

Whitefield

Maine
2025



Photo by Jane McMorro, West branch of the Eastern River

Annual Report

for the year ending 6.30.2025

Dedication

This year the annual report is dedicated to two individuals, **William “Bill” C McKeen** and **Marie S Patfoort**, whose dedication to serving the community has made a lasting impact.



William “Bill” C McKeen

February 16, 1941 – January 8, 2025

Marie S. Patfoort

November 8, 1929 - August 5, 2025



See full Dedications on Page 3

Annual Report

of the
Municipal Officers
of the

Town of Whitefield,
Maine



For the Fiscal Year Ending
June 30, 2025

Table of Contents

Dedication	3
Spirit of America Award 2026	4
Town Office Contact / Hours / Holiday Schedule	6
Municipal Election / Town Meeting Schedule	7
Municipal Officials	8
Municipal Calendar	10
Select Board Report	11
Administrative Assistant's Report	12
Town Clerk's Report	14
Registrar of Voters Report	17
Assessing Information for Taxpayers	18
Municipal Valuation Return 2024 (for 2025 Taxes)	20
Tax Collector's Report	21
2025 Outstanding Real Estate Taxes	22
2025 Personal Property Taxpayer List	25
2025 Outstanding Personal Property Taxes	25
Real Estate Valuation Report 2025 (Taxpayer List)	26
What to Bring to Register a Vehicle and other transactions	49
Treasurer's Report	51
2024, 2023 & 2022 Outstanding Real Estate Taxes	64
Auditor's Report	66
Facilities Committee Report	131
Planning Board Report	132
Plumbing Inspector's Report/CEO Report	133
Whitefield Fire and Rescue Report	134
Whitefield EMS Report	136
Whitefield Fire & Rescue Auxiliary	138
Trunk or Treat 2025	139
Delta Ambulance	140
Kings Mills Volunteer Fire Department Association	144
Coopers Mills Volunteer Fire Department	146
Roads Committee Report	147
Solid Waste Committee Report	148
Cemetery Committee Report	150
Whitefield Trails Committee Report	152
Kings Mills Union Hall Association	154
Whitefield Historical Society Report	156
Whitefield Library Association Report	158
Letter from Midcoast Conservancy	160
Letter from CHIP Program	162
Letter from RSU # 12 and Whitefield School	164
Letter from Erskine Academy	166
Letter from Lincoln Academy	168
Whitefield Food Pantry Report	171
Letter from Lincoln County Sheriff	172
Lincoln County Animal Control Officer's Report	174
Federal and State Elected Officials & Letters	175
Sample Ballot – Municipal Election, March 20 th	183
Annual Warrant – Town Meeting, March 21 st	184
Budget Summary	194
July 4 th Parade 2025	196
Important Phone Numbers	200

Dedication

William "Bill" C McKeen (1941-2025)

Born in Millinocket on February 16, 1941, Bill found his way to Whitefield in the 1990's via Presque Isle, Rockland and Bath where his talents as a graphic designer and artist led to positions such as television art director and newspaper designer, at one time owning the *Courier Gazette* in Rockland and *the Coastal Journal* in Bath. Eventually he formed a design and production business, Minuteman Signs in Augusta. Soon after his arrival in Whitefield, he began designing signs for the town: at the Town House, the Whitefield Library, and those identifying each cemetery in town. He also painted the sign which Erik Eckholm had rebuilt at the Kings Mills Union Hall and his company made the "Welcome to Whitefield" signs, designed by Jen Grady, which greet travelers on every road into the town.



In addition to his artistic talent, Bill was dedicated to community service. He served two terms on the Selectboard of Whitefield, on numerous state and local committees and in leadership positions for the Jaycees and the Rotary Club. Indulging in his interest in history, Bill joined the Whitefield Historical Society soon after his arrival. He created a logo for the newsletter and later began designing the wonderful posters which announced the meetings and became the covers of the newsletter. He also served as President and was Vice President until his passing.

