

# *Annual Report*

## 2024

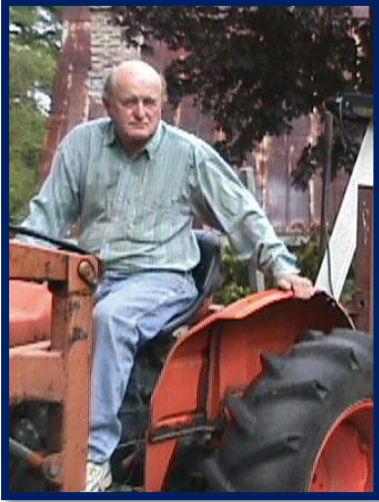


for the year ending 6.30.2024

*Whitefield, Maine*

## Dedication

This year the annual report is dedicated to two individuals, **David A Chase and David T Roper**, whose dedication to serving the community has made a lasting impact. Through their hard work and care, they've helped shape a better place for all of us. Their efforts won't be forgotten, and the difference they've made will continue to be felt for years to come.



**David A Chase**

**1942 – 2024**

**David Thomas Roper**

**1947 – 2024**



# Annual Report

of the  
Municipal Officers  
of the

Town of Whitefield, Maine



For the Fiscal Year Ending  
June 30, 2024

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## Dedication

### **David A. Chase      1942-2024**

David Chase, the son of Norman and Lydia (Atwood) Chase, was born Nov. 29, 1942 in Bath, and passed away in April 2024.

Dave began his education in a one-room schoolhouse in Whitefield and continued at Cony High School, Portland School of Art, the University of Maine, Fort Kent, and the University of Maine, Portland/Gorham. Upon graduation, Dave began his art teaching career in Rumford until 1970. He moved his family to Woolwich and later back to Whitefield while he taught at Wiscasset High School before retiring at age 49.

Dave and Betty married in 1961 and they traveled extensively to six continents. They enjoyed life most while at the log cabin they built in Whitefield on the Sheepscot River.

According to friends, Dave had a naturally curious mind and he was always ready to engage, urging friends and residents to volunteer their time in support of their community. Dave served on the planning board for three years. A passionate historian and community member, Dave created the MaineThing website to showcase all things Whitefield, past and present. He was a constant booster for the community and always made a point of welcoming new arrivals enthusiastically. He loved to chat.

Many remember him for managing, along with Betty, the Sheepscot Valley Tree Pool, a cooperative catalog and event, each spring for many years. He and Betty started this venture to encourage friends and neighbors to invest in fruit trees, but it quickly expanded to cover other trees, landscaping shrubs, and eventually, perennials. Many beautiful and bountiful plants grow in Whitefield and surrounding towns as a result of their inspiration. Whitefield lost an important community member in the passing of David Chase and he is greatly missed.

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### **David Thomas Roper      1947 - 2024**

David Thomas Roper was born on May 7, 1947 at Maud Boyd's place in Pittston, Maine to Thomas and Ruth Graffam Roper and he passed away in November 2024.

After graduating from Gardiner Area High School, David met his future bride, Karen, at a Baptist Youth Fellowship meeting. They were married in August of 1969 by the same pastor that ran the youth fellowship program where they met. In the 55 years they were married, they raised three daughters, Becky, Amy and Shelly in the house he built in Whitefield.

David dedicated 32 years of service to the Maine Department of Transportation while also serving eleven years on the Select Board and three years on the Planning Board. He worked with Phil Russell to develop the new portion of the Whitefield Cemetery by doing all the survey work that was needed. David was also a member of the Whitefield Lions Club for over 20 years and he coached many children in basketball and softball.

A man of many talents, David had a gift for building and creating. Whether it was toyboxes for his grandchildren or a family camp on West Grand Lake, his craftsmanship left lasting impressions. David also shared a special bond with his cousin George Hall, whom he considered a younger brother. In fact, he helped George build the golf course in town. The two formed lifelong memories through their many shared projects and adventures. David was also a talented storyteller, always ready to share wisdom and humor with his family and friends.

We are grateful for all the years of his service to the town. He was a special man who will be sorely missed and fondly remembered.

## **Spirit of America Award 2025**

This year the Spirit of America Award is presented to the **Whitefield Roads Committee**. The Roads Committee was established over 10 years ago to develop long term plans and procedures for maintaining our town roads. This committee is made up entirely of volunteers.

The initial focus of the town roads plan was primarily for paved roads, however, in the past few years, they have begun a program to assess and fix gravel roads in a more permanent manner. These roads would sometimes become impassable in the early Spring thaw. The town maintains approximately 26.3 miles of paved roads and 11.3 miles of gravel roads, which keeps the team rather busy.

In order to determine the work to be done in the current year, as well as in the future, they do ride arounds of all the town maintained roads several times a year in different seasons. This allows them to determine what needs to be addressed in the current year and what can wait until later.

These assessments include, but are not limited to, ditching along the side of the road, brush control, shoulder maintenance, pavement condition, road striping, grading of gravel roads, reconstruction of gravel roads, beaver control to prevent flooding, identifying culverts in need of replacement, and installation and maintenance of street and lane signs even on lanes not maintained by the town. These street signs include road names and traffic control signs such as curve ahead, stop signs, and speed limits. These signs are very important for safety and emergency services and there are hundreds of them.

The Town Road Commissioner, Dylan Peaslee, works very closely with the roads committee and is considered a member of the committee as well. He brings a lot to the table with his experience and education. At the monthly meetings they discuss what he has been working on and what remaining work needs to be done given the budget approved at the town meeting. This relationship has worked out very well.

The team also establishes contracts, for Select Board approval, for paving, brush cutting, roadside mowing, and road striping. The team works closely with the Town Engineer, Lionel Cayer, on large projects including bridge design and installation, large culvert repairs, and lately road reconstruction and paving needed because of damage done to some of our roads by the CMP vehicles during their new power line work through town. The team also completes applications for grants which has saved the town thousands of dollars in the past.

The members of the Roads Committee are:

Frank Ober (Chair), Dennis Merrill, Erik Ekholm, Mike McMorro, Ed Mooney, Dylan Peaslee (Road Commissioner), Brent Hollowell and Keith Sanborn.

## **Spirit of America Award**

Spirit of America Foundation is a 501(c)(3) public charity that was established in Augusta, ME to promote volunteerism. It allows the Spirit of America Foundation Tribute to be presented in the name of any Maine municipality and encourages local officials to choose their community's annual recipient. Be assured that your Board's helping the Spirit of America program entails no financial (or any other) obligation to your municipality.

The first Spirit of America Foundation award was presented to Alma Jones by Augusta Mayor William Burney on Nov. 26, 1991. Maine Governors John Baldacci and Angus King and Maine Municipal Association Director Chris Lockwood are among many who have played key roles at one of the 500+ Spirit of America ceremonies over the years. You can find more info about the Foundation on website <https://spirame.org/>

## **Whitefield Spirit of America Awards** (Past recipients who received the Award)

- 2005 – Dolly Burns, Charlene Donahue, Tom Jamison, Knights of Columbus, Earl and Mary Lemieux, Lana McCormick, Whitefield Lions Club
- 2007 – Bill & Mary Ackerson, Todd Cummings, Bob & Cathy Gregoire
- 2008 – Hilary Holm, Susan McKeen, Whitefield Elementary School PTA
- 2009 – Whitefield Bicentennial Committee
- 2010 – Nathan & Hannah Burns
- 2011 – Erik Ekholm & Lynn Talacko
- 2012 – Libby Harmon & Marie Sacks
- 2013 – Judith Maldovan
- 2014 – Whitefield Days Committee
- 2015 – St. Denis/Whitefield Food Pantry Volunteers
- 2016 – Whitefield News Publishing Team of 2016
- 2017 – Barbara & David Hayden
- 2018 – Quinn Conroy, Whitefield Public Library Committee Members: Stephanie Chamberlain, Margaret Fergusson, Barbara Hayden, Cheryl Joslyn, Christine Kimball, Judith Maldovan, Marianne Marple, Susan McKeen, Jane McMorro, Lee Murch, Patricia Parks, Debra Rogers, Judith Robbins, Jane Russo, Jean Shaw, Karen Stultz, Martha Tait, Anne Weiss
- 2019 – Lynn Talacko
- 2020 – Whitefield Fire Department
- 2021 – Whitefield Library Volunteers
- 2022 – Phil Russell
- 2023 – Michael McMorro
- 2024 – Julie & Steve Cowles

**Town Office Contact / Hours / Holiday Schedule**

36 Townhouse Road Whitefield, Maine 04353

(Both mailing & physical address)

Located at the corner of Balltown Lane & Townhouse Road

<b>Telephone</b>	207-549-5175	<b>Whitefield Population</b>
<b>Fax</b>	207-549-3231	2,408
<b>Email</b>	<a href="mailto:townwhitefieldadm@gmail.com">townwhitefieldadm@gmail.com</a>	(2020 Census)
<b>Website</b>	<a href="http://www.townofwhitefield.com">www.townofwhitefield.com</a>	

<b>Office Hours</b>	Monday	8:00 AM to 4:00 PM
	Tuesday	8:00 AM to 4:00 PM
	Wednesday	Closed
	Thursday	7:00 AM to 12:00 PM 3:00 PM to 7:00 PM
	Friday	8:00 AM to 2:00 PM

The Town Office is closed on weekends, state holidays and state storm days.

General Assistance applications are accepted during regular business hours Monday through Friday.

**2025 Holiday Schedule**

New Year’s Day 2025	Wednesday, Always Closed
Martin Luther King, Jr. Day	Monday, January 20, 2025
President’s Day	Monday, February 17, 2025
Patriot’s Day	Monday, April 21, 2025
Memorial Day	Monday, May 26, 2025
Juneteenth	Thursday, June 19, 2025
Independence Day	Friday, July 4, 2025
Labor Day	Monday, September 1, 2025
Indigenous Peoples Day	Monday, October 13, 2025
Veteran’s Day	Tuesday, November 11, 2025
Thanksgiving Day	Thursday, November 27, 2025
Thanksgiving Friday	Friday, November 28, 2025
Christmas Eve Day	Wednesday Always Closed
Christmas Day	Thursday, December 25, 2025
Christmas Friday	Friday, December 26, 2025
New Year’s Eve Day	Wednesday, Always Closed
New Year’s Day 2026	Thursday, January 1, 2026

**Other Office Closings**

Fiscal Year End	Monday, June 30, 2025, Close at 2PM
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## Municipal Election / Town Meeting Schedule 2025

Municipal Election will be held on:

**Friday March 14, 2025**

**2:45 pm**

Election of Moderator  
at Central Fire Station,  
24 Townhouse Road  
Whitefield

**3:00 pm - 7:00 pm**

Polls Open for Election of  
Municipal Officials at  
Central Fire Station,  
24 Townhouse Road, Whitefield  
Registrar of Voters on Duty  
\* See Sample Ballot on Page 195



## Town Meeting Schedule 2025

Town Meeting will be held on:

**Saturday March 15, 2025**

**10:00 am**

Business Meeting begins at  
Whitefield Elementary School  
164 Grand Army Road, Whitefield  
\* See Annual Warrant on Page 196



Photos by Yolanda Violette

**Municipal Officials**

**Select Board, Assessors, Overseers of the Poor (3 Year Terms)**

Seth Bolduc – Chair	Term expires March 2025
Keith Sanborn – Vice Chair	Term expires March 2025
James Torbert	Term expires March 2026
Joshua Leard	Term expires March 2026*
Brent Hallowell	Term expires March 2027

\*Joshua Leard resigned (moved) 10/31/2024. Brian O’Mahoney elected January 2025.

**Administrative Assistant, Town Clerk, Treasurer, Registrar, Deputy Tax Collector, FOAA Officer, Assistant E911 Officer, GA Administrator**

Yolanda Violette

**Tax Collector, Deputy Treasurer, Deputy Clerk, Deputy Registrar**

Tina Laskey

**Motor Vehicle Agent, IF&W Agent, Deputy Clerk, Deputy Treasurer, Deputy Tax Collector, Deputy Registrar**

Laurel “Laurie” Mullens

**Deputy Clerk, Deputy Treasurer, Deputy Registrar, Deputy Tax Collector**

Cameron Maillet

**Fire Chief (3 Year Term) & Deputy Fire Chief**

Jesse Barton- Fire Chief	Term expires March 2027
Randy Brann – Deputy	Term expires March 2027

**Road Commissioner (3 Year Term)**

Dylan Peaslee	Term expires March 2026
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**Code Enforcement Officer / Plumbing Inspector**

Arthur Strout

**Animal Control Officer**

Lincoln County Sheriff’s, Allen Oliver

**E-911 Addressing Officer**

James Torbert  
Yolanda Violette – Assistant

**Whitefield Representatives to the School Board (3 Year Terms)**

Kathleen Goetzman	Term expires March 2025
Gretchen Morrow	Term expires March 2026
Deborah Talacko	Term expires March 2027

## **Municipal Officials cont.**

### **Planning Board (3 Year Terms)**

Glenn Angell - Chair  
 Mary Morgan  
 Robin Huntley  
 Jennifer Grady  
 Kathleen Goetzman

Term expires March 2025  
 Term expires March 2026  
 Term expires March 2026  
 Term expires March 2027  
 Term expires March 2027

### **Appeals Board**

Charlene Donahue  
 Matthew Gomes  
 Kristin Mason  
 Susan McKeen  
 Lester E. Sheaffer, Jr.  
 Carole Cifrino (alternate)  
 Louis Cell (alternate)

1 Year term expires March 2025  
 2 Year term expires March 2026  
 2 Year term expires March 2026  
 3 Year term expires March 2027  
 3 Year term expires March 2027  
 3 Year term expires March 2027  
 3 Year term expires March 2027

### **Budget Committee 2024 (1 Year Appointment)**

David Hayden – Chair  
 Charlene Donahue  
 Kathleen Goetzman  
 Brent Hallowell  
 Charles Vaughan



### **Superintendent of Schools**

Howard Tuttle

**\*\*\* See Important Phone Numbers on page 204 \*\*\***



**Town Office Staff** L to R: Yolanda Violette, Tina Laskey, Laurie Mullens & Cameron Maillet

Photos by Yolanda Violette

**Municipal Calendar FY 2024-2025**

<b>July 01, 2024</b>	Fiscal Year Commenced
<b>September 15, 2024</b>	2023 Tax Bills were sent out
<b>October 15, 2024</b>	Date you may start licensing your Dogs for 2025 <i>*Must bring Current Rabies Certificate</i>
<b>November 1, 2024</b>	Date you may start registering Snowmobiles for the 2025 Season
<b>November 5, 2024</b>	State Presidential Election Polls Open 8 am – 8 pm
<b>November 29, 2024</b>	First Half of 2025 Property Taxes Due
<b>December 1, 2024</b>	Date you may start purchasing Hunting/Fishing Licenses for 2025
<b>January 03, 2025</b>	Date of mailing certified 2023 Lien Foreclosure Notices
<b>January 31, 2025</b>	Last Day to License Dogs without late fee.
<b>February 01, 2025</b>	Dog License Late Fees (\$25.00) begin
<b>February 14, 2025</b>	Foreclosure Date of 2023 Property Taxes
<b>March 14, 2025</b>	<b>Municipal Election of Town Officials</b> Polls Open 3 pm – 7 pm
<b>March 15, 2025</b>	<b>Annual Town Meeting 2025 10 AM</b> Whitefield Elementary School
<b>April 01, 2025</b>	Homestead / Veterans Exemptions / Tree Growth Applications / Etc. / Personal / Business Property Declarations Due
<b>April 29, 2025</b>	Second Half of 2025 Property Taxes Due
<b>May 01, 2025</b>	Date to start Registering ATVs for 2026 year
<b>June 10, 2025</b>	RSU #12 Budget Referendum Polls Open 2 pm to 7 pm Central Fire Station
<b>Early July</b>	Projected mailing of certified 2025 30-day Lien Notices
<b>June 30, 2025</b>	Any unpaid 2025 Real Estate Taxes will be listed in the Town Annual Report
<b>June 30, 2025</b>	Fiscal Year End

**Fire Station Meeting Room Schedule**

Mondays 7:00 PM	Fire Department Training
Every Other Tuesday 6:00 PM	Select Board
Third Wednesday 6:00 PM	Planning Board
First Wednesday 10:00 AM	Cemetery Committee
Fourth Wednesday 6:00 PM	Facilities Committee
First Thursday every other Month 6:00 PM	Solid Waste Committee
Second Thursday 4 PM	Library Committee

***Note:*** Meeting days subject to change due to holidays.



## Select Board Report

This year the Select Board saw the addition of one new member, Brent Hallowell, and the unexpected early departure of Joshua Leard.

Extensive conversations and meetings were held this year to negotiate an agreement with Delta Ambulance, Coopers Mills Volunteer Fire Department Association and the Town. In the end, no agreement was made and Delta Ambulance is continuing to operate out of Augusta and provide services to the town. Delta has proposed a “fly car” program which would improve response times to the area, but so far Delta has not rolled out the program.

The board is pleased to have re-appointed Jesse Barton as Fire Chief and Randy Brann as Deputy Chief.

The New England Clean Energy Connect project has completed work in Whitefield and the board negotiated a \$1.1m settlement with CMP for road repair. This sum will be earning interest until the next paving season.

Following the repair work on the sand shed last year, a new solar array was added to the building to provide energy to the town and continue to reduce costs.

This year also saw the town-wide real estate re-valuation. This action did not change the amount of taxes needed to be collected overall, but rebalances the tax bills of individuals based on fair market assessment and the new reduced mil rate.

The town budget for fiscal year ending 6/30/2024 came in at 7% under-budget. The unspent money is added to surplus which affords the town a safety net for emergencies and to help offset the amount of taxes required to raise in upcoming years. The town is fortunate to have regular audits of our finances at a time when many other towns are unable to find auditors. The town’s auditor lauds us for holding adequate surplus.

Respectfully Submitted,

Whitefield Select Board

Seth Bolduc, Chair

Keith Sanborn, Vice Chair

James “Jim” Torbert

Brent Hallowell

Standing L to R:

James Torbert, Brent Hallowell

Seated L to R:

Seth Bolduc, Keith Sanborn



Photo by Yolanda Violette

## Administrative Assistant's Report

To the residents/tax payers for the Town of Whitefield,

**Change**....to make different, alter or modify. Replace (something) with something else, especially something of the same kind that is newer or better; substitute one thing for (another).

Change means different things to different people. Some people embrace change, while others resist it. Change can mean good things are coming, or it could be something unexpected and dreaded is happening. Either way, you have to accept it and make that change into something great. In this field changes occur frequently, from law changes, procedure changes, policy changes etc.

This past year we (the office staff) have been preparing for the State license plate change that is going into effect on May 1, 2025. All chickadee plates will be replaced with the Pine Tree with Star or a No Tree Plate. For you as the registrants of the vehicles you have a choice to keep your current plate number in the new style plate, with a Pine Tree or a No Tree plate. If you choose to keep your current plate # you must reserve it online, by mail or in person at BMV in Augusta for a one-time fee of \$25.00. On May 1, 2025 and moving forward everyone will be given a new plate at the time of renewal, unless you reserved your current plate #. If you have reserved your current plate you will be required to come into the town office to process the renewal to get new stickers along with a new registration. This is how this change will be affecting you. There is a lot to this change of plate process and we will work to make this as easy as possible for both you and the staff. If you have any questions reach out to us at 549-5175 or contact BMV at [PlateReserve.BMV@maine.gov](mailto:PlateReserve.BMV@maine.gov) or call them at 624-9000. Once this process has begun on May 1, 2025, it will take about a year and half to get all the chickadee plates out of the system.

The state has implicated a new dog central database system for all municipalities that we are required to use, called PetPoint that we (all clerks across the State) have had to learn. We are learning the system and it is getting a little easier as the time goes by. It has not been the most user friendly system for us but we are adapting. For you as the dog owner it doesn't affect you. As for dog licenses they are for the calendar year, licensing begins on October 15<sup>th</sup> each year for the following year. Fees are \$6.00 spayed/neutered, \$11.00 non-altered. Late fee begins on February 1<sup>st</sup> (mandatory). This has not changed, it's the law.

Approved at the town meeting in 2024 the new GIS Database system which is now on our website. This has been a nice addition to the website. A good change for anyone to access and collect information on each and every lot in town. If you haven't been on the site to review it, you should check it out. You can find it on the [townofwhitefield.com](http://townofwhitefield.com) – government – assessing department, along with all the tax maps and commitment books and more.

## **Administrative Assistant's Report cont.**

With the revaluation now complete and changes to our land schedules and some to the building schedules these have helped bring overall town valuations up to where the state expects them to be at and our exemptions back to the 100%. In 2023 the homestead exemption was at 19,000, it is now back up to full value at 25,000 in 2024 and moving forward. The veteran exemption was down to 4,560 with that now back at full value of 6,000. These changes made through this process of the revaluation is one change that can be hard accept but in reality it is necessary. It had been many years since a change like this had been done.

One bright spot for changes was, in the legislative session in 2024 they repealed 30-A M.R.S. § 5721-A, or "LD 1," as it is commonly known. The "LD 1" statute was enacted in 2005 as a measure to limit local property tax increases. Since then, it has required each municipality to annually calculate its "property tax levy limit" based on several factors, including a "growth limitation factor" and new state funding. The levy limit has restricted the amount of property taxes that a municipality could raise for the municipal budget unless the municipal legislative body expressly authorized "increasing" or "exceeding" that year's limit. With that being said that article has been removed from the annual warrant.

In the fall of 2024, the town office had a change happen, the whole office was dismantled and moved around to accommodate the face lift of a complete painting of all the walls and trim which happened over Veterans Day weekend with an additional day closing the office. This change was a challenge in itself to complete but the outcome has opened a door that was hidden previously by file cabinets and changed the flow of the office which we are enjoying.

The town approved the purchase of more solar panels to help with the town's electricity bills. Those were installed in October 2024. The addition of these will help change the electricity expenses for the town.

Beginning January 1, 2026 when re-registering an ATV, boat or a snowmobile you will be required to provide a copy of the previous registration or provide the registration number. This assures the correct vehicles are being registered. It is your responsibility to provide the information to the clerk, not for the clerk to guess what vehicle is the correct one. We will begin informing all that come in from now till January 2026.

Change is inevitable, change is constant and unavoidable, it affects everything and everyone.

I can be reached anytime during regular business hours 549-5175 or by email [townwhitefieldadm@gmail.com](mailto:townwhitefieldadm@gmail.com)

Sincerely,

Yolanda Violette

Administrative Assistant, Town Clerk, Treasurer, Deputy  
Tax Collector, Registrar of Voters, Assistant E911 Addressing  
Officer, FOAA Officer & GA Administrator



Photo from Susan Webb

**Town Clerk Report**

**Vital Statistics Yearly Totals**

July 1, 2023 – June 30, 2024

Births	5
Out of Town Births	19
Marriages - Residents	15
Marriages - Nonresident	5
Deaths	20



**Marriages (Residents)**

Danielle Jean Burns / Israel Josiah Daiute  
Anthony Thomas Lorentsen / Molly Melain Palmer  
Jennifer Ann Douglas / Paul Gilbert Beaulieu  
Peter Wayne Harriman / Hannah Sofia Miller  
Samantha Jean Weston / Bradford John Swift  
Larissa Mae Hannan / William Brian Rhea  
Kyle John Aikens / Sydney Gail McLuer  
Chaz Paul Chastenay / Courtney Rose Flagg  
Brad Tobey Bowden/ Natasha Ella Bowden  
Bobbyjo Leann Knox / Dana Lee Dwinal  
Tyler Scott Plimpton / Kristen Lee Anderson  
Christa Larsen-Sorterup / Timothy John Morey II  
Levi D Hostetler / Mattie J Miller  
Linda Louise Nale / Torrance Shane Fox  
Alexandria Paige Pearce / Dakota James Perkins



**Motor Vehicle Registrations**

2235 – Registrations	252 – Titles
126 - Vanity Plates	33 – Lost Plates
12 – Duplicate Reg’s	87 – Duplicate Stickers
98 – Transfers	15 – Transit Plates
1 – Special Permit	



**Dog Licenses**

533 (includes 32 online dog licenses)  
Altered 395 – Unaltered 138

**Automobile Junkyard Permits**

Paul’s Pick-A-Part, Inc.



Photo by  
Tina Laskey

## **Town Clerk's Report cont.**

### **Hunting and Fishing Licenses Issued**

Archery Hunting License	7
Expanded Archery Antlerless Deer	1
Bear Hunting Permit	1
Crossbow Permit	1
Fishing License	47
Nonresident 7-day Fishing License	3
Hunting License	9
Combination License	44
Over 70 Lifetime	4
Migratory Waterfowl	3
Muzzleloader Permit	11
Coyote Night Hunt Permit	5
Spring/Fall Turkey	3
Resident Superpack	1
Saltwater Fishing Registry	3



Photos from David Wright

### **Inland Fisheries & Wildlife Registrations**

ATV	66 (64 Res & 2 Non-Res)
Boat	125 (12 w/o Milfoil)
Snowmobile	55

### **Graduates of Whitefield -- Class of 2024**

Emma Blair	Augusta Public School
Nolan Burgess	Erskine Academy
Lucas Clements	RSU 02
Julius Giguere	Erskine Academy
Natalie Henderson	Erskine Academy
Jessica Hendsbee	Erskine Academy
Thomas Manchini	Erskine Academy
Lucas Mitchell	Erskine Academy
Ayla Noftall	Augusta Public School
Keegan Bond	Lincoln Academy
Thomas Bowden	Lincoln Academy
Kaylee-Rose Cappello	Lincoln Academy
Chase Peaslee	RSU 40 / MSAD 40
Carson Hallowell	Lincoln Academy
Eliot O'Mahoney	Lincoln Academy
Keith Radonis	Erskine Academy
Kiley Perfetto	Lincoln Academy
Evelyn Rousseau	Erskine Academy
Giacoma Smith	Erskine Academy
Haley Webb	Erskine Academy
Baruch Wilson	Erskine Academy





**Town Clerk’s Report cont.**

**IN LOVING MEMORY OF**

08/16/2023	Ronald Ross Kenoyer	80
09/30/2023	Jon James Fortier	59
10/27/2023	Dorothy J Best	80
10/30/2023	Judy B Sipple	65
11/29/2023	Darryl Charles Grady	69
12/11/2023	Sylvia M Brann	68
12/12/2023	Julia Hardy Ackerman	70
12/29/2023	Carl Dean Stackpole	81
01/01/2024	Mitchell Earle Cooper	63
02/03/2024	Linda Lee LaRochelle	74
02/22/2024	Roland J Gagnon	88
03/25/2024	Mae Belle Mayo	66
03/29/2024	Mark Edward Johnson	60
03/31/2024	Kathy Dauphin	70
04/04/2024	Bradford Stephen Shepard	75
04/18/2024	David Atwood Chase	81
04/21/2024	Beth M Gregoire	72
06/15/2024	Theresa Jean Morin	57
06/27/2024	Cheryl Ann Hillman	66
06/27/2024	Hartford Lamont Foster Jr	86

**Eclipse in Whitefield 4.8.2024**



Photos by Yolanda Violette



Shadows during the Eclipse

**Town Clerk & Registrar of Voters  
FY 2023 – 2024**

We held **5 Elections** within this Fiscal Year. They were as follows:

3/5/2024	State Primary Election	359 Voters
3/15/2024	Municipal Election	83 Voters
3/16/2024	Annual Town Meeting	94 Voters
5/22/2024	RSU District Budget Meeting	13 Voters
6/11/2024	State Primary/RSU #12 Budget	162 Voters

Whitefield has **1821** Registered Voters as of 6/30/2024  
( D= 530 R=609 G=87 L=9 NL=14 & U=572 )

**Elections for FY 2024 – 2025 held**

11/5/2024	State Presidential Election	1508 Voters
12/5/2024	Special Town Meeting-ARPA	13 Voters
1/17/2025	Special Town Meeting Election	34 Voters

**\*\*\* Mark Your Calendars \*\*\***

**Upcoming Elections – to be held**

3/14/2025	Municipal Election
3/15/2025	Annual Town Meeting 2025
6/10/2025	RSU #12 Budget Referendum
11/4/2025	State General Election

**Thank you** to the **Ballot Clerks/Counters, Warden & Moderator** throughout the Year for your hours of work!

Respectfully Submitted,  
Yolanda Violette  
Registrar of Voters/Clerk



Photos by Yolanda Violette

## Assessing Information for Taxpayers

Information is available, on all properties in Whitefield, for inspection or review by taxpayers and the public during regular office hours or it is available on our website <https://town-ofwhitefield.com/town-tax-maps/>

If you have any questions regarding property assessments, contact the Town Office at 549-5175 to be put on the assessors' schedule for an appointment. RJD Appraisal, who act as our Assessors Agent, are scheduled to be in the office once a month. When in the office they update the regular annual reviews of new notice to builds or any other changes submitted, yearly transfers, meet with taxpayers, etc.

The **town-wide revaluation** has been completed by RJD Appraisal. This consisted of photos of each property, sketches of each building on each property, reviewing the sales data for the past 3 years, a visit to every property within the town with buildings on it, etc. Cost files were updated to reflect current market prices for various types of land and structures which were used to determine land and building values. The last step of the process was to send a letter stating your new values to each property owner and allowing a time to be scheduled with the assessors to discuss the changes. Hearings were held with (approximately 150) taxpayers in August 2024, for those that couldn't attend in person, phone appointments were held. Appointments continued after commitment and abatements were applied. The properties are assessed at just value in accordance with state statute. In practice, just value is equivalent to market value. The housing market takes into account restrictions and limitations on properties such as shoreland zoning, water supply, and rights-of-way. Nevertheless, specific additional restrictions that may exist on individual properties shall be considered on a case-by-case basis with the assessor, and the Select Board encourages such conversations because we all want accurate information on the tax cards. It's the responsibility of the property owners to check their tax cards for accuracy. With this being completed the exemptions are now based at 100%. As always appointments can be made to meet with the assessor. If you would like to meet with them, contact the Town Office during regular business hours and ask to be put on the schedule.

**All notifications and applications for exemptions must be filed at the Town Office no later than April 1, 2025 for the 2026 tax year.** In the case of property owned by individuals, there are possible exemptions for homestead, certain veterans and blind persons as described below.

**Homestead** - A person who owns his/her own home and has owned a home in Maine for at least 12 months on or before April 1, 2025 can apply for a Homestead Exemption. One can only receive this exemption on the home that is his/her primary residence. The State's current Homestead Exemption amount is \$25,000.

**Veterans** who will be 62 years of age on or before April 1, 2025 and who served during recognized war periods or any widow or minor children of veterans who would have been 62 years of age as of April 1, 2025 **may be** eligible for a tax exemption. **Veterans** receiving a 100% disability pension from the Veterans Administration **may be** eligible for an exemption. The State's current Veteran Exemption amount is \$6,000.



Assessing Information for Taxpayers Cont.

**Blind Exemption** any person who is declared blind by a Licensed Doctor should notify the Assessors on or before April 1, 2025 to see if he or she is eligible for a tax exemption. The State’s current Blind Exemption amount is \$4,000.

If you are currently receiving any of these exemptions, still reside at the same residence, you **do not need to reapply** each year.

**Current Land Use Programs**

**Tree Growth:** This program provides a benefit for owners of at least ten acres of forested land used for commercial harvesting. A forest management and harvest plan must be prepared and a sworn statement to that effect submitted with the application. Applications must include a map of the parcel indicating the forest type breakdown as well as all other areas to be excluded from the tree growth program.

**Farmland:** In the Farmland program, the property owner is required to have at least five contiguous acres in their parcel of land. The land must be used for farming, agriculture or horticulture and can include woodland and wasteland. Additionally, the parcel must contribute at least \$2,000 gross income from farming activities each year.

**Open Space:** There is no minimum acreage requirement with this program. However, minimum areas and setbacks must be excluded from classification. The parcel must be preserved or restricted in use to provide a public benefit. Benefits recognized include public recreation, scenic resources, game management and wildlife habitat.

If you are planning any type of construction project, adding on, new construction, outbuildings, etc. You **MUST** complete a **Notice to Build** to be approved before construction begins. Both the Notice to Build and Building and Development Ordinance are available on our website at [townofwhitefield.com](http://townofwhitefield.com), government, policies & ordinances or forms & applications.

**Whitefield State Valuations**

2023: \$265,100,000                      2024: 327,200,000

Temporary Residents at the Town Office



Photos by Yolanda Violette

The Municipal Valuation Return for  
Whitefield Maine for 2023 (for 2024 Taxes):

Valuations:	Local taxable Real Estate Valuation	\$ 214,553,506	
	Local taxable Personal Property Valuation	\$ 2,105,504	
	Homestead Exemption Reimbursement Value	\$ 10,104,837	
	BETE Exemption Reimbursement Value	\$ 1,346,100	
	Total Valuation base		\$ 228,109,947
Appropriations:	County Tax - Lincoln	\$ 338,597	
	Municipal Appropriation	\$ 1,827,554	
	Local Education-RSU 12	\$ 2,661,695	
	Total Appropriations		\$ 4,827,846
Allowable deductions:	Municipal Revenue Sharing	\$ 395,515	
	Other Revenues	\$ 813,400	
	Total deductions		\$ 1,208,915
Net to be raised by local property tax rate			\$ 3,618,913
Overlay			\$ 30,828.15
Minus ½ Homestead			\$ 161,677.39
Minus ½ BETE			\$ 21,537.60
Tax to be Collected			\$ 3,466,544.16

Commitment date: September 12, 2023  
5% Interest Rate

2024 Tax Rate: **16.00** per  
\$1000 of valuation

Due Dates 11/28/2023 & 4/26/2024



Photo by Tina Laskey

**Tax Collector’s Report**

Year Ending June 30, 2024

	<b>Amount</b>
2024 Real Estate Commitment	\$3,429,639.96
Real Estate Supplementals	1,534.01
Real Estate Abatements	6,898.25
Poverty Abatements	0.00
<b>Adjusted Real Estate Tax Amount</b>	<b>\$3,427,492.76</b>
2024 Personal Property Commitment	\$33,688.06
Personal Property Supplementals	0.00
Personal Property Abatements	0.00
<b>Adjusted Personal Property Tax Amount</b>	<b>\$33,688.06</b>
<b>Total Real Estate and Personal Property Tax</b>	<b>\$3,461,180.82</b>
Real Estate Taxes Collected	\$3,316,789.51
Personal Property Taxes Collected	33,556.46
<b>Total Taxes Collected as of June 30, 2024</b>	<b>\$3,350,355.97</b>
<b>Total Taxes Due as of June 30, 2024</b>	<b>\$110,824.25</b>



Photo by Yolanda Violette

2024 Outstanding Real Estate Taxes

As of June 30, 2024

★ = Partial payment made after June 30, 2024

★★ = Full payment after June 30, 2024 until February 18, 2025

Name	Original Tax	Payment / Adjustments	Amount Due
★★ ALLEN, GERALD L	435.62	0.00	435.62
★★ ALLEN, THOMAS J	466.72	0.00	466.72
★★ ANDERSON, ROBERT	956.00	478.00	478.00
★ BARTLETT, KENNETH	1,173.36	0.00	1,173.36
★★ BEAL, ADELINE	660.10	0.00	660.10
★★ BILLS, ROBERT J	1,357.73	708.64	649.09
★★ BINNS, DENNIS	3,930.62	3,137.81	792.81
★ BOYNTON, MARY M ESTATE OF	489.60	0.00	489.60
BRANN, ROBERT	1,440.86	0.00	1,440.86
★ BRONN, CLIFTON	665.12	80.80	584.32
★★ BRONN, CLIFTON GEORGE	2,322.37	0.00	2,322.37
★★ BRONN, GEORGE	58.77	0.00	58.77
★ COLSON, MICHELE L	544.80	0.40	544.40
★★ COOKSON, BRIAN D	476.00	0.00	476.00
★★ COUNTRY MANOR LIVING LLC	9,456.38	0.00	9,456.38
CUMMINGS, RICHARD L JR	795.02	0.00	795.02
CUMMINGS, RICHARD L JR	160.62	0.00	160.62
CUMMINGS, RICHARD L JR	603.57	0.00	603.57
★★ DUNCAN, FREDERICK JOHN	655.36	0.00	655.36
★★ DUNN, ANDREW E & THOMAS F TRUSTEES	5,122.05	2,561.03	2,561.02
★★ DYER, ISAAC W III & ISAAC C	788.91	0.00	788.91
★★ EDWARDS, MICHAEL P	1,902.32	0.00	1,902.32
★★ ENGSTROM, KRAIG	899.82	0.00	899.82
FAIRSERVICE, MICHAEL O	1,237.22	0.00	1,237.22
★ FREEMAN, KENNETH	1,403.76	701.88	701.88
★★ G A DOUGHTY CONSTRUCTION CO INC	2,363.25	0.00	2,363.25
★★ GAUVIN, WILLIAM R	480.00	0.00	480.00
★★ GIRARDIN, NICHOLAS A	2,604.08	1,302.04	1,302.04
★★ GREEN, ROBERT D II	519.20	0.72	518.48
★★ GREEN, ROBERT D II (LIFE ESTATE)	1,360.21	680.11	680.10
GROTTON, EVELINA J	831.78	0.00	831.78
★★ GURNEY, JEFFREY T	1,799.25	899.92	899.33
HALL, ANDREW HEIRS OF	171.20	0.00	171.20
★★ HANSON, WALTER KING II	1,320.83	798.99	521.84
★ HUTTER, FRANCIS W	793.42	92.68	700.74
★★ JEWETT, BENJAMIN M	418.08	375.01	43.07
★ JONES, EMILY E HEIRS OF	996.42	0.00	996.42

	Name	Original Tax	Payment / Adjustments	Amount Due
**	JOSLYN, LYMAN GARRETT	135.31	0.00	135.31
**	KEOGH-DWYER, HANNAH S	3,183.79	942.91	2,240.88
**	KILEY, MICHAEL	1,895.31	1,887.77	7.54
**	KILEY, MICHAEL P	481.82	479.91	1.91
**	KING, ERIN	9.60	0.00	9.60
**	KING, ERIN	5,181.26	0.00	5,181.26
	KNOX, JORDAN N ESTATE OF	1,431.49	0.00	1,431.49
*	KNOX, VIOLET	663.26	0.00	663.26
	LANDRY, MARK E	509.04	0.00	509.04
*	LAWSON, STEVEN	1,420.80	11.96	1,408.84
*	LI, HUAN YING	2,495.06	0.00	2,495.06
*	LIBBY, JERRY	1,201.52	289.14	912.38
	LILLY, HAROLD W JR	1,134.53	0.00	1,134.53
	MCCORMICK, KAREN E	1,524.61	0.00	1,524.61
*	MCCORMICK, STEVEN C	2,756.85	0.00	2,756.85
	MCDONALD, STEVEN P	2,493.84	0.00	2,493.84
	MCLEAN, GEORGE	83.87	0.00	83.87
*	MELLOR, DANIEL J SR	583.30	0.10	583.20
	MICHAUD, SHANE B	1,652.70	0.00	1,652.70
**	MILLER, AARON J	355.52	0.00	355.52
**	MILLER, ERIC C	310.56	0.00	310.56
**	MILLER, JERRY J	4,630.51	2,315.26	2,315.25
	MUNGEN, MARLON	468.00	0.00	468.00
**	NEWTON, DAVID R TRUSTEE	264.64	132.32	132.32
**	NEWTON, DAVID R TRUSTEE	3,291.25	1,645.63	1,645.62
**	PAINE, VICTORIA	893.95	292.53	601.42
**	PARADIS, TIFFANY	529.44	0.00	529.44
*	PEASLEE, JUANITA M	1,185.42	0.00	1,185.42
	PEASLEE, LISA M	400.19	0.00	400.19
	PEASLEE, STORM D	1,319.28	0.00	1,319.28
**	PEASLEE, TIMOTHY	678.45	339.23	339.22
	PERRY, BURT A HEIRS OF	3,215.62	0.00	3,215.62
**	PILLING, JAMES A	1,425.17	0.00	1,425.17
	POLAND, PETER D HEIRS OF	1,954.03	0.00	1,954.03
**	POULIN, ALICE L	2,382.53	0.00	2,382.53
	RIPLEY, NANCY M ESTATE OF	1,361.60	0.00	1,361.60
**	ROBERTS, ANN S	3,624.86	0.00	3,624.86
**	RUSSELL, ANN	344.24	0.00	344.24
	RUSSELL, MARGARET A	354.08	0.00	354.08
	RUSSELL, MARGARET A	320.00	0.00	320.00
**	SILVERIO, MARK P	1,542.70	771.35	771.35
*	SMITH, JORDAN	4,211.74	148.77	4,062.97
**	SMITH, STEPHEN C	248.78	55.87	192.91

	Name	Original Tax	Payment / Adjustments	Amount Due
**	STAPLES, LYMAN	1,576.06	1,513.54	62.52
**	STAPLES, SANDRA L	691.47	554.95	136.52
	SULLIVAN, LORETTA ESTATE OF	2,240.13	0.00	2,240.13
*	SURETTE, PETER B	1,917.10	0.00	1,917.10
**	SWARTZENTRUBER, LEVI	2,643.82	1,321.91	1,321.91
	THAYER, PATRICK A	1,200.37	0.00	1,200.37
**	THERIAULT, JOHN M	2,106.06	1,053.03	1,053.03
*	TIMS, KEVIN J	849.17	424.59	424.58
**	WALKER, JAKE	91.20	0.00	91.20
**	WALKER, JAKE	1,382.91	0.00	1,382.91
*	WALLACE, DONNA J	128.00	3.39	124.61
**	WEEKS, BRIAN L	544.56	0.00	544.56
**	WHEELER, MICHAEL F	320.00	160.00	160.00
**	WHEELER, MICHAEL F	1,155.63	577.82	577.81
**	WHITEFIELD PROPERTY HOLDINGS LLC	3,604.35	1,802.18	1,802.17
**	WILLIAMS, HENRY F	785.58	449.89	335.69
**	WILSON, CLIFFORD E	886.26	603.02	283.24
**	WOOD, ERIC M	480.80	0.00	480.80
*	WOODBURY, BRIAN	793.60	0.00	793.60
**	WRIGHT, BARBARA L HEIRS OF	1,090.34	0.00	1,090.34
<b>Total for 100 Bills:</b>		140,298.35	29,595.10	110,703.25

Every homeowner in Maine, unless exempted by law, is obligated to pay property taxes on property owned as of April 1 of every year. Your property taxes fund local government services like law enforcement, fire department, and public schools.

Failure to receive a tax bill does not excuse you from paying taxes. If you have reasons to believe your home was wrongly valued, you can appeal property taxes by meeting with the Assessor.

Contact our office for information on exemptions and payment options that may be available to you.

(Liens, 36 M.R.S. § 942, are filed at the registry for unpaid RE Taxes 8-12 months after commitment by the Tax Collector. The Tax Collector sends a 30 day notice to the taxpayers by certified mail, 30 days prior to the filing of the tax lien. Once the lien is filed it expires 18 months after the filing date of the lien, 36 M.R.S. § 943. The Treasurer sends a 45-30 day notice of impending foreclosure by certified mail prior to the foreclosure date. If after the 18 months there is a balance on that account the town automatically forecloses on the property. The Town of Whitefield has a schedule that is followed from year to year (subject to change). Tax commitment is normally in mid-September, liens are normally filed around mid-August the following year, 18 months from that lien filing date is the foreclosure date, which is usually mid-February. After foreclosure, the municipal officers become responsible, to the extent authorized by the municipal legislative body, for the disposition of any tax-acquired property.)

2024 Personal Property Taxpayer List

Account	Name & Address	Category Breakdown	Assessment	Exempt	Total	Tax
140	AT&T MOBILITY, LLC ATTN: Property Tax Dept 1010, SE-L-01 St Louis MO 63101	MACHINERY	7,600 7,600	0	7,600	121.60
136	542 Augusta Rd CENTRAL MAINE POWER STAGING YARD C/O- AVANGRID MANAGEMENT CO-LOCAL TAX ONE CITY CENTER, 5TH FLOOR PORTLAND ME 04101	MACHINERY	1,136,604 1,136,604	0	1,136,604	18,185.66
131	LITTLE ENTERPRISES LLC 208 ROCKLAND ROAD WHITEFIELD ME 04353	OTHER	410,400 410,400	0	410,400	6,566.40
129	208 ROCKLAND ROAD SHEEPSHOT LINKS 822 TOWNHOUSE ROAD WHITEFIELD ME 04353	MACHINERY	36,800 36,800	0	36,800	588.80
29	824 TOWNHOUSE ROAD SPECTRUM NORTHEAST, LLC C/O- CHARTER COMMUNICATIONS- TAX DEPT PO BOX 74 CHARLOTTE NC 28241-7647	OTHER	436,300 436,300	0	436,300	6,980.80
88	VARIOUS LOCATIONS SPECTRUM NORTHEAST, LLC C/O- CHARTER COMMUNICATIONS- TAX DEPT PO BOX 74 CHARLOTTE NC 28241-7647	OTHER	77,800 77,800	0	77,800	1,244.80
	VARIOUS LOCATIONS					
Totals:			2,105,504	0	2,105,504	33,688.06

2024 Outstanding Personal Property Taxes

As of June 30, 2024

(★ = Payment made after June 30, 2024)

Acct Name	Year	Original Tax	Payment / Adjustments	Amount Due
AT&T MOBILITY, LLC	2024	121.60	-2.33	123.93

Payment Summary

Type	Principal	Interest	Costs	Total
Total	0.00	2.33	0.00	123.93



Photo by Yolanda Violette

Real Estate Valuations 2024

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
981	299 GRAND ARMY LLC	013-028	80,100	243,900		324,000	\$ 3,262.68
1172	34-36 MASONIC LLC	029-004	134,700	166,300		301,000	\$ 3,031.07
1287	364 BROADWAY LLC	013-027	67,100	89,700		156,800	\$ 1,578.98
262	AASE, H TODD & RICHARDS, DANIEL W	011-014	53,400			53,400	\$ 537.74
418	ABBOTT, TRAVIS R	013-021	157,700	236,000	25,000	393,700	\$ 3,712.81
959	ACEDO, JOSHUA	013-023	62,800	140,200		203,000	\$ 2,044.21
455	ACKERMAN, JULIA H	003-016	65,900	230,000		295,900	\$ 2,979.71
1516	ACKERSON, WILLIAM E & MARY K	012-037	69,500	262,900	25,000	332,400	\$ 3,095.52
183	ADAMS, CLIFTON V JR & TINA	018-023-A	90,500	527,300	25,000	307,800	\$ 5,969.50
515	ADAMS, CLIFTON V JR & TINA M	018-004	65,600	130,600		196,200	\$ 1,975.73
1739	ADAMS, COURTNEY	015-036-A	138,900	217,000	25,000	355,900	\$ 3,332.16
1773	ADAMS, MICHAEL L & ROSE A	018-054	67,100	29,100	25,000	96,200	\$ 716.98
1897	ADAMS, SCOTT A & BROOKE M	018-023-B	67,900	154,800		222,700	\$ 2,242.59
680	AGJH LLC	019-023	440,000			440,000	\$ 4,430.80
1031	AITKEN, AMMIE L & DINKINS, JOSEPH H	016-016	95,000	294,900		389,900	\$ 3,926.29
1724	ALBEE, ERIC M II	012-019-B	70,700	108,700		179,400	\$ 1,806.56
1710	ALBEE, ERIC M II	012-023-C	86,200	211,900		298,100	\$ 3,001.87
174	ALBERT, TINA	020-005-B	68,900	319,800	25,000	388,700	\$ 3,662.46
833	ALLEN, ALICIA & DAIGLE, KARLYN	001-021-B	66,300	327,100	25,000	393,400	\$ 3,709.79
349	ALLEN, GERALD L & GILLEY, BRETT E	010-011-F	66,200	42,500	25,000	108,700	\$ 842.86
299	ALLEN, JEFFREY L SR	018-022-A	65,000	11,200		76,200	\$ 767.33
1143	ALLEN, JON C & LORI	020-048-001	66,200	72,700	25,000	138,900	\$ 1,146.97
186	ALLEN, PAMELA R (SPEAR) & PHILIP L	017-004	66,500	168,000	25,000	234,500	\$ 2,109.67
1155	ALLEN, THOMAS J	018-022	50,100			50,100	\$ 504.51
745	ALLEN, WAYNE S	018-002	80,500	195,600		276,100	\$ 2,780.33
1149	ALSUDANY, YASSER	026-028-A	72,900	345,700		418,600	\$ 4,215.30
1893	AMES, NICKOLAS B & WITWICKI, LINDSAY M	020-010-C-1	65,500	188,300		253,800	\$ 2,555.77
1532	ANDERSEN, CHARLENE & WILLIAM & DUDLEY, PENNILYN	028-004	207,100	43,400		250,500	\$ 2,522.54
16	ANDERSEN, WILLIAM H & CHARLENE & DUDLEY, PENNILYN	028-003	167,900	51,800		219,700	\$ 2,212.38
1207	ANDERSON, ANTHONY J & KENDRA E	008-001-A	82,300	329,100		411,400	\$ 4,142.80
1088	ANDERSON, PATRICIA S & ERIN E	017-008-A	80,000	233,000		313,000	\$ 3,151.91
1828	ANDERSON, PATRICIA S & ERIN E	025-006-1	65,300	57,200		122,500	\$ 1,233.58
318	ANDERSON, PATRICIA S, H BRADFORD & ERIN E & JOHNSON, MICHAEL S	012-001	126,100	247,400	25,000	373,500	\$ 3,509.40
1311	ANDERSON, ROBERT & PETERSON, ANDREW	011-029	100,900			100,900	\$ 1,016.06
949	ANGELL, GLENN B & ROSE MARIE	018-040	112,100	335,000	25,000	447,100	\$ 4,250.55
923	APOLINARIS, JONATHAN	012-036	67,100	176,600	25,000	243,700	\$ 2,202.31
976	AQUAFORTIS ASSOCIATES LLC	017-004-A	34,200	21,500		55,700	\$ 560.90
520	AQUAFORTIS ASSOCIATES LLC	017-055-B	25,100			25,100	\$ 252.76
1764	AQUAFORTIS ASSOCIATES LLC	017-055-B-ON		65,600		65,600	\$ 660.59
28	ARBOUR, FRANKLIN F SR	017-019	66,500	6,500	25,000	73,000	\$ 483.36
602	ARMSTRONG, DONNA M & GORDON, PETER D	015-038-A	65,600	217,300	25,000	282,900	\$ 2,597.05
1659	ARW PROPERTIES	010-008-A-ON		26,200		26,200	\$ 263.83
1670	ASHLINE, KEVIN	012-028-H	69,500	19,000		88,500	\$ 891.20
695	ATB PROPERTIES LLC	012-006	49,200	107,400		156,600	\$ 1,576.96
1354	ATWOOD, RONALD O & PRISCILLA E	013-047-A	72,500	236,500	31,000	309,000	\$ 2,799.46
960	AUBEE, PAULINE	020-004-A	91,700	260,500	25,000	352,200	\$ 3,294.90
135	AUGUSTA ROAD LLC	018-011	77,200	72,300		149,500	\$ 1,505.47
1386	AUGUSTA ROAD LLC	018-010	30,100			30,100	\$ 303.11
1596	AYN, CHRISTY (ROUSSEAU)	020-031	44,100	171,300	25,000	215,400	\$ 1,917.33
836	BABB, TYSON J	012-066-A	74,000	114,500	25,000	188,500	\$ 1,646.45



## Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
965	BAILEY, LYNDAL	018-050	135,900	256,400	31,000	392,300	\$ 3,638.29
449	BAILEY, LYNDAL	018-028	65,300			65,300	\$ 657.57
18	BAILEY, MARK R	018-033-A	66,500	260,200	25,000	326,700	\$ 3,038.12
1620	BAILEY, RANDALL & KIMBERLY	026-008	46,600	259,200	31,000	305,800	\$ 2,767.24
1735	BAILEY, REBECCA ANNE & JOSHUA OTIS	017-038-D	65,600	113,100	25,000	178,700	\$ 1,547.76
1879	BAILEY, RODNEY M & MARGO J	018-033	69,100	304,300	25,000	373,400	\$ 3,508.39
1564	BAILEY, RODNEY M & CATHERINE J	018-049	38,300	242,200	25,000	280,500	\$ 2,572.89
1697	BAILEY, RODNEY M & CATHERINE J	018-050-A	37,200			37,200	\$ 374.60
863	BAILEY, RODNEY M, CATHERINE J, MARGO J & MARK R	018-033	35,600			35,600	\$ 358.49
1144	BAIRD, WILLIAM R	020-049-F	66,600	92,400	25,000	159,000	\$ 1,349.38
25	BALDWIN, ASHLEY & MARKMANN, KYLE	004-029	80,000	270,900	25,000	350,900	\$ 3,281.81
1320	BALL, THOMAS P & VIOLET R	010-028	92,300	290,100	31,000	382,400	\$ 3,538.60
1639	BALMERT, JAMES M & WERBER, TAMMY L	020-005-D	69,200	105,900	25,000	175,100	\$ 1,511.51
415	BANGS, VICKI TRUSTEE & DAUPHIN, KATHY E REALTY TR	011-026	43,800			43,800	\$ 441.07
397	BANGS, VICKI TRUSTEE & DAUPHIN, KATHY E REALTY TR	011-018	47,100			47,100	\$ 474.30
336	BANGS, VICKI TRUSTEE & DAUPHIN, KATHY E REALTY TR	013-066	81,800	310,200		392,000	\$ 3,947.44
811	BANGS, VICKI TRUSTEE & DAUPHIN, KATHY E REALTY TR	008-020	117,000	78,900		195,900	\$ 1,972.71
82	BANNEN, KELLY A	009-007-A	65,300			65,300	\$ 657.57
54	BARNARD, JAMES R	012-047-A	71,300	152,300	25,000	223,600	\$ 1,999.90
124	BARNES, AUDRA S & TRAVIS	004-022	94,100	373,900	6,000	468,000	\$ 4,652.34
1219	BARNES, ROBERT S II	007-064	60,700	2,000		62,700	\$ 631.39
1041	BARNSTEIN JOHN & SHEILA	028-008	198,300	30,600		228,900	\$ 2,305.02
343	BARON, ERNEST F JR & JENNIFER E	003-008-B	16,400	112,000		128,400	\$ 1,292.99
1136	BARON, SHANNON M P & MULLENS, WAYNE	020-009-D	65,600	224,500	25,000	290,100	\$ 2,669.56
902	BARON, SHANNON M P	021-015	52,500	329,400		381,900	\$ 3,845.73
1307	BARRINGTON, HANNAH M TRUSTEE & TURNBULL FAMILY IRREVOCABLE TRUST	001-003	68,000	112,500	25,000	180,500	\$ 1,565.89
1489	BARTLETT, CHERYL	018-012	44,100	152,100		196,200	\$ 1,975.73
366	BARTLETT, KENNETH	014-002	74,300	83,900	25,000	158,200	\$ 1,341.32
199	BARTLETT, SAMUEL	017-025	60,500	103,800		164,300	\$ 1,654.50
461	BARTLETT, SAMUEL L	017-026	159,400	244,000	25,000	403,400	\$ 3,810.49
70	BARTON, DESIREE & RODRIQUEZ, RICHARD B	018-020-H	65,000	38,500	25,000	103,500	\$ 790.50
1754	BASSETT, JAMIE C & TERRI J	011-032-4	63,000			63,000	\$ 634.41
374	BATCHELDER, PETER	018-006	123,300	228,600	25,000	351,900	\$ 3,291.88
545	BEACH, JAMES A	011-030	61,900			61,900	\$ 623.33
1962	BEAL, ADELINE	002-011-C	65,000	56,000	25,000	121,000	\$ 966.72
549	BEARCE, MONIQUE M	016-013-C	68,500	258,800	25,000	327,300	\$ 3,044.16
253	BEAULIEU, BRIAN I & MERRELL, ERICA M	012-029-J	65,000	250,400	25,000	315,400	\$ 2,924.33
1085	BEAUSOLEIL, RICHARD R & CYNTHIA J	020-003-A	67,100	202,800	31,000	269,900	\$ 2,405.72
1582	BELL, JAMES N & DARLENE D	012-038-B	69,900	375,300	25,000	445,200	\$ 4,231.41
79	BELLEFLEUR, CARLINE A	026-011	41,500	174,300	25,000	215,800	\$ 1,921.36
1627	BENEDICT, JOSEPH W & KELLEY-BENEDICT, PATRICIA	019-006	246,800	366,900		613,700	\$ 6,179.96
1506	BENEDICT, JOSEPH W & KELLEY-BENEDICT, PATRICIA	019-054	56,100			56,100	\$ 564.93
886	BENNE, STEPHEN III	015-010	192,700	430,300	25,000	623,000	\$ 6,021.86
1521	BENNE, THOMAS & PAULA	009-030	36,000			36,000	\$ 362.52
1648	BENNE, THOMAS & PAULA	010-002	96,700	151,700	25,000	248,400	\$ 2,249.64
1356	BENNETT, RACHEL E	004-002	66,000	182,400	25,000	248,400	\$ 2,249.64

