.35)%	
Gifted and Talented Program							
60. 1000-4900-1000-51010-1000 G & T Teacher Salaries	0.00	150.00	0.00	150.00	0.00	0.00%	
61. 1000-4900-1000-53300-1000 GT Training/Professional Dev/Conferences	0.00	200.00	0.00	200.00	0.00	0.00%	
62. 1000-4900-1000-56100-1000 GT Instructional Supplies	97.42	900.00	0.00	900.00	0.00	0.00%	
Total Gifted and Talented Prog	\$97.42	\$1,250.00	\$0.00	\$1,250.00	\$0.00	0.00%	
SS. Total Regular Instruction	\$1,210,392.06	\$1,332,034.69	\$662,499.65	\$1,266,537.61	\$(65,497.08)	(4.92)%	

Penobscot Community School

Final

Account Number / Description	2 Years Prior Actual 7/1/2023 - 6/30/2024	1 Year Prior Adopted 7/1/2024 - 6/30/2025	1 Year Prior Act to Date 7/1/2024 - 6/30/2025	Budget Total 7/1/2025 - 6/30/2026	Budget Difference 7/1/2025 - 6/30/2026	% Diff	Notes 7/1/2025 - 6/30/2026
S6. Student and Staff Support							
Guidance Services							
63. 1000-0000-2120-51010-1000 Guidance Salaries	10,000.00	11,240.00	5,187.72	11,420.00	180.00	1.60%	
Notes: K. Ebert 1 day							
64. 1000-0000-2120-52210-1000 Medi/FICA	145.08	162.98	75.24	165.59	2.61	1.60%	
65. 1000-0000-2120-52310-1000 Retirement	446.94	502.43	231.84	510.47	8.04	1.60%	
66. 1000-0000-2120-52610-1000 Unemployment Insurance	59.90	67.44	33.60	57.10	(10.34)	(15.33)%	
67. 1000-0000-2120-52710-1000 Workers Compensation	42.82	48.33	28.92	49.11	0.78	1.61%	
68. 1000-0000-2120-56100-1000 Instructional Supplies	180.16	300.00	199.00	300.00	0.00	0.00%	
69. 1000-0000-2120-56400-1000 Books and Periodicals	0.00	100.00	0.00	100.00	0.00	0.00%	
Total Guidance Services	\$10,874.90	\$12,421.18	\$5,756.32	\$12,602.27	\$181.09	1.46%	
Library Services							
70. 1000-0000-2220-51010-1000 Librarian Salaries	5,932.94	6,491.28	2,995.95	6,815.90	324.62	5.00%	
Notes: J Whitaker 10%							
71. 1000-0000-2220-51020-1000 Library Technician Wages	916.20	0.00	0.00	0.00	0.00		
72. 1000-0000-2220-52110-1000 Health Insurance	27.58	1,666.69	16.70	1,697.00	30.31	1.82%	
73. 1000-0000-2220-52210-1000 Medi/FICA	85.66	94.12	43.03	98.83	4.71	5.00%	
74. 1000-0000-2220-52310-1000 Librarian Retirement	266.24	290.16	133.83	304.67	14.51	5.00%	
75. 1000-0000-2220-52610-1000 Unemployment Ins	7.19	7.20	3.72	6.00	(1.20)	(16.67)%	
76. 1000-0000-2220-52710-1000 Workers Compensation	25.40	27.91	16.76	29.31	1.40	5.02%	
77. 1000-0000-2220-56400-1000 Books and Periodicals	1,500.35	50.00	0.00	1,500.00	1,450.00	2,900.00%	
Notes: Newspapers \$50							
Total Library Services	\$8,761.56	\$8,627.36	\$3,209.99	\$10,451.71	\$1,824.35	21.15%	
Student Health Services							
78. 1000-0000-2130-51010-1000 Nurse Salaries	21,187.53	22,890.84	12,238.20	24,037.44	1,146.60	5.01%	
Notes: J Pert 2 day per week (7 hours) for 42 weeks @ \$40.88 per hour							
79. 1000-0000-2130-52110-1000 Health Insurance	8,908.50	9,373.00	5,899.69	9,780.00	407.00	4.34%	
80. 1000-0000-2130-52210-1000 Medi/FICA	305.28	452.54	176.63	469.16	16.62	3.67%	

Penobscot Community School

Final

Account Number / Description	2 Years Prior Actual 7/1/2023 - 6/30/2024	1 Year Prior Adopted 7/1/2024 - 6/30/2025	1 Year Prior Act to Date 7/1/2024 - 6/30/2025	Budget Total 7/1/2025 - 6/30/2026	Budget Difference 7/1/2025 - 6/30/2026	% Diff	Notes 7/1/2025 - 6/30/2026
81. 1000-0000-2130-52310-1000 Nurse Retirement	947.08	1,302.73	547.04	1,353.98	51.25	3.93%	
82. 1000-0000-2130-52610-1000 Unemployment Ins	0.00	83.19	0.00	83.19	0.00	0.00%	
83. 1000-0000-2130-52710-1000 Workers Compensation	91.10	128.84	55.91	133.77	4.93	3.83%	
84. 1000-0000-2130-53300-1000 Training/Professional Development/Confer	190.00	784.00	0.00	784.00	0.00	0.00%	
85. 1000-0000-2130-54300-1000 Repair and Maintenance	75.00	110.00	75.00	110.00	0.00	0.00%	
Notes: Audiometer Calibration							
86. 1000-0000-2130-55800-1000 Employee Travel	0.00	80.00	0.00	80.00	0.00	0.00%	
Notes: 200 miles * \$0.40 per mile							
87. 1000-0000-2130-56100-1000 Health Supplies	380.82	1,075.00	884.13	1,075.00	0.00	0.00%	
Notes: Epipens \$400 First Aid Supplies \$600 Inhaler \$75							
88. 1000-0000-2130-56400-1000 Professional Resources	33.00	300.00	49.50	300.00	0.00	0.00%	
Notes: Professional Manuals and Reading Resources							
89. 1000-0000-2130-59000-1000 Other Costs (ex. Dues)	0.00	35.00	0.00	35.00	0.00	0.00%	
Notes: National Nurses Association Dues							
Total Student Health Services	\$32,118.31	\$36,615.14	\$19,926.10	\$38,241.54	\$1,626.40	4.44%	
Instructional Staff Training							
90. 1000-0000-2213-51010-1000 Teacher Certification Salaries	1,250.00	1,250.00	200.00	1,250.00	0.00	0.00%	
Notes: Certification Team							
91. 1000-0000-2213-52210-1000 Medi/FICA	18.13	14.42	2.90	14.42	0.00	0.00%	
92. 1000-0000-2213-52310-1000 Retirement	55.88	33.59	0.00	33.59	0.00	0.00%	
93. 1000-0000-2213-52610-1000 Unemployment Insurance	0.00	6.00	1.00	6.00	0.00	0.00%	
94. 1000-0000-2213-52710-1000 Workers Compensation	5.38	4.30	0.86	4.30	0.00	0.00%	
Total Instruct. Staff Training	\$1,329.39	\$1,308.31	\$204.76	\$1,308.31	\$0.00	0.00%	
Curriculum Development							
95. 1000-0000-2210-51502-1000 Curriculum Stipends	1,519.80	2,000.00	0.00	2,000.00	0.00	0.00%	
Notes: 10 Teachers, 1 day, 7 hours @ \$35 per hour							