Proud of his Scots/Irish heritage, Bill served as President of the Saint Andrews Society of Maine, Chairperson of the Maine Highland Games and Vice-President of the Maine Ulster Scots Project of Maine which honored him with a Life Time Service Award. He also enthusiastically participated in the Highland Games.

His service to the town and his memory are enshrined in the signs that greet you on the road as you enter the town, at the Library, at the Town House, at the Union Hall, at the cemeteries, reminding us of what a wonderful person he was.

~~~~~

### Marie S Patfoort (1929 – 2025)

Marie Patfoort contributed significantly to the good of the Whitefield community. She had an extraordinary life. Born in the nation of Congo under Belgian colonial rule, she was directly connected to that legacy, her father having been a Belgian Army officer and her mother the daughter of a tribal leader. As a young girl she suffered from dysentery, malaria, black water fever... "just everything that came along." She was not expected to live until adulthood. She recalled being in the last stages of black water fever and not being able to speak. The circumstances of her birth, her father having returned to Belgium and her mother to her own family home, meant that Marie lacked a family structure and she instead found that support in a mission school and dispensary where she eventually taught and cared for infants. As an adult, Marie experienced the violence that followed the Belgians' departure from the country and she was evacuated to Uganda. Marie had formed a strong relationship with an American missionary, Nellie Maloon, and that connection eventually brought her to New England where she studied at Gordon College in Boston. Gordon College had been founded to train missionaries to Congo a century earlier. Marie was apparently the first student from the nation of Congo to receive a degree in education, opportunities for education having been limited by the Belgian colonial regime.

In the United States she struggled to find teaching work but eventually made her way to Whitefield where she found friends and threw herself into the community and formed strong and lasting friendships with the people of the town. Marie worked in the Whitefield School for many years and was known for her kindness and her willingness to reach out to those in need. She is remembered as a talented teacher and a friend to all.

David Chase's Maine Thing website includes a detailed account of Marie's life and some of this information is drawn from there. It concludes with the following observation from a colleague: "*The kids know. She gives them a good feeling about themselves. They can't wait to come and see her. When she walks by, they reach out and want to touch her.*"



## Spirit of America Award 2026

This year we are pleased to present Jennifer Grady with the Spirit of America award. This award highlights individuals who give their time and energy to strengthen their communities, and Jen's dedication to our town clearly reflects that spirit.

One visible example of her contribution to the community is helping to create the "Welcome to Whitefield" signs around town that greet residents and visitors alike and remind everyone that we share our roads and public spaces. These signs reflect her care for the town and her desire to make it a place that feels thoughtful and well looked after.

Jen has also devoted many hours to public service through her work on the Planning Board, which she now chairs. This is her first time stepping into town government and she has been willing to take on the time-consuming work to research, and to engage thoughtfully with issues that affect the future of the community.



Since moving to town in 1980, Jen has been involved with the Kings Mills Union Hall and since 2020 has been leading the effort to restore and revive the building. She has worked tirelessly to raise funds, organize volunteers, and contribute significant sweat equity to the project. The Union Hall has a long history as a community gathering place, and Jen's vision is to see it restored as an active and vibrant space once again—one that can serve the town for years to come.

Jen's volunteerism is driven not by recognition, but by a genuine care for her community and a belief in its potential. Her leadership, generosity, and vision embody

the very spirit this award seeks to honor.

Thanks You Jen!