**Real Estate Valuations 2024 cont.**

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
1882	BERGERON, MARK D & MARIE A	005-001-A	67,900	382,900		450,800	\$ 4,539.56
934	BERNIER, NICHOLAS T	016-017	33,800			33,800	\$ 340.37
812	BERRY, JONATHAN & JESSICA	003-012	90,900	173,700		264,600	\$ 2,664.52
1503	BERRY, STEPHEN	022-011	55,700	205,100		260,800	\$ 2,626.26
1569	BERTRAND, RAYMOND D	011-007	127,300			127,300	\$ 1,281.91
755	BERLUBE, JAY R	013-026	65,100	183,500	31,000	248,600	\$ 2,191.23
1061	BESSEY, BROCK A & ERIN E	012-002	91,700	423,600	25,000	515,300	\$ 4,937.32
1852	BESSEY, ERIN E	009-013-A	43,500			43,500	\$ 438.05
1435	BEST, NORMAN A & DOROTHY J	017-018-B	65,000	75,100	31,000	140,100	\$ 1,098.64
710	BHS INC	019-021-002	160,000			160,000	\$ 1,611.20
380	BICKFORD, ARNOLD E III	018-035	74,200	132,900	25,000	207,100	\$ 1,833.75
681	BICKFORD, JILL J	026-018	47,500	205,100	25,000	252,600	\$ 2,291.93
1059	BILLS, ROBERT J & ANNE C	017-018	94,700	144,400	25,000	239,100	\$ 2,155.99
474	BINEAU, MARJORIE O	022-026	66,200	345,100	25,000	411,300	\$ 3,890.04
413	BINNS, DENNIS & JANET	010-005	146,400	289,700	25,000	436,100	\$ 4,139.78
1623	BINNS, DENNIS R & JANET	009-032	26,700			26,700	\$ 268.87
206	BINNS, DENNIS R & JANET	010-008-C	30,900	5,100		36,000	\$ 362.52
774	BINNS, DENNIS R, JANET & TINA	010-004	60,500	18,500		79,000	\$ 795.53
568	BINNS, SUSAN ELAINE	020-005-A	68,000	143,400	25,000	211,400	\$ 1,877.05
1950	BIRCH, ANDREW W	022-018-A-1	41,300			41,300	\$ 415.89
1946	BIRCH, NANCY J	022-018-A	36,200			36,200	\$ 364.53
1908	BISHOP, CHRISTOPHER	017-057-1	70,100	75,500		145,600	\$ 1,466.19
1245	BLAGDEN, ROBERT L	001-021-A	61,500			61,500	\$ 619.31
110	BLAIR, ANNE'DORA THERSE	014-005-B	65,900	264,400	25,000	330,300	\$ 3,074.37
1239	BLAIR, TERRY L & SALLY A	027-004	97,300	241,200	25,000	338,500	\$ 3,156.95
1375	BLAIR, TERRY L & SALLY A	027-008	65,400	20,900		86,300	\$ 869.04
1695	BLAIR, TERRY L JR	027-004-A	65,200	213,300	25,000	278,500	\$ 2,552.75
252	BLAKE, DANIEL W II & NADIA M	018-031	101,500	399,000		500,500	\$ 5,040.04
1273	BLAKE, EARL C & GALE M	011-014-B	66,600	232,000		298,600	\$ 3,006.90
758	BOLDUC, SETH & ATKINS, LUCY	005-026	81,800	138,500	25,000	220,300	\$ 1,966.67
1019	BOLDUC, SETH & ATKINS, LUCY	005-031-A	40,500	15,500		56,000	\$ 563.92
1610	BONAPARTE, HANNAH B	031-018	30,500			30,500	\$ 307.14
1541	BOND, AARON J & STACEY M	008-011-B	65,300	262,600	25,000	327,900	\$ 3,050.20
260	BONENFANT, BARBARA A & DANIEL	017-009-B	78,500	348,800	25,000	427,300	\$ 4,051.16
434	BONENFANT, BARBARA A & DANIEL P	017-032-A	39,000			39,000	\$ 392.73
465	BOSSIE, MICHELLE & KENNETH	012-017-A	78,200	29,200	25,000	107,400	\$ 829.77
1033	BOTHFELD, DAVID & SEIDEL, KARIN M	013-061	63,300			63,300	\$ 637.43
1460	BOUCHER, BRANDON	026-004	71,300	175,000	25,000	246,300	\$ 2,228.49
230	BOUDREAU, SHERRY	019-036	4,500			4,500	\$ 45.32
150	BOUDREAU, SHERRY	019-037	20,000			20,000	\$ 201.40
1368	BOWDEN, BRAD T	017-023	6,000			6,000	\$ 60.42
1733	BOWDEN, BRAD TOBEY	017-030-B	75,200	175,000	31,000	250,200	\$ 2,207.34
817	BOWDEN, BRADLEY L	013-054-A	56,000	25,700		81,700	\$ 822.72
440	BOWDEN, BRADLEY L & SHARI	027-013	55,700	73,900	31,000	129,600	\$ 992.90
1352	BOWDEN, GEORGE W JR	026-006	53,100	167,700	25,000	220,800	\$ 1,971.71
1454	BOWDEN, GEORGE W JR	013-012-A	99,400			99,400	\$ 1,000.96
234	BOYAN, JUDITH	019-012-A	84,700	317,300		402,000	\$ 4,048.14
251	BOYNTON, DAVID A & MELISSA D	011-036	116,300			116,300	\$ 1,171.14
325	BOYNTON, DAVID A	011-046	57,600			57,600	\$ 580.03
1467	BOYNTON, DAVID A & MELISSA D	016-047-C	75,000	75,500		150,500	\$ 1,515.54
1494	BOYNTON, DAVID A & MELISSA D	016-049	92,800	275,000	25,000	367,800	\$ 3,452.00
1340	BOYNTON, DAVID A & MELISSA D	016-047-D	25,000			25,000	\$ 251.75
1731	BOYNTON, MADISON E & ALEXANDER, SAMUEL	010-045-A	37,600			37,600	\$ 378.63

## Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
577	BOYNTON, MARY M EST OF & BOYNTON, ROGER JR PER REP	007-030	40,900	800		41,700	\$ 419.92
907	BRADFORD, TAMMY I	017-014	77,600	43,900		121,500	\$ 1,223.51
1323	BRANN, BENJAMIN PATRICK	013-018	83,800	379,200		463,000	\$ 4,662.41
1177	BRANN, BENJAMIN R & PRIKRYL, INGRID	018-037- F	76,800	428,100	25,000	504,900	\$ 4,832.59
198	BRANN, BRUCE E	017-018-A	68,000	78,300	25,000	146,300	\$ 1,221.49
1910	BRANN, DEAN & BARBARA A	018-037-02	68,900	292,200	25,000	361,100	\$ 3,384.53
1698	BRANN, JAMES L & SHANNON F (VIGUE)	013-038-A	66,400	286,100	25,000	352,500	\$ 3,297.93
59	BRANN, JAMES M & SYLVIA M	031-012	41,800	150,000	25,000	191,800	\$ 1,679.68
540	BRANN, KEITH A & CYNTHIA	018-037	31,700			31,700	\$ 319.22
1348	BRANN, KEITH A & CYNTHIA	018-037-A	66,300	300,400	25,000	366,700	\$ 3,440.92
603	BRANN, LARRY & PAULINE	017-007	52,800	137,800	25,000	190,600	\$ 1,667.59
1427	BRANN, LINDA	024-002	94,000	8,600		102,600	\$ 1,033.18
1296	BRANN, LINDA L	024-003	65,000	27,400	25,000	92,400	\$ 678.72
1747	BRANN, MATTHEW A & KIRSTEN M	018-037-E	69,500	353,000	25,000	422,500	\$ 4,002.83
20	BRANN, REGINALD T	010-018	87,500	800		88,300	\$ 889.18
1654	BRANN, ROBERT & FAITH	025-001	100,200	84,800	25,000	185,000	\$ 1,611.20
1726	BRANN, ROBERT A JR HEIRS OF & BRANN, KRISTY J HEIRS OF	025-001-A	88,300	59,800		148,100	\$ 1,491.37
1912	BRANN, RONNIE	018-037-04	72,800			72,800	\$ 733.10
1911	BRANN, SCOT	018-037-03	69,200			69,200	\$ 696.84
1768	BRANN, SCOT M	018-038-A	49,100			49,100	\$ 494.44
33	BRANN, TERRIE J PLUMMER, CRAIG WOODBURY & BUCK, AMY WYETH	017-041	81,700	85,900	25,000	167,600	\$ 1,435.98
1622	BRANN, TONIC	017-017-C	69,200	117,300	31,000	186,500	\$ 1,565.89
71	BRANN, WAYNE & CAROL	021-001	74,000	216,400	25,000	290,400	\$ 2,672.58
320	BRANN-GUIMOND, TINA & GUIMOND, PATRICK	018-020-C	71,800	55,200	25,000	127,000	\$ 1,027.14
1156	BRETON, ARTHUR A & APRIL A (BLAISDELL)	018-030-A-1	65,500	172,800	25,000	238,300	\$ 2,147.93
804	BRETON, GLEN P & KAREN L	018-044	76,700	220,900		297,600	\$ 2,996.83
1236	BRIDGFORTH, JUSTIN R	017-008-C	42,600			42,600	\$ 428.98
1269	BRIDGFORTH, JUSTIN R & BONNIE S	017-049	91,600	219,300	25,000	310,900	\$ 2,879.01
331	BRINZOW, ALEXANDER	011-027	7,700			7,700	\$ 77.54
1387	BROCHU, DONALD	012-028	110,300			110,300	\$ 1,110.72
682	BROCHU, MIKAYLA M & DYLAN A	017-008-B	79,100	145,100		224,200	\$ 2,257.69
1146	BRONN, CLIFTON	008-011	89,600			89,600	\$ 902.27
847	BRONN, CLIFTON GEORGE	008-012	71,600	319,100	25,000	390,700	\$ 3,682.60
1966	BRONN, GEORGE	008-011-ON		5,300		5,300	\$ 53.37
712	BROOKE, WILLIAM & GAIL	016-026	124,600	316,700	25,000	441,300	\$ 4,192.14
462	BROOKE, WILLIAM W & GAIL	016-025	9,800			9,800	\$ 98.69
1606	BROOKE, WILLIAM W & GAIL D	016-001	46,200			46,200	\$ 465.23
1278	BROOKE, WILLIAM W & GAIL D	016-002	39,300			39,300	\$ 395.75
634	BROWN, CAROLE A & TIMOTHY M	015-052	69,800	224,400	25,000	294,200	\$ 2,710.84
908	BROWN, CAROLE A & TIMOTHY M	018-024	112,600	85,000		197,600	\$ 1,989.83
978	BROWN, DAVID G & PRUDENCE J TRUSTEES & BROWN FAMILY REVOCABLE TRUST	003-001	7,700			7,700	\$ 77.54
339	BROWN, DAVID R & LOIS C	027-009	67,400	48,100		115,500	\$ 1,163.09
179	BROWN, DAVID R & LOIS C	014-006-A	66,500	21,200	25,000	87,700	\$ 631.39
482	BROWN, DOUGLAS & ELIZABETH	030-012-A	67,000	281,600	25,000	348,600	\$ 3,258.65
952	BROWN, DOUGLAS & ELIZABETH A	030-016	36,000			36,000	\$ 362.52
1314	BROWN, LLOYD	003-014-A-ON		20,000		20,000	\$ 201.40
1838	BROWN, LOIS	013-012-D	46,700			46,700	\$ 470.27
821	BROWN, LUCILLE D & SCOTT W	007-053-A	79,100	76,200	25,000	155,300	\$ 1,312.12
534	BROWN, TIMOTHY M	018-025	49,700			49,700	\$ 500.48
1836	BROWN, TIMOTHY M	018-010-C	80,000	353,000		433,000	\$ 4,360.31

Real Estate Valuations 2024 cont.

Acct #	Name	Map /Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
524	BROWN-COLLINS, JESSE B & FLOOD, CHRISTINA L	018-051-A	80,500	146,600		227,100	\$ 2,286.90
1217	BRYANT, DAVID S & NANCY K	031-006	46,000	214,700	25,000	260,700	\$ 2,373.50
1131	BRYANT, DAVID S	031-007	75,200	299,100		374,300	\$ 3,769.20
541	BRYANT, RANDALL B	009-025	69,500	264,100	25,000	333,600	\$ 3,107.60
776	BUCKINGHAM, TERRI ANN	004-044-E	12,300			12,300	\$ 123.86
1771	BUGGIA, LAWRENCE B JR TRUSTEE & BUGGIA, LAWRENCE B JR LIVING TRUST	007-053-C	9,300			9,300	\$ 93.65
909	BUMFORD, JASPER W HEIRS OF	009-005-A	74,600	20,700		95,300	\$ 959.67
1997	BUMPS, DIANNE	007-018-C-01	36,400			36,400	\$ 366.55
1233	BUNNELL, ANDREW	017-018-D	66,600	127,300		193,900	\$ 1,952.57
1248	BUNTING, WILLIAM H	012-040	89,600	151,700	25,000	241,300	\$ 2,178.14
1284	BUNTING, WILLIAM H	012-053	18,900			18,900	\$ 190.32
1417	BUNTING, WILLIAM H	012-052	16,400			16,400	\$ 165.15
788	BUNTING, WILLIAM H	012-055	6,500			6,500	\$ 65.46
1916	BURDICK, ASHLEY	013-056-ON		154,500	25,000	154,500	\$ 1,304.07
1568	BURGE, ROBERT	008-037	6,400			6,400	\$ 64.45
1405	BURGE, ROBERT	008-035	80,900	101,600		182,500	\$ 1,837.78
653	BURGE, ROBERT	008-031	6,600			6,600	\$ 66.46
144	BURGE, ROBERT	008-034	81,100	145,500		226,600	\$ 2,281.86
371	BURGE, ROBERT	008-032	100,200			100,200	\$ 1,009.01
258	BURGE, ROBERT	008-030	7,900			7,900	\$ 79.55
382	BURGESS, JASON D & MICHELE A	007-025-A	75,500	328,200	25,000	403,700	\$ 3,813.51
1554	BURHOE, LESLIE & KOLLER, BERTIE B	015-035	74,000	38,900		112,900	\$ 1,136.90
1007	BURMAN, WILLIAM H	024-006	43,200			43,200	\$ 435.02
108	BURNS, DANIEL T & DOROTHY L TRUSTEES & BURNS LIVING TRUST	026-034	80,500	295,700	25,000	376,200	\$ 3,536.58
1364	BURNS, DANIEL T & DOROTHY L TRUSTEES & BURNS LIVING TRUST	017-001	115,400	138,000		253,400	\$ 2,551.74
1418	BURNS, JOHN W & MARTHA J T	016-012	123,900	307,100	25,000	431,000	\$ 4,088.42
741	BURTNER, JENNIFER C & VANESSA J TRUSTEES & RIVERVIEW TRUST	018-034	126,900	34,600		161,500	\$ 1,626.31
706	BURTNER, JENNIFER CAROL	018-027	35,400			35,400	\$ 356.48
68	BURTON, ANDREW & KEIRSTEN	010-003-A	66,700	198,300	25,000	265,000	\$ 2,416.80
1981	BURTON, WILLIAM J	012-062-1	66,900	11,500		78,400	\$ 789.49
1434	BUSHNELL, MICHAEL L	005-012	31,200			31,200	\$ 314.18
760	CADWALLADER, JOHN R III	027-001	69,100	142,900		212,000	\$ 2,134.84
1755	CAMPBELL, DENNIST & ELIZABETH M	011-032-1	81,500	244,100		325,600	\$ 3,278.79
749	CAMPBELL, RICHARD W	020-007-A	66,400	78,400	25,000	144,800	\$ 1,206.39
1111	CAPEN, GLEN A	007-066	53,100	124,900	25,000	178,000	\$ 1,540.71
337	CAPPER, APRIL MICHELLE	013-035	49,500	246,700	25,000	296,200	\$ 2,730.98
528	CAPUTO, CORY	009-004	58,500			58,500	\$ 589.10
1553	CAPUTO, CURRY T & LANI, ANDREA A	009-004-B	94,300	256,300	25,000	350,600	\$ 3,278.79
1527	CARLTON, STEVEN F & DIANNE M	012-017-D	71,000	87,600	25,000	158,600	\$ 1,345.35
1176	CARON, RICHARD A & MALINDA J	018-035-A	68,800	234,900	25,000	303,700	\$ 2,806.51
1457	CARRIGAN, CAROL L & JASON M	012-015-C	66,500	244,800	25,000	311,300	\$ 2,883.04
1716	CARTLIDGE, JACQUELINE M (CARON)	020-010-A	70,200	104,200	25,000	174,400	\$ 1,504.46
1988	CARVER, MICHAEL & HARVEY, KRISTEN B	002-005-C	66,500	168,300		234,800	\$ 2,364.44
1369	CASWELL, MARY E	018-041	81,400	141,200	25,000	222,600	\$ 1,989.83
508	CASWELL, MARY E	018-041-A	30,000			30,000	\$ 302.10
675	CAYER, LIONEL J & JILL D	019-029	66,300	319,400	25,000	402,500	\$ 3,632.25
910	CEDERLUND, GREG	004-038	39,800			39,800	\$ 400.79
102	CENTRAL MAINE POWER	018-005	113,300			113,300	\$ 1,140.93
103	CENTRAL MAINE POWER	013-022	93,600			93,600	\$ 942.55

## Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
126	CENTRAL MAINE POWER	004-005	294,000			294,000	\$ 2,960.58
586	CENTRAL MAINE POWER	019-032	146,400			146,400	\$ 1,474.25
723	CENTRAL MAINE POWER	019-052	348,000			348,000	\$ 3,504.36
1112	CENTRAL MAINE POWER	001-061	306,000			306,000	\$ 3,081.42
1347	CENTRAL MAINE POWER	007-008	246,000			246,000	\$ 2,477.22
1283	CENTRAL MAINE POWER	019-008	152,400			152,400	\$ 1,534.67
1312	CENTRAL MAINE POWER	016-018	10,800			10,800	\$ 108.76
1256	CENTRAL MAINE POWER	012-048	744,000			744,000	\$ 7,492.08
1517	CENTRAL MAINE POWER	001-061-ON	13,445,700			13,445,700	\$ 135,398.20
1602	CENTRAL MAINE POWER	007-007	126,000			126,000	\$ 1,268.82
241	CHADWICK, LAWRENCE JOHN JR & ROBERT EDWARD HEIRS OF & FOYE, THERESA A EST OF	003-007	15,800			15,800	\$ 159.11
1790	CHADWICK, LYNN ANN	003-003	9,800			9,800	\$ 98.69
300	CHAPMAN-MITCHELL, CHRISTI A	019-046	43,500	1,000		44,500	\$ 448.12
1740	CHASE, ABRAHAM D	013-015	11,400			11,400	\$ 114.80
727	CHASE, C PATRICK	012-058	1,900			1,900	\$ 19.13
1546	CHASE, C PATRICK & ROBIN	010-014	90,800	359,900	25,000	450,700	\$ 4,286.80
1289	CHASE, C PATRICK	013-002	11,300			11,300	\$ 113.79
1694	CHASE, DAVID A & BETTY J	007-033	99,800	219,300		319,100	\$ 3,213.34
1121	CHASE, FAYE P	007-045	73,400	212,700	31,000	286,100	\$ 2,568.86
1402	CHASE, FAYE P	007-046	36,000			36,000	\$ 362.52
1537	CHASE, JACOB C	004-030	57,300	7,000		64,300	\$ 647.50
930	CHASE, MATTHEW J	026-015-A	68,000	224,200	25,000	292,200	\$ 2,690.70
542	CHASE, PATRICK & ROBIN	010-016-A	74,600	38,900		113,500	\$ 1,142.95
289	CHASE, PETER E	013-041	12,200			12,200	\$ 122.85
518	CHASE, RAYMOND F	004-039	51,000			51,000	\$ 513.57
120	CHASE, RAYMOND F	004-044-C	52,500			52,500	\$ 528.68
928	CHASE, RAYMOND F	004-043	36,800			36,800	\$ 370.58
274	CHASE, RICHARD R	004-031	158,800	236,700	31,000	395,500	\$ 3,670.52
393	CHASE, ROBERTA	007-077	147,900	270,500	25,000	418,400	\$ 3,961.54
407	CHASE, ROBERTA	004-035	25,400			25,400	\$ 255.78
832	CHASE, ROBERTA	004-044	144,300			144,300	\$ 1,453.10
1522	CHASE, ROBERTA	004-033	9,600			9,600	\$ 96.67
1390	CHASE, ROBERTA	004-034	27,600			27,600	\$ 277.93
1797	CHASE, ROBIN L & PATRICK C	013-002-A	75,800	68,600		144,400	\$ 1,454.11
935	CHASE, TIMOTHY L	017-057	69,600	258,600	31,000	328,200	\$ 2,992.80
1076	CHELLIS, JONATHAN WENDELL & ELIZABETH FRANCES	011-020-B	86,300	308,000	25,000	394,300	\$ 3,718.85
372	CHIAPPINI, WALTER R & STANLEY, VIRGINIA L	004-006	236,600	173,200		409,800	\$ 4,126.69
1723	CHIAPPINI, WALTER R	004-006-ON-2		291,600	25,000	291,600	\$ 2,684.66
1737	CHIARELL, JERALD J & JULIE O	012-065-A	79,300	331,600	31,000	410,900	\$ 3,825.59
1738	CHIARELL, JERALD J	012-065-B	44,600			44,600	\$ 449.12
1484	CHIARELL, JULIE O	012-065	39,000			39,000	\$ 392.73
1205	CHILDERS PROPERTIES LLC	022-012	25,500	30,900		56,400	\$ 567.95
759	CHOATE, DIANA L	022-023	31,400	150,400	25,000	181,800	\$ 1,578.98
1725	CHRYSLER, ALLAN D JR & JULIANNA H	018-037-D	68,200	247,000	25,000	315,200	\$ 2,922.31
1783	CIFRINO, EMMA A & WRIGHT, AMORY B CIFRINO TRUSTEES & FOREST EDGE FARM TRUST	002-022	88,300	246,700	25,000	335,000	\$ 3,121.70
1682	CLARK, ALAN GEORGE & LINDA JANE TRUSTEES & CLARK, ALAN GEORGE & LINDA JANE LIVING TRUST	019-012-C	65,100	130,500		195,600	\$ 1,969.69
95	CLARK, DANA E	024-007-A	68,000	149,600		217,600	\$ 2,191.23
388	CLARK, DAVID S & SHARON L	021-019	62,800	272,800	25,000	335,600	\$ 3,127.74
1835	CLARK, DAVID S	020-010-C	86,400			86,400	\$ 870.05

**Real Estate Valuations 2024 cont.**

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
1023	CLARK, LINDSEY H	017-027	65,300	259,300		324,600	\$ 3,268.72
1158	CLARK, SHARON L	016-047	92,100			92,100	\$ 927.45
217	CLARK, SHARON L	026-024	71,500	151,200		222,700	\$ 2,242.59
69	CLEAVES, BRIAN G & RHONDA R	020-014-A	72,500	176,300	31,000	248,800	\$ 2,193.25
891	CLEAVES, RHONDA R	020-014	89,000	30,000		119,000	\$ 1,198.33
578	CLEAVES, RHONDA R	019-043	107,800	102,900		210,700	\$ 2,121.75
1482	CLOUTIER, ROSARIO G JR & LINDA	013-030	49,800	225,200	25,000	275,000	\$ 2,517.50
813	COATES, KELLIE A & CHRISTOPHER A	020-011-B	72,500	210,000	25,000	282,500	\$ 2,593.03
1199	COCO, ANTHONY & SABRINA	010-007	53,100	74,800		127,900	\$ 1,287.95
1294	COCO, ANTHONY & SABRINA	010-008-B	66,500	473,900		540,400	\$ 5,441.83
1333	COCO, ANTHONY F & SABRINA D	010-023	90,500	80,500		171,000	\$ 1,721.97
2000	COCO, ANTHONY F & SABRINA D	010-024-A	50,500			50,500	\$ 508.54
769	COCO, ANTHONY F & SABRINA D	010-022-B	92,100	150,700		242,800	\$ 2,445.00
391	COLBY, CAROLYN J	021-013	800			800	\$ 8.06
1875	COLBY, MEAGAN M	020-049-A-ON		87,400		87,400	\$ 880.12
1548	COLE, CHARLES DOUGLAS	024-004-B	67,600	127,300	25,000	194,900	\$ 1,710.89
701	COLEMAN, MARGARET YOUNGS	005-032-A	68,600	203,200		271,800	\$ 2,737.03
87	COLLADO, ANTONIO & ANNA	001-023	91,800	229,200	25,000	321,000	\$ 2,980.72
592	COLPITT, CHRISTINE M	009-009-B	31,800			31,800	\$ 320.23
646	COLPITT, THOMAS JR & CHRISTINE	009-008	83,200	201,800	25,000	285,000	\$ 2,618.20
1583	COLSON, MICHELE L	019-007	59,300			59,300	\$ 597.15
423	CONDON, JON M	010-050-A	65,000	296,300	25,000	361,300	\$ 3,386.54
218	CONLEY, GAIL P & STEPHEN	010-040	115,100	268,900	25,000	384,000	\$ 3,615.13
1403	CONLEY, GAIL P & STEPHEN	013-076	21,000			21,000	\$ 211.47
1407	CONLEY, GAIL P & STEPHEN	011-005	17,700			17,700	\$ 178.24
1259	CONLEY, GAIL P & STEPHEN	010-048	54,700			54,700	\$ 550.83
273	CONRAD, RICHARD & ELIZABETH	007-069	30,300			30,300	\$ 305.12
729	CONRAD, RICHARD & ELIZABETH	007-068	131,400	188,500		319,900	\$ 3,221.39
1676	CONSOLIDATED COMMUNICATIONS	024-007-ON		15,200		15,200	\$ 153.06
947	COOKSON, BRIAN D & LANDRY, CINDY	017-006-C	66,500	50,000		116,500	\$ 1,173.16
1050	COOKSON, BRIAN D & LANDRY, CINDY	017-006-B	66,500			66,500	\$ 669.66
1234	COOLEY, ARTHUR B & CAROL	025-003	53,600	175,000	31,000	228,600	\$ 1,989.83
552	COOMBS, KARL	015-017	1,000			1,000	\$ 10.07
615	COONS, JEFFERY L	018-036	56,000			56,000	\$ 563.92
187	COONS, KERRY LYNN EST OF & COONS, DAVID W PER REP	020-025	35,800			35,800	\$ 360.51
182	COOPER, GARY E & GAGNE, LINDA B TRUSTEE	018-001-A	69,800			69,800	\$ 702.89
889	COOPER-HASKELL, DAWNA JEAN	017-047	120,200	331,200	25,000	451,400	\$ 4,293.85
921	COPPE, JONATHAN B & CAROLYN G	009-024	144,800	257,300		402,100	\$ 4,049.15
112	CORBIN, BRADLEY & ELIZABETH	018-013-B	42,500			42,500	\$ 427.98
1371	CORBIN, BRADLEY F & ELIZABETH J	018-013	51,100			51,100	\$ 514.58
1937	CORBIN, SCOTT A & NELIA E	018-013-D	33,500			33,500	\$ 337.35
1152	CORTET, BENOIT-MARIE	011-039	69,900	1,400		71,300	\$ 717.99
698	CORUM, MICHAEL J JR	007-001	82,300	224,100	25,000	306,400	\$ 2,833.70
1169	COTE, DAVID & HOLLY A	016-021-A	72,800	246,100	25,000	318,900	\$ 2,959.57
378	COTE, DAVID & HOLLY	016-021	63,600			63,600	\$ 640.45
1963	COTE, WENDY L & WARREN J	008-009-001	86,300	313,500		399,800	\$ 4,025.99
1045	COUNTRYMANOR LIVING LLC	022-013	97,500	476,200		573,700	\$ 5,777.16
673	COUTTS BROTHERS INC	019-001	30,600			30,600	\$ 308.14
1705	COUTTS BROTHERS INC	018-030	236,000			236,000	\$ 2,376.52
539	COUTTS, CODY & PAMELA	015-050	66,500	48,600		115,100	\$ 1,159.06
913	COWLES, STEVEN & JULIE	017-055-A	153,900	448,700	25,000	602,600	\$ 5,816.43
2013	COWLES, STEVEN A	013-039-A	61,100			61,100	\$ 615.28

## Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
641	CRISSMAN, JAMES H & LOUISA M TRUSTEES & CRISSMAN, JAMES H 2009 TRUST & CRISSMAN, LOUISA M TRUST	007-074	107,800	446,400		554,200	\$ 5,580.79
467	CROCKER, DEANNE A	013-025	83,100	263,000	25,000	346,100	\$ 3,233.48
219	CROCKER, RICHARD A SR & SHERRI	013-031	42,000			42,000	\$ 422.94
1949	CROMWELL, JACKSON & HARTILL, ELISE C	008-041-A	40,500			40,500	\$ 407.84
1404	CROMWELL, RYAN CHRISTOPHER & BUMA, JAMIE MICHELA	006-021-A	72,700	278,500		351,200	\$ 3,336.58
890	CRONKHITE, BEVERLY E & RICKY A	017-003	80,300	265,200	25,000	345,500	\$ 3,227.44
1798	CRONKHITE, JUSTIN & COURTNEY	002-006-A	102,100	26,400		128,500	\$ 1,294.00
1800	CRONKHITE, JUSTIN D & COURTNEY A	002-011-A	74,600			74,600	\$ 751.22
1436	CROOKER REALTY EQUIPMENT LLC	001-034	93,600			93,600	\$ 942.55
917	CROOKER REALTY EQUIPMENT LLC	001-007	432,000			432,000	\$ 4,350.24
1020	CROOKER REALTY EQUIPMENT LLC	001-035	568,000			568,000	\$ 5,719.76
1014	CROOKER REALTY EQUIPMENT LLC	001-006	65,600			65,600	\$ 660.59
1163	CROOKER REALTY EQUIPMENT LLC	001-004	7,000			7,000	\$ 70.49
359	CROOKER REALTY EQUIPMENT LLC	001-019	282,300			282,300	\$ 2,842.76
177	CROOKER REALTY EQUIPMENT LLC	001-035-A	182,400			182,400	\$ 1,836.77
156	CROOKER REALTY EQUIPMENT LLC	001-005	77,600			77,600	\$ 781.43
663	CROSBY, JOHN R	017-035	77,000	285,400	25,000	362,400	\$ 3,397.62
538	CROWLEY, STEVEN	024-004	84,800	39,100		123,900	\$ 1,247.67
612	CROXFORD, SHARON V & ENOS, ROBERT	020-024	68,900	107,600	25,000	176,500	\$ 1,525.61
1345	CRUMMETT, THURLOW E & STUTZER, KAREN S	028-007	239,700	162,900		402,600	\$ 4,054.18
1563	CUMMINGS, RICHARD L JR	019-022-A	67,300	21,100		88,400	\$ 890.19
795	CUMMINGS, RICHARD L JR	019-022	95,600	17,500		113,100	\$ 1,138.92
1153	CUMMINGS, RICHARD L JR	019-022-B	21,300			21,300	\$ 214.49
243	CUMMINGS, RICHARD L JR	019-014	156,200	293,600	25,000	449,800	\$ 4,277.74
1632	CUMMINGS, TODD P & GRETA M	027-007	66,200	333,600	25,000	399,800	\$ 3,774.24
1380	CUNNINGHAM, CHAD	017-038-A	61,700	15,500	25,000	77,200	\$ 525.65
1032	CUNNINGHAM, CLIFTON L JR ESTATE OF & CUNNINGHAM, JOANNE M PER REP	010-049-A	22,500			22,500	\$ 226.58
587	CUNNINGHAM, PERCY JR TRUSTEE & CUNNINGHAM, PERCY M TRUST	015-023	88,600			88,600	\$ 892.20
799	CUNNINGHAM, SUSAN A (MONTAG) & RICHARD	022-016	38,600	170,900	25,000	209,500	\$ 1,857.92
1501	CURRAN, JOSEPH F & STACIE M	007-001-A	66,500	246,200	25,000	312,700	\$ 2,897.14
954	CURRAN, SAVANNAH J & REED, WYATT	003-009-B	80,500	218,400	25,000	298,900	\$ 2,758.17
1166	CURTIS, CAROLYN E & DEVLIN, PAUL J	028-005	249,000	67,400		316,400	\$ 3,186.15
1732	CUSHING, GEORGE D	007-056-A	74,100	331,700	25,000	405,800	\$ 3,834.66
651	CUSHING, JOANNE E	012-035	45,700	47,300	25,000	93,000	\$ 684.76
1451	CUSHING, JONATHAN J	010-022	104,400	214,900	25,000	319,300	\$ 2,963.60
51	CUSHING, RUTH ELLEN	010-008-A	132,100	156,900	25,000	289,000	\$ 2,658.48
1412	CUSHING, RUTHELLEN	009-018	37,500			37,500	\$ 377.63
1303	CUSHING, RUTHELLEN	010-008-G	37,500			37,500	\$ 377.63
728	CUTHBERTSON, LEE & VICTORIA R	020-023	61,500			61,500	\$ 619.31
1197	CUTHBERTSON, MICHAEL W & PAULA A	020-002-A	66,500	327,300	25,000	393,800	\$ 3,713.82
1042	CUTHBERTSON, TIMOTHY & JO A	020-002	93,100	219,000	25,000	312,100	\$ 2,891.10
308	CUTHBERTSON, TIMOTHY W & JO A	020-003	60,800			60,800	\$ 612.26
1316	CYRUS, CATHERINE V & CLARK, SAMUEL THAYER CYRUS & WILLIAM D & MATTHEW JOHN CYRUS TRUSTEES & SWEET FERN LANE REAL ESTATE TRUST & ZEEB, HOLLY	001-046	109,200	252,600		361,800	\$ 3,643.33
1362	DF PARTNERSHIP	017-042	103,900			103,900	\$ 1,046.27
588	DF PARTNERSHIP	017-024	83,300			83,300	\$ 838.83
283	DALKE, WILLIAM & SYLVIA	002-021-A	75,800	185,900	25,000	261,700	\$ 2,383.57

## Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
1811	DALKE, WILLIAM F III & SYLVIA S	002-011-B	50,100			50,100	\$ 504.51
726	DANCER, BETHANY A	003-018	58,100	53,500	25,000	111,600	\$ 872.06
373	DANCER, LOUISE P	003-017	90,800	22,800	31,000	113,600	\$ 831.78
1140	DANIELS, DALE	004-046-ON		3,000	3,000	3,000	\$ -
699	DANIELS, GRACE L & JOHN M	004-046	130,800	84,400	25,000	215,200	\$ 1,915.31
1628	DARLING, PETER II & BECKWITH, NADINE T	007-024	60,500	254,000		314,500	\$ 3,167.02
916	DARVEAU, DARLIN M & RITA L	018-020-F	65,000	348,900	25,000	413,900	\$ 3,916.22
2002	DARVEAU, RITA & ROSS, CINDY	019-024-B	900			900	\$ 9.06
1012	DAUPHIN, DONALD E TRUSTEE & DAUPHIN FAMILY REAL ESTATE TRUST	008-008	88,500	40,100		128,600	\$ 1,295.00
690	DAVIS, ARTHUR K & SHIRLEY M	006-018	16,700			16,700	\$ 168.17
637	DAVIS, MATTHEW A	010-019	66,300	16,400		82,700	\$ 832.79
1618	DAXLAND, KARL GUSTAV & MARY LOU JENDRY TRUSTEES & DAXLAND-DRIFT ROAD REALTY TRUST	005-001	122,900	227,100		350,000	\$ 3,524.50
472	DE LISLE, ROBERT C TRUSTEE & DE LISLE, ROBERT C REVOCABLE TRUST	005-018-A	15,300			15,300	\$ 154.07
574	DE LISLE, ROBERT C TRUSTEE & DE LISLE, ROBERT C REVOCABLE TRUST	005-008	103,300	254,200	25,000	357,500	\$ 3,348.28
1968	DEARBORN, CHRISTOPHER L & HALL, COURTNI E	013-018-1	76,700	285,300	25,000	362,000	\$ 3,393.59
1148	DEATON, HERBERT K II	009-006-A	69,500	301,800	31,000	371,300	\$ 3,426.82
1021	DEBLOIS, MARIAH & MORIN, JOSHUA	012-027-B	68,200	266,700	25,000	334,900	\$ 3,120.69
513	DECATO, LISA L (HARTNETT)	015-043	66,200	178,200		244,400	\$ 2,461.11
416	DELANO, LUKE A	016-039	156,800	85,800		242,600	\$ 2,442.98
239	DELANO, LUKE A	016-039-ON		31,700		31,700	\$ 319.22
1011	DELANO, LUKE A	019-051	19,400			19,400	\$ 195.36
590	DELANO, LUKE A	019-053	66,900			66,900	\$ 673.68
793	DELANO, LUKE A	019-053-A	85,500	205,400	25,000	290,900	\$ 2,677.61
744	DELISLE, CHRISTOPHER & TARA	011-016	57,800			57,800	\$ 582.05
556	DELISLE, CHRISTOPHER M & TARA R	010-065-A	118,400	193,200	25,000	311,600	\$ 2,886.06
1672	DELOREY, DAVID R	020-005-E	70,300	135,800	31,000	206,100	\$ 1,763.26
1119	DELVECCHIO, JOHN R & BARBARA W	004-016	116,800	290,200	25,000	407,000	\$ 3,846.74
333	DEMERCHANT, JEAN E & HALEY, BETTY-JEAN	012-038-A	74,600	200,400	25,000	275,000	\$ 2,517.50
458	DEMERCHANT, KATHLEEN E	012-038-C	37,700			37,700	\$ 379.64
148	DEMERS FAMILY TRUST	015-047	55,400			55,400	\$ 557.88
920	DEMERS, RONALD J & SUSAN	022-014	23,100	77,200	31,000	100,300	\$ 697.85
958	DENHAM, ELAINE & ARTHUR	004-048	70,100	120,700	31,000	190,800	\$ 1,609.19
223	DENHAM, ROY M	031-001	92,800	85,500		178,300	\$ 1,795.48
78	DERECKTOR-BROWN LLC	002-006	98,800	209,000		307,800	\$ 3,099.55
1475	DERECKTOR-BROWN LLC	002-011	15,600			15,600	\$ 157.09
1534	DESPARD, DANIEL R & LYDIA J	016-044-A	93,700	282,500	25,000	376,200	\$ 3,536.58
1377	DETRAGLIA, KATEY FORD & FRANK A TRUSTEES & DETRAGLIA, KATEY FORD FAMILY TRUST	007-060	82,000			82,000	\$ 825.74
1261	DIGIACOMO, GABRIEL	008-015	126,300	37,900		164,200	\$ 1,653.49
1240	DIKET, LINWOOD T	010-017-F	101,200	142,100	25,000	243,300	\$ 2,198.28
533	DIXON, GWYN B	017-015	75,100	251,200	31,000	326,300	\$ 2,973.67
1579	DIXON, SEAN MATTHEW & CHRISTINA M	020-033-B	66,100	278,200	25,000	344,300	\$ 3,215.35
1954	DIXON, TODD D	017-015-001	117,500			117,500	\$ 1,183.23
1095	DMITRIEFF, JASON	019-045	88,300	187,300	25,000	275,600	\$ 2,523.54
970	DOAK, DAWN M & TOBY A	018-020-E	66,500	185,300	25,000	251,800	\$ 2,283.88
968	DOE, MARK L & TARA A	014-019	178,600			178,600	\$ 1,798.50
437	DOE, MARK L & TARA A	028-001	275,000	242,700		517,700	\$ 5,213.24
500	DONAHUE, CHARLENE P & MASON, BRIAN S	020-044	83,800	71,400		155,200	\$ 1,562.86



## Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
1201	DONAHUE, CHARLENE P & MASON, BRIAN S	020-030	97,900	254,000	25,000	351,900	\$ 3,291.88
1687	DONALD, LARRY & DIANE	006-021-5	13,800			13,800	\$ 138.97
522	DONOVAN, WILLIAM J & JANET C	015-032	82,100	222,200	25,000	304,300	\$ 2,812.55
1844	DOOLEY, EDWARD A & TRUMAN-DOOLEY, VICTORIA A	012-009-A	34,200			34,200	\$ 344.39
1588	D'ORIO, STANLEY P & DIANE C	014-006-J	66,700	18,900		85,600	\$ 861.99
1607	DOUBLE EAGLE PROPERTIES LLC	016-029	70,900			70,900	\$ 713.96
757	DOUBLE EAGLE PROPERTIES LLC	016-029-A	68,300	114,200		182,500	\$ 1,837.78
1679	DOUGLAS, JENNIFER A	007-034-A	66,400	145,200		211,600	\$ 2,130.81
761	DOWDY, PHILLIP J & JENNIFER L	020-042	80,200	244,700	25,000	324,900	\$ 3,019.99
322	DOWLING, JESSICA L	018-048	136,800	358,500	25,000	495,300	\$ 4,735.92
1338	DOWLING, JESSICA L	013-013	71,800	323,800		395,600	\$ 3,983.69
511	DOWNS, ROGER	015-049	167,800	447,900	25,000	615,700	\$ 5,948.35
1867	DOWNS, ROGER C SR	012-024-E	33,000			33,000	\$ 332.31
1215	DOYON, CHRISTOPHER	001-058-D	65,600	119,400	25,000	185,000	\$ 1,611.20
780	DOYON, MARC & BABY GLEN	016-040-F	72,300	221,800	25,000	294,100	\$ 2,709.84
849	DOYON, MARC & BABY GLEN	016-040-E	31,400			31,400	\$ 316.20
955	DROLET, ROGER M & BETHANY L	021-007	92,000	322,400	25,000	414,400	\$ 3,921.26
3	DUBE DESIGN & CONSTRUCTION INC	007-053	65,000	3,400		68,400	\$ 688.79
998	DUBE, DYLAN M	011-010	81,900	199,500		281,400	\$ 2,833.70
659	DUBE, GERARD M & SANDRA A	016-011	106,600	269,100	25,000	375,700	\$ 3,531.55
1416	DUBE, KAREN M & MICHAEL R	018-014-A	67,400	23,400	25,000	90,800	\$ 662.61
1358	DUBOIS, PATRICIA P	012-042	148,400	33,700		182,100	\$ 1,833.75
743	DUBORD, NICHOLAS H & HEATHER A	022-020	65,000	180,900	25,000	245,900	\$ 2,224.46
119	DUBUQUE, RICHARD & CANDACE A	030-007	53,600	147,000		200,600	\$ 2,020.04
224	DUBUQUE, RICHARD & CANDACE A	030-006	14,900			14,900	\$ 150.04
1729	DULAC, DAWN & GILLES	016-013-H	93,200	401,000	25,000	494,200	\$ 4,724.84
1286	DULAC, DAWN & RICHARDS, LEE E TRUSTEES & RICHARDS, VIOLET H IRREVOCABLE TRUST FOR DAWN DULAC & LEE E RICHARDS	016-013	71,200	81,800	25,000	153,000	\$ 1,288.96
593	DUMAS, RONALD	018-030-A-3-ON		14,400		14,400	\$ 145.01
227	DUMAS, STEVEN A	018-030-A-4	66,600	7,200		73,800	\$ 743.17
38	DUMAS, STEVEN A	018-030-A-3	136,300	234,100		370,400	\$ 3,729.93
1692	DUMAS, WILLIAM A	018-030-A-2	66,500	45,400	25,000	111,900	\$ 875.08
1221	DUMONT, SHAWN W	030-013	65,700	59,800		125,500	\$ 1,263.79
389	DUNCAN, FREDERICK JOHN & NANCY JEAN	017-043-A	33,600	57,300		90,900	\$ 915.36
433	DUNCAN, HELENE E FAMILY REVOCABLE LIVING TRUST OF 2021 & DUNCAN, HELENE E TRUSTEE	027-002	78,900	225,200	31,000	304,100	\$ 2,750.12
1272	DUNCAN, HELENE E FAMILY REVOCABLE LIVING TRUST OF 2021 & DUNCAN, HELENE E TRUSTEE	017-043	147,500			147,500	\$ 1,485.33
249	DUNN, ANDREW E & THOMAS F TRUSTEES & DUNN, AVERY E IRREVOCABLE TRUST	016-041	178,300	358,100		536,400	\$ 5,401.55
468	DUNN, GERARD J & MARY E	012-033-C	65,800	262,600	25,000	328,400	\$ 3,055.24
213	DURRELL, GENE & TRACY	006-011-A	13,500			13,500	\$ 135.95
1684	DURRELL, GENE A & TRACY	006-021-2	76,400	301,100	25,000	377,500	\$ 3,549.68
1998	DYER, ERIC W, ISAAC W III & ISAAC C	003-011-A	87,800			87,800	\$ 884.15
915	EASTERN POSTAL REALTY HOLDINGS LLC	026-032	44,100	146,200		190,300	\$ 1,916.32
657	EASTMAN, GEORGE M JR & LYNETTE E	003-002	18,000			18,000	\$ 181.26
1100	EDGAR-LARRABEE, MARY L & LARRABEE, WARREN H	016-006-A	72,500	166,200	25,000	238,700	\$ 2,151.96
1361	EDGEComb, VICTOR A & ANN D	017-029	44,400	78,900		123,300	\$ 1,241.63

Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
1073	EDWARDS, MICHAEL P & CARMEN C	020-010	65,600	173,300	25,000	238,900	\$ 2,153.97
282	EKHOLM, ERIK & JUDITH	010-029	107,500	335,200	25,000	442,700	\$ 4,206.24
1096	EKHOLM, ERIK G & JUDITH D	010-029-A	55,000	10,400		65,400	\$ 658.58
1581	ELDER, JEROD M & JULIANNA L	013-032	69,200	175,800	25,000	245,000	\$ 2,215.40
257	ELLIOTT, CARROLL MARSON & JUDITH	014-006-C	66,300	64,900	31,000	131,200	\$ 1,009.01
904	ELLIOTT, DAVID C	016-053	84,200	320,100	25,000	404,300	\$ 3,819.55
824	ELLIOTT, DAVID C	013-038	102,000			102,000	\$ 1,027.14
550	ELLIS, TRACY A	013-063	47,900			47,900	\$ 482.35
1651	ELLIS, TRACY A	013-073	129,600	163,000		292,600	\$ 2,946.48
1515	ELVIN, CHARLES W & CHARLENE M	011-020-A	64,900			64,900	\$ 653.54
1017	ELVIN, CHARLES W & CHARLENE M	011-041	98,800	219,400	25,000	318,200	\$ 2,952.52
1049	ELVIN, CHARLES W & CHARLENE M	011-042	54,700			54,700	\$ 550.83
801	ELWELL, MICHAEL H	006-002-A	79,100	260,200	25,000	339,300	\$ 3,165.00
104	ELWELL, STEVEN C & JOY H	012-028-B	81,700	277,000	25,000	358,700	\$ 3,360.36
1848	EMERSON, ALEXANDER S (WAKEFIELD)	006-021-B	96,700	296,700		393,400	\$ 3,961.54
292	EMERY, MICHAEL & JEANNINE	027-014	66,500	212,200	25,000	278,700	\$ 2,554.76
620	ENGSTROM, KRAIG	020-048	65,300	55,200		120,500	\$ 1,213.44
1441	ENGSTROM, KRAIG E SR & PAULA J	020-048-A	65,000	106,400	25,000	171,400	\$ 1,474.25
86	ERICKSON, CASSANDRA JANE BARRETT (COUTTS)	001-029	43,400	24,600	25,000	68,000	\$ 433.01
426	ESCHER, JAKE & ESCHER MOORE, SARAH	022-018	75,800	259,500		335,300	\$ 3,376.47
639	EUGLEY, JILL	015-007-A	69,300	190,400	25,000	259,700	\$ 2,363.43
927	FAIRSERVICE, MICHAEL O	006-001	135,300	8,000		143,300	\$ 1,443.03
1321	FAIRSERVICE, MICHAEL O JR	003-019	66,700	246,400		313,100	\$ 3,152.92
1003	FARMER, KAREN S TRUST & FARMER, KAREN S TRUSTEE	016-052	84,500	238,700	25,000	323,200	\$ 3,002.87
1717	FARRELL, JOHN J	020-029-A	67,500	114,000		181,500	\$ 1,827.71
1324	FARRIS, GREGORY	013-034	72,200	451,400	25,000	523,600	\$ 5,020.90
131	FECAROTTA, JOSEPH M & PATRICIA E	019-004	166,300	208,800		375,100	\$ 3,777.26
1391	FEDERMAN, ANDREW C & CORYNNE C	004-018	110,100	265,600	25,000	375,700	\$ 3,531.55
496	FEENEY, THOMAS M	012-029-D	31,200			31,200	\$ 314.18
1125	FEENEY, THOMAS M	012-029-A	65,000	331,300	25,000	396,300	\$ 3,738.99
1991	FENDERSON, ADAM	007-041-A	48,100			48,100	\$ 484.37
1056	FENDERSON, MARK	007-041	48,200			48,200	\$ 485.37
733	FENDERSON, MARK	007-042	107,100	110,300		217,400	\$ 2,189.22
1571	FERGUSON, ELAINE	019-024	87,100	172,900	25,000	260,000	\$ 2,366.45
831	FERGUSON, GEORGE S & MARGARET ANNE	029-001-A	299,800	135,000	25,000	434,800	\$ 4,126.69
115	FERGUSON, SARA J & GEORGE	029-001	345,600	34,400		380,000	\$ 3,826.60
1574	FERGUSON, SARA J	014-022-A	68,300	295,900	25,000	364,200	\$ 3,415.74
782	FERGUSON, SARA J, GEORGE & ELIZABETH COLIN	014-022	74,000			74,000	\$ 745.18
855	FEYLER, DWAYNE & LORRAINE	026-002-A	66,800	117,700	25,000	184,500	\$ 1,606.17
686	FEYLER, JENNIE	026-002	72,500	44,800	31,000	117,300	\$ 869.04
1813	FIELDINGS OIL AND PROPANE INC	026-003-ON		73,600		73,600	\$ 741.15
558	FIELDINGS OIL CO INC	026-003	62,800	121,700		184,500	\$ 1,857.92
1318	FISHER, MARY JANE	004-027	97,300	299,100		396,400	\$ 3,991.75
30	FITZ-PATRICK, JAMES E & CAROLYN M	012-013	74,200	221,600	25,000	295,800	\$ 2,726.96
41	FLAGG, COURTNEY ROSE & CHASTENAY, CHAZ PAUL	030-012-B	68,800	224,800		293,600	\$ 2,956.55
781	FLANAGAN, LEWIS	001-062	40,500			40,500	\$ 407.84
305	FLANAGAN, MARGARET A & MICHAEL E	020-047	85,000	293,400	25,000	378,400	\$ 3,558.74
1035	FLANNERY, CHAD L & LOREAL	014-003-A	67,400	344,300	31,000	411,700	\$ 3,833.65
342	FLANSBURG, PETER	022-003	32,700	153,200		185,900	\$ 1,872.01
1982	FLEMING, HOLLIE	020-001-B	68,000	108,500	25,000	176,500	\$ 1,525.61

## Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
648	FLOGE, MATTHEW C & SHERI A	014-015	183,800	140,300	25,000	324,100	\$ 3,011.94
306	FORD, JOSEPH K	007-047	34,200			34,200	\$ 344.39
613	FORD, MARY LOUISE	012-004	66,400	215,000	25,000	281,400	\$ 2,581.95
216	FORDHAM, NICOLE E & ROBERTS, JOHN E	031-017	42,500	191,900		234,400	\$ 2,360.41
445	FOSTER JR, HARTFORD L & SUSAN	013-071	40,600			40,600	\$ 408.84
1097	FOSTER JR, HARTFORD L & SUSAN	013-065	99,400	405,900	25,000	505,300	\$ 4,836.62
1824	FOURNIER, ROBERT & SHARON	004-018-C	82,600	95,400		178,000	\$ 1,792.46
944	FOWLES, ROGER A	014-006-E	80,300	152,700	25,000	233,000	\$ 2,094.56
204	FOX, TORRANCE	016-031	67,000	171,900	25,000	238,900	\$ 2,153.97
1118	FRANCIS, CHRISTOPHER J	011-012	94,700	147,700	25,000	242,400	\$ 2,189.22
584	FRANDSEN, BRUCE M & RATCLIFF, HEATHER	015-042	65,600	247,300	25,000	312,900	\$ 2,899.15
1477	FRANDSEN, DOROTHY M	007-011	95,800	228,700	25,000	324,500	\$ 3,015.97
617	FRANKLIN, ROGER M & CAROL A	012-049-B	71,000	178,000	25,000	249,000	\$ 2,255.68
1683	FRASONE, TERRI A	006-021-1	77,000	147,900	25,000	224,900	\$ 2,012.99
1559	FREEMAN, EDWARD & JOYCE	012-009	133,500	270,600	31,000	404,100	\$ 3,757.12
938	FREEMAN, JAY	012-039-A	35,600			35,600	\$ 358.49
48	FREEMAN, KENNETH & DOROTHY	012-010	60,500	209,200	25,000	269,700	\$ 2,464.13
953	FREEMAN, ROBERT E JR & SUSAN E	012-008	16,200			16,200	\$ 163.13
1850	FREEMAN, STEVE A	012-009-B	66,500	110,100	25,000	176,600	\$ 1,526.61
2016	FREEMAN, STEVE A	012-010-A	25,000	5,800		30,800	\$ 310.16
1909	FRENCH, JANE	018-037-01	70,700			70,700	\$ 711.95
61	FRIEL, DENNIS E, CHARLOTTE J & IAM E	021-017	65,000	287,100	25,000	352,100	\$ 3,293.90
1425	FURROW, JOSEPH J & ANGELA	019-011-A	62,100	109,400	25,000	171,500	\$ 1,475.26
1450	G A DOUGHTY CONSTRUCTION CO INC	018-020-B	66,500	300,900		367,400	\$ 3,699.72
1615	GAGE, DAVID R & EPSTEIN, JUDITH L	013-068	100,300	237,200		337,500	\$ 3,398.63
457	GAGNE, CHRISTINE J	020-033-C	66,500	348,000	25,000	414,500	\$ 3,922.27
141	GAGNE, TIMOTHY J & SOLOMON, LILA H	020-021	111,400	453,400	25,000	564,800	\$ 5,435.79
897	GAGNON ROLAND J & THERESA	017-045-A	76,300	214,800	25,000	291,100	\$ 2,679.63
259	GALLAGHER, EARL	020-049-H	36,800			36,800	\$ 370.58
822	GALLAGHER, SHAWN R & BANCROFT, ELIZABETH	007-050-B	85,300	266,700	25,000	352,000	\$ 3,292.89
555	GALLANT, DENNIS	026-009	28,600	190,000	25,000	218,600	\$ 1,949.55
1018	GALLUP, C WESTCOTT III & SUSAN M	001-058	36,100			36,100	\$ 363.53
231	GALLUP, C WESTCOTT III & SUSAN M	001-057-004	91,100	395,200	25,000	486,300	\$ 4,645.29
479	GALVANI, THOMAS J & FRANCES H & DECARVALHO, JULIKAY G	026-022	17,700			17,700	\$ 178.24
1396	GALVANI, THOMAS J & FRANCES H & DECARVALHO, JULIKAY G	026-021	33,600	193,800	31,000	227,400	\$ 1,977.75
1757	GALVIN, EDWARD D REVOCABLE TRUST & GALVIN, EDWARD D TRUSTEE	001-040-D	109,100			109,100	\$ 1,098.64
1297	GARAGE MAHAL LLC	026-019	13,000	23,300		36,300	\$ 365.54
435	GARCIA, SUZANNE H	007-034	85,700	147,300	25,000	233,000	\$ 2,094.56
1706	GARTHOFF, JERRY & KELLEY	012-026-B	67,400	261,800	25,000	329,200	\$ 3,063.29
402	GAUVIN, WILLIAM R & FRANCES A	024-010	79,400	220,100	25,000	299,500	\$ 2,764.22
509	GAUVIN, WILLIAM R & FRANCES A	021-012	58,100			58,100	\$ 585.07
1141	GEORGES, PHILIP	020-049-I	66,400	22,600	25,000	89,000	\$ 644.48
290	GERARDI, CHRISTOPHER R & VICKIE	005-019	137,300	116,000	25,000	253,300	\$ 2,298.98
1637	GERARDI, CHRISTOPHER R & VICKIE A	005-020	73,100	95,500		168,600	\$ 1,697.80
1193	GERRARD, DANAL & ROBIN	016-009	66,800	153,400	25,000	220,200	\$ 1,965.66
4	GIBSON, ROBERT J III	013-070	69,500	131,800		201,300	\$ 2,027.09
1595	GILBERT, CHAD E	016-020	65,200	188,000	25,000	253,200	\$ 2,297.97
1575	GILBERT-BRUNELLE, DIANN	012-014	71,000	113,700	25,000	184,700	\$ 1,608.18
1708	GILHOOLEY, EDWARD G	008-002-A	106,400	270,300	25,000	376,700	\$ 3,541.62

Real Estate Valuations 2024 cont.