Penobscot Community School

Final

Account Number / Description	2 Years Prior Actual 7/1/2023 - 6/30/2024	1 Year Prior Adopted 7/1/2024 - 6/30/2025	1 Year Prior Act to Date 7/1/2024 - 6/30/2025	Budget Total 7/1/2025 - 6/30/2026	Budget Difference 7/1/2025 - 6/30/2026	% Diff	Notes 7/1/2025 - 6/30/2026
96. 1000-0000-2210-52200-1000 Medi/FICA	64.20	11.96	0.00	11.96	0.00	0.00%	
97. 1000-0000-2210-52300-1000 Curriculum Dev Retirement	37.55	46.56	0.00	46.56	0.00	0.00%	
98. 1000-0000-2210-52600-1000 Unemployment Insurance	4.08	0.80	0.00	0.80	0.00	0.00%	
99. 1000-0000-2210-52700-1000 Workers Compensation	6.53	3.55	0.00	3.55	0.00	0.00%	
Total Curriculum Development	\$1,632.16	\$2,062.87	\$0.00	\$2,062.87	\$0.00	0.00%	
Technology Services							
100. 1000-0000-2230-51020-1000 Technical Staff Wages	20,206.95	19,336.73	11,875.04	20,017.13	680.40	3.52%	
101. 1000-0000-2230-52110-1000 Health Insurance	0.00	5,957.00	0.00	6,401.00	444.00	7.45%	
102. 1000-0000-2230-52120-1000 Tech Coordinator Health Benefits	4,795.35	0.00	2,675.09	0.00	0.00		
103. 1000-0000-2230-52220-1000 Tech Coordinator MEDI/FICA	1,741.94	1,479.26	975.95	1,531.31	52.05	3.52%	
104. 1000-0000-2230-52620-1000 Unemployment	67.78	72.00	13.65	60.00	(12.00)	(16.67)%	
105. 1000-0000-2230-52720-1000 Tech Coordinator Unemployment	87.50	83.15	53.64	86.07	2.92	3.51%	
106. 1000-0000-2230-56500-1000 Technology Related Supplies	1,169.62	3,000.00	1,581.09	1,000.00	(2,000.00)	(66.67)%	
107. 1000-0000-2230-57341-9000 EQUIPMENT/TECHNOLOGY	0.00	1,000.00	0.00	1,000.00	0.00	0.00%	
Notes: Misc. Equipment \$1,000							
Total Technology Services	\$28,069.14	\$30,928.14	\$17,174.46	\$30,095.51	\$832.63	(2.69)%	
S6.Total Student/Staff Support	\$82,785.46	\$91,963.00	\$46,271.63	\$94,762.21	\$2,799.21	3.04%	

Penobscot Community School

Final

Account Number / Description	2 Years Prior Actual 7/1/2023 - 6/30/2024	1 Year Prior Adopted 7/1/2024 - 6/30/2025	1 Year Prior Act to Date 7/1/2024 - 6/30/2025	Budget Total 7/1/2025 - 6/30/2026	Budget Difference 7/1/2025 - 6/30/2026	% Diff	Notes 7/1/2025 - 6/30/2026
S7:School Administration							
108. 1000-0000-2400-51040-1000 Principal Salary	45,090.50	47,500.00	29,230.72	49,875.00	2,375.00	5.00%	
Notes: J Corbin 50%							
109. 1000-0000-2400-51180-1000 Secretary Salaries	34,501.12	35,374.80	20,306.59	37,146.00	1,771.20	5.01%	
110. 1000-0000-2400-51230-1000 Substitute Wages	423.40	800.00	0.00	800.00	0.00	0.00%	
111. 1000-0000-2400-52140-1000 Administrator Health Ins	9,840.98	10,335.00	6,542.93	10,949.00	614.00	5.94%	
112. 1000-0000-2400-52180-1000 Secretary Health Ins	9,898.68	10,394.00	6,575.13	11,191.00	797.00	7.67%	
113. 1000-0000-2400-52230-1000 Substitute Medi/FICA	15.54	0.00	0.00	0.00	0.00		
114. 1000-0000-2400-52240-1000 Principal Medi/FICA	651.72	688.75	422.35	723.19	34.44	5.00%	
115. 1000-0000-2400-52280-1000 Secretary Medi/FICA	2,568.87	2,706.17	1,458.24	2,841.67	135.50	5.01%	
116. 1000-0000-2400-52340-1000 Retirement	2,015.12	2,254.13	1,306.50	2,360.29	106.16	4.71%	
117. 1000-0000-2400-52590-1000 Tuition Reimbursement	0.00	1,801.00	0.00	1,801.00	0.00	0.00%	
Notes: 1 Course							
118. 1000-0000-2400-52630-1000 Substitute Unemployment Ins	2.54	0.00	0.00	0.00	0.00		
119. 1000-0000-2400-52640-1000 Principal Unemployment Ins	36.00	36.00	27.32	30.00	(6.00)	(16.67)%	
120. 1000-0000-2400-52680-1000 Secretary Unemployment Ins	71.98	72.00	21.97	60.00	(12.00)	(16.67)%	
121. 1000-0000-2400-52730-1000 Substitute Workers Comp	1.82	0.00	0.00	0.00	0.00		
122. 1000-0000-2400-52740-1000 Principal Workers Comp	193.96	204.25	125.76	214.46	10.21	5.00%	
123. 1000-0000-2400-52780-1000 Secretary Workers Comp	148.73	152.11	94.01	159.73	7.62	5.01%	
124. 1000-0000-2400-53300-1000 Training/Professional Development/Confer	0.00	900.00	0.00	500.00	(400.00)	(44.44)%	
Notes: Conferences							
125. 1000-0000-2400-54000-1000 Purchased Property Services	3,741.24	2,103.37	432.10	2,103.37	0.00	0.00%	
Notes: FY21 \$2,103.37 copy estimate amount per A-Copi							
126. 1000-0000-2400-54330-9000 Purchased Technology Services	1,597.00	1,597.00	1,379.15	1,597.00	0.00	0.00%	
Notes: Server Hosting							
127. 1000-0000-2400-54440-1000 Rent/Lease of Other Equipment	1,664.53	1,324.30	877.94	1,324.30	0.00	0.00%	
128. 1000-0000-2400-55300-1000 Principal Communications	1,771.10	1,700.00	1,361.92	2,400.00	700.00	41.18%	
Notes: Postage & Telephone School Messenger \$375							

Penobscot Community School
Final

Account Number / Description	2 Years Prior Actual 7/1/2023 - 6/30/2024	1 Year Prior Adopted 7/1/2024 - 6/30/2025	1 Year Prior Act to Date 7/1/2024 - 6/30/2025	Budget Total 7/1/2025 - 6/30/2026	Budget Difference 7/1/2025 - 6/30/2026	% Diff	Notes 7/1/2025 - 6/30/2026
129. 1000-0000-2400-56000-1000 General Supplies	1,583.93	2,000.00	990.74	2,000.00	0.00	0.00%	
Notes: Office Supplies \$2,000							
130. 1000-0000-2400-58000-1000 Miscellaneous Expenses	815.00	617.00	475.00	617.00	0.00	0.00%	
Notes: Dues and Fees							
S7.Total School Administration	\$116,633.76	\$122,559.88	\$71,628.37	\$128,693.01	\$6,133.13	5.00%	

