
PENOBSCOT TOWN REPORT T

237TH EDITION
FOR YEAR 2023



Avery Austin MacNair



Students and staff wearing orange to support Avery and his fight against leukemia.

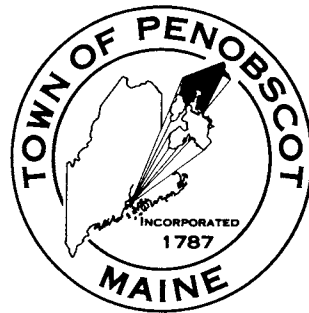
Avery MacNair is a Penobscot native whose family has lived here for generations. Avery is a generous, athletic and resilient 13-year-old boy who was diagnosed with Philadelphia Chromosome b+ Acute Lymphoblastic Leukemia February 14, 2023.

He loves spending time outside here in Penobscot, going ice fishing on Toddy & Pierces Ponds, hunting on family land and riding dirt-bikes with friends. Avery is an 8th Grade student at Penobscot Community School and is very active playing basketball, baseball and football with his peers.

Despite his diagnosis Avery is thankful to live here in Penobscot where the entire surrounding community has been extremely supportive in his fight against cancer. This peninsula has shown their backing by placing roadside words of encouragement, organized a 5k run, dinners, tournaments, donating blood and stopping to visit him at the store!

Avery is very grateful for all of the continued support!

237th
Annual Report
of the
Municipal Officers
of the
Town of
Penobscot, Maine
Year Ending December 31, 2023



Incorporated
February 23, 1787



Jone's Store, N. Penobscot Intersection, 1905



Will Bridges, Norris Grindle, Fred Reach
Selectmen of Penobscot, 1909



1¢ Postcard

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Last picture of the Mill Creek School, Photo credit Audrey and Berwyn Peasley

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

TOWN CLERK: Sally Bridges

TAX COLLECTOR: Elizabeth Hutchins

DEPUTY TAX COLLECTOR: Sally Austin

DEPUTY CLERK/DEPUTY TAX COLLECTOR: Lyndsey Dow

Office Hours- **Monday 9:00 – 5:00 pm**

Tuesday 10:00 – 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

FIRE CHIEF: Scott Ferden ASSISTANT CHIEF: James Clarke

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

COMPREHENSIVE PLAN COMMITTEE: Bailey Bowden, Chair & John Albrecht; Vice Chair

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

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; Chair, Toby Wardwell, David Wardwell, Wallace Wardwell
& Jeremiah Emerton

SHELLFISH WARDEN: Stephen Bechard

SHELLFISH COMMITTEE: Bailey Bowden; Chair, 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: Ron Russell

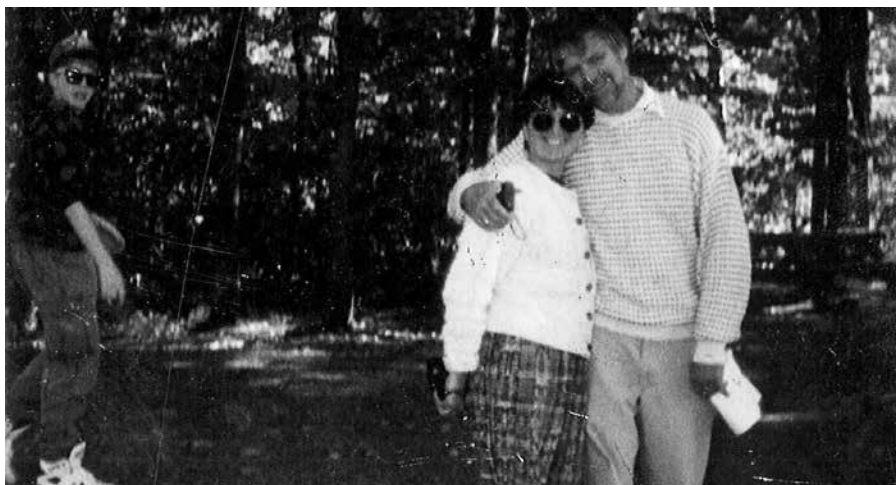
P.O. Box 353
Verona Island, ME 04416
Cell: (207) 735-4450
Ronald.Russell@legislature.maine.gov

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



Norma Richard and Jim Henry, Turner Family Camp 1992, Photo credit Vivian Turner

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, 2024, 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 2024

Harold A. Hunt
Chris E. Papp
Sara B. Lightton } Assessors.

Selectboard Report

To All Penobscot Residents and Those Who Hold This Town Dear,

It has been a very productive year for this small but mighty town. Many goals have been accomplished and more added, as we look to prepare for the future while retaining our long-standing community values and way of life that are so important to us.

We are pleased to announce that the latest Penobscot Comprehensive Plan is finished and has been officially approved by the state! Many years of intense research and hard work by the Comprehensive Committee made this possible. Job well done! Next up will be a public hearing to discuss this plan and then a town vote to adopt it.

You can find the completed comprehensive plan and much more information about Penobscot on our updated website. The old site was sorely outdated and lacking technical support so the select board voted to create a new website using the services of a Maine owned and operated company, Town Cloud, whose sole focus is creating sites for town governments. We also used the monies allocated by town vote last year to hire Penobscot resident Heidi Reinhard as a point person to help build the site and keep the content fresh and up to date. We very much appreciate her expertise and enthusiasm. Money well spent! As we write this, the new site is only up for a "Test Drive" period. We urge all of you to go online, check it out and let us know what you think. We will be voting at town meeting whether to spend the money to keep it. Penobscotmaine.org If you're interested.

Speaking of Technology and keeping up with the times, Fiber Optic is now fully installed, and Penobscot is 100% internet friendly! This is because of the hard work and dedication of our town's internet committee who recognized the need, navigated us through this otherwise insurmountable project, and brought it to a very successful conclusion. Bravo!!

Heidi is not the only newcomer to "Team Penobscot" this year. There are some very important and new faces contributing to our town's working parts.

We have a new Code Enforcement Officer. Bryce Farnham is not only very qualified for this role, but she is also a lifetime resident. Growing up in Penobscot, she understands the importance of this job and we are very confident she has and will continue to go above and beyond for her community.

That's not the only town resident with a new, very important position, Father and son team, Mike & Jessi Reed were awarded the road snow removal contract, and we couldn't be more pleased with the results. Their commitment to keeping our roads clear and safe for travel is commendable. It is very evident that our safety is their priority.

We also contracted with grant writer and consultant, Allen Kratz for a few months last year and we're in hopes the town will approve more monies at town meeting to continue our relationship with him. Over the past year, he assisted us in enrolling in the Community Resilience Program which is focused on addressing climate change in our area. He is also very involved in finding grant monies and organizing plans for exciting future Penobscot projects. More on that later.

Last, but definitely not least, is our new deputy tax collector, Lyndsey Dow. She came to us already very experienced in this role and her amazing speed and efficiency is something to behold. Welcome Lyndsey!

Because of the dogged determination and countless volunteer hours by the shellfish committee and its chair, Carpenter Cove was opened up for shellfish harvesting for the first time in decades! According to Shellfish Committee Chair, Bailey Bowden, approximately 80 acres around Carpenter Cove were opened for harvest in 2023. There are roughly 40 acres still closed in the Winslow Cove area. We have every confidence that these hardworking and dedicated volunteers will get that changed soon.

There was yet another committee last year that was charged with drafting an ordinance to address the commercial aquaculture in our waters. Great thought by a diverse group was put in to creating an ordinance that would protect our local harvesters as well as the waters of Penobscot. With any luck, we will have an opportunity to vote on this ordinance at this town meeting.

Speaking of voting, Penobscot was honored to be chosen as the first town to vote on a resolution urging Maine to earnestly research universal health for the citizens of our state. We hope that other towns will follow suit and good will come of this effort.

There were several successful community events that took place throughout the year. The spring roadside cleanup was a grand slam. Many volunteers showed up, rolled up their sleeves, and rid our roadways of loads and loads of garbage. We urge all who can to participate in this yearly exercise. It's a real eye opener.

Penobscot Day was a beautiful, sunny and fun-filled day, with community members as well as others all coming together to celebrate our amazing town.

Loads of fun was had at the usual summertime fund raising events at the historical society. We hope you had a chance to join in the fun. If you are not already a member, consider joining. You could have fun with this crazy crew all through the year!

In the fall, the new owner of the property FKA the nursing home hosted a fund raiser for the Eighth-grade class. The Community flooded the grounds and bought up all the wares that this Harvest Festival had to offer, all to ensure these kids had the opportunity for a grand adventure for their last class trip together. Right On Penobscot!

Along with the news of the past year, we would also like to let you in on some exciting new projects happening here.

We are working on plans for a new site and enclosure for the sand and salt pile. The intention is to move the sand and salt to our recently acquired land on Western County Road and enclose it in a building engineered especially for this purpose.

With the present sand and salt pile lot all cleared, it will make way for what we are envisioning to be, a safe parking area and educational park for viewing the eagles in the spring as well as a plethora of other wildlife. Leading from this site will be a walking path connecting not only the Pierce Pond public landing, but also the new trail up to the summit of Wallamatogus. These changes will highlight the natural beauty of this amazing part of town, increase awareness of the importance of conserving this habitat, and bolster Penobscot's economy.

The impetus and most important part of this project though, is our urgent need to replace and expand culvert over Mill Creek to meet the needs of our current climate conditions.

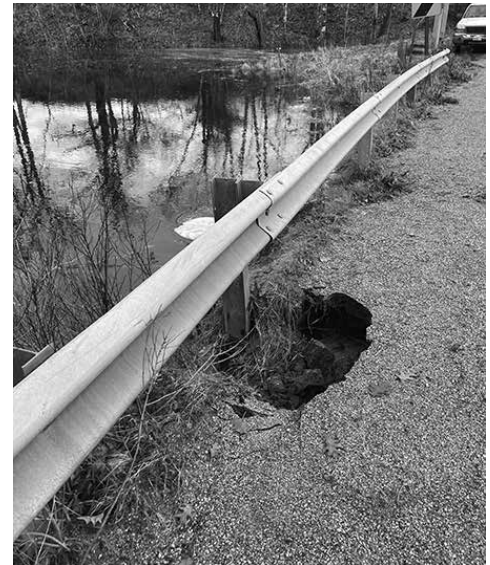
We are pleased with how things are going around town and we hope you are as well. Please feel free to stop into a select board meeting with any questions or concerns you might have. We meet every Tuesday @ 7pm except any fifth Tuesday in a month. We look forward to hearing from you.

Respectfully Submitted,

Harold Hatch, Chairman

Phil Rapp

Sara Leighton



12/11/2023 Mill Creek



12/23/2022 South of Mill Creek looking towards Culvert prior to high tide incoming



01/10/2024 Mill Creek



12/23/2022 Mill Creek culvert, downstream, prior to high tide incoming



01/10/2024 A Frame

REPORT OF THE TOWN CLERK 2023

MARRIAGE LICENSES ISSUED: 6
MARRIAGES PERFORMED AT TOWN HALL: 0
MARRIAGES PERFORMED IN PENOBSCOT: 3

BIRTHS: 4 2 MALE 2 FEMALE

DEATHS: 15

Barry R. Acker	Dorothy S. McMahan
Edward James Behen Jr.	Hiram Samuel Moon Jr.
Robert Sprague Boit	Isaiah Tyler Scott Reynolds
Asher Casey Bowden	Laurence Edward Reynolds
Edward Robert Dufresne	George Gardener Robbins
Jaime Adine Emerton	Robert Joseph Tapley
Carla Andrea Hutchins	Carolyn Louise Van Cise
Norm Cunningham Keegan	

**REGISTERED VOTERS AS OF
FEBRUARY 13, 2023**

DEMOCRATS: 429
REPUBLICANS: 304
GREEN INDEPENDENT: 62
LIBITARIAN: 1
NO LABELS: 3
UNENROLLED: 348

TOTAL REGISTERED VOTERS: 1147

TOWN OF PENOBSCOT, MAINE

*FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT*

*FOR THE FISCAL YEAR
ENDED DECEMBER 31, 2023*

TOWN OF PENOBSCOT, MAINE
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
FOR THE YEAR ENDED DECEMBER 31, 2023

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INDEPENDENT AUDITOR'S REPORT

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

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, 2023, 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, 2023, 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 15, 2024

TOWN OF PENOBSCOT, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended December 31, 2023

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, 2023. 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, 2023 by \$4,800,688 (presented as “net position”). Of this amount, \$1,708,725 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 \$78,683 (a 1.67% increase) for the fiscal year ended December 31, 2023.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended December 31, 2023; the Town's governmental funds reported a combined ending fund balance of \$2,270,540 with \$1,131,161 being general unassigned fund balance. This unassigned fund balance represents approximately 38.5% of the total general fund expenditures for the year.

Long-term Debt:

The Town's total long-term debt obligations decreased \$23,001 during the current fiscal year. No new long-term debt obligations were issued and the existing debt obligation was retired according to schedule.

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

51.6% 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 2023</i>	<i>Governmental Activities 2022</i>
Current Assets	\$ 2,481,517	\$ 2,401,560
Capital Assets	\$ 2,477,682	\$ 2,466,086
Deferred Outflows	\$ 329,426	\$ 95,264
<i>Total Assets</i>	\$ 5,288,624	\$ 4,962,910
Other Liabilities	\$ 4,045	\$ 47,501
Long-Term Liabilities	\$ 464,626	\$ 155,946
Deferred Inflows	\$ 19,265	\$ 37,457
Net Position:		
Invested in Capital Assets	\$ 2,477,682	\$ 2,443,085
Restricted	\$ 614,282	\$ 520,515
Unrestricted	\$ 1,708,725	\$ 1,758,406
<i>Total Liabilities and Net Position</i>	\$ 5,288,624	\$ 4,962,910

Changes in Net Position

Approximately 78 percent of the Town’s total revenue came from property and excise taxes, 15 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 \$211,154 of the total expenses for the fiscal year.

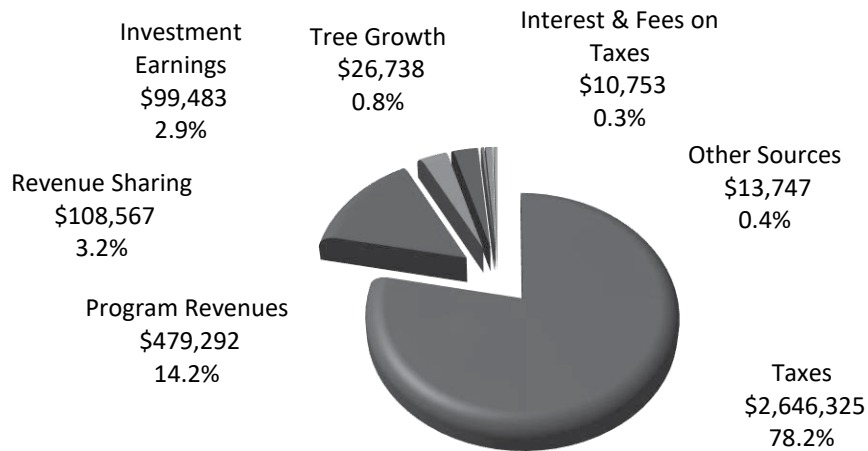
CAPITAL ASSET ADMINISTRATION

Capital Assets

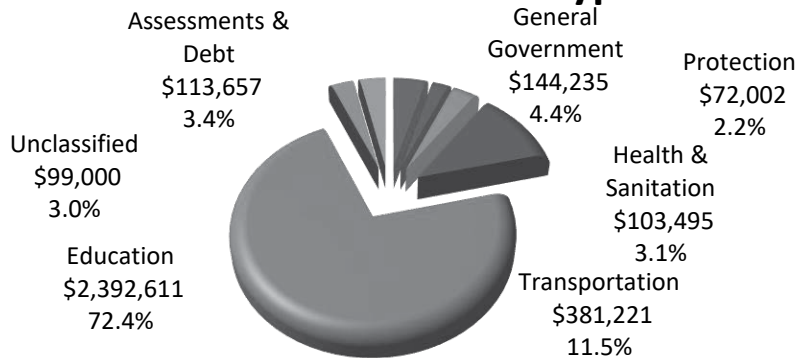
The Town’s investment in capital assets for its governmental activities amounts to \$7,669,738, net of accumulated depreciation of \$5,192,056 leaving a net book value of \$2,477,682. Current year additions include \$25,900 in building improvements and \$196,850 in road improvements. There were no current year retirements or impairments noted.

	<i>Governmental Activities 2023</i>	<i>Governmental Activities 2022</i>
<i>Revenues:</i>		
Tax Revenues	\$ 2,646,325	\$ 2,495,477
Program Revenues	\$ 479,292	\$ 364,967
Investment Earnings	\$ 99,483	\$ 6,945
Revenue Sharing	\$ 108,567	\$ 108,716
Grant Revenue	\$ 0	\$ 64,681
Tree Growth	\$ 26,738	\$ 25,939
Other	\$ 24,500	\$ 33,608
<i>Total Revenues</i>	\$ 3,384,905	\$ 3,100,333
<i>Expenses:</i>		
General Government	\$ 144,235	\$ 139,617
Public Safety	\$ 72,002	\$ 64,850
Health/Sanitation	\$ 103,495	\$ 90,246
Transportation	\$ 381,221	\$ 322,650
Education	\$ 2,392,611	\$ 2,288,785
Unclassified	\$ 99,000	\$ 90,101
Assessments	\$ 113,657	\$ 108,003
<i>Total Expenses</i>	\$ 3,306,221	\$ 3,104,252
Changes in Net Position	\$ 78,683	\$ (3,919)

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 \$2,270,540, an increase of \$70,316 in comparison with the prior year. Approximately 49.8 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:

- \$128,271 positive variance in revenues. Investment earnings exceeded budget by \$92,215. Road assistance funds of \$34,632 were not budgeted.
- \$60,127 positive variance in expenditures. School Department operations were \$128,769 below budget. Road expenditures utilized approximately \$130,000 of carryforward balance. Overlay on taxes was \$47,351. 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, 2023

(Exhibit I)

	<u>Governmental Activities</u>
<u>Assets & Deferred Outflows</u>	
<u>Assets</u>	
Cash	\$1,680,494
Investments, at Fair Value	\$550,028
Taxes Due - Current Year	\$188,192
Taxes Due - Prior Year	\$62,803
<u>Capital Assets:</u>	
Land	\$252,857
Other Capital Assets, net of Accumulated Depreciation	\$2,224,825
<u>Total Assets</u>	<u>\$4,959,199</u>
<u>Deferred Outflows of Resources</u>	
Related to Pensions	\$41,143
Related to Other Post-Employment Benefits	\$288,283
<u>Total Deferred Outflows of Resources</u>	<u>\$329,426</u>
<u>Total Assets & Deferred Outflows</u>	<u>\$5,288,624</u>
<u>Liabilities & Deferred Inflows</u>	
<u>Liabilities</u>	
Accounts Payable	\$4,045
Net Pension Liability	\$32,579
Net Other Post-Employment Benefits Liability	\$432,047
<u>Total Liabilities</u>	<u>\$468,671</u>
<u>Deferred Inflows of Resources</u>	
Property Taxes Collected in Advance	\$3,053
Related to Pensions	\$15,341
Related to Other Post-Employment Benefits	\$871
<u>Total Deferred Inflows of Resources</u>	<u>\$19,265</u>
<u>Net Position</u>	
Net Investment in Capital Assets	\$2,477,682
Restricted	\$614,282
Unrestricted	\$1,708,725
<u>Total Net Position</u>	<u>\$4,800,688</u>
<u>Total Liabilities, Deferred Inflows and Net Position</u>	<u>\$5,288,624</u>

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

TOWN OF PENOBSCOT, MAINE

(Exhibit II)

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2023

<u>Functions/Programs</u>	<u>Expenses</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>Services</u>	<u>Grants</u>	<u>in Net Position</u>
				<u>Governmental</u>
				<u>Activities</u>
<u>Governmental Activities</u>				
General Government	\$144,235	\$4,040		(\$140,195)
Public Safety	\$72,002		\$2,000	(\$70,002)
Health & Sanitation	\$103,495	\$7,626		(\$95,869)
Public Transportation	\$381,221		\$34,632	(\$346,589)
Unclassified	\$99,000		\$4,567	(\$94,433)
Education	\$2,292,889	\$1,085	\$325,619	(\$1,966,184)
State On-Behalf Contributions	\$99,722		\$99,722	\$0
Assessments and Debt Service	\$113,657			(\$113,657)
<u>Total Governmental Activities</u>	<u>\$3,306,221</u>	<u>\$12,752</u>	<u>\$466,540</u>	<u>(\$2,826,930)</u>
<u>Total Primary Government</u>	<u>\$3,306,221</u>	<u>\$12,752</u>	<u>\$466,540</u>	<u>(\$2,826,930)</u>
<u>General Revenues:</u>				
Tax Revenues				\$2,646,325
State Revenue Sharing				\$108,567
Tree Growth Reimbursement				\$26,738
Interest Earned				\$99,483
Interest on Delinquent Taxes				\$10,753
Other Revenues				\$13,747
<u>Total Revenues</u>				<u>\$2,905,613</u>
<u>Changes in Net Position</u>				<u>\$78,683</u>
<u>Net Position - Beginning</u>				<u>\$4,722,005</u>
<u>Net Position - Ending</u>				<u>\$4,800,688</u>

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

TOWN OF PENOBSCOT, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2023

(Exhibit III)

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Permanent Fund</u>	<u>Total Governmental Funds</u>
<u>Assets</u>				
Cash	\$1,659,019		\$21,475	\$1,680,494
Investments, at Fair Value	\$546,293		\$3,735	\$550,028
Taxes Due - Current Year	\$188,192			\$188,192
Taxes Due - Prior Years	\$62,803			\$62,803
Due From Other Funds		\$125,212	\$16,029	\$141,241
	<u>\$2,456,307</u>	<u>\$125,212</u>	<u>\$41,238</u>	<u>\$2,622,758</u>
<u>Total Assets</u>				
<u>Liabilities, Deferred Inflows & Fund Balances</u>				
<u>Liabilities:</u>				
Accounts Payable	\$4,045			\$4,045
Due to Other Funds	\$141,241			\$141,241
	<u>\$145,286</u>	<u>\$0</u>	<u>\$0</u>	<u>\$145,286</u>
<u>Total Liabilities</u>				
<u>Deferred Inflows of Resources:</u>				
Property Taxes Collected in Advance	\$3,053			\$3,053
Unavailable Tax Revenue	\$203,879			\$203,879
	<u>\$206,932</u>	<u>\$0</u>	<u>\$0</u>	<u>\$206,932</u>
<u>Total Deferred Inflows of Resources</u>				
<u>Fund Balances:</u>				
Nonspendable			\$28,342	\$28,342
Restricted	\$611,440	\$125,212	\$700	\$737,352
Committed	\$91,956			\$91,956
Assigned	\$269,532		\$12,196	\$281,728
Unassigned	\$1,131,161			\$1,131,161
	<u>\$2,104,089</u>	<u>\$125,212</u>	<u>\$41,238</u>	<u>\$2,270,540</u>
<u>Total Fund Balances</u>				
<u>Total Liabilities, Deferred Inflows & Fund Balances</u>				
	<u>\$2,456,307</u>	<u>\$125,212</u>	<u>\$41,238</u>	<u>\$2,622,758</u>
<u>Total Fund Balance - Governmental Funds</u>				\$2,270,540
<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				\$2,477,682
Deferred outflows of resources related to pension plans				\$41,143
Deferred inflows of resources related to pension plans				(\$15,341)
Deferred outflows of resources related to Other Post-Employment Benefit Plans				\$288,283
Deferred Inflows of resources related to Other Post-Employment Benefit Plans				(\$871)
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				\$203,879
Some liabilities are not due and payable in the current period and therefore, are not reported in the funds, including:				
Net Pension Liability				(\$32,579)
Net Other Post-Employment Benefits Liability				(\$432,047)
<u>Net Position of Governmental Activities</u>				<u>\$4,800,688</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, 2023

(Exhibit IV)

	<u>General</u> <u>Fund</u>	<u>Special Revenue</u> <u>Fund</u>	<u>Permanent</u> <u>Fund</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
<u>Revenues:</u>				
Tax Revenues	\$2,284,023			\$2,284,023
Homestead & BETE Reimbursements	\$71,123			\$71,123
State Road Assistance	\$34,632			\$34,632
Excise Taxes	\$262,641			\$262,641
State Revenue Sharing	\$108,567			\$108,567
Interest Earned	\$99,215		\$268	\$99,483
Tree Growth Reimbursements	\$26,738			\$26,738
State On-Behalf Contributions	\$99,722			\$99,722
Interest on Delinquent Taxes	\$10,753			\$10,753
Other Revenues	\$13,747			\$13,747
	<hr/>			<hr/>
<u>Total Revenues</u>	\$3,011,161	\$0	\$268	\$3,011,428
<u>Expenditures(Net of Departmental Revenues):</u>				
<u>Current:</u>				
General Government	\$138,256			\$138,256
Public Safety	\$47,612			\$47,612
Health & Sanitation	\$89,915			\$89,915
Public Transportation	\$449,251			\$449,251
Unclassified	\$90,433	\$4,000		\$94,433
Education	\$1,859,366			\$1,859,366
Assessments and Debt Service	\$136,659			\$136,659
State Retirement Contributions	\$99,722			\$99,722
	<hr/>			<hr/>
<u>Capital Outlay:</u>				
Capital Outlay	\$25,900			\$25,900
	<hr/>			<hr/>
<u>Total Expenditures</u>	\$2,937,113	\$4,000	\$0	\$2,941,113
<u>Excess Revenues Over Expenditures</u>	\$74,048	(\$4,000)	\$268	\$70,316
<u>Beginning Fund Balance</u>	\$2,030,041	\$129,212	\$40,971	\$2,200,224
	<hr/>			<hr/>
<u>Ending Fund Balance</u>	\$2,104,089	\$125,212	\$41,238	\$2,270,540
	<hr/>			<hr/>
<u>Reconciliation to Statement of Activities, change in Net Position:</u>				
Net Change in Fund Balances - Above				\$70,316
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)				(\$7,485)
Other Post-Employment Benefit Plans (Deferred Outflows, Net OPEB Liability, Deferred Inflows)				(\$47,283)
Loan proceeds provide current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the liabilities in the Government-Wide Statement of Net Position. Repayment of loan principal is an expenditure in Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Position				
This amount represents long term debt payments				\$23,001
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				\$28,538
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				\$222,750
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.				(\$211,154)
				<hr/>
<u>Change in Net Position of Governmental Activities</u>				\$78,683
				<hr/>

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

TOWN OF PENOBSCOT, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

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, 2023 fund balances on the balance sheet as follows:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Permanent Fund</u>	<u>Total</u>
<u>Nonspendable</u>				
Cemetery Trust Principal			\$28,342	\$28,342
<u>Restricted</u>				
Revenue Sharing	\$66,314			\$66,314
Education	\$357,499			\$357,499
Education - School Bus Reserve	\$37,500			\$37,500
Education - Building Reserve	\$37,500			\$37,500
Education - Parking Lot Reserve	\$1,688			\$1,688
Education - Special Education Reserve	\$12,500			\$12,500
Education - Technology Reserve	\$15,000			\$15,000
Education - Generator Reserve	\$10,000			\$10,000
Education - Student Activity	\$14,980			\$14,980
Ministerial School Principal			\$700	\$700
State Road Assistance	\$34,468			\$34,468
Unwed Mothers Fund	\$1,746			\$1,746
Broadband Project Grant	\$22,244			\$22,244
American Rescue Plan Act Grant		\$125,212		\$125,212

Committed

Comprehensive Plan	\$30,469			\$30,469
Town Hall Renovations	\$14,865			\$14,865
Forest Fire Insurance	\$28,344			\$28,344
Town Road Equipment	\$11,181			\$11,181
Patriotic Reserve	\$450			\$450
Alewives	\$6,647			\$6,647

Assigned

Town Building Fund	\$14,052			\$14,052
Solid Waste	\$18,231			\$18,231
Routine Town Road Maintenance	\$28,427			\$28,427
Town Road Improvement	\$145,920			\$145,920
Snow Removal	\$1,574			\$1,574
Penobscot Bay Cemetery	\$10,048			\$10,048
Cemetery Perpetual Care Income			\$5,342	\$5,342
Ministerial School Income			\$3,119	\$3,119
Cemetery Trust			\$3,735	\$3,735
Cemetery Restoration	\$8,505			\$8,505
Shellfish Conservation	\$7,596			\$7,596
Legal Professional Contingency	\$25,179			\$25,179
Tax Maps	\$10,000			\$10,000

Unassigned

	\$1,131,161			\$1,131,161
<u>Total Fund Balances</u>	<u>\$2,104,089</u>	<u>\$125,212</u>	<u>\$41,238</u>	<u>\$2,270,540</u>

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 \$614,282 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 \$1,680,494 and the bank balance was \$1,757,244. The Town has no uninsured and uncollateralized deposits as of December 31, 2023.

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	\$46,685
Fixed income bonds and mutual funds	<u>\$0</u>
Total short-term investments	<u><u>\$46,685</u></u>
Long-term investments:	
Equities	\$141,911
Fixed income bonds and mutual funds	<u>\$361,432</u>
Total long-term investments	<u><u>\$503,343</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>\$48,362</u></u>

Return Objectives

In support of the mission of the Town, fiduciary assets are to be invested to provide sufficient growth in the form of total return from dividends, income, earnings and price appreciation to meet the Town's requirements and to maintain principal for future library 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.

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, 2023 measured on a recurring basis are as follows:

	<u>Fair Value</u>
Quoted Prices in Active Markets (Level 1)	
Money Market funds	\$46,685
Equities	\$141,911
Fixed income bonds and mutual funds	<u>\$361,432</u>
Total Level 1	<u><u>\$550,028</u></u>

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2023 and committed on July 15, 2023. Interest of 8% 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, \$203,879 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, 2023 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Governmental Activities:</u>				
<u>Capital assets not being depreciated</u>				
Land	\$252,857			\$252,857
<u>Capital assets being depreciated</u>				
Land Improvements	\$87,021			\$87,021
Buildings and Improvements	\$2,029,543	\$25,900		\$2,055,443
Equipment	\$927,374			\$927,374
Infrastructure	\$4,150,191	\$196,850		\$4,347,042
<u>Total capital assets being depreciated</u>	<u>\$7,194,130</u>	<u>\$222,750</u>	<u>\$0</u>	<u>\$7,416,880</u>
<u>Less accumulated depreciation for</u>				
Land Improvements	\$25,352	\$4,351		\$29,703
Buildings and Improvements	\$1,346,203	\$37,208		\$1,383,411
Equipment	\$525,161	\$40,775		\$565,936
Infrastructure	\$3,084,185	\$128,821		\$3,213,006
<u>Total accumulated depreciation</u>	<u>\$4,980,901</u>	<u>\$211,154</u>	<u>\$0</u>	<u>\$5,192,056</u>
<u>Net capital assets being depreciated</u>	<u>\$2,213,229</u>	<u>\$11,596</u>	<u>\$0</u>	<u>\$2,224,825</u>
<u>Governmental Activities Capital Assets, net</u>	<u>\$2,466,086</u>	<u>\$11,596</u>	<u>\$0</u>	<u>\$2,477,682</u>

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

<u>Governmental Activities:</u>	
General Government	\$1,939
Public Safety	\$22,390
Health and Sanitation	\$5,954
Education	\$52,051
Public Transportation, including depreciation of general infrastructure assets	\$128,821
<u>Total Depreciation Expense - Governmental Activities</u>	<u>\$211,154</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, 2023 the offsetting receivable and payable balances were \$141,241. 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, 2023, the member contribution rate was 7.65% and the employer contribution rate was 3.84% of applicable member compensation. The employer is also responsible for contributing 14.89% of all federally funded member compensation. The State of Maine, as a non-employer contributing entity, pays 14.29% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2023 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>
2023	\$52,100	\$29,951	\$97,321	\$681,040	\$25,511
2022	\$49,620	\$28,642	\$92,689	\$648,628	\$31,896
2021	\$47,691	\$31,721	\$89,336	\$623,418	\$38,684

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, 2022, the School Department reported a net pension liability of \$32,579. The net pension liability was measured as of June 30, 2021 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, 2022 the School Department's proportion was 0.002194%, which was a decrease of 0.000731% from its proportion measured June 30, 2021.

For the fiscal year ended June 30, 2023, the School Department recognized pension expense of \$38,450. At June 30, 2023, the School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$1,623	\$0
Changes in Assumptions	\$6,326	\$0
Net Difference between projected and actual earnings on pension plan investments	\$0	\$6,417
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$3,243	\$8,924
Employer contributions made subsequent to measurement date	\$29,951	\$0
	<hr/>	<hr/>
	<u>\$41,143</u>	<u>\$15,341</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>	
2023	\$34,475
2024	(\$5,196)
2025	(\$6,501)
2026	\$3,026

F. Actuarial Assumptions

The total pension liability in the June 30, 2022 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, 2022 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, 2022 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:

	<u>1% Decrease (5.50%)</u>	<u>Current Discount Rate (6.50%)</u>	<u>1% Increase (7.50%)</u>
Proportionate Share of the Net Pension Liability	\$63,797	\$32,579	\$6,586

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the System's 2022 Comprehensive Annual Financial Report available online at www.mainebers.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, 2022 there were 228 employers, including the State of Maine participating in the plan. The State of Maine is also a non-employer contributing entity in that the State pays contributions for retired public school teachers in the Plan.

B. Benefits

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

C. Funding Policy

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

D. Actuarial Methods and Assumptions

The collective total OPEB liability for the plans was determined by an actuarial valuation as of June 30, 2022, 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>
2022	\$2,401	\$2,140	\$20,143

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 55% 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 45% 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. Beginning July 1, 2021, retiree coverage is reduced to 45% of the blended premium.

D. Employees covered by benefit terms:

At June 30, 2022, 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, 2022, 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, 2022 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. 2.16% per annum for 2021 reporting
<i>Salary Increase Rate</i>	2.75% per year.