Acct #	Name	Map /Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
275	GILMAN, DONNA M & YBARRA, PAULA J	007-003	69,500	83,400	31,000	152,900	\$ 1,227.53
66	GIOIA, JAMES	007-050	44,800			44,800	\$ 451.14
1471	GIRARDIN, NICHOLAS A	018-037-C	65,900	188,500		254,400	\$ 2,561.81
1539	GIUFFRIDA, STEPHEN	030-001	71,900	125,800	25,000	197,700	\$ 1,739.09
1959	GIUFFRIDA, STEPHEN	030-1-1	5,200			5,200	\$ 52.36
859	GLIDDEN, KERMIT D & LAURIE A	025-007	62,800	150,700	25,000	213,500	\$ 1,898.20
1305	GLIDDEN, LYNN ELEANOR	020-014-B	68,900	212,200	25,000	281,100	\$ 2,578.93
101	GLIDDEN, NEWELL R E HEIRS OF	025-005	7,800			7,800	\$ 78.55
477	GLIDDEN, NEWELL R E HEIRS OF	025-004	4,600			4,600	\$ 46.32
650	GLOVER, DENISE M & AVANTAGGIO, GLEN	006-013	88,300	60,100		148,400	\$ 1,494.39
429	GOGGIN, WILLIAM F	020-034	82,800	221,900	25,000	304,700	\$ 2,816.58
625	GOLDBERG, ELEANOR J	028-009	291,200	125,500		416,700	\$ 4,196.17
1252	GOLDEN, LINDA F	017-040	66,700	150,800	25,000	217,500	\$ 1,938.48
498	GOMES, MATTHEW D & LESLIE	020-045-B	71,000	284,400	25,000	355,400	\$ 3,327.13
311	GOMEZ, HOLLY G (TAYLOR)	012-032	51,200	179,400	25,000	230,600	\$ 2,070.39
1173	GOODRIDGE, MARK R & SUSAN	021-016	26,500	188,300	31,000	214,800	\$ 1,850.87
1690	GORRILL, STEPHEN W & LOUISA R	005-032-D	80,800	281,200	25,000	362,000	\$ 3,393.59
507	GOTTLIEB, MARTHA J	007-076	94,700	191,700	25,000	286,400	\$ 2,632.30
778	GOTTLIEB, NOAH D & ELIZABETH R	007-070	31,500	2,000		33,500	\$ 337.35
825	GOULD, ARTHUR J SR, CLARA & ARTHUR J JR	026-030	62,800	167,600	25,000	230,400	\$ 2,068.38
645	GOULD, DENNIS A & DEBRA J	007-059	65,600	242,000	25,000	307,600	\$ 2,845.78
49	GOULD, DONALD & FRANCES	017-051	70,400	182,700	35,000	253,100	\$ 2,196.27
1154	GOULD, LUCAS D	001-040-B	65,300	320,900	25,000	386,200	\$ 3,637.28
837	GRADY, BETTY A	007-072	76,600	196,900		273,500	\$ 2,754.15
221	GRADY, BETTY A	007-075	55,800			55,800	\$ 561.91
1346	GRADY, DANIEL M	016-047-A	70,100	247,900	25,000	318,000	\$ 2,950.51
1549	GRADY, DANIEL M	016-047-B	45,600			45,600	\$ 459.19
1566	GRADY, DARRYL & JEANNE & ZEHRING, KATHIE	014-007	62,200			62,200	\$ 626.35
492	GRADY, JAMISON A	008-005-A	100,300	247,100	25,000	347,400	\$ 3,246.57
1366	GRADY, JEANNE L & ZEHRING, KAYLEE R	014-007-A	75,500	21,100	25,000	96,600	\$ 721.01
169	GRADY, JENNIFER H & STEVEN J	008-008-A	68,000	165,600		233,600	\$ 2,352.35
751	GRADY, JORDAN C & MERYLE A	008-010	69,500	309,200	25,000	378,700	\$ 3,561.76
387	GRADY, NICHOLAS A & HARD, AMANDA	017-056	66,600	191,000		257,600	\$ 2,594.03
88	GRADY, STEVEN J	011-028	82,900	27,300		110,200	\$ 1,109.71
719	GRADY, STEVEN J	003-010	72,800			72,800	\$ 733.10
662	GRADY, STEVEN J & JENNIFER E	011-023	65,900	1,200		67,100	\$ 675.70
1114	GRADY, STEVEN J	006-011	122,000			122,000	\$ 1,228.54
1520	GRADY, STEVEN J	008-016	158,100			158,100	\$ 1,592.07
1640	GRADY, STEVEN J & JENNIFER H	007-072-A	129,500	316,500	25,000	446,000	\$ 4,239.47
1904	GRADY, STEVEN J	004-044-F	42,800			42,800	\$ 431.00
1985	GRADY, THOMAS A & LINDSEY A (QUIRION)	016-047-E	77,900	295,700		373,600	\$ 3,762.15
1528	GRADY, TRAVIS A	012-028-A	65,500	62,600		128,100	\$ 1,289.97
83	GRASS, JOSHUA A & BLOOD, KASEY E	016-040-D	67,000	262,400	31,000	329,400	\$ 3,004.89
133	GRAY, ERICA L & HAYES M	017-045	65,300	217,800		283,100	\$ 2,850.82
420	GRAY, RUSSYL	017-049-A	66,500	201,200	25,000	267,700	\$ 2,443.99
1242	GRAZIOSO, ABBY L & GREG E	015-018-C	75,600	99,300	25,000	174,900	\$ 1,509.49
1315	GRAZIOSO, DEE ANN L	017-044-A	36,300			36,300	\$ 365.54
1505	GRAZIOSO, GLENN & SUSAN	019-021-ON		21,100	21,100	21,100	\$ -
1271	GREEN, DAVID W	012-029-C	65,000	260,700	25,000	325,700	\$ 3,028.05
34	GREEN, ROBERT D II & CHRISTOPHER J	011-035	56,300			56,300	\$ 566.94
117	GREEN, ROBERT D II (LIFE ESTATE) & LANE, BONNIE E	001-038-A	70,700	85,900	25,000	156,600	\$ 1,325.21
368	GREGOIRE, BETH M	030-013-A	68,600	65,400	25,000	134,000	\$ 1,097.63

## Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
1010	GREGORY, ALAN & WENDY L	004-044-D	80,500	152,100	25,000	232,600	\$ 2,090.53
1028	GREINER, JEFFREY S & KRISTA LEA	012-029-I	65,200	249,800	25,000	315,000	\$ 2,920.30
1851	GRIFFIN, BRYAN & HOLLY	018-032	31,500	6,400		37,900	\$ 381.65
936	GRIFFIN, JAMES L	022-009	44,700	142,800	25,000	187,500	\$ 1,636.38
1605	GRIFFIN, THERESA A	012-024	124,000	329,200		453,200	\$ 4,563.72
1905	GRIMMEL, MARK	004-036-001	26,300			26,300	\$ 264.84
1232	GRIMMEL, MARK	004-044-B	124,300			124,300	\$ 1,251.70
1270	GRIMMEL, MARK	004-036	26,300	3,500		29,800	\$ 300.09
1190	GRIMMEL, MARK	004-037	65,300			65,300	\$ 657.57
880	GROSSI, CRAIG ROBERT	012-047	95,400	325,700	25,000	421,100	\$ 3,988.73
835	GROTTON, EVELINA J & MICHAEL S	022-022	70,600	26,300		96,900	\$ 975.78
594	GUENARD, JOSHUA A & KAYLA M	008-009	87,500	210,900	25,000	298,400	\$ 2,753.14
1576	GURNEY, JEFFREY T & LAURA M	001-030	153,900	175,600	25,000	329,500	\$ 3,066.32
683	HADDAD, THOMAS & LEILA	010-017-B	95,000	26,900	31,000	121,900	\$ 915.36
228	HAINKE, HAROLD J & TASH, SHERRY	014-014	57,800			57,800	\$ 582.05
1134	HAINKE, HAROLD J JR & TASH, SHERRY	013-069-001	74,000	176,300	25,000	250,300	\$ 2,268.77
1565	HAINKE, HAROLD J JR & TASH, SHERRY	013-069-B	41,600			41,600	\$ 418.91
1550	HAISS, CHRISTOPHER S	018-037-B	66,200	315,300		381,500	\$ 3,841.71
763	HALL, ANDREW HEIRS OF & DUNCAN, NANCY PER REP	019-005	21,000			21,000	\$ 211.47
12	HALL, EDWARD J	010-010	113,800	9,000		122,800	\$ 1,236.60
160	HALL, GEORGE W IV	006-015	44,700			44,700	\$ 450.13
693	HALL, GEORGE W IV	007-032	94,700	63,800		158,500	\$ 1,596.10
1923	HALL, GEORGE W IV & MARY ANN	007-036-1	50,300			50,300	\$ 506.52
1921	HALL, GEORGE W IV & MARY ANN	007-018-F	31,600			31,600	\$ 318.21
717	HALL, GEORGE W JR & PIACOPOLOS, HAROLD	030-015	3,500			3,500	\$ 35.25
999	HALL, GEORGE W JR & MARYANN	007-037-A	88,700	272,200	25,000	360,900	\$ 3,382.51
432	HALL, GEORGE W JR	006-011-B	62,300			62,300	\$ 627.36
525	HALL, GEORGE W JR & PIACOPOLOS, HAROLD	007-012	108,400			108,400	\$ 1,091.59
1924	HALL, GEORGE WILLIAM IV, BUMPS, DIANNE & HALL-KARASS, SUSAN	007-018-G	40,000			40,000	\$ 402.80
1060	HALLINAN, DEBRA S TRUSTEE & FOSTER FAMILY TRUST	004-017	46,800			46,800	\$ 471.28
858	HAMILTON, CHRISTOPHER C & PATRICIA M	005-024	39,300	14,700		54,000	\$ 543.78
473	HAMILTON, CHRISTOPHER C & PATRICIA M	005-025	107,000	233,100	25,000	340,100	\$ 3,173.06
684	HANLEY, MARK S & JEWEL R	001-008	98,400			98,400	\$ 990.89
1099	HANSEN, CLAY W & SCHWARZ, SHEILA R	012-034	69,200	261,500	25,000	330,700	\$ 3,078.40
912	HANSON, WALTER KING II	020-036	35,700	7,700		43,400	\$ 437.04
853	HANSON, WALTER KING II	020-035-A	67,500	206,300	25,000	273,800	\$ 2,505.42
818	HARDMAN, DAVID	004-001-A	65,400	266,400	31,000	331,800	\$ 3,029.06
502	HARDMAN, DAVID	004-002-A	39,000	92,300		131,300	\$ 1,322.19
884	HARKINS, ADAM E & AMY L H	028-002-A	277,100	73,100		350,200	\$ 3,526.51
1237	HARMON, BENJAMIN T	013-069	97,100	67,100	25,000	164,200	\$ 1,401.74
193	HARMON, ELIZABETH CHASE	007-065	93,200	252,000	25,000	345,200	\$ 3,224.41
207	HARRISON, CASEY M	001-038-C	77,600	90,600	25,000	168,200	\$ 1,442.02
310	HART, LISA J	007-009	82,800	444,000	31,000	526,800	\$ 4,992.71
1224	HART, LISA J	007-010-A	27,000			27,000	\$ 271.89
178	HART, LISA M TRUSTEE & PUFFER LINCOLN REALTY TRUST	012-027-A	86,600	282,200	25,000	368,800	\$ 3,462.07
1186	HARTMAN, HERBERT W & LUCY MARTIN	007-039	81,200	226,900	25,000	308,100	\$ 2,850.82
510	HARVEY, ROBERT C	018-013-A	68,000	31,200	25,000	99,200	\$ 747.19
1745	HATCH, JAMES & JENNINGS, PATRICIA	009-017-B	46,100			46,100	\$ 464.23
1429	HATCH, JAMES B & JENNINGS, PATRICIA A	009-034	25,100			25,100	\$ 252.76
1341	HATCH, KENNETH L III	030-012	87,600	259,200	25,000	346,800	\$ 3,240.53

Real Estate Valuations 2024 cont.

Acct #	Name	Map /Lot	Land Value	Building Value	Exemptio n Amount	Total Value	Tax Amount
77	HATCH, KENNETH L III & JESSIE V	004-042	129,800			129,800	\$ 1,307.09
446	HATCH, KENNETH L III	007-013	9,000			9,000	\$ 90.63
146	HAUGEN, WILLIAM P & CARLSON, DAWN T	010-056-A	77,600	307,400	25,000	385,000	\$ 3,625.20
834	HAVEN, GREGORY W	005-007	39,400	332,600	25,000	372,000	\$ 3,494.29
245	HAY, LISA M & CARTER, CHRISTINE K	012-059	66,800			66,800	\$ 672.68
340	HAYDEN, DAVID & BARBARA	013-051	71,900	237,400	31,000	309,300	\$ 2,802.48
696	HAYDEN, SCOTT D	011-017	74,600	333,500	25,000	408,100	\$ 3,857.82
1459	HAYDEN, SCOTT D	011-017-A	91,600			91,600	\$ 922.41
903	HAYWARD, RICHARD S & DARLENE A	015-041	66,100	140,100		206,200	\$ 2,076.43
123	HAZELTON, SARAH E G & ERIC L G	017-052-B	66,700	243,700		310,400	\$ 3,125.73
670	HEALD, JENNA LYNN & PULISIFER, SALLY M	001-060	65,000	132,300		197,300	\$ 1,986.81
995	HEATH, HAROLD R JR & CYNTHIA MARIE	014-010	56,700	105,400	25,000	162,100	\$ 1,380.60
246	HEATH, JOSEPH R HEIRS OF	011-003	80,300			80,300	\$ 808.62
1211	HEATH, RICHARD H & OESTERLIN-HEATH, BARBARA E	005-003	109,300	382,800	25,000	492,100	\$ 4,703.70
428	HEATON-JONES, JENNIFER A	007-010	43,100			43,100	\$ 434.02
448	HELM, GREG A	004-045	81,500	224,100	25,000	305,600	\$ 2,825.64
1447	HENDERSON, KRISTIAN P	017-005	67,000	210,300		277,300	\$ 2,792.41
1444	HENDRIX, HENRY J II & PENNY K	008-028	54,300			54,300	\$ 546.80
1015	HENDRIX, HENRY J II & PENNY	008-029	100,300	44,000		144,300	\$ 1,453.10
1036	HENDRIX, HENRY J II & PENNY K	007-051	58,900			58,900	\$ 593.12
40	HENDRIX, HENRY JEROME II & PENNY K	008-027	42,800			42,800	\$ 431.00
159	HENDRIX, PENNY & HENRY	008-026	57,800			57,800	\$ 582.05
13	HENDSBEE, GEORGE JR & BONNIE RAE	020-041	48,400	35,000		83,400	\$ 839.84
1185	HENDSBEE, GEORGE JR & BONNIE RAE	020-033	121,000	164,900	25,000	285,900	\$ 2,627.26
180	HENLEY, JAMES E	016-043-C	72,900	69,900	25,000	142,800	\$ 1,186.25
635	HENRY, REMEMBRANCE & DOYLE, ELIZABETH	017-048	68,900	250,100	25,000	319,000	\$ 2,960.58
1616	HERSOM, JACQUELYN N	013-029	49,200	104,300	25,000	153,500	\$ 1,294.00
1544	HICKEY, CAROLE	018-036-C	66,500	399,100	25,000	465,600	\$ 4,436.84
627	HILL, LARS E & MARSHA A	014-006-I	67,300	210,000		277,300	\$ 2,792.41
571	HILLMAN, CHERYL A & JEFFREY A	002-005-A	66,500	223,100	25,000	289,600	\$ 2,664.52
142	HILLSTROM, DAVID S & GAIL A	028-002	277,000	57,100		334,100	\$ 3,364.39
742	HINES, JAMES W & MORROW, GRETCHEN L	020-011-C	67,400	426,200	25,000	493,600	\$ 4,718.80
607	HISLER, FOREST G	022-024	48,600	186,600		235,200	\$ 2,368.46
1133	HOAR, GARY L & JELLISON, ELANA	015-025	92,600	38,100		130,700	\$ 1,316.15
348	HOAR, GARY L & JELLISON, ELANA	015-026	91,100	271,400	25,000	362,500	\$ 3,398.63
99	HODGKINS, DARYL L	001-052	71,900	224,900	25,000	296,800	\$ 2,737.03
1656	HODGKINS, DARYL L	001-053	41,900			41,900	\$ 421.93
1310	HODGKINS, GREGORY D	001-036	65,700	14,500	25,000	80,200	\$ 555.86
497	HODGKINS, GREGORY D, DARYL L, DOREEN L & SAWYER, CHERYL H	001-055	35,100			35,100	\$ 353.46
870	HODGKINS, GREGORY D, DARYL L, DOREEN L & SAWYER, CHERYL H	001-054	26,400			26,400	\$ 265.85
1578	HODSDON, CHARLES & LOLITA	014-001-C	67,600	191,700	25,000	259,300	\$ 2,359.40
1116	HOFFMANN, JONATHAN & JULIANA TRUSTEES & TRIBBY-PERCY IRREVOCABLE TRUST	014-021	12,700			12,700	\$ 127.89
383	HOLLOWAY, LUCAS	019-002	107,800	231,300		339,100	\$ 3,414.74
1577	HOLM, HILARY H TRUSTEE & HOLM, HILARY	006-012-A	37,500			37,500	\$ 377.63
531	HOLM, KENNETH D	006-009	51,600			51,600	\$ 519.61
194	HOLM, KENNETH D & HILARY	006-007	162,900	365,300	25,000	528,200	\$ 5,067.22
1053	HOLM, KENNETH D	007-019	2,000			2,000	\$ 20.14
1614	HOLM, KENNETH DEAN & HILARY HUBER	007-005	51,000			51,000	\$ 513.57
1008	HOLMES, AARON R & STEPHANIE A	015-021	155,200	328,200		483,400	\$ 4,867.84
330	HOLMES, DIANNA M	017-018-C	66,600	120,800	25,000	187,400	\$ 1,635.37

## Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
583	HOPKINS, CLIFTON	015-029	88,100			88,100	\$ 887.17
606	HOPKINS, CLIFTON E & JULIE L	018-047	58,500	19,900		78,400	\$ 789.49
464	HOPPE, DIANE B	010-028-A	100,300	215,300	25,000	315,600	\$ 2,926.34
250	HOSTETLER, DENNIS N & AMELIA L	010-032	144,900	443,500	25,000	588,400	\$ 5,673.44
201	HOSSETLER, DENNIS N, LEVI D & AMELIA L	010-034-A	24,500			24,500	\$ 246.72
664	HOSSETLER, DENNIS N, LEVI D & AMELIA L	010-035	101,800	61,700		163,500	\$ 1,646.45
1244	HOSSETLER, DENNIS N & AMELIA L	010-058	53,300			53,300	\$ 536.73
1973	HOSSETLER, NOAH D & AMANDA A	016-007-2	131,400	265,900		397,300	\$ 4,000.81
946	HOUGHTON, GEOFFREY	002-009	61,800			61,800	\$ 622.33
92	HOUGHTON, GEOFFREY P & JAMIE	002-009-A	76,700	240,200	25,000	316,900	\$ 2,939.43
236	HOWARD, MURRAY A & CLARISSA R	012-029-F	30,100			30,100	\$ 303.11
319	HOWARD, MURRAY A & CLARISSA R	012-029	56,200			56,200	\$ 565.93
1398	HOWARD, MURRAY A & CLARISSA R	012-029-G	65,700	401,800	25,000	467,500	\$ 4,455.98
1214	HOWE, EDWARD	013-036	66,500	231,000		297,500	\$ 2,995.83
1212	HOWELL, BRYAN KEITH	019-025	56,900			56,900	\$ 572.98
1488	HOWELL, RICHARD & SHARI	013-056-A	62,800	216,700	25,000	279,500	\$ 2,562.82
685	HOWELL, RICHARD W	013-056	203,300	274,200		477,500	\$ 4,808.43
1068	HOWES, MARK & KATRIN & ACOSTA, MARIA D C	018-042	69,500	269,600	25,000	339,100	\$ 3,162.99
1302	HUANG, CARMEN EMILY	017-050	55,400	138,000		193,400	\$ 1,947.54
611	HUANG, XINQIAO	018-003	300			300	\$ 3.02
951	HUBERT, JANE	001-024	1,700			1,700	\$ 17.12
561	HUBERT, JANE H	001-025	19,500			19,500	\$ 196.37
1486	HUFF, ALICIA & TIMOTHY	019-012-B	88,600	345,100	25,000	433,700	\$ 4,115.61
2015	HUMPHREY, BARBARA	014-019-C	41,400			41,400	\$ 416.90
1247	HUNNIBELL, KYLEE	005-004-A	67,800			67,800	\$ 682.75
691	HUNTLEY, BRIAN D	022-040	42,000			42,000	\$ 422.94
667	HUNTLEY, BRIAN D	024-008	30,000	9,500		39,500	\$ 397.77
718	HUNTLEY, BRIAN D	022-032	16,200			16,200	\$ 163.13
526	HUSTUS, CATHERINE E	011-038	33,000			33,000	\$ 332.31
1161	HUTCHINS, DONALD E II & LEONETTE	007-055	69,600	249,600	25,000	319,200	\$ 2,962.59
1265	HUTTER, FRANCIS W	014-008	110,300	19,500	25,000	129,800	\$ 1,055.34
195	IHW REAL ESTATE LLC	022-004	65,200	147,500		212,700	\$ 2,141.89
298	JACKSON, CHRISTOPHER WILLIAM EDWARD & MOORE, LAUREN	007-014	112,900	195,100		308,000	\$ 3,101.56
997	JACKSON, DANIEL R	010-064-A	66,700	270,600	25,000	337,300	\$ 3,144.86
1332	JACKSON, DAVID & ROSE	010-061	148,600	211,500		360,100	\$ 3,626.21
1452	JACKSON, DAVID W	010-065	95,800			95,800	\$ 964.71
892	JACKSON, DAVID W	010-063	19,500			19,500	\$ 196.37
805	JACKSON, DAVID W	010-064	126,100	22,800		148,900	\$ 1,499.42
475	JACKSON, DAVID W	030-003	45,700	18,100		63,800	\$ 642.47
1781	JACKSON, JOHN H III & KATHLEEN C	018-038	75,500	210,300	25,000	285,800	\$ 2,626.26
2004	JACKSON, TRUDY	015-022-B	34,400			34,400	\$ 346.41
255	JAMES, DAVID C	019-003	71,600	205,100	25,000	276,700	\$ 2,534.62
1047	JAMES, PAULA J & KARL I	018-020	65,600	176,300	25,000	241,900	\$ 2,184.18
1295	JAMISON, ROBERTA C & THOMAS A	012-047-B	77,700	200,200	31,000	277,900	\$ 2,486.28
1524	JELLISON, JESSE F JR	018-014-C	83,600	144,700		228,300	\$ 2,298.98
1719	JEWETT, BENJAMIN M	001-040-C	43,800			43,800	\$ 441.07
766	JEWETT, BENJAMIN M	001-040-A	69,500	334,900	25,000	404,400	\$ 3,820.56
843	JEWETT, MICHAEL D & REGINA L	001-020-A	19,500			19,500	\$ 196.37
1138	JEWETT, MICHAEL D & PENNY	001-038-D	39,900			39,900	\$ 401.79
523	JEWETT, MICHAEL DANA	001-039	66,500	405,100	25,000	471,600	\$ 4,497.26
214	JOHNSON, JOSHUA R & LAURA K	012-026-A	128,900	309,400	25,000	438,300	\$ 4,161.93
1674	JOHNSON, JOSHUA R & LAURA K	012-027	68,400			68,400	\$ 688.79

Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
1509	JOHNSON, LEISL	015-007	71,400	140,800		212,200	\$ 2,136.85
1920	JOHNSON, LYNN KENOYER TRUSTEE & KENOYER FAMILY IRREVOCABLE TRUST	014-033-1	86,900	203,000		289,900	\$ 2,919.29
564	JOHNSON, MICHELLE & HARPER, STEVEN	016-008	69,800	216,200	25,000	286,000	\$ 2,628.27
1373	JOHNSON, ROBERT	010-011-C	30,900			30,900	\$ 311.16
557	JONES, EMILY E HEIRS OF	003-014	66,500	34,100		100,600	\$ 1,013.04
544	JONES, JESSE HAINES & SONYA ROSE	006-014	134,400	20,900		155,300	\$ 1,563.87
705	JONES, JONIS	026-010	28,600	150,200	25,000	178,800	\$ 1,548.77
671	JONES, KATELYN KAYA & RIETZ, JOHN PAUL	010-009-A	68,800	250,600	25,000	319,400	\$ 2,964.61
739	JONES, SCOTT V & SHARON	008-013	145,300	192,500	25,000	337,800	\$ 3,149.90
986	JONES, SCOTT V & SHARON	005-028	16,800			16,800	\$ 169.18
1630	JONES, SCOTT V & SHARON	008-014	34,800	1,500		36,300	\$ 365.54
589	JORDAN, CLAYTON & MARY E	001-011-ON		26,400		26,400	\$ 265.85
777	JORDAN, CLAYTON & MARY ELIZABETH	001-011	107,000	179,500	25,000	286,500	\$ 2,633.31
414	JORDAN, CLAYTON S & MARY E	001-010	1,100			1,100	\$ 11.08
265	JORDAN, CLAYTON S & MARY E	001-009	2,900			2,900	\$ 29.20
654	JORDAN, DOUGLAS J & JULIA A	014-023	141,100	252,500	25,000	393,600	\$ 3,711.80
1276	JORDAN, DOUGLAS J & JULIA A	029-003	426,100	7,300		433,400	\$ 4,364.34
1741	JOSLYN, BETHANY A	020-049-J	66,400	67,900		134,300	\$ 1,352.40
2011	JOSLYN, BETHANY A	017-026-A	37,500			37,500	\$ 377.63
585	JOSLYN, BROOKE A	022-033	43,100	243,400		286,500	\$ 2,885.06
993	JOSLYN, DANIEL & CHERYLE	005-017	72,500	247,900	25,000	320,400	\$ 2,974.68
1043	JOSLYN, EVELYN & RODNEY	005-016	108,100	154,900	25,000	263,000	\$ 2,396.66
1854	JOSLYN, LYMAN GARRETT	019-031-ON		13,200		13,200	\$ 132.92
1194	JOSLYN, RAYMOND E & JUDITH A	021-004	21,200	35,600		56,800	\$ 571.98
1382	KALCENKO, ALEX & GLADYS	003-009-A	72,800	187,800		260,600	\$ 2,624.24
569	KALCENKO, ALEXANDER	003-009	80,000	17,300		97,300	\$ 979.81
1282	KALLOCH, JEREMY S & WEBB-KALLOCH, LISA	012-017-E	74,900	135,400	25,000	210,300	\$ 1,865.97
638	KAMEN, DANIEL MARTIN	010-041	123,500	277,000		400,500	\$ 4,033.04
27	KAMINSKY, CHRISTOPHER J & MARY C	012-041	130,600	319,600	25,000	450,200	\$ 4,281.76
127	KASELIS, RICHARD M	012-021	94,300	149,000	25,000	243,300	\$ 2,198.28
1638	KEEP, CONSTANCE L & WESLEY R	004-044-A	78,500	159,100	25,000	237,600	\$ 2,140.88
284	KELCH, BYRON & KATHLEEN	010-001	92,500	38,800		131,300	\$ 1,322.19
6	KELCH, BYRON J & KATHLEEN V	009-029	45,000			45,000	\$ 453.15
417	KELLER, GORDON R & GENEVIEVE M TRUSTEES & KELLER FAMILY TRUST	013-045	75,800	281,600	25,000	357,400	\$ 3,347.27
623	KELLER, GORDON R & GENEVIEVE M TRUSTEES & KELLER FAMILY TRUST	013-046	31,800			31,800	\$ 320.23
358	KELLEY, DONALD	004-041	81,700			81,700	\$ 822.72
1379	KELLEY, JAMES F ESTATE OF & KELLEY, ADAM F PER REP	012-020	42,800			42,800	\$ 431.00
329	KENNEDY, PETER J & BOLDUC, ANITA M	020-039-A	66,400	170,700	25,000	237,100	\$ 2,135.85
501	KEOGH-DWYER, HANNAH S	014-033	95,100	227,200	25,000	322,300	\$ 2,993.81
844	KEYES, LESTER J JR	015-031	103,100			103,100	\$ 1,038.22
1702	KIDDER, JOSHUA R	012-024-D	66,000	119,400		185,400	\$ 1,866.98
321	KIERSTEAD, JOHN T & JOAN	026-017	38,600	233,600		272,200	\$ 2,741.05
1101	KILEY, MICHAEL	001-028	84,500	44,200	25,000	128,700	\$ 1,044.26
480	KILEY, MICHAEL P	001-021	58,700			58,700	\$ 591.11
1280	KIMBALL, CHRISTINE	006-006	83,800	159,100	25,000	242,900	\$ 2,194.25
747	KIMBALL, MICHAEL A & GLENNA	020-020	22,800			22,800	\$ 229.60
1077	KING, EILEEN E	002-010	29,000			29,000	\$ 292.03
802	KING, ERIN	021-011	80,000	187,900		267,900	\$ 2,697.75
406	KING, ERIN	021-010	33,600	187,000		220,600	\$ 2,221.44
63	KING, GAIL R & ROBERT D	024-001	81,200	161,900	25,000	243,100	\$ 2,196.27



## Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
369	KING, GEORGE L	007-027	38,600	30,500	25,000	69,100	\$ 444.09
276	KING, JERRY	017-008	76,100	240,100	25,000	316,200	\$ 2,932.38
1065	KING, JUSTIN T & NICOLE M	014-006-G	65,300	22,900	25,000	88,200	\$ 636.42
1027	KING, LISA A	010-062	57,200			57,200	\$ 576.00
950	KING, LISA A	010-060	79,400	24,000		103,400	\$ 1,041.24
1026	KINNEY, DOUGLAS A & EVELYN A	012-049-A	86,800	218,900	31,000	305,700	\$ 2,766.23
1592	KIRKPATRICK, GWENDOLYN A	017-021-ON		92,500	25,000	92,500	\$ 679.73
132	KIRKPATRICK, MICHAEL E	017-021	162,400	322,900	25,000	485,300	\$ 4,635.22
898	KIRKPATRICK, SHAWN A	017-021-A	90,000	249,700	25,000	339,700	\$ 3,169.03
296	KITTNER, WILFRED M & JANET C	016-051	69,300			69,300	\$ 697.85
1395	KITTREDGE, RIE	005-007-001	90,500	195,400	25,000	285,900	\$ 2,627.26
579	KJELLMAN, TIMOTHY R	011-040	96,400	429,000		525,400	\$ 5,290.78
1179	KLINE, CRAIG M & JENNIFER M	007-004	70,700	420,900	25,000	491,600	\$ 4,698.66
155	KNOWLES, DANIEL F & SHEILA A	001-022	107,800	224,100	25,000	331,900	\$ 3,090.48
1611	KNOX, JORDAN N ESTATE OF & KNOX, BENJAMIN J SR PR	018-014-B	67,400	74,600		142,000	\$ 1,429.94
1902	KNOX, VIOLET	020-037-1	75,500	8,400		83,900	\$ 844.87
317	KOLLER, BERTIE & REBECCA	012-068	70,000	173,700	25,000	243,700	\$ 2,202.31
367	KOOTZ, JOHN P & HEDEVIG R	012-024-A	153,300	365,400	25,000	520,700	\$ 4,991.70
643	KOPP, JASON E TRUSTEE & KOPP, FRANKLYN & ALICE IRREVOCABLE TRUST	020-040	71,000	200,400		271,400	\$ 2,733.00
767	KOSINSKI, ERIC H & BERNADETTE A	021-005	66,500	158,400		224,900	\$ 2,264.74
1907	KROMHOUT, PETER N & MARY A	001-001-A	22,700			22,700	\$ 228.59
442	KROOK, PETER E & GAIL	016-004	85,300	211,200	25,000	296,500	\$ 2,734.01
888	KUANG, HONGXIA	012-028-D	66,400	228,200		294,600	\$ 2,966.62
1637	KYPRAGORAS, ANDROS D	001-040	73,500	162,700	25,000	236,200	\$ 2,126.78
1681	LABELLE, KELLIE-JO	019-012	82,900	234,900		317,800	\$ 3,200.25
1091	LABELLE, MARK	017-053-ON		49,700		49,700	\$ 500.48
293	LABELLE, MARK A	016-035	102,000	80,100		182,100	\$ 1,833.75
1104	LABELLE, MARK A & LINDA M	016-035-A	66,100	197,000		263,100	\$ 2,649.42
626	LABELLE, MARK ALFRED	017-053	181,000	258,300	25,000	439,300	\$ 4,172.00
658	LABONTE, TRISHA C	004-044-B-1	65,300	47,600	25,000	112,900	\$ 885.15
1455	LABONTE, TRISHA C	004-044-B-2	7,600			7,600	\$ 76.53
215	LACASSE, ROBERT V & NANCY	022-025	53,100	157,200	25,000	210,300	\$ 1,865.97
356	LACKEY, TIMOTHY C & HEIDI E	020-046	91,100	476,300	25,000	567,400	\$ 5,461.97
1691	LACKEY-MORTON, REBECCA WRIGHT	002-005-B	69,500	109,600	25,000	179,100	\$ 1,551.79
1866	LADD, JERED D & KATIE I	015-015-A	85,100			85,100	\$ 856.96
390	LADD, LEON E SR, LEON E & BATCHELDER, LORI	019-026	55,700	42,700		98,400	\$ 990.89
1241	LAFRANCE, ROXYL & LEE J	015-008	25,500			25,500	\$ 256.79
166	LANDRY, MARK E & ACKERSON, WILLIAM	012-033	51,500			51,500	\$ 518.61
29	LAROCHELLE-LALLEMAND, CONSTANCE M	018-029	95,500	61,200		156,700	\$ 1,577.97
1251	LARRABEE, LILLIAN M	020-049	100,300	261,200	25,000	361,500	\$ 3,388.56
1796	LASKY, STEPHEN E & TINA J	014-019-A	93,700	227,700	25,000	321,400	\$ 2,984.75
1734	LASKO, LEONA	006-007-A	67,400	170,500	25,000	237,900	\$ 2,143.90
116	LEACH, JEFFREY S & JACQUELINE M	020-022-C	65,000	280,000	31,000	345,000	\$ 3,161.98
9	LEAGUE, BRANDON L & KELLY E	017-010	86,000	291,700	25,000	377,700	\$ 3,551.69
8	LEAR, ROBERT A & CHRISTINE M (POTTER)	005-024-A	68,300	217,600	25,000	285,900	\$ 2,627.26
689	LEARD, JOSHUA & CHEYENNE	016-032-A	65,000	185,600	25,000	250,600	\$ 2,271.79
1535	LEARD, JOSHUA & CHEYENNE	016-032	24,500			24,500	\$ 246.72
396	LEDOGAR, KATE	020-027	50,100			50,100	\$ 504.51
52	LEE, DONNA	020-023-B	94,500	276,000	25,000	370,500	\$ 3,479.19
1969	LEIGHTON, HEIDI L	012-049-C	34,800			34,800	\$ 350.44
1374	LEMIEUX, ROBERT E JR & EARL R	009-002	68,000	107,300		175,300	\$ 1,765.27
355	LEVER, LEO	009-010	82,300	118,400	31,000	200,700	\$ 1,708.88
537	LEWIS, BRENDA J	017-049-C	68,000	126,700	25,000	194,700	\$ 1,708.88

## Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
1263	LEWIS, BRYANT & CANDACE	004-003	55,700	157,800	25,000	213,500	\$ 1,898.20
60	LEWIS, MARY G	012-017-B	73,700	4,800	25,000	78,500	\$ 538.75
196	LI, HUAN YING	020-022-B	66,000	244,200		310,200	\$ 3,123.71
1448	LI, ZI WEN	014-026	44,100	248,500		292,600	\$ 2,946.48
614	LIBBY, DWAYNE P & SHERRY L	010-011-D	68,300	20,300	25,000	88,600	\$ 640.45
107	LIBBY, JERRY & MARY	022-035	102,200	121,700	25,000	223,900	\$ 2,002.92
948	LIBBY, L JON	024-007	66,500	15,500	25,000	82,000	\$ 573.99
244	LIBBY, LESTER JON	016-037	65,200	25,600		90,800	\$ 914.36
1635	LIGHTFOOT, ROBERT B & WALKER, SUSAN	002-007	119,800	299,600	25,000	419,400	\$ 3,971.61
994	LILLY, HAROLD W JR	019-041	67,400	41,300		108,700	\$ 1,094.61
736	LINCOLN, AMY & BISHOP, JARED	017-028	67,400	193,000	25,000	260,400	\$ 2,370.48
1339	LINCOLN, CARROLL & KATHLEEN	005-013	58,100	136,200	25,000	194,300	\$ 1,704.85
597	LINCOLN, CHAD	012-031	66,800	183,100		249,900	\$ 2,516.49
1491	LINCOLN, DIANE M, GARY J & JERRY A	031-014	39,700	153,000		192,700	\$ 1,940.49
1335	LINCOLN, GARY J	007-057	65,300	45,200	25,000	110,500	\$ 860.99
1227	LINCOLN, LEROY & ROXANNE	001-037	50,600	132,000	25,000	182,600	\$ 1,587.03
979	LINCOLN, MAHLON L JR & BRENDA L	010-046	65,600	166,100	31,000	231,700	\$ 2,021.05
985	LINDBERG TRUST, SUSAN T & LINDBERG, SUSAN T & JOHN F TRUSTEES	009-001-A	33,300			33,300	\$ 335.33
361	LINSCOTT HOLDINGS LLC	014-018	18,100			18,100	\$ 182.27
1160	LINSCOTT HOLDINGS LLC	014-025	12,500			12,500	\$ 125.88
1055	LIPP, FREDERICK	002-013	48,000	62,200		110,200	\$ 1,109.71
764	LIPP, FREDERICK	002-001	67,600	123,300	25,000	190,900	\$ 1,670.61
1044	LITTLE ENTERPRISES LLC	021-006	73,300	780,300		853,600	\$ 8,595.75
97	LITTLE ENTERPRISES LLC	021-007-A	81,700	110,500		192,200	\$ 1,935.45
1326	LOMBARDI, CELINE & AMBRIZ, JOSE	010-017	105,800	107,700	25,000	213,500	\$ 1,898.20
697	LONG, BRANDON	014-001	69,500	126,800	31,000	196,300	\$ 1,664.57
1394	LORDI, JUNE M REVOCABLE LIVING TRUST & LORDI, JUNE M TRUSTEE	028-006	226,800	241,300	25,000	468,100	\$ 4,462.02
1621	LUIFKIN, LESLIE C	015-028	174,000	80,300	25,000	254,300	\$ 2,309.05
772	LUIFKIN, LESLIE C	015-028-A	30,000			30,000	\$ 302.10
1696	LUND, STEVEN DAVID	009-005-B	72,800	157,200		230,000	\$ 2,316.10
665	LYNDS, JACKIE & KNOWLES, JASON	003-013	147,800	133,800		281,600	\$ 2,835.71
450	LYSOBEY, JEANNE	012-011	62,100	138,400	25,000	200,500	\$ 1,767.29
1063	MACDONALD, DAVID & DANIELLE	012-062	101,300	305,900		407,200	\$ 4,100.50
85	MACDOUGALL, JESSIE MAE	014-028	112,300	214,900	25,000	327,200	\$ 3,043.15
121	MACFARLAND, BRIAN & CHRISTINA	010-016-B	87,500	600		88,100	\$ 887.17
1218	MACFARLAND, BRIAN & CHRISTINA	010-011-A	65,000	18,100		83,100	\$ 836.82
810	MACLAINE, JOHN E & KATIE A	001-026	118,600	232,300	25,000	350,900	\$ 3,281.81
939	MAGNUSEN, DAVID M & THERESA	012-060	140,300			140,300	\$ 1,412.82
922	MAGNUSEN, DAVID M & THERESA	012-063	82,500	341,000	25,000	423,500	\$ 4,012.90
185	MAGNUSEN, DAVID M & THERESA	012-064	300			300	\$ 3.02
162	MAGNUSEN, DAVID M & THERESA	012-039	55,500			55,500	\$ 558.89
1022	MAGUIRE, ANN MARIE TRUSTEE & MAGUIRE, ANN MARIE TRUST	011-013	105,400			105,400	\$ 1,061.38
145	MAGUIRE, ANN MARIE TRUSTEE & MAGUIRE, ANN MARIE TRUST	011-004	122,100	121,800		243,900	\$ 2,456.07
381	MAHONEY, MICHAEL A	019-018	71,000	43,100	25,000	114,100	\$ 897.24
53	MAIN, DAVID D & DEBRA M	001-020	75,800			75,800	\$ 763.31
1159	MAIN, DAVID D & DEBRA M	001-019-A	88,300	277,600	25,000	365,900	\$ 3,432.86
1673	MAIN, DONNA (BRONN)	008-011-C		30,500		30,500	\$ 307.14
1082	MAINE ELECTRIC POWER CO	099-000	7,904,900			7,904,900	\$ 79,602.34
732	MAINE NATURAL GAS	018-RT 17		1,109,500		1,109,500	\$ 11,172.67
737	MAINE WOODS AND WATERS LLC	008-041	34,500			34,500	\$ 347.42
256	MAINVILLE, SIDNEY & BONNIE	021-009	47,500	152,300	25,000	199,800	\$ 1,760.24

## Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
1983	MALDOVAN, JUDITH A & GERALD R	020-001-C	84,700	29,600	25,000	114,300	\$ 899.25
2035	MALDOVAN, SAWYER R	011-046-A	31,500			31,500	\$ 317.21
1081	MANCHESTER, ROBERT S & LINDA K	011-021	104,800	240,400	31,000	345,200	\$ 3,163.99
1437	MANSFIELD, BURTON H, KATHY L & GOODMAN, AVRIL T	010-011-B	66,800	61,100	25,000	127,900	\$ 1,036.20
580	MANSIR, PAUL	017-049-B	65,300	31,200		96,500	\$ 971.76
1268	MANSIR, PAUL A JR	012-043	61,000	133,200	25,000	194,200	\$ 1,703.84
1647	MARCACCIO, MARY ANN	020-049-B	66,700	39,600	25,000	106,300	\$ 818.69
1793	MARCOTTE, KRISTINA A	012-026-C	66,700	354,300	25,000	421,000	\$ 3,987.72
1196	MARCUS FAMILY FARMS LLC	013-055-A	66,700	253,100		319,800	\$ 3,220.39
394	MARCUS FAMILY FARMS LLC	013-055	136,000	468,100		604,100	\$ 6,083.29
403	MARCUS, PAUL	007-002	89,000	344,600	25,000	433,600	\$ 4,114.60
409	MARCUS, TARYN & BENJAMIN	008-023	76,900			76,900	\$ 774.38
248	MARCUS, TARYN & BENJAMIN	008-033	33,000			33,000	\$ 332.31
735	MARCUS, TARYN & BENJAMIN	008-019	79,100			79,100	\$ 796.54
885	MARCUS, TARYN & BENJAMIN	008-025	122,800	79,500		202,300	\$ 2,037.16
1342	MARCUS, TARYN & BENJAMIN	008-024	38,300			38,300	\$ 385.68
1871	MARITIMES & NORTHEAST PIPELINE	CMP CORR	119,100	7,165,800		7,284,900	\$ 73,358.94
716	MARPLE, MARIANNE & ANTHONY F	011-020	6,800			6,800	\$ 68.48
1499	MARPLE, MARIANNE & ANTHONY F	011-042-A	177,000	236,100	25,000	413,100	\$ 3,908.17
1688	MARSTON, ROBERT & MARY	006-021-6	12,900			12,900	\$ 129.90
1301	MARTIN, MICHAEL & TONYA	016-010	65,600	193,600	25,000	259,200	\$ 2,358.39
332	MARTIN, RYAN F	022-008	65,000	298,900		363,900	\$ 3,664.47
604	MARTINELLI, BENJAMIN C	020-011-A	68,200	398,800	25,000	467,000	\$ 4,430.94
713	MASON, CEDRIC L & BEVERLY	005-011	129,100	194,900	25,000	324,000	\$ 3,010.93
346	MASON, DAVID J & KRAMER, SARAH M	022-036	52,500	139,000		191,500	\$ 1,928.41
484	MASON, KRISTIN M & JEFFREY J	013-064	68,300	442,700	25,000	511,000	\$ 4,894.02
122	MASON, KRISTIN M & JEFFREY J	013-072	11,600			11,600	\$ 116.81
1298	MASON, KRISTIN M & JEFFREY J	018-014-H	32,400			32,400	\$ 326.27
1165	MASON, WILLIAM J & PAMELA J	022-021	2,000	800		2,800	\$ 28.20
703	MATHEWS, BRUCE M	017-047-A	66,500	199,300	31,000	265,800	\$ 2,364.44
753	MATHEWS, JACOB NORMAN & BRANN, MEGHAN ELIZABETH	020-028	67,100	192,500	25,000	259,600	\$ 2,362.42
1914	MATHEWS, NICOLE	017-047-B	66,500	271,000	25,000	337,500	\$ 3,146.88
1062	MATHEU, AMY	010-034	44,400	123,400	25,000	167,800	\$ 1,438.00
1048	MATHIEU, BRIAN VICTOR & GOULET, KRISTA ALYNA	015-039	74,500	364,500		439,000	\$ 4,420.73
1124	MATTHEWS, KNOWELL A & MOSHIER, PENNY J	003-011	105,700	290,900	25,000	396,600	\$ 3,742.01
867	MATTUCCI, RICHARD & BROWN, SANDRA	004-015	32,300			32,300	\$ 325.26
1250	MATTUCCI, RICHARD E & BROWN SANDRA J	004-014	116,400	207,800	25,000	324,200	\$ 3,012.94
1438	MAXELL, JOHN E & ALISON L	015-015	131,800			131,800	\$ 1,327.23
1038	MAYERS, NATASHA	010-026	119,000	149,500	25,000	268,500	\$ 2,452.05
1483	MAYO, MAE BELLE	012-022	79,400	106,300		185,700	\$ 1,870.00
779	MAZEIKA, AUDREY L & DAVID M	013-044	12,200			12,200	\$ 122.85
1128	MCCORMICK, KAREN E	013-037	66,500	183,400	25,000	249,900	\$ 2,264.74
1108	MCCORMICK, SEAN & LESLIE	027-010	66,200	270,300	25,000	336,500	\$ 3,136.81
268	MCCORMICK, STEVEN C & LANA M	013-043-B	72,400	389,400	25,000	461,800	\$ 4,398.58
190	MCCRIMMON, MACK A	018-020-A	70,400	30,300	25,000	100,700	\$ 762.30
581	MCDONALD, RICHARD & DEBORAH	020-007	65,100	88,600	25,000	153,700	\$ 1,296.01
914	MCDONALD, STEVEN P	001-038	129,400	142,500	25,000	271,900	\$ 2,486.28
1006	MCEVOY, PAUL	006-002-B	31,500			31,500	\$ 317.21
36	MCEVOY, PAUL	006-002	73,400			73,400	\$ 739.14
974	MCGEE PROPERTIES LLC	007-067	48,000			48,000	\$ 483.36

Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
791	MC GEE, STEVEN A & STEVEN A MC GEE CONSTRUCTION	016-015	100,800			100,800	\$ 1,015.06
815	MC GEE, STEVEN A & STEVEN A MC GEE CONSTRUCTION	016-038	287,900			287,900	\$ 2,899.15
247	MC GEE, STEVEN A	016-019	23,100			23,100	\$ 232.62
487	MC GRATH, THOMAS E & PATRICIA J	002-008-A	66,500	293,600	25,000	360,100	\$ 3,374.46
1105	MC GUIRE-BRUCE, MAURA R	015-018-A	69,000	162,100	25,000	231,100	\$ 2,075.43
410	MCKEE, JACALYN A	006-016	33,000			33,000	\$ 332.31
1168	MCKEEN, WILLIAM C & SUSAN (BOWDOIN)	017-046-A	107,800	227,500	25,000	335,300	\$ 3,124.72
661	MCKELLAR, MELINDA	012-028-E	65,000	129,400	25,000	194,400	\$ 1,705.86
471	MCKENNA, KIMBERLY A	018-020-G	65,300	27,700	25,000	93,000	\$ 684.76
1230	MCKENNEY, JULIE (BROWN)	019-033-ON-1		21,500		21,500	\$ 216.51
192	MCLAUGHLIN, FRANCIS L IV & KIM M	015-039-A	75,200	235,500	31,000	310,700	\$ 2,816.58
575	MCLEAN, ELIZABETH A & BERRY, ANDREW B	026-014	17,300			17,300	\$ 174.21
1660	MCLEAN, ELIZABETH A & BERRY, ANDREW B	013-042	70,100	226,500		296,600	\$ 2,986.76
1801	MCLEAN, GEORGE	018-037-ON-1		35,500	25,000	35,500	\$ 105.74
287	MCLEAN, JAMES A	008-011-A	77,300	288,300	25,000	365,600	\$ 3,429.84
925	MCLELLAN, SHAWN	021-005-A	65,300	228,200		293,500	\$ 2,935.55
1590	MCLENNAN, ERICA SUSAN (DUNCAN) & ADAM P	027-015	88,300	63,500		151,800	\$ 1,528.63
1859	MCMORROW, MICHAEL & DORIS JANE	009-013-B	110,800	360,300	31,000	471,100	\$ 4,431.81
554	MECK, W LAWRENCE & EDITH M	030-002	32,800	800		33,600	\$ 338.35
1072	MECK, WATSON L & EDITH M	007-006	178,300	224,300		402,600	\$ 4,054.18
1070	MEHUREN, JOHN G	018-001	93,800			93,800	\$ 944.57
1075	MEHUREN, JOHN G	018-023	249,800	346,300	25,000	596,100	\$ 5,750.98
823	MEHUREN, JOHN G	018-023-ON		21,700		21,700	\$ 218.52
1420	MELLOR, DANIEL J SR & ANNIE LOUISE	015-044	67,100	8,500		75,600	\$ 761.29
1005	MELLOR, JOHN H	015-045	68,000	251,600	25,000	319,600	\$ 2,966.62
353	MELVILLE, EDWARD C & MEGAN I	014-006-B	65,800	37,600		103,400	\$ 1,041.24
563	MENESES, JUAN P & HANNAH L	019-040	55,700	223,100	25,000	278,800	\$ 2,555.77
871	MERRILL, DENNIS L & NANCY A	001-015	73,400	259,000	31,000	332,400	\$ 3,035.10
21	MERRILL, DENNIS L & NANCY A	001-017	36,600			36,600	\$ 368.56
971	MERRILL, OWEN B & MONA	007-031	92,900	143,400		236,300	\$ 2,379.54
395	MEYER, ERIC	009-009-A	101,800	316,800		418,600	\$ 4,215.30
1246	MEYER, ERIC & MCKENZIE, PATRICIA	009-009	72,000	291,400	25,000	363,400	\$ 3,407.69
895	MEYER, ERIC L	009-007	4,600			4,600	\$ 46.32
1157	MICHAUD, GARY R	021-005-B	65,000	157,200	25,000	222,200	\$ 1,985.80
963	MICHAUD, GERALD	026-001	66,500	144,100	25,000	210,600	\$ 1,868.99
385	MICHAUD, SHANE B & IVA (RIPLEY)	010-011-E	79,400	205,900	25,000	285,300	\$ 2,621.22
1130	MIDCOAST CONSERVANCY	019-039	86,000			86,000	\$ 866.02
770	MIDCOAST CONSERVANCY	020-016	103,900			103,900	\$ 1,046.27
1195	MIETE, JON A	020-027-A	68,200	189,700	31,000	257,900	\$ 2,284.88
2005	MILLER, AARON J	015-022	69,400	187,800	25,000	257,200	\$ 2,338.25
1989	MILLER, ERIC C	015-020-D	31,300			31,300	\$ 315.19
1802	MILLER, FRANCES G, BLUEHER, WILLIAM E & WHITNEY, ROBERTA C	015-020-C	82,900	46,400	25,000	129,300	\$ 1,050.30
65	MILLER, JERRY & KATIE ANN	027-006	29,000			29,000	\$ 292.03
350	MILLER, JERRY J & KATIE ANN D	026-028	99,100	514,400	25,000	613,500	\$ 5,926.20
1103	MILLER, JERRY J & KATIE ANN	026-005	67,000	198,700		265,700	\$ 2,675.60
803	MILLER, JONI & ANNA & WEEKS, WAYNE & CHRISTINA	013-043-F	74,300	269,500		343,800	\$ 3,462.07
1089	MILLER, JUSTIN A	018-052	29,300			29,300	\$ 295.05
992	MILLER, JUSTIN A & SCOTT V JR	018-053	56,000			56,000	\$ 563.92
1874	MILLER, JUSTIN A	015-022-1	66,500	14,900	25,000	81,400	\$ 567.95
605	MILLER, KURT & LINDA	015-020	84,800			84,800	\$ 853.94

## Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
731	MILLER, KURT A & LINDA L	015-018-B	12,200			12,200	\$ 122.85
900	MILLER, KURT A	015-019	65,600	104,900	25,000	170,500	\$ 1,465.19
961	MILLER, KURT A & LINDA L	015-020-B	98,000	73,100		171,100	\$ 1,722.98
1518	MILLER, KURT E	015-022-A	65,000	93,900		158,900	\$ 1,600.12
846	MILLER, MOSE H & CLARA A	020-037	78,800			78,800	\$ 793.52
969	MILLER, SAM & CAROLINA & HOSTETLER, NOAH & LIZZE ANN	012-046	96,400	155,600		252,000	\$ 2,537.64
301	MILLER, SAM & CAROLINA & HOSTETLER, NOAH & LIZZE ANN	013-006	8,700			8,700	\$ 87.61
1299	MILLER, SAM & CAROLINA & HOSTETLER, NOAH & LIZZE ANN	012-050	129,100	212,300		341,400	\$ 3,437.90
1557	MILLER, SAMUEL D & CAROLINA	017-052-A	67,000	125,000	25,000	192,000	\$ 1,681.69
1872	MILLER, SCOTT JR	018-053-A	66,500	14,300	25,000	80,800	\$ 561.91
721	MILLER, SCOTT V SR & JUSTIN A	015-022-C	48,000			48,000	\$ 483.36
724	MILLET, TIMOTHY A & MARCIA	012-014-A	68,600	279,100	25,000	347,700	\$ 3,249.59
827	MILLINGTON, DWAYNE & LINDA	017-037-1	36,600			36,600	\$ 368.56
1492	MILLS, ROGER H III, ROGER H & LUCILLE A	019-044	3,000			3,000	\$ 30.21
1722	MINER, ANDREW C	004-006-A	65,000	150,900	25,000	215,900	\$ 1,922.36
100	MINOTY, PENNY L	014-016	65,000	88,000	25,000	153,000	\$ 1,288.96
125	MINOTY, ROBERT D & NANCY L	012-012	50,100	154,000	31,000	204,100	\$ 1,743.12
1291	MITCHELL, GERALD E & DONN A LEE	005-027	58,100	71,600		129,700	\$ 1,306.08
1013	MITCHELL, LANCE	023-001	65,300	234,300	25,000	299,600	\$ 2,765.22
106	MITMAN, KAREN & WILLIAM	005-022	103,600	283,900	25,000	387,500	\$ 3,650.38
1593	MITMAN, KAREN	005-023	45,600			45,600	\$ 459.19
783	MONDINO, MITCHELL & TARA & LARRABEE, JOHN & ANN	006-012	89,500			89,500	\$ 901.27
161	MONROE, CHRISTOPHER T & DAU, TRICIA	016-040-C	30,500			30,500	\$ 307.14
37	MONROE, CHRISTOPHER T	016-040-B&A	71,100	448,000	25,000	519,100	\$ 4,975.59
1266	MONROE, FRANK	018-009	44,100	24,900		69,000	\$ 694.83
490	MONROE, FRANK	018-010-A	65,600	178,100	25,000	243,700	\$ 2,202.31
1766	MONROE, FRANK	018-010-B	31,000			31,000	\$ 312.17
140	MONSEN, ARTHUR III	020-045	58,100			58,100	\$ 585.07
882	MONSEN, STEVEN A	020-045-A	44,200			44,200	\$ 445.09
775	MOOERS, EUGENE L III	015-007-C	65,600	157,500	25,000	223,100	\$ 1,994.87
503	MOONEY, EDWIN C & COLETTE	012-001-A	200			200	\$ 2.01
1661	MOONEY, EDWIN C & COLETTE	012-001-B	121,400	386,800	25,000	508,200	\$ 4,865.82
797	MOORE-HAINES, REBECCA Z & HAINES, FREDERICK E	013-055-B	79,500	386,300		465,800	\$ 4,690.61
375	MORANG, DONALD W	014-013	80,600	132,700	31,000	213,300	\$ 1,835.76
1466	MOREAU, BRANDON J & ALICIA	018-046-A	65,300	212,300	25,000	277,600	\$ 2,543.68
1192	MORESCO, ANNEKE & LARSEN, RICHARD SCOTT	005-014	99,300			99,300	\$ 999.95
1229	MOREY, DONALD D & LOIS G TRUSTEES & MOREY, DONALD D & LOIS G LIVING TRUST	007-025	74,600	351,300	31,000	425,900	\$ 3,976.64
678	MOREY, DONALD D & LOIS G TRUSTEES & MOREY, DONALD D & LOIS G LIVING TRUST	006-010	127,500			127,500	\$ 1,283.93
1066	MOREY, MARY ELLEN	017-002	24,900	157,900	25,000	182,800	\$ 1,589.05
98	MOREY, TIMOTHY J & VICKY J	007-023	76,100	441,400	25,000	517,500	\$ 4,959.48
181	MORGAN, MARY A	004-023-A	66,500	131,600		198,100	\$ 1,994.87
1071	MORGAN, MARY A	004-023	130,300	123,300	25,000	253,600	\$ 2,302.00
787	MORGAN, SCOTT P & MARY L	018-014-D	68,000	270,800	25,000	338,800	\$ 3,159.97
1853	MORIN, PETER	009-017-A	74,700			74,700	\$ 752.23
15	MORIN, PETER A & THERESA	009-015-A	82,400	181,100	31,000	263,500	\$ 2,341.28
826	MORIN, TIM & JOAN	014-001-D	69,900	294,100	25,000	364,000	\$ 3,413.73
242	MORIN, TIMOTHY M & JOAN M	014-003	32,400			32,400	\$ 326.27

Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
452	MORNEAULT, JENNIFER A TRUSTEE & TAIT, MARTHA J IRREVOCABLE TRUST	018-045	100,300	259,700		360,000	\$ 3,625.20
875	MORNEAULT, JENNIFER A TRUSTEE & TAIT, MARTHA J IRREVOCABLE TRUST	018-038-B	15,100			15,100	\$ 152.06
1714	MORROW, RYAN J & WILSON, JENNIFER L	020-025-A	66,500	193,400	25,000	259,900	\$ 2,365.44
1304	MORSE, KATHERINE E (LIFE ESTATE) & CONDON, PETER A, JON M & JERRET C	010-050	97,900			97,900	\$ 985.85
784	MORSE, KATHERINE E (LIFE ESTATE) & CONDON, PETER A, JON M & JERRET C	010-039	130,300	242,300	25,000	372,600	\$ 3,500.33
334	MORTON LUMBER INC	008-040	167,500			167,500	\$ 1,686.73
1649	MOSKOVITZ, DAVID & JONES, BAMBI	002-022-A	21,000			21,000	\$ 211.47
1142	MOSKOVITZ, DAVID H & BARBARA A	002-021	387,800	363,700	25,000	751,500	\$ 7,315.86
1069	MOSS, KAELE KATHERINE	006-005	115,600	318,700		434,300	\$ 4,373.40
1826	MOULTON, MARY L & GREENLEAF, CHRISTOPHER MICHAEL	010-011-G	75,500	164,000	25,000	239,500	\$ 2,160.02
879	MOUIROVIC, JOHN L & PEPPER, JUDITH A	004-007	111,700	274,500	25,000	386,200	\$ 3,637.28
1090	MULLENS, LAUREL J & CUMMINGS, RICHARD L SR	016-037-A	67,400	219,700	25,000	287,100	\$ 2,639.35
493	MULLINS, ANGELA M & BRIAN	008-022	80,600			80,600	\$ 811.64
364	MUNGEN, MARLON	001-013	15,000			15,000	\$ 151.05
1496	MURRAY, JOHN & BARBARA J	018-039	38,700			38,700	\$ 389.71
460	MUSICH, SETH	022-034	26,500	250,300		276,800	\$ 2,787.38
1400	NADEAU, RINO	014-019-ON		5,900	5,900	5,900	\$ -
443	NEAL-PAKKONEN, ALICE A & PAAKKONEN, ZACHARY M	012-005	70,400	263,800	25,000	334,200	\$ 3,113.64
42	NELSON, ZACHARY D & EMMA S	012-066	68,000	242,800		310,800	\$ 3,129.76
1313	NENONEN, DAVID A	008-007	83,600			83,600	\$ 841.85
1984	NEW ENGLAND CLEAN ENERGY CONNECT	099-001	18,917,500			18,917,500	\$ 190,499.23
1325	NEWCOMBE, PHILIP	017-017	90,500	42,800	31,000	133,300	\$ 1,030.16
67	NEWCOMBE, PHILIP	017-017-B	30,600			30,600	\$ 308.14
722	NEWCOMBE, PHILIP J	020-017	57,800			57,800	\$ 582.05
1478	NEWCOMBE, PHILLIP J & DARLENE S	020-050-A	68,800	92,800		161,600	\$ 1,627.31
765	NEWCOMBE, RICHARD J & PEGGY K	019-048	101,500	357,500	31,000	459,000	\$ 4,309.96
1392	NEWELL, JEFFREY J, LEMAR, JOSHUA R & CORRIERI, ALICIA M	019-050-A	65,000	103,300		168,300	\$ 1,694.78
1631	NEWTON, DAVID R TRUSTEE & NEWTON FAMILY REAL ESTATE TRUST	001-050	59,700			59,700	\$ 601.18
411	NEWTON, DAVID R TRUSTEE & NEWTON FAMILY REAL ESTATE TRUST	001-051	121,300	207,900		329,200	\$ 3,315.04
536	NG, KAM FA	020-039-B	70,000	202,300		272,300	\$ 2,742.06
	NICHOLSON, M FRANCES TRUST &						
527	NICHOLSON, M FRANCES & HERBENICK, M FRANCES TRUSTEES	019-011	24,000			24,000	\$ 241.68
	NICHOLSON, M FRANCES TRUST &						
441	NICHOLSON, M FRANCES & HERBENICK, M FRANCES TRUSTEES	015-033	129,900	68,000		197,900	\$ 1,992.85
	NICKERSON III, MILLARD E TRUSTEE & NICKIES REVOCABLE FAMILY TRUST	019-034	72,500	124,100		196,600	\$ 1,979.76
431	NIELSEN, LIANNA C, KAREN & PAUL	002-018	92,900	241,100	25,000	334,000	\$ 3,111.63
1913	NIELSEN, PAUL TRUSTEE & NIELSEN, JUDITH A T	005-032-C	67,100	223,600	25,000	290,700	\$ 2,675.60
45	NI EWOLA, GLEN	012-051	50,300			50,300	\$ 506.52
128	NILES, KIMBER & JANE	018-051-B	72,500	421,100	25,000	493,600	\$ 4,718.80
197	NILES, SHANE H & JODIE L	011-037	3,200	158,100	25,000	161,300	\$ 1,372.54
	NILES, STEPHEN M TRUSTEE & NILES FAMILY IRREVOCABLE TRUST	007-073	133,600	218,000		351,600	\$ 3,540.61
1511	NILSEN, PEDER R & DENISE L	016-040	66,400	168,100		234,500	\$ 2,361.42

## Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
23	NILSEN, RUNE	026-027	66,700	229,800	25,000	296,500	\$ 2,734.01
1728	NOFTALL, JENNIFER & CHRISTOPHER	016-013-G	75,600	368,000	25,000	443,600	\$ 4,215.30
363	NORTHERN NEW ENGLAND TELEPHONE OPERATI	026-023	24,900	135,400		160,300	\$ 1,614.22
200	NORTHTRUP LLC	020-004	78,300			78,300	\$ 788.48
1952	NORTHTRUP LLC	020-005-001	34,100			34,100	\$ 343.39
1440	NORTHTRUP, CLAUDENE O	020-005	119,300	242,500	25,000	361,800	\$ 3,391.58
1680	NORTHTRUP, MATTHEW L & HEATHER W	013-058-A	66,500	310,900	25,000	377,400	\$ 3,548.67
1327	NORTHTRUP, NATHAN O	025-002	29,000			29,000	\$ 292.03
5	NORTON, SEAN JUSTIN	009-001	5,100			5,100	\$ 51.36
55	OAK HILL HOMESTEAD LLC	013-005	205,600	525,800		731,400	\$ 7,365.20
499	OAK HILL HOMESTEAD LLC	013-005-ON		90,000		90,000	\$ 906.30
899	OAK HILL HOMESTEAD LLC	013-058	127,100			127,100	\$ 1,279.90
1604	OAK HILL HOMESTEAD LLC	016-042	193,000			193,000	\$ 1,943.51
1600	OAKES, DWIGHT A & CYNTHIA L	001-043	47,100			47,100	\$ 474.30
839	OAKES, DWIGHT A & CYNTHIA	001-044	135,100	11,600	31,000	146,700	\$ 1,165.10
377	OBER, FRANKLIN A	009-019	123,100	183,200		306,300	\$ 3,084.44
47	OBER, JANET M	006-012-C	74,000	166,900	25,000	240,900	\$ 2,174.11
786	O'KEEFE, DOROTHY & WESLEY	011-022	67,900	20,400	31,000	88,300	\$ 577.01
940	OLIVER, JAN & THOURET, CLAUDE	016-040-G	65,500	297,600	25,000	363,100	\$ 3,404.67
973	OLIVERAS, ABRAHAM D & CATHERINE L	012-064-A	89,300	334,700		424,000	\$ 4,269.68
1586	O'MAHONEY, BRIAN J & STONE, KRISTIN M	005-032	97,000	227,300	25,000	324,300	\$ 3,013.95
1493	O'MAHONEY, JANE & O'CONNOR, MAUREEN	019-039-B	66,700	146,300	25,000	213,000	\$ 1,893.16
1084	ORTIZ, EDUARDO E & CHERYL J	003-005	66,000			66,000	\$ 664.62
865	OSTROFF, MARK R	022-037	65,700	164,600		230,300	\$ 2,319.12
610	OSTROFF, MARK R	022-038	98,200	288,900	25,000	387,100	\$ 3,646.35
341	OTTINO, JAMES LOUIS	019-027	74,500	257,300		331,800	\$ 3,341.23
720	OTTINO, JAMES LOUIS	019-024-A	26,700			26,700	\$ 268.87
945	OXFORD PROPERTIES LLC	019-033-ON-2		23,100		23,100	\$ 232.62
517	OXFORD PROPERTIES LLC	019-033	125,900			125,900	\$ 1,267.81
1633	OXFORD PROPERTIES LLC	019-035	35,400			35,400	\$ 356.48
1180	PACHECO, RICHARD L, CHRISTINE L, JACOB L & RICHARD L II	001-057-001	98,000	198,400		296,400	\$ 2,984.75
1743	PADGETT, JAMES H	020-046-A	86,800	386,300	25,000	473,100	\$ 4,512.37
1894	PAETOW, ERIC & SVETLANA	020-001-A	79,900	218,500	25,000	298,400	\$ 2,753.14
1465	PAETOW, GARDNER V	024-004-C	82,000	181,700	25,000	263,700	\$ 2,403.71
1529	PAGURKO, JOHN J III	010-003	107,400	167,500	25,000	274,900	\$ 2,516.49
295	PAGURKO, JOHN J III	009-031	42,000			42,000	\$ 422.94
1598	PAICOPOLOS, HAROLD G JR & DEBORAH	007-038	81,800	368,100		449,900	\$ 4,530.49
1917	PAINE, JUSTIN CHRISTOPHER & SARAH MICHELLE	018-021-B	40,500			40,500	\$ 407.84
519	PAINE, VICTORIA & DODGE, VINCENT	012-024-C	54,600	31,100		85,700	\$ 863.00
1497	PANOSIAN, MICHAEL G & APRIL	020-023-A	72,700	294,400	31,000	367,100	\$ 3,384.53
1821	PARADIS, TIFFANY	014-017-A	75,600	256,800	25,000	332,400	\$ 3,095.52
640	PARADIS, TIFFANY	014-017	92,500			92,500	\$ 931.48
151	PARENT, WAYNE L & KATHLEEN F	027-016	79,600	169,900		249,500	\$ 2,512.47
1051	PARISE, SHELDON R & ANGELINA M	020-013	1,900			1,900	\$ 19.13
991	PARKS, PATRICIA E & JOHN M	019-019	24,700			24,700	\$ 248.73
694	PARKS, PATRICIA E & JOHN M	019-020	154,000	311,800	25,000	465,800	\$ 4,438.86
1599	PARKS, PATRICIA E & JOHN M	019-021-001	69,800			69,800	\$ 702.89
1664	PARKS, PATRICIA E & JOHN M	019-030	28,600			28,600	\$ 288.00
167	PARLIN, HAYLEY L	017-039	66,600	142,000	25,000	208,600	\$ 1,848.85
294	PARLIN, MARK A & KATHY B	015-018	91,800	276,500	25,000	368,300	\$ 3,457.03
286	PARLIN, ROBERT S	013-019	53,100	201,100		254,200	\$ 2,559.79

Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
345	PARO, JOSEPH	031-005	66,500	143,900		210,400	\$ 2,118.73
1086	PARRINO, RICHARD J & CONNIE	016-022	81,200	326,100	31,000	407,300	\$ 3,789.34
1540	PATTERSON, SCOTT & DIANNA	008-004	60,500	107,800		168,300	\$ 1,694.78
1423	PATTON, STEPHEN R & HANNERS, LISE A	009-013	116,000	251,100	25,000	367,100	\$ 3,444.95
1117	PAUL, GORDON A	007-035	48,100	136,100	25,000	184,200	\$ 1,603.14
154	PAULSON, NANCY J	011-010-A	74,000	175,000	25,000	249,000	\$ 2,255.68
469	PEABODY, JUSTIN D & NATASHA E	010-017-A	65,000	168,500	25,000	233,500	\$ 2,099.60
2012	PEASE, SHANNA	017-056-A	40,200			40,200	\$ 404.81
1782	PEASLEE, AMY M (KOEHLING)	016-007-B	66,300	345,600	25,000	411,900	\$ 3,896.08
357	PEASLEE, DONALD C & GEORGIA	003-014-ON		107,300	25,000	107,300	\$ 828.76
64	PEASLEE, EDWARD E & JOYCE A	014-031-A	82,700	44,800	25,000	127,500	\$ 1,032.18
1832	PEASLEE, JOEY L	025-006-4	30,200			30,200	\$ 304.11
931	PEASLEE, JOEY L & ANDREW	025-006-5	65,400	136,600		202,000	\$ 2,034.14
1995	PEASLEE, JOEY L & ANDREW E	025-006-06	28,600			28,600	\$ 288.00
1830	PEASLEE, JOHNNY L	025-006-3	34,900			34,900	\$ 351.44
1996	PEASLEE, JOHNNY L	025-006-07	28,600			28,600	\$ 288.00
1645	PEASLEE, JUANITA M	014-006	95,500	39,100	25,000	134,600	\$ 1,103.67
264	PEASLEE, LISA M	014-031-B	65,600	9,800	25,000	75,400	\$ 507.53
191	PEASLEE, PHILIP S	007-022	66,800	129,500		196,300	\$ 1,976.74
233	PEASLEE, SHANNON D (CARTER)	016-043-B	72,900	349,300	25,000	422,200	\$ 3,999.80
203	PEASLEE, STORM D & PAUL G JR	014-006-F-B	74,400	90,000		164,400	\$ 1,655.51
39	PEASLEE, TIMOTHY & JODY R	014-006-H	66,500	24,000		90,500	\$ 911.34
459	PEDERSEN, JOHN & BONNIE	015-030	49,200	131,400		180,600	\$ 1,818.64
1220	PEDERSEN, JOHN & BONNIE	012-024-B	126,600	374,600	25,000	501,200	\$ 4,795.33
547	PEIL, ROBERT C & SARAH L	012-033-B	67,500	220,700	25,000	288,200	\$ 2,650.42
918	PELLECCHIA, STEPHEN DANIEL & SUTTON, KATHLEEN M	015-051	85,700	355,000	31,000	440,700	\$ 4,125.68
809	PENN, SPENCER R III	026-033	66,200	248,200	25,000	314,400	\$ 2,914.26
46	PENNOCK, CHRISTOPHER & KRISTIN	004-020	95,000	217,800	25,000	312,800	\$ 2,898.15
447	PENNOCK, CHRISTOPHER R, KRISTIN L & WILLIAMSON, NATALIE	004-021	55,500			55,500	\$ 558.89
1384	PERCY, RUFUS F & CUNNINGHAM, DELIA R	020-001	131,900	119,700		251,600	\$ 2,533.61
1678	PERFETTO, LUCINDA M	014-009-B	66,500	214,500		281,000	\$ 2,829.67
453	PERKINS, TERRY A & MONAHAN, APRIL F	017-011	65,600	179,600	25,000	245,200	\$ 2,217.41
163	PERKINS, WILLIAM D JR & AMY L (NELSON)	015-021-A	67,900	305,500	25,000	373,400	\$ 3,508.39
1162	PERRY, BURT A HEIRS OF	016-036	68,600	254,500		323,100	\$ 3,253.62
1383	PETERS FAMILY TRUST & PETERS, WALTER TODD & MARGOT ELIZABETH TRUSTEES	020-029	54,800			54,800	\$ 551.84
1881	PETERS, BENJAMIN G	006-021-C	65,100	124,700		189,800	\$ 1,911.29
50	PETERS, NANCY E & ARTHUR J	019-028	123,900	35,600	6,000	159,500	\$ 1,545.75
347	PEZZOLESI, DAVID & ANNETTE	027-003	35,600	31,200		66,800	\$ 672.68
313	PHILLIPS, CYNTHIA L & MATTHEW L	011-010-C	66,100	200,700	25,000	266,800	\$ 2,434.93
176	PIAWLOCK, LAURA E	014-006-D	66,100	221,600		287,700	\$ 2,897.14
1422	PIERPAN, THOMAS E & JENNIFER A	007-056	82,000	386,500	31,000	468,500	\$ 4,405.63
1461	PIGNATELLO, SEAN & LAUREN	022-005	69,800	299,600	25,000	369,400	\$ 3,468.11
1625	PIGNATELLO, SEAN & LAUREN	022-007	11,400			11,400	\$ 114.80
1449	PILLING, JAMES A	012-019-A	107,000	152,400	25,000	259,400	\$ 2,360.41
819	PIMENTAL, M ANTOINETTE	005-015	52,800	147,800	25,000	200,600	\$ 1,768.29
1428	PIPKIN, RICHARD & IDA HEIRS OF & THAYER, PATRICK A	001-058-B	14,500			14,500	\$ 146.02
1685	PISACANO, WILLIAM J & SHERRY G	006-021-3	15,200			15,200	\$ 153.06
887	PLATAIS, EDGAR A	013-048	76,000	64,200		140,200	\$ 1,411.81
419	PLIMPTON, TYLER S & ANDERSON, KRISTEN L	014-008-A	87,200	181,000	25,000	268,200	\$ 2,449.02
838	POLAND, PETER D HEIRS OF	017-006-A	43,800	84,800		128,600	\$ 1,295.00



## Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
189	POMERLEAU, CONRAD A & STEPHANIE R	009-023-A	202,100	411,200	25,000	613,300	\$ 5,924.18
1976	POMERLEAU, DEREK	009-023-B	35,400			35,400	\$ 356.48
1815	PONSANT, CREIG A & VIRGINIA	018-037-B-ON-4		45,400	31,000	45,400	\$ 145.01
1183	POOLER, RONALD LEE SR	017-030	79,500	136,800		216,300	\$ 2,178.14
1794	POPE, JOHN T & VOIGT, ELISE K	015-035-B	68,000	141,600	25,000	209,600	\$ 1,858.92
600	POPKIN, MICHAEL & BRADLEY, LISA M	012-067	92,800	300,300	25,000	393,100	\$ 3,706.77
170	POPKIN, MICHAEL & BRADLEY, LISA M	013-020-A	80,300			80,300	\$ 808.62
149	POSSEMATO, MARIO	010-030	94,400	385,400		479,800	\$ 4,831.59
1808	POTTER, JENNIFER E	013-059-A	65,800	213,100	25,000	278,900	\$ 2,556.77
376	POTTER, JOHN E III	016-045	66,500	99,000		165,500	\$ 1,666.59
165	POTTER, MICHAEL & GAIL PRATT	029-005	160,400	82,800		243,200	\$ 2,449.02
1526	POTTER, STEVEN C SR & KIM M	001-033	66,500	88,000	25,000	154,500	\$ 1,304.07
1547	POULIN, ADAM	013-040	68,000	262,900	25,000	330,900	\$ 3,080.41
1626	POULIN, ALICE L	005-034-C	67,700	217,600	25,000	285,300	\$ 2,621.22
926	POULIN, JAIME & JENSEN MICHELLE	010-030-A	40,000	400		40,400	\$ 406.83
1713	POULIN, JAIME PAUL & JENSEN, MICHELLE	010-030-B	67,100	538,500		605,600	\$ 6,098.39
1812	POWELL, FORD N & JUDITH M	018-026-ON		240,100		240,100	\$ 2,417.81
790	POWELL, FORD N & JUDITH M	018-026	175,600	345,700	25,000	521,300	\$ 4,997.74
983	POWERS, LINDSEY (LORD) & JACOB	010-027	95,800	349,600	25,000	445,400	\$ 4,233.43
1000	PRAY, KAREN H	014-009-A	68,900	9,100	25,000	78,000	\$ 533.71
990	PRENTICE, CORA	031-011	74,900	158,900	25,000	233,800	\$ 2,102.62
1151	PRESCOTT, CALVIN & WILMA	010-015	106,300	207,800	31,000	314,100	\$ 2,850.82
267	PRESCOTT, DENNIS L & ASHLEY	029-009	116,700	87,500		204,200	\$ 2,056.29
1078	PRESCOTT, EZELDA P ESTATE OF & ROLLINS, RONALD	017-013	136,000	171,000		307,000	\$ 3,091.49
972	PRESCOTT, TROY & SHEEPSHOT VALLEY BUILDERS	016-028	20,000			20,000	\$ 201.40
1433	PRESCOTT, TROY & SHEEPSHOT VALLEY BUILDERS	016-033	476,000			476,000	\$ 4,793.32
1243	PRESCOTT, TROY & SHEEPSHOT VALLEY BUILDERS	016-027	246,700			246,700	\$ 2,484.27
1971	PRESCOTT, TROY K, STANHOPE, JENNIFER R & BRITTO, MORGAN P	029-009-1	116,700	94,700		211,400	\$ 2,128.80
1025	PROKNEE CORPORATION	018-017	46,100			46,100	\$ 464.23
439	PROKNEE CORPORATION	016-013-A	45,000			45,000	\$ 453.15
1761	PRUITT, COREY & AMBER	004-018-B	69,600	400,400	31,000	470,000	\$ 4,420.73
1712	PURINGTON, JOHN & CATHERINE J	016-007-A	117,300	396,100	25,000	513,400	\$ 4,918.19
987	PURINGTON, JOHN & CATHERINE J	016-023	76,500			76,500	\$ 770.36
848	PURINGTON, JOHN & CATHERINE J	016-024	14,100			14,100	\$ 141.99
1795	PURINGTON, JOHN E & CATHERINE J	019-022-C	65,200	20,800		86,000	\$ 866.02
1094	PUSHARD, CHERYL & TRACEE R TRUSTEES & PUSHARD, MAXINE B IRREVOCABLE TRUST	019-021	174,300			174,300	\$ 1,755.20
1057	QUEMADO, TAMMY M	017-034	65,000	89,100	25,000	154,100	\$ 1,300.04
466	QUINTAL, MATTHEW S	030-008	69,200	68,600		137,800	\$ 1,387.63
270	RACHKOVSKY, TATIANA & ANDRE	031-020	106,900	331,600	25,000	438,500	\$ 4,163.95
608	RACKLIFF, BETHANY J	012-017-C	71,900	204,600	25,000	276,500	\$ 2,532.61
1016	RADONIS, KEITH & VALORI J	011-019	50,300			50,300	\$ 506.52
1198	RADONIS, KEITH & VALORI J	011-025	80,800	175,700		256,500	\$ 2,582.96
370	RADONIS, KEITH & VALORI J	011-002	130,600	566,200	25,000	696,800	\$ 6,765.03
1495	RADONIS, KEITH & VALORI J	011-015	150,800			150,800	\$ 1,518.56
1876	RAFTERY, RYAN P & GRACY T	011-010-E	120,700	7,900		128,600	\$ 1,295.00
866	RANDALL, RONALD F SR & LINDA F TRUSTEES & RANDALL FAMILY REVOCABLE TRUST	030-017	86,600	241,300		327,900	\$ 3,301.95
488	RANKS, JAMES M & PAULA L	015-018-D	73,100	128,200	31,000	201,300	\$ 1,714.92

Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
291	RANSLOW, CHRISTOPHER D	016-006	38,500			38,500	\$ 387.70
1652	RAUCH, MILLICENT FORD, WILLIAM S & PETER L	008-036	29,100			29,100	\$ 293.04
326	RAWLS, ERICA LOUISE & MURRAY, RICHARD ADRIEN SR	014-027	79,100	30,900		110,000	\$ 1,107.70
1863	REAL, MARGARET & RICKY	016-038-A	65,000	273,400	31,000	338,400	\$ 3,095.52
1424	REED, KAILAH JESSICA & GAYTON, KEVIN BYRON	018-051	125,900	231,000	25,000	356,900	\$ 3,342.23
543	REILLY, MATTHEW A & JAMES	020-015	106,100			106,100	\$ 1,068.43
877	REPENNING, NICHOLAS	022-035-A	68,000	15,400	25,000	83,400	\$ 588.09
1953	RHEA, WILLIAM BRIAN & LARISSA HANNAN	008-015-001	100,300	248,800	25,000	349,100	\$ 3,263.69
1915	RIBEIRO, PAULA & JOHN	011-17A-1	45,200			45,200	\$ 455.16
1360	RICHARDS, DOUG & AMY D	012-061	91,600	421,700	25,000	513,300	\$ 4,917.18
1823	RICHARDS, DOUGLAS EUGENE & PAMELA A	012-061-A	69,500	201,400	25,000	270,900	\$ 2,476.21
1213	RICHARDS, JENNIFER W	016-013-F	76,000	815,600	25,000	891,600	\$ 8,726.66
1860	RICHARDS, JONATHAN L & MARLENE M	011-010-D	41,700			41,700	\$ 419.92
1856	RICHARDS, KARL S	016-013-I	33,300			33,300	\$ 335.33
1223	RICHARDS, KARL S & JUDITH B	016-013-E	90,500			90,500	\$ 911.34
1473	RICHARDS, KARL S & JUDITH	016-013-D	33,100			33,100	\$ 333.32
632	RICHARDS, KARL S & JUDITH	016-013-B	75,500	356,300	25,000	431,800	\$ 4,096.48
1147	RICHARDS, LEE E & JENNIFER W	016-014	103,600	238,700		342,300	\$ 3,446.96
324	RICHARDS, LEE E	018-019	102,200	1,102,300		1,204,500	\$ 12,129.32
1857	RICHARDS, LEE E & RICHARDS, JORDAN TRUSTEES & RICHARDS, VIOLET H IRREVOCABLE TRUST FOR LEE E RICHARDS	016-013-J	33,300			33,300	\$ 335.33
1538	RICHARDS, MARK S & LYNN L	012-015-B	66,900	285,800	25,000	352,700	\$ 3,299.94
1330	RICHARDS, MARK S, LYNN L & SCOTT M	012-015-D	89,200	270,300		359,500	\$ 3,620.17
1955	RIDEOUT, EMIL C JR & ARDELL M	010-011-F-1	65,300	16,300	25,000	81,600	\$ 569.96
1809	RIDEOUT, ERIC M	014-006-K	73,100	133,600	25,000	206,700	\$ 1,829.72
1115	RIDEOUT, MARK R & SHANNON	012-026	126,100	374,400	25,000	500,500	\$ 4,788.29
647	RIDEOUT, MARK R & SHANNON	012-028-F	61,700	24,100		85,800	\$ 864.01
130	RIDEOUT, NICHOLAS & MARY	010-012	79,100	90,500		169,600	\$ 1,707.87
1182	RIDEOUT, ROBERT L	020-039	129,600	235,900	25,000	365,500	\$ 3,428.84
1861	RIDEOUT, TED & SARAH (KNOX)	020-029-B	66,500	164,300		230,800	\$ 2,324.16
1064	RIPLEY, NANCY M ESTATE OF & RIPLEY, IVA M PER REP	010-011	122,600			122,600	\$ 1,234.58
883	ROBBINS, JONATHAN & JUDITH	016-050	117,900	170,600	31,000	288,500	\$ 2,593.03
873	ROBBINS, JONATHAN & JUDITH	016-048	124,900			124,900	\$ 1,257.74
708	ROBERGE, RACHEL J	006-008-A	104,600	212,700	25,000	317,300	\$ 2,943.46
1584	ROBERTS, ANN S	017-038-B	84,100	379,500	25,000	463,600	\$ 4,416.70
1869	ROBINS, CHRISTOPHER A & CAROL P	011-013-A	102,800	428,600	25,000	531,400	\$ 5,099.45
1209	ROBINSON, CHRISTOPHER J & EMILY FR	016-041-C	68,000	278,700		346,700	\$ 3,491.27
226	ROBINSON, LUCIA P	015-046	100,300	203,900	25,000	304,200	\$ 2,811.54
567	RODRIGUEZ, MICHAEL ANTHONY DAVILA & DAVILA, NAOMI	017-038	85,600	345,400		431,000	\$ 4,340.17
1975	ROECKEL-SEREDA, DONNA J	014-019-B	214,900	2,200		217,100	\$ 2,186.20
1337	ROEVER, DORIS E & KENNETH C	017-054-A	123,700	322,700	25,000	446,400	\$ 4,243.50
532	ROEVER, DORIS E & KENNETH C	017-054	39,800			39,800	\$ 400.79
1102	ROGERS, DEBRA & DANA	013-043-D	68,300			68,300	\$ 687.78
2037	ROGERS, DEBRA G M & DANA R	013-043-G-01	53,100	18,000		71,100	\$ 715.98
401	ROGERS, L JAMES & CECELIA	020-049-A	66,200	20,500		86,700	\$ 873.07
521	ROGERS, LEROY JAMES & CECELIA	020-049-C	67,400	153,000	25,000	220,400	\$ 1,967.68
642	ROLLINS, KARA C & RONALD E	011-032-2	80,800	391,700	25,000	472,500	\$ 4,506.33
924	ROLLINS, RONALD	029-007	104,500	45,100		149,600	\$ 1,506.47
421	ROLLINS, RONALD W	029-010	165,000	130,100		295,100	\$ 2,971.66
129	ROLLINS, RONALD W	017-012	110,800	195,400	31,000	306,200	\$ 2,771.26

## Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
261	ROPER, BECKY	015-027	98,100	7,100		105,200	\$ 1,059.36
73	ROPER, BECKY S	015-027-A	66,600	235,600	25,000	302,200	\$ 2,791.40
114	ROPER, DAVID T & KAREN M	015-037	113,300	249,800	25,000	365,100	\$ 3,424.81
1235	ROPER, DAVID T & KAREN M	015-033-A	61,600			61,600	\$ 620.31
794	ROSS, BRYAN W & ANGELA M	012-047-B-1	65,000	99,500	25,000	164,500	\$ 1,404.77
1556	ROSSO, EDWIN	014-024	166,300			166,300	\$ 1,674.64
677	ROSSO, EDWIN A	014-020	262,700	478,200	31,000	740,900	\$ 7,148.69
1641	ROUSSEAU, CRAIG G & WENDY C	004-032	50,100			50,100	\$ 504.51
1834	ROY, DANIEL E & CONNIE ROY	012-028-G	47,600			47,600	\$ 479.33
1359	RTWB LLC	001-027	131,200			131,200	\$ 1,321.18
1080	RTWB LLC	011-045	39,000			39,000	\$ 392.73
1751	RUSSELL, ANN	016-041-E	33,000			33,000	\$ 332.31
1046	RUSSELL, JAMES L	016-041-A	65,000	229,100	25,000	294,100	\$ 2,709.84
656	RUSSELL, JAMES L	017-058	41,000			41,000	\$ 412.87
1098	RUSSELL, LYNNETTE R & CONROY, DANIEL R	030-009	67,400	116,200	25,000	183,600	\$ 1,597.10
631	RUSSELL, MARGARET A	016-041-B	34,300			34,300	\$ 345.40
1464	RUSSELL, MARGARET A	017-058-A	30,000			30,000	\$ 302.10
1208	RUSSELL, PHILIP & BARBARA	005-009	120,900	216,700	31,000	337,600	\$ 3,087.46
1414	RUSSO, ALAN & LINDA	010-016	100,900	318,000	25,000	418,900	\$ 3,966.57
288	RUSSO, JANE A	016-014-A	116,100	217,500	31,000	333,600	\$ 3,047.18
80	RYAN, COLLEEN ELIZABETH	020-035	123,900	338,600		462,500	\$ 4,657.38
1558	SABAN, JAMES W & AMY L	007-054	66,200	99,200	25,000	165,400	\$ 1,413.83
573	SABATINE, ONOFRIO & MILDRED	010-031	163,600	190,800	25,000	354,400	\$ 3,317.06
1936	SABATINE, ONOFRIO B	010-031-1	54,300			54,300	\$ 546.80
856	SACKS, JULIAN & MARIE L TRUSTEES & SACKS, MARIE L LIVING TRUST	007-050-A	17,000			17,000	\$ 171.19
14	SACKS, MARIE L & JULIAN H TRUSTEES & SACKS, MARIE L LIVING TRUST	007-048	137,200	380,500	25,000	517,700	\$ 4,961.49
93	SALOIS, PAUL J & CRISTINA T	018-040-A	92,800	243,900	25,000	336,700	\$ 3,138.82
864	SALOIS, PAUL J & CRISTINA T	018-044-A	98,300			98,300	\$ 989.88
451	SANBORN, KEITH D & ROSEMARY L	002-012-C	101,800	419,400	31,000	521,200	\$ 4,936.32
1406	SANBORN, STEPHEN & CAROL	011-010-B	39,800			39,800	\$ 400.79
2001	SAWMILL LANE LLC	026-015-B	30,000	33,700		63,700	\$ 641.46
1480	SAWYER, MARK G	019-029-A	65,000	285,900	25,000	350,900	\$ 3,281.81
26	SAWYER, MARK G	019-029-B	31,500			31,500	\$ 317.21
220	SCALLY, SUSIE F & PATRICK, DAVID M	019-047	65,000	201,600		266,600	\$ 2,684.66
19	SCHAU, ROBERT C	015-016	131,300			131,300	\$ 1,322.19
676	SCHENA, SUSAN A (IRELAND) & ROBERT A	020-049-G	68,500	166,100	25,000	234,600	\$ 2,110.67
17	SCHLOSSER, STEPHEN	016-043-A	72,900	27,800	25,000	100,700	\$ 762.30
1642	SCHOENDORF, LOUIS A IV	020-022-A	71,500	153,700	25,000	225,200	\$ 2,016.01
566	SCHOHELD, MATTHEW J & RABBAN, JESSICA R	007-033-A	137,200	20,200		157,400	\$ 1,585.02
1122	SCHOHELD, MATTHEW J & RABBAN, JESSICA R	007-021	73,400	359,600		433,000	\$ 4,360.31
1594	SCOTT, FREDERICK HEIRS OF & DANCER, JOHN	030-005	2,600			2,600	\$ 26.18
1469	SEIDMAN, NANCY	005-033	2,300			2,300	\$ 23.16
1331	SEIDMAN, NANCY	005-034	46,200			46,200	\$ 465.23
1552	SEIDMAN, NANCY L	005-034-D	46,500			46,500	\$ 468.26
1039	SEIGARS, LIBBEY & GLORIA	020-018	40,500			40,500	\$ 407.84
188	SEIGARS, LIBBEY A & SPENCER, STEVEN W	020-009-C	66,900	166,900	25,000	233,800	\$ 2,102.62
171	SELL, LOUIS D & CATHERINE W	010-033	111,500	342,800	25,000	454,300	\$ 4,323.05
81	SENIOR, LYNN M & ROBERT H	013-043-K	31,500			31,500	\$ 317.21
1580	SENIOR, LYNN M & ROBERT H	013-043-H	66,700	317,900	25,000	384,600	\$ 3,621.17
896	SENIOR, ROBERT H	013-043	83,200	83,700		166,900	\$ 1,680.68
668	SETER, ROGER O	020-050	70,100	11,800		81,900	\$ 824.73

# **Real Estate Valuations 2024 cont.**

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
1765	SHAW, DAVID E & DUNCAN-SHAW, MICHELLE M	027-002-A	70,000	413,300	25,000	483,300	\$ 4,615.08
1024	SHAW, ERNEST D & GINGROW-SHAW, MARY M	029-006	194,500	37,100		231,600	\$ 2,332.21
408	SHAW, MICHAEL C & JEANNE D	008-001	127,400	473,800	31,000	601,200	\$ 5,741.91
1791	SHAW, ROBBIE I & KATRINA N	017-037-2	70,300	213,200	25,000	283,500	\$ 2,603.10
327	SHEA, ARLENE	006-017	40,500			40,500	\$ 407.84
386	SHEA, DIANE	006-020	55,500			55,500	\$ 558.89
854	SHEAFFER, JOHNN A E H	030-013-A-1	11,600			11,600	\$ 116.81
1560	SHEAFFER, LESTER EDWIN JR & JOHNN A EDITH HARRIGAN	007-015	97,500	393,600	31,000	491,100	\$ 4,633.21
84	SHEEHY, STEPHEN M & ELLIN J	001-001	93,400	401,800	25,000	495,200	\$ 4,734.91
491	SHEEPBOW LLC	018-014-F	80,100	183,200		263,300	\$ 2,651.43
362	SHEEPSCOT HOLLOW LLC	001-041	139,100	519,900		659,000	\$ 6,636.13
22	SHEEPSCOT HOLLOW LLC	004-001	88,800			88,800	\$ 894.22
91	SHEEPSCOT LINKS	007-017	55,700	63,600		119,300	\$ 1,201.35
158	SHEEPSCOT LINKS	007-016	79,700	101,200		180,900	\$ 1,821.66
237	SHEEPSCOT LINKS	007-037	159,000			159,000	\$ 1,601.13
278	SHEEPSCOT LINKS	007-036	31,300			31,300	\$ 315.19
436	SHEEPSCOT LINKS	007-018	265,000	63,600		328,600	\$ 3,309.00
1430	SHEEPSCOT LINKS	007-018-E	16,800			16,800	\$ 169.18
1357	SHEEPSCOT LINKS	007-018-C	66,800	194,700		261,500	\$ 2,633.31
1922	SHEEPSCOT LINKS	007-037-A-1	53,000			53,000	\$ 533.71
748	SHEPARD, BRADFORD S & HEIDIM TRUSTEES & SHEPARD, BRADFORD S REVOCABLE TRUST & SHEPARD, HEIDIM REVOCABLE TRUST	014-005	53,100			53,100	\$ 534.72
1174	SHEPARD, BRADFORD S & HEIDIM TRUSTEES & SHEPARD, BRADFORD S REVOCABLE TRUST & SHEPARD, HEIDIM REVOCABLE TRUST	014-004	67,100	321,800	31,000	388,900	\$ 3,604.05
277	SHEPARD, BRADFORD S & HEIDIM TRUSTEES & SHEPARD, BRADFORD S REVOCABLE TRUST & SHEPARD, HEIDIM REVOCABLE TRUST	014-004-A	31,200			31,200	\$ 314.18
1349	SHERWOOD, RANDOLPH	016-003-A	24,500			24,500	\$ 246.72
2	SHERWOOD, RANDOLPH P	016-005	129,400	217,000		346,400	\$ 3,488.25
652	SHOREY, DENA-LEE & BRIAN R	012-029-K	65,000	302,700		367,700	\$ 3,702.74
655	SHOREY, LOUIS A & PAULA P	017-006	114,500	209,800	25,000	324,300	\$ 3,013.95
1419	SHOREY, LOUIS ALLEN & PAULA PATRICIA	017-052	104,800			104,800	\$ 1,055.34
1397	SHOREY, TIMOTHY L	018-036-A	3,300			3,300	\$ 33.23
980	SHORT, JAMES	018-037-ON-3		29,800	25,000	29,800	\$ 48.34
1636	SILIN, JAMES & BROWN, ANN	013-020	101,800	284,800	25,000	386,600	\$ 3,641.31
1507	SILVA, DANIEL	019-015	76,800			76,800	\$ 773.38
624	SILVA, DANIEL	019-017	74,900	88,600		163,500	\$ 1,646.45
111	SILVA, DANIEL	019-016	35,400			35,400	\$ 356.48
1187	SILVERIO, MARK P	012-038	77,500	148,300	25,000	225,800	\$ 2,022.06
1067	SIMMONS, CHARLES A	011-014-A	66,900	20,600		87,500	\$ 881.13
1759	SIMMONS, CHARLES A	011-014-C	66,700	12,000		78,700	\$ 792.51
869	SIMMONS, PAMELA	014-009	72,200			72,200	\$ 727.05
307	SIMPSON, CHRISTOPHER P & LAURIE	005-010	105,200	361,000	25,000	466,200	\$ 4,442.88
1510	SIPPLE, JUDY B	013-047-C	69,500	303,600		373,100	\$ 3,757.12
750	SIRKEL, HOWARD TROY & GENA MARIE	001-056	45,100	104,700		149,800	\$ 1,508.49
476	SISBRO REALTY LLC	020-026	92,800	124,100		216,900	\$ 2,184.18
1292	SLAYMAN, CLIFFORD L TRUSTEE & SLAYMAN, CLIFFORD L REVOCABLE TRUST	005-002	70,100			70,100	\$ 705.91
1644	SMALL, FRANK E & MABELINE	008-003	78,500	178,400	31,000	256,900	\$ 2,274.81
232	SMITH, ALEXANDER C & HIXON, AISHA	012-049	76,400	137,200		213,600	\$ 2,150.95
1083	SMITH, DERYCK	030-014	62,100	30,500		92,600	\$ 932.48
792	SMITH, EMERY P & ST PETER, CYNTHIA P	009-011	100,300	447,600	25,000	547,900	\$ 5,265.60

Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
76	SMITH, EMERY P & ST PETER, CYNTHIA P	009-020	109,100			109,100	\$ 1,098.64
1825	SMITH, JORDAN	009-022-A	65,000	485,300	25,000	550,300	\$ 5,289.77
1573	SMITH, KATHRYN L & BAILEY, NATHAN A	013-044-A	6,900			6,900	\$ 69.48
152	SMITH, KATHRYN L & BAILEY, NATHAN A	026-015	91,200	395,700		486,900	\$ 4,903.08
254	SMITH, NATHAN M & STEPHANIE	013-067	85,000	241,000	25,000	326,000	\$ 3,031.07
352	SMITH, NATHAN M & STEPHANIE K	013-069-A	40,600			40,600	\$ 408.84
660	SMITH, NICHOLAS P	018-046	92,000	249,900	25,000	341,900	\$ 3,191.18
323	SMITH, NORMAN A	001-031	72,500	124,400	25,000	196,900	\$ 1,731.03
630	SMITH, REBECCA H	007-049	49,500	217,500		267,000	\$ 2,688.69
1453	SMITH, RONALD A & KATHERINE H	021-018	53,100	225,600	25,000	278,700	\$ 2,554.76
1238	SMITH, STEPHEN & MILVA	010-043	25,300			25,300	\$ 254.77
1367	SMITH, STEPHEN & MILVA	010-042	147,500	426,700	25,000	574,200	\$ 5,530.44
1742	SMITH, STEPHEN & MILVA	010-045-B	400			400	\$ 4.03
707	SMITH, STEPHEN & MILVA	010-045	2,400			2,400	\$ 24.17
1120	SMITH, STEPHEN & MARY LOU	013-075	134,100			134,100	\$ 1,350.39
235	SMITH, STEPHEN & MILVA	010-049	9,800			9,800	\$ 98.69
1135	SMITH, STEPHEN C	010-044	15,800			15,800	\$ 159.11
711	SMITH, STEPHEN C & MARY LOU	013-062	96,400	324,500	31,000	420,900	\$ 3,926.29
679	SMITH, STEPHEN C & MARY LOU	018-014-G	80,300	87,400		167,700	\$ 1,688.74
621	SMITH, STEPHEN C	018-013-C	84,900	253,900		338,800	\$ 3,411.72
565	SMITH, STEPHEN C & MARY LOU	018-014-E	31,500			31,500	\$ 317.21
1748	SNYDER, ALIZA & KENNETH III	007-053-D	65,900	102,300	25,000	168,200	\$ 1,442.02
470	SNYDER, CORINNA S & ABIGAIL TRUSTEES & NORTH WHITEFIELD REALTY TRUST	011-044	128,400	202,600		331,000	\$ 3,333.17
1204	SOLOMON, GLADYS MAE ESTATE OF & SOLOMAN, MICHAEL DAVID PER REP	019-049	87,500			87,500	\$ 881.13
609	SOLOMON, GLADYS MAE ESTATE OF & SOLOMAN, MICHAEL DAVID PER REP	019-050	104,300	44,600		148,900	\$ 1,499.42
1355	SOLOMON, GLADYS MAE ESTATE OF & SOLOMAN, MICHAEL DAVID PER REP	019-049-A	33,000			33,000	\$ 332.31
876	SOOHEY, ROBERT S & THERESA S	015-051-B	45,600			45,600	\$ 459.19
105	SOOHEY, ROBERT S & THERESA S	015-051-A	89,800	653,700	25,000	743,500	\$ 7,235.30
89	SPENCER, STEPHEN W & SEIGARS, LIBBEY A	020-009-A	30,700			30,700	\$ 309.15
1663	SPICER, DAVID & SUSAN	015-034	107,600			107,600	\$ 1,083.53
1536	SPICER, SUSAN S & DAVID A	015-048	150,100	433,400	25,000	583,500	\$ 5,624.10
1780	SPRAGUE, NICHOLAS T & CHELSEA N (ADKIN: 012-003-A	012-003-A	65,900	324,200		390,100	\$ 3,928.31
1393	SPRAGUE'S HOLLOW LLC	001-018	79,300			79,300	\$ 798.55
1123	SPRAGUE'S HOLLOW LLC	001-016	66,800			66,800	\$ 672.68
58	SPRINGER, SUSAN W	017-009-A	43,500			43,500	\$ 438.05
478	SPROUL, ARNOLD W & ERNESTINE P TRUSTEES & SPROUL, ARNOLD W & ERNESTINE P TRUST	001-012	87,700			87,700	\$ 883.14
1290	SPROUL, ARNOLD W & ERNESTINE P TRUSTEES & SPROUL, ARNOLD W & ERNESTINE P TRUST	001-014	68,700			68,700	\$ 691.81
422	SPROUL, KATHY H TRUSTEE & SPROUL, KATHY HOWARD GST TRUST	005-021	98,600	293,700	25,000	392,300	\$ 3,698.71
857	SPROUL, STANLEY & CYNTHIA	020-026-B	66,800	285,400	25,000	352,200	\$ 3,294.90
1030	ST PETER, CHARLES E JR ESTATE OF & STROUT, CYNTHIA P PER REP	009-006	69,500	64,200		133,700	\$ 1,346.36
312	ST PETER, CYNTHIA P & SMITH, EMERY P	009-022-B	42,500			42,500	\$ 427.98
1389	ST PETER, RICHARD L & KRISTEN R	009-006-B	61,000			61,000	\$ 614.27
752	STADE, HILDA M & HAROLD	003-008-A	600			600	\$ 6.04
24	STAFFORD, CORY	001-032	116,800	110,700		227,500	\$ 2,290.93
1470	STAPLES, LYMAN	031-003	70,700	160,400		231,100	\$ 2,327.18
1585	STAPLES, SANDRA L	031-002	53,100	14,300		67,400	\$ 678.72

Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
1413	STENECK, ROBERT S & JOANNE	004-015-001	13,200			13,200	\$ 132.92
1421	STENECK, ROBERT S & JOANNE B	004-010	116,200	308,000	25,000	424,200	\$ 4,019.94
297	STEVENS, JOHN & SHERI	020-008	541,300	239,500	25,000	780,800	\$ 7,610.91
10	STEVENS, JOHN E & SHERI R	020-019	71,900			71,900	\$ 724.03
168	STEVENS, WILLIAM R	003-015	57,700	170,800		228,500	\$ 2,301.00
1498	STEWART, GREGORY F & KATHY L	009-012	110,800	348,600	25,000	459,400	\$ 4,374.41
1543	STICKNEY, GEORGE & WANDA	014-005-A	68,900	92,100	25,000	161,000	\$ 1,369.52
996	STILLMAN, WAYNE D & VERA	019-013	47,500	138,500		186,000	\$ 1,873.02
820	STINSON, JUSTINE	012-013-A	65,500	135,600		201,100	\$ 2,025.08
1426	STODDARD, JAMES L	015-020-A	66,500	214,500	25,000	281,000	\$ 2,577.92
807	STODDER, ERIN J	001-006-A	75,500	320,400		395,900	\$ 3,986.71
874	STODDER, JASON	013-024	53,600	142,000		195,600	\$ 1,969.69
338	STONE, FREDRICK C & LAURIE D	010-020	179,400	258,800	31,000	438,200	\$ 4,100.50
392	STORIES MAINE LLC	022-027	24,900			24,900	\$ 250.74
137	STORIES MAINE LLC	022-028	77,600	68,900		146,500	\$ 1,475.26
1376	STORIES MAINE LLC	022-029	14,000	93,300		107,300	\$ 1,080.51
906	STORY, LOUANNE	019-031	95,000	207,300	25,000	302,300	\$ 2,792.41
516	STRICKLAND, TAMMY A & GILBERT, GERALDINE	017-044	91,900	264,200	25,000	356,100	\$ 3,334.18
551	STULTZ, CHRISTOPHER R & KAREN	017-005-A	111,800	429,900	31,000	541,700	\$ 5,142.75
1829	STYLES, GLENN D & HYLDA E	025-006-2	66,500	78,900	31,000	145,400	\$ 1,152.01
1777	SULLIVAN, JEFFREY M & ANGELA L	009-035-A	67,400	320,000		387,400	\$ 3,901.12
1779	SULLIVAN, JEFFREY M	009-035-B	32,100			32,100	\$ 323.25
628	SULLIVAN, LORETTA ESTATE OF & SULLIVAN, D MICHAEL PER REP	020-043	148,000	139,100		287,100	\$ 2,891.10
1058	SULLIVAN, MICHAEL G JR, MARLENE A & MITCHELL A	004-047-ON		53,400	31,000	53,400	\$ 225.57
1258	SULLIVAN, MICHAEL G JR, MARLENE A & MITCHELL A	004-047	80,800	68,900		149,700	\$ 1,507.48
304	SUMABAT, PRISCILLA M	007-055-A	59,600	158,800	25,000	218,400	\$ 1,947.54
988	SUMABAT, TAMMY L & PERKINS, SAMMY L	013-017	55,700	10,300		66,000	\$ 664.62
1336	SURETTE, PETER B & KERRY E	012-015-A	72,600	192,400	25,000	265,000	\$ 2,416.80
212	SWARTZENTRUBER, GIDEON & KATIEANN	010-059	138,500	178,100	25,000	316,600	\$ 2,936.41
1255	SWARTZENTRUBER, LEVI & ANNA	010-053	132,100	279,900	25,000	412,000	\$ 3,897.09
1964	SWARTZENTRUBER, MOSIE	017-057-A-ON		207,800	25,000	207,800	\$ 1,840.80
929	SWEET, CURTIS T & ATWOOD, LAURA D	027-016-A	77,000	228,500		305,500	\$ 3,076.39
1009	SWIFT, BRIAN & NANCY	014-001-B	56,100	73,900	25,000	130,000	\$ 1,057.35
1334	SYMES, DAVID & REBECCA	003-006	41,000			41,000	\$ 412.87
1525	SZELOG, THOMAS M & LEE ANN	010-009	144,100	209,600	25,000	353,700	\$ 3,310.01
486	TALACKO, DEBORAH A & LYNN J	005-004	106,900	333,300	25,000	440,200	\$ 4,181.06
560	TAYLOR, CARLOS R SR & SANDY LYNN	020-004-B	80,400	263,900	31,000	344,300	\$ 3,154.93
495	TAYLOR, GLENN P & TRACEY L	015-040	66,900	168,200	25,000	235,100	\$ 2,115.71
644	TEELE, ASHLEIGH M	020-027-A-1	66,400	154,300		220,700	\$ 2,222.45
1167	TESSIER, PHILIPPE L & GOETZMAN, KATHY A	007-071	124,600	361,500	31,000	486,100	\$ 4,582.86
1646	THAYER, HALLIS A & GAIL PIPKIN	001-059	65,900	108,200	25,000	174,100	\$ 1,501.44
1816	THAYER, HALLIS A II	001-058-E	68,200	156,300	31,000	224,500	\$ 1,948.55
285	THAYER, PATRICK A & EDGERLY, SARAMEE E	001-058-C	84,700	108,800	25,000	193,500	\$ 1,696.80
1188	THERIAULT, AMANDA	020-049-E	67,000	112,400		179,400	\$ 1,806.56
1328	THERIAULT, DALTON	007-063	82,900	103,200	25,000	186,100	\$ 1,622.28
514	THERIAULT, JOHN M & ESTHER J	014-030	87,700	213,200	25,000	300,900	\$ 2,778.31
1277	THERIAULT, MARK A	014-030-A	82,800	129,800	25,000	212,600	\$ 1,889.13
530	THOMAS, JOSH P & ZOE B	004-018-A	89,800	379,500	25,000	469,300	\$ 4,474.10
354	THOMAS, JOSH P & ZOE B	004-019	13,700			13,700	\$ 137.96
553	THOMPSON, DARLENE	010-022-A	92,600	22,900	31,000	115,500	\$ 850.92

## Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
365	THOMPSON, GREGORY J	012-029-H	30,600			30,600	\$ 308.14
1288	THOMPSON, GREGORY J	012-029-E	65,000	322,400	25,000	387,400	\$ 3,649.37
1804	THOMPSON, SILAS & JENNIFER	010-008-E	76,100	106,100	25,000	182,200	\$ 1,583.00
1129	THORNTON, ALAN T & JOYCE	012-044	66,800	105,500	31,000	172,300	\$ 1,422.89
860	THORNTON, ALAN T JR & MELISSA A	009-015	68,300	27,300		95,600	\$ 962.69
1877	THORNTON, COREY J	012-055-A	73,700	32,900		106,600	\$ 1,073.46
1906	THORNTON, GREGORY E	012-042-C	31,800	8,100		39,900	\$ 401.79
1974	THORNTON, MELISSA A & ALAN T JR	016-007-1	115,000	59,400	25,000	174,400	\$ 1,504.46
504	THORNTON, THOMAS E III & CHARLENE	012-042-A	65,800	195,400		261,200	\$ 2,630.28
1468	TIBBETTS LLC	015-038	51,800	60,700		112,500	\$ 1,132.88
1545	TIBBETTS, BARRY & ELAINE	013-059	61,800	45,300		107,100	\$ 1,078.50
1350	TIBBETTS, BARRY & ELAINE	013-010	65,000	246,600	25,000	311,600	\$ 2,886.06
483	TIBBETTS, BARRY & ELAINE	013-004	30,500			30,500	\$ 307.14
1145	TIBBETTS, BARRY & ELAINE	012-054	6,000			6,000	\$ 60.42
1210	TIBBETTS, BARRY & ELAINE	013-003	95,000			95,000	\$ 956.65
932	TIBBETTS, BARRY & ELAINE	012-057	19,000			19,000	\$ 191.33
709	TIBBETTS, BARRY J & ELAINE	013-011	42,900			42,900	\$ 432.00
1715	TILLSON, BRYAN	022-004-B	65,600	215,700		281,300	\$ 2,832.69
1388	TIME WARNER NY CABLE LLC	013-047-D	30,000	30,200		60,200	\$ 606.21
1052	TIMKO, MARK	004-028	146,400	168,100		314,500	\$ 3,167.02
1275	TIMS, KEVIN J	015-018-E	66,500	43,000		109,500	\$ 1,102.67
591	TINY CABINS OF MAINE LLC	018-014	158,300	50,900		209,200	\$ 2,106.64
1300	TONDREAU, RAYMOND R & SONYA	020-032	58,100	141,700	25,000	199,800	\$ 1,760.24
1531	TORBERT, JAMES R	010-036	50,300	125,400	25,000	175,700	\$ 1,517.55
1456	TORBERT, JAMES R	010-037	88,800	57,800		146,600	\$ 1,476.26
756	TORBERT, JAMES R	010-055	74,900	179,200		254,100	\$ 2,558.79
798	TORSEY, STEPHEN V & HOLLY R	009-026	41,100			41,100	\$ 413.88
1037	TORSEY, STEPHEN V & HOLLY R	009-028	56,200			56,200	\$ 565.93
113	TORSEY, STEPHEN V & HOLLY R	007-028	85,900	124,400	31,000	210,300	\$ 1,805.55
454	TOTMAN, LYNN M TRUSTEE & FULTON, CAROL A IRREVOCABLE TRUST	006-022	79,400	350,100		429,500	\$ 4,325.07
344	TOWER, KENNETH V & MARY LOU	012-033-A	65,200	157,500	25,000	222,700	\$ 1,990.84
1226	TOWER, STACEY A & PAMELA A	018-020-D	65,000	218,800	25,000	283,800	\$ 2,606.12
1170	TOWLE, WILLIAM A	006-012-B	124,500	50,300		174,800	\$ 1,760.24
1228	TOWLE, WILLIAM C & SUZANNE E	007-018-A	86,600	404,500	25,000	491,100	\$ 4,693.63
57	TOWNSEND, DANIEL S & KARYN V	005-005	125,800	306,500	25,000	432,300	\$ 4,101.51
335	TRASK, AUSTIN & COLEEN	002-008	90,100			90,100	\$ 907.31
1222	TREJO, VIVIAM	010-024	100,300	289,300		389,600	\$ 3,923.27
43	TRIPP, PATRICIA A	015-004	89,800	178,600	25,000	268,400	\$ 2,451.04
1202	TROYER, ELI A, ANNA D & CHRISTENA A	013-047	93,600	369,200	25,000	462,800	\$ 4,408.65
1308	TRUDEAU, DEAN M & ELIZABETH C	006-019	104,400	289,400	75,000	393,800	\$ 3,210.32
1707	TRUNDY, ERIN N & GIGUIERE, BENJAMIN O	019-048-A	93,800	298,500	25,000	392,300	\$ 3,698.71
32	TRUSSELL, DONNA K	012-028-C	82,300	336,400	25,000	418,700	\$ 3,964.56
229	TSCHAMLER, VIVIAN	026-007	42,800	94,800	25,000	137,600	\$ 1,133.88
1711	TURNBULL, ABIGAIL D, SHARON & GEORGE & CARON, NICHOLAS W	012-042-B	67,100	254,600		321,700	\$ 3,239.52
1508	TURNER, NATALIA E & ANTHONY W	017-017-A	68,900	177,000	31,000	245,900	\$ 2,164.04
266	TUTTLE, ANGELINE H	008-038	62,300			62,300	\$ 627.36
872	TUTTLE, LISA	008-039	121,200	245,500	25,000	366,700	\$ 3,440.92
933	TWIST, THOMAS K JR & MISMASH, SARAH L	013-043-G	78,800	280,200		359,000	\$ 3,615.13
1472	VALLIERES, MELISSA P & GARY C	006-004	86,800	214,500	25,000	301,300	\$ 2,782.34
1399	VAN LUNEN, ELIZABETH ANNE	001-002	65,600	213,500	25,000	279,100	\$ 2,558.79
1249	VAN LUNEN, MARK & DEBORAH J	009-003	84,500	308,100	25,000	392,600	\$ 3,701.73
399	VANDERBILT, BARBARA	019-039-C	47,100			47,100	\$ 474.30

Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
400	VANDERBILT, BARBARA S & CUREWITZ, RICHARD	019-038-001	31,300			31,300	\$ 315.19
505	VANDERBILT, BARBARA S & CUREWITZ, RICHARD	019-038	99,900	345,400	25,000	535,300	\$ 5,138.72
269	VANDERBILT, BARBARA S	019-039-A	45,800			45,800	\$ 461.21
44	VAUGHAN, CHARLES M & HARRIET F	022-019	53,100	30,500		83,600	\$ 841.85
840	VAUGHAN, CHARLES M & HARRIET F	022-019-A	53,100	255,400	25,000	308,500	\$ 2,854.85
714	VERNESONI, HARRY S SR & APRIL L	012-029-B	65,000	265,900	31,000	330,900	\$ 3,019.99
754	VICKERS, ELLEN GOODRIDGE	022-017	36,000	217,800	25,000	253,800	\$ 2,304.02
596	VIGUE, DEAN A & JEAN F	013-033-A	79,100	187,900	25,000	267,000	\$ 2,436.94
1189	VIGUE, GARY	013-014	122,000	244,700	25,000	366,700	\$ 3,440.92
1736	VIGUE, GARY	026-027-A	34,400			34,400	\$ 346.41
1760	VIGUE, GARY M & WARREN, SHIRLEY J	013-014-A	66,000	152,500		218,500	\$ 2,200.30
1463	VIGUE, JEFFREY L & BETHANY J	013-033	157,400	259,500	25,000	416,900	\$ 3,946.43
861	VIGUE, JEFFREY L & BETHANY J	016-043	101,300			101,300	\$ 1,020.09
1999	VIGUE, JEFFREY L JR & NICHOLAS M	016-027-B	95,000	464,700		559,700	\$ 5,636.18
1411	VIGUE, THOMAS	029-002	319,700	85,200	25,000	404,900	\$ 3,825.59
90	VIGUE, THOMAS L	026-026	31,600	11,400		43,000	\$ 433.01
785	VILLENEUVE, WILLIAM J & JUDITH M	004-026	120,100	218,700	25,000	338,800	\$ 3,159.97
1481	VIRGIN, DEBORAH J MOREY & WAYNE H	006-010-A	69,500	146,000		215,500	\$ 2,170.09
62	VISSER, MARIJKE A	004-027-B	81,900	314,300		396,200	\$ 3,989.73
692	VITI, STEPHEN F	029-008	145,500	80,300		225,800	\$ 2,273.81
1686	VOGEL, EMILY ANN & MATTHEW PHILIP	006-021-4	14,400			14,400	\$ 145.01
862	VOIGT, PAUL D & DEBORAH	007-017-A	55,700	180,500	25,000	236,200	\$ 2,126.78
1351	WADE, DANNIE G & MARY ELIZABETH	016-034	71,700	227,700	25,000	299,400	\$ 2,763.21
942	WALKER, JAKE & SMITH, JENNIFER	004-024	125,400	226,200	25,000	351,600	\$ 3,288.86
529	WALKER, JAKE & SMITH, JENNIFER	004-025	5,700			5,700	\$ 57.40
175	WALLACE, DONNA J & DAVID N	001-058-A	11,500			11,500	\$ 115.81
271	WALMER, JACOB R	011-047	69,800	180,500	31,000	250,300	\$ 2,208.35
1476	WALSH, SEAMUS & PRESCOTT, CALVIN & WILMA	016-030	67,000	212,700		279,700	\$ 2,816.58
704	WALTER, MICHAEL & MENTING, MICHELLE	015-035-A	75,800	244,800	25,000	320,600	\$ 2,976.69
1175	WALTZ, GARY A & THOMAS, LORANCE HEIRS OF	002-012	59,300			59,300	\$ 597.15
279	WALTZ, GARY A & GWENOLYN E	002-012-A	66,500	89,900	25,000	156,400	\$ 1,323.20
1533	WALTZ, GARY A & GWENOLYN E	002-012-B	66,500	23,200		89,700	\$ 903.28
702	WARREN, KELLEY D	020-005-C	69,500	134,200	25,000	203,700	\$ 1,799.51
1363	WASHBURN, JESSICA R	012-023	48,200			48,200	\$ 485.37
1381	WATERS, HENRY C III & BEATRIZ	010-052	95,600	24,700		120,300	\$ 1,211.42
622	WATERS, HENRY C III & BEATRIZ	010-051	15,000			15,000	\$ 151.05
1191	WATERS, HENRY C III & BEATRIZ	010-038	122,800	203,500		326,300	\$ 3,285.84
1612	WATSON, JEROME M & PATRICIA A	003-003-A	8,000			8,000	\$ 80.56
1479	WATSON, JEROME M & PATRICIA A	003-004	30,600			30,600	\$ 308.14
1443	WATSON, MAXINE	020-049-D	65,300	103,800	31,000	169,100	\$ 1,390.67
1372	WATSON-MOODY ENTERPRISES LLC	009-027	3,000			3,000	\$ 30.21
559	WATSON-MOODY ENTERPRISES LLC	013-057	87,800			87,800	\$ 884.15
700	WATSON-MOODY ENTERPRISES LLC	007-029	50,900			50,900	\$ 512.56
830	WATSON-MOODY ENTERPRISES LLC	013-007	141,100	567,900		709,000	\$ 7,139.63
1184	WATTLES, SARAH & DWYER, ROBERT	005-021-A	75,800	153,700		229,500	\$ 2,311.07
1054	WEBB, JONATHAN W, CAROLANN M & JUDY A	012-018	45,800			45,800	\$ 461.21
633	WEBB, JONATHAN W & JUDY A	012-019	80,900	215,200	25,000	296,100	\$ 2,729.98
205	WEBB, JONATHAN W & JUDY A	012-030	68,000	90,500		158,500	\$ 1,596.10
1317	WEBB, JONATHAN W & JUDY A	012-017	66,900			66,900	\$ 673.68
1410	WEBB, JONATHAN W & JUDY A	012-016	82,200			82,200	\$ 827.75
1127	WEEKS, ALAN	020-004-C	44,900			44,900	\$ 452.14



## Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
975	WEEKS, BRIAN L	018-020-J	66,300	25,900	25,000	92,200	\$ 676.70
1203	WEEKS, DANIEL J & ELIZABETH A	017-033	67,800	137,000		204,800	\$ 2,062.34
1561	WEEKS, DANIEL J & ELIZABETH A	017-009	78,100	235,700	25,000	313,800	\$ 2,908.22
1279	WEEKS, DANIEL J & ELIZABETH A	017-032	68,000	32,100		100,100	\$ 1,008.01
1609	WEEKS, DANIEL J & ELIZABETH A	017-031	65,900	86,200		152,100	\$ 1,531.65
1919	WEEKS, DANIEL J & ELIZABETH A	017-010-A	40,500			40,500	\$ 407.84
893	WEEKS, JOHN C	017-036	97,900			97,900	\$ 985.85
841	WEEKS, TIMOTHY & JENNIFER	020-022	120,700	237,800	25,000	358,500	\$ 3,358.35
629	WEISS, ANN E TRUSTEE & WEISS, ANNE LIVING TRUST	004-008	81,700	323,700	25,000	405,400	\$ 3,830.63
512	WEISS, ANN E TRUSTEE & WEISS, ANNE LIVING TRUST	004-004	41,400			41,400	\$ 416.90
1260	WEISS, ANN E TRUSTEE & WEISS, ANNE LIVING TRUST	004-009	10,500			10,500	\$ 105.74
303	WELCH, KEVIN A & HIGGINS, JANE S	014-025-A	75,500	57,300		132,800	\$ 1,337.30
1810	WELLMAN, AARON O & PERKINS, KRISTY A	023-001-A	65,300	19,000		84,300	\$ 848.90
919	WELLS, JENNIFER L & KENNETH C TRUSTEES & WELLS, JENNIFER L & KENNETH C LIVING TRUSTS	012-003	125,500	295,100	25,000	420,600	\$ 3,983.69
967	WENTWORTH, DEREK R & BEVERLY A	018-036-B	32,700			32,700	\$ 329.29
1629	WENTWORTH, JACOB D & HAMILTON, BAYLEY D	030-011	73,400	214,100		287,500	\$ 2,895.13
1432	WEST, KATHERINE CHURCH & RAPONI, DAVID EUGENE	004-003-A	60,500	28,100		88,600	\$ 892.20
31	WESTBYE, ELEANOR	007-058	34,200	4,700		38,900	\$ 391.72
94	WESTBYE, ERIC F & ELEANOR	008-002	180,400	305,300	25,000	485,700	\$ 4,639.25
576	WESTGATE, GEORGE	031-019	65,900	357,800	25,000	423,700	\$ 4,014.91
1873	WHEELER, DAVID A	006-002-C	36,200			36,200	\$ 364.53
1164	WHEELER, SHELBY & PORTER, CLARENCE	003-017-A	66,500	109,300		175,800	\$ 1,770.31
1523	WHITE PINE HOLDINGS LLC	010-047	142,600	231,800		374,400	\$ 3,770.21
746	WHITE, DAVID L & NICOLE M	031-004	45,300	199,700		245,000	\$ 2,467.15
771	WHITE, JOSHUA JAMES	004-011	81,300	237,000		318,300	\$ 3,205.28
1514	WHITE, JOSHUA JAMES	004-012	18,100			18,100	\$ 182.27
1137	WHITEFIELD METAL SALES LLC	017-057-A	87,900	213,000		300,900	\$ 3,030.06
964	WHITEFIELD PROPERTY HOLDINGS LLC	026-029	27,600	286,600		314,200	\$ 3,163.99
546	WHITMORE, RUBY D	027-012	69,500	25,400	29,000	94,900	\$ 663.61
1967	WHITTEN-DRUMMOND, KYLE R	001-030-ON		143,200		143,200	\$ 1,442.02
485	WIGHT, STEVEN M & LAURA J	020-039-C	73,200	341,700		414,900	\$ 4,178.04
1408	WILBUR, WAYNE M	014-011	70,400	28,200		98,600	\$ 992.90
72	WILDES, DENISE & CHRISTIAN	020-006	144,100	261,400	25,000	405,500	\$ 3,831.64
1570	WILLARD, WILLIAM J, PAULINE A & WILLIAM H	006-003	52,800			52,800	\$ 531.70
384	WILLIAMS, HENRY F	014-006-F-A	72,400	14,700	25,000	87,100	\$ 625.35
738	WILLIAMSON, GLENN A & MARLENE A	016-044	86,200	131,600	25,000	217,800	\$ 1,941.50
1756	WILLIS, JAMIE & KEITH	011-032-3	9,600			9,600	\$ 96.67
315	WILLRODT, CHRISTIANA TRUSTEE & WILLRODT, CHRISTIANA LIVING TRUST	013-009-A	119,700	471,700		591,400	\$ 5,955.40
1803	WILSON, ANDREW R & JULIE A	010-008-D	82,400	295,800	25,000	378,200	\$ 3,556.72
1034	WILSON, CHARLES R	007-053-B	79,800	305,000		384,800	\$ 3,874.94
1344	WILSON, CLIFFORD E	024-004-A	69,500	32,200	25,000	101,700	\$ 772.37
619	WILSON, KENNETH & ROXANNE	010-006	65,200	199,500	25,000	264,700	\$ 2,413.78
878	WILSON, KENNETH R & ROXANNE R	010-008	91,900			91,900	\$ 925.43
1171	WINSLOW, JEFFREY G & CHRISTINE	020-012	800			800	\$ 8.06
494	WISCASSET AND QUEBEC RAILROAD	001-099-RR	48,600			48,600	\$ 489.40
618	WISCASSET, WATERVILLE & FARMINGTON RAILWAY MUSEUM	007-040	27,900			27,900	\$ 280.95

Real Estate Valuations 2024 cont.

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
1322	WITHEE, DAVID C & CAROLEE F	009-004-A	95,000	357,600	25,000	452,600	\$ 4,305.93
725	WOOD, CODY	023-002	59,000			59,000	\$ 594.13
1744	WOOD, ERIC M	001-026-A	51,800			51,800	\$ 521.63
984	WOOD, JOHN J & TIFFANY A (NADEAU)	018-032-A	68,600	382,400	25,000	451,000	\$ 4,289.82
1567	WOODBURY, BRIAN	011-031	88,100			88,100	\$ 887.17
535	WOODBURY, FREDERICK	011-033	86,000			86,000	\$ 866.02
1110	WOODBURY, KATHLEEN JOYCE	014-012	101,800	85,700	31,000	187,500	\$ 1,575.96
669	WOODWORTH, MIKE	018-020-C-ON		6,600		6,600	\$ 66.46
1319	WRIGHT, BARBARA L HEIRS OF & GOLDEN, TINA M PER REP	002-012-D	69,500			69,500	\$ 699.87
1845	WRIGHT, CHASE L	007-014-A	33,800			33,800	\$ 340.37
1846	WRIGHT, CHASE L	007-014-B	76,100	121,000		197,100	\$ 1,984.80
1858	WRIGHT, LUCILLE	016-007-ON-2		24,700		24,700	\$ 248.73
1878	WRIGHT, LUCILLE	016-007-ON-3		23,800		23,800	\$ 239.67
1805	WRIGHT, LUCILLE	016-007-ON-1		19,300		19,300	\$ 194.35
1927	WRIGHT, LUCILLE M	016-007-ON-4		20,600		20,600	\$ 207.44
852	WRIGHT, LUCILLE M & HUGH H	016-007	127,000	387,100	25,000	514,100	\$ 4,925.24
1106	WRIGHT, NEIL A & CHELSEE M	022-010	49,500	203,600		253,100	\$ 2,548.72
1442	WRIGHT, VIRGINIA B	002-005	98,800	102,100	25,000	200,900	\$ 1,771.31
118	XAVIER, MYRIAM M	004-024-A	68,000	171,300	25,000	239,300	\$ 2,158.00
172	YAUCKOES, CHARLES W	009-022	94,300	81,400		175,700	\$ 1,769.30
1951	YODER, AARON H & NOAH D	019-042-001	146,000	185,200	25,000	331,200	\$ 3,083.43
425	YODER, DANIEL J & LYDIA ANN	013-039	85,000	194,400		279,400	\$ 2,813.56
1827	YODER, MOSE & ANNA	007-053-E	83,500	117,400		200,900	\$ 2,023.06
136	YODER, MOSE J & ANNE M	007-052	140,400	292,600	25,000	433,000	\$ 4,108.56
901	YODER, NOAH D & MATTIE M	010-057	178,300	379,800	25,000	558,100	\$ 5,368.32
674	YORK, DOROTHY B ESTATE OF & YORK, BRIAN R PER REP	021-008	7,900			7,900	\$ 79.55
672	YORKUS, IMELDA	019-042	32,700			32,700	\$ 329.29
1589	YOUNG, RICHARD & JENNIFER	015-006	82,100	219,400	25,000	301,500	\$ 2,784.36
688	YOUNG, RICHARD K & JENNIFER C	015-005	63,300			63,300	\$ 637.43
225	YOUNG, RICHARD K & JENNIFER C	015-004-A	54,300			54,300	\$ 546.80
1634	YOUNG, RUSSELL JR & ELISABETH M	017-043-B	171,600	25,000		196,600	\$ 1,979.76
1415	YOUNG, STEVEN E & CAROL	020-027-B	66,500	290,500	31,000	357,000	\$ 3,282.82
75	YUND, PHILIP & MEIDEL, SUSANNE	005-034-B	34,500	1,100		35,600	\$ 358.49
1512	YUND, PHILIP O	005-034-A	91,800	280,000	25,000	371,800	\$ 3,492.27
1597	ZEEB, NOEL C & PETER J	001-049	75,300			75,300	\$ 758.27
481	ZEEB, NOEL C & PETER J	001-045	59,900			59,900	\$ 603.19
962	ZEEB, NOEL C & PETER J	001-048	103,900			103,900	\$ 1,046.27
1929	ZEHREING, KATHIE	014-007-A-ON		32,700	25,000	32,700	\$ 77.54
272	ZHAO, QI LING	001-038-B	85,300	73,600		158,900	\$ 1,600.12

The Valuations and Amounts are based on ownership as of April 1, 2024, which are used for the commitment of the "2025 Taxes" in September 2024.



Photo by  
Yolanda  
Violette

Real Estate Valuations 2024 cont.

Exempt Properties

Acct #	Name	Map/Lot	Land Value	Building Value	Exemption Amount	Total Value	Tax Amount
202	AMERICAN ORTHODOX COMMUNITY OF THE TWELVE HOLY APOSTLES INC	002-004	100,300	189,700	290,000	290,000	\$ -
1530	CALVARY BAPTIST CHURCH	013-049	76,700	739,000	815,700	815,700	\$ -
1378	COOPERS MILLS VOLUNTEER FIRE DEPARTMENT	022-001	30,500	73,700	104,200	104,200	\$ -
1700	COOPERS MILLS VOLUNTEER FIRE DEPARTMENT	022-004-A	27,300		27,300	27,300	\$ -
1701	COOPERS MILLS VOLUNTEER FIRE DEPARTMENT	022-002	32,300	7,200	39,500	39,500	\$ -
687	CLARY LAKE ASSOCIATION	017-055-001	52,600	75,000	127,600	127,600	\$ -
2038	CSNE, LLC	020-001-ON		395,200	395,200	395,200	\$ -
1216	HEALTHREACH COMMUNITY HEALTH CENTERS	022-039	44,100	624,300	668,400	668,400	\$ -
1462	KINGS MILLS UNION HALL	031-009	21,900	178,100	200,000	200,000	\$ -
562	KINGS MILLS VFD	031-010	25,500	46,900	72,400	72,400	\$ -
173	MIDCOAST CONSERVANCY	011-019-A	85,900		85,900	85,900	\$ -
548	MIDCOAST CONSERVANCY	011-024	62,900		62,900	62,900	\$ -
789	MIDCOAST CONSERVANCY	017-016	81,800		81,800	81,800	\$ -
1092	MIDCOAST CONSERVANCY	011-013-B	42,600		42,600	42,600	\$ -
1093	MIDCOAST CONSERVANCY	031-015	31,800		31,800	31,800	\$ -
1274	MIDCOAST CONSERVANCY	020-026-A	101,600		101,600	101,600	\$ -
1977	MIDCOAST CONSERVANCY	020-001-1	76,800		76,800	76,800	\$ -
1762	REGIONAL SCHOOL UNIT #12	013-050	90,800	5,429,100	5,519,900	5,519,900	\$ -
1040	SAINT DENIS CHURCH	013-016	81,500	467,400	548,900	548,900	\$ -
1040	SAINT DENIS CHURCH	013-016		605,000	605,000	605,000	\$ -
1990	SAINT DENIS HALL	013-028-A	46,500		46,500	46,500	\$ -
153	WHITEFIELD LIBRARY	013-043-C	69,500	190,000	259,500	259,500	\$ -
1293	WHITEFIELD LIONS CLUB	024-009	54,100	241,400	295,500	295,500	\$ -
828	WHITEFIELD UNION CHURCH	031-008	33,600	266,500	300,100	300,100	\$ -
1445	WHITEFIELD, TOWN OF	011-011	22,500		22,500	22,500	\$ -
1767	WHITEFIELD, TOWN OF	022-030	17,000		17,000	17,000	\$ -
1769	WHITEFIELD, TOWN OF	022-031	14,500		14,500	14,500	\$ -
1474	WHITEFIELD, TOWN OF	020-011	61,500		61,500	61,500	\$ -
1385	WHITEFIELD, TOWN OF	017-020	14,100		14,100	14,100	\$ -
1253	WHITEFIELD, TOWN OF	013-047-B	82,300	578,700	661,000	661,000	\$ -
911	WHITEFIELD, TOWN OF	013-053	74,900	656,800	731,700	731,700	\$ -



Photo by Yolanda Violette

## **What to bring to register a vehicle:**

**Re-registration:** Previous Registration, Insurance Card and Mileage.

**New Registration (dealer sale):** Bill of Sale, Title Application Form, Window Sticker (brand new only), Insurance Card and Mileage.

**New Registration (private sale):** Bill of Sale signed by both seller and buyer, Title from previous owner (on all vehicles '95 and newer) signed over to buyer, Insurance Card and Mileage.

**New Registration (transfer):** Same as above, plus the registration of previous vehicle you had or are transferring from.

## **What to bring to register ATV, Boat or Snowmobile:**

No titles for any of these types of vehicles.

**Re-registration:** Previous Registration. Effective January 1, 2026 this will be **required**.

**New Registration (dealer sale):** Bill of Sale from dealership.

For New Boats: Information needed is Horsepower, Boat Length, Boat Type, Hull, Fuel, Engine Drive Type and Propulsion Type.

**New Registration (private sale):** Bill of Sale signed by both seller and buyer. Prior registration # (Boat ME #) is very helpful.

**Note:** If boat has no hull #, there is a process to acquire one, contact town office or IF & W for more information.

## **All Bills of Sale MUST have:**

Name and Address of Seller and Buyer, Year, Make, Model, VIN #, Date of Sale and must be **Signed by Both Parties.**

See our website for a generic bill of sale form:  
<https://townofwhitefield.com/forms-permits/>

## **Vital Statistics**

**Birth Certificates:** proper ID, proof of lineage is required when requesting a relative's record (child, parent, grandparent, etc.).

**Death Certificate:** proper ID, proof of lineage is required when requesting a relative's record (child, parent, grandparent, etc.).

**Marriage Certificate:** proper ID, proof of lineage (if applicable)

**Marriage Intentions:** both parties must be present, proper ID, certified divorce document or death certificate (if applicable).

## Treasurer's Report 2024

The donations for the Heating Assistance Fund have continued to flow in over the past year, the total donations were \$1,000. The requests continue to come in and are all being fulfilled thanks to these generous donors. Donations to this fund are accepted throughout the year. This past year it has assisted 4 Whitefield residents. Thank You Donors!!!

Capital improvement projects for this fiscal year where the balance of the revaluation fund, the completion of the Joys Pond Culvert and the Sand Shed Roof Repairs. Joys Pond Culvert was completed in October 2023, with the total project costs of \$243,970. The sand shed roof repair project costs were actually \$5,200 more than the approved amount, which came out of the facilities budget. Total project cost \$35,200. The revaluation expenses are due to be complete by the end of 2024. Total project cost is \$84,500.

Again, I want to express how important our volunteers are to the town, these committees that are made up of all these volunteers continue to look ahead and plan for future projects to set aside the funds over time rather than at once. Thank You Volunteers. If you would like to volunteer on one of these committees, reach out to the office or look on our website for meeting dates and times.

2022 RE Tax Liens recorded on August 10, 2022 foreclosed on February 10, 2024. All but one of the accounts have been paid in full or have made a payment arrangement. With recent law changes to tax acquired property, 36 MRS § 943-C, the Select Board is working on updating the policy to reflect these changes.

The 2023 RE Tax liens filed on August 14, 2023 will foreclose on February 14, 2025.

As always we accept payments for taxes in any amount at any time. Sometimes it is easier to reduce the balance little by little rather than paying a large balance all at once. By doing this it keeps the interest lower as well.

(Liens, 36 M.R.S. § 942, are filed at the registry for unpaid RE Taxes 8-12 months after commitment by the Tax Collector. The Tax Collector sends a 30 day notice to the taxpayers by certified mail 30 days prior to the filing of the tax lien. Once the lien is filed it expires 18 months after the filing date of the lien, 36 M.R.S. § 943. The Treasurer sends a 45-30 day notice of impending foreclosure by certified mail prior to the foreclosure date. If after the 18 months there is a balance on that account the town automatically forecloses on the property)

The balance of the American Rescue Plan Act "ARPA" funds from the federal government was \$38,800 as of 6.30.23. At the March 2024 town meeting the town approved \$26,000. This brings our total up to \$204,787 that has been expended of the \$241,083.80 as of 6.30.2024. A couple of the projects have yet to be completed. On December 5, 2024 a Special Town Meeting was held to appropriate the balance of the ARPA funds, \$9,822+. The balance was approved to be appropriated to the Fire Department and EMS Services. These funds that have been approved now must be expended by December 31, 2026.

Respectfully submitted,  
Yolanda Violette  
Treasurer, Town of Whitefield



Photo by Yolanda Violette

**Treasurer’s Report FYE 6.30.2024**

**Checkbook Beginning Balance 6.30.2023** **\$1,775,216.72**

**Select Board Compensation – Art #13**

Select Board Compensation Appropriated	\$ 19,055
01-SELECT BOARD	
01-01 WAGES	\$ 19,055
Select Board Compensation Expended	<u>\$ 19,055</u>
Balance to Surplus	\$ 0.00

**Admin Personnel & Benefits – Art #14**

02-Admin Personnel & Benefits Appropriated	\$238,112
01-PERSONNEL	
01-01 WAGES	\$138,302
02-ADMIN	
02-01 FICA/MED	\$ 18,491
02-02 HEALTH INS	\$ 37,213
02-04 INCOME PROT	\$ 1,932
02-05 RETIREMENT	\$ 2,997
02-08 ACCRUED WAGE EXPENSE	\$ 0
02-20 MILEAGE REIMBURSEMENT	\$ 1,193
02-30 TRAINING	\$ 295
Admin Personal & Benefits Expended	<u>\$ 200,423</u>
Balance to Surplus	\$ 37,689

**Operation of Town Government – Art #15**

02-Operation of Town Government Appropriated	\$121,664
03-GENERAL	
03-01 DUE/FEES	\$ 3,868
03-04 REGISTRY	\$ 2,188
03-06 ADVERTISING	\$ 1,078
03-08 BOUNCED CHECK FEES (NSF)	\$ 7
05-SUPPLIES	
05-01 OFFICE	\$ 3,933
05-02 POSTAGE	\$ 2,790
05-04 WATER COOLER	\$ 313
10-UTILITIES	
10-01 ELECTRICITY	\$ 1,352
10-02 HEAT	\$ 431
10-05 TELEPHONE	\$ 1,080
10-06 INTERNET	\$ 1,440
20-INSURANCES	
20-05 PROP INS	\$ 9,871
20-06 WORKERS COMP	\$ 7,713
30-CONTRACT SERV	
30-01 LEGAL	\$ 650
30-03 AUDITING	\$ 15,150
30-04 ASSESSING	\$ 22,479
30-07 TAX BILLS	\$ 1,841
30-08 TOWN REPORT	\$ 3,510

## Treasurer's Report FYE 6.30.2024 Cont.

### Operation of Town Government – Art #15 cont.

30-09 WEBSITE	\$ 783	
30-10 SOFTWARE LIC	\$ 17,605	
30-11 COMP SUPP	\$ 5,863	
30-12 COPIER SERV	\$ 1,549	
30-14 SHREDDING	\$ 205	
30-15 TAX MAPS & GIS	\$ 3,342	
30-16 PRESERVATION OF RECORDS	\$ 3,089	
35 – PURCHASES		
35-04 OFFICE EQUIPMENT	\$ 3,308	
50-OTHER		
50-20 LAND TAXES	\$ 435	
Operation of Town Government Expended		\$ 115,753
Revenues – WHS Internet		<u>\$+ 120</u>
Balance to Surplus		\$ 5,911

### Elections – Art #16

03-Elections Appropriated		\$ 3,525
01-PERSONNEL		
01-01 WAGES	\$ 2,825	
01-07- MODERATOR	\$ 200	
05-SUPPLIES		
05-99 MISC	\$ 113	
Elections Expended		<u>\$ 3,138</u>
Balance to Surplus		\$ 387

### Planning Board & Code Enforcement Officer – Art #17

04-Planning Board & 05-CEO Appropriated		\$ 15,714
01-PERSONNEL		
01-01 WAGES	\$ 2,575	
03-GENERAL EXPENSES		
03-99 MISCELLANEOUS	\$ 81	
30-CONTRACTED SERVICES		
30-01 LEGAL	\$ 700	
PLANNING BOARD TOTALS	\$ 3,356	
05-CEO		
01-PERSONNEL		
01-01 WAGES	\$ 9,740	
CEO TOTALS		\$ 9,740
Planning Board & CEO Expended		<u>\$ 13,096</u>
Balance to Surplus		\$ 2,618

### Facilities Maintenance – Art #18

07-Facilities Maintenance Appropriated		\$ 41,201
01-PERSONNEL		
01-01 WAGES	\$ 2,369	
15-BUILDING MAINTENANCE		
15-01 GEN BUILD MAINTENANCE	\$ 3,520	
15-02 BUILD MAINT MISC/CONT	\$ 10,549	

**Treasurer’s Report FYE 6.30.2024 Cont.**

**Facilities Maintenance – Art #18 cont.**

15-11 PORTABLE TOILET	\$ 1,800	
15-12 EXTERMINATING	\$ 1,383	
15-13 TRASH / RECYCLE	\$ 302	
15-65 PUBLIC WATER SUPPLY	\$ 390	
15-?? WATER FILTRATION PFAS	\$ 3,683	
30-CONTRACTED SERVICES		
30-13 SECURITY MONITORING	\$ 2,076	
30-23 MOWING	\$ 6,213	
30-26 OLSEN PROP (FOX FARM LANE)	\$ 1,410	
Facilities Maintenance Expended	<u>\$ 33,695</u>	
Balance to surplus		\$ 7,506

**Whitefield Fire Department – Art #19**

11-Whitefield Fire Dept. Appropriated		\$ 198,633
01-PERSONNEL		
01-03 FIRE CHIEF	\$ 10,300	
01-04 DEP FIRE CH	\$ 1,449	
01-05 FF STIPENDS	\$ 20,600	
01-06 EMS CHIEF	\$ 4,120	
01-11 OFFICERS STIPEND	\$ 3,066	
01-13 EMA DIRECTOR	\$ 540	
02-ADMINISTRATION		
02-31 FD TRAINING	\$ 0	
02-32 EMS TRAINING	\$ 566	
03-GENERAL EXPENSES		
03-20 EMS LICENSES	\$ 250	
03-21 FD EDUCA MAT	\$ 0	
03-99 MISC	\$ 1,626	
05-SUPPLIES		
05-01 OFFICE	\$ 386	
05-21 EMS	\$ 3,092	
05-63 PPE	\$ 8,620	
05-64 GAS/DIESEL	\$ 2,679	
10-UTILITIES		
10-01 ELECTRICITY	\$ 2,063	
10-02 HEAT	\$ 6,462	
10-05 TELPHONE/INTRNET	\$ 2,663	
15-REP & MAINT		
15-03 EQUIPMENT MAINT	\$ 0	
15-04 VEHICLE MAINTENANCE	\$ 17,821	
15-07 FD EQUIPMENT	\$ 7,105	
15-08 EMS EQUIPMENT	\$ 0	
15-09 COMM EQUIPMENT	\$ 8,765	
15-10 SCBA MAINT	\$ 2,647	
20-INSURANCES		
20-05 PROP INS	\$ 10,925	
30-CONTRACTS		
30-30 FD/EMS PHYSICALS	\$ 1,420	



## **Treasurer's Report FYE 6.30.2024 Cont.**

### **Whitefield Fire Department – Art #19 Cont.**

30-31 DELTA AMBULANCE	\$ 34,695
35-PURCHASES	
35-07 VEHICLES	\$ 3,900
35-09 FIRE EQUIP	\$ 18,137
35-10 EMS EQUIP	\$ 1,800
40 – GRANT EXPENSES	
40-50 EQUIP & SUPPLIES FIRE/RESCUE	\$ 3,370
50-OTHER	
50-06 EMA OPR/REC	\$ 500
Fire Department Expended	\$179,567
Fuel Reimbursement	\$+ 179
Grant Received Equip & Supplies	\$+ 3,000
Insurance Reimbursement	\$+ 7,192
Transferred from Fire Dept Capital Outlay	<u>\$+10,300</u>
Balance to Surplus	\$ 39,737

### **Animal Control – Art #20**

12-Animal Control Appropriated	\$ 9,000
30-CONTRACTED SERVICES	
30-05 ACO	\$ 8,178
Animal Control Expended	<u>\$ 8,178</u>
To Surplus	\$ 822

### **Repairs and Maintenance of Town Roads – Art #21**

16-Repairs & Maint Town Roads Appropriated	\$460,118
01-PERSONNEL	
01-01 WAGES	\$ 14,920
02-ADMINISTRATION	
02-20 MILEAGE REIMBURSEMENT	\$ 177
05-SUPPLIES	
05-51 CULVERTS	\$ 5,351
05-56 FABRIC	\$ 1,908
05-61 SIGNS	\$ 2,671
05-99 MISCELLANEOUS	\$ 1,827
15-REP & MAINT	
15-03 EQUIPMENT MAINT	\$ 18,916
15-15 LABOR – MANUAL	\$ 5,380
15-16 TRUCK/TRACTOR	\$ 38,780
15-17 MATERIAL	\$ 45,113
15-48 BRUSH REM	\$ 15,298
15-49 DITCHING	\$ 17,889
15-50 PAVING	\$238,470
15-52 CULVERT INSTALATION	\$ 7,310
15-53 GRADING	\$ 4,672
15-54 GRAVEL RECON	\$ 30,110
15-55 BEAVER CONTROL	\$ 855
15-56 SHOULDER MAINTENANCE	\$ 11,200
15-57 WINTER & EMERGENCY	\$ 0
30-CONTRACT SERVICES	

## **Treasurer's Report FYE 6.30.2024 Cont.**

### **Repairs and Maintenance of Town Roads – Art #21 cont.**

30-31 STREET LIGHTS	\$ 2,361	
30-55 ROADSIDE MOW	\$ 3,500	
30-56 STRIPING	\$ 9,018	
30-90 PROF SERV	\$ 770	
Repairs & Maint Town Roads Expended	<u>\$476,496</u>	
From Roads GF	\$+16,378	
Balance To Road Maint Capital Outlay		\$ 0.00

### **Winter Maintenance of Town Roads – Art #22**

17-Winter Maintenance Appropriated		\$433,600
05-SUPPLIES		
05-54 SALT	\$ 29,000	
05-55 SAND	\$ 33,105	
05-64 GAS/DIESEL FUEL	\$ 0	
10-UTILITIES		
10-01-ELECTRICITY	\$ 687	
30-CONTRACTS		
30-20 PLOWING	\$360,000	
Winter Maintenance Expended	\$422,792	
Reimbursement per contract (for Electricity)	<u>\$+ 563</u>	
Balance to Surplus		\$ 11,371

### **General Assistance – Art #23**

21- General Assistance Appropriated		\$ 2,500
37-COMMUNITY SERVICES		
37-01 GEN'L ASST	\$ 115	
General Assistance Expended	<u>\$ 115</u>	
Reimbursement from the State Received	\$+ 81	
Balance to Surplus		\$ 2,465

### **Soldiers' Graves & Whitefield Cemetery – Art #24**

23-Soldiers Graves & Whitefield Cem Appropriated		\$ 5,700
42-CEMETERIES		
42-01 SOLDIERS GRAVES	\$ 357	
42-02 WHITEFIELD CEM	\$ 5,000	
Soldiers Graves & Whitefield Cem Expended	\$ 5,357	
Balance to Surplus		\$ 343

### **Lincoln County Humane Society & Hatch Hill – Art #25**

24-Humane Society & Hatch Hill Appropriated		\$ 27,000
30-CONTRACTED SERVICES		
30-06 HUMANE SOC	\$ 3,588	
30-80 SOLID WASTE	\$ 23,000	
Humane Society & Hatch Hill Expended	<u>\$ 26,588</u>	
Balance to Surplus		\$ 412

### **Recycling Center – Art #26**

26-Recycling Center Appropriated		\$ 4,383
01-PERSONNEL		
01-01 WAGES	\$ 3,328	

## Treasurer's Report FYE 6.30.2024 Cont.

10-UTILITIES		
10-01 ELECTRICITY	\$ 415	
30- CONTRACTED SERVICES		
30-80 SOLID WASTE	\$ 477	
Recycling Center Expended	<u>\$ 4,220</u>	
Balance to Surplus		\$ 163

### **Fire Department Capital Outlay – Art #27**

32-Fire Dept Cap. Outlay Appropriated		\$ 9,000
70-11 FIRE DEPT CAP IMPROVE	\$ 9,000	
Transferred To FD Cap Improv. Res. Account	<u>\$ 9,000</u>	
Balance to Surplus		\$ 0

### **Tax Assessment Revaluation – Art #28**

32-Tax Assessment Revaluation Appropriated		\$ 33,800
70-22 TAX ASSESSMENT REVAL	\$ 50,700	
Tax Assessment Reval Expended	\$ 50,700	
Transferred from Tax Assessment Reval Fund	<u>\$+16,900</u>	
Balance to Tax Assessment Reval Fund		\$ 0

### **Joy's Pond Culvert Replacement on S Hunts Meadow Rd – Art #29**

32-Joy's Pond Culvert Replacement Appropriated		\$ 87,000
70-23 JOYS POND CULVERT REPLACE	\$ 243,970	
Joy's Pond Expended	\$ 243,970	
Transferred from Joy's Pond Culvert Replace Fund	\$+ 10,970	
Grant Received	<u>\$ 146,000</u>	
Balance to Surplus		\$ 0

### **Sand/Salt Shed Roof Repairs (Screws replacement) – Art #30**

32-Sand/Salt Shed Roof Repairs Appropriated		\$ 30,000
70-25 SAND/SALT ROOF REPAIRS	\$ 35,200	
Sand/Salt Shed Roof Repair Expended	\$ 35,200	
Transferred from Facilities Build Maintenance	<u>\$+ 5,200</u>	
Balance to Surplus		\$ 0

### **Tax Anticipation Note – Art #32**

40-Tax Anticipation Note Appropriated		\$ 600
41-TAX ANTICIPATED NOTES		
41-01 TAN EXPENSES	\$ 0	
Tax Anticipation Note Expended	<u>\$ 0</u>	
To Surplus		\$ 600

### **Debt Services for Fire Department – Art #33**

44-Debt Services for Fire Dept Appropriated		\$ 56,499
50-OTHER EXPENSES		
50-02 FIRE TRK PRIN	\$ 17,929	
50-03 FIRE TRK INT	\$ 4,018	
50-04 FIRE ST PRIN	\$ 18,271	
50-05 FIRE ST INT	\$ 11,029	
Debt Services for Fire Dept Expended	<u>\$ 51,247</u>	
Balance to Surplus		\$ 5,252

**Treasurer’s Report FYE 6.30.2024 Cont.**

**Outside Organizations – Art #34**

45-Outside Organizations Appropriated		\$ 7,450
45-SOCIAL SERVICES		
45-01 AMER RED CROSS	\$ 250	
45-03 ME GEN'L HOSPICE	\$ 1,137	
45-04 KEN BEHAV HLTH	\$ 1,000	
45-05 NEW HOPE MIDCOAST	\$ 696	
45-06 SPECTRUM GEN	\$ 1,089	
45-07 CHILDRENS CENTR	\$ 1,128	
45-08 YOUNG @ HEART	\$ 150	
45-10 HEALTHY KIDS	\$ 1,000	
45-11 WALDO CNTY COM ACTION	\$1,000	
Outside Organizations Expended	<u>\$ 7,450</u>	
Balance to Surplus		\$ 0

**Whitefield Library – Art #35** \$ 15,000

45-13 WHITEFIELD LIBRARY	\$ 15,000	
Whitefield Library Expended	<u>\$ 15,000</u>	
Balance to Surplus		\$ 0

**Whitefield Food Bank – Art #36**

45-Whitefield Food Bank Appropriated		\$ 3,000
45-SOCIAL SERVICES		
45-07 FOOD BANK	\$ 3,000	
Whitefield Food Bank Expended	\$ 3,000	
Transfer from Will Turner Charity	<u>\$+ 1,500</u>	
Balance to Surplus		\$ 1,500

**Snowmobile Club – Art #37**

Received from State	\$ 589	
Disbursed to Snowmobile Club	<u>\$ 589</u>	
Balance	\$ 0	

**Revenue Sources – Art #40**

Revenue Sources Appropriated			\$ 813,400
	<u>Appropri</u>	<u>/</u>	<u>Recvd</u>
02-05 AUTO EXCISE	\$ 425,000	/	\$ 565,602
02-06 BOAT EXCISE	\$ 2,200	/	\$ 2,638
02-10 & 11 AGENT FEES	\$ 11,000	/	\$ 13,352
02-13/17 LICENSES & CERT	\$ 1,700	/	\$ 1,878
02-60/61 INTEREST TAXES	\$ 5,500	/	\$ 5,999
02-62 LIEN COSTS	\$ 6,000	/	\$ 4,549
02-44 VETERAN	\$ 1,500	/	\$ 2,010
02-45 TREE GROWTH	\$ 6,500	/	\$ 9,855
16-01 LRAP	\$ 45,000	/	\$ 56,404
02-68 CABLE FRANCISE FEES	\$ 4,800	/	\$ 5,475
CEMETERY MOW REIMB	\$ 2,700	/	\$ 1,870
WILL TURNER Fnd (Fd Pntry)	\$ 1,500	/	\$ 1,500
UNASSIGNED FUND BAL	<u>\$300,000</u>	/	<u>\$300,000</u>
Total Revenues	\$813,400	/	\$971,132

## **Treasurer's Report FYE 6.30.2024 Cont.**

### **Overlay – Art #5**

43-Miscellaneous Appropriations - Overlay	\$ 30,828
43-MISCELLANEOUS APPROP	
43-01 OVERLAY	\$ 6,898
Overlay Expended	<u>\$ 6,898</u>
Balance to Surplus	\$ 23,930

### **Education – RSU #12**

41-Education Appropriated	\$2,661,695
47-EDUCATION	
47-01 Education RSU # 12	\$2,661,695
Education Expended	<u>\$2,661,695</u>

### **County – Lincoln**

42- County Appropriated	\$ 338,597
50-Other	
50-01 Assessments	\$ 338,597
County Expended	<u>\$ 338,597</u>

### **Coopers Mills Cemetery Mowing**

53-Turner Cemetery	
15-99 MOWING EXPENSES	\$ 1,870
Reimburse from Coopers Mills Cem Fnd	\$ 1,870
Balance to Surplus	\$ 0

### **Other Revenue Received**

02-42 Homestead Reimbursement	\$162,307
02-41 Revenue Sharing	\$366,577
02-43 BETE Reimbursement	\$ 21,548
02-47 Renewable Energy	\$ 287
02-55 Tree Growth Penalties	\$ 2,662
02-18 NSF Fees	\$ 25
02-19 Cemetery Plot Fees	\$ 0
02-21 Doing Business As Fees	\$ 40
02-22 Permit Fees	\$ 5,000
02-63 Bank Interest	\$ 7,069
02-70 Notary	\$ 50
02-71&73 Copies/Faxes	\$ 264
02-83 Gravel pits	\$ 900
02-89 Insurance Claim	\$ 17,527
02-91 WHS Internet	\$ 120
02-98 Tax Stabilization	\$ 3,216
02-99 Miscellaneous	\$ 1,011
04-01 Planning Board Fees	\$ 50
11-90 FD Donation for EMA Fund	\$ 1,339
12-01 ACO Fee	\$ 772
12-03 ACO Late Fees	\$ 2,325
12-04 ACO Fines	<u>\$ 100</u>
Total Revenues	\$593,139

**Treasurer’s Report FYE 6.30.2024 Cont.**

**Local Plumbing Inspector Permits**

Permits Received	\$ 5,625
Disbursements to LPI, State & DEP	<u>\$ 5,625</u>
Balance of Permits	\$ 0

**Grants**

ARPA – AMERICAN RESCUE PLAN ACT		
Balance of ARPA Fund 6.30.2023		\$71,175.78
Expenditures	\$ 3,500.00	Whitefield Historical Soc
	\$10,000.00	Whitefield Library
	\$10,000.00	KMUHA
	<u>\$ 903.40</u>	Live Stream Equipment
Grant Expended	\$24,403.40	
Interest Earned	\$ 120.14	
Balance to Expend		\$ 46,902.52

**Checkbook Ending Balance 6.30.2024** **\$1,724,919.99**

**Will Turner Charity Fund**

Board approved up to \$3,000 (2021) to be used for assistance	
WT Charity Fund Allocated balance from prev. yr.	\$ 2,902.42
William Turner Charity Fund Allocation Expended	\$ 0
Balance of Allocated Funds	\$ 2902.42

**General Fund Balances**

225-05 Ice Skating Rink Fund	\$ 424.33
225-08 Emergency Management Operations	\$ 7,280.00
225-09 EMS Grant	\$ 8,371.83
225-10 FD Insurance Claim Bal for Repairs	\$ 2,897.50
225-20 Cemetery Stone Repair	\$ 900.00
225-60 Solid Waste Committee Grant	\$ 3,103.35
225-61 Solid Waste Committee Bin Sales	\$ 480.00
225-62 Solid Waste Committee HHW	\$ 456.75
225-79 Whitefield Cares Grant	\$ 125.91
320-02 Res FB – FD Donations	\$ 7,083.00
320-03 Res FB – Community Days	\$ 597.00
320-04 Res FB – Trails	\$ 408.00
320-05 Heating Assistance Fund	\$ 1,481.72
330-01 Com FB – Emergency Relief	\$ 1,230.00
330-04 Com FB – Town Roads	\$11,766.57
330-06 Com FB – Fire Department	\$22,330.00
330-10 Com FB – Facilities	\$23,025.62
331-03 Com FB – Tax Assessing Revaluation	\$33,800.00
331-04 Com FB – Joys Pond Culvert	\$ 6,975.27

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Treasurer’s Report FYE 6.30.2024 Cont.

Beginning Balance Fund Accts./ Ending Balance FY 23-24					
	Begin Balance July 23'	Interest	Deposits	Withdrawals	End Balance June 24'
William Turner Charity Fund - 8050066465	\$ 29,702.72	\$ 60.52	\$ 2,771.91	\$ 1,500.00	\$ 31,035.15
William Turner CM Cemetery Fund - 8050066458	\$ 71,460.64	\$ 142.39	\$ 3,783.24	\$ 3,855.59	\$ 71,530.68
Worthy Poor Fund 14' - 8050034608	\$ 3,865.30	\$ 3.88	\$ -	\$ -	\$ 3,869.18
Whitefield Cemetery 14' - 8050034615	\$ 8,908.64	\$ 8.90	\$ -	\$ -	\$ 8,917.54
Daryl Wells Scholarship Fund	\$ 1,427.62	\$ 12.87	\$ -	\$ -	\$ 1,440.49
Cooper Mills Dam Overlook 19' - 8050093079	\$ 7,517.62	\$ 7.52	\$ -	\$ -	\$ 7,525.14
Trails Reserve Dec 18' - 8050085995	\$ 22,719.85	\$ 45.31	\$ -	\$ 50.00	\$ 22,715.16
ARPA Funds Oct 21' - 8050126112	\$ 71,185.78	\$ 120.14	\$ -	\$ 24,403.40	\$ 46,902.52
Totals	\$ 216,788.17	\$ 401.53	\$ 6,555.15	\$ 29,808.99	\$ 193,935.86

Withdrawal Explanations:

WT Charity Fund-	\$ 1,500.00	Annual Food Pantry Donation
WT CM Cem Fund-	<u>\$ 1,870.00</u>	Annual mowing in CM Cem
WT CM Cem Fund-	\$ 1,989.59	Grounds Maintenance in CM Cem
ARPA Funds-	\$ 3,500.00	Whitefield Historical Society
ARPA Funds-	\$10,000.00	Whitefield Library
ARPA Funds-	\$10,000.00	KMUHA
ARPA Funds-	\$ 903.40	Live Stream Equipment

Heating Assistance Fund 2024

G 01-320-05 / E 21-37-05 / R 21-02

		Balance 6.30.2023		\$ 2,251.86
10/23/2023	Donation to Heating Fund	\$ 250.00	\$	2,501.86
11/20/2023	Donation to Heating Fund	\$ 250.00	\$	2,751.86
1/17/2024	LP Small Propane Tanks filled	\$ 300.00	\$ -	2,451.86
1/31/2024	100 Gal Heating Oil - K1	\$ 440.34		2,011.52
1/31/2024	100 Gal Heating Oil - K1	\$ 439.90		1,571.62
1/31/2024	100 Gal Heating Oil - K1	\$ 439.90		1,131.72
2/14/2024	LP Small Propane Tanks filled	\$ 150.00		981.72
3/12/2024	Donation to Heating Fund	\$ 500.00	\$	1,481.72
		\$ 1,770.14	\$ 1,000.00	

THANK YOU to All the Donors!

Treasurer’s Report FYE 6.30.2024 Cont.

Credit Cards ~~ FY 2023-2024

Month	Total # of Transactions	Towns CC Credits	InforMe Fee	Totals
Jul-23	72	\$18,655.46	\$ 472.49	\$19,127.95
Aug-23	54	\$ 13,657.18	\$ 344.63	\$ 14,001.81
Sep-23	54	\$ 12,859.02	\$ 322.47	\$ 13,181.49
Oct-23	51	\$ 10,821.37	\$ 274.33	\$ 11,095.70
Nov-23	55	\$ 19,080.51	\$ 479.36	\$ 19,559.87
Dec-23	45	\$ 12,930.24	\$ 325.66	\$ 13,255.90
Jan-24	58	\$ 11,099.20	\$ 286.25	\$ 11,385.45
Feb-24	55	\$14,081.15	\$ 355.12	\$ 14,436.27
Mar-24	69	\$16,862.62	\$ 424.84	\$ 17,287.46
Apr-24	61	\$21,596.82	\$ 541.53	\$ 22,138.35
May-24	98	\$ 27,309.27	\$ 686.88	\$ 27,996.15
Jun-24	82	\$ 24,525.02	\$ 617.46	\$ 25,142.48
Totals	754	\$ 203,477.86	\$ 5,131.02	\$ 208,608.88

2022 REAL ESTATE TAXES - OUTSTANDING

Tax Year: 2022-1 To 2022-3									
As Of: 06/30/2024									
Account	Year Name		Principal	Principal	Pre Lien	Costs	Interest	Total	
			Due	Int					
**	1654	2022-1 BRANN, ROBERT & FAITH	1,414.21	833.10	0.00	0.00	2.19	835.29	
**	1645	2022-1 PEASLEE, JUANITA M	1,103.53	988.39	0.00	0.00	1.19	989.58	
	1064	2022-1 RIPLEY, NANCY HEIRS	1,522.44	1,522.44	29.70	72.86	114.79	1,739.79	
**	1751	2022-1 RUSSELL, ANN	361.26	361.26	6.85	72.86	27.24	468.21	
Total for 4 Bills:			4,401.44	3,705.19	36.55	145.72	145.41	4,032.87	
4 Accounts									
Lien Summary									
	2022-1	4	4,401.44	3,705.19	36.55	145.72	145.41	4,032.87	
Total:			4	4,401.44	3,705.19	36.55	145.72	145.41	4,032.87



Photo by Yolanda Violette



Treasurer’s Report FYE 6.30.2024 Cont.

2023 REAL ESTATE TAXES - OUTSTANDING

Tax Year: 2023-1 To 2023-2

As Of: 06/30/2024

Account	Year	Name	Principal	Principal	e Lien Int	Costs	Interest	Total
Due								
**	1155	2023-1 ALLEN, THOMAS L SR	487.72	96.17	0.00	0.00	2.66	98.83
**	1962	2023-1 BEAL, ADELINE	369.98	53.34	0.00	0.00	1.37	54.71
**	577	2023-1 BOYNTON, MARY M ESTATE OF	511.63	292.10	0.00	0.00	5.83	297.93
	1654	2023-1 BRANN, ROBERT	1,438.82	1,438.82	28.85	71.06	50.30	1,589.03
	927	2023-1 FAIRSERVICE, MICHAEL O	1,292.89	1,292.89	25.93	62.53	44.60	1,425.95
**	835	2023-1 GROTTON, EVELINA J	869.21	869.21	17.43	62.53	30.39	979.56
**	1611	2023-1 KNOX, JORDAN	464.87	416.04	0.00	0.00	0.96	417.00
**	1902	2023-1 KNOX, VIOLET	693.11	142.12	0.00	0.00	0.06	142.18
**	166	2023-1 LANDRY, MARK E	531.95	531.95	10.67	62.53	18.60	623.75
	994	2023-1 LILLY, HAROLD W JR	1,185.58	1,185.58	23.78	62.53	41.45	1,313.34
**	1128	2023-1 MCCORMICK, KAREN E	1,526.34	1,526.34	30.61	71.06	53.36	1,681.37
**	268	2023-1 MCCORMICK, STEVEN C	2,814.03	2,814.03	0.00	55.94	53.97	2,923.94
	914	2023-1 MCDONALD, STEVEN P	2,606.06	2,606.06	52.26	62.53	91.10	2,811.95
**	1801	2023-1 MCLEAN, GEORGE	405.33	405.33	8.13	62.53	14.17	490.16
*	385	2023-1 MICHAUD, SHANE B	1,660.20	1,660.20	33.29	62.53	58.04	1,814.06
**	1645	2023-1 PEASLEE, JUANITA M	1,171.89	1,171.89	23.50	71.06	40.97	1,307.42
**	264	2023-1 PEASLEE, LISA M	735.88	88.69	0.00	0.00	0.99	89.68
	203	2023-1 PEASLEE, STORM D	1,378.65	572.15	0.00	0.00	18.62	590.77
**	1162	2023-1 PERRY, BURT A	2,975.76	1,618.57	0.00	0.00	6.21	1,624.78
**	1449	2023-1 PILLING, JAMES A	1,422.42	1,422.42	28.53	62.53	49.73	1,563.21
**	838	2023-1 POLAND, PETER D	2,041.96	2,041.96	40.95	71.06	71.38	2,225.35
	1064	2023-1 RIPLEY, NANCY M ESTATE OF	1,422.87	1,422.87	28.54	62.53	49.74	1,563.68
**	1751	2023-1 RUSSELL, ANN	359.73	359.73	7.22	62.53	12.58	442.06
	631	2023-1 RUSSELL, MARGARET A	370.01	370.01	7.42	62.53	12.94	452.90
	1464	2023-1 RUSSELL, MARGARET A	334.40	334.40	6.71	62.53	11.69	415.33
	628	2023-1 SULLIVAN, LORETTA ESTATE O	2,340.93	2,340.93	46.94	62.53	81.84	2,532.24
**	1336	2023-1 SURETTE, PETER B	1,936.49	1,936.49	38.84	71.06	67.70	2,114.09
**	285	2023-1 THAYER, PATRICK A	1,187.50	1,187.50	23.82	62.53	41.51	1,315.36
**	1567	2023-1 WOODBURY, BRIAN	829.31	829.31	16.53	71.06	28.99	945.89
Total for 29 Bills:			35,365.52	31,027.10	499.95	1,357.72	961.75	33,846.52
Lien Summary								
2023-1			29	35,365.52	31,027.10	499.95	1,357.72	961.75
Total:			29	35,365.52	31,027.10	499.95	1,357.72	961.75

\* Paid a partial payment(s) after books closed June 30, 2024 and by the end of the business day on February 18, 2025

\*\* Paid in Full after books closed June 30, 2024 and by the end of the business day February 18, 2025

**Audit FYE 6.30.2024**

**Audited Financial Statements and  
Other Financial Information**

**Town of Whitefield, Maine**

June 30, 2024



*Proven Expertise & Integrity*

# **Audit FYE 6.30.2024 cont.**

TOWN OF WHITEFIELD, MAINE

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JUNE 30, 2024

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Photo by Yolanda Violette

## Audit FYE 6.30.2024 cont.



### INDEPENDENT AUDITOR'S REPORT

Selectboard  
Town of Whitefield  
Whitefield, Maine

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

##### *Opinions*

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Whitefield, Maine, as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the Town of Whitefield, Maine's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 Whitefield, Maine as of June 30, 2024 and the respective changes in financial position and, where applicable, cash flows thereof for the 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Whitefield 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 the financial statements in accordance with accounting principles generally accepted in the United States of America and for 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.