Photos submitted by Jennifer Grady

## 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 McMorrow, 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 McMorrow  
 2024 – Julie & Steve Cowles  
 2025 – Whitefield Roads Committee



Photo by Yolanda Violette

## 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<br>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.

### 2026 Holiday Schedule

|                             |                                          |
|-----------------------------|------------------------------------------|
| New Year's Day 2026         | Thursday, January 1, 2026                |
| Martin Luther King, Jr. Day | Monday, January 19, 2026                 |
| President's Day             | Monday, February 16, 2026                |
| Patriot's Day               | Monday, April 20, 2026                   |
| Memorial Day                | Monday, May 25, 2026                     |
| Juneteenth                  | Friday, June 19, 2026                    |
| Independence Day            | Friday, July 3, 2026 (observed)          |
| Labor Day                   | Monday, September 7, 2026                |
| Indigenous Peoples Day      | Monday, October 12, 2026                 |
| Veteran's Day               | Wednesday, Always Closed                 |
| Thanksgiving Day            | Thursday, November 26, 2026              |
| Thanksgiving Friday         | Friday, November 27, 2026                |
| Christmas Eve Day           | Thursday December 24, 2026, Close at 12  |
| Christmas Day               | Friday, December 25, 2026                |
| New Year's Eve Day          | Thursday, December 31, 2026, Close at 12 |
| New Year's Day 2027         | Friday, January 1, 2027                  |

#### Other Closings

|                              |                                       |
|------------------------------|---------------------------------------|
| Town Office, Fiscal Year End | Tuesday, June 30, 2026, Close at 2 PM |
| Recycling CLOSED             | Saturday, July 4, 2026                |



Photo by  
Yolanda Violette

## Municipal Election / Town Meeting Schedule 2026

Municipal Election will be held on:

**Friday March 20, 2026**

**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 183

## Town Meeting Schedule 2026

Town Meeting will be held on:

**Saturday March 21, 2026**



**10:00 am**

Business Meeting begins at  
Whitefield Elementary School  
164 Grand Army Road, Whitefield  
\* See Annual Warrant on Page 184



Photos by Yolanda Violette

## Municipal Officials

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

|                              |                         |
|------------------------------|-------------------------|
| James Torbert                | Term expires March 2026 |
| Brian O'Mahoney              | Term expires March 2026 |
| Brent Hollowell – Vice Chair | Term expires March 2027 |
| Seth Bolduc – Chair          | Term expires March 2028 |
| Erin Anderson                | Term expires March 2028 |

### 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 |
|---------------|-------------------------|

### 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)

|                   |                         |
|-------------------|-------------------------|
| Gretchen Morrow   | Term expires March 2026 |
| Deborah Talacko   | Term expires March 2027 |
| Kathleen Goetzman | Term expires March 2028 |

## Municipal Officials cont.

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

Mary Morgan  
Robin Huntley  
Jennifer Grady- Chair  
Kathleen Goetzman  
Christopher Pennock

Term expires March 2026  
Term expires March 2026  
Term expires March 2027  
Term expires March 2027  
Term expires March 2028

### **Appeals Board**

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

2 Year term expires March 2026  
2 Year term expires March 2026  
3 Year term expires March 2027  
1 Year term expires March 2028

### **Budget Committee 2025 (1 Year Appointment)**

Charlene Donahue  
Charles Vaughan  
George Hall  
David Hayden – Chair  
Laurie Glidden – Absent in photo

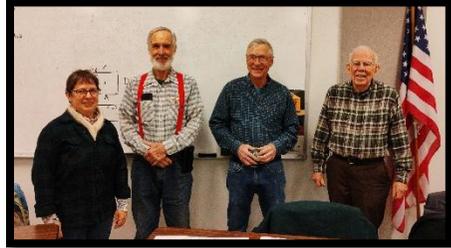


Photo by Yolanda Violette

### **Superintendent of Schools**

Howard Tuttle

**\*\*\* See Important Phone Numbers on page 200 \*\*\***



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

Photo by Kip Glidden