Administration and claims expense
Healthcare cost trend rates:

Included in per capita claims cost

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, 2020. 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, 2021 is 2.16% per annum. The discount rate as of June 30, 2022 is 3.54% per annum. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

H. Changes in the Net OPEB Liability

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
<u>Balances at 6/30/2021 (Reporting 6/30/2022)</u>	\$131,206	\$0	\$131,206
<u>Changes:</u>			
Service Cost	\$6,036		\$6,036
Interest	\$2,938		\$2,938
Changes of benefits	\$0		\$0
Differences between expected and actual experience	\$258,131		\$258,131
Changes of assumptions	\$36,189		\$36,189
Contributions - Employer		\$2,453	(\$2,453)
Benefits Payments	(\$2,453)	(\$2,453)	\$0
<u>Net changes</u>	<u>\$300,841</u>	<u>\$0</u>	<u>\$300,841</u>
<u>Balances at 6/30/2022 (Reporting 6/30/2023)</u>	<u>\$432,047</u>	<u>\$0</u>	<u>\$432,047</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 (2.54%) or 1 percentage point higher (4.54%) than the current discount rate:

	<u>1.0% Decrease (2.54%)</u>	<u>Discount Rate (3.54%)</u>	<u>1.0% Increase (4.54%)</u>
<i>Net OPEB Liability (Asset)</i>	\$507,337	\$432,047	\$371,297

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

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

	<u>1.0% Decrease</u>	<u>Healthcare Trend Rate</u>	<u>1.0% Increase</u>
<i>Net OPEB Liability (Asset)</i>	\$369,843	\$432,047	\$508,944

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

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

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$227,974	\$0
Changes in Assumptions	\$50,398	\$871
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	\$9,911	\$0
	<u>\$288,283</u>	<u>\$871</u>

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

<u>Year ended</u>	
2023	\$58,132
2024	\$49,089
2025	\$47,961
2026	\$47,959
2027	\$42,227
Thereafter	\$42,044

Note 8 - Long-Term Debt

The following is a summary of long-term Debt transactions of the Town of Penobscot for the fiscal year ended December 31, 2023:

<u>Long-Term Debt payable at January 1:</u>	\$23,001
Long-Term Debt Proceeds	\$0
Long-Term Debt retired	(23,001)
<u>Long-Term Debt payable December 31:</u>	<u>\$0</u>

In February 2017, the Town entered into a loan agreement with The First National Bank for the purpose of purchasing a fire truck. The debt was for seven years with interest at 2.96%. The annual payment totals \$23,692. The balance at December 31, 2023 was \$0.

Note 9 - Restricted Net Position

The Town reports restricted net position totaling \$614,282 on its statement of net position. This restricted net position represents the nonspendable and restricted fund balances detailed in the governmental fund balance note above.

Note 10 - 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 11 - 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, 2023.

Note 12 - 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, 2023 the Town had no material lease or SBITA activity to report. The Town has no lease agreements in effect. The Town has immaterial SBITA agreements in effect related to accounting software and other software in use.

TOWN OF PENOBSCOT, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

(Exhibit V)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>				
Tax Revenues	\$2,374,862	\$2,374,862	\$2,355,146	(\$19,716)
Excise Taxes	\$262,000	\$262,000	\$262,641	\$641
State Road Assistance	\$0	\$0	\$34,632	\$34,632
State Revenue Sharing	\$103,306	\$103,306	\$108,567	\$5,261
Interest Earned	\$7,000	\$7,000	\$99,215	\$92,215
Tree Growth Reimbursements	\$19,000	\$19,000	\$26,738	\$7,738
Interest on Delinquent Taxes	\$11,800	\$11,800	\$10,753	(\$1,047)
Other Revenues	\$5,200	\$5,200	\$13,747	\$8,547
<i>Total Revenues</i>	<u>\$2,783,168</u>	<u>\$2,783,168</u>	<u>\$2,911,439</u>	<u>\$128,271</u>
<i>Expenditures (Net of Department Revenues):</i>				
General Government	\$187,800	\$187,800	\$164,156	\$23,644
Public Safety	\$40,000	\$40,000	\$47,612	(\$7,612)
Health & Sanitation	\$94,000	\$94,000	\$89,915	\$4,085
Public Transportation	\$285,000	\$285,000	\$449,251	(\$164,251)
Unclassified	\$115,122	\$115,122	\$90,433	\$24,689
Education	\$1,988,135	\$1,988,135	\$1,859,366	\$128,769
Assessments and Debt Service	\$187,461	\$187,461	\$136,659	\$50,802
<i>Total Expenditures</i>	<u>\$2,897,518</u>	<u>\$2,897,518</u>	<u>\$2,837,391</u>	<u>\$60,127</u>
<i>Excess Revenues Over Expenditures</i>	(\$114,350)	(\$114,350)	\$74,048	\$188,398
<i>Beginning Fund Balances</i>	<u>\$2,030,041</u>	<u>\$2,030,041</u>	<u>\$2,030,041</u>	<u>\$0</u>
<i>Ending Fund Balances</i>	<u>\$1,915,691</u>	<u>\$1,915,691</u>	<u>\$2,104,089</u>	<u>\$188,398</u>
<i>Reconciliation to Statement of Revenues, Expenditures and Changes in Fund Balances:</i>				
Total Revenues per above			\$2,911,439	
State On-Behalf Contributions			\$99,722	
<i>Total Revenues per Statement of Revenues, Expenditures and Changes in Fund Balance:</i>			<u>\$3,011,161</u>	
Total Expenditures per above			\$2,837,391	
State On-Behalf Contributions			\$99,722	
<i>Total Expenditures per Statement of Revenues, Expenditures and Changes in Fund Balances:</i>			<u>\$2,937,113</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, 2023

For the Fiscal Year Ended June 30,	Proportionate Share of Net Pension Liability (Asset)		Covered Employee Payroll	Proportionate Share of Net Pension Liability (Asset) as a % of Its Covered Employee Payroll		Plan Total Pension Liability	Plan Fiduciary Net Position	Plan Net Pension Liability	Plan Fiduciary Net Position as a % of the Total Pension Liability	Plan Covered Employee Payroll	Plan Net Pension Liability as a % of the Covered Employee Payroll
	Proportion of Net Pension Liability	Share of Net Pension Liability (Asset)		Proportion of Net Pension Liability	Share of Net Pension Liability (Asset) as a % of Its Covered Employee Payroll						
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%	
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%	
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%	
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%	
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%	
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%	
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%	
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%	
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%	

* 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
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2023

(Exhibit VII)

<i>For the Fiscal Year Ended June 30,</i>	<i>Contractually Required Contribution</i>	<i>Actual Contribution</i>	<i>Contribution Deficiency</i>	<i>Covered Employee Payroll</i>	<i>Contributions as a % of Covered Employee Payroll</i>
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, 2023

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, 2022, 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, 2022 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, 2022 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, 2022.

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, 2023

For the Fiscal Year Ended	Total OPEB Liability										Plan Fiduciary Net Position				Net OPEB Liability as a % of the Payroll		
	Service Cost (BOD)	Interest (Includes Interest on Service Cost)	Changes of Benefits Terms	Difference Between Expected and Actual Experience	Changes of Assumptions	Payments, Including Refunds of Member Contributions	Net Change in Total OPEB Liability	Total OPEB Liability - Beginning	Total OPEB Liability - Ending	Contributions - Employer	Contributions - Member	Net Change in Plan Fiduciary Net Position	Plan Fiduciary Net Position - Beginning	Plan Fiduciary Net Position - Ending	Net OPEB Liability - Ending	Plan Fiduciary Net Position as a % of the Total OPEB Liability	Covered Employee Payroll
2023	\$6,036	\$2,938	\$0	\$258,131	\$36,189	(\$2,453)	\$300,841	\$131,206	\$432,047	\$2,453	\$0	\$0	\$0	\$0	\$432,047	\$0	\$798,084
2022	\$3,461	\$2,878	\$0	\$0	\$1,255	(\$6,230)	\$1,364	\$129,842	\$131,206	(\$6,230)	\$0	\$0	\$0	\$0	\$131,206	\$0	\$732,196
2021	\$1,445	\$4,036	(\$25,838)	\$11,759	\$28,391	(\$7,564)	\$12,229	\$117,613	\$129,842	\$7,564	\$0	\$0	\$0	\$0	\$129,842	\$0	\$714,338
2020	\$1,184	\$4,254	\$0	\$0	\$6,783	(\$6,649)	\$5,572	\$117,613	\$117,613	\$6,649	\$0	\$0	\$0	\$0	\$117,613	\$0	\$697,214
2019	\$1,296	\$4,165	\$0	\$0	(\$5,226)	(\$6,419)	(\$6,184)	\$118,225	\$112,041	\$6,419	\$0	\$0	\$0	\$0	\$112,041	\$0	\$678,554

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

TOWN OF PENOBSCOT, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
MAINE EDUCATION ASSOCIATION BENEFITS TRUST
FOR THE YEAR ENDED DECEMBER 31, 2023

(Exhibit IX)

<i>For the Fiscal Year Ended June 30,</i>	<i>Contractually Required Contribution</i>	<i>Actual Contribution</i>	<i>Contribution Deficiency</i>	<i>Covered Employee Payroll</i>	<i>Contributions as a percentage of Covered Employee Payroll</i>
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, 2023

Note 1 – Actuarial Methods and Assumptions

The total OPEB liability in the June 30, 2022 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, 2022, 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	2.16% per annum for 2021 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, 2023

(Schedule 1, Page 1 of 2)

<i>Department</i>	<i>Beginning Balance</i>	<i>Appropriations</i>	<i>Departmental Revenues/Transfers In</i>	<i>Total Available</i>	<i>Expenditures/Transfers Out</i>	<i>Lapsed Unexpended (Overdraft)</i>	<i>Ending Balance</i>
<i>General Government:</i>							
General Administration	\$0	\$42,000	\$0	\$42,000	\$38,383	\$3,617	\$0
Software Fees	\$0	\$12,000	\$0	\$12,000	\$9,613	\$2,387	\$0
Website	\$0	\$500	\$0	\$500	\$500	\$0	\$0
Tax Maps	\$10,000	\$0	\$0	\$10,000	\$0	\$0	\$10,000
Planning Board	\$0	\$10,000	\$3,866	\$13,866	\$8,822	\$5,044	\$0
Comprehensive Plan	\$31,634	\$5,000	\$0	\$36,634	\$6,165	\$0	\$30,469
Hancock County Planning Commission	\$0	\$1,300	\$0	\$1,300	\$1,290	\$10	\$0
Legal Fees	\$23,099	\$5,000	\$0	\$28,099	\$2,920	\$0	\$25,179
Town Hall Renovations	\$18,184	\$10,000	\$0	\$28,184	\$13,320	\$0	\$14,865
Town Hall	\$0	\$13,000	\$0	\$13,000	\$13,000	\$0	\$0
Salaries	\$0	\$76,600	\$0	\$76,600	\$69,662	\$6,938	\$0
Clerical	\$0	\$2,000	\$0	\$2,000	\$0	\$2,000	\$0
Town Building Fund	\$13,052	\$1,000	\$0	\$14,052	\$0	\$0	\$14,052
Contingencies	\$0	\$6,000	\$0	\$6,000	\$2,268	\$3,732	\$0
Animal Control	\$0	\$3,400	\$174	\$3,574	\$2,253	\$1,321	\$0
	\$95,970	\$187,800	\$4,040	\$287,810	\$168,196	\$25,049	\$94,565
<i>Public Safety:</i>							
Street Lights	\$0	\$3,000	\$0	\$3,000	\$3,086	(\$86)	\$0
Fire Department	\$0	\$35,000	\$2,000	\$37,000	\$37,000	\$0	\$0
Fire Equipment	\$8,526	\$1,000	\$0	\$9,526	\$9,526	\$0	\$0
Fire Rescue Truck	\$27,500	\$0	\$0	\$27,500	\$27,500	\$0	\$0
Forest Fire Protection	\$27,344	\$1,000	\$0	\$28,344	\$0	\$0	\$28,344
	\$63,371	\$40,000	\$2,000	\$105,371	\$77,112	(\$86)	\$28,344
<i>Health & Sanitation:</i>							
Solid Waste	\$18,231	\$85,000	\$7,626	\$110,857	\$92,626	\$0	\$18,231
Septic Disposal	\$0	\$6,000	\$0	\$6,000	\$4,915	\$1,085	\$0
General Assistance	\$0	\$3,000	\$0	\$3,000	\$0	\$3,000	\$0
	\$18,231	\$94,000	\$7,626	\$119,857	\$97,541	\$4,085	\$18,231
<i>Assessments and Debt Service:</i>							
County Tax	\$0	\$113,110	\$0	\$113,110	\$113,110	\$0	\$0
Fire Truck Loan	\$0	\$27,000	\$0	\$27,000	\$23,549	\$3,451	\$0
Overlay	\$0	\$47,351	\$0	\$47,351	\$0	\$47,351	\$0
	\$0	\$187,461	\$0	\$187,461	\$136,659	\$50,802	\$0
	\$357,898	\$1,988,135	\$326,705	\$2,672,738	\$2,186,071	\$0	\$486,667
<i>Education:</i>							
School Department							

TOWN OF PENOBSCOT, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS - (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2023

(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	\$242,554	\$70,000	\$0	\$312,554	\$166,633	\$0	\$145,920
Snow Removal	\$42,329	\$190,000	\$0	\$232,329	\$230,755	\$0	\$1,574
Town Road Equipment	\$11,181	\$0	\$0	\$11,181	\$0	\$0	\$11,181
State Road Assistance	\$30,868	\$0	\$34,632	\$65,500	\$31,032	\$0	\$34,468
Routine Town Road Maintenance	\$24,258	\$25,000	\$0	\$49,258	\$20,831	\$0	\$28,427
	\$351,190	\$285,000	\$34,632	\$670,822	\$449,251	\$0	\$221,571
<u>Unclassified:</u>							
Worker's Compensation	\$0	\$5,000	\$0	\$5,000	\$2,439	\$2,561	\$0
Unemployment	\$0	\$1,500	\$0	\$1,500	\$1,247	\$254	\$0
Social Security	\$0	\$8,500	\$0	\$8,500	\$8,275	\$225	\$0
Insurance	\$0	\$11,000	\$0	\$11,000	\$10,255	\$746	\$0
Eastern Maine 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	\$2,000	\$0	\$2,000	\$2,000	\$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
Downeast Salmon Federation	\$0	\$250	\$0	\$250	\$250	\$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	\$1,674	(\$174)	\$0
Recreation	\$0	\$2,000	\$0	\$2,000	\$2,040	(\$40)	\$0
WIC	\$0	\$300	\$0	\$300	\$300	\$0	\$0
Penobscot Bay Cemetery	\$9,270	\$3,200	\$0	\$12,470	\$2,422	\$0	\$10,048
Cemetery Restoration	\$8,505	\$0	\$0	\$8,505	\$0	\$0	\$8,505
Shellfish	\$7,143	\$0	\$513	\$7,656	\$60	\$0	\$7,596
Alewives Grant	\$520	\$0	\$0	\$520	\$520	\$0	\$0
Alewives	\$5,056	\$600	\$1,432	\$7,088	\$442	\$0	\$6,647
Wight's Pond Fishway	\$912	\$0	\$0	\$912	\$912	\$0	\$0
Blue Hill Society for Aid to Children	\$0	\$2,100	\$0	\$2,100	\$2,100	\$0	\$0
Wallamatogus Hiking Trail	\$0	\$8,000	\$4,567	\$12,567	\$8,614	\$3,953	\$0
Patriotic Reserve	\$400	\$50	\$0	\$450	\$0	\$0	\$450
Peninsula Ambulance Corps	\$0	\$30,855	\$0	\$30,855	\$30,855	\$0	\$0
Blue Hill YMCA	\$0	\$1,500	\$0	\$1,500	\$1,500	\$0	\$0
Broadband Project	\$100,000	\$0	\$0	\$100,000	\$100,000	\$0	\$0
Broadband Project Grant	\$6,519	\$20,000	\$0	\$26,519	\$4,275	\$0	\$22,244
	\$138,326	\$115,122	\$6,512	\$259,960	\$196,945	\$7,525	\$55,490
<u>TOTALS</u>	<u>\$1,024,984</u>	<u>\$2,897,518</u>	<u>\$381,515</u>	<u>\$4,304,018</u>	<u>\$3,311,774</u>	<u>\$87,376</u>	<u>\$904,868</u>

TOWN OF PENOBSCOT, MAINE
SCHEDULE OF APPROPRIATIONS
FOR THE YEAR ENDED DECEMBER 31, 2023

(Schedule 2)

Revenues:

Tax Commitment	\$2,310,123	
State Revenue Sharing	\$103,306	
Excise Taxes	\$262,000	
Homestead & BETE Reimbursement	\$64,739	
Interest & Lien Fees	\$11,800	
Interest Earned	\$7,000	
Agent Fees	\$5,200	
Tree Growth	\$19,000	
Fund Balances	\$114,350	
<u>Total Revenues</u>		<u>\$2,897,518</u>

Expenditures:

General Administration	\$42,000	
Planning Board	\$10,000	
Town Hall Renovations	\$10,000	
Town Hall	\$13,000	
Legal Reserve	\$5,000	
Salaries	\$76,600	
Clerical	\$2,000	
Software Fees	\$12,000	
Town Building Fund	\$1,000	
Comprehensive Plan	\$5,000	
Contingencies	\$6,000	
Animal Control	\$3,400	
Street Lights	\$3,000	
Fire Department	\$35,000	
Fire Equipment	\$1,000	
Fire Truck Loan	\$27,000	
Forest Fire Protection	\$1,000	
Solid Waste	\$85,000	
Septic Disposal	\$6,000	
General Assistance	\$3,000	
Town Roads Improvement	\$70,000	
Snow Removal	\$190,000	
Routine Town Road Maintenance	\$25,000	
County Tax	\$113,110	
Overlay	\$47,351	
Workman's Compensation	\$5,000	
Unemployment	\$1,500	
Social Security	\$8,500	
Insurance	\$11,000	
Charitable Organizations	\$25,717	
Recreation	\$2,000	
Penobscot Bay Cemetery	\$3,200	
Alewives	\$600	
Patriotic Reserve	\$50	
Website	\$500	
Broadband	\$20,000	
Wallamatogus Hiking Trail	\$8,000	
Peninsula Ambulance Corps	\$30,855	
School Department	\$1,988,135	
<u>Total Expenditures</u>		<u>\$2,897,518</u>

TOWN OF PENOBSCOT, MAINE
VALUATION, ASSESSMENT AND COLLECTIONS
FOR THE YEAR ENDED DECEMBER 31, 2023

(Schedule 3)

<u>Total Taxable Valuation</u>		\$221,064,400
Tax Rate per \$1,000 Valuation		<u>\$10.45</u>
<u>Tax Assessment</u>		\$2,310,123
<u>Collections and Adjustments:</u>		
Cash Collections	\$2,119,873	
Prior Year Cash Collections	\$4,495	
Supplemental Tax	(\$4,680)	
Abatements	<u>\$2,243</u>	
<u>Total Collections and Adjustments</u>		<u>\$2,121,931</u>
<u>Uncollected Taxes December 31</u>		<u><u>\$188,192</u></u>

TOWN OF PENOBSCOT, MAINE
SCHEDULE OF 2023 UNPAID TAXES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

(Schedule 4)
(Page 1 of 4)

<i>FULL NAME</i>	<i>AMOUNT</i>
<i>Unpaid Real Estate Taxes:</i>	
ALLEY, JOSEPH & SUSAN	\$7,177
ASHE, GLEN A.	\$1,482
ASTBURY, BRADLEY L	\$1,075
ASTBURY, TANYA	\$2,122
BAGADUCE RIVER, LLC	\$1,921
BAILEY, HOMER	\$869
BAKEMAN, MICHAEL BRUNO	\$1,003
BATES, DOUGLAS R.	\$818
BATES-COLE, ANGELA B &	\$324
BAUM, MITCHELL W	\$1,453
BAUMANN, JANET IRREVOCABLE TRUST; EMILY PEAKE, TSTEE	\$2
BERG, WALTER J. & LORRAINE A.	\$1
BESSETTE, SUSAN	\$4,327
BILLINGS, AARON	\$306
BLACKWOOD, STARR	\$974
BLOOMER, JOHN K	\$791
BOLES, NAOMI M	\$325
BORDEN, ANTHONY J	\$4,884
BOWDEN, ASHER C	\$3,209
BRAGG, PHILLIP	\$1,553
BUESE, THOMAS A	\$1,197
BUTLER, PAMELIA J.	\$1,927
CARTER, JOHN	\$2
CARTER, JOHN	\$2
CARTER, RICHARD	\$2,212
CARTER, RICHARD	\$2,504
CHATTO, ELIZABETH R.	\$1,005
CHICK, KYLE WAINRIGHT	\$956
CLEMENT, JEFFREY A.	\$738
CLEMENT, JEFFREY A.	\$251
COADY, HEASLEY TRUST	\$1,203
COADY, HEASLEY TRUST	\$3,715
COLEMAN, JEFFREY G	\$356
COX, RALPH C.	\$672
CROCKER, DAVID C	\$15
CROWELL, THOMAS BRII	\$1,772
DAIGLE-FERDEN, DANIEL S. (51%)	\$1,128
DAY, ROBIN	\$409
DE LEON, JOHN	\$5,312
DEFRANCESCO, JOHN & JUDITH	\$1,180
DEENISTON, JASPER	\$5,455
DUFFY, LORRAINE	\$271
DUFFY, LORRAINE & ROWLEY. CHRISTOPHER + WINTER	\$205

TOWN OF PENOBSCOT, MAINE
SCHEDULE OF 2023 UNPAID TAXES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

(Schedule 4)
(Page 2 of 4)

<i>FULL NAME</i>	<i>AMOUNT</i>
DUFFY, LORRAINE	\$2,004
DUFFY, LORRAINE	\$237
DUFFY, LORRAINE	\$1,283
DYER, WAYNE	\$1,618
EATON, SUZANNE K	\$11
EDDINGTON, BARRY D & CRYSTAL	\$10,943
ELDRIDGE, TYLER	\$351
ENSWORTH, MARK J	\$1,501
FAY, MICHAEL	\$919
FLANNERY, JOHN	\$236
FLANNERY, JR., JAMES A	(\$684)
FOGG, TYLER	\$369
FRENCH, JIMMIE	\$1,168
GAMMONS, JONATHAN P	\$188
GAMMONS, JONATHAN P	\$422
GAMMONS, JONATHAN P	\$420
GAMMONS, JONATHAN P	\$437
GILRAIN, KENNETH	\$1
GINGERELLA, ERIC N	\$1,560
GINGERELLA, ERIC N.	\$293
GIROUX, CELESTE	\$700
GIROUX, JEFFREY M.	\$783
GOTT, MARY ALICE	\$1,118
GRAY, ANDREW P.	\$2,351
GRAY, AVIS (HEIRS) PAM	\$329
GRAY, BARBARA	\$1,651
GRAY, HAROLD M	\$975
GRAY, JAQUELINE A	\$1,719
GRAY, LINDA	\$1,200
GRAY, PHIL C/O PAMELIA BUTLER	\$106
HANSON, JOSEPH	\$1,882
HARANG, SUZANNE	\$5,627
HATCH, JAMES	\$2,477
HATCH, NICHOLAS	\$278
HEATH, GAETANE	\$1,619
INGRAM, THOMAS III	\$133
JOLANDER, DARRELL - TRUSTEE	\$202
JONES, JOSHUA & SAMANTHA C/O STANKO	\$315
JONES, SAMANTHA	\$224
KASOFF, JOAN K.	\$2,056
KILCULLEN, FRANCES	\$280
KING, ALICE M (RTODD)	\$0

TOWN OF PENOBSCOT, MAINE
SCHEDULE OF 2023 UNPAID TAXES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

(Schedule 4)
(Page 3 of 4)

<i>FULL NAME</i>	<i>AMOUNT</i>
LADD, JOHN	\$61
LADD, JOHN J.	\$462
LADD, NICHOLE	\$52
LAPOINT, FRANCES F. & SCOTT A.	\$793
LEACH, JESSE	\$1,357
LEACH, JESSE S.	\$552
LEACH, JOSHUA	\$75
LEACH, MATHEIU LEWIS (TRUSTEE)	\$295
LEVANGIE, JEAN C	\$1,261
LIBBY, WENDALL J	\$0
LICHTER, NORMAN	\$5
LINDHOLM, NICHOLAS O	\$1,903
LORD, ALBERT C/O DIANE JOHNSON	\$1,286
MACKINNON, AMY E.	\$1,342
MACNAIR, ROBERT	\$353
MAGUIRE (HEIRS OF), THEODORE	\$257
MCKAY, RICHARD L. II	\$1,762
MCKAY, RICHARD L. II	\$1,471
MISFIT ISLAND PROPERTIES, LLC	\$1,155
MOREY, LAURA E	\$873
MUDROVICH KIDDER, JANE AN	\$488
MURPHY, LIAM S	\$333
MURPHY, LINDA F	\$401
NOWAK, KENNETH & KIM	\$3,551
OBAY, THOMAS M. & MARY L. TRUSTEES	\$1,754
OPPENHAIM, FELIX 7 SHULAMITH	\$71
ORTEGA, ANTHONY	\$495
PARKER, BARBARA L.	\$1,208
PATTERSON, KAREN A	\$98
PEPPER, NICKY D.S.	\$514
PYNE, DAVID	\$214
RANCOURT, LORETTA	\$1,698
REAM, ERIK	\$281
REQUA, DANA	\$18
REYNOLDS, ED	\$595
REYNOLDS, ISIAH T	\$1,733
REYNOLDS, LAURENCE	\$299
REYNOLDS, LAURENCE	\$1,581
REYNOLDS, LAURENCE E	\$311
RIOUX, KATHLEEN H	\$1,326

TOWN OF PENOBSCOT, MAINE
SCHEDULE OF 2023 UNPAID TAXES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

(Schedule 4)
(Page 4 of 4)

<i>FULL NAME</i>	<i>AMOUNT</i>
ROBSHAW, GAIL ANN	\$644
ROWE-CLARK, VALERIE C/O VALLI GEIGER	\$345
ROY, MICHAEL A	\$1,423
RUYLE, PATRICK M.- LIFE LEASE	\$1,156
SALERNO, CARISA	\$5,720
SALERNO, CARISA	\$4
SALTMAN, JANE M	\$505
SARNA, RANDOLPH P	\$951
SCHUBER, MARK	(\$27)
SCHUETZ, TEVLIN	\$2,660
SCHUETZ, TEVLIN	\$606
SHEEHAN, SCOTT D	\$1,945
SHEEHAN, TIMOTHY J ET ALS SCOTT S	\$428
SHOOK, JOHN M. & PAULETTE A.	\$442
SHOOK, PAULETTE	\$1,559
SMALL, EDWARD & ALDA C/O JEANETTE TARDIF	\$17
SMITH, ALLAN C.	\$471
SMITH, MARTHA (TRUSTEE)	\$727
SPLAN, ARNOLD E SR	\$26
SPLAN, PATRICIA L	\$1,264
SWENSON, BEVERLY, TRUST	\$347
THE ROWAN IRREVOCABLE TRUST	\$1,188
TORREY, ELIZABETH D & JEFFREY	\$460
TRIPP, DANIEL W	\$8
TYLER, TAMMY J.	\$420
VOGEL, LAWTON	\$1,328
VOGEL, LAWTON	\$413
WARDWELL, (HEIRS OF), MILLARD	\$215
WARDWELL, (HEIRS OF), MILLARD	\$98
WARDWELL, TAMATHA	\$2,662
WATSON, LOGAN S.	\$283
WEISSMAN, NITA	(\$1,400)
WELCH PROPERTY MANAGEMENT,LLC.	\$2,026
WELLS, BRIAN D	\$161
WEST, KAREN S	\$2,921
WEST, STEVEN	\$1,366
WHITE, JENNIFER P	\$311
WISEMAN, GOODY-B	\$578
WISEMAN, GOODY-B	\$65
WOODS, LAWRENCE J	\$1,272
WOODS, KRISTIE L. ET ALS	\$3,917
<u>Total Unpaid Real Estate Taxes December 31:</u>	\$188,192

TOWN OF PENOBSCOT, MAINE
SCHEDULE OF 2022 UNPAID TAXES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

(Schedule 5)

<i>FULL NAME</i>	<i>AMOUNT</i>
ARBORE, MICHAEL J & LORRAINE T	\$270
ASTBURY, BRADLEY L & BOYCE, CATHY	\$885
BAKEMAN, MICHAEL BRUNO	\$49
BILLINGS, AARON	\$291
BRAGG, PHILLIP	\$1,438
BUTLER, PAMELIA J.	\$1,830
CHATTO, ELIZABETH R.	\$953
CHICK, KYLE WAINWRIGHT	\$914
CROCKER, DAVID	\$14
DAIGLE-FERDEN, DANIEL	\$1,069
DE LEON, JOHN	\$3,051
ENSWORTH, MARK J. & BRANDI WINTERS	\$1,423
FRENCH, JIMMIE	\$356
GINGERELLA, ERIC N. & SHERMAN JR.	\$1,444
GINGERELLA, ERIC N. & SHERMAN JR.	\$278
GRAY, ANDREW	\$2,337
GRAY, AVIS (HEIRS) PAM SPENCER	\$312
GRAY, EDITH	\$71
HATCH, JAMES & HAZEN	\$2,354
HEATH, GAETANE	\$7
INGRAM, THOMAS III	\$125
KASOFF, JOAN	\$1,959
LADD, JOHN	\$57
LADD, NICHOLE	\$13
LAPOINT, FRANCES & SCOTT	\$706
LEACH, JESSE	\$1,251
LEACH, JESSE	\$523
LEACH, MATHEIU LEWIS (TRUSTEE)	\$279
MACKINNON, AMY E	\$1,204
MOREY, LAURA E. & ORCHARD, IAN G	\$829
MUDROVICH KIDDERM JANE ANN	\$463
MURPHY, LIAM S	\$316
MURRAY, LINDA F	\$302
OPPENHEIM, FELIX	\$67
RANCOURT, LORETTA	\$1,574
REAM, ERIK	\$267
RIOUX, KATHLEEN H	\$111
SALERNO, CARISA	\$5
SHOOK, JOHN & PAULETTE	\$382
SHOOK, PAULETTE	\$1,480
SMITH, ALLAN	\$448
TORREY, ELIZABETH D. & JEFFREY	\$27
TYLER, TAMMY J	\$54
WATSON, LOGAN S	\$269
WELLS BRIAN D	\$153
WOODS, KRISTIE L ET ALS	\$1,879
<u>Total Unpaid Real Estate Taxes December 31:</u>	<u>\$34,086</u>

TOWN OF PENOBSCOT, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2023

(Schedule 6)

<u>Beginning Unassigned Fund Balance</u>		\$941,958
<u>Additions:</u>		
Lapsed Accounts (Schedule 1)	\$87,376	
Close Broadband Reserve	\$100,000	
Close Fire Rescue Truck Reserve	\$27,500	
Excise Taxes (Net of Appropriated Revenue)	\$641	
Homestead Reimbursement (Net of Appropriated Revenue)	\$6,381	
Interest Earned (Net of Appropriated Revenue)	\$92,215	
Agent Fees (Net of Appropriated Revenue)	\$3,050	
Supplemental Taxes	\$4,680	
Tree Growth (Net of Appropriated Revenue)	\$7,738	
Other Revenues	\$5,450	
	<hr/>	
<u>Total Additions</u>		\$335,031
<u>Reductions:</u>		
Appropriated Revenues	\$114,000	
Decrease in Unavailable Tax Revenue	\$28,538	
Interest & Lien Fees	\$1,047	
Abatements	\$2,243	
	<hr/>	
<u>Total Reductions</u>		\$145,828
		<hr/>
<u>Ending Unassigned Fund Balance</u>		<u>\$1,131,161</u>

TOWN OF PENOBSCOT, MAINE
SCHEDULE OF TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

(Schedule 7)
 (Page 1 of 2)

	<i>1/1/2023 Principal</i>	<i>1/1/2023 Income</i>	<i>Current Earnings</i>	<i>12/31/2023 Income</i>	<i>12/31/2023 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	\$1	\$500
Tim & Linda Burrill	\$700	\$0	\$0	\$0	\$700
Edward Dufresne	\$3,000	\$0	\$0	\$0	\$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 McColaugh	\$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>\$3,829</u>	<u>\$3</u>	<u>\$3,831</u>	<u>\$24,000</u>

TOWN OF PENOBSCOT, MAINE
SCHEDULE OF TRUST FUNDS - (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2023

(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>\$915</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>

TOWN OF PENOBSCOT, MAINE
COMBINED BALANCE SHEET - PERMANENT FUNDS
DECEMBER 31, 2023

(Schedule 8)

	<u>Nonexpendable Trust Funds</u>			<u>Totals</u>
	<u>Cemetery Perpetual Care</u>	<u>Ministerial School</u>	<u>Cemetery Trust</u>	
<u>Assets</u>				
Cash and Cash Equivalents	\$17,656	\$3,819		\$21,475
Investments, at Fair Value			\$3,735	\$3,735
Due from Other Funds	\$16,029			\$16,029
<u>Total Assets</u>	<u>\$33,684</u>	<u>\$3,819</u>	<u>\$3,735</u>	<u>\$41,238</u>
<u>Net Position</u>				
Reserve for Endowments	\$28,342	\$700		\$29,042
Unrestricted	\$5,342	\$3,119	\$3,735	\$12,196
<u>Total Net Position</u>	<u>\$33,684</u>	<u>\$3,819</u>	<u>\$3,735</u>	<u>\$41,238</u>

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

COMBINED STATEMENT OF REVENUES, EXPENSES & CHANGES

IN FUND BALANCE - PERMANENT FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

	<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)			\$263	\$263
<u>Total Additions</u>	<u>\$4</u>	<u>\$1</u>	<u>\$263</u>	<u>\$268</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>	\$4	\$1	\$263	\$268
<u>Beginning Net Position</u>	\$33,681	\$3,819	\$3,471	\$40,971
<u>Ending Net Position</u>	<u>\$33,684</u>	<u>\$3,819</u>	<u>\$3,735</u>	<u>\$41,238</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, 2023

(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	\$32,553	\$32,553
Preschool Grant	84.173	013-05A-6247-12	\$0	\$23
<u>Total Special Education Cluster</u>			<u>\$32,553</u>	<u>\$32,576</u>
Title IA - Disadvantaged	84.010	013-05A-3107-13	\$17,257	\$20,535
Education Stabilization Fund Under the Coronavirus Aid, Relief and Economic Security Act	84.425	-	\$145,812	\$59,052
<u>Total U.S. Department of Education</u>			<u>\$195,622</u>	<u>\$112,163</u>
<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	\$628	\$628
<u>Child Nutrition Cluster</u>				
National School Lunch Program	10.555	013-05A-3024-05	\$27,338	\$27,338
National School Breakfast Program	10.553	013-05A-3014-05	\$7,599	\$7,599
<u>Total Child Nutrition Cluster</u>			<u>\$34,937</u>	<u>\$34,937</u>
<u>Food Distribution Cluster:</u>				
Food Distribution - Donated Commodities	10.565	013-05A-6134-05	\$1,288	\$1,288
<u>Total Food Distribution Cluster</u>			<u>\$1,288</u>	<u>\$1,288</u>
<u>Total U.S. Department of Agriculture</u>			<u>\$36,853</u>	<u>\$36,853</u>
<u>U.S. Department of Treasury:</u>				
<u>Passed through State of Maine</u>				
Coronavirus State & Local Fiscal Recovery Funds	21.027	-	\$0	\$4,000
<u>Total U.S. Department of Treasury</u>			<u>\$0</u>	<u>\$4,000</u>
<u>Totals</u>			<u>\$232,474</u>	<u>\$153,015</u>