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## **Audit FYE 6.30.2024 cont.**

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 Whitefield'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 Responsibilities for the Audit of 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 GAAS and *Government 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 GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatements 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 controls 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 of Whitefield'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 doubt about the Town of Whitefield's ability to continue as a going concern for a reasonable period of time.

## **Audit FYE 6.30.2024 cont.**

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, budgetary comparison information and OPEB related information on pages 5 through 12 and 48 through 52 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with 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 of Whitefield, Maine's basic financial statements. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



## Audit FYE 6.30.2024 cont.

### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 26, 2024, on our consideration of the Town of Whitefield, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Town of Whitefield's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Whitefield, Maine's internal control over financial reporting and compliance.



Buxton, Maine  
November 26, 2024

## **Audit FYE 6.30.2024 cont.**

### **REQUIRED SUPPLEMENTARY INFORMATION MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2024**

#### **(UNAUDITED)**

The following management's discussion and analysis of Town of Whitefield, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2024. Please read it in conjunction with the Town's financial statements.

#### **Financial Statement Overview**

The Town of Whitefield's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, OPEB schedules and other supplementary information which includes combining and other schedules.

#### **Basic Financial Statements**

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

#### **Government-Wide Financial Statements**

The government-wide financial statements provide a broad view of the Town's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the Town's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position - this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities - this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

## **Audit FYE 6.30.2024 cont.**

Both of the above-mentioned financial statements have one column for the type of town activity. The type of activity presented for the Town of Whitefield is:

- *Governmental activities* - The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). All of the Town's basic services are reported in governmental activities, which include general government, health and welfare, public safety, public works, cemeteries, education and unclassified.

### **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 Town of Whitefield, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the Town of Whitefield are categorized as governmental funds.

*Governmental funds:* All of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

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

## **Audit FYE 6.30.2024 cont.**

The Town of Whitefield presents two columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The Town's major governmental fund is the general fund. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

The general fund is the only fund for which the Town legally adopted a budget. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

### **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 Financial Statements can be found following the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities.

### **Required Supplementary Information**

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, Schedule of Changes in Net OPEB Liability, Schedule of Changes in Net OPEB Liability and Related Ratios, Schedule of Contributions - OPEB and Notes to Required Supplementary Information.

### **Other Supplementary Information**

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

### **Government-Wide Financial Analysis**

Our analysis below focuses on the net position and changes in net position of the Town's governmental activities. The Town's total net position increased by \$313,011 from \$4,827,436 to \$5,140,447.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - decreased to a balance of \$1,830,580 at the end of this year.

## Audit FYE 6.30.2024 cont.

**Table 1**  
**Town of Whitefield, Maine**  
**Net Position**  
**June 30,**

	<b>2024</b>	<b>2023 (Restated)</b>
<b>Assets:</b>		
Current Assets	\$ 2,085,952	\$ 2,147,214
Noncurrent Assets - Capital Assets	3,560,665	3,252,356
<b>Total Assets</b>	<b>5,646,617</b>	<b>5,399,570</b>
<b>Deferred Outflows of Resources</b>		
Deferred Outflows Related to OPEB	4,353	156
<b>Total Deferred Outflows of Resources</b>	<b>4,353</b>	<b>156</b>
<b>Liabilities:</b>		
Current Liabilities	40,786	40,766
Noncurrent Liabilities	410,347	440,483
<b>Total Liabilities</b>	<b>451,133</b>	<b>481,249</b>
<b>Deferred Inflows of Resources:</b>		
Prepaid Taxes	6,136	11,937
Deferred Revenue	46,903	71,186
Deferred Inflows Related to OPEB	6,351	7,918
<b>Total Deferred Inflows of Resources</b>	<b>59,390</b>	<b>91,041</b>
<b>Net Position:</b>		
Net Investment in Capital Assets	3,130,709	2,786,200
Restricted Special revenue funds	62,364	45,778
Permanent funds	116,794	115,366
Unrestricted	1,830,580	1,880,092
<b>Total Net Position</b>	<b>\$ 5,140,447</b>	<b>\$ 4,827,436</b>

### **Revenues and Expenses**

Revenues for the Town's governmental activities increased by 5.88%, while total expenses increased by 11.34%. The largest increase in revenues was in taxes and miscellaneous. Increases in expenses were primarily in general government, public safety, public works, county tax, education and unclassified. The increase in expenses were partially offset by decreases in capital outlay.

# Audit FYE 6.30.2024 cont.

**Table 2**  
**Town of Whitefield, Maine**  
**Changes in Net Position**  
**For the Years Ended June 30,**

	<u>2024</u>	<u>2023</u>
<b>Revenues</b>		
<i>Program Revenues:</i>		
Charges for services	\$ 27,399	\$ 18,774
Operating grants and contributions	56,404	48,908
<i>General Revenues:</i>		
Property taxes	3,468,079	3,399,492
Excise taxes	568,240	489,880
Grants and contributions not restricted to specific programs	587,804	630,473
Miscellaneous	198,790	46,513
<b>Total Revenues</b>	<u>4,906,716</u>	<u>4,634,040</u>
<b>Expenses</b>		
General government	363,542	267,156
Health and welfare	4,255	3,755
Public safety	209,653	136,428
Public works	569,678	423,658
Cemeteries	5,357	6,309
County tax	338,597	311,250
Education	2,661,694	2,520,593
Unclassified	385,582	111,337
Capital outlay	40,300	329,473
Interest on long-term debt	15,047	15,984
<b>Total Expenses</b>	<u>4,593,705</u>	<u>4,125,943</u>
<b>Change in Net Position</b>	<u>313,011</u>	<u>508,097</u>
<b>Net Position - July 1, as previously reported</b>	<u>4,856,622</u>	<u>4,348,525</u>
<b>Error correction</b>	(29,186)	-
<b>Net Position - July 1, as restated</b>	<u>4,827,436</u>	<u>4,348,525</u>
<b>Net Position - June 30</b>	<u>\$ 5,140,447</u>	<u>\$ 4,856,622</u>

## Audit FYE 6.30.2024 cont.

### Financial Analysis of the Town's Fund Statements

*Governmental funds:* The financial reporting focus of the Town's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information may be useful in assessing the Town's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year and the net resources available for spending.

**Table 3**  
**Town of Whitefield, Maine**  
**Fund Balances - Governmental Funds**  
**June 30,**

	<u>2024</u>	<u>2023 (Restated)</u>	<u>Increase/ (Decrease)</u>
General Fund:			
Nonspendable	\$ 19,102	\$ 17,605	\$ 1,497
Committed	36,572	41,185	(4,613)
Assigned	300,000	300,000	-
Unassigned	1,348,487	1,312,652	35,835
Total General Fund	<u>\$ 1,704,161</u>	<u>\$ 1,671,442</u>	<u>\$ 32,719</u>
Nonmajor Funds:			
Special Revenue Funds:			
Restricted	\$ 62,364	\$ 45,778	\$ 16,586
Capital Projects Funds:			
Committed	63,105	92,275	(29,170)
Permanent Funds:			
Nonspendable	12,524	12,524	-
Restricted	104,270	102,842	1,428
Total Nonmajor Funds	<u>\$ 242,263</u>	<u>\$ 253,419</u>	<u>\$ (11,156)</u>

The changes to total fund balances for the general fund and nonmajor funds occurred due to the regular activity of operations.

### Budgetary Highlights

The difference between the original and final budget for the general fund was the use of committed and restricted fund balances.

The general fund actual revenues were in excess of budgeted revenues by \$203,392. This was the result of actual amounts being receipted in excess of the budgeted amounts for all revenue categories except for other revenue.

## Audit FYE 6.30.2024 cont.

The general fund actual expenditures were under budgeted expenditures by \$145,706. All expenditure categories were within or under budgeted amounts.

### **Capital Asset and Debt Administration**

#### **Capital Assets**

As of June 30, 2024, the net book value of capital assets recorded by the Town increased by \$308,309 from the prior year. This increase was the result of current year net capital additions of \$450,740 less depreciation expense of \$142,431.

**Table 4**  
**Town of Whitefield, Maine**  
**Capital Assets (Net of Depreciation)**  
**June 30,**

	<b>2024</b>	<b>2023 (Restated)</b>
Land, art work, non-depreciable land		
improvements and construction in progress	\$ 267,245	\$ 321,300
Land improvements	10,309	10,753
Buildings and building improvements	577,228	597,847
Machinery and equipment	114,620	121,152
Vehicles	90,868	122,627
Infrastructure	2,500,395	2,078,677
<b>Total</b>	<b>\$ 3,560,665</b>	<b>\$ 3,252,356</b>

#### **Debt**

At June 30, 2024, the Town had \$429,956 in bonds payable versus \$466,156 in the prior year. Refer to Note 6 in the Notes to Financial Statements for more detailed information regarding the long-term debt.

### **Economic Factors and Next Year's Budgets and Rates**

The 2024 - 2025 budget could be severely impacted by the reduction of funding from the State. There is no indication of reduced funding from the State for 2024 - 2025 as of the date this report was issued.

The Town has steadily maintained a sufficient undesignated fund balance to sustain government operations for a period of approximately four months, while also maintaining significant reserve accounts for future capital and program needs.



## Audit FYE 6.30.2024 cont.

### Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Office at 36 Townhouse Road, Whitefield, Maine 04353.

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### TOWN OF WHITEFIELD, MAINE

#### STATEMENT OF NET POSITION JUNE 30, 2024

#### STATEMENT A

	Governmental Activities
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 1,918,317
Investments	1,441
Accounts receivable (net of allowance for uncollectibles):	
Taxes	112,360
Liens	34,732
Prepaid items	19,102
Total current assets	<u>2,085,952</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	267,245
Buildings and equipment, net of accumulated depreciation	3,293,420
Total noncurrent assets	<u>3,560,665</u>
<b>TOTAL ASSETS</b>	<u>5,646,617</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources related to OPEB	4,353
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>4,353</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 5,650,970</u>

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**Audit FYE 6.30.2024 cont.**STATEMENT A (CONTINUED)  
TOWN OF WHITEFIELD, MAINESTATEMENT OF NET POSITION  
JUNE 30, 2024

	Governmental Activities
<b>LIABILITIES</b>	
Current liabilities:	
Accrued expenses	\$ 158
Accrued interest	3,067
Current portion of long-term obligations	37,561
Total current liabilities	40,786
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	393,282
Net OPEB liability	12,042
Accrued compensated absences	5,023
Total noncurrent liabilities	410,347
<b>TOTAL LIABILITIES</b>	451,133
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Prepaid taxes	6,136
Deferred revenue	46,903
Deferred inflows of resources related to OPEB	6,351
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	59,390
<b>NET POSITION</b>	
Net investment in capital assets	3,130,709
Restricted: Special revenue funds	62,364
Permanent funds	116,794
Unrestricted	1,830,580
<b>TOTAL NET POSITION</b>	5,140,447
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	\$ 5,650,970

See accompanying independent auditor's report and notes to financial statements.

Audit FYE 6.30.2024 cont.

STATEMENT B

TOWN OF WHITEFIELD, MAINE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	\$ 363,542	\$ 24,202	\$ -	\$ -	\$ (339,340)
Health and welfare	4,255	-	-	-	(4,255)
Public safety	209,653	3,197	-	-	(206,456)
Public works	589,678	-	56,404	-	(513,274)
Cemeteries	5,357	-	-	-	(5,357)
County tax	338,597	-	-	-	(338,597)
Education	2,661,694	-	-	-	(2,661,694)
Unclassified	385,582	-	-	-	(385,582)
Capital outlay	40,300	-	-	-	(40,300)
Interest on long-term debt	15,047	-	-	-	(15,047)
Total governmental activities	\$ 4,593,705	\$ 27,399	\$ 56,404	\$ -	(4,509,902)

**Audit FYE 6.30.2024 cont.**STATEMENT B (CONTINUED)  
TOWN OF WHITEFIELD, MAINESTATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2024

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(4,509,902)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	3,468,079
Excise taxes	568,240
Grants and contributions not restricted to specific programs	587,804
Miscellaneous	198,790
Total general revenues	<u>4,822,913</u>
Change in net position	<u>313,011</u>
NET POSITION - JULY 1, AS PREVIOUSLY REPORTED	4,856,622
ERROR CORRECTION	<u>(29,186)</u>
NET POSITION - JULY 1, AS RESTATED	<u>4,827,436</u>
NET POSITION - JUNE 30	<u>\$ 5,140,447</u>

See accompanying independent auditor's report and notes to financial statements.

**Audit FYE 6.30.2024 cont.**

## STATEMENT C

## TOWN OF WHITEFIELD, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2024

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,772,723	\$ 145,594	\$ 1,918,317
Investments	-	1,441	1,441
Accounts receivable (net of allowance for uncollectibles):			
Taxes	112,360	-	112,360
Liens	34,732	-	34,732
Prepaid items	19,102	-	19,102
Due from other funds	-	142,131	142,131
<b>TOTAL ASSETS</b>	<b>\$ 1,938,917</b>	<b>\$ 289,166</b>	<b>\$ 2,228,083</b>
<b>LIABILITIES</b>			
Accrued expenses	\$ 158	\$ -	\$ 158
Due to other funds	142,131	-	142,131
<b>TOTAL LIABILITIES</b>	<b>142,289</b>	<b>-</b>	<b>142,289</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Prepaid taxes	6,136	-	6,136
Deferred revenue	-	46,903	46,903
Deferred property tax	86,331	-	86,331
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>92,467</b>	<b>46,903</b>	<b>139,370</b>
<b>FUND BALANCES</b>			
Nonspendable	19,102	12,524	31,626
Restricted	-	166,634	166,634
Committed	36,572	63,105	99,677
Assigned	300,000	-	300,000
Unassigned	1,348,487	-	1,348,487
<b>TOTAL FUND BALANCES</b>	<b>1,704,161</b>	<b>242,263</b>	<b>1,946,424</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 1,938,917</b>	<b>\$ 289,166</b>	<b>\$ 2,228,083</b>

See accompanying independent auditor's report and notes to financial statements.

**Audit FYE 6.30.2024 cont.**

## STATEMENT D

## TOWN OF WHITEFIELD, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2024

	Total Governmental Funds
Total Fund Balances	\$ 1,946,424
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	3,560,665
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	86,331
Deferred outflows of resources are not financial resources and therefore are not reported in the funds	4,353
Long-term obligations are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bonds payable	(429,956)
Accrued compensated absences	(5,910)
Net OPEB liability	(12,042)
Accrued interest	(3,067)
Deferred inflows of resources are not financial resources and therefore are not reported in the funds	(6,351)
Net position of governmental activities	<u>\$ 5,140,447</u>

See accompanying independent auditor's report and notes to financial statements.

**Audit FYE 6.30.2024 cont.**

## STATEMENT E

## TOWN OF WHITEFIELD, MAINE

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2024**

	General Fund	Other Governmental Fund	Total Governmental Funds
REVENUE			
Taxes:			
Property taxes	\$ 3,520,419	\$ -	\$ 3,520,419
Excise taxes	568,240	-	568,240
Intergovernmental	619,925	24,283	644,208
Charges for services	27,399	-	27,399
Interest income	17,503	282	17,785
Miscellaneous	8,580	172,425	181,005
TOTAL REVENUES	<u>4,762,066</u>	<u>196,990</u>	<u>4,959,056</u>
EXPENDITURES			
Current:			
General government	351,465	-	351,465
Health and welfare	4,255	-	4,255
Public safety	166,574	-	166,574
Public works	932,422	-	932,422
Cemeteries	5,357	-	5,357
County tax	338,597	-	338,597
Education	2,661,694	-	2,661,694
Unclassified	57,436	328,146	385,582
Debt service:			
Principal	36,200	-	36,200
Interest	15,047	-	15,047
Capital outlay	30,000	10,300	40,300
TOTAL EXPENDITURES	<u>4,599,047</u>	<u>338,446</u>	<u>4,937,493</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>163,019</u>	<u>(141,456)</u>	<u>21,563</u>
OTHER FINANCING SOURCES USES			
Transfers in	-	130,300	130,300
Transfers (out)	(130,300)	-	(130,300)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(130,300)</u>	<u>130,300</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>32,719</u>	<u>(11,156)</u>	<u>21,563</u>
FUND BALANCES - JULY 1, AS PREVIOUSLY REPORTED	1,742,628	253,419	1,996,047
ERROR CORRECTION	<u>(71,186)</u>	<u>-</u>	<u>(71,186)</u>
FUND BALANCES - JULY 1, AS RESTATED	<u>1,671,442</u>	<u>253,419</u>	<u>1,924,861</u>
FUND BALANCES - JUNE 30	<u>\$ 1,704,161</u>	<u>\$ 242,263</u>	<u>\$ 1,946,424</u>

See accompanying independent auditor's report and notes to financial statements.

**Audit FYE 6.30.2024 cont.**

## STATEMENT F

## TOWN OF WHITEFIELD, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2024

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 21,563</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	450,740
Depreciation expense	<u>(142,431)</u>
	<u>308,309</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Taxes and liens receivable	<u>(52,340)</u>
Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore not reported in the funds	<u>4,197</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position	<u>36,200</u>
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:	
Net OPEB liability	(6,841)
Accrued compensated absences	<u>356</u>
	<u>(6,485)</u>
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore not reported in the funds	<u>1,567</u>
Change in net position of governmental activities (Statement B)	<u>\$ 313,011</u>

See accompanying independent auditor's report and notes to financial statements.



## **Audit FYE 6.30.2024 cont.**

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **Reporting Entity**

The Town of Whitefield was incorporated under the laws of the State of Maine. The Town operates under the selectmen-manager form of government and provides the following services: general government, health and welfare, public safety, public works, cemeteries, education and unclassified.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The Town's combined financial statements include all accounts and all operations of the Town. We have determined that the Town has no component units as described in GASB Statement No. 14 and amended by GASB Statements No. 39 and No. 61.

#### **Implementation of New Accounting Standards**

During the year ended June 30, 2024, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 100 "Accounting Changes and Error Corrections - an Amendment of GASB Statement No. 62". The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent and comparable information for making decisions or assessing accountability. Management has determined the impact of this Statement is not material to the financial statements.

#### **Government-Wide and Fund Financial Statements**

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds).

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. All of the Town's activities are categorized as governmental.

In the government-wide Statement of Net Position, the governmental activities column is (a) presented on a consolidated basis by column and (b) is reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported

## **Audit FYE 6.30.2024 cont.**

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

in three parts - net investment in capital assets, restricted net position and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions (general government, public safety, etc.) excluding fiduciary activities. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The Town does not allocate indirect costs. All costs are charged directly to the corresponding department.

The government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

#### **Measurement Focus - Basic Financial Statements and Fund Financial Statements**

The financial transactions of the Town are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The following fund types are used by the Town:

#### 1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

## **Audit FYE 6.30.2024 cont.**

### TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### **Major Fund**

- a. The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

##### **Nonmajor Funds**

- b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- c. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
- d. Permanent Funds are used to account for assets held by the Town that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended and unless otherwise specified, only earnings may be used for purposes that benefit the Town or its citizenry. The Town's policy for authorizing and spending investment income follows State statutes.

The emphasis in fund financial statements is on the major funds in the governmental activities category. Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

##### **Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

##### 1. Accrual

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

## **Audit FYE 6.30.2024 cont.**

### TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2024

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### 2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

#### **Budget**

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

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

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

#### **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 three months or less from the date of acquisition.

It is the Town's policy to value investments at fair value. None of the Town's investments are reported at amortized cost. The Town Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities
- Certificates of deposit and other evidence of deposits at banks, savings and loan associations and credit unions

## **Audit FYE 6.30.2024 cont.**

### TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2024

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- Repurchase agreements
- Money market mutual funds

The Town of Whitefield has no formal investment policy but instead follows the State of Maine Statutes.

#### **Receivables**

Receivables include amounts due from governmental agencies and local businesses. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2024.

#### **Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

#### **Interfund Receivables and Payables**

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". While these balances are reported in fund financial statements, certain eliminations are made in preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances".

#### **Transactions Between Funds**

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of the Governmental Funds.

#### **Capital Assets**

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized.

## **Audit FYE 6.30.2024 cont.**

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Infrastructure such as streets, traffic signals and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated capital assets are reported at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values. The Town has artwork that has been capitalized as art and historical items. These items are categorized as non-depreciable assets as they are considered inexhaustible.

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Town. The Town has not retroactively recorded infrastructure.

Estimated useful lives are as follows:

Buildings	20 - 50 years
Infrastructure	50 - 100 years
Machinery and equipment	3 - 50 years
Vehicles	3 - 25 years

#### **Long-term Obligations**

The accounting treatment of long-term obligations depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in government-wide statements. The long-term obligations consist of bonds payable, accrued compensated absences and net OPEB liability.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund statements as it is in the government-wide statements.

## **Audit FYE 6.30.2024 cont.**

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **OPEB**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, management received and relied on an actuarial report provided to them by the Maine Municipal Employees Health Trust (MMEHT), which determined the Town's fiduciary net position as a single employer defined benefit plan based on information provided solely by MMEHT to complete the actuarial report. Additions to/deductions from the MMEHT OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by MMEHT. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

#### **Net Position**

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

#### **Fund Balances**

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components - nonspendable, restricted, committed, assigned and unassigned.

**Nonspendable** - This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

**Restricted** - This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors or the laws or regulations of other governments.

## **Audit FYE 6.30.2024 cont.**

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Committed** - This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Town. The inhabitants of the Town through Town meetings are the highest level of decision-making authority of the Town. Commitments may be established, modified or rescinded only through a Town meeting vote.

**Assigned** - This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is given annually by vote of the taxpayer and is expressed by the Selectboard.

**Unassigned** - This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds and finally unassigned funds, as needed, unless the Town meeting vote has provided otherwise in its commitment or assignment actions.

#### **Deferred Outflows and Inflows of Resources**

In addition to assets, the statement of financial position and/or balance sheet will at times report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town only has one type of this item, deferred outflows related to OPEB, that qualifies for reporting in this category. This item is reported in the statement of net position.

In addition to liabilities, the statement of financial position and/or balance sheet will at times report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred tax revenues, which arises only under a modified accrual basis of accounting, qualifies for reporting in this category. Accordingly, this item is reported in the governmental funds balance sheet. Prepaid taxes also qualify



## **Audit FYE 6.30.2024 cont.**

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

for reporting in this category. This item is reported in both the statements of net position and governmental funds balance sheet. The Town also has deferred inflows related to OPEB that qualifies for reporting in this category. This items is reported in the statement of net position. All items in this category are deferred and recognized as an inflow of resources in the period that the amounts become available.

#### **Revenue Recognition - Property Taxes - Modified Accrual Basis**

The Town's property tax for the current year was levied September 12, 2023 on the assessed value listed as of April 1, 2023, for all real and personal property located in the Town. Taxes were due on in two installments on November 28, 2023 and April 26, 2024. Interest on unpaid taxes commenced on November 29, 2023 and April 27, 2024 at 5% per annum.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. The remaining receivables have been recorded as deferred revenues.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$30,828 for the year ended June 30, 2024.

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

#### **Program Revenues**

Program revenues include all directly related income items applicable to a particular program (charges to customers or applicants for goods, services or privileges provided, operating or capital grants and contributions, including special assessments).

#### **Encumbrance Accounting**

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The Town does not utilize encumbrance accounting for its general fund.

## **Audit FYE 6.30.2024 cont.**

### TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2024

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### **Use of Estimates**

During the preparation of the Town's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

#### NOTE 2 - DEPOSITS AND INVESTMENTS

State statutes require that all investments made by the Town consider the safe and sound investment of principal and preservation of capital in the overall portfolio, maintenance of sufficient liquidity to meet day-to-day operations and other cash requirements and maximization of income, within established investment risk guidelines, with consistent cash flows throughout the budgetary cycle. These investment policies apply to all Town funds.

##### **Deposits:**

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

At June 30, 2024, the Town's cash balances amounting to \$1,918,317 were comprised of bank deposits of \$1,969,858. Bank deposits are adjusted primarily by outstanding checks and deposits in transit to reconcile to the Town's cash balance. Of this balance, \$1,969,858 was insured by federal depository insurance and consequently was not exposed to custodial credit risk.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 2,321
IntraFi cash service	1,775,042
Savings accounts	192,495
	<u>\$ 1,969,858</u>

## Audit FYE 6.30.2024 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024

#### NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

##### **Investments:**

Custodial credit risk for investments is that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the Town does not have a policy for custodial credit risk for investments.

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates. Certificates of deposit held with local financial institutions for \$1,441 are excluded from interest rate risk as these investments are considered held to maturity and are therefore not measured at fair value.

At June 30, 2024, the Town's investments of \$1,441 was comprised of a certificate of deposit which was fully collateralized with federal depository insurance and consequently not exposed to custodial credit

Credit risk - Statutes for the State of Maine authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Town does not have an investment policy on credit risk. Generally, the Town invests excess funds in repurchase agreements, savings accounts and various insured certificates of deposit.

#### NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2024 consisted of the following individual fund receivables and payables.

	Receivables (Due From)	Payables (Due To)
General fund	\$ -	\$ 142,131
Nonmajor special revenue funds	79,026	-
Nonmajor capital projects funds	63,105	-
	<u>\$ 142,131</u>	<u>\$ 142,131</u>

The result of amounts owed between funds are considered to be in the course of normal operations by the Town. Reconciliation of the amounts owed between funds may or may not be expected to be repaid within one year in their entirety due to the recurring nature of these transactions during operations.

# **Audit FYE 6.30.2024 cont.**

## TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024

#### NOTE 4 - INTERFUND TRANSFERS

Interfund transfers at June 30, 2024 consisted of the following:

	Transfer From	Transfer To
General fund	\$ 130,300	\$ -
Nonmajor special revenue funds	-	500
Nonmajor capital projects funds	-	129,800
	<u>\$ 130,300</u>	<u>\$ 130,300</u>

Interfund transfers are the results of legally authorized activity and are considered to be in the course of normal operations.

#### NOTE 5 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2024:

	Balance 7/1/23 (Restated)	Additions	Disposals	Balance 6/30/24
Non-depreciated assets:				
Land	\$ 167,245	\$ -	\$ -	\$ 167,245
Artwork	60,000	-	-	60,000
Non-depreciable land improvements	40,000	-	-	40,000
Construction in progress	54,055	-	(54,055)	-
	<u>321,300</u>	<u>-</u>	<u>(54,055)</u>	<u>267,245</u>
Depreciated assets:				
Land improvements	27,444	-	-	27,444
Building and building improvements	880,033	-	-	880,033
Machinery and equipment	226,753	10,300	-	237,053
Vehicles	661,918	-	-	661,918
Infrastructure	2,295,164	494,495	-	2,789,659
	<u>4,091,312</u>	<u>504,795</u>	<u>-</u>	<u>4,596,107</u>
Less accumulated depreciation:				
Land improvements	(16,691)	(444)	-	(17,135)
Building and building improvements	(282,186)	(20,619)	-	(302,805)
Machinery and equipment	(105,601)	(16,832)	-	(122,433)
Vehicles	(539,291)	(31,759)	-	(571,050)
Infrastructure	(216,487)	(72,777)	-	(289,264)
	<u>(1,160,256)</u>	<u>(142,431)</u>	<u>-</u>	<u>(1,302,687)</u>
Net depreciated assets	<u>2,931,056</u>	<u>362,364</u>	<u>-</u>	<u>3,293,420</u>
Net capital assets	<u>\$ 3,252,356</u>	<u>\$ 362,364</u>	<u>\$ (54,055)</u>	<u>\$ 3,560,665</u>
Current year depreciation				
General government		\$ 11,356		
Public safety		53,379		
Public works		77,696		
		<u>\$ 142,431</u>		

# Audit FYE 6.30.2024 cont.

## TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024

#### NOTE 6 - LONG-TERM DEBT

A summary of long-term debt for the year ended June 30, 2024 is as follows:

	Balance 7/1/23	Additions	Reductions	Balance 6/30/24	Current Year Portion
Bonds payable	<u>\$ 466,156</u>	<u>\$ -</u>	<u>\$ (36,200)</u>	<u>\$ 429,956</u>	<u>\$ 36,674</u>

The following is a summary of the outstanding bonds payable:

General obligation bond from Maine Municipal Bond Bank for the fire station. This loan was issued on October 28, 2010 for \$548,144, with an annual payment of \$18,271. Semi-annual interest payments at fixed rates between 2% and 5.5% per annum. Matures November of 2040.	\$ 310,615
General obligation bond from Maine Municipal Bond Bank for the fire truck. This loan was issued on October 23, 2014 for \$269,000, with annual payments ranging from \$15,816 to \$21,558. Semi-annual interest payments at fixed rates between 0.43% and 3.60% per annum. Matures November 2029.	119,341
Total bonds payable	<u>\$ 429,956</u>

The following is a summary of outstanding bonds payable principal and interest requirements for the following fiscal years ending June 30:

Year Ending June 30,	Principal	Interest	Total Debt Service
2025	\$ 36,674	\$ 13,762	\$ 50,436
2026	37,193	12,733	49,926
2027	37,774	11,585	49,359
2028	38,409	10,332	48,741
2029	39,090	9,033	48,123
2030-2034	112,916	30,560	143,476
2035-2039	91,357	14,310	105,667
2040-2044	36,543	1,272	37,815
	<u>\$ 429,956</u>	<u>\$ 103,587</u>	<u>\$ 533,543</u>

## Audit FYE 6.30.2024 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024

#### NOTE 6 - LONG-TERM DEBT (CONTINUED)

All bonds payable are direct obligations of the Town, for which its full faith and credit are pledged. The Town is not obligated for any special assessment debt. All debt is payable from taxes levied on all taxable property within the Town.

#### NOTE 7 - OTHER LONG-TERM OBLIGATIONS

A summary of other long-term obligations for the year ended June 30, 2024 is as follows:

	Balance 7/1/23	Additions	Reductions	Balance 6/30/24	Current Year Portion
Accrued compensated absences	\$ 6,266	\$ -	\$ (356)	\$ 5,910	\$ 887
Net OPEB liability	5,201	6,841	-	12,042	-
	<u>\$ 11,467</u>	<u>\$ 6,841</u>	<u>\$ (356)</u>	<u>\$ 17,952</u>	<u>\$ 887</u>

Please see Notes 8 and 17 for detailed information on each of the other long-term obligations.

#### NOTE 8 - ACCRUED COMPENSATED ABSENCES

The Town's policies regarding vacation and sick time permit employees to accumulate earned but unused vacation leave. The liability for these compensated absences is recorded as long-term obligations in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2024, the Town's liability for compensated absences is \$5,910.

#### NOTE 9 - NET INVESTMENT IN CAPITAL ASSETS

The following is the calculation of the net investment in capital assets for the Town at June 30, 2024:

Invested in capital assets	\$ 4,863,352
Accumulated depreciation	(1,302,687)
Outstanding capital related debt	(429,956)
	<u>\$ 3,130,709</u>

# Audit FYE 6.30.2024 cont.

## TOWN OF WHITEFIELD, MAINE

### NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2024

#### NOTE 10 - RESTRICTED NET POSITION

At June 30, 2024, the Town had the following restricted net position:

Nonmajor special revenue funds (Schedule E)	
Heating fund	\$ 1,482
Trails	408
Community days	597
Fire dept donations	7,083
Trails fund	22,715
Coopers Mills Dam overlook	7,526
EMA operations	7,280
EMS grant	8,372
FD insurance	2,898
Cemetery stone repair donations	900
Solid waste grant	3,103
Nonmajor permanent funds (Schedule I)	
Nonexpendable	
Whitefield cemetery trust	8,460
Worthy poor trust	2,750
Wells scholarship trust	1,314
Expendable	
Whitefield cemetery trust	458
Worthy poor trust	1,119
Wells scholarship trust	127
Will Turner cemetery trust	71,530
Will Turner charity trust	31,036
	<u>\$ 179,158</u>

#### NOTE 11 - NONSPENDABLE FUND BALANCES

At June 30, 2024, the Town had the following nonspendable fund balances:

General fund:	
Prepaid items	\$ 19,102
Nonmajor permanent funds (Schedule G)	12,524
	<u>\$ 31,626</u>

## Audit FYE 6.30.2024 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024

#### NOTE 12 - RESTRICTED FUND BALANCES

At June 30, 2024, the Town had the following restricted fund balances:

Nonmajor special revenue funds (Schedule E)	
Heating fund	\$ 1,482
Trails	408
Community days	597
Fire dept donations	7,083
Trails fund	22,715
Coopers Mills Dam overlook	7,526
EMA operations	7,280
EMS grant	8,372
FD insurance	2,898
Cemetery stone repair donations	900
Solid waste grant	3,103
Nonmajor permanent funds (Schedule I)	
Whitefield cemetery trust	458
Worthy poor trust	1,119
Wells scholarship trust	127
Will Turner cemetery trust	71,530
Will Turner charity trust	31,036
	<u>\$ 166,634</u>

#### NOTE 13 - COMMITTED FUND BALANCES

At June 30, 2024, the Town had the following committed fund balances:

General fund:	
Whitefield cares	\$ 126
Ice skating rink	424
Emergency relief	1,230
Facilities	23,026
Town roads	11,766
Nonmajor capital projects funds (Schedule G)	
Fire department improvements	22,330
Tax assessment revaluation	33,800
Joy's Pond culvert	6,975
	<u>\$ 99,677</u>



## Audit FYE 6.30.2024 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024

#### NOTE 14 - ASSIGNED FUND BALANCES

At June 30, 2024, the Town had the following assigned fund balances:

General fund:	
FY24 budget	<u>\$ 300,000</u>

#### NOTE 15 - OVERLAPPING DEBT

The Town is contingently liable for its proportionate share of any defaulted debt by entities of which it is a member. The Town's share of the county and school district's debt at June 30, 2024 was as follows.

	<u>Outstanding Debt</u>	<u>Percentage</u>	<u>Amount</u>
Lincoln County		2.85%	\$ 36,827
RSU #12	9,054,367	19.07%	1,726,668
			<u>\$ 1,763,495</u>

#### NOTE 16 - RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the Town participates in a public entity risk pool sponsored by the Maine Municipal Association. The Maine Municipal Association Group Risk Pool is a state-chartered pool established exclusively for Maine municipalities. The pool provides certain property, liability, fidelity and vehicle coverage. If the assets of the pool are at any time actuarially determined to be insufficient to enable the pool to discharge its legal obligations, other obligations and actuarially sound reserves, the pool has the power to make up the deficiency by the levy of a prorated assessment. There have been no deficiencies during the past three years and management believes that no deficiency exists at June 30, 2024.

Based on the coverage provided by the insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2024. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

## Audit FYE 6.30.2024 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024

#### NOTE 17 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

##### MAINE MUNICIPAL EMPLOYEES' HEALTH TRUST

##### **Plan Description**

The Town and the Town retirees contribute to the Town's OPEB Plan with the Maine Municipal Employees Health Trust (MMEHT), a single employer defined benefit plan. Contributions and membership in this Plan are voluntary and may be terminated at any time by the Town and/or the Town retirees. MMEHT is a fully funded, self-insured trust which provides benefits to municipal and quasi-municipal organizations and county governments and acts as the agent to the Town concerning administration of this Plan. Title 24-A Chapter 81 of the Maine Revised Statutes Annotated authorizes the regulation of MMEHT as a Multiple Employer Welfare Arrangement by the State of Maine Bureau of Insurance. Benefits and plans are designed and governed by MMEHT participants and are administered by a number of third-party administrators contracted by MMEHT. No assets are accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. MMEHT issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by MMEHT at (800) 852-8300.

##### **Benefits Provided**

This Plan provides medical/prescription drug benefits during retirement to Medicare and non-Medicare retirees and their surviving spouses with varying levels of benefits determined by voluntary plan selection by the retiree as well as applicable Medicare statutes and regulations. The Plan also provides an automatic life insurance benefit of \$2,000 to participants which includes a surviving spouse benefit for the same. The employee must meet the minimum requirement of age 55 with at least 5 years of service at retirement to be eligible for the Plan. The retiree must enroll when first eligible and continue coverage without interruption.

##### **Employees Covered by Benefit Terms**

At January 1, 2024, the following employees were covered by the benefit terms:

Active members	3
Retirees and spouses	0
Total	<u>3</u>

## **Audit FYE 6.30.2024 cont.**

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024

#### NOTE 17 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

##### **Contributions**

Retiree and spouse premium amounts are funded by the retiree at the rate for the coverage elected by the retiree. Premium rates are those determined by the MMEHT's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for retiree life insurance coverage are factored into the premiums paid for basic coverage. Retirees and spouses must contribute 100% of the premium amounts. The sponsoring employer pays the remainder of the premium. Medical benefits are provided for the life of the retiree and surviving spouses.

##### **Retiree Premium Amounts**

The following monthly premium amounts were reported on the individual data file. Actual plan election was reflected in expected retiree premium amounts.

<u>Pre-Medicare</u>	<u>Single Coverage</u>	<u>Family Coverage</u>
PPO 500	N/A	N/A
<u>Medicare</u>		
Medicare-Eligible Retirees	N/A	N/A

##### **Total OPEB Liability, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

At June 30, 2024, the Town reported a liability of \$12,042 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2024 and was determined by an actuarial valuation as of that date. The Town's total OPEB liability was based on the Entry Age Normal Actuarial Cost Method which 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 (ACA) related legislation and regulations.

For the year ended June 30, 2024, the Town recognized OPEB expense of \$1,077. At June 30, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

**Audit FYE 6.30.2024 cont.**

## TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024

## NOTE 17 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	MMEHT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,834	\$ 5,553
Changes of assumptions	2,519	798
Net difference between projected and actual earnings on OPEB plan investments	-	-
Contributions subsequent to the measurement date	-	-
Total	<u>\$ 4,353</u>	<u>\$ 6,351</u>

\$0 was reported as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	MMEHT
Plan year ended June 30:	
2025	\$ (1,023)
2026	(1,023)
2027	(1,023)
2028	(1,022)
2029	460
Thereafter	1,633

**Discount Rate**

The discount rate is the assumed interest rate used for converting projected dollar related values to a present value as of the valuation date of January 1, 2024. The discount rate determination is based on the high-quality AA/Aa or higher bond yields in effect for 20-year, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index. The rate of 3.26% per annum for June 30, 2024 was based upon a measurement date of December 28, 2023. The sensitivity of net OPEB liability to changes in discount rate are as follows:

## Audit FYE 6.30.2024 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024

#### NOTE 17 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	1% Decrease	Discount Rate	1% Increase
	2.26%	3.26%	4.26%
Total OPEB liability	\$ 14,013	\$ 12,042	\$ 10,419
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 14,013</u>	<u>\$ 12,042</u>	<u>\$ 10,419</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

#### **Healthcare Trend**

The healthcare trend is the assumed dollar increase in dollar-related values in the future due to the increase in the cost of health care. The healthcare cost trend rate is the rate of change in per capita health claim costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design and technological developments. The sensitivity of net OPEB liability to changes in healthcare cost trend rates are as follows:

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	\$ 10,119	\$ 12,042	\$ 14,437
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 10,119</u>	<u>\$ 12,042</u>	<u>\$ 14,437</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

#### **Actuarial Methods and Assumptions**

The total OPEB liability for the Plan was determined by an actuarial valuation as of January 1, 2024, using the following methods and assumptions applied to all periods included in the measurement:

##### *Actuarial Cost Method*

The Entry Age Normal Actuarial Cost Method is used to determine costs. 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 this Plan. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets.

## Audit FYE 6.30.2024 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024

#### NOTE 17 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

For medical and pharmacy, historical claims and census records were assembled and provided through June 30, 2021. Medicare and non-Medicare eligible medical and prescription experience were analyzed. It was assumed that current enrollment distribution of benefit options would remain constant in the future for retirees. The cost was distributed based on the current covered population and the actuary's standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

#### *Assumptions*

The actuarial assumptions used in the January 1, 2024 actuarial valuation were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2022 and based on the experience study covering the period from June 30, 2016 through June 30, 2021. As of January 1, 2024, they are as follows:

Discount Rate - 3.26% per annum for year end 2024 reporting. 3.72% per annum for year end 2023 reporting.

#### Trend Assumptions:

Medical Trend assumptions were developed using the Society of Actuaries (SOA) Long-Run Medical Cost Trend Model. The SOA model was released in December 2007 and version 2024\_1b was used for this valuation. The following assumptions were input into this model:

<u>Variable</u>	<u>Rate</u>
Rate of Inflation	2.38%
Rate of Growth in Real Income/GDP per capital 2032+	1.40%
Extra Trend due to Taste/Technology 2031+	1.10%
Expected Health Share of GDP 2031	19.80%
Health Share of GDP Resistance Point	18.00%
Year for Limiting Cost Growth to GDP Growth	2044

## Audit FYE 6.30.2024 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024

#### NOTE 17 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

The SOA Long-Run Medical Cost Trend Model and its baseline projection are based on an econometric analysis of historical U.S. medical expenditures and the judgements of experts in the field. The long-run baseline projection and input variables have been developed under the guidance of the SOA Project Oversight Group.

The trends selected from 2024 to 2027 were based on plan design, population weighting, renewal projections and market analysis. For years 2028 - 2032, these are interpolated from 2027 to 2033 (which is the product of the inflation, GDP and extra trend rate assumptions).

Deductibles, Co-payments and Out of Pocket Maximums are assumed to increase at the above trend rates. The ultimate trend rate reflects an assumed nominal per capital GDP growth.

Administrative and claims expense: 3% per annum

Future plan changes: It is assumed that the current Plan and cost-sharing structure remains in place for all future years.

Retirement Rates - Rates vary for plans with no explicit employer subsidy (or payment) versus those plans defining an explicit employer subsidy (or payment). The rates are based on assumptions from the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2021.

Retirement Contribution Increases - Assumed to increase at the same rate as incurred claims. A constant cost sharing in plan design between employer and employees is assumed.

Family Enrollment Composition - For males, 50% of future retirees under the age of 65 and 50% of current retirees are married and elect spousal coverage while females are at 30% for both. 25% of male and female future retirees over the age of 65 are married and elect spousal coverage.

Age Difference of Spouses - Husbands are assumed to be 3 years older than wives.

Administrative expenses - Included in the per capita claims cost.

Disability Incidence - Disabled lives will be considered active employees and will not be valued separately.

## **Audit FYE 6.30.2024 cont.**

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2024

#### NOTE 17 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Salary Increase Rate - 2.75% per year assumed using the level percentage of pay entry age method.

Dates of Hire - Needed to be assumed for some employees and will be based on the average age at hire for similar employees.

Rate of Mortality:

Healthy Annuitant- Based on 112.1% and 118.5% of the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, respectively, for males and females. The proposed 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. As prescribed by the Trust, mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2021.

Active Employees - Rates of mortality are based on 83.5% and 88.6% of the 2010 Public Plan General 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. As prescribed by the Trust, mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2021.

Retiree Continuation Percentage:

Medicare participant retirees - 100% assumed to continue in the plan elected.

Pre-Medicare plan retirees and active participants - 75% assumed to continue coverage once Medicare-eligible

Pre-Medicare plan spouses and spouses of active participants - 50% assumed to continue coverage once Medicare-eligible



## **Audit FYE 6.30.2024 cont.**

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024

#### NOTE 17 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

##### **Changes in Net OPEB Liability**

Changes in net OPEB liability are recognized in OPEB expense for the year ended June 30, 2024 with the following exceptions:

##### *Differences between Expected and Actual Experience*

The difference between expected and actual experience are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The difference between expected and actual experience as of January 1, 2024 was (\$3,719).

##### *Changes in Assumptions*

Differences due to changes in assumptions about future economic, demographic or claim and expense factors or other inputs are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used in the January 1, 2024 actuarial valuation were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2021 and based on the experience study covering the period from June 30, 2016 through June 30, 2020. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

##### *Differences between Projected and Actual Earnings on OPEB Plan Investments*

Differences between projected and actual investment earnings are recognized in OPEB expense using a straight-line amortization method over a closed five-year period. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

##### **OPEB Plan Fiduciary Net Position**

Additional financial and actuarial information with respect to this Plan can be found at the Town Office at 36 Townhouse Road, Whitefield, Maine 04353.

## Audit FYE 6.30.2024 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024

#### NOTE 18 - CONTINGENCIES

With regard to pending legal claims or any unasserted claims, it is not feasible at this time to predict or determine their outcome. Management believes, however, that settlement amounts, if any, will not have a material adverse effect on the Town's financial position.

The Town participates in various intergovernmental grant programs which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the Town's compliance with applicable grant requirement may be established at some future date. The amount, if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

#### NOTE 19 - RESTATEMENTS

In 2024, the Town determined that certain transactions in prior years had been recorded incorrectly, therefore, a restatement to the 2024 government-wide financial statements was required. The beginning balance for capital asset transactions was restated by \$42,000 and general fund balance decreased by \$71,186 to reflect the reclassification of ARPA funds to deferred revenues.

	6/30/2023 As Previously Reported	Error Correction	6/30/2023 As Restated
Government-Wide			
Governmental Activities	<u>\$ 4,856,622</u>	<u>\$ (29,186)</u>	<u>\$ 4,827,436</u>
Governmental Funds			
Major Funds:			
General Fund	\$ 1,742,628	\$ (71,186)	\$ 1,671,442
Other Governmental Funds	253,419	-	253,419
Total Governmental Funds	<u>\$ 1,996,047</u>	<u>\$ (71,186)</u>	<u>\$ 1,924,861</u>

## Audit FYE 6.30.2024 cont.

### Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Governmental Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund
- Schedule of Changes in Net OPEB Liability
- Schedule of Changes in Net OPEB Liability and Related Ratios
- Schedule of Contributions - OPEB
- Notes to Required Supplementary Information

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### SCHEDULE 1

#### TOWN OF WHITEFIELD, MAINE

#### BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance - July 1, Restated	\$ 1,671,442	\$ 1,671,442	\$ 1,671,442	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	3,466,544	3,466,544	3,520,419	53,875
Excise taxes	427,200	427,200	568,240	141,040
Intergovernmental	631,730	631,730	619,925	(11,805)
Charges for services	12,700	12,700	27,399	14,699
Interest income	11,500	11,500	17,503	6,003
Other revenue	9,000	9,000	8,580	(420)
Amounts Available for Appropriation	6,230,116	6,230,116	6,433,508	203,392
Charges to Appropriations (Outflows):				
General government	398,070	398,070	351,465	46,605
Health and welfare	6,883	6,883	4,255	2,628
Public safety	207,133	207,133	166,574	40,559
Public works	939,919	956,298	932,422	23,876
Cemeteries	5,700	5,700	5,357	343
County tax	338,597	338,597	338,597	-
Education	2,661,695	2,661,695	2,661,694	1
Unclassified	83,878	83,878	57,436	26,442
Debt service:				
Principal	36,255	36,255	36,200	55
Interest	20,244	20,244	15,047	5,197
Capital outlay	30,000	30,000	30,000	-
Transfers to other funds	130,300	130,300	130,300	-
Total Charges to Appropriations	4,858,674	4,875,053	4,729,347	145,706
Budgetary Fund Balance - June 30	\$ 1,371,442	\$ 1,355,063	\$ 1,704,161	\$ 349,098
Utilization of committed fund balance	\$ -	\$ 16,379	\$ -	\$ (16,379)
Utilization of unassigned fund balance	300,000	300,000	-	(300,000)
	\$ 300,000	\$ 316,379	\$ -	\$ (316,379)

See accompanying independent auditor's report and notes to financial statements.

Audit FYE 6.30.2024 cont.

TOWN OF WHITEFIELD, MAINE  
SCHEDULE 2  
SCHEDULE OF CHANGES IN NET OPEB LIABILITY  
FOR THE YEAR ENDED JUNE 30, 2024

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at 1/1/23 (Reporting December 31, 2023)	\$ 5,201	\$ -	\$ 5,201
Changes for the year:			
Service cost	1,688	-	1,688
Interest	256	-	256
Changes of benefits	-	-	-
Differences between expected and actual experience	2,063	-	2,063
Changes of assumptions	2,834	-	2,834
Contributions - employer	-	-	-
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	-	-	-
Administrative expense	-	-	-
Net changes	6,841	-	6,841
Balances at 1/1/24 (Reporting December 31, 2024)	\$ 12,042	\$ -	\$ 12,042

See accompanying independent auditor's report and notes to financial statements.  
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Audit FYE 6.30.2024 cont.

SCHEDULE 3

TOWN OF WHITEFIELD, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY  
AND RELATED RATIOS  
LAST 10 FISCAL YEARS\*

	2024	2023	2022	2021	2020
Total OPEB liability					
Service cost (BOY)	1,688	1,869	2,725	2,434	-
Interest (includes interest on service cost)	256	117	294	281	-
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	2,083	-	(9,717)	-	6,368
Changes of assumptions	2,834	(800)	(649)	627	1,452
Benefit payments, including refunds of member contributions	-	-	-	-	-
Net change in total OPEB liability	\$ 6,841	\$ 1,386	\$ (7,347)	\$ 3,342	\$ 7,820
Total OPEB liability - beginning	\$ 5,201	\$ 3,815	\$ 11,162	\$ 7,820	\$ -
Total OPEB liability - ending	\$ 12,042	\$ 5,201	\$ 3,815	\$ 11,162	\$ 7,820
Plan fiduciary net position					
Contributions - employer	-	-	-	-	-
Contributions - member	-	-	-	-	-
Net investment income	-	-	-	-	-
Benefit payments, including refunds of member contributions	-	-	-	-	-
Administrative expense	-	-	-	-	-
Net change in fiduciary net position	-	-	-	-	-
Plan fiduciary net position - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Plan fiduciary net position - ending	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability - ending	\$ 12,042	\$ 5,201	\$ 3,815	\$ 11,162	\$ 7,820
Plan fiduciary net position as a percentage of the total OPEB liability	-	-	-	-	-
Covered payroll	\$ 131,641	\$ 88,000	\$ 88,000	\$ 78,624	\$ 78,624
Net OPEB liability as a percentage of covered payroll	9.1%	5.9%	4.3%	14.2%	9.9%

\* The amounts presented for each fiscal year are for those years for which information is available.

See accompanying independent auditor's report and notes to financial statements.

Audit FYE 6.30.2024 cont.

TOWN OF WHITEFIELD, MAINE					SCHEDULE 4			
SCHEDULE OF CONTRIBUTIONS - OPEB								
LAST 10 FISCAL YEARS*								
	2024	2023	2022	2021	2020			
<u>MMEHT:</u>								
Employer contributions	\$	-	\$	-	\$	-	\$	-
Benefit payments		-		-		-		-
Contribution deficiency (excess)	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>
Covered payroll	\$	131,641	\$	88,000	\$	88,000	\$	78,624
Contributions as a percentage of covered payroll	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

\* The amounts presented for each fiscal year are for those years for which information is available.

See accompanying independent auditor's report and notes to financial statements.  
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## **Audit FYE 6.30.2024 cont.**

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2024

#### **Changes in Assumptions**

##### Maine Municipal Health Trust

There was a change in the discount rate from 3.72% to 3.26% per GASB 75 discount rate selection. Trends were updated since the last valuation.

See accompanying independent auditor's report and notes to financial statements.

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#### Other Supplementary Information

Other supplementary information includes financial statements not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues
- Schedule of Departmental Operations - General Fund
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Combining Balance Sheet - Nonmajor Capital Projects Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds
- Combining Balance Sheet - Nonmajor Permanent Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Permanent Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function

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**Audit FYE 6.30.2024 cont.**

SCHEDULE A

TOWN OF WHITEFIELD, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
BUDGET AND ACTUAL - GENERAL FUND REVENUES  
FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	\$ 3,466,544	\$ 3,466,544	\$ 3,520,419	\$ 53,875
Auto excise	425,000	425,000	565,602	140,602
Boat excise	2,200	2,200	2,638	438
Intergovernmental revenues:				
State revenue sharing	395,515	395,515	366,577	(28,938)
Homestead reimbursement	161,677	161,677	162,307	630
BETE reimbursement	21,538	21,538	21,548	10
Highway block grant	45,000	45,000	56,404	11,404
Tree growth	6,500	6,500	9,855	3,355
Veterans' exemption	1,500	1,500	2,010	510
Other intergovernmental revenues	-	-	1,224	1,224
Charges for services:				
Clerk fees	12,700	12,700	24,202	11,502
Animal control fees	-	-	3,197	3,197
Interest income:				
Tax interest and lien costs	11,500	11,500	10,434	(1,066)
Interest income	-	-	7,069	7,069
Miscellaneous revenues:				
Cemetery reimbursement	2,700	2,700	-	(2,700)
Cable franchise	4,800	4,800	5,475	675
Insurance reimbursement	-	-	1,668	1,668
Other	1,500	1,500	1,437	(63)
Amounts Available for Appropriation	<u>\$ 4,558,674</u>	<u>\$ 4,558,674</u>	<u>\$ 4,762,066</u>	<u>\$ 203,392</u>

See accompanying independent auditor's report and notes to financial statements.



**Audit FYE 6.30.2024 cont.****SCHEDULE B****TOWN OF WHITEFIELD, MAINE****SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2024**

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
<b>GENERAL GOVERNMENT:</b>					
Administration	\$ 359,776	\$ -	\$ 359,776	\$ 316,176	\$ 43,600
Selectboard	19,055	-	19,055	19,055	-
Planning board	5,974	-	5,974	3,356	2,618
Elections	3,525	-	3,525	3,138	387
Code enforcement	9,740	-	9,740	9,740	-
<b>Total</b>	<b>398,070</b>	<b>-</b>	<b>398,070</b>	<b>351,465</b>	<b>46,605</b>
<b>HEALTH AND WELFARE:</b>					
Recycling station	4,383	-	4,383	4,220	163
General assistance	2,500	-	2,500	35	2,465
<b>Total</b>	<b>6,883</b>	<b>-</b>	<b>6,883</b>	<b>4,255</b>	<b>2,628</b>
<b>PUBLIC SAFETY:</b>					
Fire department	198,133	-	198,133	158,396	39,737
Animal control	9,000	-	9,000	8,178	822
<b>Total</b>	<b>207,133</b>	<b>-</b>	<b>207,133</b>	<b>166,574</b>	<b>40,559</b>
<b>PUBLIC WORKS:</b>					
Facilities	41,201	-	41,201	33,695	7,506
Town roads	460,118	16,379	476,497	476,497	-
Winter roads	438,600	-	438,600	422,230	16,370
<b>Total</b>	<b>939,919</b>	<b>16,379</b>	<b>956,298</b>	<b>932,422</b>	<b>23,876</b>
<b>CEMETERIES:</b>					
Soldiers grave	700	-	700	357	343
Whitefield cemetery	5,000	-	5,000	5,000	-
<b>Total</b>	<b>5,700</b>	<b>-</b>	<b>5,700</b>	<b>5,357</b>	<b>343</b>
<b>COUNTY TAX</b>	<b>338,597</b>	<b>-</b>	<b>338,597</b>	<b>338,597</b>	<b>-</b>
<b>EDUCATION</b>	<b>2,661,695</b>	<b>-</b>	<b>2,661,695</b>	<b>2,661,694</b>	<b>1</b>
<b>CAPITAL OUTLAY:</b>					
Sand/salt shed roof repairs	30,000	-	30,000	30,000	-
<b>Total</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
<b>UNCLASSIFIED:</b>					
Outside services	27,000	-	27,000	26,588	412
Overlay	30,828	-	30,828	6,898	23,930
Outside organizations	25,450	-	25,450	23,950	1,500
TAN	600	-	600	-	600
<b>Total</b>	<b>83,878</b>	<b>-</b>	<b>83,878</b>	<b>57,436</b>	<b>26,442</b>
<b>DEBT SERVICE:</b>					
Principal	36,255	-	36,255	36,200	55
Interest	20,244	-	20,244	15,047	5,197
<b>Total</b>	<b>56,499</b>	<b>-</b>	<b>56,499</b>	<b>51,247</b>	<b>5,252</b>
<b>TRANSFERS TO OTHER FUNDS</b>					
Special revenue funds	500	-	500	500	-
Capital projects funds	129,800	-	129,800	129,800	-
<b>Total</b>	<b>130,300</b>	<b>-</b>	<b>130,300</b>	<b>130,300</b>	<b>-</b>
<b>TOTAL DEPARTMENTAL OPERATIONS</b>	<b>\$ 4,858,674</b>	<b>\$ 16,379</b>	<b>\$ 4,875,053</b>	<b>\$ 4,729,347</b>	<b>\$ 145,706</b>

See accompanying independent auditor's report and notes to financial statements.