Penobscot Community School

Final

Account Number / Description	2 Years Prior Actual 7/1/2023 - 6/30/2024	1 Year Prior Adopted 7/1/2024 - 6/30/2025	1 Year Prior Act to Date 7/1/2024 - 6/30/2025	Budget Total 7/1/2025 - 6/30/2026	Budget Difference 7/1/2025 - 6/30/2026	% Diff	Notes 7/1/2025 - 6/30/2026
S8. Facilities Maintenance							
131. 1000-0000-2600-51180-1000 Custodian Wages	60,199.05	64,804.40	33,841.14	65,491.20	686.80	1.06%	
Notes: R Leighton J Allen							
132. 1000-0000-2600-51230-1000 Substitute Wages	1,515.36	400.00	1,535.04	400.00	0.00	0.00%	
133. 1000-0000-2600-52180-1000 Custodian Benefits	14,329.05	16,626.00	7,714.97	12,676.00	(3,950.00)	(23.76)%	
Notes: R Leighton							
134. 1000-0000-2600-52230-1000 Substitute Medi/FICA	115.93	0.00	117.43	0.00	0.00		
135. 1000-0000-2600-52280-1000 Custodian Medi/FICA	4,555.68	4,957.54	2,561.06	5,010.08	52.54	1.06%	
136. 1000-0000-2600-52630-1000 Substitute Unemployment Ins	9.09	0.00	2.36	0.00	0.00		
137. 1000-0000-2600-52680-1000 Custodian Unemployment Ins	151.38	144.00	59.03	120.00	(24.00)	(16.67)%	
138. 1000-0000-2600-52730-1000 Substitute Workers Comp	57.89	0.00	45.11	0.00	0.00		
139. 1000-0000-2600-52780-1000 Custodian Workers Comp	2,256.74	2,475.52	1,409.77	2,501.77	26.25	1.06%	
140. 1000-0000-2600-53300-1000 Training/Professional Development/Confer	0.00	100.00	0.00	100.00	0.00	0.00%	
141. 1000-0000-2600-54000-1000 Purchased Property Services	2,806.32	6,000.00	1,462.50	6,000.00	0.00	0.00%	
Notes: Testing and Fees \$2,500 Play Field Maintenance \$1,000 Snow Plowing/Sanding \$2,500 (FY24 \$1,625)							
142. 1000-0000-2600-54300-1000 Purchased Repair and Maintenance Service	11,903.61	18,370.00	12,337.77	14,670.00	(3,700.00)	(20.14)%	
Notes: Rubbish Removal \$2,000 Plumbing and Heating Repairs \$10,000 Electrical Repairs \$1,000 Fire Alarm Dialer Maintenance \$670 Equipment Repair \$500 Trail Maintenance \$500							
143. 1000-0000-2600-54900-1000 Other Purchased Services-Maintenance	1,462.50	1,250.00	550.80	1,250.00	0.00	0.00%	
Notes: Water Contract \$1250							
144. 1000-0000-2600-55200-1000 Property and Casualty Insurance	13,942.00	7,045.00	0.00	7,045.00	0.00	0.00%	
Notes: FY24 \$6,709 + 5%							
145. 1000-0000-2600-55810-1000 Staff Travel for Professional Development	0.00	75.00	0.00	75.00	0.00	0.00%	
146. 1000-0000-2600-56000-1000 General Custodial Supplies	12,493.98	11,500.00	6,477.53	11,500.00	0.00	0.00%	

Penobscot Community School Final

Account Number / Description	2 Years Prior Actual 7/1/2023 - 6/30/2024	1 Year Prior Adopted 7/1/2024 - 6/30/2025	1 Year Prior Act to Date 7/1/2024 - 6/30/2025	Budget Total 7/1/2025 - 6/30/2026	Budget Difference 7/1/2025 - 6/30/2026	% Diff	Notes 7/1/2025 - 6/30/2026
Notes: Supplies for daily maintenance and minor repairs. All cleaning supplies, toilet paper, paper towels, tissues, replacement hardware, light bulbs, etc.							
Custodial Supplies \$6,000							
Gym Floor Refinishing \$1,500							
Miscellaneous Repairs \$4,000							
147. 1000-0000-2600-56200-1000 Energy - Electricity	21,356.31	22,000.00	11,490.64	22,000.00	0.00	0.00%	
148. 1000-0000-2600-56240-1000 Energy - Heating Oil	25,635.68	35,600.00	22,012.00	30,000.00	(5,600.00)	(15.73)%	
Notes:							
149. 1000-0000-2600-57311-1000 Building Furniture/Fixtures	4,600.37	2,000.00	2,295.00	2,000.00	0.00	0.00%	
Notes: Shredder \$300							
150. 1000-0000-2600-57390-1000 Classroom Blinds \$1,700	390.00	400.00	99.99	400.00	0.00	0.00%	
S8.Total Facilities Maint	\$177,780.94	\$193,747.46	\$104,012.14	\$181,239.05	\$(12,508.41)	(6.46)%	