List of Taxpayers

Owner	Land	Building	Original Tax Amount
ABERNETHY, DALE & LINDA	3,000	0	31.35
ABEYSEKERA, BISHAN & SARAH MAE	61,900	129,800	2,003.27
ACKER, BARRY & JANET	69,700	227,000	3,100.52
ADAMO, THOMAS & KAREN	2,100	0	21.94
ADAMO, THOMAS & KAREN	423,400	218,400	6,445.56
AHOLA, STEPHEN	32,400	63,100	997.97
ALBRECHT, JONATHAN & DEBORAH	40,300	203,500	2,547.71
ALDRICH, VIRGINIA	42,500	129,400	1,535.10
ALLEN, ALLISON	49,800	45,500	734.64
ALLEN, CLAYTON	177,300	95,400	2,588.46
ALLEN, ERIC & JOAN	8,900	0	93.01
ALLEN, JESSAMIN	42,600	16,900	621.78
ALLEN, JOHN	47,700	159,400	2,164.19
ALLEN, JONATHAN	25,300	120,400	1,261.31
ALLEN, KERMIT	11,800	0	123.31
ALLEN, KERMIT	6,100	0	63.75
ALLEN, KIMBERLY	89,000	142,200	2,154.79
ALLEN, MARTIN & ERIC & JOAN	26,100	0	272.75
ALLEN, MARTIN & SENSONTIC, MARIA	80,400	352,200	4,259.42
ALLEN PROPERTY TRUST	20,400	0	213.18
ALLEN PROPERTY TRUST	67,000	0	700.15
ALLEN, RANDEE-SUE ET AL	9,100	0	95.10
ALLEN, SPENCER	41,700	0	435.77
ALLEN, THOMAS & JESSAMIN	60,800	149,100	2,193.46
ALLEY, DOUGLAS & BRENNAN-ALLEY, CAROLYN	38,200	0	399.19
ALLEY, JOSEPH & SUSAN	683,500	3,300	7,177.06
AMADEO, ANTHONY JR & DIMINO, SILVANA	63,700	0	665.67
AMAN, ANTHONY & MORSE, CATHERINE	134,300	166,200	3,140.23
AMES, ASHLEY & DAMIAN	42,800	147,200	1,985.50
AMES, RUSSELL & CECELIA	214,800	78,500	3,064.98
ANDREWS, COLE	46,400	142,000	1,707.53
APPLEBOME, KAREN COHN	481,300	388,200	9,086.28
ARBUCKLE, WILLIAM & MARGARET	39,300	64,900	827.64
AREY, ROBERT & SYLVIA	31,300	0	327.08
AREY, ROBERT & SYLVIA	1,200	0	12.54
AREY, ROBERT JR	21,000	0	219.45
AREY, ROBERT JR	0	15,500	161.98
AREY, ROBERT & SYLVIA	126,600	183,600	2,980.34
AREY, ROBERT & SYLVIA	33,800	52,200	898.70
ARSENAULT, VENESSA	700,400	172,400	8,796.81
ARTURA, EDWARD JR ET AL	68,000	0	710.60
ASH, MARK	41,400	122,600	1,713.80
ASHE, GLEN	41,900	99,900	1,481.81
ASTBURY, ABBY	42,400	0	443.08
ASTBURY, BRADLEY & BOYCE, CATHY	45,500	82,400	1,075.30
ASTBURY, JUDITH	162,800	56,400	2,290.64
ASTBURY, MICHAEL & JUDY	38,900	17,600	590.42
ASTBURY, MICHAEL & JUDY	83,600	41,600	1,308.34
ASTBURY, MICHAEL & JUDY	43,100	67,700	896.61
ASTBURY, MICHELLE & SMITH, NANETTE	150,900	40,100	1,995.95
ASTBURY, PERRY & LLOYD	28,200	0	294.69

Owner	Land	Building	Original Tax Amount
ASTBURY, PERRY & SYLVIA	64,100	180,000	2,289.59
ASTBURY, ROZINA	34,400	0	359.48
ASTBURY, SYLVIA	105,300	18,800	1,296.84
ASTBURY, TANYA	43,800	159,300	2,122.40
ASTBURY, TARSHA	43,600	88,600	1,381.49
ATHERTON, MARLA & DORRANCE	140,900	68,400	2,187.19
ATWOOD, AUDREY & WILFRED JR	147,600	26,900	1,823.53
AUSTIN, GERALD	52,000	0	543.40
AUSTIN, GERALD	37,000	0	386.65
AUSTIN, H.W. & SONS	0	10,300	107.64
AUSTIN, JOHN JR	41,900	21,900	666.71
AUSTIN, KURT	42,100	138,400	1,886.23
AUSTIN, KURT	45,500	143,800	1,978.19
AUSTIN, MARGARET & BURBANK, ROBERTA	60,000	0	627
AUSTIN, NORRIS & MARGARET	92,700	170,600	2,490.23
AUSTIN, NORRIS & MARGARET	41,700	0	435.77
AUSTIN, RYAN	47,100	179,400	2,105.67
AUSTIN, RYAN	159,000	22,500	1,896.68
AUSTIN, RYAN	15,300	1,000	170.33
AUSTIN, SALLY	41,100	109,900	1,316.70
AXELROD, CORINNE & ROSENTHAL, MARTIN	216,300	131,000	3,629.29
BAER, DANA & APPEL, ANDREE	263,800	103,000	3,833.06
BAGADUCE RIVER, LLC.	144,800	135,900	2,933.31
BAGLEY, GARY	120,400	49,000	1,770.23
BAILEY, CONSTANCE	100,000	167,500	2,534.13
BAILEY, HOMER & CONSTANCE	34,500	73,700	869.44
BAKEMAN, MICHAEL BRUNO	35,900	85,100	1,003.20
BAKER, SANDRA	148,700	282,500	4,506.04
BALL, GREGORY & LEDA	652,700	163,200	8,264.90
BARBER, DANIEL & MICHELE	51,000	60,300	1,163.08
BARBOUR, MATTHEW	42,300	55,700	1,024.10
BARON, AMY MEEPOE	70,700	52,900	1,291.62
BARRETT, GERALD	63,400	0	662.53
BARRETT, JOANNE	7,500	0	78.38
BARTOW, ISABELLE	150,900	146,500	3,107.83
BARTOW, ISABELLE	800	0	8.36
BARTSCH, TERRY & STANLEY, LORNA	22,600	7,200	311.41
BASILE, MATTHEW & MANDI	51,300	271,200	3,108.87
BATES, DOUGLAS & MELANIE	39,100	39,200	818.23
BATES, DUSTYN	26,500	0	276.92
BATES, DUSTYN	45,300	65,800	1,160.99
BATES-COLE, ANGELA & MOON, LINDA	41,700	21,000	393.97
BAUM, MITCHELL	139,000	0	1,452.55
BAUMANN, JANET	47,800	140,100	1,963.55
BAUMEISTER, EDWARD & BARBARA	456,400	214,000	6,744.43
BEARDSWORTH, JEFFREY & GERTRUDE	24,400	0	254.98
BEARDSWORTH, JEFFREY & GERTRUDE	44,200	0	461.89
BEARDSWORTH, JEFFREY & GERTRUDE	55,200	3,700	615.51
BEARDSWORTH, JEFFREY & GERTRUDE	180,000	142,600	3,371.17
BEARDSWORTH, SADIE	164,800	61,300	2,362.75
BEASCH 10, LLC.	80,500	115,700	2,050.29
BEAUPAIN, LOIS	30,500	0	318.72
BEHEN, EDWARD	35,100	34,700	405.46
BEIDEL, TIMOTHY	56,900	117,700	1,824.57

Owner	Land	Building	Original Tax Amount
BENTLEY, KATHRYN	25,300	0	264.39
BERG, WALTER ET AL	61,100	0	638.50
BERNARD, PAUL	48,100	152,100	1,768.14
BERZINIS, JEFFREY & AUDREY	250,700	153,800	3,965.77
BERZINIS, JEFFREY & AUDREY	70,300	128,200	2,074.32
BERZINIS, JEFFREY & AUDREY	21,200	0	221.54
BESSETTE, SUSAN	414,100	0	4,327.34
BILELLA, DENISE & JAMES II	277,600	0	2,900.92
BILLINGS, AARON	29,300	0	306.19
BIRCH, HANEE & RACHAEL	47,000	26,800	509.96
BIRDSAL, NATHANIEL	69,000	0	721.05
BIRDSALL, ANDREW & DONNA	24,400	0	254.98
BIRDSALL, ANDREW & DONNA	32,100	0	335.45
BIRDSALL, ANDREW & DONNA	0	103,700	1,083.67
BIRDSALL, ANDREW & MEGHAN	52,700	132,100	1,931.16
BIRDSALL, ANDREW & DONNA	87,900	184,000	2,841.35
BIRDSALL, ANDREW & DONNA	98,400	253,700	3,679.45
BIRDSALL, NATHAN	26,900	0	281.10
BIRDSALL, NATHANIEL	40,000	0	418
BIRDSALL, NATHANIEL	47,700	0	498.47
BIRDSALL, NATHANIEL	103,100	4,100	1,120.24
BIRDSALL, NATHANIEL	13,900	0	145.26
BIRDSALL, NATHANIEL & LOUNDER, MEGAN	16,600	0	173.47
BLACK, ERNEST & PATRICIA	11,600	0	121.22
BLACK, ERNEST & PATRICIA	23,300	0	243.49
BLACK, ERNEST	52,100	0	544.44
BLACK, STEPHANIE & PATRICIA ANN	43,100	30,200	504.73
BLACKWOOD, STARR	521,300	261,000	7,913.79
BLANKENSHIP, TRACEY & TODD	176,400	376,400	5,515.51
BLODGETT, ALDEN	61,700	231,100	2,798.51
BLODGETT, ALDEN & DONALD II	69,300	134,200	2,126.57
BLODGETT, GERALD	23,000	0	240.35
BLOOMER, JOHN	47,100	28,600	791.07
BLOOMER, LAURA ANN	38,900	0	406.51
BLOOMER, LAURA ANN	0	34,600	361.57
BLUE HILL BERRY CO	7,300	0	76.29
BLUE HILL HERITAGE TRUST	94,000	0	982.30
BLUE HILL HERITAGE TRUST	12,700	0	132.72
BLUE HILL HERITAGE TRUST	26,500	0	276.92
BLUE HILL HERITAGE TRUST	130,200	0	1,360.59
BLUE HILL HERITAGE TRUST	9,500	0	99.28
BLUE HILL HERITAGE TRUST	30,700	0	320.82
BLUE HILL HERITAGE TRUST	3,600	0	37.62
BOARDMAN, RALPH & CONNIE	156,500	313,100	4,646.07
BOIT, JOHN	29,500	0	308.27
BOIT, NICHOLAS	26,300	0	274.83
BOIT, NICHOLAS & BELINDA	30,300	0	316.64
BOIT, ROBERT & AGNES	30,000	173,000	2,121.35
BOIT, ROBERT & BUNDY	459,200	195,600	6,518.71
BOIT, SAMUEL	35,000	0	365.75
BOLES, NAOMI & COURTEMANCHE, JESSE	31,100	0	324.99
BONNES, TERRY & JAMES	54,100	125,500	1,615.57
BORDON, ANTHONY & CATHERINE	180,000	287,400	4,884.33
BOTHWELL, STEPHEN & JOAN	43,300	133,200	1,583.18

Owner	Land	Building	Original Tax Amount
BOTTIE, ARTHUR & SALLY	12,800	0	133.76
BOUCHARD, EUGENE	108,800	81,000	1,722.16
BOUDREAU, ANN & EMERY, ANNA	57,900	95,400	1,340.74
BOUTIN, JEAN & MYRNA	42,400	164,300	1,898.77
BOWDEN, ALLEN	41,100	56,800	1,023.06
BOWDEN, ALLEN	37,000	88,400	1,049.18
BOWDEN, ALLEN	28,100	12,200	421.14
BOWDEN, ASHER	69,200	237,900	3,209.20
BOWDEN, AUDREY	9,000	10,000	198.55
BOWDEN, AUDREY & RICHARD	41,000	125,100	1,474.50
BOWDEN, AVA	65,200	0	681.34
BOWDEN, BAILEY	0	2,200	22.99
BOWDEN, BAILEY	23,300	0	243.49
BOWDEN, BAILEY	22,200	0	231.99
BOWDEN, BASIL JR	3,100	0	32.39
BOWDEN, BASIL JR	7,500	0	78.38
BOWDEN, ERIC	44,000	6,900	531.91
BOWDEN, ETHEL & BAILEY	28,900	156,600	1,938.48
BOWDEN, GREGORY & KAREN	55,800	157,800	1,970.87
BOWDEN, HAVENER & MARIA	81,800	84,700	1,478.68
BOWDEN, JEFFREY	36,200	0	378.29
BOWDEN, LEWIS JR	447,900	118,600	5,919.92
BOWDEN, LEWIS JR	186,000	0	1,943.70
BOWDEN, LEWIS JR	51,300	0	536.08
BOWDEN, ROSS & KRISTINA	43,100	60,300	1,080.53
BOWDEN, WINFIELD & LINDA	50,100	182,100	2,165.24
BOWDEN, DONNA & WINSOR III	41,400	115,200	1,375.22
BOWEN, PAUL & MARGARET	84,900	166,000	2,360.65
BOWEN, PAUL & MARGARET	3,900	0	40.75
BRADFORD, DONALD & AUDREY	45,800	231,400	2,635.49
BRADSHAW, LANCE	56,900	166,400	2,072.23
BRADSTREET, DARCI & BERRY, FREDERICK	44,500	206,000	2,356.48
BRAGG, PHILLIP	107,600	66,000	1,552.87
BRANCH, ROBERT & SUSAN	255,400	30,300	2,985.56
BRANN, DAVID & INGEBORG B	41,400	125,800	1,747.24
BRANN, LUCAS & CHAREST, SAMANTHA	40,500	100,700	1,475.54
BRENNAN, JENNIFER & MICHAEL	51,000	136,700	1,700.22
BRENTON, JUDY & CHARLES JR	80,700	171,400	2,634.45
BRIDGES CARL	78,600	155,200	2,443.21
BRIDGES CARL	48,000	0	501.60
BRIDGES, CONNIE	40,500	0	423.23
BRIDGES, LENNARD	27,300	135,800	1,443.15
BRIDGES, LENNARD & SALLY	98,500	0	1,029.32
BRIDGES, LENNARD & SALLY	70,000	82,200	1,590.49
BRIDGES, PATRICIA & KENNETH	10,100	3,500	142.12
BRIDGES, RANDALL	28,200	0	294.69
BRIDGES, RANDALL	21,700	0	226.77
BRIEHL, FREDERICK & BETTY	545,400	185,200	7,373.52
BRIGANTE, JOHN	46,100	133,700	1,554.96
BROOKS, MARGARET & HODGKIN, TAYLOR	42,400	77,500	1,252.96
BROOKS, MARK	90,000	125,800	2,255.11
BROUSSEAU, JEANNE CANFIELD	54,900	108,000	1,441.05
BROUTY, PAUL	41,400	98,300	1,198.62
BROWER, HOWARD	8,900	0	93.01

Owner	Land	Building	Original Tax Amount
BROWN, DEBORAH	80,300	89,000	1,769.19
BROWN, DEBORAH LEA	61,300	0	640.58
BRUNO, MATHEW & VERONICA	52,700	149,200	2,109.86
BRYANT, MICHAEL	45,300	104,600	1,566.46
BUCHANAN, PATRICIA ET AL	5,200	0	54.34
BUCHANAN, PATRICIA ET AL	43,400	0	453.53
BUCKLEY, THERESE	51,800	106,100	1,650.05
BUCKNER, HAROLD & PEGGY	31,800	50,900	864.21
BUECHNER, CARL & JUDITH	48,000	0	501.60
BUESE, THOMAS & DEBORAH	41,400	95,900	1,434.79
BUESE, THOMAS & DEBORAH	40,900	73,600	1,196.52
BULLEMAN, CASSIDY & BATES-COLE, ETHAN	42,700	95,000	1,438.97
BUNKER, DUANE & SHARON	139,900	13,100	1,598.85
BURKE, THOMAS & JUDITH	84,900	117,400	1,852.79
BURNETT, JUSTIN & ELISE	45,800	91,400	1,433.74
BURRILL, TIMOTHY & LINDA	239,200	112,300	3,411.93
BUTLER, PAMELIA	75,300	109,100	1,926.98
BUTTNER, CRAIG & CAROLINE	47,000	153,900	2,099.40
BUTTNER, CRAIG & CAROLINE	31,300	0	327.08
BYRD, ELIZABETH & LLOYD JR	151,500	0	1,583.18
BYRON, CARRIE & PARKER, ALYSSA	168,200	71,900	2,509.04
CALDER, DAVID	105,100	112,200	2,009.54
CALDER, DAVID	3,800	0	39.71
CALDER, DAVID	20,100	0	210.05
CALDER, DAVID	4,700	0	49.11
CALDER, DAVID	33,100	0	345.90
CALDWELL, DOROTHY & ARTHUR	34,700	136,100	1,460.91
CALDWELL, DOROTHY & ARTHUR	34,700	0	362.61
CAPE SOUND HOLDINGS, LLC.	483,200	392,100	9,146.89
CAREW, JOHN & KATHARINE	42,800	166,900	2,191.36
CAREY-LORD, PAULA	22,400	0	234.08
CARPENTER, JANET	33,100	264,500	2,848.67
CARRANO, JENNIFER	57,400	72,600	1,358.50
CARTER, CALEB & JESSICA	90,600	0	946.77
CARTER, JOHN	21,500	0	224.68
CARTER, JOHN & JEAN	27,600	0	288.42
CARTER, JOHN & KACI	45,800	144,800	1,991.77
CARTER, MARY JANE & LINDER, LESLIE	15,500	0	161.98
CARTER, MARY JANE & LINDER, LESLIE	42,400	20,600	397.10
CARTER, RICHARD	81,500	158,300	2,505.91
CARTER, RICHARD	211,800	0	2,213.31
CASE, LUCIA GILL	13,700	0	143.17
CASE, LUCIA GILL & GILL, NANCY	200	0	2.09
VANHOFF, WILLIAM & CASSIDY-VANHOFF, LUCY	404,300	247,600	6,551.11
CASTINO, LAWRENCE	42,800	135,000	1,858.01
CASTINO, RICHARD & HICKS, DONNA	445,300	153,400	6,256.42
CAVANAUGH, HAMILTON & DINSMORE, ROBERT	63,700	82,400	1,526.75
CENTRAL MAINE POWER c/o AVANGRID MANAGEMENT	2,868,200	0	29,972.69
CHADBOURNE, JAMES SR	220,700	73,700	2,815.23
CHADBURN, WAYNE & DEVITO, EDWARD	47,400	106,900	1,351.19
CHAPMAN, TRAVIS & KENDALL	37,000	144,800	1,899.81
CHARPENTIER, MARK & ROSEMARY	43,900	0	458.75
CHASE, LORI	42,000	194,700	2,473.52
CHATTO, ELIZABETH	48,600	47,600	1,005.29

Owner	Land	Building	Original Tax Amount
CHERNOSKY, JOSEPH & MARGARET	248,900	229,300	4,735.94
CHICK, KYLE WAINRIGHT & GRAY, GLORIA	41,900	49,600	956.18
CHONKO, MICHAEL & KIMBERLY	314,100	0	3,282.35
CHRISTIAN, JOHN	8,000	0	83.60
CHRISTIAN, JOHN	68,300	137,900	1,893.54
CICCHINI, GLENN & MARJORIE	58,300	0	609.23
CLAGGETT, CHARLES & KATHERINE	593,800	136,700	7,633.73
CLAPP, JOHN & KATHLEEN	47,400	267,400	3,028.41
CLAPPER, BRIAN	58,700	265,300	3,385.80
CLAPPER, CHARLES	94,400	0	986.48
CLARK, ERIC	43,300	62,100	840.18
CLARKE, HEATHER LAYNE	57,800	189,600	2,585.33
CLEMENT, MARY & FRENCH, DIANE	130,500	158,400	3,019
CLEMENT, MARY & FRENCH, DIANE	79,600	4,100	874.67
CLEMENT, HELEN (HEIRS OF)	9,800	0	102.41
CLEMENT, JEFFREY	24,000	0	250.80
CLEMENT, JEFFREY	70,600	0	737.77
CLEMENT, MARY & FRENCH, DIANE	22,000	0	229.90
CLEMENT, MARY	11,400	0	119.13
CLEMENT, MARY	8,100	0	84.65
CLEMENT, MARY	6,400	0	66.88
CLEMENT, MARY	27,700	71,400	711.65
CLEMENT, MARY	252,300	0	2,636.54
CLOSS, CHRISTOPHER & MCDONALD, PAMELA	188,500	173,800	3,786.04
CLOUKEY, KEITH & PERNICKA, LISA	37,300	43,100	578.93
COADY HEASLEY TRUST	40,100	75,000	1,202.79
COADY HEASLEY TRUST	110,200	245,300	3,714.98
COCKBURN, MARY	47,800	122,500	1,518.39
COFFEY, JERRY & DONNA	61,800	90,300	1,589.45
COGNETTA, SIGHILT	235,000	316,700	5,504.02
COLBY, ALDEN & CHARLOTTE	52,000	101,800	1,345.96
COLEMAN, JEFFREY & LISABETH	49,900	233,100	2,957.35
COLEMAN, JEFFREY & LISABETH	34,100	0	356.35
COLLINS, PATRICK & PATRICIA	120,200	186,500	2,943.77
COLLINSWORTH, ELEANOR	37,300	0	389.79
CONCORD LAND LLC	6,100	0	63.75
CONKIN, CHLOE & ATHERTON, KENT	101,800	130,100	2,423.36
CONNARD, CARROLL	367,000	301,300	6,983.74
CONNARD, CARROLL	82,200	0	858.99
CONNARD, CARROLL & ANNA HAYES	13,600	0	142.12
COOK, GEORGE	18,700	0	195.42
COOK, GEORGE	130,000	22,200	1,590.49
COOK, RUTH ET AL	22,800	0	238.26
COOK, RUTH ET AL	109,100	12,900	1,274.90
COOK, RUTH ET AL	132,600	38,800	1,791.13
COOKMAN, SANDRA	2,400	0	25.08
COOMBS, JEREMY & ALLEY, JASON	16,800	0	175.56
COOPER, JULIA REED & MACNAIR, SUSAN	31,000	111,000	1,483.90
COPE, KATHRYN & THOMAS	435,800	193,800	6,579.32
COPE, KATHRYN & THOMAS	304,000	0	3,176.80
COPPER, MERLE & MARY	73,000	100,800	1,554.96
COPPER, MERLE & MARY	6,200	0	64.79
CORRIGAN, DEBORAH & WELLS, BRIAN	42,800	47,300	941.55
COTTRELL, GARY & FLORENCE	41,400	108,900	1,309.39

Owner	Land	Building	Original Tax Amount
COTTRELL, WENDY LYNN	43,900	81,200	1,307.29
COX, RALPH	142,800	0	1,492.26
CROCKER, DAVID	1,400	0	14.63
CROWELL, THOMAS II	41,900	127,700	1,772.32
CUKIERSKI, SCOTT	38,400	85,200	1,291.62
CURTIS, JONATHAN & MALINDA	340,500	0	3,558.23
CURTIS, TODD	43,800	50,100	720.01
CUTHILL, SARA LYNN	105,600	5,000	1,155.77
CYR, JOYCE & TIMOTHY	61,100	177,000	2,226.90
CYR, ROBERT	65,600	148,300	2,235.25
DAGAN, KATRINA & CRAIG	43,700	150,600	2,030.44
DAIGLE-FERDEN, DANIEL & FLANNERY, JOSEPH	107,900	0	1,127.55
DAMREN, ROBERTA & RALPH	104,900	19,800	1,303.12
DANE, CINDY	44,600	56,300	1,054.41
DARIES, KATHERINE & SANCHEZ, ZACHARY	56,200	194,500	2,358.56
DAUS, ELIZABETH & CAMPBELL, DOUGLAS	80,100	172,700	2,641.76
DAVIS, EMILY & ADAM	42,900	168,300	2,207.04
DAVIS, JONATHAN & TAMARA	217,000	192,100	4,275.09
DAVIS, PRUDENCE & FULLER, GRETCHEN	64,200	30,000	984.39
DAVIS, PRUDENCE & FULLER, GRETCHEN	253,700	53,500	3,210.24
DAY, ROBIN & ROBERT	32,700	31,400	408.60
DE LEON, JOHN	166,800	341,500	5,311.74
DEAN, THOMAS & BONNIE	244,600	136,300	3,980.41
DEAN, THOMAS & BONNIE	26,000	0	271.70
DEANS, DANA & SANDRA	40,900	0	427.41
DEANS, GORDON	39,000	36,400	787.93
DEE, ERIC	63,100	53,500	894.52
DEFRANCESCO, JOHN & JUDITH	67,000	70,900	1,179.80
DEJOY, DARYL	59,700	27,400	648.94
DELANEY, LINDA	549,900	258,100	8,443.60
DENAULT, CHARLES & MICHELLE	90,400	2,400	969.76
DENNISON, MATTHEW	25,800	0	269.61
DENNISON, NIKKI & MATHEW	47,900	150,100	2,069.10
DENNISTON, EVANS	43,500	178,100	2,315.72
DENNISTON, JASPER & WISEMAN, GOODY	277,900	244,800	5,462.21
DEPAOLO, RONALD	57,900	177,500	2,198.68
DEROMA, SILAS	146,800	389,200	5,601.20
DEROMA, SILAS	50,500	0	527.72
DESANTIS, MARK & SOPHIA	43,400	179,600	2,330.35
DEVEREUX FAMILY, LLC	94,700	100,700	2,041.93
DEVEREUX FAMILY, LLC	22,600	52,800	787.93
DEVEREUX, ANDREA	59,000	99,100	1,390.90
DEVEREUX, ANDREA LLC	7,900	18,800	279.02
DEVEREUX, BRIAN & MICHELLE & MERELE	10,200	0	106.59
DEVEREUX, BRIAN & MICHELLE & MERELE	1,200	0	12.54
DEVEREUX, JEAN	14,400	0	150.48
DEVEREUX, JEAN	6,600	0	68.97
DEVEREUX, JEAN	106,200	31,600	1,116.06
DEVEREUX, JEAN & HILL, EVELYN	24,800	0	259.16
DEVEREUX, LESLIE JANE	29,200	0	305.14
DEVLIN, JOSEPH SR & MOYER, CATHERINE	27,800	0	290.51
DEVLIN, JOSEPH SR & MOYER, CATHERINE	64,700	0	676.11
DICK, WILL	52,100	0	544.44
DICK, WILL	733,700	441,400	12,279.79

Owner	Land	Building	Original Tax Amount
DICKEY, WILLIAM	65,200	177,700	2,538.30
DICKSON, JANE	22,400	0	234.08
DINSMORE, ROBERT & FERNANDES, FRENY	32,000	34,100	690.75
DONNELL, PATRICIA	73,200	0	764.94
DORR, RYAN & RAQUEL	136,600	32,000	1,761.87
DOUCETTE, KATHLEEN	42,900	53,300	744.04
DOW, JESSICA	44,300	245,700	2,769.25
DOW, JESSICA	0	800	8.36
DOW, WENDY	29,000	0	303.05
DOWNEAST YACHT SERVICES LLC	42,400	171,100	2,231.07
DOWNEAST YACHT SERVICES LLC	44,100	149,400	2,022.07
DOYLE, JAMES RUSSELL	7,700	0	80.46
DOYLE, JAMES RUSSELL	13,600	0	142.12
DREW, DAVID & ELLEN	47,900	111,000	1,399.26
DRURY, SPENCER	25,100	0	262.29
DUFFY, LORRAINE ET AL	25,900	0	270.65
DUFFY, LORRAINE ET AL	19,600	0	204.82
DUFFY, LORRAINE ET AL	22,700	0	237.21
DUFFY, LORRAINE	152,300	78,500	2,150.61
DUFFY, LORRAINE	46,800	76,000	1,283.26
DUFRESNE, EDWARD & LASTAITI, ELIZABETH	680,700	340,000	10,405.06
DUMONT, PAMELA ET AL	54,800	0	572.66
DWYER, PAGE	71,000	49,700	1,261.31
DWYER, PAGE	225,100	0	2,352.29
DWYER, PAGE	192,600	0	2,012.67
DYER, WAYNE & HOLLY	42,800	112,000	1,617.66
EATON HOLDINGS LLC	115,700	141,700	2,689.83
EATON, KENNETH	38,500	217,800	2,678.33
EATON, SUZANNE	41,400	97,600	1,452.55
EDDY, SHANE & LORI	43,300	211,400	2,661.62
EDINGTON, BARRY	371,300	675,900	10,943.24
EDWARDS, WILLIAM	165,800	44,900	2,201.82
ELDREDGE, STEPHEN ETALS	44,600	96,800	1,477.63
ELDRIDGE, TYLER	33,600	0	351.12
ELLIOTT, STEPHEN	27,900	0	291.55
ELLS, CARLTON & SALLY	31,400	0	328.13
EMANUELSON, HEATHER L & HARTMAN, JUDITH	30,000	196,800	2,108.81
ENSWORTH, MARK & WINTERS, BRANDI	41,900	101,700	1,500.62
EQUITY TRUST COMPANY	27,800	0	290.51
EQUITY TRUST COMPANY	88,500	0	924.83
ERHARD, HENRY II	51,100	192,300	2,543.53
EVANS, ELIZABETH & PETER	19,400	0	202.73
EVANS, HUGH	76,800	173,000	2,610.41
EVANS, HUGH	89,100	120,900	2,194.50
FAHEY, AMY & WILLIAM	37,900	117,100	1,619.75
FAIRWEATHER, CYNTHIA	50,500	28,000	820.33
FAIRWEATHER, MARY	142,500	135,900	2,648.03
FAIRWEATHER, ROBERT JR	129,000	77,500	1,833.98
FARNHAM, BRYCE	46,100	32,900	825.55
FARNHAM, DENNIS JR & GRAY, LINDA	25,300	4,100	307.23
FARNHAM, JOHN W & JOHN W II	157,900	0	1,650.05
FARNHAM, MATHEW & MICHAEL	25,000	0	261.25
FARNHAM, RANDALL & VIRGINIA	27,300	2,800	314.54

Owner	Land	Building	Original Tax Amount
FARNHAM, TAMMY & HOWARD, SCOTT	44,700	97,500	1,485.99
FARNHAM, TAMMY LYNN	72,000	129,900	1,848.60
FARRELL, BETH ET AL	4,600	2,000	68.97
FAY, MICHAEL & SUSAN	68,100	19,800	918.56
FELS, EDWARD & EMACK, STACY	339,200	0	3,544.64
FENNELLY, JAIME	74,200	31,800	846.45
FERDEN, CHARLES & CARLEY	182,500	227,000	4,018.02
FERDEN, PETER	380,400	0	3,975.18
FERDEN, SCOTT	42,800	133,800	1,584.22
FERDEN, SCOTT	0	78,900	824.50
FERGUSON, JOYCE ET AL	142,100	321,000	4,452.75
FERGUSON, PAUL & MICHELLE	66,700	0	697.02
FERGUSON, PAUL & MICHELLE	6,900	0	72.10
FINDLAY, JUDITH & GLENN	25,500	0	266.47
FINDLAY, JUDITH & GLENN	101,700	119,300	2,309.45
FINN, PATRICK & DEBRA ET ALS	28,200	0	294.69
FISHER, SARAH & SHULL, JOHN	49,500	169,600	2,289.59
FISHER, SARAH & SHULL, JOHN	9,300	0	97.18
FITCH, JEFFRY	9,100	0	95.10
FLANNERY, DAVID & JEAN	32,100	0	335.45
FLANNERY, JOHN	22,600	0	236.17
FLANNERY, JOHN	39,100	103,000	1,223.70
FLANNERY, JAMES JR	44,000	3,700	498.47
FLANNERY, MARGOT	53,500	102,400	1,367.91
FLANNERY, RONALD & DANIELLE & MALLORY	32,100	0	335.45
FLEMION, WILLAM & KAREN	168,300	67,400	2,463.06
FLETCHER, WILLIAM & SANDRA	42,900	155,800	2,076.42
FLOOD, RANDALL	83,800	114,800	2,075.37
FOGG, EDWARD	42,800	172,300	1,923.84
FOGG, TYLER	35,300	0	368.89
FOSTER, JOANNE RODGERS	40,400	84,000	1,299.98
FOWLER, BRIAN	54,100	175,400	2,398.27
FRALEY, LARRY MICHAEL	40,400	176,100	2,262.42
FREEMAN, GERALD & DAWN	28,300	12,300	424.27
FREEMAN, GERALD & DAWN	41,600	161,100	2,118.21
FREITAS, PERCY & ELVIRA	27,100	0	283.20
FRENCH, BRIAN & DIANE	70,500	129,000	2,084.77
FRENCH, BRIAN & DIANE	233,700	148,100	3,728.56
FRENCH, JIMMIE & LILLIAN	41,400	95,400	1,168.31
FROEHLY, MARK & KAREN	42,100	109,400	1,583.18
FROEHLY, MARK & KAREN	156,900	0	1,639.60
FURRY, ERIC & VERA	39,000	86,300	1,309.39
GABRAITH, CAROL & PACETTA, JOHN	196,000	316,000	5,350.40
GABRAITH, CAROL & PACETTA, JOHN	43,900	120,100	1,452.55
GALLAGHER, GWEN ELLEN	35,100	63,200	1,027.23
GALLAGHER, GWEN ELLEN	52,200	0	545.49
GALLAGHER, JOHN & LEHTO, LEE	54,300	0	567.43
GAMMANS, JONATHAN & MAURA	18,000	0	188.10
GAMMANS, JONATHAN & MAURA	40,200	0	420.09
GAMMANS, JONATHAN & MAURA	40,400	0	422.18
GAMMANS, JONATHAN & MAURA	41,800	0	436.81
GARDNER, JAMES & KELLIE	36,200	139,500	1,836.06
GEORGE, FRANK	50,300	55,600	1,106.66
GERARD, ELAINE	62,000	149,200	2,207.04