**Audit FYE 6.30.2024 cont.**

## SCHEDULE C

## TOWN OF WHITEFIELD, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2024

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 30,241	\$ -	\$ 115,353	\$ 145,594
Investments	-	-	1,441	1,441
Due from other funds	79,026	63,105	-	142,131
<b>TOTAL ASSETS</b>	<b>\$ 109,267</b>	<b>\$ 63,105</b>	<b>\$ 116,794</b>	<b>\$ 289,166</b>
<b>LIABILITIES</b>				
Due to other funds	\$ -	\$ -	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred revenues	46,903	-	-	46,903
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>46,903</b>	<b>-</b>	<b>-</b>	<b>46,903</b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	12,524	12,524
Restricted	62,364	-	104,270	166,634
Committed	-	63,105	-	63,105
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>62,364</b>	<b>63,105</b>	<b>116,794</b>	<b>242,263</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 109,267</b>	<b>\$ 63,105</b>	<b>\$ 116,794</b>	<b>\$ 289,166</b>

See accompanying independent auditor's report and notes to financial statements.

**Audit FYE 6.30.2024 cont.**

## SCHEDULE D

## TOWN OF WHITEFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2024

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Interest income	\$ 53	\$ -	\$ 229	\$ 282
Intergovernmental	24,283	-	-	24,283
Other	19,870	146,000	6,555	172,425
TOTAL REVENUES	44,206	146,000	6,784	196,990
EXPENDITURES				
Capital outlay	-	10,300	-	10,300
Other	28,120	294,670	5,356	328,146
TOTAL EXPENDITURES	28,120	304,970	5,356	338,446
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	16,086	(158,970)	1,428	(141,456)
OTHER FINANCING SOURCES (USES)				
Transfers in	500	129,800	-	130,300
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	500	129,800	-	130,300
NET CHANGE IN FUND BALANCES	16,586	(29,170)	1,428	(11,156)
FUND BALANCES - JULY 1	45,778	92,275	115,366	253,419
FUND BALANCES - JUNE 30	\$ 62,364	\$ 63,105	\$ 116,794	\$ 242,263

See accompanying independent auditor's report and notes to financial statements.

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**Special Revenue Funds**

Special revenue funds are established to account for the proceeds of specific revenue sources (other than fiduciary trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

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Audit FYE 6.30.2024 cont.

SCHEDULE E

TOWN OF WHITEFIELD, MAINE  
COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2024

	Heating Fund	ARPA Fund	Trails	Community Days	Fire Department Donations	Trails Reserve	Coopers Mill Dam Overlook
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,715	\$ 7,526
Due from other funds	1,482	46,903	408	597	7,083	-	-
TOTAL ASSETS	\$ 1,482	\$ 46,903	\$ 408	\$ 597	\$ 7,083	\$ 22,715	\$ 7,526
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	-	-	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES							
Deferred revenues	-	46,903	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	46,903	-	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	1,482	-	408	597	7,083	22,715	7,526
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	1,482	-	408	597	7,083	22,715	7,526
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,482	\$ 46,903	\$ 408	\$ 597	\$ 7,083	\$ 22,715	\$ 7,526

Audit FYE 6.30.2024 cont.

TOWN OF WHITEFIELD, MAINE  
SCHEDULE E (CONTINUED)  
COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2024

	EMA Operations	EMS Grant	FD Insurance	Cemetery Stone Repair Donations	Solid Waste Grant	Total
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,241
Due from other funds	7,280	8,372	2,898	900	3,103	79,026
TOTAL ASSETS	<u>\$ 7,280</u>	<u>\$ 8,372</u>	<u>\$ 2,898</u>	<u>\$ 900</u>	<u>\$ 3,103</u>	<u>\$ 109,267</u>
LIABILITIES						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred revenues	-	-	-	-	-	46,903
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,903</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	7,280	8,372	2,898	900	3,103	62,364
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>7,280</u>	<u>8,372</u>	<u>2,898</u>	<u>900</u>	<u>3,103</u>	<u>62,364</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 7,280</u>	<u>\$ 8,372</u>	<u>\$ 2,898</u>	<u>\$ 900</u>	<u>\$ 3,103</u>	<u>\$ 109,267</u>

See accompanying independent auditor's report and notes to financial statements.  
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Audit FYE 6.30.2024 cont.

SCHEDULE F

TOWN OF WHITEFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2024

	Heating Fund	ARPA Fund	Trails	Community Days	Fire Department Donations	Trails Reserve	Coopers Mill Dam Overlook
REVENUES							
Investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45	\$ 8
Intergovernmental	-	24,283	-	-	-	-	-
Other income	1,000	120	-	-	1,580	-	-
TOTAL REVENUES	1,000	24,403	-	-	1,580	45	8
EXPENDITURES							
Other	1,770	24,403	-	-	-	50	-
TOTAL EXPENDITURES	1,770	24,403	-	-	-	50	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(770)	-	-	-	1,580	(5)	8
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(770)	-	-	-	1,580	(5)	8
FUND BALANCES - JULY 1	2,252		408	597	5,503	22,720	7,518
FUND BALANCES - JUNE 30	\$ 1,482	\$ -	\$ 408	\$ 597	\$ 7,083	\$ 22,715	\$ 7,526

Audit FYE 6.30.2024 cont.

TOWN OF WHITEFIELD, MAINE  
SCHEDULE F (CONTINUED)  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2024

	EMA Operations	EMS Grant	FD Insurance	Cemetery Stone Repair Donations	Solid Waste Grant	Total
REVENUES						
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53
Intergovernmental	-	-	-	-	-	24,283
Other income	-	8,372	2,898	900	5,000	19,870
TOTAL REVENUES	-	8,372	2,898	900	5,000	44,206
EXPENDITURES						
Other	-	-	-	-	1,897	28,120
TOTAL EXPENDITURES	-	-	-	-	1,897	28,120
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	8,372	2,898	900	3,103	16,086
OTHER FINANCING SOURCES (USES)						
Transfers in	500	-	-	-	-	500
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	500	-	-	-	-	500
NET CHANGE IN FUND BALANCES	500	8,372	2,898	900	3,103	16,566
FUND BALANCES - JULY 1	6,780	-	-	-	-	45,778
FUND BALANCES - JUNE 30	\$ 7,280	\$ 8,372	\$ 2,898	\$ 900	\$ 3,103	\$ 62,364

See accompanying independent auditor's report and notes to financial statements.  
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Audit FYE 6.30.2024 cont.

Capital Projects Funds

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

SCHEDULE G

TOWN OF WHITEFIELD, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2024

	Fire Dept Capital Outlay	Tax Assessment Revaluation	Joy's Pond Culvert	Total
ASSETS				
Due from other funds	22,330	33,800	6,975	63,105
TOTAL ASSETS	<u>\$ 22,330</u>	<u>\$ 33,800</u>	<u>\$ 6,975</u>	<u>\$ 63,105</u>
LIABILITIES				
Due to others funds	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	22,330	33,800	6,975	63,105
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>22,330</u>	<u>33,800</u>	<u>6,975</u>	<u>63,105</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 22,330</u>	<u>\$ 33,800</u>	<u>\$ 6,975</u>	<u>\$ 63,105</u>



**Audit FYE 6.30.2024 cont.**

## SCHEDULE H

## TOWN OF WHITEFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2024

	Fire Dept Capital Outlay	Tax Assessment Revaluation	Joy's Pond Culvert	Total
REVENUES				
Other income	\$ -	\$ -	\$ 146,000	\$ 146,000
TOTAL REVENUES	-	-	146,000	146,000
EXPENDITURES				
Capital outlay	10,300	-	-	10,300
Other	-	50,700	243,970	294,670
TOTAL EXPENDITURES	10,300	50,700	243,970	304,970
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(10,300)	(50,700)	(97,970)	(158,970)
OTHER FINANCING SOURCES (USES)				
Transfers in	9,000	33,800	87,000	129,800
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	9,000	33,800	87,000	129,800
NET CHANGE IN FUND BALANCES	(1,300)	(16,900)	(10,970)	(29,170)
FUND BALANCES - JULY 1	23,630	50,700	17,945	92,275
FUND BALANCES - JUNE 30	\$ 22,330	\$ 33,800	\$ 6,975	\$ 63,105

Audit FYE 6.30.2024 cont.

Permanent Funds

Permanent funds are used to account for assets held by the Town of Whitefield, Maine that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended and unless otherwise specified, only earnings and not principal, may be used for purposes that benefit the Town or its citizenry. These funds have been established for various purposes including the provision and/or maintenance of cemeteries and scholarships.

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TOWN OF WHITEFIELD, MAINE							SCHEDULE I
COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS							
JUNE 30, 2024							
	Whitefield Cemetery Trust	Worthy Poor Trust	Wells Scholarship Trust	Will Turner Cemetery Trust	Will Turner Charity Trust	Total	
ASSETS							
Cash and cash equivalents	\$ 8,918	\$ 3,869	\$ -	\$ 71,530	\$ 31,036	\$ 115,353	
Investment	-	-	1,441	-	-	1,441	
TOTAL ASSETS	\$ 8,918	\$ 3,869	\$ 1,441	\$ 71,530	\$ 31,036	\$ 116,794	
LIABILITIES							
Due to others funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL LIABILITIES	-	-	-	-	-	-	
FUND BALANCES							
Nonspendable	8,460	2,750	1,314	-	-	12,524	
Restricted	458	1,119	127	71,530	31,036	104,270	
Committed	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	
TOTAL FUND BALANCES	8,918	3,869	1,441	71,530	31,036	116,794	
TOTAL LIABILITIES AND FUND BALANCES	\$ 8,918	\$ 3,869	\$ 1,441	\$ 71,530	\$ 31,036	\$ 116,794	

See accompanying independent auditor's report and notes to financial statements.

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Audit FYE 6.30.2024 cont.

TOWN OF WHITEFIELD, MAINE										SCHEDULE J	
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR PERMANENT FUNDS FOR THE YEAR ENDED JUNE 30, 2024											
	Whitefield Cemetery Trust	Worthy Poor Trust	Wells Scholarship Trust	Will Turner Cemetery Trust	Will Turner Charity Trust	Total					
REVENUES											
Interest income	\$ 9	\$ 4	\$ 13	\$ 142	\$ 61	\$ 229					
Other income	-	-	-	3,783	2,772	6,555					
TOTAL REVENUES	9	4	13	3,925	2,833	6,784					
EXPENDITURES											
Other	-	-	-	3,856	1,500	5,356					
TOTAL EXPENDITURES	-	-	-	3,856	1,500	5,356					
NET CHANGE IN FUND BALANCES	9	4	13	69	1,333	1,428					
FUND BALANCES - JULY 1	8,909	3,865	1,428	71,461	29,703	115,366					
FUND BALANCES - JUNE 30	\$ 8,918	\$ 3,869	\$ 1,441	\$ 71,530	\$ 31,036	\$ 116,794					

See accompanying independent auditor's report and notes to financial statements.  
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Audit FYE 6.30.2024 cont.

General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities' column of the government-wide statement of net position.

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TOWN OF WHITEFIELD, MAINE					SCHEDULE K	
SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION						
JUNE 30, 2024						
	Land and Non-depreciable Assets	Buildings, Building Improvements and Land Improvements	Machinery, Equipment and Vehicles	Infrastructure	Total	
General Government	\$ 267,245	\$ 312,546	\$ 28,380	\$ -	\$ 608,171	
Public Safety	-	594,931	796,807	-	1,391,738	
Public Works	-	-	73,784	2,789,659	2,863,443	
Total General Capital Assets	267,245	907,477	898,971	2,789,659	4,863,352	
Less: Accumulated Depreciation	-	(319,940)	(693,483)	(289,264)	(1,302,687)	
Net General Capital Assets	\$ 267,245	\$ 587,537	\$ 205,488	\$ 2,500,395	\$ 3,560,665	

See accompanying independent auditor's report and notes to financial statements.

Audit FYE 6.30.2024 cont.

SCHEDULE L

TOWN OF WHITEFIELD, MAINE  
SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION  
FOR THE YEAR ENDED JUNE 30, 2024

	General Capital Assets 7/1/23 (Restated)	Additions	Deletions	General Capital Assets 6/30/24
General Government	\$ 608,171	\$ -	-	\$ 608,171
Public Safety	1,381,438	10,300	-	1,391,738
Public Works	2,423,003	440,440	-	2,863,443
Total General Capital Assets	4,412,612	450,740	-	4,863,352
Less: Accumulated Depreciation	(1,160,256)	(142,431)	-	(1,302,687)
Net General Capital Assets	\$ 3,252,356	\$ 308,309	\$ -	\$ 3,560,665

See accompanying independent auditor's report and notes to financial statements.



Photo by Yolanda Violette

## Audit FYE 6.30.2024 cont.



*Proven Expertise & Integrity*

### INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Selectboard  
Town of Whitefield  
Whitefield, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Whitefield, Maine as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the Town of Whitefield, Maine's basic financial statements and have issued our report thereon dated November 26, 2024.

#### Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Whitefield, Maine's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Whitefield, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Whitefield, Maine's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

3 Old Orchard Road, Buxton, Maine 04093  
Tel: (800) 300-7708      (207) 929-4606      Fax: (207) 929-4609  
www.rhrsmith.com

## Audit FYE 6.30.2024 cont.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Whitefield, Maine's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to management of the Town of Whitefield, Maine in a separate letter dated November 26, 2024.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*RHR Smith & Company*

Buxton, Maine  
November 26, 2024

## Planning Board Report

The Whitefield Planning Board meets on the third Wednesday of each month at 6:00 PM at the Whitefield Fire Station. Requests to be placed on the agenda should be submitted 8 days before the meeting requested to the town office or via email to either the Planning Board chair ([townwhitefieldpb@gmail.com](mailto:townwhitefieldpb@gmail.com)) or the town Administrative Assistant ([townwhitefieldadm@gmail.com](mailto:townwhitefieldadm@gmail.com)). All Town ordinances can be found on the Town's website. Meeting agendas and minutes are posted there as well.

The town approved a major upgrade of its Subdivision Ordinance at its March Town Meeting. This involved bringing the ordinance into compliance with current state law.

This year's big issue was the return of the conversion of the former Coopers Mills Nursing Home complex into a sober house for recovering alcoholics and drug addicts. Harmony Haven LLC submitted their application in March and following a public hearing (with many in attendance and speaking on both sides of the issue), site visit and multiple meetings discussing this, the Board approved the conversion of the facility to this new use.

In late August we learned that a property primarily in Windsor had been illegally subdivided over a period of years. The Windsor Planning Board was working at resolving the issue but, where one lot fell within the Town of Whitefield, we also had to be involved. This resulted in our using a clause in our Subdivision Ordinance that dictated how we would interact with an adjacent town on such a matter. The result was a relatively swift process leading to both town Boards approving the permit.

We have also been working to get multiple instances where development activities have occurred without prior town approval. These situations require a lot of back and forth between the Board and both the offenders and the Town's Code Enforcement Officer so take time.

The Board is currently working on revising its Notice to Build and Development Permit application forms. Current versions have caused confusion for many applicants and we are making an effort to make them easier to fill out and more complete in what they ask for.

Respectfully submitted:

Glenn Angell, Chair  
 Jennifer Grady  
 Robin Huntley  
 Mary Morgan  
 Kathleen Goetzman (absent from photo)



Photo by Cameron Maillet



# **Local Plumbing Inspector/ Code Enforcement Officer Report**

## **Local Plumbing Inspector (LPI) Report**

During the calendar year 2024, a total of 38 plumbing permits were issued to residents in the following areas:

- 22 – Internal Plumbing permits
- 16 – Subsurface Wastewater permits
- 0 – Variances

As with all Towns in Maine, the State Internal Plumbing Code and State Subsurface Wastewater Regulations are in effect. All residents should be mindful that for all plumbing, whether new, replacement, internal and/or external, permits are required before work begins and an inspection is required prior to completion by the Plumbing Inspector for compliance. If you have an upcoming plumbing project and have questions on what permits and inspections will be required, feel free to contact me with any questions.

Keep in mind that the best way to maintain your septic system is to pump your septic tank on a regular basis. Over time, tanks fill with solids, which accumulate on the bottom and build up. Not only do the accumulating solids reduce the effective capacity of the septic tank but can cause catastrophic damage if allowed to build to the point where they flow out into your leach field. Considering the cost to install a new septic system (\$9,000 and up), pumping your tank once every 2-4 years for \$300-\$500 is money well spent!

## **Code Enforcement Officer (CEO) Report**

During the calendar year 2024, a total of 35 Notice to Build's were submitted and approved in the following areas:

New Homes: 11	Mobile Homes: 5
Garages: 4	Barns: 2
Sun Room: 2	Remodel: 1
Sheds: 3	Porch / Mudroom: 1
Deck: 1	Additions: 4
Carport: 1	Office: 1

Thank you for your continued cooperation.

Respectfully submitted,  
Arthur C. Strout  
Local Plumbing Inspector #474/CEO  
Home Telephone: 207-445-3263  
Cell Telephone: 207-458-2154



Photo by Yolanda Violette

## Whitefield Fire and Rescue Report

Thank you to all the citizens of Whitefield and the Select Board for the continued support of our efforts. Thanks to all the members of Whitefield Fire and Rescue for committing the time to go on calls and attend trainings.

During the past year the Fire Department responded to 91 calls. Calls are broken down as follow:

- Fire alarms-11
- Motor Vehicle accidents-22
- Trees Down-7
- Trees/Wires-5
- CO alarms-3
- Chimney Fire-7
- Structure Fire Mutual Aid-13
- Structure Fire-4
- LEO Assist-1
- Road Hazard-1
- Unpermitted Burns-2
- Brush Fire Mutual Aid-1
- Brush Fire-3
- Odor Investigation-1
- Equipment Fire-1
- Explosion Investigation-1
- CO Call-1
- Car Fire Mutual Aid-1
- Motor Vehicle accident w Injuries-6



Photo by Yolanda Violette

Total Calls for Service were 91 this year.

As always, a big thank you to the Coopers Mills and Kings Mills Volunteer Fire Associations for their fundraising efforts over the year. Their volunteerism has raised money that aid firefighting efforts without using taxpayer's dollars.

Although we say this often, please make sure you have address numbers on your mailbox and house that are large enough to be easily seen in both directions so we can locate you in your time of emergency. Also make sure you have working smoke and carbon monoxide detectors throughout your home. They save lives!!

## **Whitefield Fire and Rescue Report cont.**

We meet at Central Station every Monday evening at 7:00 pm for meetings and trainings. Please feel free to stop by and see us. We are always looking for new members and would encourage those interested in Fire or EMS services to inquire about how you can serve your community.

We have a communication team through the Fire Department that helps serve the department at any call, and in areas of town that have minimal radio coverage and help communicate through major storms. This part is run by the communication director Richard (Beau) Beausoleil and if you're interested in joining you can reach him at (207) 624-1572.

Please be mindful of our Amish Neighbors on the road and safely approach and pass when the scenario is good.

Again, Thank You for supporting your Fire and Rescue service!

Respectfully submitted,

Jesse Barton  
Chief of Whitefield Fire and Rescue

Randy Brann  
Deputy Chief



Photo by Richard Beausoleil

Back L to R: Forest Hisler, Gerald Michuad, Fire Chief Jesse Barton, Randy Brann, Aaron Miller  
Front L to R: Michael Johnson, Brandon League, Jerry Chiarell, EMS Director Julie Cowles  
Absent from photo: Jake Abbott, Steve Cowles, Brian Mason

## **Whitefield EMS Report**

Dear Residents of Whitefield,

I am pleased to present the 2024 annual report for Whitefield Emergency Medical Services (EMS). This report highlights our personnel status, operational performance, and financial overview for the past year. Our team continues to provide emergency medical services to the community, and this report demonstrates our commitment to transparency and accountability.

Whitefield EMS has grown to a total of three (3) Emergency Medical Technicians (EMTs) and one Emergency Medical Responder (EMR). All of which are licensed by the state of Maine and nationally registered healthcare providers. While professionally trained and certified, we are volunteers and respond to 911 emergency calls when available. At the end of 2024 we had two more Whitefield firefighters attend EMT training. They completed their program in December. I am optimistic they will pass their National Registry Board Certification Exam and become Maine State Licensed EMTs in early 2025. On an even brighter note, we have four additional candidates starting an EMT Training program in January 2025.

Our service model continues to be a voluntary first response by local EMTs to provide immediate care and prepare the patients for handoff to our transporting partner, Delta Ambulance. We respond to a wide range of emergencies, including medical crises, home and workplace trauma incidents, motor vehicle accidents, and fire calls. In the past year, Whitefield EMS has been paged out for 210 Medical Emergency calls by the Lincoln County 911 Dispatchers. We were able to respond to 161 (77%) of those emergency calls, ensuring prompt and efficient medical assistance to Whitefield. The total number of calls and the percentage of calls we were available to respond to increased significantly from 2023. The addition of the additional EMT in June helped meet the increasing demand. Next year at this time I would like to report the addition of 6 new EMTs in 2025.

The annual operating budget of the Whitefield EMS is a subset of the Fire Department's budget. It remained largely unchanged from the 2023 budget. Our primary expenditures are for the training of EMS personnel and the replacement of medical equipment, supplies, and medications. The Maine Emergency Medical Service Stabilization Grant was the one significant change to our annual budget. In 2024, we received a grant for \$8,371.83 from the State of Maine to improve the recruitment and retention of trained EMT volunteers. That money was used to pay a \$1,000 bonus to each new EMT when they completed their initial training, with plans to offer an additional \$500 at the end of their first year of service. Roughly half of those funds were expended in 2024 for three new EMTs. We are on track to spend the remaining balance in April of 2025 when the four new candidates complete their training program. Our future budget requests will include a modest increase to continue the recruiting bonus program.

It has been another year of growth and progress for Whitefield EMS. The success of this year could not have been possible without the dedication and commitment of our volunteers or the cooperation of Delta Ambulance Service. I am eternally grateful for their efforts. Finally, I would also like to thank the entire Whitefield community for their support. We look forward to another year of improving our service to you.

Whitefield EMS Report cont.

Respectfully submitted,

Julie Cowles  
Director, Whitefield EMS  
([WhitefieldEMS1@gmail.com](mailto:WhitefieldEMS1@gmail.com))  
(719) 233-4488 (Cell)

WFR EMS Run Summary				
2024				
Month	Total 911 Paged Medical Emergencies	Number of Responses by WFR	Percent of Calls Serviced	MVAs and Fire Calls with Patient Care
January	23	19	83%	0
February	23	16	70%	1
March	24	17	71%	1
April	15	14	93%	3
May	17	16	94%	1
June	22	15	68%	3
July	22	18	82%	2
August	17	13	76%	0
September	13	7	54%	0
October	7	5	71%	2
November	10	8	80%	0
December	17	13	76%	1
Yearly Total	210	161	77%	14

Communications  
Team

Back L to R: Robert Soule, Maury Prentiss,  
Tabatha Gray, Curtis Gray  
Front L to R: John Deschaine, Richard Beausoleil,  
Karl Richards



Photo by Yolanda Violette

Delta Ambulance Report



**2024 Annual Report**

January 15, 2025

29 Chase Avenue  
Waterville, ME 04901  
DeltaAmbulance.org  
207-861-4244

Prepared By: Christopher Mitchell, Executive Director

Table Of Contents

- Executive Summary..... 3
- Financial Summary..... 4
- Town Response Data ..... 5
- Conclusion..... 6

## Delta Ambulance Report cont.

### Executive Summary

To our Community Partners,

Delta has been an integral part of this region's healthcare system for more than fifty years. We currently provide EMS coverage to thirteen communities, non-emergent ambulance and wheelchair transportation throughout Maine, and required continuing education for many of the area's EMTs, AEMTs, and paramedics. Our communications center serves as the primary transport coordinator for MaineGeneral Health and provides dispatch services to all company units as well as Kennebec County's new mobile physician unit, MD-3.

Our wheelchair van operators and ambulance personnel were there for more than eight thousand patients last year whether for scheduled appointments, discharges home, transfers between facilities for specialized care, and the most critical 911 calls. Those same providers met hundreds more through community events, parades, and school demonstrations. Many are cross-trained in different departments within the company and also serve as instructors, dispatchers, or project coordinators. A team of Critical Care Paramedics allows Delta to be one of only two services in Maine to offer medical transportation to critically ill or injured patients on ventilators. We have an incredibly talented and dedicated team and are proud to offer these vital services to our local communities.

It is worth noting that Delta is one of several transporting ambulance services in the area and that collective group has never worked together as well as it does today. In today's environment, no service is an island. We provide mutual aid and backup EMS to surrounding services and we are thankful for the cooperation and assistance from those same services when surges in demand exceed our own capacity.

As a non-profit company with decades of experience in the nuances of medical transportation and billing, we aim to always find the most efficient way to deliver the best service to our customers but changing economic and political environments recently tested longstanding practices and put that service at risk. With hard work and effort from all of us here, and with a great deal of support from all of our local partners, Delta is now headed in a good direction. We are committed to the reliable, stable, and timely delivery of medical transportation to our customers and resolved to do what is necessary to ensure its sustainability.

We recognize the critical role that we have in the region and are cognizant of the responsibility that comes with that. What our partners and customers can expect is clear and honest communication, patient-focused services, and responsiveness and adaptability to the constant forces of change. We appreciate your support and are honored to serve all of you.

Sincerely,



Christopher Mitchell  
Executive Director

Delta Ambulance Report cont.

Financial Summary

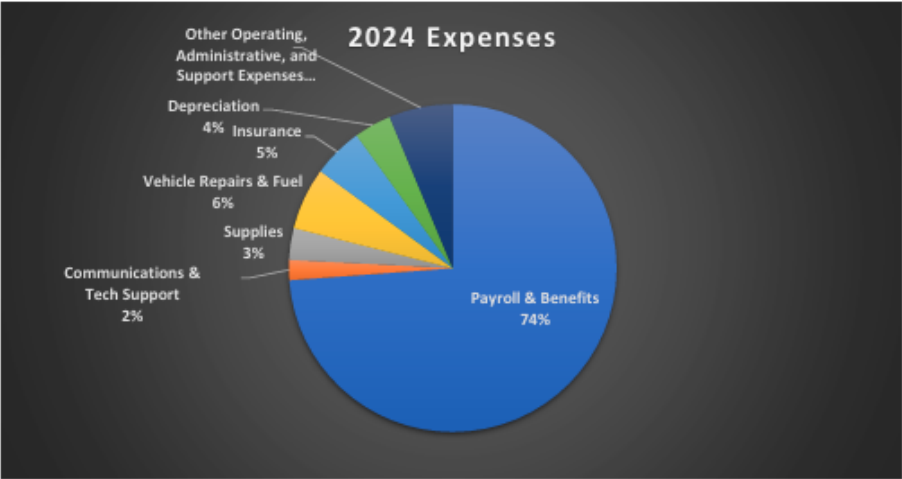
Revenue

Ambulance Calls .....	\$14,302,811
Wheelchair Calls .....	\$260,192
Municipal Support .....	\$1,165,272
Grants .....	\$862,081
Other Income .....	\$616,179
Adjustments & Write Offs .....	(\$9,359,545)
<b>Net Revenue .....</b>	<b>\$7,846,990</b>

Expenses

Payroll & Benefits .....	\$6,157,881
Communications	
& Tech Support .....	\$165,953
Supplies .....	\$261,689
Vehicle Repairs	
& Fuel .....	\$510,345
Insurance .....	\$413,864
Depreciation .....	\$306,650
Other Operating, Administrative,	
& Support Expenses .....	\$524,000
<b>Total Expenses .....</b>	<b>\$8,369,634</b>

<b>2023 Net Income .....</b>	<b>(\$493,392)</b>
vs	
<b>2022 Net Income .....</b>	<b>(\$2,106,599)</b>





## Delta Ambulance Report cont.

### 2024 Response Data by Town

*These numbers do not necessarily reflect the number of actual 911 calls or patient encounters – records in the Maine EMS run reporting system may differ. This table reflects resource commitment to calls - in some cases, this meant multiple units to the same call and also includes responses from non-transporting (supervisory or paramedic) support units.*

	EMS/911	Non-Emerg	Avg Resp Time	Canceled	Refused	Mutual Aid
Albion	5	6	19:54	57	28	7
Belgrade	382	2	15:09	62	43	5
Benton	399	8	12:50	135	20	6
China	508	2	11:18	76	76	6
Fairfield	1198	16	9:31	324	116	28
Oakland	824	24	7:37	168	72	9
Rome	110	1	18:44	23	13	0
Sidney	509	2	12:01	111	66	4
Smithfield	232	0	16:11	25	57	5
Somerville	39	0	19:23	5	7	1
Vassalboro	424	0	13:13	67	63	6
Whitefield	242	0	17:07	20	41	9
Windsor	320	10	14:04	57	43	13
<b>Total</b>	<b>5,192</b>	<b>71</b>	<b>14:42</b>	<b>1,130</b> (22% of EMS responses)	<b>645</b> (12% of EMS responses)	<b>99</b> (0.02% of EMS responses)

**Delta Ambulance Report cont.**

**Conclusion**

A few years ago, one of our local physicians coined the phrase, “Stability is just a moment in time.” Although the intended context was clinical, it aptly applies to our dynamic industry. Healthcare is in a constant state of evolution and it leaves no room for complacency in any part of its many affiliated fields. As we continue ahead, we will remain attentive and communicative to our community and hospital partners, innovative in our methods to improve service, and nimble in our adjustments to the many factors that directly impact our service to our patients and customers.

Thank you very much for your support.

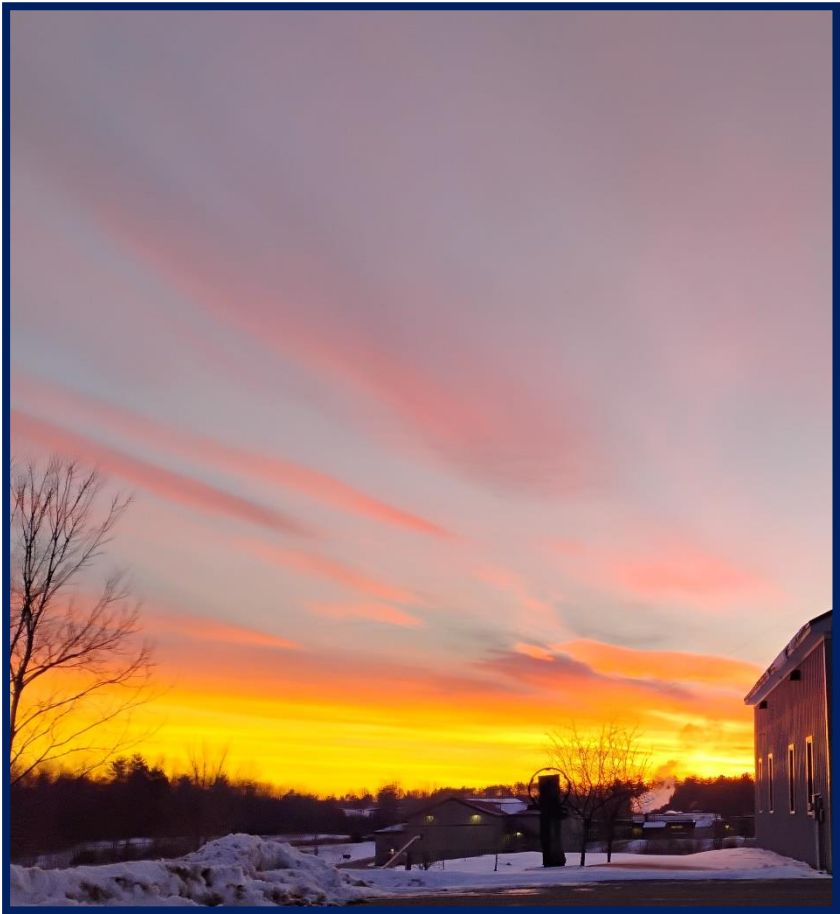


Photo by Yolanda Violette

## **Kings Mills Volunteer Fire Department Association Report**

In 2024, the members of the Kings Mills Volunteer Fire Association continued our regular meetings, and we again organized the much-anticipated July 4<sup>th</sup> celebration, our only fundraising event. The ever-popular parade, live auction, cake walk, and sale of food and refreshments attracted a big crowd. We thank all community members for joining us in the celebration, and gratefully acknowledge the help of many volunteers and donations of goods by local businesses. All these efforts made this event a great success. Staff and volunteers from the Whitefield Library and Whitefield's Solid Waste Committee were on hand to provide information on their organizations. And as always, the Union Hall's white elephant sale also contributed to the festivities.



Photo by Yolanda Violette

Our returnables program has continued to do very well during 2024. Many thanks to the numerous people who supported us by donating returnable cans and bottles, either at the town recycling building (those donations are shared with the Coopers Mill Volunteer Fire Department) or at the bin outside our station.

We raised enough funds from the July 4<sup>th</sup> celebration and returnables program to maintain our fire station, including completing substantial interior renovations. The Kings Mills station currently houses both Engine 3 and a forestry truck for fighting brush fires, thus permitting a faster response time for fires in the southern part of town. We also helped support the Whitefield Fire Department and committed funds to the Fire Department Auxiliary.

We are always looking for new members and ideas to help us raise funds to assist the fire department with its mission. Our association members include firefighters who are active in the municipal department, but involvement in firefighting is not a requirement. The association generally meets on the second Tuesday of each month at 7 PM at the Kings Mills station.

Respectfully submitted,

Susanne Meidel, Secretary

For Board of Directors  
Jeff Newell, Randy Brann,  
Erik Ekholm, Judi Ekholm

One of the Biggest  
returnable hauls →



Photo by Erik Ekholm

Trunk or Treat 2024 organized by Whitefield Fire Auxiliary



Photos by Yolanda Violette

## Facilities Committee Report

The Facilities Committee is charged with providing recommendations to the Select Board on the upkeep and maintenance of Town buildings and properties.

The town buildings are in good shape but need maintenance to keep them in good condition and safe. We are fortunate to have two Fire Associations that fund raise to support their stations and perform much of the needed work themselves. Kip Glidden continues to keep the town office and central fire station clean and performs maintenance on town buildings with the help of volunteers. Many thanks to the committee members and volunteers who continue to help with projects that come up. If you're interested in volunteering or working on projects in town, please contact Seth.

This year a new solar array was installed on the sand shed. The goal is to produce enough power to cover all town electric costs.

Special thanks to Barry Tibbetts for his continued work on the Olsen property trail on Fox Farm Lane off Route 17. Barry has coordinated student volunteers to help maintain the beautiful trail circling the property and running along the West Branch of the Sheepscot River. The parking area is plowed in the winter so visit the river when you're in the area.

The Committee meets on the 4<sup>th</sup> Wednesday of the month at 6pm at the Central Fire Station. Committee Members:

Seth Bolduc  
Erik Ekholm  
Kip Glidden  
David Hayden  
Bob King  
Dennis Merrill

Respectfully submitted,  
Seth Bolduc

Julianna "Julie" Elder  
Recycling Attendant

Thank you, Julie, for your dedication to this every Saturday job. You are very much appreciated by many!



Photo by Yolanda Violette



## Solid Waste Committee Report

Currently Whitefield's trash (that is not recycled) is disposed of in Augusta's Hatch Hill Landfill. However, Hatch Hill is nearly full, so in 2022 the Select Board convened a Solid Waste Committee to monitor Augusta's plans for Hatch Hill and evaluate Whitefield's options if the landfill is closed. The Committee found that all alternatives to Hatch Hill would substantially increase disposal costs for the Town's residences and businesses.

At current fill rates Hatch Hill will be full in about two years. The City of Augusta is seeking Maine Department of Environmental Protection (DEP) approval for a vertical expansion, but designing and constructing the new landfill cell within this timeframe is a big challenge given the project's complexity. Augusta can increase the landfill's lifetime by excluding disposal by member communities such as Whitefield, and/or by reducing the volume of solid waste disposed of by each person using the landfill.

Following the Solid Waste Committee's report on disposal alternatives, the Select Board established the Solid Waste and Recycling Committee. The Committee's charges, and progress on them, are:

1. **Explore the feasibility of improving composting and obtaining DEP grants for doing so.** The Committee obtain a \$5000 Waste Diversion Grant from DEP to foster composting of food waste generated in Whitefield. With this grant the Committee sells compost bins below cost and provides technical assistance to foster alternatives to disposal of food wastes at Hatch Hill. The Committee also placed a food scrap collection barrel at the recycle center. Food scraps from this centralized collection are collected and composted by Lincoln County Recycling at no additional charge to the Town.
2. **Assist the Town with public education to promote recycling and composting.** The Committee developed new signs for the Recycling Center to aid in appropriate recycling of rigid plastic and clothing. It also updated and published brochures on where to recycle unusual waste such as waste oil, batteries, printer cartridges, electronics and so forth.
3. **Assist the Town with collecting Municipal Solid Waste data and filing bi-annual MSW reports with the DEP.** The Committee collects solid waste disposal and recycling data from waste haulers, Hatch Hill, and Lincoln County Recycling. This information was reported to DEP in 2023 and is being compiled for the 2025 report.
4. **Prepare for municipal reimbursements under the State's new Expanded Producer Responsibility law.** The DEP recently completed regulations to carry out a new law that encourages producers of packaging to reduce the amount of packaging used and to make the packaging more recyclable. The law will also help fund Whitefield's recycling efforts provided our recycling program meets DEP standards. The Committee is reviewing the new DEP rules and developing recommendations on implementing a recycling program under the rules to support the Town's interests.

**Solid Waste Committee Report cont.**

More details are available on the Committee’s website at: <https://townofwhitefield.com/solid-waste-committee/>

Anyone interested in joining the Committee can email David Wright at [WayUpWright@gmail.com](mailto:WayUpWright@gmail.com), or speak to any one of the other Committee members: Seth Boldoc, Carole Cifrino, Richard Heath, June Lordi, Dennis Merrill and Steve Sheehy.

Respectfully submitted,

David Wright, Chair

2024		Whitefield						
(Yards)	OCC Cardboard (Yds)	Clear Glass uncrushed (Barrel)	#2 Natural (Yds)	#2 Colored (Yds)	Mixed Paper (Yds)	Tin (Barrel)	Rigid Plastic (Yds)	Totals
JANUARY	72.00	7.00	8.00	8.00	78.00	13.00	0.00	186.00
FEBRUARY	72.00	6.00	7.00	2.00	0.00	13.00	0.00	100.00
MARCH	72.00	4.00	6.00	4.00	20.00	7.00	0.00	113.00
APRIL	92.00	7.00	8.00	7.00	25.00	13.00	1.00	153.00
MAY	89.00	5.00	6.00	6.00	20.00	11.00	1.00	138.00
JUNE	72.00	7.00	7.00	4.00	50.00	12.00	0.00	152.00
JULY	108.00	9.00	6.00	5.00	25.00	14.00	1.00	168.00
AUGUST	104.00	5.00	7.00	6.00	25.00	8.00	0.00	155.00
SEPTEMBER	72.00	8.00	11.00	4.00	25.00	11.00	1.00	132.00
OCTOBER	100.00	5.00	6.00	7.00	50.00	11.00	1.00	180.00
NOVEMBER	72.00	6.00	4.00	2.00	22.00	11.00	0.00	117.00
DECEMBER	108.00	4.00	5.00	7.00	30.00	9.00	1.00	164.00
Pounds	129,125.0	21,900.0	2,268.0	1,736.0	55,500.0	4,655.0	300.0	
Yards/Barrel	1,033.00	73.00	81.00	62.00	370.00	133.00	6.00	
Tons	64.56	10.95	1.13	0.87	27.75	2.33	0.15	
TOTAL TONS		107.74						
TOTAL POUNDS		215,484.00	LINCOLN COUNTY RECYCLING MATERIAL COLLECTION BY TOWN					
TOTAL YARDS		1,758.00						

Compost & Clothing Bin  
Food Scraps (Unwanted Clothing)

Compost Bins For Sale



Photos by Yolanda Violette

## Roads Committee Report

The Whitefield Roads Committee was formed over ten years ago to address the need to develop a plan to set priorities for maintenance of our town roads, especially our paved roads. While this is still important, we have begun to address our gravel roads as well, assessing and setting priorities. We have rebuilt several sections of gravel roads. There are, and will be, areas that will need attention in the coming year(s). The cost varies somewhat depending on the width of the road and increasing costs of materials.

This past year has seen some new challenges secondary to the new power line work done by CMP. With the understanding that any damage done to our roads would be corrected, the select board gave permission for CMP to utilize our town roads to move heavy equipment during a time frame during which it would normally be restricted. Consequently, CMP has given the town a substantial sum of money to address damage done to some of our town roads. A plan has been developed by our town engineer Lionel Cayer, and road commissioner Dylan Peaslee, to address this damage. This work will be put out to bid with the expectation of completion of work by the end of the summer.

Due to the above, and the fact that we did not do any paving this year, our budget request is a bit lower than last year. We have created a priority list for paving our roads which will help us determine future work.

We also will be evaluating our gravel roads to decide which sections are most in need of rebuilding. Public input is welcome bearing in mind we will be looking at all of our gravel roads.

At this point in time we have rebuilt over one and a half miles of gravel roads in an effort to improve conditions during mud season.

Other areas the committee looks at are brush cutting, ditching and signage i.e. 9-1-1 street signs, traffic control signs such as curve, stop signs and speed limits.

Once the need has been identified, and Dig Safe has been notified, the committee orders the needed signs and installs them.

We meet monthly on the first Monday of the month at the Kings Mills Fire Station at 4:30PM and visitors are welcome.



Photo by Yolanda Violette

Keith Sanborn, Brent Hallowell  
 Dylan Peaslee, Dennis Merrill  
 Ed Mooney, Mike McMorrow  
 Erik Ekholm & Frank Ober (Chair)



## Whitefield Food Pantry Report

Over the last decade the Food Pantry has adjusted its operations to accommodate its community. Initially the Whitefield food pantry was open monthly on the first Friday of the month. Then we thought of opening on a Saturday to reach those in need who were not available on Friday, so we were open bimonthly. Then COVID hit and we saw the need to be open weekly. In looking at the numbers we see that the demand is there to stay open weekly. We serve an average of 30 households a week, many of these are repeat customers. We average 65-70 unduplicated households a month.

The Food Pantry is located in the basement of the Calvary Bible Baptist Church, 150 Grand Army Road, Whitefield. We are open the first Friday of the month 10-2, and every Saturday (except following the first Friday) from 10-12. Clients are welcome to come as often as they need. A simple form needs to be filled out annually before the client can proceed to shop. We offer nonperishables, frozen meats, meals, fresh produce is available, breads and pastries.

The pantry is staffed by a dedicated team of volunteers who greet and assist as needed. Some pick up donations, some help unload deliveries, some work on distribution day. We are also able to deliver to clients should that need arise.

We would like to thank the townspeople for their support at Town Meeting, the many local people who donate personally either financially or with products both fresh and/or nonperishable, and the local businesses who donate. Without these donations we would not be able to keep our shelves stocked and our community served.

Donations may be sent to Good Shepherd Food Bank. Please earmark "Whitefield Food Pantry" so it goes into our account. We use that money to buy products from Good Shepherd Food Bank at a reduced rate. Donations may also be sent to Whitefield Food Pantry, 123 Philbrick Lane, Whitefield. We use this money to buy items we cannot get from Good Shepherd. The Whitefield Food Pantry is a 501c3 organization.

Respectfully submitted by  
Jeanne Shaw



Photo by  
Yolanda Violette

## Whitefield CHIP Program Report



### **Community Housing Improvement Project (CHIP, Inc.)**

"Neighbors helping neighbors keep their homes safe, warm, and dry."

The Community Housing Improvement Project (CHIP, inc) provides home repairs and fuel assistance to people experiencing hardship who cannot stay safe, warm and dry in their homes. Founded in

1984 on the Pemaquid Peninsula, CHIP has since grown to serve eleven towns of central-eastern Lincoln County, including Whitefield.

During CHIP's 2023-2024 fiscal year, CHIP invested over \$24,000 just for Whitefield households. Together with volunteers, contractors, and donors, CHIP helped 6 Whitefield families with major and minor essential home repairs. During the coldest months, 22 Whitefield households received a supplemental fuel delivery of 100 Gallons or 1 cord of firewood or electric help, when they were unable to meet their own heating needs. CHIP offers this once per season as a supplement to other critical fuel assistance programs, like LI-HEAP.

Part of CHIP's mission is "Neighbors Helping Neighbors."

In this spirit, the Firewood Bank, part of our fuel assistance, is all volunteer run: sawing, splitting, stacking, and deliveries. Neighbors donate logs. Arborists often cut them to length. We'd love to have you join us!

Volunteers also do many of the home repairs. Every September volunteers share their skills to make home improvements for neighbors needing a hand throughout Lincoln County. Whether you are skilled at using tools or just enjoy working together to make a difference, we welcome you to sign up for Community Cares Day.

From new skirting around a mobile home, a safe set of steps, or fixing a leaking faucet, these improvements make a physical difference for families. But it also brings hope: a family knows someone cares and their life matters. This goes both ways. Volunteers, too, reap the benefits of making a real difference in the lives of neighbors.

As one recipient said, "Thank you. Thank you. Thank you. I had no idea there were programs out there that could help. I had no idea that I would be in this position. I never thought I would need help like this. You have earned wings today."

CHIP relies significantly on volunteers for home repairs, the firewood bank, board membership, outreach, and fundraising. You can even make a difference by helping someone ask for help.



## Whitefield CHIP Program Report cont.

For more information: [www.chipinc.org](http://www.chipinc.org)

To request help, refer a neighbor, or get involved, call or text our NEW phone: 207-380-9276; email [info@chipinc.org](mailto:info@chipinc.org)

Your donations make a difference right here in Lincoln County. To donate, send a check: PO Box 6, Newcastle ME 04553; [www.chipinc.org/donate](http://www.chipinc.org/donate)

Respectfully Submitted,

Brittany Gill, Project Manager  
Community Housing Improvement Project  
PO Box 6, Newcastle ME 04553  
[www.chipinc.org](http://www.chipinc.org)

207- 380-9276



THANK YOU VOLUNTEERS OF WHITEFIELD!



Photos from David Wright

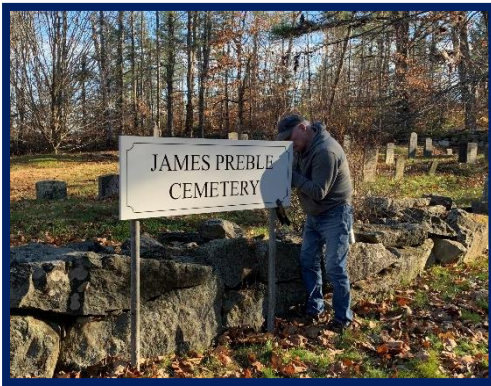
## Cemetery Committee Report

### Cemetery Committee

This year, signs were erected at two more of the ancient burial grounds in town. The signs were designed by Bill McKeen and sized for each location so that they would be clearly visible from the road. The cemeteries are Brookings Cemetery (22 South Hunts Meadow Road) and James Preble Cemetery (171 North Hunts Meadow Road). Hardware and labor have been donated by volunteers each year and the town purchased the signs this year.



Photo by Yolanda Violette



Libby Harmon took on the task of identifying and verifying the names of veterans buried in Whitefield cemeteries. There are currently 348 known veterans, with 96 of them found by Libby this year! As a result, we will be seeing more flags on veterans' graves in the cemeteries in the future.

A group of Erskine seniors, under the direction of Barry Tibbetts, worked at the Swett Cemetery (East Dexter Lane) on May 16<sup>th</sup>. They moved brush and re-

paired fencing. On October 11<sup>th</sup>, Barry brought some of the Erskine Leos to the Northey Cemetery (South Howe Road) where they put up and painted fence posts, and strung rope between them. Thank you to Barry for coordinating these community service projects.

Caring for cemeteries where our ancestors, related or not, are buried is an important part of Whitefield's history and we are grateful to these young people for helping out.

Every year, Cemetery Committee members place flags on veteran graves in the small ancient burial grounds each May and retrieve them after Veterans Day.



Photos from Barry Tibbetts



## **Cemetery Committee Report cont.**

Whitefield students set out the flags in the Whitefield Cemetery and St. Denis Church takes care of the flags in their two cemeteries.

The Cemetery Committee makes recommendations to the Board for properly caring for veterans' graves in town and use dedicated cemetery funds to meet the Town's obligations in maintaining the cemeteries that fall under the Town's responsibility. This includes all cemeteries in Town except the Whitefield Cemetery and St. Denis cemeteries, which are privately maintained.

The Cemetery Committee meets quarterly on the first Wednesday of January, April, June and October at 10 am at the Central Fire Station.

Committee Members:

Charlene Donahue

Libby Harmon

Heidi Lackey

Jane McMorro

Barry Tibbetts

James Torbert

Respectfully Submitted,

Charlene Donahue



Photo by Yolanda Violette

## Whitefield Trails Committee Report

Whitefield Trails is an unofficial committee that around 2013 started building hiking trails in town that are open to all. The all-volunteer group partners with landowners, Midcoast Conservancy, the Lions Club, youth groups and anyone else willing to help build and maintain trails in town. There are currently six trails on land with Midcoast Conservancy (MC) ownership or conservation easements. Each affords nice walks along Whitefield's fields, woods, ponds and/or waterways. Details on these trails, including directions to the trail heads and maps, are available on Midcoast Conservancy's website: <https://www.midcoastconservancy.org/sheepscot-valley>

The Whitefield Trails Committee also helps maintain two town properties: The park at the Cooper's Mills Dam site, and the Olsen Preserve. Olsen Preserve is a hidden 18-acre gem along the West Branch of the Sheepscot River just south of Route 17 on Fox Farm Lane. (When you visit the Olsen Preserve, please respect the privacy of adjoining landowners and drive on Fox Farm Lane only as far as the parking lot on the right at the beginning of the road, which is plowed in the winter.)

Each of the properties has a volunteer trail steward that cruises the trails after storms and reports any needed repairs to the Trail Master, who dispatches a crew to make the repairs. The trailheads and associated trail stewards are:

Property: Marr's Ridge

Trail Head: 372 Hunts Meadow Road (Middle Section)

Trail Steward: Phil Yund and Susanne Meidel

Property: Happy Farm River Trail

Trail Head: Whitefield Recycle Center, 10  
Ballstown Lane

Trail Steward: Bill Brooke

Property: Maguire Preserve

Trail Head: 256 Heath Road

Trail Steward: Chris Robins

Property: Whitefield Salmon Preserve

Trail Head: 189 North Howe Road

Trail Steward: Hollie Fleming

Property: Olsen Preserve

Trail Head: Fox Lane off of Route 17, Winsor

Trail Steward: Barry Tibbetts

Property: Coopers Mill Dam Park

Trail Head: Basin Lane

Trail Steward: Dave Elliot and Kit Pfeiffer



Photo from David Wright

## **Whitefield Trails Committee Report cont.**

The Whitefield Trails group encourages everyone to enjoy these beautiful areas of our town for hiking, skiing, snowshoeing and viewing wildlife. If you'd like to help with the ongoing maintenance of the trails or have ideas for new trails, please email Dave Wright, (WayUpWright@gmail.com) or Isobel Curtis, Stewardship Manager at Midcoast Conservancy ([isobel@midcoastconservancy.org](mailto:isobel@midcoastconservancy.org)).

Respectfully Submitted,  
David Wright, Whitefield Trail Master



Photo from David Wright



Photo by Yolanda Violette

## **Kings Mills Union Hall Association Report**

Conceived in **1899** with help from the Grange, the Union Hall located in Kings Mills opened its doors in **1901** as the “Whitefield Fish and Game Club”. The Hall was well known for its school lunch program, memorable suppers, hunters’ breakfasts, the Fourth of July White Elephant Sale, dances, theatrical performances, horse shows, and other community events. What follows is an abbreviated history of the Hall.

**1990** The building was jacked up, deteriorating joists repaired, the structure placed on new concrete pilings, and front and rear foundation walls. This was followed by a period of little use and the structure began to show signs of neglect.

**2007** A dedicated core of townspeople set a goal to restore this building to its original grandeur through a variety of fundraising efforts. The organization became incorporated as Kings Mills Union Hall Association (KMUHA) and placed on the National Register of Historic Places.

**2013** A replica of the original front door was built and installed.

**2014** A new metal roof in the likeness of the old one was completed.

**2016** A new waterline was run under the road from the wellhead at the fire station and connected directly to a new kitchen water hydrant in the Hall. In the fall the front façade was graced with a replica of the original sign.

**2018** Land acquisition to the north and west moved us forward in setting new goals.

**2019** With help from a Maine Foundation grant, two new Rinnai heaters were installed and the huge old oil furnace and duct work were removed bringing the hall interior closer to its former appearance.

**2020** The Covid-19 pandemic caused all annual events/fundraisers to be put on hold.

**2021** Our doors remained closed as the pandemic continued to fall and rise but a very successful Chicken Pie Sale was held in November and a few isolated small projects were able to be completed.

**2022** Covid was waning and the Kings Mills Fourth of July celebration including the White Elephant Sale returned. A septic tank with pump chamber was installed. The second Chicken Pie Sale was held and a new ten (10) burner, two (2) oven commercial stove was installed.

**2023** Regular meetings resumed in April. The Town voted to appropriate \$10,000 of ARPA funds to KMUHA which enabled the completion of the septic system and leach field. The traditional Chicken Pie Supper was held in November. Instead of holding the Christmas Open House, it was decided that making children's gift bags to donate to the Whitefield Food Pantry where they were handed out to families with children, along with handmade hats and mittens, was the best use of our resources for those with the greatest need.

**2024** Numerous fundraising events were held this year including the town wide yard sale, the White Elephant Sale, and events held by the Sheepscot Valley Hinterland School and Acorn Hill Farm, donating the proceeds to the Hall. The ADA handicap accessible bathroom installation is due to be completed in 2025. The Town voted to appropriate another \$10,000 of ARPA funds toward completion of this work. The original privy remains functional thanks to Lynn Talacko’s design. KMUHA collaborated with the Whitefield Library while they undergo construction on their second floor, storing numerous items in our hall upstairs, including their stage curtain which now sits along side ours. The biggest and most



## **Kings Mills Union Hall Association Report cont.**

important project for 2025 is the restoration work and painting of the entire exterior. A separate fund raising effort has just over \$12,000 in it and a goal of \$15,000. Window lights graced the Hall and a Christmas tree donated by Jennifer Grady, was lit with little white lights, giving the Kings Mills village a festive appearance and peaceful beauty during this Christmas Season. Thank you Jennifer for your gift. No traditional suppers were held this year due to lack of available people. However the Christmas Open House with Santa in attendance was brought back to life and enjoyed by all. Christmas bags were created and donated to the Food Pantry again this year as they have had a wonderful response from the families and their children. The Annual Meeting/Open House was held in September and Marie Sack gave a lively and comprehensive presentation of the history of the Hall which was thoroughly enjoyed by all. Thanks Marie!

We welcome new members interested in supporting the preservation of the Hall. If you have questions, please call Jennifer Grady, President at 549-3170. Annual membership remains \$10 per year, due at the annual meeting, usually held the last Sunday in September. Watch for our posters for future events and come join in the fun.

To all our members and the entire community, winter is a time for reflection. We thank you for your continued support.

Respectfully submitted,

Judi Ekholm, Secretary, on behalf of the Board of Directors:

Jennifer Grady-President  
Judy Maldovan-Treasurer  
Erik Ekholm

Mabeline Small-Vice President  
Judi Ekholm-Secretary  
Iva Ripley/Michaud

The Kings Mills Union Hall Association is a 501(c)(3) tax exempt organization.

### Basket Raffle to benefit K MUHA at Town Meeting 2024



Photo by Yolanda Violette

## Whitefield Historical Society Report

PO Box 176 Whitefield, Maine 04353

2024 was a busy and productive year for us with the presentation of various programs and with many renovations and improvements made to the physical space. In March we completed the new lighting installations and then added new shelving for our archival materials. The older shelving units were rearranged and all in all, that new layout made access to all our materials much safer and easier. We were also able to add 2 new computers and replace our router and backup system. By summer we were back in operation but not quite ready to host our programs there, so we extend many thanks to our Fire Dept. and the Whitefield Library for the use of their facilities on those occasions.

Our **Annual Meeting** was held at the Whitefield Fire Station on March 17 for our election of officers and then a program presented by Marie Sacks, "Stories of the Meagher family of Whitefield". She highlighted the life of the patriarch of this family, James Meagher (pronounced Marr), who had emigrated from Ireland to Whitefield where he raised his 8 children. The Meaghers had recently gained national notoriety for having financed the last slave ship to the US from Africa in 1860. In 2018, the remains of said ship, the Clotilda, had been discovered in Mobile, Alabama. Several of James' grown children had moved to Mobile to seek their fortunes.

On May 27 we presented our **Memorial Day program** "Civil War Letters from a Whitefield Soldier". We met first for the flag ceremony outside at the Veteran's Memorial and then back at the Fire Station. There Chris Colpitt and Glenn Angell read letters written in 1862-63 by Abraham Preble to his wife Eglantine (Tina) while he served as a 1<sup>st</sup> Lieutenant in the Civil War. Abraham's letters along with narration of Eglantine's life back home in Whitefield outlined the hardships fought both on the home front and in the battle fields. Abraham's safe return from the war to his farm and family allowed the couple to live for many more years together.

On October 20, the Whitefield Library joined the WHS to remember the history of the GAR Hall where the library is located. A plaque honoring Whitefield's Civil War Veterans who built the hall was dedicated in their memory. This **Day of Remembrance program** hosted at the Library was entitled 'The Preservation of a Civil War Monument' and presented by C. Ian Stevenson, an Interim Director for the Preservation Studies Program at Boston University. He spoke of the organization that built the hall in 1885 and the history of the Grand Army of the Republic (GAR) Civil War veterans and how they sought to positively impact their community. It was especially meaningful to hear this presentation given within the walls of this wonderful old building.