Penobscot Community School

Final

Account Number / Description	2 Years Prior Actual 7/1/2023 - 6/30/2024	1 Year Prior Adopted 7/1/2024 - 6/30/2025	1 Year Prior Act to Date 7/1/2024 - 6/30/2025	Budget Total 7/1/2025 - 6/30/2026	Budget Difference 7/1/2025 - 6/30/2026	% Diff	Notes 7/1/2025 - 6/30/2026
S9. Special Education Program							
151. 1000-2200-1000-51010-1000 Teacher Salaries	50,800.00	57,100.00	26,353.83	58,000.00	900.00	1.58%	
Notes: S Steele							
152. 1000-2200-1000-51020-1000 Ed Tech Wages	59,961.92	51,696.40	22,267.35	54,286.40	2,590.00	5.01%	
Notes: Tonja Danner Ed Tech I \$25,004 (Local Entitlement) M Jacques Ed Tech III \$27,143 (\$16,286 Local Entitlement) M Whitney Ed Tech III \$27,143 S Ames Ed Tech III \$27,143 Reduced \$41,290 using Local Entitlement Grant funds							
153. 1000-2200-1000-51020-9999 HS Ed Tech Wages	0.00	25,848.20	0.00	0.00	(25,848.20)	(100.00)%	
154. 1000-2200-1000-51230-1000 Substitute Wages	114.52	0.00	0.00	0.00	0.00		
155. 1000-2200-1000-52110-1000 Teacher Health Insurance	10,916.98	11,174.00	13,176.15	23,574.00	12,400.00	110.97%	
156. 1000-2200-1000-52120-1000 Ed Tech Health Insurance	17,577.57	16,797.00	8,557.17	18,423.00	1,626.00	9.68%	
157. 1000-2200-1000-52120-9999 HS Ed Tech Health Insurance	0.00	8,741.00	0.00	0.00	(8,741.00)	(100.00)%	
158. 1000-2200-1000-52210-1000 Teacher Medicare	719.06	827.95	353.04	841.00	13.05	1.58%	
159. 1000-2200-1000-52220-1000 Ed Tech Medi/FICA	1,027.92	768.71	295.51	806.27	37.56	4.89%	
160. 1000-2200-1000-52220-9999 HS Ed Tech Medi/FICA	0.00	1,977.39	0.00	0.00	(1,977.39)	(100.00)%	
161. 1000-2200-1000-52230-1000 Substitute Benefits	1.66	0.00	0.00	0.00	0.00		
162. 1000-2200-1000-52310-1000 Teacher Retirement	2,270.84	2,552.37	1,178.04	2,592.60	40.23	1.58%	
163. 1000-2200-1000-52320-1000 Ed Tech Retirement	2,395.79	2,310.82	995.50	2,426.60	115.78	5.01%	
164. 1000-2200-1000-52510-1000 Course/Tuition Reimbursement	0.00	1,801.00	0.00	1,801.00	0.00	0.00%	
Notes: 1 Course, \$1,801 per 3 credit course							
165. 1000-2200-1000-52610-1000 Teacher Unemployment Ins	72.00	72.00	30.21	60.00	(12.00)	(16.67)%	
166. 1000-2200-1000-52620-1000 Ed Tech Unemployment Ins	227.69	146.75	32.75	122.75	(24.00)	(16.35)%	
167. 1000-2200-1000-52620-9999 HS Ed Tech Unemployment Ins	0.00	158.20	0.00	86.20	(72.00)	(45.51)%	
168. 1000-2200-1000-52630-1000 Substitute Unemployment Ins	0.69	0.00	0.00	0.00	0.00		
169. 1000-2200-1000-52710-1000 Teacher Workers Compensation	217.88	245.53	146.88	249.40	3.87	1.58%	
170. 1000-2200-1000-52720-1000 Ed Tech Workers Compensation	248.48	223.22	115.32	234.36	11.14	4.99%	
171. 1000-2200-1000-52720-9999 HS Ed Tech Workers Compensation	0.00	142.66	0.00	31.51	(111.15)	(77.91)%	
172. 1000-2200-1000-52730-1000 Substitute Workers Comp	0.49	0.00	0.00	0.00	0.00		
173. 1000-2200-1000-53300-1000 Professional Development/Conferences	348.90	600.00	0.00	600.00	0.00	0.00%	

Penobscot Community School

Final

Account Number / Description	2 Years Prior Actual 7/1/2023 - 6/30/2024	1 Year Prior Adopted 7/1/2024 - 6/30/2025	1 Year Prior Act to Date 7/1/2024 - 6/30/2025	Budget Total 7/1/2025 - 6/30/2026	Budget Difference 7/1/2025 - 6/30/2026	% Diff	Notes 7/1/2025 - 6/30/2026
Notes: Conferences							
174. 1000-2200-1000-55610-9999 Tuition to LEA's Within Maine	0.00	26,000.00	0.00	19,500.00	(6,500.00)	(25.00)%	
Notes: 3 Bucksport Students							
175. 1000-2200-1000-55630-9999 Tuition to Private Schools	0.00	6,500.00	0.00	13,000.00	6,500.00	100.00%	
Notes: George Stevens Academy surcharge 2 student							
176. 1000-2200-1000-56100-1000 Instructional Supplies	683.58	1,500.00	815.25	1,500.00	0.00	0.00%	
177. 1000-2200-1000-57351-1000 Technology Software for Special Education	0.00	247.00	0.00	247.00	0.00	0.00%	
Notes: SameGoal Inc. \$247							
178. 1000-2500-2330-53440-9000 Assessment for Special Ed Admin (Prorate	37,539.22	42,753.44	20,309.26	45,341.82	2,588.38	6.05%	
Notes: Central Office Prorate							
179. 1000-2800-2140-53440-1000 Purchased Psychological Services - ES	0.00	1,000.00	0.00	2,000.00	1,000.00	100.00%	
Notes: Reduced \$4,000 using Local Entitlement Funds							
180. 1000-2800-2140-53440-9999 Purchased Psychological Services - HS	0.00	1,000.00	0.00	2,000.00	1,000.00	100.00%	
181. 1000-2800-2150-51010-1000 Speech Pathologist Salaries	16,640.00	18,520.00	8,627.72	18,880.00	360.00	1.94%	
182. 1000-2800-2150-52110-1000 Speech Pathologist Health Ins	307.10	1,189.59	0.00	1,189.59	0.00	0.00%	
183. 1000-2800-2150-52210-1000 Speech Pathologist Medi/FICA	241.28	268.54	125.12	273.76	5.22	1.94%	
184. 1000-2800-2150-52310-1000 Speech Pathologist Retirement	743.86	827.84	385.66	843.94	16.10	1.94%	
185. 1000-2800-2150-52610-1000 Speech Path Unemployment Ins	88.64	72.00	23.96	60.00	(12.00)	(16.67)%	
186. 1000-2800-2150-52710-1000 Speech Pathologist Workers Comp	63.50	79.64	48.06	81.18	1.54	1.93%	
187. 1000-2800-2150-55800-1000 Employee Travel	0.00	100.00	0.00	100.00	0.00	0.00%	
188. 1000-2800-2150-56100-1000 Instructional Supplies	0.00	0.00	129.00	450.00	450.00		
189. 1000-2800-2160-53440-1000 Purchased Occupational Therapy - ES	80.00	360.00	5,680.00	360.00	0.00	0.00%	
Notes: Reduced \$3,000 using Local Entitlement Funds							
190. 1000-2810-1000-51010-1000 Summer School Teacher Salaries	0.00	1,500.00	0.00	1,500.00	0.00	0.00%	
Notes: \$25 hour							
191. 1000-2810-1000-51020-1000 Summer School Ed Tech Wages	0.00	648.00	0.00	648.00	0.00	0.00%	
Notes: \$18 X 36 hours							
192. 1000-2810-1000-52210-1000 Summer School Teacher Medi/FICA	0.00	114.75	0.00	114.75	0.00	0.00%	