Owner	Land	Building	Original Tax Amount
GIFFORD, BENJAMIN	11,700	0	122.26
GIFFORD, BENJAMIN	25,900	21,800	498.47
GIFFORD, BENJAMIN	110,200	206,200	3,306.38
GILL, NANCY & LUCIA	50,300	0	525.64
GILL, NANCY & LUCIA	222,000	166,800	4,062.96
GILL, NANCY & LUCIA	300	0	3.14
GILRAIN, KENNETH & KATHLEEN	70,000	0	731.50
GINGERELLA, ERIC	46,200	128,100	1,560.19
GINGERELLA, ERIC & SHERMAN JR	28,000	0	292.60
GINLEY, HANNAH & SANCHEZ, ANTHONY	510,500	433,600	9,865.84
GIROUX, CELESTE	27,900	39,100	700.15
GIROUX, JEFFREY & JOANNE	54,200	45,700	782.71
GLASSANOS, MARY & CRAMPTON, GEORGE	41,500	123,200	1,721.11
GOLBITZ, JASON & MARY	182,000	80,100	2,738.95
GOLDBERGER, HAROLD & TUROK, KATHER	375,700	179,800	5,481.03
GONYER, LINDA	35,000	0	365.75
GONYER, LINDA & CHRIS	53,600	132,100	1,940.56
GONYER, LINDA & CHRIS	30,100	0	314.54
GOODMAN, JAMES & SANDRA	42,000	198,100	2,247.79
GOODSON, JAMES	42,400	104,700	1,537.20
GOTT, HAROLD & MARGARET	828,600	0	8,658.87
GOTT, HAROLD & MARGARET	62,300	0	651.04
GOTT, HAROLD	40,600	80,500	1,265.49
GOTT, JAMES & MICHELE	27,300	5,200	339.63
GOTT, JAQUELINE BATES	67,000	39,600	1,113.97
GOTT, JOSHUA	145,100	230,800	3,928.16
GOTT, MARY ALICE	42,100	64,900	1,118.15
GOTT, ROBERT & RUTHANNE ET AL	55,300	119,300	1,824.57
GRACIE, EDWARD	19,400	0	202.73
GRACIE, EDWARD	39,300	146,400	1,679.31
GRANDCHAMP, MARK & DIANNE	81,900	147,900	2,401.41
GRAY, ANDREW	42,700	182,300	2,351.25
GRAY, AVIS (HEIRS OF)	28,100	3,400	329.17
GRAY, BARBARA & WILLIAM	45,300	112,700	1,651.10
GRAY, DAVID	101,300	0	1,058.58
GRAY, HAROLD	38,100	80,200	974.98
GRAY, HAROLD & KATHERINE	178,000	53,400	2,418.13
GRAY, HAROLD & MARION	42,400	17,600	627
GRAY, JACQUELINE	99,600	64,900	1,719.03
GRAY, JOHN & BEATRICE	60,300	85,500	1,199.66
GRAY, KYLE & MONICA	49,900	252,400	2,897.79
GRAY, KYLE & MONICA	120,400	92,900	2,228.98
GRAY, LINDA & RALPH JR	42,800	134,900	1,856.97
GRAY, MARK	42,800	127,200	1,776.50
GRAY, NANCY ET AL	37,500	0	391.87
GRAY, NANCY ET AL	12,400	0	129.58
GRAY, PHIL	10,100	0	105.54
GRAY, ROBERT	70,600	0	737.77
GRAY, WILLIAM & BARBARA	41,300	43,900	890.34
GRENIER, MATHEW & UTZINGER, JESSICA	47,800	135,000	1,910.26
GRIFFIN, CYNTHIA	40,900	0	427.41
GRIFFIN, FRANCIS JR & COUGHLIN, CAROL	314,900	272,900	6,142.51
GRILLO, MICHAEL & HAYES-GRILLO, ANNE	60,300	0	630.14
GRILLO, MICHAEL & HAYES-GRILLO, ANNE	48,700	196,500	2,301.09

Owner	Land	Building	Original Tax Amount
GRINDELL, ROSE & HALFORD	80,300	196,300	2,629.22
GRINDLE, PERRY & SHARON	37,900	87,400	1,309.39
GRINDLE, PERRY & SHARON	17,600	600	190.19
GRINDLE, PERRY & SHARON	154,000	42,900	2,057.61
GRINDLE, RUTHANN	41,700	102,200	1,242.50
GRINDLE, SHARON	132,000	45,900	1,859.05
GROB, ELIZABETH	237,200	162,800	4,180
GROO, LISA	41,900	135,800	1,595.72
GROSS, ALTA	37,900	148,600	1,687.68
GROSS, BELINDA	95,900	0	1,002.16
GROSS, BELINDA	132,000	75,100	2,164.19
GROSS, CAROLYN	55,000	0	574.75
GROSS, CHERYL & JAMES JR	204,600	235,500	4,599.05
GROSS, CORDELL & VARNHAM, MOLLY	43,800	90,100	1,138
GROSS, DAVID	12,800	0	133.76
GROSS, JAMES	0	27,100	283.20
GROSS, JAMES & JEAN & JUNE	32,400	152,300	1,668.86
GROSS, JAMES JR	53,900	121,700	1,835.02
GROSS, JEAN & JAMES SR & JAYE	40,400	41,600	856.90
GROSS, MARK	0	78,400	558.03
GROSS, MARK	55,800	69,300	1,307.29
GROSS, RALPH JR & LOIS	59,100	192,100	2,363.79
GROSS, RALPH SR	19,900	0	207.96
GROSS, RICHARD	76,400	0	798.38
GROSS, ROBERT	40,400	147,000	1,697.08
HAAS, RONALD JR & LISA	71,000	194,600	2,775.52
HAAS, TYLER	41,900	0	437.85
HAFFORD, ANNALEIS & BRENT	187,600	0	1,960.42
HAFFORD, ANNALEIS & BRENT	273,100	268,200	5,656.58
HAGER, LAWRENCE & FRIAR, LYNN	82,000	112,200	2,029.39
HALLIGAN, SHELIA	42,600	0	445.17
HAMBLIN-WOOD, DEBORAH	26,400	0	275.88
HANKE, CAROLYN	42,300	131,200	1,551.82
HANNAH, SYBIL	218,400	78,300	3,100.52
HANSON, JOSEPH & MONIQUE	52,900	127,200	1,882.04
HARANG, SUZANNE	252,800	310,700	5,627.33
HARDIN, WILLIAM & JOLLY, DAVID	28,000	0	292.60
HARMAN, MICHAEL & DEBORAH	25,000	0	261.25
HARMAN, MICHAEL & DEBORAH	51,200	211,800	2,748.35
HARRIMAN, SEAN & TIFFANY	44,300	214,400	2,442.17
HATCH, ADAM	29,300	0	306.19
HATCH, DAVID & SUSAN	39,300	43,400	864.21
HATCH, FRANCIS III & ELIZABETH	274,700	0	2,870.62
HATCH, FRANCIS III	0	23,400	0
HATCH, HAROLD & PENNY	10,200	0	0
HATCH, HAROLD & PENNY	46,800	154,200	1,839.20
HATCH, HAROLD	13,000	0	135.85
HATCH, HAROLD & PENNY	10,200	0	106.59
HATCH, JAMES & HAZEN	178,700	58,300	2,476.65
HATCH, JAMES	67,400	0	704.33
HATCH, JAMES	72,000	137,100	1,923.84
HATCH, JAMES & HAROLD & JEFFREY	73,600	0	769.12
HATCH, JEFFREY	4,700	0	49.11
HATCH, JEFFREY	41,900	22,900	677.16

Owner	Land	Building	Original Tax Amount
HATCH, JEFFREY	48,400	0	505.78
HATCH, JOSHUA	27,300	0	285.28
HATCH, MRS. F.W.	33,800	0	353.21
HATCH, NICHOLAS	26,600	0	277.97
HATCH, SHARON & MOON, KEITH ET AL	71,700	34,200	1,106.66
HAYNES TIMBERLAND LLC	127,300	0	1,330.29
HAZA, VAUNA	67,900	0	709.56
HAZELTON, AUGUST	71,400	177,900	2,605.19
HEATH, GAETANE	48,900	131,000	1,618.71
HENRY, BEVERLY	24,600	0	257.07
HENRY, JAMES JR & PATRICIA	48,400	125,100	1,813.07
HENRY, KEITH & ELIZABETH	30,300	0	316.64
HENRY, PATRICIA	41,700	0	435.77
HERFORD, ROBERT	345,000	353,600	7,039.12
HERR, MATTHEW	50,300	23,900	775.39
HEWITT, RICHARD & LUCILLE	62,600	83,800	1,143.23
HIGGINS, TERESA & KEVIN	83,800	68,000	1,586.31
HILLAS, KENNETH JR & BARBARA	74,000	256,900	3,196.66
HILLAS, KENNETH	73,400	0	767.03
HISCOCK, ALEXANDER	66,300	69,100	1,414.93
HODGDON, TAMMY	21,900	0	228.86
HOGBEN FAMILY TRUST	17,400	0	181.83
HOGBEN FAMILY TRUST	162,800	203,700	3,829.93
HOLDERBY, ZACHARY & MCMONAGLE, MEAGHAN	48,900	166,700	1,991.77
HOLLAND, MARGARET & CHRISTOPHER	157,000	377,500	5,585.53
HOLLOWELL, KENNETH & KATHLEEN	239,500	226,600	4,870.75
HOLMES, CHRISTIAN & LISA	109,600	135,200	2,558.16
HOLMES, RICHARD & DEBORAH	45,200	106,100	1,319.83
HOOPER, ALTHEA & ARNOLD	86,400	118,300	1,877.86
HOPKINS, JEFFERSON & DIANE	120,400	118,200	2,493.37
HOWARD, ELLEN	41,600	20,400	386.65
HOWARD, GORDON & GREENACRE, MILES	20,800	0	217.36
HUE, DENISE ET AL	47,400	0	495.33
HUNDHAMMER, MARK	45,500	20,900	693.88
HUPPE, GEOFFREY	43,600	54,500	1,025.15
HUTCHINS, ELIZABETH	60,800	171,500	2,166.29
HUTCHINS, GEORGIA & CARLA	62,600	0	654.17
HUTCHINS, GEORGIA & CARLA	122,100	199,200	3,096.33
HUTCHINS, JOHN	48,100	65,700	802.56
HUTCHINS, LUKE & RIOUX, MELISSA	41,600	129,300	1,785.91
HUTCHINS, PAULINE	120,500	163,300	2,704.46
HUTCHINS, ROLAND	278,700	288,200	5,662.86
HUTCHINS S H CONSTRUCTION	75,800	20,600	1,007.38
HUTCHINS, SALLY & SUSAN	0	5,600	58.52
HUTCHINS, SALLY & SUSAN	43,800	159,200	1,860.10
HUTCHINS, SHERMAN & PATRICIA	75,200	273,900	3,648.10
HUTCHINS, SHERMAN & PATRICIA	76,400	27,500	1,085.75
HUTCHINS, WILLIAM	76,200	73,500	1,564.36
HUTCHINS, WILLIAM	42,800	179,200	2,058.65
HUTCHINS, WILLIAM	27,200	0	284.24
HUTCHINSON, BONNIE	45,300	0	473.39
HUTCHINSON, BONNIE	39,800	63,500	818.23
HUTCHINSON, RICHARD & LORRAINE	73,500	317,300	3,822.61
IANNA PROPERTIES LLC	94,500	147,700	2,530.99
IANNA PROPERTIES LLC	68,200	4,800	762.85

Owner	Land	Building	Original Tax Amount
INGRAM, THOMAS III	0	12,700	132.72
JABLON, LORI	42,000	135,300	1,591.54
JACOBS, JOHN	42,600	97,200	1,460.91
JACOBSON, MICHAEL & BRIANA	37,500	21,300	614.46
JAFFE, TOINI LEFREN	272,300	124,000	4,141.34
JAFFE, TOINI LEFREN	87,900	0	918.56
JAFFEE, GERALD & SCHLESINGER, JANET	41,600	165,000	2,158.97
JAGIELA, STEVEN & KARIN	44,800	173,100	2,015.80
JARRETT, DAVID & PATRICIA	209,300	208,800	4,369.14
JARVIS, EDWARD	42,500	113,900	1,373.13
JENKINS, JUDITH	58,000	178,800	2,213.31
JENKINS, JUDITH	42,400	0	443.08
JENNINGS, JAMES JR	257,700	643,600	9,418.58
JENSEN, JERRI	87,200	166,200	2,386.78
JETTINGHOFF, ROBIN	41,100	146,100	1,694.99
JJHH LLC	38,400	117,500	1,629.16
JOHNSON, SHANNON	33,700	142,400	1,840.25
JOLANDER, DARRELL	19,300	0	201.68
JOLLY, DAVID & HARDIN, WILLIAM	43,300	75,400	979.17
JONES, JOSHUA & SAMANTHA	0	61,300	640.58
JONES, KAY	36,000	77,600	863.17
JONES, KENNETH & KOURY, CAROL	64,000	0	668.80
JONES, KENNETH & KOURY, CAROL	1,500	0	15.68
JONES, SAMANTHA	42,900	0	448.30
JUDKINS, DAVID & MOLLY	120,300	154,600	2,611.46
JUDKINS, DAVID & MOLLY	115,700	36,400	1,589.45
JUDKINS, DAVID II	42,700	172,600	1,988.63
JUDKINS, DAVID II & MOLLY	70,900	0	740.91
JUDKINS, DAVID II & MOLLY	86,400	0	902.88
JUDKINS, DAVID II	28,300	71,800	1,046.04
JUDKINS, SALLY	50,600	22,000	758.67
JUDKINS, SALLY	44,800	108,900	1,606.17
JUDKINS, WARREN & HEIDI	21,200	0	221.54
JUNGBLUTH, FRED & JANE	204,300	213,800	4,045.20
SIMMONS, KAREN & JEFFREY	0	23,700	247.67
KASOFF, JOAN	79,000	142,700	2,055.52
KATZ, JOEL & VOLENIK, ADRIENNE	56,000	120,500	1,583.18
KEEGAN, JOHN	169,800	0	1,774.41
KEEGAN, JOHN	231,200	228,900	4,808.05
KEEGSTRA, BRIAN & OLGA	32,300	0	337.54
KEEGSTRA, SCOTT & SARAH	56,500	0	590.42
KEENAN, SCOTT & SUSAN	1,400	25,700	283.20
KEENAN, SCOTT & SUSAN	125,100	131,000	2,415
KEIL, MARY ANNE	43,300	170,400	2,233.17
KIDDER, RUTH	38,700	68,700	861.08
KIDWELL, DANIEL	84,500	137,300	2,317.81
KILCULLEN, FRANCES & MAKO, SUSAN	26,800	0	280.06
KILPECK, ROBERT & CHRISTINE	600	0	6.27
KILTS, CLINTON	204,200	222,400	4,457.97
KIMBLE, IRENE TRUMBLE	49,100	113,400	1,436.88
KING, ALICE M	200,300	90,600	2,778.66
KING, PAUL J & PAULA	131,800	247,400	3,701.39
KING, RONALD	41,600	81,200	1,022.01
KING, RONALD	12,400	0	129.58

Owner	Land	Building	Original Tax Amount
KINGSLEY, DOUGLAS	240,000	0	2,508
KINSELLA, MICHELLE	34,900	165,100	1,828.75
KOENKA, DAVID	42,100	0	439.95
KOENKA, DAVID	42,100	177,600	2,034.61
KOESTER, SCOTT & MARYANNE	47,700	232,800	2,931.23
KOHLER, PETER	65,200	109,100	1,821.44
KRTIL, JOHN & ANNE	38,500	0	402.33
KUTY, PAUL & SANDRA	215,700	0	2,254.07
KUTY, PAUL & SANDRA	267,200	256,400	5,471.62
LADD, JOHN	0	5,800	60.61
LADD, JOHN & JESSICA	44,200	0	461.89
LADD, NICHOLE	0	30,000	52.25
LADD, SCOTT & LISA	47,200	161,700	1,921.76
LAHEY, SUSAN & MOSHER, KATHLEEN	184,100	120,800	3,186.21
LAKEVIEW ACRES HOME OWNERS ASSOC	34,800	0	363.66
LALLY JR., JOHN	130,700	161,200	3,050.35
LANE, MELISSA	39,400	59,000	1,028.28
LANGLEY, JASON & KUHN, LENA	41,800	183,700	2,095.23
LAPOINT, FRANCES & SCOTT	34,300	72,600	793.16
LARKIN, KAREN & JASER, JOHN	43,900	0	458.75
LARSON, RICHARD & WHITTAKER, SHEENA	40,600	141,400	1,901.90
LASTAITI, RONALD	764,700	601,600	14,277.84
LEACH, DONALD	0	48,600	507.87
LEACH, DONALD & JANE	75,600	90,300	1,409.71
LEACH, GEORGE & LINDA	43,000	58,500	799.43
LEACH, JESSE & DEDRA	74,500	80,400	1,357.46
LEACH, JESSE & DEDRA	52,800	0	551.76
LEACH, JONATHAN	317,600	0	3,318.92
LEACH, JOSHUA	7,200	0	75.24
LEACH, MATHEIU LEWIS	28,200	0	294.69
LEACH, NORMAN II & LILLIA	42,100	83,900	1,055.45
LEACH, STANLEY & TIMOTHY	14,500	0	151.52
LEACH, TIMOTHY & KATHLEEN	44,400	130,800	1,569.59
LEACH, WADE	39,000	25,500	412.78
LECLERC, ELIZABETH	55,200	134,000	1,977.14
LECLERC, ROLAND & MARIE	54,100	207,100	2,468.29
LECLERC, ROLAND & MARIE	38,200	1,200	411.73
LEIGHTON, RICHARD & SARA	44,100	133,600	1,595.72
LEIGHTON, RICHARD & SARA	48,700	107,300	1,630.20
LEMIEUX, DONNA	41,900	28,500	735.68
LENFERINK, JOHANNES GM	44,500	84,200	1,083.67
LEONARD, PHILLIP & ANNE	47,600	70,700	974.98
LEPPER, JASON	32,800	26,000	614.46
LEVANGIE, JEAN & RICHARD	40,400	80,300	1,261.31
LEVINE, EPHRAIM & JILL	162,800	152,900	3,299.06
LEVY, ADAM & SARAH	146,100	0	1,526.75
LEVY, ADAM & SARAH	224,200	244,400	4,896.87
LEVY, ADAM & SARAH	25,300	0	264.39
LIBBY, WENDALL	50,100	69,400	1,248.77
LICHT, LOIS & WALTER	193,400	55,800	2,604.14
LICHTER, NORMAN	47,900	32,600	841.22
LINDHOLM, NICOLAS & FISKE, RUTH	55,800	151,300	1,902.95
LINSCOTT, DIANE	98,700	67,900	1,479.72
LIVINGSTON, ASHBY ET AL	29,800	0	311.41

Owner	Land	Building	Original Tax Amount
LLOYD-FITCH, NANCY	225,300	367,900	5,937.69
LOGAN, SNOW	43,600	148,200	1,743.06
LORD, ALBERT	78,900	97,900	1,586.31
LORD, MATTIE	23,300	0	243.49
LORD, MOLLY & MATTIE	166,100	0	1,735.75
LORD, MOLLY	37,800	121,000	1,398.21
LORD, MOLLY	124,300	0	1,298.94
LORD, RICHARD & MARNIE	6,100	0	63.75
LORD, RICHARD & MOLLY	134,800	1,700	1,426.43
LORD, RICHARD & MARNIE	181,800	2,300	1,923.84
LORETTE, PERCY & NANCY	93,400	149,800	2,280.19
LOWELL, ELMER & ELMA MAY	42,800	30,500	765.98
LOWELL, ELMER & ELMA MAY	50,000	0	522.50
LOWELL, ELMER & ELMA MAY	34,800	48,900	613.42
LOWELL, R HOMER	53,800	186,500	2,249.88
LOWELL, R HOMER & MEGAN	52,800	0	551.76
LOWTHER, MAURICE & TOMMIE	66,400	70,200	1,427.47
LTEIF, SAMIR & KRISTINE	41,600	231,000	2,848.67
LUCENTI, ROBERT & LAINE	44,100	46,000	941.55
LUTTS, LISA SIMPSON & DANIEL	41,400	218,900	2,720.14
LUTZ, MARGARETHE	78,800	116,100	1,775.46
MACDONALD, LINDA ET AL	548,800	171,400	7,264.84
MACDONALD, LINDA ET AL	39,200	49,000	921.69
MACDONALD, THOMAS ET AL	152,000	0	1,588.40
MACKEEN, PATRICIA	54,900	163,000	2,015.80
MACKINNON, AMY & MASON, SHAUN JR	54,200	74,200	1,341.78
MACNAIR HOLDINGS LLC	1,700	0	17.76
MACNAIR HOLDINGS LLC	33,400	171,600	2,142.25
MACNAIR, JESSE & JAMIE	47,900	196,100	2,288.55
MACNAIR, ROBERT	33,800	0	353.21
MACNAIR, SUSAN	49,200	95,200	1,508.98
MACNAIR, SUSAN	53,500	157,800	1,946.83
MACNAIR, SUSAN	58,000	0	606.10
MACOMBER, DAVID & SUSAN	50,400	66,400	959.31
MACOMBER, SUSAN	1,400	0	14.63
MADOCKAWANDO HOLDINGS LLC	204,100	124,200	3,430.73
MAGUIRE, THEODORE (HEIRS OF)	24,600	0	257.07
MAGUIRE, CHARLES III & DIANE	505,700	383,600	9,031.94
MAHAN, MICHAEL & LEAH	58,200	0	608.19
MAINE COAST HERITAGE TRUST	11,700	0	122.26
MAINE COAST HERITAGE TRUST	1,200	0	12.54
MAINE COAST HERITAGE TRUST	76,900	0	803.60
MAINE COAST HERITAGE TRUST	2,100	0	21.94
MAINE MARITIME ACADEMY	134,600	0	0
MALLAR, JASON	46,900	15,400	651.04
MALLAR, JASON & KAYLA	34,000	79,400	1,185.03
MALTEZOS, MARK	46,900	109,700	1,375.22
MANDELL, WILLIAM & KRISTINE	29,400	0	307.23
MANICATIDE, BARBARA & LAMANCHE, LIZ	81,500	230,000	3,255.18
MARANCIK, GERALD & ANN	82,800	21,900	1,094.12
MARCHYSHYN, KEVIN	120,600	0	1,260.27
MARKLEY, JERALD & JOAN	55,500	231,600	2,738.95
MARKLEY, JOAN	43,900	76,500	1,258.18

Owner	Land	Building	Original Tax Amount
MARSHALL, RICHARD	64,100	0	669.84
MARSHALL, STEPHANIE AMES & BRADLEY, GALLA	50,000	33,400	871.53
MARTEL, LAURIER & JUDITH	42,800	117,300	1,411.79
MARTIN, ANN	133,500	142,600	2,885.25
MARTIN, TAYLOR & ALLABY, ELIZABETH	215,800	137,800	3,695.12
MARTIN, TIFFANY	82,500	108,400	1,733.66
MARTYNOWSKI, ROBERT & RITA	40,400	46,500	646.85
MARTYNOWSKI, ROBERT & RITA	50,200	26,400	800.47
MATARESE, WILLIAM & BEVERLY	184,100	111,200	3,085.89
MATARESE, WILLIAM & BEVERLY	17,600	23,800	432.63
MATEL, JAMES & SARAH	32,000	0	334.40
MATSON, WILLIAM & DUBOIS-MATSON, KIMBERLY	84,000	104,100	1,965.64
MAY, MARJORIE & ASHLEY	53,100	112,900	1,473.45
MCB PARTNERSHIP	19,300	0	201.68
MCB PARTNERSHIP	42,600	0	445.17
MCB PARTNERSHIP	74,000	0	773.30
MCCAUGHEY, MARY	29,000	0	303.05
MCCREARY, GREGORY	41,800	115,600	1,644.83
MCDANIEL, ROBERT	7,000	0	73.15
MCGRAW, CASEY & JOSEPH	60,500	124,500	1,672
MCGRAW, JOSEPH	22,200	0	231.99
MCKAY, JANICE	55,900	0	584.16
MCKAY, JANICE	246,700	358,500	6,063.09
MCKAY, JANICE & ROBERT	217,400	32,400	2,610.41
MCKAY, RICHARD II & BETTY	52,600	116,000	1,761.87
MCKAY, RICHARD II	40,400	125,400	1,471.36
MCKENCHIE, THOMAS & CURRIER, DARCY	45,300	74,800	1,255.04
MCKILLOP, DONALD & JEAN	34,800	73,700	1,133.82
MCLAUGHLIN, JAY	10,400	0	108.68
MCLEAN, STUART	134,000	106,400	2,512.18
MCLEAN, STUART	10,400	0	108.68
MCMAHAN, DOROTHY	628,000	216,000	8,495.85
MCMULLIN FAMILY MAINE LLC	555,800	513,100	11,170.01
McMULLIN, FORBES	271,100	1,363,200	17,078.43
McMULLIN, KIMBALL ET AL	28,200	0	294.69
MCMULLIN, RAYMOND & LINDA	60,900	0	636.41
MCNAMARA, KEVIN & SHAWNA	53,900	186,000	2,506.96
MCNEAL, CAROL-ANN	41,800	84,600	996.93
MCNEAL, CAROL-ANN	38,600	91,100	1,094.12
MERCER, PAUL & BRENDA	476,800	256,300	7,399.65
MERRILL, RAY	4,500	0	47.03
MERRILL, RAY	10,400	0	108.68
MERRILL, RAY	45,900	26,500	756.58
MERRILL, RAY	1,800	0	18.81
MERRILL, RAY	13,800	0	144.21
MERRILL, RAY	4,100	0	42.85
MERRILL, RAY	5,300	0	55.39
MERRILL, RAY	1,400	0	14.63
MERRILL, RAY	25,600	0	267.52
MERZ, KATHERINE	96,000	46,400	1,488.08
METHODIST CHURCH	75,300	211,000	0
MIKELL, CHRISTOPHER & SUSAN	257,000	211,700	4,897.92
MILLER, GEOFFREY	40,600	88,200	1,084.71
MISFIT ISLAND PROPERTIES LLC	54,100	56,400	1,154.72

Owner	Land	Building	Original Tax Amount
MITCHELL, CHRISTOPHER & WOOD, EMILY	92,000	65,400	1,644.83
MONREAL, BARBARA	102,500	117,300	1,972.96
MONREAL, BARBARA	34,400	0	359.48
MOODY, HERBERT JR	191,000	69,000	2,717
MOODY, HERBERT JR	6,000	0	62.70
MOODY, HERBERT JR	5,600	0	58.52
MOODY, JOSHUA & CLIFFOR, TESSA	48,100	131,100	1,611.39
MOODY, HERBERT JR & BARBARA	56,200	78,400	1,082.62
MOON, CHRISTY	43,900	15,900	624.91
MOORE, ANNE MARIE & THOMAS	67,000	143,000	2,194.50
MOORE, BRUCE & MARCIA	10,400	0	108.68
MOORE, BRUCE & MARCIA	58,700	158,400	2,268.69
MORAN, DOLORES	15,300	0	159.89
MOREY, LAURA & IAN	55,900	27,600	872.58
MORSE, CATHERINE & AMON, ANTHONY	10,400	0	108.68
MORSE, CATHERINE & AMON, ANTHONY	49,700	213,600	2,490.23
MORSE, CATHERINE & AMON, ANTHONY	24,600	0	257.07
MORSE, CATHERINE & AMON, ANTHONY	26,900	0	281.10
MORSE, EL	42,400	148,700	1,735.75
MOSS, JOHN JR & JEAN	201,000	195,500	4,143.42
MOTA, MARIO & BETTY	80,700	218,800	3,129.77
MOTYCKA, FRED & KAREN	231,800	262,400	5,164.39
MOTYCKA, FRED & KAREN	703,100	249,100	9,689.24
MOTYCKA, FRED & KAREN	26,000	0	271.70
MOTYCKA, GEORGE	774,200	163,100	9,533.54
MOTYCKA, GEORGE	32,900	0	343.80
MUDROVICH KIDDER, JANE ANN	46,700	0	488.02
MULHERN, CARLA	152,300	38,300	1,991.77
MULHERN, CARLA	152,300	159,800	3,261.45
MUNK, NINA	508,300	0	5,311.74
MUNROE, CHRISTOPHER	66,900	299,000	3,823.66
MURPHY, LIAM & JENNIFER	31,900	0	333.35
MURPHY, MATHEW	244,100	0	2,550.84
MURPHY, MATTHEW	102,500	251,600	3,439.10
MURRAY, LINDA	30,400	8,000	401.28
MURRAY, SETH & SCOCCHI, CARLA	114,300	261,600	3,666.91
NATPHIANN LLC	227,500	281,600	5,320.09
NELSON, DAVID	6,100	0	63.75
NELSON, TODD	55,700	204,900	2,462.02
NEW ROAD INVESTMENTS LLC	20,700	35,500	587.29
NEWMAN, HAROLD	82,000	112,100	1,767.09
NICHOLS, THOMAS	51,200	121,500	1,543.47
NICSOPHIA LLC	33,100	93,500	1,322.97
NORDEN, NANCY & ROBERT	376,600	259,000	6,380.77
NORTH ATLANTIC TOWER	0	161,100	1,683.50
NORTON, JODY & LAURIE	50,600	171,000	2,054.47
NOWAK, KENNETH & KIM	203,500	137,100	3,559.27
NOWELL, MICHAEL & HANNAH	62,800	237,300	3,136.04
OBEY, THOMAS & MARY	120,400	47,400	1,753.51
OCTOBER FARM LLC	101,400	0	1,059.63
O'DOWD, CAROL	288,100	79,800	3,844.56
OETTINGER, LISA	214,700	265,600	4,757.88
OKUSKO, STEPHEN	44,000	0	459.80
OPPENHEIM, FELIX & SHULAMITH	6,800	0	71.06

Owner	Land	Building	Original Tax Amount
ORCHANIAN, EDWARD JR	39,300	60,800	1,046.04
ORDWAY, PEGGY & CURT	102,200	159,200	2,470.38
O'ROUKE, CHRISTOPHER	40,400	108,800	1,559.14
ORTEGA, ANTHONY & WHITE, JENNIFER	50,900	33,900	886.16
ORTEGA, ANTHONY	47,400	0	495.33
OSBORN, JOHN	34,200	0	357.39
OSBORN, JOHN	69,000	129,000	2,069.10
OSTER, LAWRENCE & MARTHA	94,800	315,100	4,283.46
OWEN, FRANCIS & GUERRIERI, CARA	35,700	0	373.07
OWEN, FRANCIS & GUERRIERI, CARA	51,300	0	536.08
PAGE, DAVID	50,300	80,000	1,100.39
PALAZZO, LISA	49,100	25,700	781.66
PALEY, PHILLIP & PITCHFORD, SHEREE	101,600	136,100	2,483.96
PALLIN, LAURIE & MARK	301,700	172,300	4,953.30
PALMER, CHRISTINE & HEALD, ARIAN	194,500	122,700	3,314.74
PALMER, SCOTT ET AL	100,400	131,200	2,420.22
PAMBIANCO, STEVEN & JESSICA	46,400	320,100	3,829.93
PARE, FRANCIS	45,900	91,100	1,431.65
PARKER, BARBARA	44,100	96,500	1,208.02
PARKER, LINDLEY & ANNE	108,300	308,800	4,358.70
PARKER, ZANDER & KANA, KATHRYN	27,300	0	285.28
PARLIN, TODD & ANNETTE	56,000	48,900	1,096.21
PATTERSON, KAREN & VINCENT JR	69,600	0	727.32
PAYNE, CHARLES & FARRELL, JOSEPH	91,500	0	956.18
PAYNE, JONATHAN	125,900	121,500	2,585.33
PEAKE, ANDREW & BAUMAN, JANET	83,500	140,400	2,078.50
PEAKE, ANDREW & BAUMAN, JANET	5,200	0	54.34
PEASLEY, BERWYN & AUDREY	90,200	38,200	1,341.78
PELKEY, THOMAS	157,900	20,000	1,859.05
PENDLETON, KENNETH & JUDITH	42,600	91,300	1,138
PENINSULA FARMS LLC	40,600	158,800	2,083.73
PENINSULA FARMS LLC	21,200	0	221.54
PENINSULA FARMS LLC	61,100	0	638.50
PENINSULA FARMS LLC	9,100	0	95.10
PENKALSKI, JETSUN	62,900	100,600	1,447.32
PENTLAND, HEATHER	146,400	109,100	2,669.98
PEPPER, NICKY ET AL	166,900	30,000	2,057.61
PERKINS, LOUANNA & ROYCE	21,200	0	221.54
PERKINS, R DAVID	43,400	85,100	1,342.82
PERKINS, REUBEN	58,500	14,200	759.71
PERKINS, LOUANNA & ROYCE	10,100	0	105.54
PERKINS, LOUANNA & ROYCE	173,000	136,500	2,973.02
PERKINS, WILLIAM & JINNIE	43,200	157,100	1,769.19
PERKINS, WILLIAM & JINNIE	36,500	65,600	1,066.95
PERKINS, WILLIAM JR	45,100	82,300	1,070.08
PERRY, JOSEPH	26,200	0	273.79
PERT, TIMOTHY & JENNIFER	29,100	0	304.09
PERT, TIMOTHY & JENNIFER	43,600	172,600	2,259.29
PETERS, HENRY JR	26,300	0	274.83
PETERSEN, BENJAMIN & GRIFFIN, SHELLY MAE	94,600	169,900	2,764.02
PETRUSKA, WILLIAM & CYNTHIA	19,400	0	202.73
PHILLIPS, W LYMAN & RUTH	39,500	0	412.78
PHILLIPS, W LYMAN & RUTH	59,000	105,000	1,452.55
PHILLIPS, W LYMAN & RUTH	43,000	0	449.35