## Municipal Calendar FY 2025-2026

|                    |                                                                                                                   |
|--------------------|-------------------------------------------------------------------------------------------------------------------|
| July 01, 2025      | Fiscal Year Commenced                                                                                             |
| September 15, 2025 | 2026 Tax Bills were sent out                                                                                      |
| October 15, 2025   | Date you may start licensing your Dogs for 2026<br><i>*Must bring Current Rabies Certificate</i>                  |
| November 01, 2025  | Date you may start registering Snowmobiles for the 2026 Season                                                    |
| November 5, 2025   | General Referendum Election Polls Open 8 am – 8 pm                                                                |
| December 01, 2025  | First Half of 2026 Property Taxes Due                                                                             |
| December 01, 2025  | Date you may start purchasing Hunting/Fishing Licenses for 2026                                                   |
| January 02, 2026   | Date of mailing certified 2024 Foreclosure Notices                                                                |
| January 31, 2026   | Last Day to License Dogs without late fee                                                                         |
| February 01, 2026  | Dog License Late Fees (\$25.00) begin                                                                             |
| February 16, 2026  | Foreclosure Date of 2024 Property Taxes                                                                           |
| March 20, 2026     | <b>Municipal Election of Town Officials</b> Polls Open<br>3 pm – 7 pm                                             |
| March 21, 2026     | <b>Annual Town Meeting 2026 10 AM</b><br>Whitefield Elementary School                                             |
| April 01, 2026     | Homestead / Veterans Exemptions / Tree Growth Applications / Etc. / Personal / Business Property Declarations Due |
| May 01, 2026       | Second Half of 2026 Property Taxes Due                                                                            |
| May 01, 2026       | Date to start Registering ATVs for 2027 year                                                                      |
| June 09, 2026      | RSU #12 Budget Referendum<br>Polls Open 2 pm to 7 pm Central Fire Station                                         |
| Early July         | Projected mailing of certified 2025 30-day Lien Notices                                                           |
| June 30, 2026      | Any unpaid 2026 Real Estate Taxes will be listed in the Town Annual Report                                        |
| June 30, 2026      | 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    |

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

## Select Board Report

This year the select board added new members Erin Anderson and Brian O'Mahoney. Both brought enthusiasm and new ideas to the board.

The board has implemented a new investment policy, and now certain funds are safely and securely earning interest as Certificates of Deposit. Occasionally, the town has some funds awaiting disbursement. Rather than holding funds in a non-interest bearing account, we have chosen to use short-term guaranteed investments. This is generating new revenue to reduce the amount needed to be raised by taxes. The CMP Clean Energy settlement money earned over \$40,000 last year alone, and additional funds temporarily held by the town are now earning interest as well.

The board has also been working with Lincoln County Regional Planning Commission to secure a grant which will be used for heat pumps in the fire station and additional solar panels to cover the energy use of those heat pumps. This will build infrastructure for a future daytime warming and cooling center during power outages or weather events. The same grant will provide additional fire rescue training opportunities to supplement the budgeted funds. The board is pleased to see the growth and stability of the fire and rescue departments and continues to support them.