Penobscot Community School

Final

Account Number / Description	2 Years Prior Actual 7/1/2023 - 6/30/2024	1 Year Prior Adopted 7/1/2024 - 6/30/2025	1 Year Prior Act to Date 7/1/2024 - 6/30/2025	Budget Total 7/1/2025 - 6/30/2026	Budget Difference 7/1/2025 - 6/30/2026	% Diff	Notes 7/1/2025 - 6/30/2026
193. 1000-2810-1000-52220-1000 Summer School Ed Tech Medi/FICA	0.00	49.57	0.00	49.57	0.00	0.00%	
194. 1000-2810-1000-52320-1000 Summer School Ed Tech Retirement	0.00	21.77	0.00	21.77	0.00	0.00%	
195. 1000-2810-1000-52610-1000 Summer School Teacher Unemployment	0.00	32.00	0.00	32.00	0.00	0.00%	
196. 1000-2810-1000-52620-1000 Summer School Ed Tech Unemployment	0.00	15.00	0.00	15.00	0.00	0.00%	
197. 1000-2810-1000-52710-1000 Summer School Teacher Workers Comp	0.00	5.10	0.00	5.10	0.00	0.00%	
198. 1000-2810-1000-52720-1000 Summer School Ed Tech Workers Comp	0.00	2.20	0.00	2.20	0.00	0.00%	
S9. Total Special Education	\$203,289.57	\$285,989.64	\$109,645.78	\$272,350.77	\$(13,638.87)	(4.77)%	
S10. Other Instruction							
199. 1000-4300-1000-51010-1000 Teacher Salaries	2,871.20	2,000.00	2,100.00	2,000.00	0.00	0.00%	
Notes: Summer Literacy Camp Teacher 2 weeks, 20 hours/week, \$25/hour							
200. 1000-4300-1000-51020-1000 Instructional Aides/Assistant Wages	0.00	0.00	775.20	0.00	0.00		
Notes: Summer Literacy Camp Ed Tech 2 weeks, 15 hours/week, \$15/hour Summer Literacy Camp Prep Assistant 10 hours (5 hours before camp/5 hours after camp) \$15/hour							
201. 1000-4300-1000-51230-1000 Substitute Wages	0.00	16.40	0.00	16.40	0.00	0.00%	
202. 1000-4300-1000-52210-1000 Summer School Medi/FICA	56.13	0.00	30.45	0.00	0.00		
203. 1000-4300-1000-52220-1000 Summer School Ed Tech Medi/FICA	0.00	0.00	11.24	0.00	0.00		
204. 1000-4300-1000-52310-1000 Summer School Teacher Retirement	117.91	0.00	93.88	0.00	0.00		
205. 1000-4300-1000-52320-1000 Summer School Ed Tech Retirement	0.00	0.00	34.65	0.00	0.00		
206. 1000-4300-1000-52610-1000 Summer School Teacher Unemployment Ins	1.40	0.00	5.13	0.00	0.00		
207. 1000-4300-1000-52710-1000 Workers Compensation	12.35	4.21	9.04	4.21	0.00	0.00%	
208. 1000-4300-1000-52720-1000 Summer School Worker's Comp	0.00	0.00	3.34	0.00	0.00		
209. 1000-4300-1000-56400-1000 Books and Periodicals	264.70	500.00	129.95	500.00	0.00	0.00%	
210. 1000-9100-1000-51550-1000 Co-Curricular Stipends	1,500.00	1,500.00	0.00	1,500.00	0.00	0.00%	
Notes: Sewing Club Advisor \$500 8th Grade Advisor \$500 Drama Coach \$500							
211. 1000-9100-1000-52250-1000 Medi/FICA	21.75	0.00	0.00	0.00	0.00		
212. 1000-9100-1000-52350-1000 Co-Curricular Retirement	67.05	0.00	0.00	0.00	0.00		
213. 1000-9100-1000-52750-1000 Workers Comp	6.45	0.00	0.00	0.00	0.00		
214. 1000-9100-1000-55000-1000 Other Purchased Services	0.00	250.00	0.00	250.00	0.00	0.00%	

Penobscot Community School

Final

Account Number / Description	2 Years Prior Actual 7/1/2023 - 6/30/2024	1 Year Prior Adopted 7/1/2024 - 6/30/2025	1 Year Prior Act to Date 7/1/2024 - 6/30/2025	Budget Total 7/1/2025 - 6/30/2026	Budget Difference 7/1/2025 - 6/30/2026	% Diff	Notes
Notes: Spelling Bee \$250							
215. 1000-9200-1000-51550-1000 Extra-Curricular Stipends	3,499.99	4,300.00	1,533.33	4,550.00	250.00	5.81%	
Notes: Athletic Director \$1,000 Coaches Combined with Brooksville Boys "A" Basketball \$400 Girls "A" Basketball \$400 Boys "B" Basketball (JV) \$350 Girls "B" Basketball (JV) \$350 Boys Baseball \$350 Girls Softball \$350 Soccer "A" \$350 Soccer "B" (JV) \$250 Camp Kieve \$200 (\$50 per night X4) Cross Country \$550							
216. 1000-9200-1000-52250-1000 Medi/FICA	180.96	0.00	104.91	0.00	0.00		
217. 1000-9200-1000-52350-1000 Extra-Curr Retirement	62.58	0.00	8.94	0.00	0.00		
218. 1000-9200-1000-52650-1000 Unemployment Ins	10.80	0.00	7.67	0.00	0.00		
219. 1000-9200-1000-52750-1000 Workers Comp	15.06	0.00	6.60	0.00	0.00		
220. 1000-9200-1000-53000-1000 Officiating	3,573.44	2,450.00	814.00	2,450.00	0.00	0.00%	
221. 1000-9200-1000-56100-1000 Supplies	2,527.93	2,000.00	920.08	2,000.00	0.00	0.00%	
Notes: Athletic Supplies \$1,000 Uniforms \$1,000							
222. 1000-9200-1000-57390-1000 Equipment	591.57	400.00	0.00	400.00	0.00	0.00%	
Notes: Playground Equipment							
Total \$10. Other Instruction	\$15,381.27	\$13,420.61	\$6,588.41	\$13,670.61	\$250.00	1.86%	

Penobscot Community School

Final

Account Number / Description	2 Years Prior Actual 7/1/2023 - 6/30/2024	1 Year Prior Adopted 7/1/2024 - 6/30/2025	1 Year Prior Act to Date 7/1/2024 - 6/30/2025	Budget Total 7/1/2025 - 6/30/2026	Budget Difference 7/1/2025 - 6/30/2026	% Diff	Notes 7/1/2025 - 6/30/2026
S11. Food Service Operations							
223. 2930-0000-3100-51180-9000 Salaries	33,536.45	30,456.00	18,661.43	34,110.72	3,654.72	12.00%	
224. 2930-0000-3100-51231-9000 Substitute Wages	0.00	1,200.00	0.00	1,200.00	0.00	0.00%	
225. 2930-0000-3100-52180-9000 Support Staff Health Ins	7,374.32	8,859.00	4,327.54	10,077.00	1,218.00	13.75%	
226. 2930-0000-3100-52280-9000 Medi/FICA	2,368.52	2,329.88	1,337.56	2,609.47	279.59	12.00%	
227. 2930-0000-3100-52680-9000 Unemployment Ins	71.99	72.00	19.52	60.00	(12.00)	(16.67)%	
228. 2930-0000-3100-52780-9000 Workers Comp	1,280.25	1,163.42	742.77	1,303.03	139.61	12.00%	
229. 2930-0000-3100-53300-9000 Training/Professional Development/Confer	0.00	200.00	0.00	200.00	0.00	0.00%	
230. 2930-0000-3100-54300-9000 Repair and Maintenance	1,012.51	800.00	557.93	800.00	0.00	0.00%	
231. 2930-0000-3100-55800-9000 Employee Travel	0.00	50.00	0.00	50.00	0.00	0.00%	
232. 2930-0000-3100-56230-9000 Propane Gas	850.00	1,350.00	0.00	1,350.00	0.00	0.00%	
Notes: Kitchen and Generator							
233. 2930-0000-3100-56300-9000 Food for Lunch	18,716.27	31,320.00	7,140.26	31,320.00	0.00	0.00%	
234. 2930-0000-3100-56310-9000 Non Food Supplies	2,158.42	2,100.00	2,137.24	2,100.00	0.00	0.00%	
Notes: Disposable items (paper towels, napkins, etc.), Trays, Utensils, etc.							
235. 2930-0000-3100-57301-9000 Supply Equipment	1,441.10	2,500.00	2,500.00	2,000.00	(500.00)	(20.00)%	
Notes: Milk Cooler							
236. 2930-0000-3100-58000-9000 Miscellaneous	200.00	100.00	100.00	100.00	0.00	0.00%	
Notes: license renewal							
237. 2930-0000-3130-56300-9000 Food for Breakfast	4,573.89	5,360.00	1,390.72	5,360.00	0.00	0.00%	
238. 2930-0000-3130-56310-9000 Breakfast Supplies	118.93	100.00	99.66	100.00	0.00	0.00%	
S11. Total Food Service	\$73,702.65	\$87,960.30	\$39,014.63	\$92,740.22	\$4,779.92	5.43%	
S16. Total Expenditure Request	\$2,079,490.61	\$2,377,553.74	\$1,142,070.25	\$2,245,488.07	\$(82,065.67)	(3.53)%	