Owner	Land	Building	Original Tax Amount
PHILLIPS, W LYMAN & RUTH	31,900	0	333.35
PICILLO, JANET & JAMES	159,600	247,000	4,248.97
PIKE, DOMENIC	58,300	111,100	1,770.23
PIKE, NORMAN	22,600	30,400	553.85
PILLSBURY, PATRICIA	45,800	122,600	1,759.78
PLANK, CAREN	35,000	5,000	418
PLANK, CAREN	4,000	0	41.80
PLOHR, CAROL & ROBERT	44,900	144,100	1,713.80
POITRAS, CLAUDE & DONNA	122,100	0	1,275.95
POKRAS, MARK & MARTHA	232,700	55,600	3,012.73
POLAND, KEVIN & VIRGINIA	47,700	800	506.83
POLAND, KEVIN & VIRGINIA	34,700	19,700	568.48
POOLE, BARBARA & TIMOTHY	99,200	0	1,036.64
POOLE, BARBARA & TIMOTHY	90,000	178,900	2,810
POPOVICH, STEPHEN JR	54,600	50,700	1,100.39
PORTER, KEVIN D & OLSON, BASHA	58,200	53,400	1,166.22
PRATHER, LYNNE & LOGAN	66,700	0	697.02
PRESCOTT, RUSSELL & KARRIE	29,800	96,000	1,053.36
PROPERTIES OF MAINE LLC	60,000	0	627
PROVENCHER, AMANDA	63,700	108,400	1,537.20
PROVENCHER, AMANDA	34,700	161,200	2,047.15
PROVENCHER, AMANDA	66,600	0	695.97
PUNZELT, DAVID & CAROLYN	13,400	0	140.03
PUNZELT, DAVID & CAROLYN	82,300	187,700	2,821.50
PYNE, DAVID	20,500	0	214.23
PYNE, DONNA	27,800	0	290.51
R.H. FOSTER ENERGY LLC	66,200	23,600	938.41
RABER, JAMES & GRETCHEN	76,200	216,000	3,053.49
RADKE, MARY BETH & GERALD	375,100	556,900	9,739.40
RADKE, MARY BETH & GERALD	44,400	0	463.98
RAINEY, ROBERT	487,200	206,100	6,983.74
RANCOURT, LORETTA	54,400	133,100	1,698.12
RAPP, PHILIP & WENDY	170,400	154,900	3,138.14
RAY F. MERRILL REALTY TRUST	700	0	7.32
REAM, ERIK	26,900	0	281.10
REAM, JANET	41,000	60,000	794.20
REED, COLLEEN & LEWIS JR	49,100	99,800	1,556.01
REED, FLORA	27,300	0	285.28
REED, JEANMARIE	149,600	76,800	2,104.63
REED, MIKE & LISA	51,800	156,700	2,178.82
REED, RICHARD & TERRY	48,800	464,900	5,368.17
REILLY, MAGDALINA & STEVEN	230,100	100,600	3,455.81
REINHARD, HEIDI & TALLEY, BRUCE	27,700	53,700	589.38
REQUA, DANA	33,100	0	345.90
RETBERG, PHILIP & HEATHER	71,100	167,800	2,235.25
REYNOLDS, DANIEL & DONNA	11,200	0	117.04
REYNOLDS, ED	51,500	5,400	594.60
REYNOLDS, ISAIAH & CLARK, JOSIE	39,300	126,500	1,732.61
REYNOLDS, JODY L	51,500	43,000	726.28
REYNOLDS, KENNETH & JERRI	60,000	206,200	2,520.54
REYNOLDS, LAURENCE & FRED A	0	28,600	298.87
REYNOLDS, LAURENCE & FRED A	40,400	110,900	1,581.08
REYNOLDS, LAURENCE & FRED A	29,800	0	311.41
REYNOLDS, LAURENCE	119,200	77,100	1,790.08

Owner	Land	Building	Original Tax Amount
REYNOLDS, LAURENCE	42,800	28,700	747.18
RICH, JAMES ET AL	12,500	0	130.63
RICH, JAMES ET AL	55,400	84,900	1,466.14
RICHMOND, ROGER ET AL	68,300	0	713.73
RIEFF, BRANDON & FRIEDMAN, CAREY	121,900	145,000	2,527.86
RING, JOAN	147,700	67,800	2,251.98
RING, THORNTON JR ET AL	50,300	161,500	2,213.31
RINGWOOD, VICTORIA & JEFFREY	132,600	60,500	2,017.89
RIOUX, KATHLEEN	36,300	90,600	1,326.10
ROBERTS, DIANA ET AL	9,000	0	94.05
ROBERTSON, BRIAN & JOANNA	107,900	89,400	2,061.79
ROBERTSON, CHRISTOPHER & MONIQUE	10,400	0	108.68
ROBERTSON, CHRISTOPHER & MONIQUE	10,400	0	108.68
ROBERTSON, CHRISTOPHER & MONIQUE	33,100	0	345.90
ROBERTSON, DENNIS & PATRICIA	49,600	163,400	1,964.60
ROBINSON, DONALD JR & SANDRA	44,600	133,000	1,594.67
ROBSHAW, GAIL	61,800	0	645.81
ROESSIGER, LUCYBELL	32,200	0	336.49
ROESSIGER, LUCYBELL	13,000	0	135.85
ROESSIGER, LUCYBELL	8,800	0	91.96
ROESSIGER, LUCYBELL	2,400	0	25.08
ROESSIGER, LUCYBELL	71,800	224,400	2,834.04
ROESSIGER, LUCYBELL	12,800	0	133.76
ROESSIGER, LUCYBELL	0	94,400	986.48
ROESSIGER, LUCYBELL	0	24,500	256.02
ROESSIGER, LUCYBELL	14,900	0	155.70
ROGERS PROPERTIES LLC	32,300	69,700	1,065.90
ROGERS, DEBORAH	0	6,500	0
ROGERS, GAYE MARIE & HORATIO III	201,500	109,800	3,253.08
ROGERS, GAYE MARIE & HORATIO III	296,100	108,200	4,224.93
ROGERS, GAYE MARIE & HORATIO III	188,200	229,400	4,102.67
ROGERS, GAYE MARIE & HORATIO III	169,200	0	1,768.14
ROSEMEIER, ELIZABETH ET AL	342,300	140,000	4,716.09
ROSEMEIER, ELIZABETH ET AL	107,600	0	1,124.42
ROSEMEIER, ELIZABETH ET AL	137,700	13,900	1,584.22
ROSENTHAL, MARK & YUROSKO, LYNNE	189,800	57,600	2,585.33
ROSS, LESLIE & FINKELSTEIN, ZEKE	43,000	159,900	1,859.05
ROSS, PAUL & SCHROEDER-ROSS, LORRAINE	48,600	0	507.87
ROSS, SCOTT & KEVIN	55,700	128,700	1,926.98
ROTH, JEFFREY & LORI	153,300	122,600	2,883.16
ROTH, PAIGE & DANA	18,600	0	194.37
ROUNDY, DAVID & WENDY	11,900	0	124.35
ROURKE, ROBERT& BEAULIEU, TAMARA	115,700	79,000	2,034.61
ROWE-CLARK, VALERIE	33,100	0	345.90
ROWELL, KENNETH SR	173,100	91,500	2,765.07
ROY, KAREN	231,300	13,500	2,558.16
ROY, MICHAEL	41,500	94,700	1,423.29
RTWB LLC	59,100	0	617.59
RTWB LLC	69,800	0	729.41
RTWB LLC	45,700	0	477.56
RTWB LLC	70,700	0	738.82
RTWB LLC	38,200	0	399.19

Owner	Land	Building	Original Tax Amount
RUMNEY, GAIL	36,100	19,500	319.77
RUSSELL, CHAUNCEY	19,400	0	202.73
RUSSELL, CHAUNCEY	32,200	0	336.49
RUSSELL, CHAUNCEY	29,400	0	307.23
RUSSELL, MICHAEL	268,700	263,000	5,295.02
RUYLE, PATRICK & RUYLE, ADRIAN	55,300	80,300	1,155.77
RYSNIK, JOANNA	48,200	89,700	1,441.05
SADLER, FRANK	40,600	99,600	1,465.09
SALERNO, CARISA & LEVIN, AARON	207,500	364,900	5,720.33
SALERNO, CARISA & LEVIN, AARON	400	0	4.18
SALESI, ROBERT & CARPENTER, JANET	46,000	0	480.70
SALESI, ROBERT & CARPENTER, JANET	74,700	0	780.61
SALMAN, WENDILOU & TRISTAN	33,600	225,200	2,443.21
SALTONSTALL, BRIDGET	28,400	4,800	346.94
SALTONSTALL, JAMES & BRIDGET	519,300	197,100	7,486.38
SALTSMAN, JANE	30,700	74,400	1,098.29
SAMPSON, TIMOTHY & GLORIA	37,300	0	389.79
SAMPSON, TIMOTHY & GLORIA	35,300	0	368.89
SANCHES, JOHN & NEUHAUSER, ANN	72,000	100,200	1,799.49
SANTOS, RICHARD	314,700	224,900	5,377.57
SARANDREA, LUDWIG	34,300	104,100	1,185.03
SARNA, RANDOLPH & ELLEN	52,400	63,600	950.95
SAWYER, MARSHA	73,200	27,800	1,055.45
SCARANO, MARK	71,900	146,200	2,279.15
SCHAUB, THOMAS H	54,800	111,600	1,738.88
SCHEUCHZER, ANDREW & ALAINA	214,800	188,100	4,210.30
SCHROEDER, KARIN & KARAYEL, CAN	349,600	29,100	3,957.41
SCHUBER, MARK & PIKE, AMANDA	43,700	133,800	1,854.87
SCHUETZ, TEVLIN & MAURICE III	100,900	153,600	2,659.52
SCHUETZ, TEVLIN & KAY, ALEXANDRIA	55,400	27,600	606.10
SCHWARTZ, BRADFORD E	30,000	0	313.50
SEGAL, LISA & STRIMLING, ARTHUR	73,500	158,800	2,427.54
SHAKESPEAR, GEORGE & GATEWOOD, BETTY	45,400	159,100	2,137.02
SHAW, SUZANNE	124,200	274,700	3,907.25
SHAW, HAROLD	378,000	0	3,950.10
SHEEHAN, SCOTT & JODI	54,200	156,900	1,944.75
SHEEHAN, TIMOTHY ET AL	41,000	0	428.45
SHEEHAN, WILLIAM	93,600	31,300	1,043.96
SHELDON, BRADFORD & KATHLEEN	150,900	160,200	3,251
SHIPLEY, DAVID & TERRILL	565,200	293,800	8,976.55
SHOOK, JASON & KATIE	47,600	138,400	1,682.45
SHOOK, JOHN & PAULETTE	50,300	17,000	442.04
SHOOK, PAULETTE & JASON	81,000	68,200	1,559.14
SHOREY, SALLY	42,600	75,400	971.85
SHOREY, STANLEY & ROBERTA	41,000	97,600	1,187.12
SIEBERT, DEREK	44,800	77,900	1,282.21
SILVA, ALLAN	157,700	0	1,647.97
SIMMONS, KAREN & JEFFERY	48,500	0	506.83
SIMON, ROBERT & HAYS, PAULA	43,000	118,900	1,691.85
SIMON, STEVEN & LIBERATORE, VIRGINIA	156,500	0	1,635.43
SIMON, STEVEN & LIBERATORE, VIRGINIA	129,300	173,800	2,906.15
SIMON, STEVEN & LIBERATORE, VIRGINIA	0	12,300	0
SIROIS, NORMAND & TAMMI	152,300	129,700	2,946.90
SITTER, JOSEPH & RUTHANN	20,100	0	210.05

Owner	Land	Building	Original Tax Amount
SITTER, JOSEPH & RUTHANN	44,300	204,800	2,603.09
SMALL WOODLAND OWNERS ASSOC OF MAINE	51,400	0	537.13
SMALL, EDWARD & ALDA	1,600	0	16.72
SMALLING, WALTER JR & RHINEHART, RAYMOND	249,300	184,900	4,537.39
SMITH, ALLAN & CYNTHIA	45,100	0	471.29
SMITH, DOUGLAS N JR	61,000	0	637.45
SMITH, MARTHA & DAY, ROBIN	44,500	62,300	854.81
SMITH, SARAH ET AL	233,700	281,900	5,388.02
SMITH, SEAN & CRAIG, ANA	43,100	158,800	2,109.86
SMITH, TODD & HART, KEVIN	146,300	55,100	2,104.63
SMITH, CLAUDIA & WINFIELD JR	48,000	65,900	929
SNELL, PATRICIA	400,300	150,100	5,490.43
SNOW, ELIZABETH ASHE	43,500	72,500	950.95
SNOW, JOHN & ANGIE	48,500	137,500	1,682.45
SNOW, JOHN & JACQUELINE	65,800	66,100	1,117.11
SNOW, JOHN & ANGELA & JOSEPH	50,500	55,700	1,109.79
SNOW, JOSEPH	39,400	117,000	1,373.13
SNOW, ALBERT JR	43,500	63,300	854.81
SNOW, PEGGIE	40,000	95,300	1,413.89
SNOW, TYLER	0	12,800	133.76
SNOWDEN, ALLAYNE	3,900	1,300	54.34
SOKEL, KAREN	47,700	35,200	866.31
SORIANO, JOSE	79,600	241,500	3,355.50
SORIANO, JOSE	61,700	114,700	1,843.38
SORIANO, PETER	564,000	351,500	9,566.97
SOUCIE, E JAMES & SUSANNE	448,500	103,100	5,440.27
SOUCIE, E JAMES & SUSANNE	80,300	106,600	1,953.10
SPARKY FIRE 4 LLC	73,000	119,000	2,006.40
SPEAR, CARY ANNE	276,300	44,200	3,349.23
SPLAN, PATRICIA & ARNOLD SR	2,500	0	26.12
SPLAN, PATRICIA & ARNOLD SR	41,000	115,300	1,372.08
SPRINGER, CATHERINE & SCOTT	63,700	130,100	2,025.21
STANLEY, JOSEPH & SALVATORE, KRISTEN	41,100	41,400	862.12
STAPLES, DANIEL & DANA	201,600	281,800	5,051.53
STAPLES, MYLON & TROY	63,100	5,100	712.69
STAPLES, TROY	2,700	0	28.21
STAPLES, TROY & TONI	61,700	203,000	2,504.86
STATHOPLIS, LISA	48,800	35,200	877.80
STEELE, SALLY M	50,000	37,100	910.20
STEENBERG, CARSTEN & JOANNE	142,900	467,000	6,373.46
STERLING, ANN	12,400	0	129.58
STERLING, ANN	183,700	677,500	8,999.54
STEVENS, WILLIAM & PEGGY	49,400	219,700	2,812.10
STEWART, AMY	40,800	135,500	1,842.33
STEWART, JANE	39,500	124,800	1,455.69
STILLWAGON, KEITH & ALICIA	53,300	178,700	2,163.15
STINSON'S NECK LLC	65,400	0	683.43
STORMS, CHERYL BETH	43,600	24,600	712.69
STORMS, CHERYL BETH	25,100	0	262.29
STOUT, BRADLEY & HEIDI	78,700	102,900	1,897.72
STRONG, ANDRE	22,800	0	238.26
STRONG, ANDRE & KERNAN, MARJORIE	26,500	0	276.92
SULLIVAN, JUDITH	39,900	141,400	1,894.58
SULLIVAN, ROBERT	91,900	500	965.58

Owner	Land	Building	Original Tax Amount
SULLIVAN, ROBERT	0	17,800	186.01
SWAZEY, MICHAEL	158,800	30,600	1,979.23
SWENSON, BEVERLY	33,200	0	346.94
TANKERSLEY, STANLEY & YOLANDA	159,500	61,000	2,304.23
TAPLEY, ROBERT & MARILYN	40,800	100,600	1,216.38
TAPLEY, ROBERT & JOSEPH	20,600	0	215.27
TAPLEY, SYLVIA & REBECCA	106,900	205,300	3,001.24
TARALLO, JACQUELYN	14,000	0	146.30
TARDIF, JAMES & CAROL	41,400	155,800	1,799.49
TARDIF, PHILIP M	31,900	0	333.35
TARDIFF HEATING, REFRIDGERATION & AIR	25,700	0	268.57
TENAN, REBECCA	148,300	60,000	2,176.73
TETZEL, VIRGINIA	255,500	104,600	3,501.79
THE CASTINE RED COATS TRUST	45,000	0	470.25
THE CONSERVATION FUND	130,100	0	1,359.54
THE MAINE FARM TRUST	591,700	0	6,183.27
THE MAINE FARM TRUST	416,100	0	4,348.25
THE MAINE FARM TRUST	523,700	0	5,472.67
THE MAINE FARM TRUST	343,000	285,200	6,303.44
FIDUCIARY TRUST COMPANY	961,300	660,800	16,950.95
DISNEY, EMILIE & THOMAS, MEGAN	43,100	70,600	1,188.17
THOMAS, ANN MARGARET	220,700	0	2,306.32
THURLOW, LINDA JEAN & LESTER	48,800	75,800	1,040.82
TINKER, TRAPPER & JANET	246,300	202,400	4,688.92
TOBEY, ANGELA	33,900	76,600	1,154.72
TOMLINSON, KAREN & KRIS	52,500	154,700	1,903.99
TORREY, ELIZABETH & JEFFREY	28,700	40,300	459.80
TORREY, ELIZABETH COLSON	36,900	121,900	1,659.46
TOURLES, WILLIAM	16,000	0	167.20
TOURLES, WILLIAM	104,300	178,900	2,959.44
TOUSSAINT, DEAN & NICOLE	39,400	0	411.73
TRACY, MARIE A	28,000	0	292.60
TRIPP, DANIEL W	41,000	64,100	1,098.29
TRUDEL, ROBERT & CONSTANCE	152,100	133,100	2,656.39
TSOMIDES, LEON	13,300	5,300	194.37
TURANSKI, SONIA	69,900	141,700	2,211.22
TURNER, EDWARD & AMY	29,100	0	304.09
TURNER, LLOYD (DEWISEES OF)	179,400	3,700	1,913.39
TURNER, LOYD JR	44,900	76,900	1,272.81
TURNER, MICHAEL ET AL	160,500	52,200	2,222.71
TURNER, VIVIAN	33,400	103,400	1,429.56
TUTHILL, THOMAS & COOPER, CHARLOTTE	66,400	74,700	1,474.50
TWIN HILLS LLC	467,300	262,800	7,629.54
TYLER, TAMMY	40,200	0	420.09
TYLER, TAMMY	33,900	87,600	1,269.68
UPTON, CAROL	44,400	160,200	1,876.82
VAGT, ROBERT & RUTH ANNE	140,000	0	1,463
VAN CISE, CAROLYN	38,100	86,400	1,039.77
VAN TINE, KARI	6,300	0	65.83
VAN TINE LAND TRUST	5,800	0	60.61
VAN TINE LAND TRUST	70,100	19,300	934.23
VANDIVER, DAVID & MARIANNE	43,200	110,400	1,343.87
VANDIVER, DAVID & MARIANNE	0	5,100	0
VANDYKE, CLARENCE & CAROL	48,500	9,400	605.05

Owner	Land	Building	Original Tax Amount
VARNUM, ELEANOR	43,800	139,800	1,918.62
VARNUM, ELEANOR	51,300	0	536.08
VARNUM, HELEN	54,600	102,200	1,314.61
VEILLEUX, SANDRA & SIMMONS, KAREN	48,500	0	506.83
VELARDI, LEALYNN	40,400	69,600	1,149.50
VERSANT POWER	135,200	0	1,412.84
VOGEL, LAWTON & NANCY	54,900	107,700	1,437.92
VOGEL, LAWTON & NANCY	39,500	0	412.78
VOGELL, E SCOTT	55,400	39,700	993.80
WAILUS, CYNTHIA & PETER	204,300	188,100	3,839.33
WARD, MICHAEL & VICKI	54,200	159,900	2,237.34
WARD, MICHAEL & VICKI	29,100	8,900	397.10
WARDWELL, WALLACE JR & JOAN	182,600	46,500	2,394.09
WARDWELL POINT ROAD LLC	282,100	269,700	5,766.31
WARDWELL, MILLARD & MARJORIE (HEIRS OF)	0	9,400	98.23
WARDWELL, MILLARD & MARJORIE (HEIRS OF)	20,600	0	215.27
WARDWELL, BARBARA	105,100	129,100	2,447.39
WARDWELL, BRIAN	32,100	3,200	368.89
WARDWELL, BRIAN	34,900	26,200	638.50
WARDWELL, DAVID & BARBARA	97,200	179,300	2,628.18
WARDWELL, DAVID & KENNETH	15,700	0	164.07
WARDWELL, DAVID & PETER	27,000	0	282.15
WARDWELL, KENNETH & DONNA	43,500	98,000	1,217.43
WARDWELL, PATRICIA	63,500	106,800	1,518.39
WARDWELL, RICHARD & ANNEMARIE	25,500	0	266.47
WARDWELL, TAMATHA & LENOR, RUSSELL	98,700	181,000	2,661.62
WARDWELL, TERISSA	46,600	123,900	1,781.73
WARDWELL, WALLACE JR	48,700	164,100	2,223.76
WARREN, GREGORY & ANNE	123,000	298,200	4,140.29
WARREN, LAURIE & RANDALL	44,300	111,600	1,367.91
WASHBURN, RICHARD	58,000	0	606.10
WASHBURN, RICHARD & JANE	82,400	181,200	2,493.37
WASHBURN, RICHARD ET AL	64,700	3,100	708.51
WASTLER, KIMBERLY	46,000	137,600	1,918.62
WATSON, LOGAN	27,100	0	283.20
WATT, LORETTA & WALKER, LILLIAM	144,900	26,100	1,786.95
WEAVER, CHRISTOPHER	41,900	0	437.85
WEAVER, DAVID JR	138,100	115,600	2,651.17
WEAVER, MARY ESTHER	299,900	0	3,133.96
WEBBER, HARRY & MARCIA	40,400	37,000	547.58
WEBBER, HARRY & MARCIA	100,900	187,900	2,756.71
WEGENER, HANS ET AL	254,400	291,800	5,707.79
WEIGEL, DAVID & THERESA	64,300	149,900	2,238.39
WEISSMAN, NITA & OKAMOTO, KEN	475,100	411,700	9,267.06
WELCH PROPERTY MANAGEMENT LLC	37,000	157,200	2,029.39
WELCH, BERNARD & JODY	100,100	138,500	2,493.37
WELLS, BRIAN	15,400	0	160.93
WELSHER, MICHAEL	69,200	130,600	2,087.91
WESCOTT, CHARLES	153,000	65,000	2,278.10
WESCOTT, SEAN	44,100	150,900	2,037.75
WEST, KAREN	213,100	66,400	2,920.77
WEST, STEVEN & TRACEY, JENNIFER	36,500	119,200	1,365.81
WHEATLAND, RICHARD	42,800	0	447.26
WHEELER, THOMAS & MARJORIE	72,800	311,600	3,755.73

Owner	Land	Building	Original Tax Amount
WHITE, JENNIFER	55,600	212,900	2,544.57
WHITE, JENNIFER & ANTHONY	29,800	0	311.41
WHITE, JENNIFER & ANTHONY	42,000	133,100	1,829.79
WHITE, MIRIAM A	1,800	0	18.81
WHITE, PAUL & MIRIAM	41,900	260,900	3,164.26
WHITELEY, STEPHEN & CHRISTIANSON, REGINA	43,100	157,400	2,095.23
WHITE-ROGERS, ALAN & KAREN	57,500	93,200	1,250.87
WHITNEY, LEANN	50,300	152,700	2,121.35
WHITTAKER, SHERI LYNN	58,600	100,600	1,663.64
WIBBERLY, DALE & CYNTHIA	146,100	0	1,526.75
WIGHT, KENDRICK	50,700	90,400	1,213.24
WILL, TRACY	41,900	109,700	1,322.97
WILLIAMS, HEIDI	118,700	0	1,240.42
WILLIAMS, MARGUERITE	162,200	196,900	3,491.35
WILLIS, DANA & CYNTHIA	72,800	209,600	2,689.83
WINCH, ROGAN & ALEXANDRA	41,100	105,900	1,536.15
WINSLOW STREAM LLC	3,000	7,600	110.77
WINSLOW, TRENTON & LILIAN	27,300	0	285.28
WISEMAN, GOODY-B & DENNISTON, JASPER	55,300	0	577.89
WISEMAN, GOODY-B & DENNISTON, JASPER	6,200	0	64.79
WISWALL, FRANK JR & ELIZABETH	45,700	0	477.56
WITTING, NANCY	136,800	124,600	2,731.63
WITTING, LELAND	261,200	223,600	4,804.91
WITTING, MATTHEW & SZWEZ, KARIN	50,900	281,600	3,474.62
WOLF-KORNREICH, SUSAN & KORNREICH, ANNE	45,500	100,800	1,528.83
WOOD, GARY & MARGARET	141,500	242,100	3,747.37
WOOD, LAWRENCE	43,300	78,400	1,271.76
WOOD, MARK	57,700	0	602.96
WOOD, MARK & PEMBERTON, GRETCHEN	45,200	183,500	2,128.67
WOOD, NICHOLAS	0	62,300	651.04
WOOD, ROGER	8,900	0	93.01
WOOD, SCOTT	78,700	174,100	2,380.51
WOODS, KRISTIE ET AL	82,000	317,800	3,916.66
WOOLSEY, RYAN & BOYCE, ANNA	51,300	145,100	2,052.38
WU, SU Y	43,600	85,500	1,349.09
YIGDALE, LISA & HOWARD	29,600	0	309.32
YODER, CAROLYN	70,300	186,000	2,417.09
YODER, THEODORE & MICHELLE	53,000	156,100	1,923.84
YODER, THEODORE & MICHELLE	5,200	0	54.34
YODER, THEODORE & MICHELLE	11,700	0	122.26
YODER, THEODORE & MICHELLE	7,700	0	80.46
YORK, HOWARD	58,800	119,400	1,538.24
YUNG, HENRY	84,700	154,200	2,496.50
YUNG, HENRY	48,000	0	501.60
ZABIT, THOMAS & ELAINE	206,300	77,200	2,962.58
ZACCARO, BETH ESTHER	228,900	0	2,392
ZANKE, LISA	122,500	6,000	1,342.82
ZEAMAN, JOHN & CHATFIELD, JANET	38,900	150,500	1,979.23



L-R
 Leola
 Arlene Perkins
 Unknown
 Ma Leach
 Laura Devereux
 Margaret Grindle
 Russ Devereux

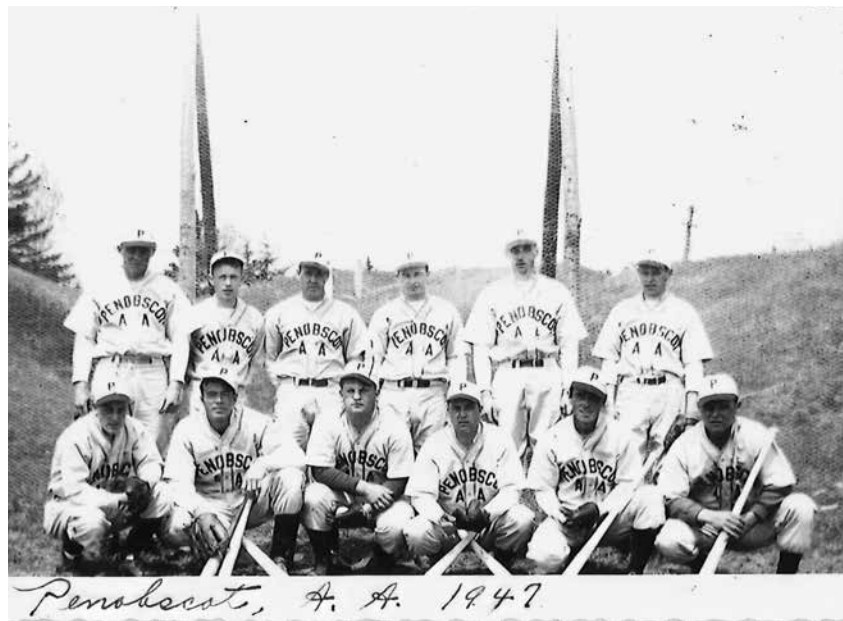


Devereux Ices



Lloyd Turner Sr. & Lloyd Turner Jr., 1950s

Penobscot A.A., 1947
 Lonin Smith
 Leroy Leach
 Albert Gross
 Donald Blodgett
 Elliott Wardwell
 Boyd (Sonny) Bowden
 Basil Bowden
 Philip Gray
 Robert Leach
 Kermit Hinckley
 Ralph Gross
 Lloyd Hutchins Jr.





Penobscot Fire Department Annual Report for 2023

First, I want to thank all of the firefighters for the town of Penobscot for all the time you put in keeping our town and surrounding towns through mutual aid safe.

We have responded to the usual downed trees and power lines during these last few big storms, and we have had to help with flooded roads as well. Please respect cones and barriers during these events. We place them for your safety and others.

Remember, as the old power line ad says, "NO LINE IS SAFE TO TOUCH"

As well as this we have had a number of structure fires here in town, and have helped with other towns as well with fires. Please be safe with generators, and other fuels around your home. If safe to do so, be sure doors and windows are closed, and that all persons are out of the house. This will be the first question asked when we arrive.

I want to thank everyone with the additional support through our annual fund drive and other fund raising events. Your firefighters spend a lot of time not only responding to calls, but are also involved in training events on Monday evenings at our station, and weekends around the state. I feel we have become a close knit group of men and women who run your fire department as a group of professionals.

I do want to ask all residents of the town who have private roads, and driveways to PLEASE keep your roads cut back of not only trees, but of branches as well. Emergency vehicles, fire trucks and ambulances need a minimum of twelve feet in width, and in height in order to provide you with a safe response. If we can not get down the road we can not help you.

Please feel free to stop by any Monday evening to meet your local heroes and say hi, and if you would like to join us we are always looking for volunteers. You do not need to be the one running into the fire when everyone is running out, but we always need support staff as well.

Be safe, and again thank you for your support

Scott Ferden, Chief



Peninsula Ambulance Corps
Serving the Blue Hill Peninsula and Beyond
2023 Report to the Towns

We began 2023 with the hope that the effects of the COVID pandemic would fade and under the leadership of our Manager, Alan Henschke, we would continue to reorganize our business model to improve efficiency and to match our staffing model with call volume patterns.

COVID continues to place a strain on the service. Continued outbreaks, increased use of personal protection supplies, and staff illness all created strains on our operations. Inflation and staffing continue to be our greatest challenges. The cost of doing business has increased due to inflation. Fuel, medical supplies and almost everything we use to provide our services have increased in cost. Our call volume is increasing, and we have not been able to increase staff sufficiently to cover the shifts. This has led to continued overtime and to management having to cover open shifts. 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 payors remain Medicare (federal government) and Medicaid/ MaineCare (state government). Together, they represent 37% of our payors. However, for every \$1 of that billing, we are paid \$0.38 at best. This accounts for most of our operating deficit. If we include all payors, we still are only paid \$0.48 for every \$1 billed. This is a national issue and impacts rural services, such as ours, particularly hard. We continue to support state and national efforts to improve EMS reimbursement rates.

We are proud of our nine full-time and twelve part-time and per-diem Staff—the Paramedics and EMTs who make the program work. They have been steadfast during these trying times. We continue to provide Staff with continuing education for federal and state mandated classes. Our employees like their jobs and provide real benefit to the communities we serve. We added one full time EMT in 2023 and maintained the same number of employees as 2022. This has reduced overtime; but we still need more Paramedics and EMT's on our staff. EMS staffing is an issue in the state and nationwide. We continue to explore recruitment and retention solutions.

Our fleet of three ambulances allows us to maintain our staffing model of two on duty ambulances with a spare to use when the others need service. This also allows us to staff the third ambulance for local events, such as the Blue Hill Fair, and in times of increased call volume. We utilize management to staff the third ambulance during high-volume times, which allows us to respond to more calls.

Totals by town are given in the chart below. Inter-hospital patient transports, which were 35.8% of call volume, are also included in call totals.

2023 Calls by Town

Blue Hill	775	Penobscot	79
Brooklin	72	Sedgwick	106
Brooksville	70	Surry	183
Castine	81	Other	238

We decrease our deficit in three ways: with the support of our town governments, by individual donations to our annual appeal, and by using volunteer board members to accomplish administrative and fund-raising tasks.

This year we are asking for \$23.50 for the operating budget (an increase of \$2.00) and \$5.50 (An increase of \$0.50) for the ambulance reserve fund per capita. This is a per capita total of \$29.00.

We need more Staff in a very difficult labor market. And we must keep the people that we have. We simply must pay our people what they are worth if we are to keep them. Potential new Staff must balance that remarkable dedication to an essential calling with feeding their family... paying for heat. This year's requested increase will help go to increase wages.

Staff and ambulances are the visible aspects of PAC, but community loyalty and the funds provided by the towns are its lifeblood. Our annual appeal to the public provides an essential and remarkably consistent source of support, but we must rely to the greatest extent on the common sense of town governments and citizens to understand the necessity for an ambulance service, and that, if we don't hang together and make it work, no one else will.

Thank you for your support.



Photo credit Alta Gross

2023 Town of Penobscot Shellfish Conservation Committee Report

Water Quality: The 2022 sanitary survey conducted by the Department of Marine Resources (DMR) and the Department of Environmental Protection (DEP) identified several possible sources of fecal contamination of Northern Bay. The Town Plumbing Inspector certified that any failing septic systems were repaired or replaced and the required paperwork filed which led to the opening of 84 acres of flats from Carpenter Cove to Winslow Island to Freethy Point.

Today, there is a 40-acre shellfish harvesting closure located in Winslow Cove. When this Committee was formed in 2008, roughly 400 acres of Northern Bay was closed. The Town committed to addressing the pollution in Northern Bay and removed the overboard discharge from the elementary school and by helping residents replace failing septic systems when DEP funding was available.

Unfortunately, the heavy and frequent rains of 2023 led to elevated fecal contamination test scores which were most likely due to animal feces on the shoreline being washed into the bay. These elevated scores may result in the closure of shellfish harvesting for five years in Northern Bay. DMR does have a program where the flats are closed for two weeks after a rainfall of two inches or more – instead of a five-year closure. Participation in this program will be considered in 2024.

Conservation Projects: If sea level rise predictions are accurate, where will the low water mark be and how many acres of mudflats will be under water in thirty years? An environmental non-profit organization from Brunswick, Maine, called Manomet, obtained grant funding to study this question. A company was hired to fly a drone equipped with LiDAR over part of Northern Bay. LiDAR uses a laser beam to collect data to create high-resolution three-dimensional models of the ground. LiDAR can also determine the density of the flats which can indicate if the ground is rocky, sandy, or soft mud. A topographical map is planned to be created in 2024.

Committee members observed that more rocks stick out of the mud now compared to several decades ago. It is possible that wave action stirs up the fine clay mud and the tide carries the silt downriver. The lack of ice cover for the past thirty years has accelerated this erosion. The flats are changing which affects shellfish and other marine life that lives in the mud. More data will be collected in 2024.

Enforcement: There were no enforcement issues in 2023.

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. Another major predator that may now exist in the Bagaduce River is the sturgeon. There have been several reports of seeing sturgeon but we have not seen any pictures of sturgeon taken in the Bagaduce River.

Respectfully submitted,


Bailey Bowden

Town of Penobscot Alewife Committee 2023 Annual Report

This committee would like to thank all the volunteers that counted alewives entering Pierce's Pond in 2022. The collected data is submitted 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.

2023 was a great year for the alewife runs within the Bagaduce River and throughout most of Maine. There was plenty of water which allowed the alewives to travel freely in and out of the ponds. The high-water levels continued all summer which allowed the juvenile alewives to easily migrate downstream into the Bagaduce estuary.

	2019	2020	2021	2022	2023
Wight's	63,994	68,667	66,394	71,493	125,199
Pierce's	53,220	41,742	33,469	32,694	83,373

There was no commercial harvest at Wight's Pond in 2023.

A summer resident of the Blue Hill peninsula made an anonymous donation to Maine Coast Heritage Trust (MCHT) with the funds dedicated to fish passage at Pierce's Pond. An engineering firm has been hired by MCHT to develop three options that will improve fish passage below the existing pool and weir fishway. Preliminary plans should be ready in 2024.

Maine Maritime Academy recently received a grant to purchase lab equipment that can identify the type and quantity of plankton in a water sample. Alewife committees of the Bagaduce River are working with the Maine Center for Coastal Fisheries and MMA to collect juvenile alewife samples and plankton samples on the same day to study how juveniles develop depending food availability. This study will also look at juvenile growth rates in the estuary compared to growth in a freshwater pond.