The board is continuously thankful to the number of volunteers who step up and help within the town and committees. A number of very active and generous people together meet as the committees to complete building projects, generate new ideas and engagement, and to develop plans for the future and provide advice to the board in a variety of ways. The roads committee, recycling and solid waste committee, buildings and facilities committee, cemetery committee, and fire department auxiliary all provide a great benefit in ways that are often hidden but are important and immeasurably valuable to the town and community. If anyone is interested in helping or participating, please reach out to any member to talk about how you can contribute, call the town office, or just show up at a regularly scheduled committee meeting!

Respectfully Submitted,  
Whitefield Select Board  
Seth Bolduc-Chair,  
Brent Hallowell-Vice Chair,  
Jim Torbert, Erin Anderson and  
Brian O'Mahoney



Photo by Yolanda Violette

## Administrative Assistant / Town Clerk Report

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

Out with the Old (Chick-a-dee) and In with the New (Pine Tree or No Tree). As most of you are aware, since May 1, 2025 we have been changing the chic-a-dee license plates with the Pine Tree or a No Tree plates. This transition has been going smoothly, as we are halfway through the process of removing



1<sup>st</sup> Pine Tree Plate issued!



1<sup>st</sup> No Tree Plate issued!

Photos by Yolanda Violette

all the chick-a-dee plates

over to one of the many specialty plates.



Photo by Kip Glidden

If you have reserved your plate, make sure to bring in your new plate with you at the time of the renewal, we must see it. Through this transition several people have decided to



In our Clerk world we had “Quill” as a mascot, he joined us for our luncheon we had on the new plate launch day.

Beginning January 1, 2026 When you are re-registering your motor vehicle (Car, truck, trailers, etc.). **You MUST provide the most current copy of your registration.** If you do not have a copy of your registration, bring in the plate # of the vehicle you are trying to re-register. Also, when purchasing a hunting/fishing license or re-registering your ATV, Boat or Snowmobile **You MUST provide the most current copy of your license/registration.** You may also provide your MOSES ID#. It is the responsibility of the registrant to provide the information to the clerk, not for the clerk to guess what vehicle you are trying to register. Inland Fisheries and Wildlife now offer a mobile app to keep all your licenses and registrations at your fingertips. ME Outdoors Mobile App feature allows you to purchase and store licenses, permits, and recreational vehicle registrations for yourself and others and more—right on your phone. Download today to better plan your next outdoor adventure in Maine. Available now on the Apple App Store and Google Play, check it out.



Photo from I, F & W

A year has passed since the solar panels were installed on the sand shed (October 2024) and we are now seeing that they are not generating enough to meet our needs. The select board is working on purchasing a few more to cover our needs. The purchase of more panels will not be a tax burden to the taxpayers, the Town has been approved for a grant for the additional panels through Lincoln County Regional Planning Commission, the Community Resilience Partnership Community Action Grant. This process began in October 2024 and was recently awarded in February 2026. This grant will also cover some training for the Fire Department and EMS along with a heat pump in the fire station meeting room.

## Administrative Assistant / Town Clerk Report cont.

In January 2025, Julie Cowles stepped down as our EMS Director after almost 2 years. Thank you, Julie, for serving as the Director. The torch has been passed to Michael Johnson. He has been a great addition to the Fire and Rescue. He was featured in the LC News in February 2025. You may reach him at 207-458-2365 or at [whitefieldems1@gmail.com](mailto:whitefieldems1@gmail.com).

The select board updated several policies over the past year as well as creating a few new ones. Those can be found on our website, Government, Policies and Ordinances.



Photo from LC News