Penobscot Community School

Final

Account Number / Description	2 Years Prior Actual 7/1/2023 - 6/30/2024	1 Year Prior Adopted 7/1/2024 - 6/30/2025	1 Year Prior Act to Date 7/1/2024 - 6/30/2025	Budget Total 7/1/2025 - 6/30/2026	Budget Difference 7/1/2025 - 6/30/2026	% Diff	Notes 7/1/2025 - 6/30/2026
Anticipated Revenues							
State Share							
239. 1000-0000-0000-43111-0000 State EPS Allocation	(115,982.16)	(128,193.63)	(64,096.80)	(125,912.96)	2,280.67	(1.78)%	
Local Share							
240. 1000-0000-0000-41211-0000 Local EPS Allocation	(1,268,274.89)	(1,264,115.39)	(1,264,115.39)	(1,354,800.01)	(90,684.62)	7.17%	
241. 1000-0000-0000-41213-0000 Additional Local Appropriation	(676,867.41)	(890,244.72)	(847,284.42)	(672,034.88)	218,209.84	(24.51)%	
242. 1000-0000-0000-41215-0000 Local Nutrition Allocation	(32,350.15)	0.00	(42,960.30)	(56,740.22)	(56,740.22)		
Local Other Revenues							
School Lunch Program							
243. 2930-0000-0000-41611-0000 Daily Sales-School Lunch Program	(1,769.96)	0.00	(451.85)	0.00	0.00		
244. 2930-0000-0000-44551-0000 State Lunch Subsidy	(29,800.98)	(30,000.00)	(11,439.72)	(30,000.00)	0.00	0.00%	
245. 2930-0000-0000-44554-0000 State Breakfast Subsidy	(5,726.66)	(15,000.00)	(3,188.43)	(6,000.00)	9,000.00	(60.00)%	
Total School Lunch Revenue	\$(37,297.60)	\$(45,000.00)	\$(15,080.00)	\$(36,000.00)	\$9,000.00	(20.00)%	
Total Revenue	\$(2,130,772.21)	\$(2,327,553.74)	\$(2,233,536.91)	\$(2,245,488.07)	\$82,065.67	(3.53)%	

Penobscot Community School

Final

Account Number / Description	2 Years Prior Actual 7/1/2023 - 6/30/2024	1 Year Prior Adopted 7/1/2024 - 6/30/2025	1 Year Prior Act to Date 7/1/2024 - 6/30/2025	Budget Total 7/1/2025 - 6/30/2026	Budget Difference 7/1/2025 - 6/30/2026	% Diff	Notes 7/1/2025 - 6/30/2026
Reserve Accounts							
Building Repairs Reserve							
246. 1000-0000-0000-37210-0000 Building Reserve Fund Balance	(30,000.00)	0.00	(30,000.00)	(45,000.00)	(45,000.00)		
Notes: Boiler Upgrade							
Total Building Repairs Reserve	\$ (30,000.00)	\$ 0.00	\$ (30,000.00)	\$ (45,000.00)	\$ (45,000.00)	---	
Special Education Reserve							
247. 1000-0000-0000-37240-0000 Special Education Reserve Fund Balance	(10,000.00)	0.00	(10,000.00)	(10,000.00)	(10,000.00)		
Total Special Ed Reserve	\$ (10,000.00)	\$ 0.00	\$ (10,000.00)	\$ (10,000.00)	\$ (10,000.00)	---	
School Bus Reserve							
248. 1000-0000-0000-37140-0000 School Bus Reserve	(35,000.00)	0.00	(35,000.00)	(40,000.00)	(40,000.00)		
249. 1000-0000-0000-45206-0000 Local Allocation School Bus Reserve	0.00	0.00	0.00	(5,000.00)	(5,000.00)		
Total School Bus Reserve	\$ (35,000.00)	\$ 0.00	\$ (35,000.00)	\$ (45,000.00)	\$ (45,000.00)	---	
Total Reserve Accounts	\$ (75,000.00)	\$ 0.00	\$ (75,000.00)	\$ (100,000.00)	\$ (100,000.00)	---	
Technology Reserve							
250. 1000-0000-0000-37360-0000 Technology Reserve Fund Balance	(15,000.00)	0.00	(15,000.00)	(15,000.00)	(15,000.00)		
Notes: \$15,000- PCS portion of new accounting software at Superintendent's Office \$5,000 Laptops							
251. 1000-0000-0000-45208-0000 Local Allocation Technology Reserve	0.00	0.00	0.00	(5,000.00)	(5,000.00)		
Total Technology Reserve	\$ (15,000.00)	\$ 0.00	\$ (15,000.00)	\$ (20,000.00)	\$ (20,000.00)	---	

School Union #93

Blue Hill • Brooksville • Castine • Penobscot • Surry

Derek Perkins, Superintendent of Schools
Dawn McLaughlin, Assistant Superintendent
Sheila Irvine, Director of Special Services

Dear Town of Penobscot,

First off, I would like to thank all of you for your support throughout my tenure as Superintendent of Schools for School Union #93. I have enjoyed working with the Town of Penobscot, and seeing the great strides Penobscot Community School has made this year!

Here are some of the highlights so far this year:

- Penobscot Community School has maintained a steady enrollment over the past few school years, with the average number of students enrolled being 66 students. As of January 30th, we have 66 students enrolled at PCS.
- Penobscot School Department currently has 39 students enrolled across 5 area high schools. We currently have 18 students at Bucksport High School, 17 students at George Stevens Academy; 2 students at John Bapst Memorial High School, 1 student at Ellsworth High School, and 1 student at the Blue Hill Harbor School. Next year, we are projecting to have around 28 students in high school next year, with 14 of those students attending Bucksport High School, 12 students at GSA, 1 student at John Bapst, and 1 student at the Blue Hill Harbor School.
- The commitment to academic excellence is strong at Penobscot Community School. I am happy to report we are well-above the State of Maine average in both Reading and Mathematics, and one of the strongest performing schools in School Union #93.

The staff at Penobscot Community School has made a positive impact on our students. We are seeing both academic and social-emotional growth from our students. Our teaching staff and support staff are putting in countless hours to provide the academic rigor necessary to both challenge our students and support their learning. We also have very low staff turnover at PCS, which is a testament to dedicated staff, exceptional school leadership, and the support of the community.