We sincerely appreciate the support of the town's residents and the assistance with counting alewives at Pierce's Pond. Please feel free to contact me with any questions that you may have.

Respectfully submitted,



Bailey Bowden

Town of Penobscot Comprehensive Plan Committee 2023 Report

This committee, originally formed in 2019, logged many hours in 2023 to finish writing the town's Comprehensive Plan. The Covid-19 pandemic stopped the committee for nearly two years until it was safe to meet in person. By 2023, all data sets had become outdated which caused the committee to restart the process from the beginning.

Several public outreach sessions were held in 2023 including a booth at the Historical Society during Penobscot Day and two events held at the school to present the draft versions of the individual sections that are the foundation of the comprehensive plan.

The Town contracted the services of the Hancock County Planning Commission to assist with writing the plan and there was a deadline for the project. From April through October 2023 this committee held two-hour meetings three times each month. Two final meetings were held in November 2023.

The draft version was sent to the Hancock County Planning Commission for their review at the end of November. Revisions and corrections were made to the document and it was submitted for State review in early December. At this point the final draft was placed on the town website for public viewing. When the State receives the plan, there is a 30 working-day comment period to allow State agencies and interested parties to respond. The State then has 15 working days to determine if the plan is complete and another 15 working-days to determine if the plan complies with State law. The plan is then returned to the Town for final revisions and corrections. Once approved by the State, the Town must hold a public hearing no less than 30 days prior to the vote, and then a vote to adopt the comprehensive plan. The timeline is tight, but as of this writing, it is hoped that the 2023 Comprehensive Plan will be voted on at the Annual Town Meeting.

On behalf of the committee, I would like to recognize the efforts of Liz Leclerc for her outstanding work, including her efforts as the Information Technology specialist and for creating most of the maps included in the final plan.

The draft sent to the State for approval can be seen on the Town website under the Comprehensive Planning Committee header or directly at:

<http://penobscotmaine.org/wp-content/uploads/2023/11/DRAFT-Penobscot-Comp-Plan-Nov-2023.pdf>

Members of the Comprehensive Plan Committee include:

Jonathan Albrecht
Jessie Allen
Bundy Boit
Bailey Bowden

James Henry Jr.
Richard Hewitt
Barbara Dillon-Hillas

Elizabeth Leclerc
Arthur Washburn
Marguerite Williams

Respectfully submitted,



Bailey Bowden - Chair

Town of Penobscot Aquaculture Ordinance Committee 2023 Report

The residents of the Town of Penobscot adopted an aquaculture moratorium at a special Town Meeting held on December 6, 2022 that paused all aquaculture development in Penobscot and allowed the Town time to consider current state rules governing aquaculture, the concerns of town residents, and to draft an aquaculture ordinance.

The Committee started with a model ordinance that was created by the law firm of Drummond Woodsum from their Portland, Maine offices.

This Committee met six times in 2023 to discuss the model ordinance and to consider if there should be any changes or additions to the model document. The rough draft was given to the Select Board and Planning Board for their consideration. Suggestions from the Select Board were incorporated into the final draft. The Planning Board did not offer any suggestions.

The final draft was sent to the law firm of Drummond Woodsum to make sure that the changes to the model ordinance were allowed by law and could be defended in court if needed.

The legal review will be completed in 2024 and then a public hearing will be held. A vote to adopt or reject the proposed ordinance will be held no less than two weeks after the public hearing.

There is no argument that the State has the authority to lease the subtidal waters and lands within the State boundary. However, the Maine State Constitution was amended in 1969 to allow Maine Municipal Home Rule which allows municipalities the authority to adopt and enforce local ordinances that are more restrictive than State Law.

Aquaculture Committee members:

Jon Allen Bailey Bowden

John Boit Jesse Leach

Wallace Ed Wardwell

Respectfully submitted,


Bailey Bowden

Town of Penobscot Climate Resilience Committee 2023 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, more energy efficient, and provided a consultant to assess town infrastructure that could be impacted by climate change, how prepared the town is to address these impacts, and to look for ways to improve energy efficiency in municipal buildings.

Allen Kratz, a summer resident of Brooksville, was approved by the GOPIF program to be a consultant that is officially called a Service Provider. Mr. Kratz became the Service Provider for five towns on the Blue Hill Peninsula including Penobscot. Mr. Kratz applied for a grant through the GOPIF program that was not awarded to the town.

The committee discussed what affect sea level rise or flooding would have on infrastructure owned by the Town. Using the sea level rise model created by the Maine Geological Survey, it was determined that sea level rise will have little effect of town infrastructure by 2050. Our Road Commissioner has done a great job of maintaining and properly sizing the culverts on our town roads. It was determined that most of the impacts of sea level rise or increased rainfall would affect state owned culverts and crossings.

Moving forward, this committee should continue to consider energy efficiency of Town owned buildings, the effects of sea level rise flooding, increased rainfall flooding, and how to prepare for more intense weather events.

Members of the committee include:

Jonathan Albrecht

Bailey Bowden

Alden Blodgett

Scott Ferden

John Boit

Austin Shull

Respectfully submitted,


Bailey Bowden



Blue Hill Public Library - Municipal Report 2023-2024

Summary

2023 was the bounce-back year that we have been waiting for after the disruptions of the Covid-19 pandemic. It was a year when the investments in facilities and public services of recent years began to show great results.

Many of you know that the library's historic main reading room, the Adelaide Pearson Room, is now reconfigurable into a public gathering space for lectures, concerts, etc., thanks to renovations that took place in 2022. This has become a useful and versatile space for larger gatherings including popular author events, dances, film festivals, and the annual Friends Community Holiday Party.

The Elvira Bass Room, the smaller meeting room in the basement, has become a destination for meetings from 1-12 people. Remote job interviews, smaller nonprofit meetings, and tutoring sessions are all held there anytime the library is open. In the age of online meetings, this has become an in-demand resource.

Less prominent, the library's Archive and Museum room was improved during 2023, thanks to private donations. Dense compact shelving was installed to double the overall available shelf feet. Community treasures are securely preserved and accessed from this room in climate-controlled conditions.

The library has also invested in early childhood development. Thanks to grant funding, both the Youth Services Librarian and Library Director have been trained for "Family Place Libraries," a program that works towards making libraries "vital centers for early learning, parent engagement, family support and community connectivity, ensuring children get the best start in life." This is a continuation and enhancement of work that the library has been doing for many years.

In 2020, thanks to a gift to the BHPL endowment fund, we hired our first Teen Librarian, named after Ruth "Rudy" Slaven. This is a ¾-time position whose work was immediately changed by subsequent world events. Now that former usage patterns are resuming, and the rush of after-school teens and tweens is back, our Teen Librarian's good work is providing exactly what we hoped for in our community.

Additionally, under a cooperative arrangement with George Stevens Academy, to help with what we hope is a temporary budget gap, our Teen Librarian has become their librarian during school hours. GSA has hired her for a portion of her time, with BHPL paying the remaining majority of her 20 hours of weekly service at GSA.

Library Funding

The library's operating income comes from three main sources: municipal funding (15% of the total, most of which is from Blue Hill, with additional finds from Penobscot, Sedgwick and Surry), annual fundraising (35%, derived from events, the annual fund, etc.) and operating income (50%, primarily from the library's endowment funds). For 2024, the library's operating budget is \$799,320. This provides six-days, 55 hours of weekly business hours, 8.4 FTE staff members, and all of the activities below.



An active Friends of the Library group provides funding for a significant portion of the library's outreach events for all ages, as well as other items and services not provided by the operating budget. While we think of these things as "extras," BHPL would be a very different library without their contributions.

2023 Activities

From a public services perspective, 2023 reached pre-pandemic levels and our content usage and program attendance surpassed the 2019 pre-covid levels. Over our 295 service days the library:

- Loaned 102,834 physical and digital items (books, audiobooks, movies, etc.). Use of physical items in the library collection increased by 6% over 2022, while digital library use increased 3%. This Total Content Usage is also 5,100 more than the 2019 Total Usage of 97,690, our pre-pandemic benchmark year.
- Answered 3,565 reference questions, 600 more than 2022 and over 1,200 more than the 2019 pre-covid level. Library staff also provided 3,618 technology help sessions to patrons, a 160% increase over the 2019 level. Questions are answered in-person, by phone and email.
- Served 96,697 patrons in-person and through curbside pickup; a 6% growth over 2022. The additional number of patrons using virtual services is not measured.
- Hosted 15,677 WiFi sessions, a 7% decrease from 2022's total, while use of the library computers (4,009) was a modest 1% increase.
- Sponsored 581 cultural programs that attracted 10,685 attendees. This attendance is 23% higher than 2022's total, and over 340 (3%) more than the 2019 attendance figure. (It is noteworthy that the majority of these events—323—are geared toward children and teens.)
- Community-sponsored events (meetings, etc., not hosted by the library) totaled 533, with the attendance estimate of 3,127. These events increased 71% and attendance increased 18% over 2022. This is 9% over the community usage pre-Covid in 2019.

It remains our honor to provide residents of and visitors to the Blue Hill Peninsula with professional library services, particularly in this day and age when such services are on the decrease in many parts of the country. Thanks to our diverse funding model, this is accomplished with minimal impact on taxpayers.

The library is a community asset for everyone and we hope that you take full advantage of its many services. For more information, please reach out anytime.

Respectfully submitted,

Rich Boulet
Library Director



After-school chess at the library.



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

Dear Maine Resident:

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

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

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

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

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

Thank you,

A handwritten signature in black ink, appearing to read "Janet T. Mills".

Janet T. Mills
Governor

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2893 (FAX)

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 serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

One of my priorities for 2023 has been to improve the appropriations process in Congress – the way it decides how to spend taxpayer money. I took over as the Vice Chair of the Senate Appropriations Committee last year. Along with Chair Patty Murray, we decided the best change we could make was not to do something new. Instead, it was to do something old – that is, go back to the regular and transparent committee process that we used to have.

Part of restoring this process included holding 50 public Committee hearings, which allowed for input from senators on both sides of the aisle. As a result, for the first time in five years, the Senate Appropriations Committee passed all twelve of its funding bills on time. This was done with strong bipartisan support. In fact, seven of them passed unanimously.

Now, we need to work with the House of Representatives to pass these twelve bills and turn them into laws.

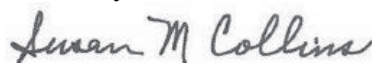
These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These bills also contain nearly \$590 million in Congressionally Directed Spending for 231 projects throughout the State of Maine. These projects would help promote job creation, expand access to health care, and improve public safety, infrastructure, and important resources in communities across all 16 counties of our state. I will continue to work to get these bills signed into law in the new year.

On October 25, the horrific mass shooting in Lewiston claimed the lives of 18 Mainers and injured 13 others. In response, I led Maine's Congressional Delegation in requesting an independent investigation by the U.S. Army Inspector General into the events leading up to the shooting. On December 15, the Under Secretary of the Army wrote to inform me that such an investigation will take place, and the Army Inspector General has instructed her team to immediately begin preparing to conduct this investigation. While nothing can undo the events of October 25, I will continue to work to understand what happened and what could have been done differently, and to find answers for the victims, survivors, and their families.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,855th consecutive roll call vote.

As we look ahead to 2024, I remain committed to addressing the concerns of Maine families and communities. If you need assistance or wish to share your thoughts, please do not hesitate to reach out to one of my six state offices.

Sincerely,



Susan M. Collins
United States Senator

Washington Office
1710 Longworth House Office Building
Washington, D.C. 20515
Phone: (202) 225-6306
Fax: (202) 225-2943
www.golden.house.gov



Committee on Armed Services
Committee on Small Business

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

Dear Friends,

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

Maine's heritage industries are the backbone of our state's economy. That is why one of the first bills I introduced in this Congress was the *Northeast Fisheries Heritage Protection Act*, which would prohibit commercial offshore wind energy development in Lobster Management Area 1 (LMA 1) in the Gulf of Maine. LMA 1 was identified by the Bureau of Ocean Energy Management (BOEM) as a potential commercial offshore wind site. LMA 1 is a critical and highly productive fishing ground for a variety of sea life, including lobster. Prohibiting offshore wind development in LMA 1 would help to avoid conflict with the New England commercial and recreational fishing industries. Additionally, the bill would initiate a federal study on the environmental review processes of any relevant Federal agencies for offshore wind projects in the Gulf of Maine.

I also continue to advocate on behalf of our veterans and those providing care to our former service members. The current pay for VA employees in the Kennebec and Penobscot counties does not reflect the critical services they are providing. As the oldest state in the nation, with the fifth highest veteran population, Mainers rely on the services offered at the Department of Veterans Affairs (VA) facilities. That's why recently, Senator Collins, Senator King, Representative Pingree, and I called on the Biden Administration to increase locality pay for VA employees in Kennebec and Penobscot counties. The level of care received is impacted by job vacancies, and the high turnover rate among its healthcare workforce is often the result of pay and compensation issues, which is further exacerbated by the increased cost of living.

Lastly, I'm excited that Mainers are continuing to reap the benefits of the *Bipartisan Infrastructure Law* (BIL). Recently, millions of dollars in grants have been awarded across the state, including \$35 million through the U.S. Department of Transportation's Culvert Aquatic Organism Passage (AOP) program to conserve spawning and migratory habitats for native fish species in Maine, \$460,000 through the Airport Infrastructure Grant (AIG) program for the Princeton Municipal Airport, Stephen A. Bean Municipal Airport, and Dexter Regional Airport, and nearly \$8 million through the Buses and Bus Facilities Program for Bangor's bus system. These investments are critical to ensuring Maine's infrastructure and will help to ensure Mainers and businesses across Maine are connected.

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

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

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2024. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden
Member of Congress

6 State Street, Suite 101
Bangor, ME 04101
Phone: (207) 249-7400

7 Hatch Drive, Suite 230
Caribou, ME 04736
Phone: (207) 492-6009

179 Lisbon Street
Lewiston, ME 04240
Phone: (207) 241-6767

Nicole Grohoski
Senator, District 7

P.O. Box 1732
Ellsworth, ME 04605



THE MAINE SENATE
131st Legislature

January 2024

Dear friends and residents of Penobscot,

Lawmakers are back in session in Augusta, and I feel fortunate to represent my hometown and the coastal communities of Senate District 7. I continue to serve as the Senate Chair of the Taxation Committee and am returning to the Energy, Utilities and Technology Committee. I look forward to the work ahead, building on what we accomplished in 2023.

Last year, my colleagues and I worked hard to pass necessary and impactful legislation. We improved the Property Tax Fairness Credit so that our neighbors who are over 65 can afford to stay in their homes, whether they own or rent. We expanded income eligibility for the credit and increased the maximum benefit from \$1,500 to \$2,000. It is important to file income taxes annually to ensure that you receive credit or future relief payments for which you are eligible. We also improved the Property Tax Deferral Program to ensure none of our older neighbors slip through the cracks and lose their homes.

We've kept our promises to students and property taxpayers by funding statewide K-12 public education costs at 55%, fully funding the municipal revenue sharing program to help towns with the cost of local roads and public safety, and continuing to fund universal free school meals.

We increased funding for roads, bridges, and other transportation infrastructure without taking on debt, an effort that started with unanimous bipartisan agreement in the Taxation Committee. We also dedicated funding to replace culverts and build up roads at risk of flooding, which will help municipalities access significant federal funding and prepare for more intense storms.

Lawmakers invested \$31 million in EMS departments across the state to ensure access to these vital services. We also made a critical investment in the safety and preparedness of Maine's firefighters by providing \$1.5 million to improve our fire service training facilities.

I will continue to collaborate with my colleagues, regardless of party affiliation, to make sure we are doing the best work we can for all Mainers. 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 and Instagram (@senator.grohoski) 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 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



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: MAINE RELAY 711

Ronald B. Russell

PO Box 353

Bucksport, ME 04416

Cell: (207) 735-4450

Ronald.Russell@legislature.maine.gov

Dear Penobscot Neighbors:

It continues to be an honor to serve you in the Maine House of Representatives. When you elected me to the State House, I promised to work to address our state's most pressing challenges head on – and that's exactly what we did in 2023.

The Legislature invested in the well-being of Maine workers and families by establishing a comprehensive paid family and medical leave program, increasing funding for Pre-K and child care support and taking significant steps to address Maine's shortage of affordable and available housing, which is affecting our entire state. We invested more than \$30 million to provide grants to EMS departments to help support and strengthen services throughout Maine, particularly in rural communities. We also enacted measures to improve water quality in Maine lakes and support municipal shellfish conservation programs.

As of this writing, we are three weeks into the second regular session of the 131st Legislature. Over the next few months, we will consider hundreds of bills before we adjourn, which will likely be in mid-April. I continue to serve on the Labor and Housing Committee, the committee that is responsible for overseeing the Maine Department of Labor and the Maine Public Employees Retirement System. I was also appointed to serve as House chair of a commission to study the impacts of harmful chemicals on Maine veterans who trained at a base in Gagetown, New Brunswick, Canada.

If there is anything I can do to be of assistance to you or your family, please feel welcome to reach out. I always enjoy connecting with constituents – whether you have concerns about local matters, questions about state programs or would like to discuss thoughts on legislation. I can be reached at 207-735-4450 or Ron.Russell@legislature.maine.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Ron Russell".

Ronald Russell
State Representative

District 17: Bucksport, Orland, Penobscot and Verona Island

Penobscot Community School Report

Citizens of Penobscot,

January, 2024

Upon stepping through the doors it doesn't take long to realize PCS is a special place to be. From the friendly welcome into the building, the student artwork lining the walls, the calm and focused(most of the time) classrooms, and the best part of all, the students. Time and time again I am told what a great group of students we have here at PCS, whether it's visitors coming in, or when students go on field trips to other places. They are a kind, smart, funny and a pretty amazing group of kiddos, you should be proud to have them representing the community of Penobscot and excited about the things they are going to do in their lives.

The 2023/2024 school year has been a pretty good one here at PCS so far. We have a student population of around 70, which has been pretty typical over the last 20+ years, and a knowledgeable, dedicated and supportive staff working here at the school. The limited turnover from year to year should be a great indicator of the type of school you have. This year staff have taken on several new approaches to learning, one being more outside classroom time at the middle school level. Our 5-8 Math and Science teacher, Mrs. Charette spent the summer learning new strategies and building new partnerships with local agencies and has brought them to our school and the students. Students have worked with local 4-H members and have joined the Tick Project, which has them dragging the school grounds for ticks and studying them in school, while also sending them away as part of the research. They have also joined up with a local forester to design and build a study plot behind the school. We continue using our PBIS model of encouraging positive behavior throughout the school. It was in place before I started here seven years ago and judging by the culture of the school it seems to be working. This year classroom teachers Darcy Currier and Ann Martin attended Regulated Classroom training and brought it back to other staff at PCS during one of our in-service days. This program focuses on regulating ourselves and our classrooms so that we are in a good place to teach and learn, students and staff learn to monitor their emotions, and when feeling dis-regulated use the tools given to bring themselves back. The strategies supplement our school wide PBIS behavioral model nicely creating a more Kind, Safe, Respectful and Responsible environment for all.

In addition to bringing new opportunities into our school, we continue to give students new and exciting learning experiences outside of the classroom. This year we started back up with our grade 7 and 8 students going to Camp Kieve in Nobleboro, Maine. This is the first time since Covid that we have had students participate in the overnight leadership camp. They attended with students from Brooklin and Sedgwick, which is a great experience for them to get to know other students of the same age who they may be attending high school with in coming years. Grades 5 and 6 attended Schoodic's SEA overnight program as well, which is something we try to do at least every other year for those students. In addition to these overnight trips, we partner with MMA, Umaine, BHHT, Healthy Acadia, the YMCA for swimming lessons, and other local resources to give our students a diverse learning experience both in and out of the classrooms and school. For the last 4 years, students in middle school have had the chance to cross country ski right here at school during their PE classes. The school had enough skis donated for all middle school students, and Bob Salesi has been giving his time each winter to work with our PE teacher and Mrs. Dagan to provide the students an opportunity to learn the sport. This winter we've been lucky and had some snow stick around, you should see how good some of these kids are!

We've been excited over the last two years to welcome parents and community members back into our school and have picked up our traditions of the past. We welcomed parents to the new school year with an Open House and BBQ, held our annual Halloween Parade and Fair, where students marched to Northern Bay Commons and were greeted by members of the Town Office as well as the Historical Society with candy and treats, then we welcomed community members into the school for an afternoon of games and activities. Our Holiday Concert as well as our Holiday Fair and Craft Sale were really well attended as well and Mrs. Whittaker Mrs. Park are already preparing for our Spring Concert and Art Show. These events would not be what they are without the tremendous support of the families and community of Penobscot.

Speaking of support, we would like to thank the Penobscot Fire Department for lending their time and equipment to come to the school and give students and staff a presentation on fire prevention and safety. Together we coordinated a practice fire drill for all involved, then they engaged students in a demonstration in the gym, before letting them see and explore the fire trucks in our parking lot.

In comparison to recent years, the budget is up a significant amount this year, but with it we get our teachers on par with other local schools within the Union. We also put some money aside for a new roof, which will likely need to be completed within the next year or two based on the amount of shingles we lost in the last two storms. Other than the roof, the building seems to be in good shape.

The school is used by several organizations for activities as well as for personal use and we hope to continue making your school a true community school. If your group would like to use the building, please call the school. On behalf of all staff and students here at PCS, thank you to everyone who has supported and continues to support the school and students here. It is a truly special place. If you have any questions or comments, or just want to see what's happening at your school, please do not hesitate to reach out or stop in for a visit.

Sincerely,

M. Jay Corbin, Principal



Penobscot Community School, Photo credit Alta Gross

Penobscot Community School Final

Account Number / Description	2 Years Prior Actual 7/1/2022 - 6/30/2023	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Act to Date 7/1/2023 - 6/30/2024	Budget Total 7/1/2024 - 6/30/2025	Budget Difference 7/1/2024 - 6/30/2025	% Diff	Notes
S3. System Administration Svcs							
School Committee Services							
1. 1000-0000-2310-51500-9000 Board Stipends	2,850.00	2,850.00	0.00	2,850.00	0.00	0.00%	
2. 1000-0000-2310-52200-9000 Medi/FICA	218.03	256.28	0.00	256.28	0.00	0.00%	
3. 1000-0000-2310-52600-9000 Unemployment Insurance	13.44	22.80	0.00	22.80	0.00	0.00%	
4. 1000-0000-2310-52700-9000 Workers Compensation	12.26	14.25	0.00	14.25	0.00	0.00%	
5. 1000-0000-2310-53000-9000 Purchased Professional Services	7,419.57	9,400.00	2,079.25	9,400.00	0.00	0.00%	
Notes: Legal Services \$3,000 Audit Services FY23 \$5,489							
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	761.00	800.00	759.00	800.00	0.00	0.00%	
Notes: Board Insurance(FY24 \$759)							
8. 1000-0000-2310-58000-9000 Miscellaneous Board Expenses	3,381.18	1,751.00	3,019.70	2,000.00	249.00	14.22%	
Notes: Advertising \$1,284 Dues \$716							
Total School Committee Svcs	\$14,655.48	\$15,294.33	\$5,857.95	\$15,543.33	\$249.00	1.63%	
Office of the Supt. Services							
9. 1000-0000-2320-53410-9000 Assessment for Administration	49,284.50	50,306.32	27,678.86	56,341.31	6,034.99	12.00%	
10. 1000-0000-2500-53410-9000 Assessment for Business Admin	23,115.46	24,490.97	12,417.39	26,031.17	1,540.20	6.29%	
Total Office of the Supt. Svcs	\$72,399.96	\$74,797.29	\$40,096.25	\$82,372.48	\$7,575.19	10.13%	
S3.Total System Admin Services	\$87,055.44	\$90,091.62	\$45,954.20	\$97,915.81	\$7,824.19	8.68%	
S4. Student Transportation Svcs							
11. 1000-0000-2700-51180-9000 Bus Driver Wages	35,730.46	51,069.25	19,706.37	42,380.00	(8,689.25)	(17.01)%	
Notes: G Pemberton E Wardwell							
12. 1000-0000-2700-51232-9000 Substitutes	0.00	500.00	455.57	500.00	0.00	0.00%	
13. 1000-0000-2700-52180-9000 Bus Driver Benefits - Regular Runs	11,583.48	20,498.00	8,362.01	20,654.00	156.00	0.76%	
14. 1000-0000-2700-52230-9000 Substitutes Medi/FICA	0.00	0.00	34.86	0.00	0.00		
15. 1000-0000-2700-52280-9000 Medi/FICA	2,304.27	3,906.79	1,220.38	3,242.05	(664.74)	(17.02)%	

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16. 1000-0000-2700-52630-9000 Substitute Unemployment Ins	0.00	0.00	2.73	0.00	0.00		
17. 1000-0000-2700-52680-9000 Unemployment Ins	126.88	278.55	78.79	194.10	(84.45)	(30.32)%	
18. 1000-0000-2700-52730-9000 Substitute Workers Comp	0.00	0.00	27.83	0.00	0.00		
19. 1000-0000-2700-52780-9000 Workers Comp	2,148.73	3,120.33	1,491.52	2,589.42	(530.91)	(17.01)%	
20. 1000-0000-2700-54300-9000 Repair and Maintenance of Buses	21,027.19	15,768.00	11,487.85	15,768.00	0.00	0.00%	
Notes: Bus Radios \$768							
21. 1000-0000-2700-55110-9000 Contracted Student Transportation Serv	2,350.00	0.00	2,975.00	0.00	0.00		
22. 1000-0000-2700-55200-9000 Insurance on School Buses	1,618.00	1,700.00	1,580.00	1,659.00	(41.00)	(2.41)%	
Notes: FY24 \$1,580							
23. 1000-0000-2700-55310-9000 Bus Driver Training/Prof Development	239.00	975.78	0.00	975.78	0.00	0.00%	
24. 1000-0000-2700-56260-9000 Energy - Motor Fuels	11,894.18	14,000.00	5,127.57	14,000.00	0.00	0.00%	
Notes: 2,600 gallons @ \$5.30							
S4. Total Transportation Svcs	\$89,022.19	\$111,816.70	\$52,550.48	\$101,962.35	\$(9,854.35)	(8.81)%	

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S5. Regular Instructional Svcs							
Elementary Instructional Svcs							
25. 1000-1100-1000-51010-1000 Teacher Salaries	450,445.02	464,355.08	180,719.72	509,264.84	44,909.76	9.67%	
Notes: M Charette \$63,125 D Currier \$49,549 K Dagan 0.6 \$34,270 A Martin \$59,671 (reduced \$13,500 using Title IA Grant funds) J Park 0.4 \$24,583 J Reynolds \$65,567 C Tanguay \$67,747 B Whittaker \$52,287 J Whittaker 90% \$64,913 J Corbin 50% \$47,500							
26. 1000-1100-1000-51020-1000 Instructional Aides/Assistant Wages	24,074.18	25,504.08	10,742.77	26,267.36	763.28	2.99%	
Notes: H. Clarke Ed tech III Rtl/Pre-K							
27. 1000-1100-1000-51230-1000 Substitute Wages	6,485.56	13,750.00	5,218.18	13,750.00	0.00	0.00%	
Notes: \$125 per day * 110 days							
28. 1000-1100-1000-52110-1000 Teacher Health Insurance	150,917.34	152,063.00	84,617.83	169,064.00	17,001.00	11.18%	
29. 1000-1100-1000-52120-1000 Instruct. Aides Health Insurance	6,696.32	8,022.00	4,592.33	8,286.00	264.00	3.29%	
30. 1000-1100-1000-52210-1000 Teacher Medi/FICA	6,619.27	6,733.14	2,663.30	7,384.35	651.21	9.67%	
31. 1000-1100-1000-52220-1000 Instr. Aides Medi/FICA	316.03	369.81	141.62	380.88	11.07	2.99%	
32. 1000-1100-1000-52230-1000 Substitute Medi/FICA	465.06	550.80	207.43	550.80	0.00	0.00%	
33. 1000-1100-1000-52310-1000 Teacher Retirement	17,204.20	24,144.49	8,078.41	22,764.14	(1,380.35)	(5.72)%	
34. 1000-1100-1000-52320-1000 Ed Tech Retirement	947.66	979.36	480.19	1,174.15	194.79	19.89%	
35. 1000-1100-1000-52330-1000 Substitute Retirement	19.82	121.00	74.96	121.00	0.00	0.00%	
36. 1000-1100-1000-52510-1000 Course/Tuition Reimbursement	3,574.42	6,876.00	1,072.95	7,204.00	328.00	4.77%	
Notes: 4 Courses @ \$1,801 per 3 credit course							
37. 1000-1100-1000-52610-1000 Teacher Unemployment Ins	881.09	880.75	266.46	660.56	(220.19)	(25.00)%	
38. 1000-1100-1000-52620-1000 Instr. Aides Unemployment Ins	147.94	96.00	17.54	72.00	(24.00)	(25.00)%	
39. 1000-1100-1000-52630-1000 Substitute Unemployment Ins	52.46	0.00	33.05	0.00	0.00		
40. 1000-1100-1000-52710-1000 Teacher Workers Compensation	4,329.10	1,996.73	1,085.60	2,189.85	193.12	9.67%	
41. 1000-1100-1000-52720-1000 Instr. Aides Workers Compensation	90.35	109.67	62.09	112.95	3.28	2.99%	

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42. 1000-1100-1000-52730-1000 Substitute Workers Comp	28.34	0.00	23.71	0.00	0.00	0.00%	7/1/2024 - 6/30/2025
43. 1000-1100-1000-53000-1000 Purchased Professional Services	698.00	1,200.00	790.39	1,200.00	0.00	0.00%	
Notes: AimsWeb TeachPoint \$257.50							
44. 1000-1100-1000-53300-1000 Professional Development/Conferences	1,556.16	2,500.00	1,530.29	2,500.00	0.00	0.00%	
Notes: Conferences \$1,200 Inservices \$500 Union Inservices \$800							
45. 1000-1100-1000-55800-1000 Employee Travel	0.00	200.00	0.00	200.00	0.00	0.00%	
Notes: mileage reimbursement							
46. 1000-1100-1000-56100-1000 Instructional Supplies	13,459.25	14,450.00	9,707.39	12,950.00	(1,500.00)	(10.38)%	
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 Stemscopes=\$500 (Title IV funded) Technology Curriculum \$650							
47. 1000-1100-1000-56400-1000 Textbooks & Supplementals	5,248.89	6,300.00	3,634.53	6,300.00	0.00	0.00%	
48. 1000-1100-1000-58000-1000 Educational Field Trips	4,393.46	2,200.00	2,551.50	3,400.00	1,200.00	54.55%	
Notes: Camp Kieve							
49. 1000-1100-1000-59000-1000 Contingency	0.00	13,000.00	0.00	15,000.00	2,000.00	15.38%	
50. 1000-1100-2700-51180-1000 Field Trip Transportation Salaries	3,782.25	3,000.00	1,790.00	3,000.00	0.00	0.00%	
Notes: Bus Drivers							
51. 1000-1100-2700-52180-1000 Field Trip Trans Medi/FICA	1,084.99	93.81	3,148.16	93.81	0.00	0.00%	
52. 1000-1100-2700-52280-1000 Transportation Medi/FICA	236.79	0.00	117.56	0.00	0.00	0.00%	
53. 1000-1100-2700-52680-1000 Transportation Unemployment Ins	14.18	0.00	8.44	0.00	0.00	0.00%	
54. 1000-1100-2700-52780-1000 Transportation Workers Comp	203.31	0.00	137.18	0.00	0.00	0.00%	
Total Elementary Instruction	\$703,971.44	\$749,495.72	\$323,513.58	\$813,890.69	\$64,394.97	8.59%	
Regular Secondary Program	101,523.21	87,616.00	48,731.52	241,983.00	154,367.00	176.19%	
55. 1000-1200-1000-55610-9999 Tuition to LEA Within Maine							

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Notes: Bucksport High School 21 students @ \$11,523 56. 1000-1200-1000-55620-9999 Tuition to Schools Outside of ME 57. 1000-1200-1000-55630-9999 Tuition to Private Schools Notes: George Stevens Academy 16 students John Bapst 1 students Total 17+ 2 extra students* \$13,650 58. 1000-1200-1000-55680-9999 Insured Value Factor Notes: IVF 6%							
Total Regular Secondary Prog	\$485,098.09	\$501,016.00	\$215,782.24	\$516,894.00	\$15,878.00	3.17%	
Gifted and Talented Program							
59. 1000-4900-1000-51010-1000 G & T Teacher Salaries	297.34	150.00	0.00	150.00	0.00	0.00%	
60. 1000-4900-1000-52210-1000 GT Medi/FICA	4.32	0.00	0.00	0.00	0.00	0.00%	
61. 1000-4900-1000-52310-1000 G/T Retirement	11.42	0.00	0.00	0.00	0.00	0.00%	
62. 1000-4900-1000-52610-1000 GT Unemployment Ins	1.19	0.00	0.00	0.00	0.00	0.00%	
63. 1000-4900-1000-52710-1000 G/T Workers Comp	1.28	0.00	0.00	0.00	0.00	0.00%	
64. 1000-4900-1000-53300-1000 GT Training/Professional Dev/Conferences	0.00	200.00	0.00	200.00	0.00	0.00%	
65. 1000-4900-1000-55000-1000 GT Other Purchased Services	0.00	100.00	0.00	0.00	(100.00)	(100.00)%	
66. 1000-4900-1000-56100-1000 GT Instructional Supplies	43.00	900.00	97.42	900.00	0.00	0.00%	
Total Gifted and Talented Prog	\$358.55	\$1,350.00	\$97.42	\$1,250.00	\$(100.00)	(7.41)%	
S5. Total Regular Instruction	\$1,189,428.08	\$1,251,861.72	\$539,393.24	\$1,332,034.69	\$80,172.97	6.40%	