There are a few warrant articles pertaining to Ordinances to be voted on at town meeting, 2 ordinances with amendments and 1 new ordinance. The planning board has been working on updating the Building and Development Ordinance with several amendments and process clarifications. A new section is being added about the requirements of a certificate of occupancy. Title 25 2357-A, this is a state law that has been in effect since 2009 for municipalities over 2,000 population. The other is about ADU's (additional dwelling units), again more state law that has been recently updated. Public Law 2021, Chapter 672 and Public Law 2025 Chapter 385. The Automobile Graveyard, Automobile Recycling Business, and Junkyard Ordinance amendments will be presented as well. These amendments are updates clarifying the application process. A new ordinance, Solid Waste Commercial Haulers Ordinance, will help the town track the amounts and types of solid waste generated in the Town of Whitefield. The information collected unlocks the potential for reimbursement by the State if the town shows progress towards the State of Maine's 50% recycling goal. Copies of these Ordinances will be available at the town office and also on the town website. Government, Election information and Annual Reports and Warrants.

The town received a \$2,600 grant, MMA Risk Reduction Grant, for the purchase of protective barriers which are concrete planters that will add a decorative look to the front of the town office this spring. If anyone would like to help with the setup and planting, reach out to me.



Photo by Yolanda Violette

Volunteers are needed and are an important part of municipalities. If you are interested in offering some time or services reach out to me or join in any of the committees' meetings.

Friendly reminders:

Vehicle re-registrations, need to bring in current mileage and current insurance. See page 49 for a complete list of what is needed when coming to the town office.

Dog Licensing begins October 15<sup>th</sup> each year and must be done by January 31<sup>st</sup>. February 1<sup>st</sup>, \$25.00 late fee begins, state law! We send reminder postcards the beginning of January. It's important to notify us if you no longer have the dog(s).

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

## Town Clerk Report

### Vital Statistics Yearly Totals

July 1, 2024 – June 30, 2025

|                         |    |
|-------------------------|----|
| Births                  | 5  |
| Out of Town Births      | 23 |
| Marriages - Residents   | 11 |
| Marriages - Nonresident | 5  |
| Deaths                  | 26 |

### IN LOVING MEMORY OF

|            |                             |    |
|------------|-----------------------------|----|
| 07/05/2024 | Patrick Guimond             | 60 |
| 07/06/2024 | Larry J Morse               | 83 |
| 07/13/2024 | Anthony Wayne Brann         | 77 |
| 07/16/2024 | Craig A Chubbuck            | 78 |
| 08/07/2024 | Charles William Janosky     | 77 |
| 08/13/2024 | Kenneth Leroy Cunningham Jr | 83 |
| 09/28/2024 | Clay William Hansen         | 61 |
| 10/25/2024 | Joan I Brann                | 98 |
| 11/22/2024 | David Thomas Roper          | 77 |
| 11/28/2024 | Franklin Fred Arbour Sr     | 77 |
| 12/13/2024 | Onofrio Bruno Sabatine      | 89 |
| 12/31/2024 | Irving E Doughty Sr         | 83 |
| 01/08/2025 | William Corliss McKeen      | 83 |
| 01/12/2025 | Ann Gulla Niles             | 81 |
| 02/07/2025 | Mary Reich                  | 83 |
| 02/11/2025 | Betty J Stevens             | 99 |
| 02/26/2025 | Falecia L Potter            | 27 |
| 03/28/2025 | Lynn M Senior               | 63 |
| 04/01/2025 | Kenneth Vernon Tower        | 78 |
| 04/03/2025 | Richard Arlington Beal      | 86 |
| 04/03/2025 | Carline Lillian Berube      | 75 |
| 05/09/2025 | Frederick Lynn Fagin        | 85 |
| 05/14/2025 | Virginia E Wright           | 94 |
| 05/19/2025 | Noah Dionysus Gottlieb      | 55 |
| 06/10/2025 | James N Silin               | 82 |
| 06/30/2025 | Dianne Marie Carlton        | 62 |

### Marriages (Residents)

Anne Elizabeth Kornkven / Eric Marshall Albee II  
 Courtney Delina Adams / Joshua Alan Viel  
 Penny H Reckards / Craig Nolan Lenfestey  
 Bayley Mariska Hamilton / Jacob David Wentworth

## Town Clerk's Report cont.

### Marriages (Residents) cont.

Brooke Ann Butler / Nicholas Hunter Dubord  
 Amber Ella Grady / Dominic Paul Blaisdell  
 Holy Jo Davis / Jay Roger Berube  
 Walter Richard Chiappini / Virginia Lee Stanley  
 Autym Lynn Robinson / McGwire Philip Sowers  
 Christ D Hostetler / Sarah C Stutzman  
 Thomas James Scofield / Madesyn Leigh Henry



Photo by Yolanda Violette