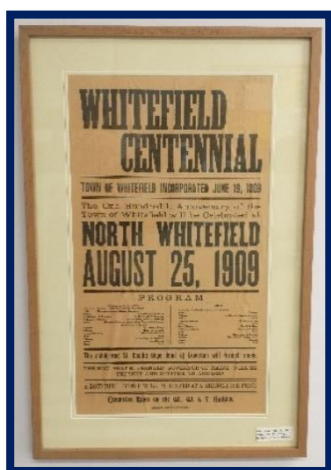
## Whitefield Historical Society Report cont.

The mission of the Whitefield Historical Society is to collect and preserve material that documents and celebrates Whitefield's history. Our members all love the history of our town and invite those who feel the same to join us. Our email is: [whitefieldhistoricalsociety@gmail.com](mailto:whitefieldhistoricalsociety@gmail.com)

Respectfully submitted,  
JoAnn Mooney, President

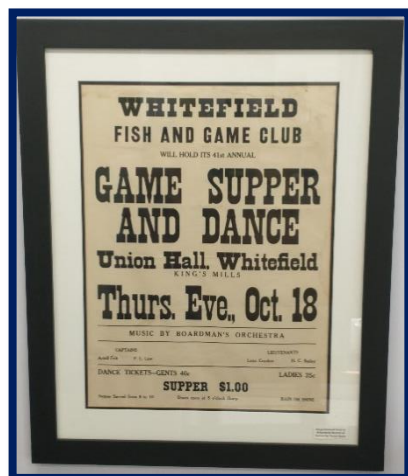


Standing: JoAnn Mooney  
Seated L to R: Christine Colpitt, Marie Sacks & Mary Jo Tobin Higgins



Framed Posters  
that had been on  
display in the  
town office,  
which were on  
loan from  
David Chase.

Photos by  
Yolanda Violette



## Whitefield Library Association Report



Whitefield Library  
Association Report

January 2025

Grand Army Hall (now Whitefield's community library), has been a fixture in town for 140 years. The history of the Hall is rich and long. Whitefield's returning Civil War veterans (Erskine Post #24) carried on their commitment "to serve" when they built the two story structure overlooking Whitefield atop Grand Army Hill. Based on the principles of fraternity, charity, and loyalty, this dedicated group of men (and an auxiliary of women, no doubt) embarked on their goal to build a free high school and a free library with an upper story anteroom which would serve as a separate gathering space for meetings and fundraising events to aid the widows and orphans of community veterans. It was noted in the Lewiston's *Evening Journal* on February 21, 1884:..." It will cost about \$100 to grade and furnish granite, which will be done by the veterans without expense. The estimated cost of the building is \$1,500. About \$400 more will be required from other sources to complete the proposed building. Let those from the surrounding towns who have the means "chip in" and contribute to the success of so laudable a measure."

After 30 years of serving its community with a solidly built school and a community space (but not a library), the Post sold the building to the Whitefield and Kings Mills Granges. The Granges consolidated and became Arlington Grange, named after Fred Arlington Naray, a Civil War soldier from Whitefield. The Arlington Grange proudly maintained its civic engagement in the fabric of our community for 103 years.

In 2018 the Arlington Grange dissolved, relinquished its charter, and provided the opportunity for the G.A.R. veteran's goal of building a library to become a reality at last! Our nonprofit Whitefield Library Association was formed and had 5 months to raise the funds to purchase the historic landmark. In an amazing turn of events, Kennebec Savings Bank presented the Library Association with a \$25,000 check to purchase the property that we now call the home of Whitefield Library. This "worthy enterprise" as it was called in 1884 completed the Post's vision of what the Hall would provide to the community (a library), and it has definitely been a most "plucky" adventure!

## Whitefield Library Association Report cont.

As with most adventures, one should always expect unknowns, and we encountered many. However, two unequivocal “knowns” in our vision were to create a library and provide a welcoming space for community to gather for generations to come, and what better place than this old building to fulfill our newly formed nonprofit’s Mission (“build community and nurture readers”)? In 2019, with two Phases in mind, the reno-



novation committee (the Geezers) set to work on the aging and deteriorating building, and at the same time, 60+ amazing volunteers took on the duty of “creating” library services that would be enjoyed by many patrons of all ages. The old uninsulated shell of a 1st floor was transformed into a warm, welcoming, and quaint year-round space with stacks of magnificent reading material to choose from, a small gathering area for friends to chat, a spot to welcome children to a delightful Storytime, an accommodating restroom and kitchenette space, and desks and office space for volunteers and staff to manage the ever-growing services. From the hearts, hands, and wallets of the generous people of Whitefield and beyond, a library was created, and in the winter of 2021 we gratefully opened our doors and invited the community to come enjoy its library.

With the physical space and the collection of resources in place, it became very clear that managing library services required more commitment of time and labor than what one could expect from our team of volunteers. The Association’s Board of Directors made the decision to hire one staff person to be responsible for the overall operations, programs, and management of the library. With the Town’s financial support in 2024, and the Board’s decision to restructure management of operations, we dedicated the salary funding towards one staffing position with a new set of responsibilities. Our Library Director oversees the library’s collection development/circulation, maintains our digital assets and media outreach, implements the library’s programs, policies, procedures, manages the distribution of the annual budget, and provides communications and collaborations with Maine State Library, local schools, and community organizations.

Our library community brought forth many ideas for how we could use the 1st floor facility. Our Director became responsible for organizing and facilitating over 39 programs in 2024; many of them on-going programs such as Storytime for





## Whitefield Library Association Report cont.

preschoolers, Book Club, Aging Wisely, Games Night, Teen Book Club, 1st Friday Art Showing, Music for Littles, Author Talks, Knitting, Yoga, Meditation, Hinterland Storytelling, Movie Matinee, Music Series, Summer Reading Challenge/Programs, Little Food Pantry, and free museum passes. We welcomed over 2,645 participants to our programs throughout the year.

*Other significant highlights of 2024 were:*

*-creation of and revisions to significant library operating policies (ie: Facilities Use, Art Policy, Unattended Child, Book Committee Charter, Social Media Policy, Personnel Policy, Internet Safety and Technology Use, Code of Conduct, Code of Ethics)*

*-over 620 registered cardholders with approximately 4000 materials circulated*

*-implementation of Interlibrary Loan Service, Digital Maine access on the patron computer, and collaboration with Coastal Maine Broadband with the receipt of free equipment: Smart TV, portable stand, laptop to connect to TV, Owl videoconferencing device, remotes, and QuickMath software) and a collaboration to establish digital literacy and accessibility with future classes at the library for the community to enjoy*

*-selection, cataloguing, and maintenance of over 8000 materials in our collection and a “Library of Things” which includes items for circulation such as games, CD player, projector, etc.*

*-awarded: Oak Grove School Foundation Grant (\$2,500 IT funding), Association Rural Small Libraries (\$15,000 vapor barrier and dehumidifier), Davis Family Foundation (\$20,000 roof replacement)*



As December 2024 draws to a close, the contractors have nearly completed Phase 2 renovation on the 2nd floor of this magnificent library building (with tremendous appreciation to the Niki Janus family, the Stephen King Foundation, and some rather “anonymous” local donors we now have an emergency exterior egress, new electrical throughout, top to bottom insulation, 2 heat sources: heat pump with Rennai backup, all new drywall with fire rated paint on ceiling, walls, and trim, and beautifully refinished floors), an emergency backup generator installed, exterior south wall re-shingled, and a vapor barrier with a dehumidifier in the crawlspace. Designed to serve the

community, the 2nd floor will allow more space for children and adult programs and events. We truly hope that by the time you are reading this, we have completed our task and our public is enjoying this new space.



## Whitefield Library Association Report cont.

The backbone and most stable fixture of our small rural library rests with the unusual number of dedicated volunteers who not only hang out the OPEN sign 4 days a week, arrange the books on the shelves, read to the children, “fix” our technical issues, write our grants, organize programs and fundraising events, tally our ledgers, coordinate the scheduling of functions and duties, and manage the logistics of renovating our 140 year old building, but also step up to help WHEREVER there’s a need. None of this 7 year journey would have been possible without our volunteers’ commitment of time, energy, and expertise. There’s no monetary figure that we can attach to these gifts, but our Thank You is enormous!

Our volunteers’ fundraising efforts have been most appreciatively successful this 2024 season. Every penny (\$20,000 from the Annual Appeal this year) goes towards the Operations of the library. Our Chili Challenge, Murder Mystery, summer Yard Sale, Used Book Sale, Christmas Craft Fair sales, Town Meeting Baked sale, and proceeds from Author Talks and Artists’ receptions, and even our monthly collection of returnables have all kept our lights on and our book collection up to date!

Our existence as a small public library depends on our community, and we rely on you to guide us as we grow. We continue to ask, “How can we best serve you?”. We await your reply.

Respectfully,

Whitefield Library Board of Directors



Photo by Yolanda Violette

(We’re OPEN: Wed/Thurs 1-5 & Fri/Sat 10-1. As a Whitefield resident, become a free library member, pick up your Library Card, borrow our books, bring the family to Storytime, come to our programs, and join our volunteers.

Our contact is: 1 Arlington Ln, Whitefield, PO Box 5, Whitefield 04353, [207-549-0170](tel:207-549-0170), [info@whitefieldlibrary.org](mailto:info@whitefieldlibrary.org).

See our informative website: <https://whitefieldlibrary.org> and follow us on Facebook.)



## Midcoast Conservancy Report

January 2, 2025

Dear community members and friends:

The mission of Midcoast Conservancy is to protect and restore vital lands and waters on a scale that matters, in partnership with the communities we serve, throughout the



# MIDCOAST CONSERVANCY

Midcoast Maine region through conservation, restoration, outdoor recreation and learning. Our service area comprises 24 towns, three watersheds and over 16,000 acres of conserved land which include 55 preserves and over 100 miles of trails.

We continue working toward our conservation goals which will contribute significantly to protecting and restoring the vital lands and waters of the midcoast, act to mitigate the impacts of climate change, and ensure the quality of life our residents and communities deserve. We are also committed to making it possible for everyone to enjoy the benefits of time spent outdoors.

In Whitefield this year, Midcoast Conservancy worked to do the following:

- Monitored water quality at three sites in Sheepscot River through the Sheepscot Samplers Program
- Submitted a proposal to the Department of Environmental Protection to upgrade the section of the Sheepscot River from Coopers Mills to the Somerville/Palermo town line from class B to class A
- Held our annual State of the Sheepscot event at the Whitefield Elementary School, highlighting the organization's work in the watershed and featuring Paul Christman, a Marine Scientist with the Maine Department of Marine Resources Bureau of Sea-Run Fisheries

Whitefield is a vital partner for all the work we do and we are grateful for our partnership. Many of our members and volunteers come from Whitefield and we invite all of you to join us! Learn more at [www.midcoastconservancy.org](http://www.midcoastconservancy.org). Feel free to call or email me or our staff anytime.

Respectfully submitted,

Tim Trumbauer  
Co-Executive Director

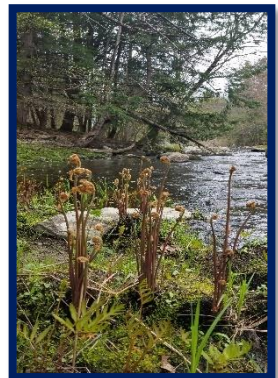


Photo from  
Susan Webb



## RSU #12 and Whitefield School Report



Dear Citizens of Whitefield,

As the Superintendent of RSU 12, I am honored to communicate with you in this town report. Each year, I am inspired by the strength and commitment of our exceptional community. Together, we strive to fulfill our mission of establishing a lifelong foundation of learning for our students, families, and communities while promoting growth and success for all.

I want to thank our school board members for their unwavering commitment to our students and schools. In particular, I would like to recognize Gretchen Morrow, Kathleen Goetzman, and Deborah Talacko, who serve as Whitefield school board members. Their leadership and vision have fostered growth and opportunity at Whitefield Elementary School and across RSU 12.

This year, we replaced the sign message board at the entrance of Whitefield Elementary School. The sign, damaged in last year's windstorm, provides communication along Grand Army Road and strengthens the connection between the school and the community. The Whitefield Town Office also occasionally uses the sign to share important updates, ensuring everyone stays informed.

As a reminder, registration for our full-day PreK program begins in March. This program provides vital early learning opportunities for our four-year-old students, includes transportation services, and sets the stage for long-term educational success. I encourage families to take advantage of this high-quality program.

As we prepare the budget for the next school year, we face challenges such as reduced state funding and rising high school tuition costs. Despite these hurdles, our commitment to supporting students and maintaining school choice for Grades 9–12 remains steadfast. We welcome your involvement in this process and encourage you to visit our website at [www.svrsu.org](http://www.svrsu.org) or connect with our staff and board members to learn more about our schools and budget development.

Your voice matters. Please consider attending the public meeting with the Whitefield Selectboard on March 11 at 6:00 PM, where we'll discuss our plans and gather valuable community input. Additionally, mark your calendar for the RSU 12 district budget meeting on Wednesday, May 21, 2025, at 6:00 PM at Chelsea Elementary School. This is a chance to learn more about the budget and participate in shaping the future of education for our students.

Together, we have made great strides, and I am confident that, with your continued support, we will create even greater opportunities for the students of Whitefield and RSU 12. Thank you for your dedication to our schools; we look forward to working alongside you in the year ahead.

Sincerely,

Howard Tuttle, Sheepscot Valley RSU 12 Superintendent



Photo by Yolanda Violette

## Erskine Academy Report



January 3, 2025

Dear Parents, Friends, and Residents of Whitefield:

Progressing through our 141<sup>st</sup> year, Erskine Academy remains humbled by the opportunity to continue serving the students and families of Whitefield. With a current enrollment of 525 students, 48 residing in Whitefield, we remain committed to providing a comprehensive educational experience that prepares all students for success as future workers and citizens.

This past year has marked a period of remarkable advancement, both in educational programming and facility improvements, made possible through the steadfast support of the Whitefield community. The introduction of an enhanced high-tech innovation lab and expanded curriculum offerings in new media has opened new academic pathways for Whitefield students, preparing them more thoroughly for future careers in science and technology. Recent statewide assessment data posted by the Department of Education again show Erskine Academy outperforming the state and regional average scores in reading and mathematics. Additionally, in collaboration with local business leaders and municipal officials, Erskine Academy has developed a *"Portrait of a Graduate."* This intentional instructional approach, led by Erskine Academy's exceptionally competent and dedicated faculty and staff, extends beyond our robust content-focused curriculum to ensure students graduating from Erskine Academy possess the personal traits needed for success as scholars, workers, and citizens. The development of skills and habits such as problem-solving, engagement, civility, integrity, and being a contributing member of a team are now cemented in Erskine Academy's daily instructional approach. To fortify these work habits, Erskine Academy has developed an Extended Learning Opportunities (ELO) program that facilitates the successful navigation of local internships and apprenticeships for Erskine Academy seniors. ELO, a credit-bearing academic program, provides our local businesses with nearly two dozen workers, each receiving guidance and support from EA. Lastly, Erskine remains happy to serve as RSU #12's mathematics placement for gifted 8th graders who have exceeded the mathematics offerings in their respective elementary schools. Currently, nine RSU #12 8<sup>th</sup> graders are taking honors mathematics at Erskine Academy, one residing in Whitefield.

Alongside these educational developments, substantial facility improvements have enhanced the safety and functionality of Erskine Academy's historic campus. Critical infrastructure projects included the installation of a new gymnasium roof to address water leakage and prevent potential mold development, as well as the renovation of the front entrance of the main building to remediate structural weakening that had occurred over time. With the assistance of Whitefield's Amish community, students

## Erskine Academy Report cont.

now benefit from a thoughtfully designed courtyard that serves dual purposes as both a welcoming lunch gathering space and an open outdoor classroom setting. This extensive renovation initiative also encompassed replacing over 100 windows throughout the campus, replacing siding, and implementing advanced security measures, including enhanced exterior lighting and electronic door access systems. These significant improvements have been made possible through our sending towns insured value factor (IVF) obligation and the dedicated contributions of our alumni, whose stewardship to Erskine Academy remains unwavering. It is particularly noteworthy that through constant attention and careful maintenance, our original buildings from the 1930s continue to provide a secure and welcoming educational environment for current and future generations of students.

Erskine Academy is currently engaged in the New England Association of Schools and Colleges (NEASC) accreditation process, demonstrating our unwavering pledge to educational excellence and continuous improvement. This thorough independent evaluation and educational audit reflects our promise to maintain the highest standards of academic quality, student support, and institutional effectiveness. By voluntarily participating in this rigorous peer-review process, we affirm our responsibility to the families who entrust us with their children's education and to our communities whose resolute support enables EA to fulfill our mission.

A snapshot of Erskine Academy's achievements includes:

- Erskine Academy is approved for state tuition through the Maine Department of Education (MOOE) and accredited by the New England Association of Schools and Colleges (NEASC). The accreditation process occurs every ten years, with Erskine Academy's decennial process currently underway.
- Enrollment of **525 students** in grades nine through twelve.
- **33%** of Erskine Academy students qualify for **reduced or free** lunch, a statistic frequently underreported given the state's pledge to provide free breakfast and lunch to all students.
- A **12:1 student-to-teacher ratio**
- A **99% graduation rate**
- Of 121 prospective graduates, **100% will graduate with a viable and accessible post-secondary plan.** Plans include higher or continuing education in 4 and 2-year programs, many to highly selective colleges and universities, apprenticeships with local companies, and military service.
- Erskine Academy offered **10 Advanced Placement (AP)** courses that enrolled **84** students.

## Erskine Academy Report cont.

- Erskine Academy offered **14 Dual-Enrollment** college courses that enrolled **302** students.
- **337 free college courses** were successfully completed (**87.3% success rate**) at Erskine Academy by students still in high school last **year**, representing roughly **\$416,532** in tuition costs saved by local students and families.
- **48 students (9.14%)** attended the **Capital Area Technical Center (CATC)**, gaining knowledge in the skilled trades and earning certificates toward competency.
- Erskine Academy has numerous student activities and clubs. With **32 athletic teams** over three seasons and **23 clubs and activities** available, **ALL** students find themselves involved and part of Erskine Academy's vibrant student life.

As I have in the past, I extend our profound appreciation to the Whitefield community for your resolute commitment to high school choice-an exceptional opportunity desired by most families but available to only 3% of Maine's student population. Your continued trust in allowing Erskine Academy to serve as your educational partner is a privilege we consistently strive to honor with respect and dedication.

Warm regards,



Jamie L. Soule  
Headmaster





## Lincoln Academy Report

### Lincoln Academy 2025 Annual Report for Sending Towns

#### **To the Residents of Whitefield,**

Thank you for your continuing support of Lincoln Academy, an independent school serving students from midcoast towns since our founding in 1801. The school is thriving thanks to our supportive community, vibrant and diverse student body, and hardworking faculty and staff.

#### **Lincoln Academy “By the numbers”**

- Total 2025-26 enrollment: 587 students
- 18% of juniors and seniors attend vocational programming at BRCTC
- 22% of students take one or more AP classes
- 25% of students qualify as low socioeconomic status (SES)
- 44% of LA students play at least one sport
- 20% participate in band, choir, and/or theater programs
- 5% of students are in alternative education programs

Enrollment: 587 students from 23 towns and 18 countries are currently enrolled at LA, with our current ninth grade class size exceeding last year’s predictions. The incoming Class of 2029 is expected to be larger than the graduating Class of 2025, so we anticipate total day student enrollment to grow again next year. Our dorm will soon be at full capacity with 50 international and domestic students in residence, contributing income to the overall school budget.

Academics: Lincoln Academy offers 135 classes, including over 40 STEM classes, more than 30 Performing and Visual Arts classes, 33 Advanced Placement (AP) and honors classes, and 11 vocational certificate programs through the Bath Regional Career and Technical Center (BRCTC).

Athletics: In 2024 LA sports teams won conference championships in wrestling and boys tennis. We had four KVAC Coach of the Year awards, two Good Sportsmanship awards, and school records broken in several sports. Individual athletes won KVAC and state championships in wrestling and track and field. The boys basketball team made it to the Class B South Regional Finals for the first time since 1989.

2024-25 Facilities Upgrades: We are thrilled with the bell tower repairs completed by alum Robin O’Brien ‘93 and his team. The bell was rung at Homecoming in September, 2024 with nearly two hundred alumni in attendance. We replaced three HVAC units in the Ryder Science Wing, upgraded our fire alarm system for the entire campus, overhauled and modernized the electric panels in the original building, and replaced the sound system in the gymnasium. We installed new lights on the turf field and the Boosters donated a new speaker system as well as a refresh and upgrade for the indoor fitness center.

**Lincoln Academy Report cont.**

Of the 132 graduates in the class of 2024:

- 81 enrolled in 4-year colleges
- 36 enrolled in 2-year colleges
- 15 entered the workforce

Two members of the class were National Merit Semifinalists and 45 were AP Scholars. Graduates were awarded over \$375,000 in scholarships through school endowments and local, statewide, and national foundations.

Performing Arts: The theater program staged a production of *Macbeth* in the fall of 2024. 13 musicians (including band, choir, jazz, and orchestra) qualified for All-State music festivals, while 45 qualified for District III Honors music festival.

Faculty Credentials: 57% of Lincoln Academy faculty have their Master’s or other advanced degrees

Career Preparation

- The 3rd Annual Peter J. Benner Job Fair was held in April 2024 and included 30 local businesses with immediate openings for employment. We also invited 8th graders from AOS 93 schools as well as seniors from Wiscasset High School to join us for the job fair. The 4th Annual Fair is planned for April 2, 2025.
- Through the Community-Based Learning Experience (CBLE) program, students have the opportunity to learn about a profession and gain valuable work experience, academic credit, and sometimes hours towards a professional certification. In 2024 17 students worked with 13 businesses, and we are planning to increase this number in 2025.
- Lincoln’s online [Jobs Board](#) connected dozens of students and recent graduates with summer and year-round jobs at local businesses and organizations.

2024-25 Per-pupil tuition (set by the state, paid by towns)

Tuition Rate	\$14,081
Insured Value (added to tuition for facilities upkeep)	+ \$1,408
<b>Total</b> ( <i>Maximum allowable tuition/MAT</i> )	<b>\$15,489</b>

Accreditation: Lincoln Academy is accredited by the Maine Department of Education and the New England Association of Schools and Colleges (NEASC). In 2024 we completed our 10-year accreditation process, which involved an extensive written report and two site visits. This process involved the entire faculty and staff in a reflection process, and the final report details long-term goals for the next decade.

Lincoln Academy Report cont.

Please join us on the historic Lincoln Academy campus this year for an athletic event, concert, theater performance, or Commencement on June 6, 2025. You can find more information and a calendar of upcoming events on our website, [lincolnacademy.org](http://lincolnacademy.org).



Jeffrey S. Burroughs  
Head of School

**Town of Whitefield Data:**

2025 by the Numbers	2024 Graduates	Total Enrolled 2024-25	% of Students enrolled in one or more AP courses 2024-25	% of Students participating in Performing Arts	% of Students participating in BRCTC	Approx. % of Sending Town Participated in at Least one Sport, Spring 2024-Winter 2025
<b>Whitefield</b>	<b>5</b>	<b>21</b>	<b>29%</b>	<b>14%</b>		<b>43%</b>



Photo by Yolanda Violette



## Lincoln County Sheriff's Report

Lincoln County Sheriff's Office  
42 Bath Rd / P.O. Box 611  
Wiscasset, ME 04578

(207) 882-7332 (207) 832-4000  
(207) 563-3200 (207) 549-7072

Fax (207) 882-9872



Todd B. Brackett, Sheriff  
Rand D. Maker, Chief Deputy

Administrative Division  
(207) 882-6576

Correctional Services  
(207) 882-9728

### 2024 Annual Report

Greetings,

I am happy to report that in 2024 the staffing level at the Sheriff's Office reached a point that allowed the implementation of a long-budgeted traffic safety position. This position will allow the Sheriff's Office to provide a dedicated traffic law enforcement presence in areas of high crashes and complaints. This work began in 2024, and I am pleased to provide a focused response to a problem I hear from many of you throughout the County.

Additionally, I have assigned a Deputy to the position of Community Resource Deputy. This Deputy's primary focus will be building relationships with those vulnerable populations (elderly, children, mentally ill, substance use disorder, domestic violence etc.) in Lincoln County that are at elevated risk or often subject to crime. I am pleased to report that this work has begun, and it has been met with strong support from those who it is intended to serve. I anticipate that these relationships built will result in a reduction in crime and a County that is safer place for all of us to live.

Both were implemented in 2024 without having to add additional positions.

Also, in 2024 a comprehensive structural assessment of the Sheriff's Office in Wiscasset was conducted. This assessment indicated that our facility that first opened in 1985 would require almost 7.5 million dollars in repairs and renovations to reach current code and building standards. This assessment was the first step by the County Commissioners in determining the viability of maintaining our current facility with repairs and renovations versus constructing a new facility at a different location. You can view this assessment on the County website [lincolncountymaine.me](https://lincolncountymaine.me).

These discussions will continue in 2025 and I hope that they will not only address the conditions and location of our current facility, but also the size of our facility and if it meets our needs in 2025 and into the future.

I look forward to serving you again in 2025 and want to thank you for the opportunity to serve as your Sheriff.

Please reach out at any time if you have issues or concerns you wish to discuss or if you would like a tour of our facility.

Respectfully Submitted,

Sheriff Todd B. Brackett

### Serving the citizens on Lincoln County since 1760.



Photo by Yolanda Violette

Town of Whitefield 2024 Annual Report



## **Congressional District 1**



Senior Senator Susan Collins (I)  
202-224-2523  
<https://www.collins.senate.gov/>

Junior Senator Angus King (I)  
202-224-5344

<https://www.king.senate.gov/>



Representative Chellie Pingree (D)  
202-225-6115  
<https://pingree.house.gov/>

## **District 13 State Senator**

Cameron Reny (D)  
207-287-1515

[cameron.reny@legislature.maine.gov](mailto:cameron.reny@legislature.maine.gov)



## **District 47 State Representative**



Wayne K. Farrin (D)  
207-592-9057  
[Wayne.Farrin@legislature.maine.gov](mailto:Wayne.Farrin@legislature.maine.gov)

## Letter from Governor Janet Mills



Janet T. Mills  
GOVERNOR

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

Dear Maine Resident:

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

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

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

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

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

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

Sincerely,

Janet T. Mills  
Governor



PRINTED ON RECYCLED PAPER

PHONE: (207) 287-3531 (Voice)

TTY USERS CALL 711  
[www.maine.gov](http://www.maine.gov)

FAX: (207) 287-1034

## Letter from Senator Susan Collins

SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2523  
(202) 224-2922 (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 represent Maine in the United States Senate, and I welcome this opportunity to share several key accomplishments for our state from the previous year.

As Vice Chair of the Appropriations Committee in 2024, I have secured nearly \$580 million for 230 projects across all of Maine's 16 counties to promote job creation, workforce training, and economic development; expand access to health care; support law enforcement; improve public education and infrastructure; and protect our environment. As the new Congress begins, I am honored to be taking the helm of the Committee, the first Mainer to do so in nearly a century, and I remain committed to ensuring that federal spending produces real results for our state and nation.

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

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

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

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

**Letter from Senator Susan Collins cont.**

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

Sincerely,

*Susan M Collins*

Susan M. Collins  
United States Senator



Photo by Yolanda Violette

## Letter from Senator Angus King

ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
(202) 224-5344  
Website: <https://www.King.Senate.gov>

**United States Senate**  
WASHINGTON, DC 20510

January 1, 2025

COMMITTEES:  
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CHAIRMAN, STRATEGIC FORCES  
SUBCOMMITTEE  
ENERGY AND  
NATURAL RESOURCES  
CHAIRMAN, NATIONAL PARKS  
SUBCOMMITTEE  
INTELLIGENCE  
VETERANS' AFFAIRS

Dear Friends,

Each year comes with renewed hope – to celebrate each other's successes and care for each other in times of need. I am thankful to each town in Maine for their commitment to their communities, to their citizens, and to this country. We always work together to get things done. This past year was no different.

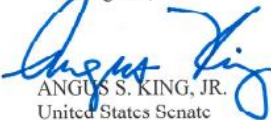
First, it was a true honor to be reelected to the United States Senate for another six-year term. Throughout my travels around the state, I heard many concerns about the cost of living and affordability of housing. Many of you also shared your concerns about access to medical and mental health services. The *Inflation Reduction Act* has been incredible for older people in Maine – Medicare is finally negotiating lower prices for prescription drugs, on top of the \$35 per month cap for insulin that took effect in 2023. We have an opportunity to build on what we have in common and do what Maine people do best; we will continue to help each other and lead through example.

I have also been consistently working to help our veterans. My team has repeatedly been successful in securing long-overdue recognition of military medals for many of Maine's combat veterans and working to resolve issues with claims, travel pay, and access to healthcare and benefits our veterans earned through their selfless service to our country. I have also worked with my Veterans Affairs and Defense partners in Washington to successfully pass a national defense bill that strengthens our national security, takes care of our service members, and supports Maine businesses from Aroostook to York County.

I am also thankful to have such an incredible team across Maine available to you for hurdles you may face with the federal government. Whether it be veteran issues, social security problems, student loans, immigration, IRS and more, please never hesitate to reach out to my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow us the chance to be part of your solutions.

Together, over the next six years, I know we can continue to build a stronger, brighter future for our great state. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2025.

Best Regards,

  
ANGUS S. KING, JR.  
United States Senate

AUGUSTA  
40 Western Avenue, Suite 412  
Augusta, ME 04330  
(207) 622-8292

BANGOR  
202 Harlow Street, Suite 20350  
Bangor, ME 04401  
(207) 945-8000

BIDDEFORD  
227 Main Street  
Biddeford, ME 04005  
(207) 352-5216

PORTLAND  
1 Pleasant Street, Unit 4W  
Portland, ME 04101  
(207) 245-1565

PRESQUE ISLE  
167 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 764-5124

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# Letter from Representative Chellie Pingree

2354 RAYBURN HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515

PHONE: 202-225-6116  
FAX: 202-225-5590

WWW.PINGREE.HOUSE.GOV



CHELLIE PINGREE  
CONGRESS OF THE UNITED STATES  
1ST DISTRICT MAINE

COMMITTEE ON APPROPRIATIONS

SUBCOMMITTEES:

INTERIOR, ENVIRONMENT, AND RELATED AGENCIES, RANKING MEMBER  
AGRICULTURE, RURAL DEVELOPMENT, AND RELATED AGENCIES  
MILITARY CONSTRUCTION, VETERANS AFFAIRS, AND RELATED AGENCIES

Dear Friends,

As we welcome the New Year, I want to extend my sincerest well wishes for 2025: to you, your loved ones, and your community. I'd also like to share an update on what my team and I have been working on—and how we intend to continue serving Maine's First District in the next Congress.

One year ago, our state was reeling from a series of unprecedented winter storms. Thanks to the efforts of local, state, and federal officials, we're starting to rebuild. The Federal Emergency Management Agency and the Small Business Administration approved more than \$10.7 million in federal assistance for Maine households, businesses, and homeowners in the months following the storms. In addition, Maine received a \$69 million grant from the National Oceanic and Atmospheric Administration to support the climate-resilience goals outlined in Maine Won't Wait. More help is needed, no doubt, and I will continue to advocate for the support our state deserves. For more information about available resources, go to [pingree.house.gov/disaster](https://pingree.house.gov/disaster) resources.

In 2024, \$1.7 billion in federal grant funding came to Maine—encompassing everything from conservation efforts and home-heating assistance to resilient infrastructure and affordable housing. My team was able to secure \$1.4 million in refunds for Maine taxpayers, along with \$639,000 in Social Security benefits. We also helped thousands of constituents file for work permits, veterans benefits, and passports, and wrote countless letters of support on behalf of our constituents.

I'm so proud of what we achieved in 2024, and I'm fully committed to building on those accomplishments in the 119th Congress. As ever, my team and I are ready to assist however we can. Please don't hesitate to reach out to my Portland office at (207) 774-5019, or by visiting [pingree.house.gov/contact](https://pingree.house.gov/contact). We're also happy to provide information related to Congress's annual Community Project Funding (CPF) process, which allows nonprofits and local governments to apply for federal funding for specific projects. For more info, go to [pingree.house.gov/communityprojectfunding](https://pingree.house.gov/communityprojectfunding).

I'm deeply honored that voters have chosen me to represent them once again in the U.S. Congress. It is a responsibility I will never take lightly—and a privilege I will always cherish.

Sincerely,

Chellie Pingree  
Member of Congress

2 PORTLAND FISH PIKE, SUITE 304  
PORTLAND, ME 04101  
PHONE: 207-774-5019  
FAX: 207-871-0720



108 MAIN STREET  
WATERVILLE, ME 04901  
PHONE: 207-873-5713  
FAX: 207-873-5717

## Letter from Senator Cameron Reny



Cameron Reny  
Senator, District 13

THE MAINE SENATE  
131st Legislature

3 State House Station  
Augusta, Maine 04333

Dear Friends and Residents of Whitefield,

Thank you for the opportunity to continue serving as your State Senator. I'm proud to represent our communities in Augusta, and I will work hard to represent us well.

On Wednesday, December 4, 2024, I was sworn in to the 132nd Maine State Legislature. The following week, I received my committee assignments. I'm excited to share that I have been appointed to serve on the Appropriations and Financial Affairs Committee, which is a role I take seriously. I will work hard to ensure that state resources are used responsibly. I am also continuing to serve on the Joint Standing Committee on Marine Resources.

This area means a lot to me. This is where I grew up and where I have chosen to raise my own family. In strong communities like ours, people look out for each other and understand that everyone needs a little help sometimes. For that reason, I have spent my career as an educator and community advocate, and I'm happy to report those communication and problem-solving skills have been useful while working in Augusta on your behalf. I look forward to continuing to put these skills to work for you.

The Legislature is currently in session and will continue to meet regularly. Remember that I am a resource for you all year. If you need help contacting a state agency, or want to share a comment or concern, please don't hesitate to reach out.

You can send me an email at [Cameron.Reny@legislature.maine.gov](mailto:Cameron.Reny@legislature.maine.gov) or call my Senate office at (207) 287-1515. My cell phone number is (207) 400-9910. Life is rarely easy, but it seems harder than usual right now. Everyone needs help sometimes so please don't be afraid to ask.

After all, I'm here to serve you.

Warmly,

Sen. Cameron Reny  
Senate District 13

*Chair, Marine Resources Committee \* Health Coverage, Insurance, and Financial Services Committee  
State House (207) 287-1515 \* Fax (207) 287-1585 \* Toll Free 1-800-423-6900 \* TTY 711  
[Cameron.Reny@legislature.maine.gov](mailto:Cameron.Reny@legislature.maine.gov) \* [legislature.maine.gov/senate](http://legislature.maine.gov/senate)*

## Letter from Representative Wayne Farrin



**Wayne K. Farrin**

85 Rho Ave

Jefferson, ME 04348

Phone: (207) 592-9057

[Wayne.Farrin@legislature.maine.gov](mailto:Wayne.Farrin@legislature.maine.gov)

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: Maine Relay 711

Dear Whitefield Neighbors:

It is an honor to have the opportunity to serve you in the Maine House of Representatives. Over the next two years, I will be working hard as your advocate in Augusta to make life better for everyone in our district and in our state.

As of this writing, the first session of the 132<sup>nd</sup> Legislature has begun. We have a lot of work ahead of us, which will include doing more to lower costs for Maine families, build an economy that works for everyone, increase access to housing and health care, and more. I'm looking forward to working with all of my colleagues to tackle these challenges head-on.

Our most significant priority will be crafting a two-year state budget, which will shape the direction of our state in the near future. I will be fighting to ensure that the budget includes policies that will provide relief and make it easier for more Maine families to build their lives here and make ends meet. Some of my other top goals for the budget include making Maine's infrastructure more efficient and effective and preserving our working waterfronts way of life.

This session, I have been appointed to serve on the Marine Resources Committee and the State and Local Government Committee. The Marine Resources Committee oversees the Department of Marine Resources, as well as policy related to commercial marine fisheries management, licensing and enforcement, the processing and sale of marine fish and shellfish and aquaculture. The State and Local Government Committee oversees legislation relating to municipal, county and regional government systems, state agencies, memorials and more.

Please feel free to contact me if you ever need my help. My email is [Wayne.Farrin@legislature.maine.gov](mailto:Wayne.Farrin@legislature.maine.gov). I also send out monthly e-newsletters that provide updates on our work at the State House and offer helpful information and resources. Please let me know if you would like to receive them.

I am so grateful to be entrusted with this great responsibility, and I look forward to connecting with you over the next two years.

Sincerely,

Wayne Farrin

State Representative

District 47: Jefferson, Alna, Whitefield and Wiscasset



Sample Ballot

**TOWN OF WHITEFIELD OFFICIAL BALLOT**

Municipal Election ~ Town of Whitefield, State of Maine

Yolanda Violette – Town Clerk

**FRIDAY, MARCH 14, 2025**



Instruction to Voters: Vote for Candidate(s) in each Office  
**To Vote for Candidate:** Check the box to the left of the name.  
**To Vote a Write In:** Check Box & Write Last Name, First Name  
If you make a mistake, you may request a new ballot. DO NOT ERASE.

**VOTE TWO – Select Board Member - 3 Year Term**

☐ Bolduc, Seth A

☐ Write In: \_\_\_\_\_

☐ Write In: \_\_\_\_\_

**Planning Board Member - 3 Year Term**

☐ Write In: \_\_\_\_\_

**RSU 12 School Board Representative - 3 Year Term**

☐ Goetzman, Kathleen

☐ Write In: \_\_\_\_\_

**Thank You ~~~ You have now finished Voting !**

**\*\*Attention Voters\*\***

- When voting your ballot for a Write In, you **MUST** check the box left of the name written in for it to be counted. If the box is not checked it will be Invalid.
- Name does not have to be spelled exact, the clerks must be able to understand who you intend.



## Annual Warrant ~~ Town of Whitefield FY 2025-2026

To: Laurel Mullens, Resident of the Town of Whitefield, County of Lincoln, State of Maine.

### GREETINGS,

*In the name of the State of Maine, you are hereby required to notify and warn the residents of the Town of Whitefield, Maine in Lincoln County, qualified to vote on Town affairs, to assemble at the **Whitefield Central Fire Station**, located at 24 Townhouse Road in said Town of Whitefield on Friday the **Fourteenth day of March, 2025, at 2:45 PM**, then and there to act upon Article 1 and by secret ballot on Article 2, the polling hours therefore to be from **3:00 PM in the afternoon until 7:00 PM in the evening**:*

*Pursuant to Title 21-A, Section 759(7), absentee ballots will be processed at the polls at the following times of 5:00 PM and 7:00 PM.*

*And to notify and warn said voters to assemble for the business meeting at the **Whitefield Elementary School** located at 164 Grand Army Road in said Town of Whitefield on Saturday the **Fifteenth day of March 2025 at 10:00 AM**, then and there to act on Articles 3 through 37 as set out below, to wit:*

**Article 1:** To elect a **Moderator** by written ballot to preside at said meeting.

**Article 2:** To elect by secret ballot municipal officials namely, two Select Board Members/Assessors/Overseers of the Poor; one Planning Board Member; one RSU 12 School Board Member, all for three-year terms.

**Article 3:** To see if the **Town will fix dates when taxes shall be due and payable**, and to see if the **Town will fix an annual interest rate** to be charged on unpaid taxes after said dates, and to allow the **Tax Collector or Treasurer to accept the prepayment of taxes** not yet committed, pursuant to 36 M.R.S. §506, amount not to exceed previous year's taxes. Interest on any prepayments will be zero percent.  
24/25 budget year interest rate 5%.

SELECT BOARD RECOMMENDS APPROVAL OF: Taxes due **Monday, December 1, 2025** and **Friday, May 1, 2026** and a **5%** interest rate for unpaid taxes.

**Article 4:** To see if the Town will vote to appropriate from surplus funds to **pay for tax abatements and any interest due thereon**.

SELECT BOARD RECOMMENDS APPROVAL

**Article 5:** To see if the Town will vote to authorize the **Town Tax Collector to enter into a standard agreement with taxpayers establishing a “tax club” payment** plan for property taxes, whereby:

- the taxpayer agrees to pay specified monthly payments to the Town based on his or her estimated and actual tax obligation for the current year property taxes;
- the Town agrees not to charge interest on timely payments made pursuant to the tax club agreement;
- the Town authorizes the Town Tax Collector to accept tax club payments for current taxes which may be due prior to the commitment of those taxes;
- the agreement is automatically terminated if a scheduled payment is late, and the taxpayer then becomes subject to the same due dates and interest dates and rates as other taxpayers who are not participating in a tax club;
- only taxpayers who do not have any outstanding tax obligations for prior tax years are eligible to participate in the tax club program;
- taxpayers wishing to participate in a tax club for a particular property tax year shall enter into an agreement with the town by a publicly advertised deadline determined by the Town Tax Collector.

**Article 6:** To see if the Town will authorize the **Treasurer, after Select Board Approval, to file a waiver of automatic foreclosure of a tax lien** at the Registry of Deeds, pursuant to 36 M.R.S. §944 on real estate that may be contrary to the Town’s best interest.

**Article 7:** To see if the Town will vote to authorize the **Select Board to enter into multi-year contracts** to negotiate optimal value for the procurement of certain necessary services to the Town.

**Article 8:** To see if the Town will vote to authorize the **Select Board on behalf of the Town to sell and dispose of any real estate acquired by the Town for nonpayment of taxes** thereon, for such terms as they deem advisable and execute quitclaim deeds for the same; in accordance with the process required by law, Title 36 M.R.S. § 943-C if they choose to sell it to anyone other than the former owner(s).

**Article 9:** To see if the Town will vote to authorize the **Select Board to accept gifts of money or personal property to the Town** and to appropriate and expend such gifts for such public purposes as the Select Board deems to be in the best interest of the Town.

**Article 10:** To see if the Town will vote to authorize the **Select Board to apply for and accept state and federal grants and grants from nonprofit organizations** on behalf of the Town for municipal purposes including, when necessary, the authority to sign the grant contract and accept the conditions

that accompany grant funds, and to appropriate and expend grant funds for the authorized purposes.

**Article 11:** To see if the Town will authorize the **Select Board to dispose of Town owned property valued up to \$1,000**. Property valued over \$1,000 will be sold through auction or sealed-bid process.

**Article 12:** To see what sum the Town will vote to raise and appropriate to provide **Compensation to the Select Board** during the ensuing fiscal year.  
24/25 Budget was \$19,626

SELECT BOARD RECOMMENDS: \$21,813 (4-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$21,813 (5-0)

**Note:** The increase includes hiring a secretary for the purpose of taking minutes.

**Article 13:** To see what sum the Town will vote to raise and appropriate for the purpose of providing **Compensation and Employee benefits for Town Employees** during the ensuing fiscal year.  
24/25 Budget was \$244,172

SELECT BOARD RECOMMENDS: \$259,660 (4-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$259,660 (5-0)

**Note:** This includes Admin Salaries, Insurances, Social Security for all departments (including part time employees), Income Protection, Retirement, Accrued Wage Expense, Travel, and Training.

**Article 14:** To see what sum the Town will vote to raise and appropriate for general expenses associated with the **Operation of Town Government** during the ensuing fiscal year.  
24/25 Budget was \$130,710

SELECT BOARD RECOMMENDS: \$136,939 (4-0)

BUDGET COMMITTEE RECOMMENDS: \$136,839 (5-0)

**Note:** Includes MMA dues, subscriptions, registry, advertising, office supplies, postage, telephone, utilities, heat, property insurance, workers compensation insurance, legal services, audit fees, assessing fees, computer software (TRIO), maintenance, tax bills, town reports, tax map & GIS updates, website, other contracted services, office equipment, land taxes, preservation of records, etc.

**Article 15:** To see what sum the Town will vote to raise and appropriate for **Elections** expenses during the ensuing fiscal year.  
24/25 Budget was \$4,125

SELECT BOARD RECOMMENDS: \$4,250 (4-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$4,250 (5-0)

**Article 16:** To see what sum the Town will vote to raise and appropriate for **Planning Board** expenses and **Code Enforcement Officer (CEO)** expenses during the ensuing fiscal year.

24/25 Budget was \$15,718

SELECT BOARD RECOMMENDS: \$16,216 (4-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$16,216 (5-0)

**Note:** Planning Board, \$5,833; Code Enforcement Officer, \$10,383

**Article 17:** To see what sum the Town will vote to raise and appropriate for **Facilities Maintenance** during the ensuing fiscal year.

24/25 Budget was \$56,251

SELECT BOARD RECOMMENDS: \$53,950 (4-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$53,950 (4-0-1)

**Article 18:** To see what sum the Town will vote to raise and appropriate for the **Operation of the Whitefield Fire Department** during the ensuing fiscal year.

24/25 Budget was \$196,545

SELECT BOARD RECOMMENDS: \$225,785 (4-0)

BUDGET COMMITTEE RECOMMENDS: \$225,685 (5-0)

**Note:** This includes the Annual Emergency Management Operations \$500 (Year #8) that is part of Article #28 non-lapsing approval. Delta rates increase from \$25 to \$35 per capita

**Article 19:** To see what sum the Town will vote to raise and appropriate for the **Animal Control Contract** during the ensuing fiscal year.

24/25 Budget was \$9,000

SELECT BOARD RECOMMENDS: \$10,500 (4-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$10,500 (5-0)

**Article 20:** To see what sum the Town will vote to raise and appropriate for **Maintenance and Repairs of Town Roads** during the ensuing fiscal year.

24/25 Budget was \$591,570

SELECT BOARD RECOMMENDS: \$466,025 (4-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$466,025 (5-0)

**Article 21:** To see what sum the Town will vote to raise and appropriate for **Winter Maintenance of Town Roads** during the ensuing fiscal year.

24/25 Budget was \$465,700

SELECT BOARD RECOMMENDS: \$464,300 (4-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$464,300 (5-0)

**Article 22:** To see what sum the Town will vote to raise and appropriate for the **General Assistance Program** during the ensuing fiscal year.  
24/25 Budget was \$2,000

SELECT BOARD RECOMMENDS: \$2,000 (4-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$2,000 (5-0)

**Article 23:** To see what sum the Town will vote to raise and appropriate for **Soldiers' Graves, Cemetery Maintenance and the Whitefield Cemetery** during the ensuing fiscal year.  
24/25 Budget was \$8,200

SELECT BOARD RECOMMENDS: \$8,300 (4-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$8,300 (5-0)

**Article 24:** To see what sum the Town will vote to raise and appropriate in support of the following outside services: **Midcoast Humane & Hatch Hill** during the ensuing fiscal year.  
24/25 Budget was \$27,000

SELECT BOARD RECOMMENDS: \$26,900 (4-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$26,900 (5-0)

**Note:** Midcoast Humane, \$3,900; Hatch Hill, \$23,000

**Article 25:** To see what sum the Town will vote to raise and appropriate for **Salaries and Utilities for the Recycling Center** during the ensuing fiscal year.  
24/25 Budget was \$4,869

SELECT BOARD RECOMMENDS: \$5,419 (4-0)

BUDGET COMMITTEE RECOMMENDS: \$5,344 (5-0)

**Article 26:** To see what sum the Town will vote to raise and appropriate for the **Fire Department Capital Outlay** during the ensuing fiscal year.  
24/25 Budget was \$9,000

SELECT BOARD RECOMMENDS: \$9,000 (4-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$9,000 (5-0)

**Note:** This is the 8<sup>th</sup> Year

**Article 27:** To see what sum the Town will vote to raise and appropriate for a **Town Grader/Road Equipment Maintenance fund** during the ensuing fiscal year.  
24/25 Budget was \$0

SELECT BOARD RECOMMENDS: \$8,000 (4-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$8,000 (5-0)

**Note:** This is the first year, to become an annual article for the purpose of building a fund for future repair or even to purchase new equipment.

**Article 28:** To see if the Town will vote to lapse all balances into undesignated Fund Balance except those which must be carried forward by statute and the balances of the following accounts: **Emergency Management Operations, Fire Department Capital, Maintenance and Repairs for Town Roads and the Grader/Road Equipment Maintenance fund** these accounts will not lapse and to allow the Select Board to expend from them in future years for their designated purposes.

**Article 29:** To see what sum the Town will vote to raise and appropriate for a **Tax Anticipation Note (TAN)** during the ensuing fiscal year.  
24/25 Budget was \$600

SELECT BOARD RECOMMENDS: \$600 (4-0)  
BUDGET COMMITTEE RECOMMENDS SAME: \$600 (5-0)

**Article 30:** To see if the Town will vote to raise and appropriate to support the **Debt Service incurred for the Fire Department and Fire Truck** during the ensuing fiscal year.  
24/25 Budget was \$55,697

Fire Truck Principal	\$18,922
Fire Truck Interest	\$ 3,025
Fire Station Principal	\$18,272
Fire Station Interest	<u>\$14,707</u>
	\$54,926

SELECT BOARD RECOMMENDS: \$54,926 (4-0)  
BUDGET COMMITTEE RECOMMENDS SAME: \$54,926 (5-0)

**Article 31:** To see what sum the Town will vote to raise and appropriate for **Donations to the following Organizations** during the ensuing year:

	Previous Budget FY 24/25	Organization Requested FY 25-26	Select Board FY 25-26	Budget Comm FY 25-26	Select Board Recomd	Budget Comm Recomd
American RedCross	\$ 250	\$ 0	\$ 0	\$ 0		
Midcoast ME Com Act	\$ 1,000	\$0	\$ 0	\$ 0		
Maine General Hospice	\$ 1,137	\$ 1,137	\$ 1,137	\$ 1,137	4-0	4-0
Kenn. Behavioral Health	\$ 1,000	\$ 0	\$ 0	\$ 0		
New Hope Midcoast	\$ 580	\$ 640	\$ 640	\$ 640	4-0	4-0
Spectrum Generations	\$ 1,144	\$ 1,200	\$ 1,200	\$ 1,200	4-0	4-0
Young at Heart	\$ 175	\$ 175	\$ 175	\$ 175	4-0	4-0
Children Center	\$ 1,128	\$ 0	\$ 0	\$ 0		
Healthy Kids	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	4-0	4-0
Waldo County Com Act	\$ 500	\$ 0	\$ 0	\$ 0		
Lifelight	\$ 0	\$ 602	\$ 602	\$ 602	4-0	4-0
Midcoast Conservancy	\$ 0	\$ 2,000	\$ 2,000	\$ 1,000	4-0	4-0
	\$7,914	\$ 6,754	\$ 6,754	\$ 5,754		

SELECT BOARD RECOMMENDS: \$6,754 (see above for Recommendation #’s)  
BUDGET COMMITTEE RECOMMENDS: \$5,754 (see above for Recommendation #’s)

**Article 32:** To see what sum the Town will vote to raise and appropriate for the **Whitefield Library** during the ensuing fiscal year.  
24/25 Budget was \$20,000

SELECT BOARD RECOMMENDS: \$20,000 (4-0)  
BUDGET COMMITTEE RECOMMENDS: \$19,800 (4-0)

**Article 33:** To see what sum the Town will vote to raise and appropriate for the **Whitefield Food Bank** during the ensuing fiscal year.  
24/25 Budget was \$3,000 (\$1,500 Taxes + \$1,500 from William Turner Charity Trust)

SELECT BOARD RECOMMENDS: \$3,000 (4-0)  
BUDGET COMMITTEE RECOMMENDS SAME: \$3,000 (4-0)

**Note:** \$1,500 will come from William Turner Charity (see revenue sources Article # 35)

**Article 34:** To see if the Town will vote to appropriate all funds received by the Town from the **State of Maine for snowmobile registrations to the Snowmobile Club** for the purpose of maintaining snowmobile trails and to authorize the municipal officers to enter into an agreement with the Club, under such terms and conditions as the municipal officers may deem advisable, for that purpose. These funds are to be used for the maintenance of snowmobile trails within the Town.

**Article 35:** To see if the Town will vote to appropriate and authorize the **Select Board to expend funds from the following General Fund revenue sources to be applied toward the 25/26 budget** thereby decreasing the amount to be raised from property taxes.

Auto Excise	\$ 475,000
Boat Excise	\$ 2,200
Agent Fees	\$ 12,150
Licenses/Certificates	\$ 950
Cemetery Mowing Reimbursement	\$ 2,040
Veteran	\$ 2,000
Tree Growth	\$ 9,000
Renewable Energy	\$ 300
Interest on Taxes	\$ 5,000
Lien Cost	\$ 3,500
Bank Interest	\$ 6,000
Cable Franchise Fees	\$ 4,900



Will Turner Charity Fund (Food Pantry)	\$ 1,500
Local Roads Assistance Program	\$ 58,000
Unassigned Fund Balance	<u>\$ 250,000</u>
<b>Total</b>	<b>\$ 832,540</b>


24/25 Budget was \$771,890  
SELECT BOARD RECOMMENDS: \$832,540


**Article 36:** To see if the Town will vote to authorize the **Select Board to move funds in the municipal budget from categories with balances to those with deficits** during the ensuing fiscal year.

**Article 37:** To authorize the **Select Board to accept and expend any other revenue from State, Federal, local or private sources** for the support of the Town during the ensuing fiscal year.

The Registrar will be in session during Town Meeting to register anyone eligible to vote in Town matters.

Given under our hands and seal in the said Town of Whitefield this 11 day of February, 2025

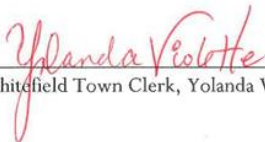
  
Seth A Bolduc, Chair

  
Keith D Sanborn, Vice Chair

  
James R Torbert

  
Brent W Hallowell

  
Brian J O'Mahoney

Attested:   
Whitefield Town Clerk, Yolanda Violette

**Important Numbers**

Ambulance / Fire / State Police .....	911
Lincoln County Sherriff Dept. – <b>Emergency</b> .....	911
Non – Emergency.....	882-7332
Whitefield Town Office.....	549-5175
Whitefield Library/Community Center.....	549-0170
Code Enforcement/Plumbing Inspector..... Arthur Strout	458-2154
Fire Chief .....	Jesse Barton 557-0744
Deputy Fire Chief.....	Randy Brann 458-9025
EMS Director.....	Michael Johnson 458-2365
Road Commissioner .....	Dylan Peaslee 592-0196
Animal Control Officer.....	Lincoln County 882-7332
Whitefield Post Office .....	549-7011
RSU #12 Superintendent’s Office.....	549-3261
Whitefield Elementary School.....	549-5251
Lincoln Academy.....	563-3596
Erskine Academy.....	445-2962
Wiscasset School Department.....	882-4104
Sheepscot Valley Health Center.....	549-7581
Maine General Health - Augusta.....	626-1000
Lincoln Heath, Damariscotta - Miles Campus.....	563-1234
VA Maine Health Care - Togus.....	623-8411
Wiscasset District Court.....	882-6363
Lincoln County Superior Court.....	882-6363
Lincoln County District Attorney’s Office.....	882-7312
Lincoln County Commissioners Office.....	882-6311
Lincoln County Emergency Management.....	882-7559
Lincoln County Registry of Deeds.....	882-7431
Lincoln County Registry of Probate.....	882-7392
Lincoln County Regional Planning.....	882-4271



**E911 Notice**

If your home is not displayed with a visible number, get it numbered. Fire and Rescue need these numbers to be visible from the road so they can identify your home quickly.

**\* The Life You Save, Could Be Your Own \***



Photo by Yolanda Violette

Notes

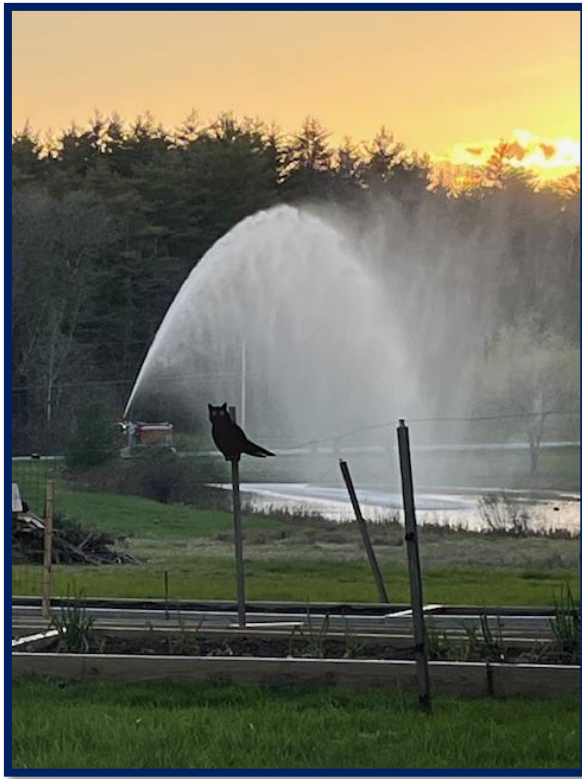


Photo from  
Judith Ekholm



Photo by Yolanda Violette





Above photo from Brooke Joslyn

Below photo from David Wright



Below photo from Susan Webb



Thank you for your submissions of photos. Enjoy!