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S6. Student and Staff Support							
Guidance Services							
67. 1000-0000-2120-51010-1000 Guidance Salaries	9,840.00	10,000.00	4,230.78	11,240.00	1,240.00	12.40%	
Notes: K. Ebert 1 day per week MA Step 11							
68. 1000-0000-2120-52210-1000 Medi/FICA	142.74	145.00	61.38	162.98	17.98	12.40%	
69. 1000-0000-2120-52310-1000 Retirement	387.34	384.00	189.09	502.43	118.43	30.84%	
70. 1000-0000-2120-52610-1000 Unemployment Insurance	77.86	80.00	34.49	67.44	(12.56)	(15.70)%	
71. 1000-0000-2120-52710-1000 Workers Compensation	41.90	43.00	24.67	48.33	5.33	12.40%	
72. 1000-0000-2120-56100-1000 Instructional Supplies	0.00	300.00	152.18	300.00	0.00	0.00%	
73. 1000-0000-2120-56400-1000 Books and Periodicals	0.00	100.00	0.00	100.00	0.00	0.00%	
Total Guidance Services	\$10,489.84	\$11,052.00	\$4,692.59	\$12,421.18	\$1,369.18	12.39%	
Library Services							
74. 1000-0000-2220-51010-1000 Librarian Salaries	4,916.12	5,955.25	3,413.39	6,491.28	536.03	9.00%	
Notes: J Whittaker 10%							
75. 1000-0000-2220-51020-1000 Library Technician Wages	893.84	0.00	(893.84)	0.00	0.00	0.00%	
76. 1000-0000-2220-52110-1000 Health Insurance	27.48	1,666.69	16.08	1,666.69	0.00	0.00%	
77. 1000-0000-2220-52210-1000 Medi/FICA	84.24	86.35	36.28	94.12	7.77	9.00%	
78. 1000-0000-2220-52310-1000 Librarian Retirement	228.46	228.68	112.64	290.16	61.48	26.88%	
79. 1000-0000-2220-52610-1000 Unemployment Ins	9.61	9.60	2.72	7.20	(2.40)	(25.00)%	
80. 1000-0000-2220-52710-1000 Workers Compensation	24.84	25.61	14.62	27.91	2.30	8.98%	
81. 1000-0000-2220-56400-1000 Books and Periodicals	1,505.16	1,500.00	547.23	50.00	(1,450.00)	(96.67)%	
Notes: Books \$1,450 (ESSER 3 funded) Newspapers \$50							
Total Library Services	\$7,689.75	\$9,472.18	\$3,249.12	\$8,627.36	\$(844.82)	(8.92)%	
Student Health Services							
82. 1000-0000-2130-51010-1000 Nurse Salaries	21,244.99	22,050.00	9,637.52	22,890.84	840.84	3.81%	
Notes: J Pert 2 day per week (7 hours) for 42 weeks @ \$38.63 per hour							
83. 1000-0000-2130-52110-1000 Health Insurance	9,371.63	9,808.00	5,195.90	9,373.00	(435.00)	(4.44)%	

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84. 1000-0000-2130-52210-1000 Medi/FICA	291.92	440.35	139.03	452.54	12.19	2.77%	
85. 1000-0000-2130-52310-1000 Nurse Retirement	820.59	1,126.23	430.79	1,302.73	176.50	15.67%	
86. 1000-0000-2130-52610-1000 Unemployment Ins	1.68	83.19	0.00	83.19	0.00	0.00%	
87. 1000-0000-2130-52710-1000 Workers Compensation	91.80	125.23	44.72	128.84	3.61	2.88%	
88. 1000-0000-2130-53300-1000 Training/Professional Development/Confer	0.00	784.00	0.00	784.00	0.00	0.00%	
89. 1000-0000-2130-54300-1000 Repair and Maintenance	17.50	110.00	75.00	110.00	0.00	0.00%	
Notes: Audiometer Calibration							
90. 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							
91. 1000-0000-2130-56100-1000 Health Supplies	909.04	1,075.00	111.73	1,075.00	0.00	0.00%	
Notes: Epipens \$400 First Aid Supplies \$600 Inhaler \$75							
92. 1000-0000-2130-56400-1000 Professional Resources	33.00	300.00	0.00	300.00	0.00	0.00%	
Notes: Professional Manuals and Reading Resources							
93. 1000-0000-2130-57331-1000 Equipment	1,091.98	0.00	0.00	0.00	0.00	0.00%	
94. 1000-0000-2130-59000-1000 Other Costs (ex. Dues)	34.84	35.00	0.00	35.00	0.00	0.00%	
Notes: National Nurses Association Dues							
Total Student Health Services	\$33,908.97	\$36,017.00	\$15,634.69	\$36,615.14	\$598.14	1.66%	
Instructional Staff Training							
95. 1000-0000-2213-51010-1000 Teacher Certification Salaries	1,200.00	1,250.00	0.00	1,250.00	0.00	0.00%	
Notes: Certification Team							
96. 1000-0000-2213-52210-1000 Medi/FICA	17.40	14.42	0.00	14.42	0.00	0.00%	
97. 1000-0000-2213-52310-1000 Retirement	38.40	33.59	0.00	33.59	0.00	0.00%	
98. 1000-0000-2213-52610-1000 Unemployment Insurance	1.20	6.00	0.00	6.00	0.00	0.00%	
99. 1000-0000-2213-52710-1000 Workers Compensation	9.46	4.30	0.00	4.30	0.00	0.00%	
100. 1000-0000-2213-53300-1000 Training/Professional Development/Confer	370.70	0.00	0.00	0.00	0.00	0.00%	
Total Instruct. Staff Training	\$1,637.16	\$1,308.31	\$0.00	\$1,308.31	\$0.00	0.00%	

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Account Number / Description	2 Years Prior Actual	1 Year Prior Adopted	1 Year Prior Act to Date	Budget Total	Budget Difference	% Diff	Notes
	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024	7/1/2024 - 6/30/2025	7/1/2024 - 6/30/2025		7/1/2024 - 6/30/2025
Curriculum Development							
101. 1000-0000-2210-51502-1000 Curriculum Stipends	825.00	2,000.00	0.00	2,000.00	0.00	0.00%	
Notes: 10 Teachers, 1 day, 7 hours @ \$35 per hour							
102. 1000-0000-2210-52200-1000 Medi/FICA	11.96	11.96	0.00	11.96	0.00	0.00%	
103. 1000-0000-2210-52300-1000 Curriculum Dev Retirement	46.56	46.56	0.00	46.56	0.00	0.00%	
104. 1000-0000-2210-52600-1000 Unemployment Insurance	0.80	0.80	0.00	0.80	0.00	0.00%	
105. 1000-0000-2210-52700-1000 Workers Compensation	3.55	3.55	0.00	3.55	0.00	0.00%	
Total Curriculum Development	\$887.87	\$2,062.87	\$0.00	\$2,062.87	\$0.00	0.00%	
Technology Services							
106. 1000-0000-2230-51020-1000 Technical Staff Wages	20,589.45	19,136.25	9,994.50	19,336.73	200.48	1.05%	
107. 1000-0000-2230-52110-1000 Health Insurance	0.00	5,587.00	0.00	5,957.00	370.00	6.62%	
108. 1000-0000-2230-52120-1000 Tech Coordinator Health Benefits	6,001.22	0.00	2,511.85	0.00	0.00	1.05%	
109. 1000-0000-2230-52220-1000 Tech Coordinator MEDI/FICA	1,682.71	1,463.93	861.72	1,479.26	15.33	(25.00)%	
110. 1000-0000-2230-52620-1000 Unemployment	147.72	96.00	10.11	72.00	(24.00)	1.05%	
111. 1000-0000-2230-52720-1000 Tech Coordinator Unemployment	88.65	82.29	46.20	83.15	0.86	0.00%	
112. 1000-0000-2230-56500-1000 Technology Related Supplies	577.81	3,000.00	647.41	3,000.00	0.00	0.00%	
113. 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	\$29,087.56	\$30,365.47	\$14,071.79	\$30,928.14	\$562.67	1.85%	
S6-Total Student/Staff Support	\$83,701.15	\$90,277.83	\$37,648.19	\$91,963.00	\$1,685.17	1.87%	

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Account Number / Description	2 Years Prior Actual 7/1/2022 - 6/30/2023	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Act to Date 7/1/2023 - 6/30/2024	Budget Total 7/1/2024 - 6/30/2025	Budget Difference 7/1/2024 - 6/30/2025	% Diff	Notes
S7.School Administration							
114. 1000-0000-2400-51040-1000 Principal Salary	42,943.42	45,090.60	26,013.75	47,500.00	2,409.40	5.34%	
Notes: J Corbin 50%							
115. 1000-0000-2400-51180-1000 Secretary Salaries	34,538.00	34,341.60	16,194.32	35,374.80	1,033.20	3.01%	
116. 1000-0000-2400-51230-1000 Substitute Wages	91.12	800.00	146.58	800.00	0.00	0.00%	
117. 1000-0000-2400-52140-1000 Administrator Health Ins	10,301.41	10,031.00	5,739.91	10,335.00	304.00	3.03%	
118. 1000-0000-2400-52180-1000 Secretary Health Ins	9,606.84	10,120.00	5,773.33	10,394.00	274.00	2.71%	
119. 1000-0000-2400-52230-1000 Substitute Medi/FICA	6.97	0.00	2.12	0.00	0.00		
120. 1000-0000-2400-52240-1000 Principal Medi/FICA	612.64	653.81	375.98	688.75	34.94	5.34%	
121. 1000-0000-2400-52280-1000 Secretary Medi/FICA	2,541.12	2,627.13	1,184.94	2,706.17	79.04	3.01%	
122. 1000-0000-2400-52340-1000 Retirement	1,649.12	1,862.36	1,162.52	2,254.13	391.77	21.04%	
123. 1000-0000-2400-52590-1000 Tuition Reimbursement	0.00	1,719.00	0.00	1,801.00	82.00	4.77%	
Notes: I Course							
124. 1000-0000-2400-52630-1000 Substitute Unemployment Ins	0.73	0.00	0.88	0.00	0.00		
125. 1000-0000-2400-52640-1000 Principal Unemployment Ins	47.98	48.00	20.74	36.00	(12.00)	(25.00)%	
126. 1000-0000-2400-52680-1000 Secretary Unemployment Ins	96.02	96.00	14.65	72.00	(24.00)	(25.00)%	
127. 1000-0000-2400-52730-1000 Substitute Workers Comp	0.39	0.00	0.63	0.00	0.00		
128. 1000-0000-2400-52740-1000 Principal Workers Comp	184.60	193.89	111.90	204.25	10.36	5.34%	
129. 1000-0000-2400-52780-1000 Secretary Workers Comp	148.43	147.67	76.73	152.11	4.44	3.01%	
130. 1000-0000-2400-53300-1000 Training/Professional Development/Confer	159.00	900.00	0.00	900.00	0.00	0.00%	
Notes: Conferences							
131. 1000-0000-2400-54000-1000 Purchased Property Services	5,434.84	2,103.37	3,741.24	2,103.37	0.00	0.00%	
Notes: FY21 \$2,103.37							
132. 1000-0000-2400-54330-9000 Purchased Technology Services	0.00	1,597.00	1,597.00	1,597.00	0.00	0.00%	
Notes: Server Hosting							
133. 1000-0000-2400-54440-1000 Rent/Lease of Other Equipment	861.06	0.00	669.11	1,324.30	1,324.30		
134. 1000-0000-2400-55300-1000 Principal Communications	1,503.56	1,700.00	755.63	1,700.00	0.00	0.00%	
Notes: Postage & Telephone School Messenger \$375							

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Account Number / Description	2 Years Prior Actual 7/1/2022 - 6/30/2023	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Act to Date 7/1/2023 - 6/30/2024	Budget Total 7/1/2024 - 6/30/2025	Budget Difference 7/1/2024 - 6/30/2025	% Diff	Notes
135. 1000-0000-2400-56000-1000 General Supplies	1,742.20	2,000.00	1,319.60	2,000.00	0.00	0.00%	
Notes: Office Supplies \$2,000							
136. 1000-0000-2400-58000-1000 Miscellaneous Expenses	815.00	617.00	815.00	617.00	0.00	0.00%	
Notes: Dues and Fees							
S7: Total School Administration	\$113,284.45	\$116,648.43	\$65,716.56	\$122,559.88	\$5,911.45	5.07%	

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Account Number / Description	2 Years Prior Actual 7/1/2022 - 6/30/2023	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Act to Date 7/1/2023 - 6/30/2024	Budget Total 7/1/2024 - 6/30/2025	Budget Difference 7/1/2024 - 6/30/2025	% Diff	Notes
S8. Facilities Maintenance							
137. 1000-0000-2600-51180-1000 Custodian Wages	56,585.37	57,361.20	29,456.06	64,804.40	7,443.20	12.98%	
Notes: R Leighton L Charrette							
138. 1000-0000-2600-51230-1000 Substitute Wages	763.28	400.00	1,515.36	400.00	0.00	0.00%	
139. 1000-0000-2600-52180-1000 Custodian Benefits	10,916.88	11,461.00	7,730.50	16,626.00	5,165.00	45.07%	
Notes: R Leighton L Charrette							
140. 1000-0000-2600-52230-1000 Substitute Medi/FICA	58.40	0.00	115.93	0.00	0.00		
141. 1000-0000-2600-52280-1000 Custodian Medi/FICA	4,295.12	4,366.89	2,219.72	4,957.54	590.65	13.53%	
142. 1000-0000-2600-52630-1000 Substitute Unemployment Ins	6.11	0.00	9.09	0.00	0.00		
143. 1000-0000-2600-52680-1000 Custodian Unemployment Ins	180.08	192.00	54.42	144.00	(48.00)	(25.00)%	
144. 1000-0000-2600-52730-1000 Substitute Workers Comp	29.16	0.00	57.89	0.00	0.00		
145. 1000-0000-2600-52780-1000 Custodian Workers Comp	2,138.89	2,180.59	1,228.17	2,475.52	294.93	13.53%	
146. 1000-0000-2600-53300-1000 Training/Professional Development/Confer	0.00	100.00	0.00	100.00	0.00	0.00%	
147. 1000-0000-2600-54000-1000 Purchased Property Services	5,594.86	6,000.00	670.00	6,000.00	0.00	0.00%	
Notes: Testing and Fees \$2,500 Play Field Maintenance \$1,000 Snow Plowing/Sanding \$2,500 (FY23 \$2,460)							
148. 1000-0000-2600-54300-1000 Purchased Repair and Maintenance Service	14,616.61	18,470.00	5,562.29	18,370.00	(100.00)	(0.54)%	
Notes: Rubbish Removal \$1,200 Plumbing and Heating Repairs \$10,000 Electrical Repairs \$1,000 Fire Alarm Dialer Maintenance \$670 Equipment Repair \$500 Ground work \$1,500 Trail Maintenance \$500 LED Interior Lighting \$1,000 Playground retaining wall \$2,000							
149. 1000-0000-2600-54900-1000 Other Purchased Services-Maintenance	920.00	1,500.00	1,192.50	1,250.00	(250.00)	(16.67)%	
Notes: Water Contract \$1250							
150. 1000-0000-2600-55200-1000 Property and Casualty Insurance	5,729.00	6,015.45	6,709.00	7,045.00	1,029.55	17.12%	
Notes: FY24 \$6,709 + 5%							
151. 1000-0000-2600-55810-1000 Staff Travel for Professional Development	0.00	75.00	0.00	75.00	0.00	0.00%	

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152. 1000-0000-2600-56000-1000 General Custodial Supplies	9,243.54	11,500.00	9,995.36	11,500.00	0.00	0.00%	
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							
153. 1000-0000-2600-56200-1000 Energy - Electricity	23,780.48	22,000.00	9,106.54	22,000.00	0.00	0.00%	
Notes: FY22+40%							
154. 1000-0000-2600-56240-1000 Energy - Heating Oil	29,595.18	35,600.00	24,172.20	35,600.00	0.00	0.00%	
Notes: 7,800 gal @\$4.50/gal							
155. 1000-0000-2600-57311-1000 Building Furniture/Fixtures	2,184.61	4,400.00	4,600.37	2,000.00	(2,400.00)	(54.55)%	
Notes: Laminator \$2,000							
156. 1000-0000-2600-57390-1000 Equipment	0.00	400.00	0.00	400.00	0.00	0.00%	
S8.Total Facilities Maint	\$166,637.57	\$182,022.13	\$104,395.40	\$193,747.46	\$11,725.33	6.44%	

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Account Number / Description	2 Years Prior Actual 7/1/2022 - 6/30/2023	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Act to Date 7/1/2023 - 6/30/2024	Budget Total 7/1/2024 - 6/30/2025	Budget Difference 7/1/2024 - 6/30/2025	% Diff	Notes 7/1/2024 - 6/30/2025
S9. Special Education Program							
157. 1000-2200-1000-51010-1000 Teacher Salaries	50,000.00	50,800.00	21,492.33	57,100.00	6,300.00	12.40%	
Notes: S Varium - 100%							
158. 1000-2200-1000-51020-1000 Ed Tech Wages	59,394.82	46,626.86	30,540.96	51,696.40	5,069.54	10.87%	
Notes: Tonja Danner Ed Tech I \$22,964(Local Entitlement) D Buese Ed Tech III 60% \$15,742 (Local Entitlement) M Whitney Ed Tech III \$25,848 S Ames Ed Tech III \$25,848 Reduced \$36,588 using Local Entitlement Grant funds							
159. 1000-2200-1000-51020-9999 HS Ed Tech Wages	0.00	0.00	0.00	25,848.20	25,848.20		
Notes: High School 1 on 1 Ed Tech III Vacancy							
160. 1000-2200-1000-52110-1000 Teacher Health Insurance	12,218.12	11,031.00	6,368.23	11,174.00	143.00	1.30%	
161. 1000-2200-1000-52120-1000 Ed Tech Health Insurance	11,373.48	16,269.33	10,868.13	16,797.00	527.67	3.24%	
Notes: \$8,267 using Local Entitlement							
162. 1000-2200-1000-52120-9999 HS Ed Tech Health Insurance	0.00	0.00	0.00	8,741.00	8,741.00		
Notes: Single Subscriber Vacancy- High School							
163. 1000-2200-1000-52210-1000 Teacher Medicare	706.48	736.60	304.33	827.95	91.35	12.40%	
164. 1000-2200-1000-52220-1000 Ed Tech Medi/FICA	2,404.85	2,030.05	664.22	768.71	(1,261.34)	(62.13)%	
165. 1000-2200-1000-52220-9999 HS Ed Tech Medi/FICA	0.00	0.00	0.00	1,977.39	1,977.39		
166. 1000-2200-1000-52310-1000 Teacher Retirement	1,968.54	1,950.72	960.74	2,552.37	601.65	30.84%	
167. 1000-2200-1000-52320-1000 Ed Tech Retirement	1,215.19	963.73	1,141.60	2,310.82	1,347.09	139.78%	
168. 1000-2200-1000-52510-1000 Course/Tuition Reimbursement	0.00	1,719.00	0.00	1,801.00	82.00	4.77%	
Notes: 1 Course, \$1,801 per 3 credit course							
169. 1000-2200-1000-52610-1000 Teacher Unemployment Ins	96.03	96.00	22.84	72.00	(24.00)	(25.00)%	
170. 1000-2200-1000-52620-1000 Ed Tech Unemployment Ins	266.31	194.75	113.29	146.75	(48.00)	(24.65)%	
Notes:							
171. 1000-2200-1000-52620-9999 HS Ed Tech Unemployment Ins	0.00	86.20	0.00	158.20	72.00	83.53%	
172. 1000-2200-1000-52710-1000 Teacher Workers Compensation	212.58	218.44	125.48	245.53	27.09	12.40%	
173. 1000-2200-1000-52720-1000 Ed Tech Workers Compensation	244.09	201.42	147.41	223.22	21.80	10.82%	
Notes:							

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Account Number / Description	2 Years Prior Actual 7/1/2022 - 6/30/2023	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Act to Date 7/1/2023 - 6/30/2024	Budget Total 7/1/2024 - 6/30/2025	Budget Difference 7/1/2024 - 6/30/2025	% Diff	Notes
174. 1000-2200-1000-52720-9999 HS Ed Tech Workers Compensation	0.00	31.51	0.00	142.66	111.15	352.75%	
175. 1000-2200-1000-53300-1000 Professional Development/Conferences	25.94	600.00	348.90	600.00	0.00	0.00%	
Notes: Conferences							
176. 1000-2200-1000-55610-9999 Tuition to LEA's Within Maine	0.00	0.00	0.00	26,000.00	26,000.00		
177. 1000-2200-1000-55630-9999 Tuition to Private Schools	17,936.12	16,500.00	0.00	6,500.00	(10,000.00)	(60.61)%	
Notes: George Stevens Academy surcharge 1 student							
178. 1000-2200-1000-56100-1000 Instructional Supplies	1,459.40	1,500.00	683.58	1,500.00	0.00	0.00%	
179. 1000-2200-1000-57351-1000 Technology Software for Special Educatio	0.00	818.00	0.00	247.00	(571.00)	(69.80)%	
Notes: SameGoal Inc. \$247							
180. 1000-2500-2330-53440-9000 Assessment for Special Ed Admin (Pronate	27,222.08	42,675.79	18,118.85	42,753.44	77.65	0.18%	
Notes: Central Office Pronate							
181. 1000-2800-2140-53440-1000 Purchased Psychological Services - ES	5,337.93	0.00	0.00	1,000.00	1,000.00		
Notes: Reduced \$4,000 using Local Entitlement Funds							
182. 1000-2800-2140-53440-9999 Purchased Psychological Services - HS	1,366.75	1,000.00	0.00	1,000.00	0.00	0.00%	
183. 1000-2800-2150-51010-1000 Speech Pathologist Salaries	4,580.74	4,598.24	7,040.00	18,520.00	13,921.76	302.76%	
184. 1000-2800-2150-52110-1000 Speech Pathologist Health Ins	1,401.60	1,189.59	307.10	1,189.59	0.00	0.00%	
185. 1000-2800-2150-52210-1000 Speech Pathologist Medi/FICA	66.42	66.67	102.08	268.54	201.87	302.79%	
186. 1000-2800-2150-52310-1000 Speech Pathologist Retirement	180.22	176.57	314.71	827.84	651.27	368.85%	
187. 1000-2800-2150-52610-1000 Speech Path Unemployment Ins	36.40	36.79	46.40	72.00	35.21	95.71%	
188. 1000-2800-2150-52710-1000 Speech Pathologist Workers Comp	19.65	19.77	33.25	79.64	59.87	302.83%	
189. 1000-2800-2150-53440-1000 Purchased Speech Pathology Services	16,612.88	0.00	0.00	0.00	0.00		
190. 1000-2800-2150-53440-9999 Purchased Speech Pathology Services	388.68	0.00	0.00	0.00	0.00		
191. 1000-2800-2150-55800-1000 Employee Travel	0.00	100.00	0.00	100.00	0.00	0.00%	
192. 1000-2800-2150-55810-1000 Employee Travel for Professional Develop	45.50	0.00	0.00	0.00	0.00		
193. 1000-2800-2160-53440-1000 Purchased Occupational Therapy - ES	5,507.79	360.00	80.00	360.00	0.00	0.00%	
Notes: Reduced \$3,000 using Local Entitlement Funds							
194. 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							

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195. 1000-2810-1000-51020-1000 Summer School Ed Tech Wages Notes: \$18 X 36 hours	0.00	648.00	0.00	648.00	0.00	0.00%	7/1/2024 - 6/30/2025
196. 1000-2810-1000-52210-1000 Summer School Teacher Medi/FICA	0.00	114.75	0.00	114.75	0.00	0.00%	
197. 1000-2810-1000-52220-1000 Summer School Ed Tech Medi/FICA	0.00	49.57	0.00	49.57	0.00	0.00%	
198. 1000-2810-1000-52320-1000 Summer School Ed Tech Retirement	0.00	21.77	0.00	21.77	0.00	0.00%	
199. 1000-2810-1000-52610-1000 Summer School Teacher Unemployment	0.00	32.00	0.00	32.00	0.00	0.00%	
200. 1000-2810-1000-52620-1000 Summer School Ed Tech Unemployment	0.00	15.00	0.00	15.00	0.00	0.00%	
201. 1000-2810-1000-52710-1000 Summer School Teacher Workers Comp	0.00	5.10	0.00	5.10	0.00	0.00%	
202. 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	\$222,288.59	\$204,985.42	\$99,824.43	\$285,989.64	\$81,004.22	39.52%	
S10. Other Instruction							
203. 1000-4300-1000-51010-1000 Teacher Salaries Notes: Summer Literacy Camp Teacher 2 weeks, 20 hours/week, \$25/hour	2,412.50	2,000.00	2,871.20	2,000.00	0.00	0.00%	
204. 1000-4300-1000-51230-1000 Substitute Wages	0.00	16.40	0.00	16.40	0.00	0.00%	
205. 1000-4300-1000-52210-1000 Summer School Medi/FICA	34.98	0.00	56.13	0.00	0.00	0.00%	
206. 1000-4300-1000-52310-1000 Summer School Teacher Retirement	92.64	0.00	117.91	0.00	0.00	0.00%	
207. 1000-4300-1000-52610-1000 Summer School Teacher Unemployment Ins	0.00	0.00	1.40	0.00	0.00	0.00%	
208. 1000-4300-1000-52710-1000 Workers Compensation	10.37	4.21	12.35	4.21	0.00	0.00%	
209. 1000-4300-1000-56400-1000 Books and Periodicals	569.12	500.00	0.00	500.00	0.00	0.00%	
210. 1000-9100-1000-51550-1000 Co-Curricular Stipends Notes: Sewing Club Advisor \$500 8th Grade Advisor \$500 Drama Coach \$500	1,500.00	1,500.00	0.00	1,500.00	0.00	0.00%	
211. 1000-9100-1000-52250-1000 Medi/FICA	21.75	0.00	0.00	0.00	0.00	0.00%	
212. 1000-9100-1000-52350-1000 Co-Curricular Retirement	57.60	0.00	0.00	0.00	0.00	0.00%	
213. 1000-9100-1000-52750-1000 Workers Comp	8.60	0.00	0.00	0.00	0.00	0.00%	
214. 1000-9100-1000-55000-1000 Other Purchased Services Notes: Spelling Bee \$250	0.00	250.00	0.00	250.00	0.00	0.00%	
215. 1000-9200-1000-51550-1000 Extra-Curricular Stipends	3,249.66	4,300.00	983.33	4,300.00	0.00	0.00%	

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Account Number / Description	2 Years Prior Actual	1 Year Prior Adopted	1 Year Prior Act to Date	Budget Total	Budget Difference	% Diff	Notes
	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024	7/1/2024 - 6/30/2025	7/1/2024 - 6/30/2025		7/1/2024 - 6/30/2025
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 \$300							
216. 1000-9200-1000-52250-1000 Medi/FICA	174.23	0.00	54.56	0.00	0.00		
217. 1000-9200-1000-52350-1000 Extra-Curr Retirement	46.07	0.00	14.90	0.00	0.00		
218. 1000-9200-1000-52650-1000 Unemployment Ins	19.07	0.00	2.10	0.00	0.00		
219. 1000-9200-1000-52750-1000 Workers Comp	13.96	0.00	4.23	0.00	0.00		
220. 1000-9200-1000-53000-1000 Officiating	2,139.86	2,450.00	405.00	2,450.00	0.00	0.00%	
221. 1000-9200-1000-56100-1000 Supplies	3,103.83	2,000.00	1,928.51	2,000.00	0.00	0.00%	
Notes: Athletic Supplies \$1,000 Uniforms \$1,000							
222. 1000-9200-1000-57390-1000 Equipment	1,031.33	400.00	0.00	400.00	0.00	0.00%	
Notes: Playground Equipment							
Total S10. Other Instruction	\$14,485.57	\$13,420.61	\$6,451.62	\$13,420.61	\$0.00	0.00%	

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
	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024	7/1/2024 - 6/30/2025	7/1/2024 - 6/30/2025		7/1/2024 - 6/30/2025
S11. Food Service Operations							
223. 2930-0000-3100-51180-9000 Salaries	32,027.12	29,567.70	15,371.11	30,456.00	888.30	3.00%	
224. 2930-0000-3100-51231-9000 Substitute Wages	464.31	1,200.00	0.00	1,200.00	0.00	0.00%	
225. 2930-0000-3100-52180-9000 Support Staff Health Ins	6,490.56	215.03	3,858.42	8,859.00	8,643.97	4,019.89%	
226. 2930-0000-3100-52230-9000 Substitutes Medi/FICA	102.87	0.00	0.00	0.00	0.00		
227. 2930-0000-3100-52280-9000 Medi/FICA	1,822.37	2,261.93	1,086.81	2,329.88	67.95	3.00%	
228. 2930-0000-3100-52630-9000 Substitute Unemployment Ins	9.07	0.00	0.00	0.00	0.00		
229. 2930-0000-3100-52680-9000 Unemployment Ins	96.01	96.00	14.36	72.00	(24.00)	(25.00)%	
230. 2930-0000-3100-52730-9000 Substitute Workers Comp	51.47	0.00	0.00	0.00	0.00		
231. 2930-0000-3100-52780-9000 Workers Comp	1,159.74	1,129.49	628.62	1,163.42	33.93	3.00%	
232. 2930-0000-3100-53300-9000 Training/Professional Development/Confer	0.00	200.00	0.00	200.00	0.00	0.00%	
233. 2930-0000-3100-54300-9000 Repair and Maintenance	0.00	800.00	503.73	800.00	0.00	0.00%	
234. 2930-0000-3100-55800-9000 Employee Travel	0.00	50.00	0.00	50.00	0.00	0.00%	
235. 2930-0000-3100-56230-9000 Propane Gas	850.00	850.00	0.00	1,350.00	500.00	58.82%	
Notes: Kitchen and Generator							
236. 2930-0000-3100-56300-9000 Food for Lunch	31,490.71	31,320.00	10,647.05	31,320.00	0.00	0.00%	
237. 2930-0000-3100-56310-9000 Non Food Supplies	2,119.20	2,100.00	1,003.08	2,100.00	0.00	0.00%	
Notes: Disposable items (paper towels, napkins, etc.), Trays, Utensils, etc.							
238. 2930-0000-3100-57301-9000 Supply Equipment	775.53	2,000.00	1,193.14	2,500.00	500.00	25.00%	
Notes: chest freezer rubber mats							
239. 2930-0000-3100-58000-9000 Miscellaneous	0.00	100.00	0.00	100.00	0.00	0.00%	
Notes: license renewal							
240. 2930-0000-3130-56300-9000 Food for Breakfast	6,379.77	5,360.00	1,822.24	5,360.00	0.00	0.00%	
241. 2930-0000-3130-56310-9000 Breakfast Supplies	91.10	100.00	75.98	100.00	0.00	0.00%	
S11. Total Food Service	\$83,929.83	\$77,350.15	\$36,204.54	\$87,960.30	\$10,610.15	13.72%	
S16. Total Expenditure Request	\$2,049,832.87	\$2,138,474.61	\$988,138.66	\$2,327,553.74	\$189,079.13	8.84%	

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Account Number / Description	2 Years Prior Actual 7/1/2022 - 6/30/2023	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Act to Date 7/1/2023 - 6/30/2024	Budget Total 7/1/2024 - 6/30/2025	Budget Difference 7/1/2024 - 6/30/2025	% Diff	Notes
Anticipated Revenues							
State Share							
242. 1000-0000-0000-43111-0000 State EPS Allocation	(124,439.02)	(115,982.16)	(48,325.90)	(128,193.63)	(1,2211.47)	10.53%	
Local Share							
243. 1000-0000-0000-41211-0000 Local EPS Allocation	(1,173,820.20)	(1,268,274.89)	(1,945,142.30)	(1,264,115.39)	4,159.50	(0.33)%	
244. 1000-0000-0000-41213-0000 Additional Local Appropriation	(666,320.52)	(676,867.41)	0.00	(847,284.42)	(170,417.01)	25.18%	
245. 1000-0000-0000-41215-0000 Local Nutrition Allocation	(38,035.42)	(32,350.15)	(32,350.15)	(42,960.30)	(10,610.15)	32.80%	
Local Other Revenues							
School Lunch Program							
246. 2930-0000-0000-41611-0000 Daily Sales-School Lunch Program	(689.75)	0.00	(613.85)	0.00	0.00	0.00%	
247. 2930-0000-0000-44551-0000 State Lunch Subsidy	(38,978.31)	(30,000.00)	(8,046.06)	(30,000.00)	0.00	0.00%	
248. 2930-0000-0000-44554-0000 State Breakfast Subsidy	(9,231.25)	(15,000.00)	(1,637.80)	(15,000.00)	0.00	0.00%	
249. 2930-0000-0000-44557-0000 Federal Funds-Non Food Assistance	0.00	0.00	(653.00)	0.00	0.00		
250. 2930-0000-0000-44561-0000 Supply Chain Assistance Fund	(11,545.45)	0.00	(6,476.65)	0.00	0.00		
Total School Lunch Revenue	\$(60,444.76)	\$(45,000.00)	\$(17,427.36)	\$(45,000.00)	\$0.00	0.00%	
Total Revenue	\$(2,063,059.92)	\$(2,138,474.61)	\$(2,043,245.71)	\$(2,327,553.74)	\$(189,079.13)	8.84%	

Penobscot Community School Final

Account Number / Description	2 Years Prior Actual 7/1/2022 - 6/30/2023	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Act to Date 7/1/2023 - 6/30/2024	Budget Total 7/1/2024 - 6/30/2025	Budget Difference 7/1/2024 - 6/30/2025	% Diff	Notes 7/1/2024 - 6/30/2025
Reserve Accounts							
Building Repairs Reserve							
251. 1000-0000-0000-37210-0000 Building Reserve Fund Balance	(30,000.00)	0.00	(30,000.00)	(26,000.00)	(26,000.00)		
252. 1000-0000-0000-45202-0000 Local Allocation Building Reserve	(4,000.00)	0.00	0.00	(15,000.00)	(15,000.00)		
Total Building Repairs Reserve	\$(34,000.00)	\$0.00	\$(30,000.00)	\$(41,000.00)	\$(41,000.00)	---	
Special Education Reserve							
253. 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							
254. 1000-0000-0000-37140-0000 School Bus Reserve	(35,000.00)	0.00	(35,000.00)	(30,000.00)	(30,000.00)		
255. 1000-0000-0000-45206-0000 Local Allocation School Bus Reserve	(5,000.00)	0.00	0.00	(5,000.00)	(5,000.00)		
Total School Bus Reserve	\$(40,000.00)	\$0.00	\$(35,000.00)	\$(35,000.00)	\$(35,000.00)	---	
Total Reserve Accounts	\$(84,000.00)	\$0.00	\$(75,000.00)	\$(86,000.00)	\$(86,000.00)	---	
Technology Reserve							
256. 1000-0000-0000-37360-0000 Technology Reserve Fund Balance	(15,000.00)	0.00	(15,000.00)	(15,000.00)	(15,000.00)		
257. 1000-0000-0000-45208-0000 Local Allocation Technology Reserve	(5,000.00)	0.00	0.00	0.00	0.00		
Total Technology Reserve	\$(20,000.00)	\$0.00	\$(15,000.00)	\$(15,000.00)	\$(15,000.00)	---	

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,

I want to thank everyone for the support that they have given to me in my first year as the Superintendent of Schools for School Union #93. I have been on the job for just over six months, and have had the opportunity to work with some exceptional staff and community members from the Town of Penobscot.

As an administrative team, our school leadership across Union #93 set the following goals for the 2023-2024 school year:

- Improving student attendance across all of our schools
- Improving school safety in all of our buildings
- Supporting our teaching staff with their work in providing high quality instruction

At the midway point in the school year, I am happy to report that we have made progress in all three of these areas to date. Penobscot Community School has been a leader in the district in making improvements in all three of these goals. They make school safety a top priority, and are up to date on completing all of their safety drills.