On the financial side, the Penobscot School Committee carefully developed a school budget that will support our students, while also being fiscally responsible. I am happy to report that the Penobscot School Committee developed a school budget that decreased by \$82,065.67, or 3.53% compared to last year. With that said, the Penobscot School Committee is asking for town support on two separate warrant articles to repair the school roof at an estimated total cost of \$146,983. The school committee sought multiple quotes, and this estimate was the lowest we received. The school committee has recommended a warrant article to use \$30,000 from the Building Repairs Reserve Account, and a warrant article for the town to consider funding the remaining \$116,983 to make these necessary repairs. We also want the town to consider adding funds to both the School Bus Reserve Account and the Technology Reserve Account, each at \$5,000 respectively. We also want the town to be aware of the need for an upgrade to our heating system. We have done maintenance work this year necessary to buy us time to fund this upgrade in a future fiscal year.

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

Respectfully submitted,



Derek Perkins



Dear Penobscot Residents,

As we reflect on the past fiscal year at George Stevens Academy (ending June 30, 2024), I want to share some encouraging updates on the school's improving financial position. GSA has long been a cornerstone of our community, and we are deeply grateful for the continued support from our sending towns, families, alumni, and friends. Your investment in our students ensures that we can provide a well-rounded education that prepares them for success in college, careers, and life.

Once again, we extend our appreciation to the citizens of our sending towns for approving supplemental tuition beyond the state's maximum for the 2023-2024 school year. Public funds, including town-approved supplemental tuition, made up 87% of our total revenue when factoring in donations from supporters, or 73% without those contributions.

For FY24, total tuition, fees, and reimbursements amounted to \$4,284,115. Additional operating revenues came from fundraising with \$823,578 in unrestricted and restricted gifts and \$470,746 from the endowment, as detailed in our audited financial statements available on the GSA website.

One of the most significant financial improvements at GSA was that we finished the year with a \$86,180 operating surplus. While this was not a large reserve, it represents a substantial shift in the right direction. Given the financial challenges of past years, ending the year in the black was a meaningful and promising accomplishment. We remain committed to careful financial planning and responsible budgeting to sustain this positive trajectory.

The 2023-2024 education cost for our student body ended up at a total of \$5,562,729. The 2023-2024 state tuition rate, approved in December 2023, accounted for \$13,300.12 per student, with an additional \$798.01 per student through the state's Insured Value Factor (IVF). Town approved supplemental tuition accounted for \$414,407.

Philanthropy continued to play a vital role in GSA's financial health. Thanks to the generosity of alumni, families, and community members, our fundraising remains strong year after year, helping sustain programs that serve students with a variety of academic and career aspirations. In total, \$832,578 in charitable gifts were received last fiscal year, including funds for scholarships. This generosity strengthens GSA's ability to provide exceptional opportunities for students across the peninsula.

Last year's supplemental tuition request was also approved by a strong majority of voters. We are incredibly thankful for that trust and support from our community, as these funds have been vital for this year's budget. Your commitment to GSA allows us to continue our mission of providing a high-quality education while maintaining responsible financial stewardship, now and into the future.

With gratitude,

Dan Welch
Head of School

George Stevens Academy
Financial Summary
Fiscal Year 2023 - 2024

Revenues

Tuition & IVF	3,463,356
Supplemental Tuition	414,407
Special Ed Reimbursement	406,352
GSA Fund (unrestricted & restricted)	823,578
Endowment Draw	470,746
Other Revenue	309,117
Total Revenue	5,887,556

Expenses

Salaries & Wages	2,777,895
Benefits	723,781
Departmental/Professional Services	425,164
Physical Plant/Occupancy Costs	396,974
Scholarship Expenses (Post-Secondary)	160,172
Technology Expense	116,614
Insurances Expense	300,558
Other Expenses	661,571
Total Expenses	5,562,729

Net from Operating per Audit 6/30/2024	324,827
Investment Returns	739,435
Total Operating Surplus per Audit 6/30/2024	1,064,262

Adjustments for Non-Operating Revenues

Investment Returns & Gains on sale of assets not available for Operating	(565,121)
Permanently Restricted Revenue	(26,553)
Temporarily Restrcted Revenue - amounts to be expended in subsequent years	(386,408)
Net Operating Surplus - available for Operating	86,180

**SCHOOL BUDGET ARTICLES TO APPROPRIATE MONIES FOR THE
JULY 1, 2025 TO JUNE 30, 2026 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: \$1,266,537.61

Finance Committee Recommends: \$1,266,537.61

Explanation: The \$1,266,537.61 represents the following expenses:

Elementary Instruction- \$848,407.11

Regular Secondary Program (High School Tuition)- \$416,880.50

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: \$272,350.77

Finance Committee Recommends: \$272,350.77

Explanation: The \$272,350.77 represents the following expenses:

Elementary Special Education- \$192,391.24

High School Special Education- \$34,617.71

Administrative Costs (SU #93 Special Education Director and Assistant Director)- \$45,341.82

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: \$13,670.61

Finance Committee Recommends: \$13,670.61

Explanation: The \$13,670.61 represents the following expenses:

Summer Literacy Camp- \$2,520.61

Co-Curricular- \$1,750.00

Athletics- \$9,000.00

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: \$94,762.21

Finance Committee Recommends: \$94,762.21

Explanation: The \$94,762.21 represents the following expenses:

Guidance Services- \$12,602.27

Library Services- \$10,451.71

Student Health Services- \$38,241.54

Instructional Staff Training- \$1,308.31

Curriculum Development- \$2,062.87
Technology Services- \$30,095.51

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: \$103,790.61
Finance Committee Recommends: \$103,790.61

Explanation: The \$103,790.61 represents the following expenses:
School Committee Services- \$15,543.33
Office of the Superintendent- \$88,247.28

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

School Committee Recommends: \$128,693.01
Finance Committee Recommends: \$128,693.01

Explanation: The \$128,693.01 represents the following expenses:
Salaries/Benefits- \$116,350.34
Equipment/Services- \$7,424.67
Supplies- \$2,000.00
Training- \$2,301.00
Dues/Fees- \$617.00

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

School Committee Recommends: \$91,703.98
Finance Committee Recommends: \$91,703.98

Explanation: The \$91,703.98 represents the following expenses:
Bus Driver Wages/Benefits- \$58,301.20
Driver Training- \$975.78
Maintenance/Repair of Buses- \$15,768.00
Insurance on School Buses- \$1,659.00
Fuel- \$15,000.00

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: \$181,239.05
Finance Committee Recommends: \$181,239.05

Explanation: The \$181,239.05 represents the following expenses:
Custodial Wages/Benefits- \$86,199.05
Training- \$175.00

Maintenance Services/Supplies- \$33,420.00
Property/Casualty Insurance- \$7,045.00
Electricity- \$22,000.00
Heating Oil- \$30,000.00
Building Furniture/Fixture/Equipment- \$2,400.00

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: \$56,740.22
Finance Committee Recommends: \$56,740.22

Explanation: The \$92,740.22 represents the following expenses and is reduced by \$36,000 of revenue:

Kitchen Staff Wages/Benefits- \$49,360.22
Training/Licencing- \$350.00
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 \$1,480,712.97 that be appropriated and \$1,354,800.01 be raised.