Under the strong leadership of our principal, Jay Corbin, staff at Penobscot Community School has provided a high-quality education to its students. We have seen 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.

Additionally, Penobscot Community School has committed to outdoor education, and creating learning environments outside of the school building. Recently, School Union #93 was awarded a grant to support outdoor education from the Maine Department of Education. This Union-wide grant will be put to good use by the leadership and staff of the Penobscot Community School.

On the financial side, the Penobscot School Committee developed a budget for FY 2025 that represents an increase of 8.84% over last year's budget. Much of this increase is a result of increasing the salaries for our teaching staff. PCS sees very little staff turnover compared to other schools in School Union 93 and in Hancock County. They are extremely loyal and are committed to providing a top notch education to our students. It is important to note that the percentage increase does not take into account the additional state subsidy we are projected to receive from the State of Maine, which is \$128,193.63 and represents an increase of \$12,211.47 in state subsidy compared to last year. Other important highlights of this budget include:

- Funds were added to the capital improvement reserve account as we look towards potential upgrades to the building, most notably the roof
- Funds were added to the school bus reserve account towards purchasing a school bus in future years, not the FY25 budget
- Continued commitment to our academic programming

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

Respectfully submitted,



Derek Perkins



Dear Citizens of the Blue Hill Peninsula,

We happily share this financial update for George Stevens Academy. We hope you agree that the school is a cornerstone of the educational and cultural activities in our community, and we hope that this information can strengthen our combined efforts to maximize what we provide for the students in seven sending towns and beyond.

Again last year the citizens in our sending towns approved supplemental tuition beyond the state's maximum, and for that we are deeply grateful. As of this writing, the Maine Department of Education set the average cost per high school student in Hancock County at \$20,233 in 2021 (the latest figure available from the MDOE). That year, the state-set tuition was \$11,951. Public monies account for 76% of GSA revenue, and the supplemental tuition is essential to allowing us to serve all our students well. Last year our request for the supplemental tuition was approved by a significant majority; 71% approved the supplement. We cannot thank you enough for such support.

Total tuition and fees from the fiscal year ending 6/30/2023 came to \$4,297,780. The bulk of the remainder of GSA operating revenues in 2022-2023 came from fundraising (\$712,941 unrestricted and restricted) and monies drawn from the endowment (\$698,718), as reported in the audit available on our website.

We continue to work with the Budget Review Committee (BRC) with representatives from each town. This group received the same first budget draft as the GSA Board of Trustees, and over the next three months had the opportunity to review it and subsequent drafts, ask questions, and make suggestions. They were given the final budget which, although the BRC did not approve it, was adopted in October. It includes a \$20,000 surplus, and while this does not provide the reserve we will always aim for, we do have board funds that we can access in an emergency. The surplus was hard fought, and I am glad we could end in this place. The budget is lean but responsibly funds the staff and programs the community expected. The process of developing the 2024-2025 GSA budget has commenced.

The 2023-2024 education cost for our 246 day students is budgeted at \$5,099,041. As approved in January 2024, the state tuition for 2023-2024 accounts for \$3,432,937. GSA is very appreciative that the sending towns approved the supplemental tuition of \$418,200, which will help ensure the budget is balanced for the year.

Another very important source of revenue for GSA are the gifts and contributions from the extraordinary generosity of alumni, families, and friends. Over many years, this philanthropy has created the endowment, which provides annual income to support operations. In addition, contributions to the GSA Fund grew in excess of 26% last year. Total gifts and contributions were \$712,941 in 2022-2023. These gifts ensure a unique educational program to serve all students from the peninsula with a range of academic and career aspirations.

This report offers one more chance to express GSA's appreciation for such necessary support of our town academy. We cannot be the GSA you count on without you.

With all best wishes,

Shelley

Shelley Borrer Jackson
Interim Head of School

George Stevens Academy
Statement of Activity by Class
 Fiscal Year Ending 6/30/2024

	FYE 2023 Actual	FYE 2023 Budget SUMMARY TOTALS	FYE 2024 Budget SUMMARY TOTALS	ACADEMICS	ADVANCEMENT	OPERATIONS	FOOD SERVICE	RES LIFE	ADMN ADMISSIONS	SPECIAL ED	TOTAL
Revenue											
410 Tuition											
41010 Tuition Revenue	3,265,808	3,407,682.80	3,162,962.43	3,162,962.43	0	0	0	0	0	0	3,162,962.43
41011 Insured Value Factor	199,351	207,221.85	191,857.29	191,857.29	0	0	0	0	0	0	191,857.29
41012 Financial Aid	(108,795)	-	(72,000.00)	-	0	0	0	(72,000.00)	0	0	(72,000.00)
41016 Boarding Student Program	371,985	449,804.94	294,950.00	-	0	0	0	294,950.00	0	0	294,950.00
Total 410 Tuition	3,728,349	4,064,679.59	3,577,769.72	3,354,819.72	-	-	-	222,950.00	-	-	3,577,769.72
430 Donations & Gifts											
43020 GSA Fund	343,869	325,000.00	405,000.00	0	405,000.00	0	0	0	0	0	405,000.00
43021 Temp Restricted	233,128	78,584.00	78,584.00	0	78,584.00	0	0	0	0	0	78,584.00
43022 Perm Restricted	48,156	103,275.00	103,275.00	0	103,275.00	0	0	0	0	0	103,275.00
43023 Fundraising - General	56,132	-	-	0	0	0	0	0	0	0	0
Total 430 Donations & Gifts	681,285	506,859.00	586,859.00	-	586,859.00	-	-	-	-	-	586,859.00
435 Food Service Revenue											
43510 Cafeteria Sales	70,904	54,000.00	131,250.00	0	0	0	131,250.00	0	0	0	131,250.00
43520 Food For Thought Contributions	-	-	-	0	(13,000.00)	0	13,000.00	0	0	0	-
Total 435 Food Service Revenue	70,904	54,000.00	131,250.00	-	(13,000.00)	-	144,250.00	-	-	-	131,250.00
43710 Tuition Supplemental Fees	443,403	467,900.00	418,200.00	\$ 418,200.00	0	0	0	0	0	0	418,200.00
43910 Scholarship Revenue	101,593	99,463.00	96,000.00	0	96,000.00	0	0	0	0	0	96,000.00
490 Miscellaneous Income	65,947	-	-	\$ -	-	-	-	0	0	0	-
49050 Miscellaneous (Includes Computer Fees)	84,620	28,250.00	54,800.00	\$ 14,800.00	-	-	-	0	40,000.00	-	54,800.00
49053 Grant Revenue	208,371	120,000.00	-	\$ -	-	-	-	0	-	-	-
Total 490 Miscellaneous Income	358,938	148,250.00	54,800.00	14,800.00	-	-	-	-	40,000.00	-	54,800.00
Other Income (special ed)	389,218	377,950.73	419,818.99	\$ -	-	-	0	0	0	419,818.99	419,818.99
Endowment Distribution Income	698,715	584,986.00	473,294.00	0	427,065.68	0	46,228.32	0	0	0	473,294.00
Total Revenue	6,472,405	6,303,688.32	5,757,991.72	3,787,819.72	1,096,924.68	-	190,478.32	222,950.00	40,000.00	419,818.99	5,757,991.72
Expenditures											
623 Salaries & Wages											
62310 Teachers Full-time	1,734,714	1,675,888.38	1,436,223.55	\$ -	-	-	-	0	0	-	1,436,223.55
62315 Teachers Part-time	174,608	164,815.14	85,062.14	\$ 1,120,335.17	-	-	0	0	0	315,888.38	85,062.14
62320 Residential Life	77,928	65,508.04	45,500.00	\$ 85,062.14	-	-	-	45,500.00	-	-	45,500.00
62323 Administrative	1,129,416	1,102,644.42	723,062.54	\$ -	-	-	0	0	723,062.54	-	723,062.54
62324 Advancement	143,515	177,751.32	107,514.12	\$ -	107,514.12	-	0	0	-	-	107,514.12
62325 Co-Curricular/Sports	75,262	97,141.90	96,708.20	\$ 98,706.20	0	-	-	0	-	-	98,706.20
62330 Cafeteria	122,340	134,976.80	96,790.50	\$ -	-	-	96,790.50	0	-	-	96,790.50
62340 Stipends	12,682	6,500.00	-	\$ -	-	-	0	0	0	0	-
62335 Maintenance/Custodial	253,767	251,430.40	200,470.40	\$ -	-	200,470.40	-	0	0	-	200,470.40
Total 623 Salaries & Wages	3,724,232	3,676,656.40	2,793,331.45	1,304,105.51	107,514.12	200,470.40	96,790.50	45,500.00	723,062.54	315,888.38	2,793,331.45

	FYE 2023 Actual	FYE 2023 Budget	FYE 2024 Budget	FYE 2023 SUMMARY TOTALS	ACADEMICS	ADVANCEMENT	OPERATIONS	FOOD SERVICE	RES LIFE	ADMIN ADMISSIONS	SPECIAL ED	TOTAL
624 Payroll Tax Expenses												
62407 Payroll Tax	124,405	97,706.87	95,700.80	95,700.80	25,771.31	8,224.83	15,335.99	7,404.47	3,480.75	30,903.07	4,580.38	95,700.80
Total 624 Payroll Tax Expenses	124,405	97,706.87	95,700.80	95,700.80	25,771.31	8,224.83	15,335.99	7,404.47	3,480.75	30,903.07	4,580.38	95,700.80
625 Benefits												
62552 Health & Dental Ins	664,142	578,060.44	655,036.23	655,036.23	305,812.74	25,212.06	47,010.31	22,697.37	10,669.75	169,558.17	74,075.83	655,036.23
62555 Workers Comp	10,469	14,000.00	1,243.10	1,243.10	580.36	47.85	89.21	43.07	20.25	321.78	140.58	1,243.10
62558 Retirement Benefits	90,976	100,000.00	87,065.26	87,065.26	53,704.42	-	-	-	-	19,145.86	14,214.98	87,065.26
62565 Unemployment Ins	780	14,000.00	28,000.00	28,000.00	-	-	-	-	-	28,000.00	-	28,000.00
62567 Payroll Preparation Exp	9,455	10,647.00	7,937.98	7,937.98	3,789.24	312.40	582.49	281.24	132.21	1,922.56	917.85	7,937.98
Total 625 Benefits	775,822	716,707.44	779,282.57	779,282.57	363,886.77	25,572.30	47,682.01	23,021.68	10,822.20	218,948.36	89,349.23	779,282.57
626 Supplies												
62652 Residential	20	-	-	-	-	-	-	-	0	-	-	-
62653 Supplies General	60,092	58,433.33	55,933.33	55,933.33	-	12,000.00	42,033.33	-	0	1,900.00	-	55,933.33
62655 Postage & Shipping	7,991	7,500.00	7,500.00	7,500.00	-	2,500.00	5,000.00	-	0	-	-	7,500.00
62660 Office Supplies	6,715	11,000.00	11,000.00	11,000.00	-	500.00	2,000.00	-	0	8,500.00	-	11,000.00
62670 Graduation/Diplomas	7,957	7,000.00	7,000.00	7,000.00	-	-	-	-	0	7,000.00	-	7,000.00
Total 626 Supplies	82,775	83,933.33	81,433.33	81,433.33	-	15,000.00	49,033.33	-	-	17,400.00	-	81,433.33
627 Depreciation Exp												
62700 Depreciation	144,115	145,500.00	145,500.00	145,500.00	0	0	145,500.00	0	0	0	0	145,500.00
628 Interest Expense												
62801 Interest - Buses/Vehicles	456	1,480.00	660.27	660.27	0	0	660.27	0	0	-	0	660.27
62810 Interest - Business Loans	32,525	20,000.00	58,071.00	58,071.00	0	0	6,071.00	0	0	52,000.00	0	58,071.00
62815 Interest - Property	14,677	-	-	-	0	0	-	0	0	-	0	-
62820 Interest - Renovations	1,039	-	-	-	0	0	-	0	0	-	0	-
62860 Interest - Dorms												
Total 628 Interest Expense	48,697	39,168.00	74,990.27	74,990.27	0	0	13,515.00	0	0	2,744.00	0	16,259.00
629 General Departmental Expenses												
62910 General Academic Expenses	85,689	99,135.00	74,325.00	74,325.00	69,325.00	0	-	0	0	0	5,000.00	74,325.00
62930 General Athletic Expenses	204,036	211,500.00	74,000.00	74,000.00	74,000.00	0	-	0	0	0	0	74,000.00
Total 629 General Departmental Expenses	289,725	310,635.00	148,325.00	148,325.00	143,325.00	-	-	-	-	-	5,000.00	148,325.00
630 Insurance												
63050 General Liability Ins	98,889	84,000.00	255,073.00	255,073.00	0	0	250,522.00	0	4,551.00	-	0	255,073.00
63055 Directors & Officers												
Total 630 Insurance	98,889	84,000.00	255,073.00	255,073.00	-	-	250,522.00	-	4,551.00	-	-	255,073.00
631 Professional Services												
63110 Accounting, Audit & Tax	26,231	30,000.00	30,000.00	30,000.00	0	0	0	0	0	30,000.00	0	30,000.00
63115 Legal Services	27,434	20,000.00	20,000.00	20,000.00	0	0	0	0	0	20,000.00	0	20,000.00
63120 Counseling Services	34,188	30,000.00	40,000.00	40,000.00	-	0	0	0	0	40,000.00	0	40,000.00
63125 Professional Services Other	149,187	95,500.00	65,000.00	65,000.00	-	-	-	-	-	65,000.00	0	65,000.00
63130 Academic IT Support Services	1,700	-	-	-	0	0	0	0	0	-	0	-
63135 Website Development	945	5,000.00	-	-	0	-	0	0	0	-	0	-
Total 631 Professional Services	239,685	180,500.00	155,000.00	155,000.00	-	-	-	-	-	155,000.00	-	155,000.00

	FYE 2023		FYE 2024									
	Actual	Budget SUMMARY TOTALS	TOTALS	ACADEMICS	ADVANCEMENT	OPERATIONS	FOOD SERVICE	RES LIFE	ADMN ADMISSIONS	SPECIAL ED	TOTAL	
633 Dues & Subscriptions												
63320 Professional Dues	4,205	15,000.00	5,773.00	-	-	-	-	0	0	5,773.00	0	5,773.00
63335 Memberships	21,835	11,000.00	11,000.00	-	1,000.00	-	-	0	0	10,000.00	0	11,000.00
Total 633 Dues & Subscriptions	26,040	26,000.00	16,773.00	-	1,000.00	-	-	-	-	15,773.00	-	16,773.00
635 Food Service												
63540 Cafeteria	110,548	106,150.00	135,000.00	0	0	0	0	0	0	0	0	135,000.00
Weekend/Outside Meals	-	28,500.00	17,500.00	0	0	0	105,250.00	29,750.00	0	0	0	135,000.00
63550 Food for Thought Purchases	-	-	-	0	0	0	-	17,500.00	0	0	0	17,500.00
Total 635 Food Service	110,548	134,650.00	152,500.00	-	-	-	105,250.00	47,250.00	-	-	-	152,500.00
636 Travel												
63654 Transportation	31,122	13,600.00	24,520.00	20,520.00	-	-	-	4,000.00	-	-	0	24,520.00
63655 Food/Entertainment	218	-	-	-	-	-	-	0	0	0	0	-
63656 Accommodations	-	-	-	-	-	-	-	0	0	0	0	-
63660 General	-	-	111,600.00	111,600.00	-	-	-	0	0	0	0	111,600.00
Total 636 Travel & Transportation	31,340	13,600.00	141,120.00	132,120.00	-	-	-	9,000.00	-	-	-	141,120.00
637 Advertising & Marketing												
63755 Advertising Exp	2,007	4,000.00	24,000.00	0	0	0	0	20,000.00	4,000.00	0	0	24,000.00
63756 Give-Aways	-	-	-	0	0	0	0	0	0	0	0	-
Total 637 Advertising & Marketing	2,007	4,000.00	24,000.00	-	-	-	-	20,000.00	4,000.00	-	-	24,000.00
638 Maintenance & Repairs												
63810 Building Maintenance	58,602	157,081.45	196,099.00	0	0	188,099.00	0	8,000.00	0	0	0	196,099.00
63812 Trash & Snow Removal	17,604	19,000.00	12,000.00	0	0	12,000.00	0	0	0	0	0	12,000.00
63815 Emergency/Unscheduled Repairs	37,673	20,000.00	-	0	0	-	0	0	0	0	0	-
63820 Cleaning	1,014	-	1,000.00	0	0	-	0	1,000.00	0	0	0	1,000.00
63840 Grounds	20,474	10,000.00	2,000.00	0	0	2,000.00	0	0	0	0	0	2,000.00
Total 638 Maintenance & Repairs	135,367	206,081.45	211,099.00	-	-	202,099.00	-	9,000.00	-	-	-	211,099.00
639 Occupancy	18,000	-	-	-	-	-	-	-	-	-	-	-
63910 Fuel	98,852	136,832.00	101,527.49	0	0	101,527.49	0	0	0	0	0	101,527.49
63920 Electricity	52,581	35,000.00	46,875.50	0	0	35,000.00	0	11,875.50	0	0	0	46,875.50
63930 Sewer (and water)	23,755	35,000.00	35,000.00	0	0	35,000.00	0	0	0	0	0	35,000.00
63940 Telephone/Internet/Cable	21,305	36,703.50	32,770.50	0	0	32,770.50	0	0	0	0	0	32,770.50
Total 639 Occupancy	214,493	243,535.50	216,173.49	-	-	204,297.99	-	11,875.50	-	-	-	216,173.49
641 Admissions Expenses												
64110 Commissions	-	3,000.00	10,000.00	0	0	0	0	10,000.00	0	0	0	10,000.00
Intentionally Blank	-	-	-	0	0	0	0	0	0	0	0	-
64120 Recruitments Fairs	-	-	-	0	0	0	0	0	0	0	0	-
64125 Local Admissions	88	-	-	0	0	0	0	0	0	0	0	-
Total 641 Admissions Expenses	88	3,000.00	10,000.00	-	-	-	-	10,000.00	-	-	-	10,000.00
642 Computer Hardware & Software												
64210 Web Hosting Fees	-	4,500.00	4,500.00	-	-	4,500.00	-	0	-	-	0	4,500.00
64215 Accounting Software Fees	2,560	2,000.00	2,560.00	-	-	2,560.00	-	0	-	-	0	2,560.00
64216 Hardware Purchases	12,585	8,000.00	41,500.00	-	-	26,500.00	15,000.00	0	-	-	0	41,500.00
64217 Copier	15,485	14,450.00	15,619.00	-	-	-	-	0	15,619.00	0	0	15,619.00

	FYE 2023		FYE 2024		ACADEMICS	ADVANCEMENT	OPERATIONS	FOOD SERVICE	RES LIFE	ADMN ADMISSIONS	SPECIAL ED	TOTAL
	FYE 2023 Actual	Budget SUMMARY TOTALS	Budget SUMMARY TOTALS	Budget SUMMARY TOTALS								
64220 Software Licensing	30,870	48,600.00	50,100.00	-	-	15,500.00	28,600.00	1,500.00	0	4,500.00	0	50,100.00
64270 Fax Machine	-	-	-	-	-	-	-	-	0	-	-	0
64275 Equipment Rental	-	-	-	-	-	-	-	-	0	-	-	0
64279 Equip. Repairs & Maintenance	2,790	4,000.00	4,000.00	-	-	-	4,000.00	-	0	-	-	4,000.00
Total 642 Computer Hardware & Software	64,290	81,550.00	118,279.00	-	15,500.00	66,160.00	16,500.00	-	-	20,119.00	-	118,279.00
643 Professional Development	1,848	8,500.00	9,000.00	9,000.00	-	-	-	-	0	-	-	9,000.00
64310 Webinars, Seminars, Training	1,848	8,500.00	9,000.00	9,000.00	-	-	-	-	-	-	-	9,000.00
644 Stewardship	112	500.00	500.00	0	500.00	0	0	0	0	0	0	500.00
64420 Alumni & Parent Relations	34,960	24,000.00	24,000.00	0	24,000.00	0	0	0	0	0	0	24,000.00
64425 Events	-	1,000.00	1,000.00	0	1,000.00	0	0	0	0	0	0	1,000.00
64430 Donor Relations	-	1,500.00	1,500.00	0	1,500.00	0	0	0	0	0	0	1,500.00
64477 Planned Giving	7,019	9,500.00	9,500.00	0	9,500.00	0	0	0	0	0	0	9,500.00
64440 Stewardship Other	42,091	36,500.00	36,500.00	-	36,500.00	-	-	-	-	-	-	36,500.00
Total 649 Stewardship Expenses	10,485	4,500.00	5,500.00	0	500.00	0	0	-	0	5,000.00	0	5,500.00
649 Miscellaneous Expenses	8,950	1,300.00	8,030.00	0	1,500.00	993.00	-	-	2,234.00	3,303.00	0	8,030.00
64930 Recruitment & Retention	-	-	-	0	-	0	0	0	0	-	-	0
64935 Bank Charges & Fees	-	-	-	0	-	0	0	0	0	-	-	0
64940 Bad Debt Allowance	-	-	-	0	-	0	0	0	0	-	-	0
64950 Accreditation Expenses	1,815	2,000.00	2,000.00	0	-	0	0	0	0	2,000.00	0	2,000.00
64955 Discretionary Fund - Head	2,000	3,000.00	1,000.00	0	-	0	0	0	0	1,000.00	0	1,000.00
64956 Discretionary Fund - Trustee	-	-	-	0	-	0	0	0	0	-	-	0
64970 Summer Programs	95,077	12,000.00	58,500.00	4,300.00	500.00	1,500.00	-	-	25,200.00	27,000.00	-	58,500.00
64990 Miscellaneous	118,327	32,800.00	75,030.00	4,300.00	2,500.00	2,493.00	-	-	27,434.00	38,303.00	-	75,030.00
Total 649 Miscellaneous Expenses	12,877	26,000.00	-	0	0	0	0	0	0	0	0	-
651 Publications	12,877	26,000.00	-	-	-	-	-	-	-	-	-	-
65110 Currents & Matters	12,877	26,000.00	-	-	-	-	-	-	-	-	-	-
652 Student Affairs	29,688	6,750.00	20,000.00	0	0	0	0	0	0	0	0	20,000.00
65210 Student Affairs	29,688	6,750.00	20,000.00	0	0	0	0	0	0	0	0	20,000.00
65220 General Student Affairs	140,833	174,703.00	173,661.44	173,661.44	0	0	0	0	0	0	0	173,661.44
Total 652 Student Affairs	140,833	174,703.00	173,661.44	173,661.44	0	0	0	0	0	0	0	173,661.44
65310 Scholarship Expenses	19,843	-	-	0	0	0	0	0	0	0	0	0
690 Food Service Allocation to Residential	19,843	-	-	0	0	0	0	0	0	0	0	0
69010 Food Service Allocation to Residential	19,843	-	-	0	0	0	0	0	0	0	0	0
Total 690 Food Service Allocation to Residential	6,478,025	6,332,476.99	5,732,772.36	2,156,170.03	211,811.25	1,203,840.00	248,966.66	218,913.45	1,278,252.98	414,817.99	-	5,732,772.36
Total Expenditures	(5,620)	(28,788.67)	25,219.36	1,631,649.70	885,113.43	(1,203,840.00)	(58,488.34)	4,036.55	(1,238,252.98)	5,001.00	-	25,219.36
Net Operating Surplus/(Loss)												

TOWN WARRANT 2024

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 Tuesday, the 5th day of March 2024 at eight o'clock in the forenoon, to act on the following articles to wit:

- T 1.** To choose a moderator to preside at said meeting.
- T 2.** To choose by secret ballot the following officers:
- 1 Selectman, Assessor, Overseer- (3yr) Term
 - 1 School Committee-(3yr) Term
 - 1 Town Clerk- (2yr) Term
 - 1 Road Commissioner- (2yr) Term
 - 4 Finance Committee- (3yr) Terms
- 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 2024-2025 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.

Tuesday Meeting: March 5, 2024

The polls for Articles T1, T2 and T3 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.

Wednesday Meeting: March 6, 2024

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

The Town Articles will be moderated and voted upon first, followed by the School Articles.

T 4. 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 5. 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 @ \$5,500 each	\$ 16,500
Chairman	\$ 3,000
Tax Collector	\$ 12,000
Treasurer	\$ 12,000
Town Clerk	\$ 20,000
Registrar	\$ 1,000
Fire Chief	\$ 5,000
Deputy Tax Collector/Treasurer	\$ 24,000
Deputy Town Clerk	\$ 3,500
Clerical Services	\$ 2,000
Health Officer	<u>\$ 600</u>
Total:	\$ 99,600

T 6. To see if the Town will vote to authorize the Selectboard to negotiate wages for Town labor and equipment.

T 7. 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 8. 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 9. To see what sum of money the Town will vote to raise or appropriate for Town Hall Maintenance; *Finance Committee Recommendation from Checking Account Interest*:

\$ 13,000

T 10. 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	\$ 9,000

T 11. To see what sum of money the Town will vote to raise or appropriate for community donations. Values listed are the requested amounts; *Finance Committee Recommendation from Taxation (unless otherwise specified)*:

Northern Light Homecare and Hospice	\$ 4,700
Eastern Area Agency on Aging	\$ 2,400
Downeast Community Partners	\$ 4,365
Penobscot Days Celebration and Fireworks	\$ 1,500
Blue Hill Society for Aid to Children	\$ 2,100
Penobscot Historical Society	\$ 2,000

Women Infants and Children Program (from <u>Unwed Mothers Reserve</u>)	\$ 550
Hospice Volunteers of Hancock County	\$ 500
LifeFlight Foundation	\$ 568
Maine Coast Heritage Trust	\$ 250
Maine Center for Coastal Fisheries	\$ 250

T 12. 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:*

\$32,944

T 13. To see what sum of money the Town will vote to raise or appropriate for the Blue Hill Library donation; *Finance Committee Recommendation from Taxation:*

\$ 5,260

T 14. To see what sum of money the Town will vote to raise or appropriate for the Blue Hill YMCA for Town resident access; *Finance Committee Recommendation from Taxation:*

\$ 1,500

T 15. To see what sum of money the Town will vote to raise or appropriate for its annual membership with the Hancock County Planning Commission; *Finance Committee Recommendation from Interest on liens:*

\$ 1,419

T 16. To see what sum of money the Town will vote to raise or appropriate for Grant Writing Services; *Finance Committee Recommendation from Checking Account Interest:*

\$ 9,000

T 17. To see what sum of money the Town will vote to raise or appropriate for General Assistance; *Finance Committee Recommendation from Checking Account Interest:*

\$ 3,000

T 18. To see what sum of money the Town will vote to raise or appropriate for the Fire Department; *Finance Committee Recommendation from Taxation:*

\$ 42,000

T 19. To see what sum of money the Town will vote to raise or appropriate and establish a Fire Truck Reserve; *Finance Committee Recommendation from Surplus:*

\$ 5,000

- T 20.** To see what sum of money the Town will vote to raise or appropriate to replace the roof shingles and renovate interior and exterior lighting at the Fire Station; *Finance Committee Recommendation from Surplus:*
- \$ 45,000**
- T 21.** 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 Agent Fees:*
- \$ 3,000**
- T 22.** 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 23.** To see what sum of money the Town will vote to raise or appropriate for Transfer Station operation; *Finance Committee Recommendation from Taxation:*
- \$ 95,000**
- T 24.** To see what sum of money the Town will vote to raise or appropriate for the Planning Board and Code Enforcement Officer expenses; *Finance Committee Recommendation from Taxation:*
- \$ 10,000**
- T 25.** 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 26.** 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 Taxation:*
- \$ 15,000**
- T 27.** To see if the Town will vote to authorize the creation of a Sand/Salt Shed Project Reserve account; *Finance Committee Recommendation from Surplus:*
- \$ 10,000**
- T 28.** 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:*
- \$235,000**
- T 29.** 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 LRAP & Surplus:*
- | | |
|----------------|------------------|
| LRAP | \$ 30,000 |
| Surplus | \$ 40,000 |

- T 30.** 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 Excise:*
- \$25,000**
- T 31.** To see what sum of money the Town will vote to raise or appropriate for the Cemetery Account; *Finance Committee Recommendation from Agent fees:*
- \$ 3,200**
- T 32.** To see what sum of money the Town will vote to raise or appropriate for the Town Recreation Account; *Finance Committee Recommendation from Taxation:*
- \$ 2,500**
- T 33.** 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: **01/01/2024 to 12/31/2024.**
- T 34.** 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 35.** To see if the Town will vote to authorize the Alewives Committee to sell alewives in 2024 according to a State approved Harvest Plan.
- T 36.** To see what sum of money the Town will vote to raise or appropriate for the Animal Control Account; *Finance Committee Recommendation from Interest on taxes:*
- \$ 3,400**
- T 37.** To see what sum of money the Town will vote to raise or appropriate to support the Town website; *Finance Committee Recommendation from Checking Account Interest:*
- \$ 3,300**

T 38. 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
Comprehensive Plan (<i>Taxation</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</i>)	\$ 10,000

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 sell it to anyone other than the former owner(s).

T 41. Shall the Town vote to approve a change of the town charter voting times from 9:45 am for the purpose of electing the moderator by written ballot and the polls will open at 10:00 am **to 7:45 am for the purpose of electing the moderator by written ballot and the polls will open at 8:00 am** for the purpose of voting by secret ballot for candidates for elected offices and any referendum questions.

T 42. Shall the Town vote to authorize the Selectmen to accept unconditional donations which they feel are in the best interest of the Town.

T 43. Shall the Town vote to charge interest at the annual rate of 8.5 % on taxes paid 60 days or more following commitment day.

T 44. Shall the Town vote to charge interest at the rate of 8.5 % annually on all tax liens and tax acquired property.


- T 45. Shall the Town vote to authorize the Selectmen and the Treasurer to make investments of money not needed for immediate use.

- T 46. To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed, pursuant to 36 M.R.S. § 506.

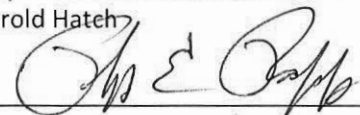
- T 47. To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of the 2023 annual budget during the period from January 1, 2024 to the 2024 Annual Town Meeting.

- T 48. Shall an ordinance entitled TOWN OF PENOBSCOT AQUACULTURE ORDINANCE, be enacted?

- T 49. To see if the Town will vote to authorize a change of name for the Town Road Equipment Reserve account to Town Owned Equipment Reserve account to provide a broader definition of future uses.



Harold Hatch



Philip Rapp



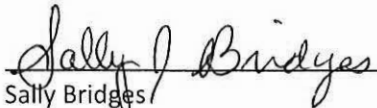
Sara Leighton

Municipal Officers of Penobscot

Date FEBRUARY 20, 2024

Penobscot, Maine

Pursuant to the within warrant, I have notified and warned the voters of the Town of Penobscot, qualified as therein expressed, to meet at the time and place and for the purpose therein named, by posting this day an attested copy of the within warrant, at the Post Office, the same being a conspicuous, public place in said Town.



Sally Bridges

Town Clerk of the Town of Penobscot

**SCHOOL BUDGET ARTICLES TO APPROPRIATE MONIES FOR THE
JULY 1, 2024 TO JUNE 30, 2025 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: \$1,332,034.69
Finance Committee Recommends: \$1,332,034.69

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: \$285,989.64
Finance Committee Recommends: \$285,989.64

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: \$13,420.61
Finance Committee Recommends: \$13,420.61

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: \$91,963.00
Finance Committee Recommends: \$91,963.00

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: \$97,915.81
Finance Committee Recommends: \$97,915.81

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

School Committee Recommends: \$122,559.88
Finance Committee Recommends: \$122,559.88

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

School Committee Recommends: \$101,962.35
Finance Committee Recommends: \$101,962.35

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: \$193,747.46
Finance Committee Recommends: \$193,747.46

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: \$42,960.30
Finance Committee Recommends: \$42,960.30

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

School Committee Recommends that \$1,392,309.02 be appropriated and \$1,264,115.39 be raised.
Finance Committee Recommends that \$1,392,309.02 be appropriated and \$1,264.115.39 be raised.

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

ARTICLE 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 \$890,244.72 for additional local funds and give the following reason for exceeding the State's Essential Programs and Services funding model by **\$890,244.72**: 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 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, 2024 and ending June 30, 2025 from the town’s contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, 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: \$2,282,553.74
Finance Committee Recommends: \$2,282,553.74

ARTICLE S13. 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

ARTICLE S14. To see what sum the Town will raise for the Building Repairs Reserve Fund.

School Committee Recommends: \$15,000.00
Finance Committee Recommends: \$15,000.00



Photo credit Alta Gross

OFFICIAL BALLOT

State of Maine

Municipal and Referendum Election for the Town of Penobscot.

March 5, 2024

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)

Hatch, Harold A.

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

Markley, Jerald P.

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

Bridges, Sally J.

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

Hutchins, William P.

Turn Over to Vote more Candidates Contests & Referendum Question on the other side.

OFFICIAL BALLOT

State of Maine

Municipal and Referendum Election for the Town of Penobscot.

March 5, 2024

Sally J. Bridges, Town Clerk

FINANCE COMMITTEE

Term: THREE (3) Years

(VOTE FOR FOUR)

- Albrecht, Jonathan A.
- LeClerc, Jeanna M.
- Turner, Vivian A.
- _____

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 2024-2025 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.

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

NOTES

NOTES



8th Grade

Tiger Pride Group



Kindergarten

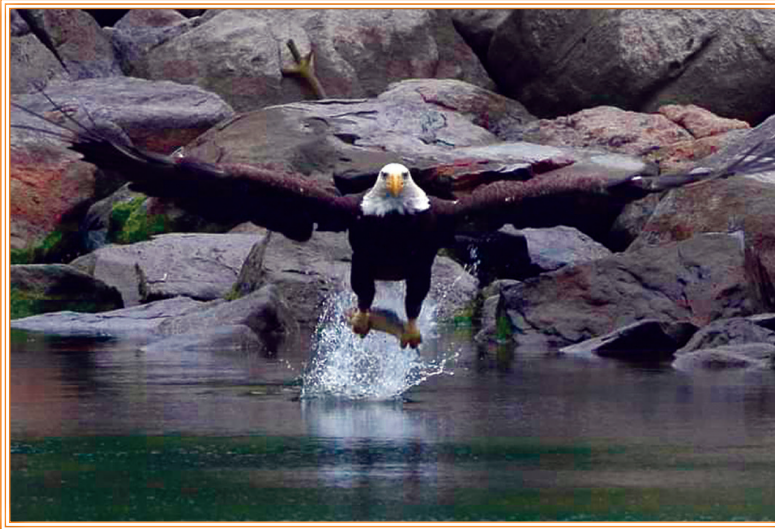


Pre-K



3rd & 4th Grades with Recycling Awards





Kids at Fall Sale



Christmas Tree
Eaton Holdings