Finance Committee Recommends that \$1,480,712.97 be appropriated and \$1,354,800.01 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 \$728,776.00 for additional local funds and give the following reason for exceeding the State's Essential Programs and Services funding model by \$: 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, 2025 and ending June 30, 2026 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: \$2,209,488.07
Finance Committee Recommends: \$2,209,488.07

ARTICLE S13. Shall the Town raise and appropriate \$116,983 for a new roof 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 complete the upgrades to the school roof.

ARTICLE S14. Shall the Town authorize the School Committee to expend \$30,000 from the Building Repairs Reserve Fund for the purpose of upgrading the roof at the Penobscot Community School.

School Committee Recommends: Yes
Finance Committee Recommends: Yes

Explanation: The School Committee intends to use these funds to complete the upgrades to the school roof.

ARTICLE S15. To see what sum the Town will raise for the Technology Reserve Fund.

School Committee Recommends: \$5,000.00
Finance Committee Recommends: \$5,000.00

Explanation: The School Committee intends for the \$5,000.00 to be used for laptops when an upgrade is needed.

ARTICLE S16. To see what sum the Town will raise for the School Bus Reserve Fund.

School Committee Recommends: \$5,000.00

Finance Committee Recommends: \$5,000.00

Explanation: The School Committee intends for the \$5,000.00 to be used for laptops when an upgrade is needed.



Old Maids of Penobscot

TOWN WARRANT 2025

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 3rd day of March 2025 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

2 - School Committee-(3yr) Term

2 - Finance Committee- (3yr) Term

T 3. Shall the Town vote to approve the George Stevens Academy's Supplemental tuition request of **\$1,700** for each Penobscot student attending George Stevens Academy for the 2025-2026 school year. This represents an increase of **\$28,900** (based on an attendance of 17 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 **\$4,508** for the Town's cost share value of services provided by the library. *Select Board Recommendation from Taxation.*

Monday Meeting: March 3, 2025

The polls for Articles T1, T2, T3, and T4 will open at 8:00 o'clock in the morning and will remain open for voting until 8 o'clock that evening at the Penobscot Fire Department.

Tuesday Meeting: March 4, 2025

Officers elected by the Monday polling will be sworn in to their office after the Pledge of Allegiance.

The School Articles will be moderated and voted upon first, followed by the Town 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	\$ 15,000
Treasurer	\$ 16,000
Town Clerk	\$ 23,400
Registrar	\$ 1,000
Fire Chief	\$ 5,000
Deputy Tax Collector/Treasurer	\$ 27,000
Deputy Town Clerk	\$ 6,000
Clerical Services	\$ 2,000
Health Officer	\$ 600
Total:	\$ 118,000

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 2024; *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:*

\$ 42,000

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 **\$ 11,500**

Workman's Compensation Insurance **\$ 5,000**

Unemployment Insurance **\$ 1,500**

Social Security **\$ 11,000**

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):*

Northern Light Homecare and Hospice **\$ 4,700**

Eastern Area Agency on Aging **\$ 2,700**

Loaves & Fishes Food Pantry **\$ 600 (new)**

Penobscot Days Celebration and Fireworks **\$ 1,500**

Blue Hill Society for Aid to Children **\$ 2,200**

Penobscot Historical Society **\$ 2,500**

Women Infants and Children Program (from <u>Unwed Mothers Reserve</u>)	\$ 500
Hospice Volunteers of Hancock County	\$ 600
LifeFlight Foundation	\$ 568
Maine Coast Heritage Trust	\$ 250
Maine Center for Coastal Fisheries	\$ 250
Garry Owen House	\$ 300 (new)
Sweetster	\$ 2,500 (new)

- T 13.** 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:*

\$ 37,204

- T 14.** 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:*

\$ 1,419

- T 15.** 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 16.** 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 17.** 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 18.** Shall the Town vote to authorize the Treasurer to convert the Fire Department account (10-99) into a fund balance carried account. [The new account shall be called "Res Cfwd-Fire Departmen"t]

- T 19.** Shall the Town commit to a contract for the purchase of a new Fire Attack/Rescue Truck in the amount of:

\$ 600,000

The contract locks in the pricing of the chassis until 2027.

- T 20.** To see what sum of money the Town will vote to raise or appropriate for the Fire Truck Reserve; *Finance Committee Recommendation from Surplus:*
- \$ 70,000**
- T 21.** To see what sum of money the Town will vote to raise or appropriate for an on-demand water heater for the Fire Station; *Finance Committee Recommendation from Taxation:*
- \$ 4,500**
- T 22.** 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:*
- \$ 3,000**
- T 23.** 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 24.** 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 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:*
- \$ 30,000**
- 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:*
- \$ 240,000**

- 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 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 Checking Account Interest:*
- \$ 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: **01/01/2025 to 12/31/2025**.
- T 35.** To see if the Town will vote to authorize the Alewives Committee to manage the Alewives fishery, **and** raise or appropriate a sum of money for the Alewives Account; *Finance Committee Recommendation from Interest on liens:*
- \$ 600**
- T 36.** To see if the Town will vote to authorize the Alewives Committee to sell alewives in 2025 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:*
- \$ 3,400**
- 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:*
- \$ 3,800**

- 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 approve the name change and purpose of Reserve account 320-16, "Comprehensive Plan" to "GIS Culvert Survey".

Current Reserve Balance: \$17,777.50

- 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>)	\$ 10,000
Town Building (<i>Interest on Checking</i>)	\$ 1,000
Forest Fire Protection (<i>Boat Excise</i>)	\$ 1,000
Fire Equipment Fund (<i>Boat Excise</i>)	\$ 1,000
Patriotic (<i>Moore Family Donation</i>)	\$ 50
Legal & Professional (<i>Tree Growth Reimbursement</i>)	\$ 10,000

- 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 7.5 % on taxes paid 60 days or more following commitment day.
- T 45.** Shall the Town vote to charge interest at the annual rate of 7.5 % 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 2024 annual budget during the period from January 1, 2025 to the 2025 Annual Town Meeting.

OFFICIAL BALLOT

State of Maine

Municipal and Referendum Election for the Town of Penobscot.

March 3, 2025

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

☐ Ferden, Scott C.
☐ Leighton, Sara B.
☐ _____

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

☐ DeVito, Edward A.
☐ Goodman, James B.
☐ _____

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

☐ Hardin, W. Royce
☐ McGraw, Casey
☐ _____

Turn over to Vote Referendum Questions

OFFICIAL BALLOT

State of Maine

Municipal and Referendum Election for the Town of Penobscot.

March 3, 2025

Sally J. Bridges, Town Clerk

T 3. Shall the Town vote to approve the George Stevens Academy's Supplemental tuition request of **\$1,700** for each Penobscot student attending George Stevens Academy for the 2025-2026 school year. This represents an increase of **\$28,900** (based on an attendance of 17 Penobscot students), over and above the state allowed tuition by Title 20-A, section 5806

A "Yes" vote approves the additional \$1,700 per student.

A "No" vote opposes the additional \$1,700 per student.

☐ Yes

☐ No

Note: If the Town approves this, the amount will be added to the appropriate school operating articles.

T 4. Shall the Town vote to approve the Blue Hill Library request of **\$4,508** for the Town's pro-rata cost share value of services provided by the library. *Select Board Recommendation from Taxation*

☐ Yes

☐ No

Turn over to Vote for more Candidate Contests on the other side.