### Motor Vehicle Registrations

|                      |                          |
|----------------------|--------------------------|
| 2239 – Registrations | 238 – Titles             |
| 122 - Vanity Plates  | 30 – Lost Plates         |
| 14 – Duplicate Reg's | 103 – Duplicate Stickers |
| 86 – Transfers       | 11 – Transit Plates      |
| 1 – Special Permit   |                          |

### Dog Licenses

575 (includes 13 online dog licenses)  
 Altered 450 – Unaltered 125

### Hunting and Fishing Licenses Issued

|                                   |    |
|-----------------------------------|----|
| Archery Hunting License           | 6  |
| Bear Hunting Permit               | 3  |
| Fishing License                   | 45 |
| Nonresident Fishing License       | 1  |
| Nonresident 7-day Fishing License | 2  |
| 3-day Fishing License             | 1  |
| 1-day Fishing License             | 1  |
| Hunting License                   | 19 |
| Combination License               | 35 |
| Over 70 Lifetime                  | 1  |
| Migratory Waterfowl               | 1  |
| Muzzleloader Permit               | 10 |
| Coyote Night Hunt Permit          | 1  |
| Spring/Fall Turkey                | 3  |
| Resident Superpack                | 1  |
| Saltwater Fishing Registry        | 3  |



## Town Clerk's Report cont.

### Inland Fisheries & Wildlife Registrations

|                           |                         |
|---------------------------|-------------------------|
| ATV                       | 76 (74 Res & 2 Non-Res) |
| ATV Duplicate             | 1                       |
| Boat                      | 111 (12 w/o Milfoil)    |
| PWC                       | 2                       |
| Online Boat Registrations | 35                      |
| Snowmobile                | 65                      |

### Automobile Junkyard Permits

Paul's Pick-A-Part, Inc.

### Graduates of Whitefield -- Class of 2025

|                    |                             |
|--------------------|-----------------------------|
| Anderson, Kennedie | Lincoln Academy             |
| Berry, Garrett     | RSU 11/ MSAD 11             |
| Bishop, Kaleb      | Erskine Academy             |
| Brann, Olivia      | Erskine Academy             |
| Conroy, Quinn      | Lincoln Academy             |
| DeLisle, Mariam    | Lincoln Academy             |
| Hayden, Landen     | Erskine Academy             |
| Henderson, Emma    | Erskine Academy             |
| Jackson, Stephen   | RSU 02                      |
| Jackson, Alivia    | Erskine Academy             |
| Johnderson, Amara  | Lincoln Academy             |
| Kalloch, Ashley    | RSU 02                      |
| Lincoln, Shelby    | Erskine Academy             |
| MacDougall, Liam   | Wiscasset School Department |
| McCormick, Malaki  | RSU 02                      |
| Paetow, Emily      | Lincoln Academy             |
| Powers, Nestor     | Lincoln Academy             |
| Ramsay, Zeke       | RSU 11 / MSAD 11            |
| Richards, Griffin  | RSU 11 / MSAD 11            |
| Thompson, Landon   | Erskine Academy             |
| Waltz, Morgan      | RSU 40 / MSAD 40            |



Photo by Yolanda Violette –  
Whitefield Library Crew  
L to R: Leslie, Kathy, Jane, Michelle,  
Martha, Ann and Mary



## Town Clerk & Registrar of Voters FY 2024 – 2025

We held **6 Elections** within this Fiscal Year. They were as follows:

|           |                               |              |
|-----------|-------------------------------|--------------|
| 11/5/2024 | State Presidential Election   | 1,508 Voters |
| 12/5/2024 | Special Town Meeting-ARPA     | 13 Voters    |
| 1/17/2025 | Special Town Meeting Election | 34 Voters    |
| 3/14/2025 | Municipal Election            | 91 Voters    |
| 3/15/2025 | Annual Town Meeting 2025      | 89 Voters    |
| 6/10/2025 | RSU #12 Budget Referendum     | 73 Voters    |

Whitefield has **1743** Registered Active Voters as of 6/30/2024  
(D=502 R=603 G=79 L=6 NL=23 & U=530)

### Elections for FY 2025 – 2026 held

|            |                                   |            |
|------------|-----------------------------------|------------|
| 11/04/2025 | State General Referendum Election | 987 Voters |
| 12/16/2025 | Special Town Meeting-CDBG Grant   | 8 Voters   |

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

#### Upcoming Elections – to be held

|           |                                           |
|-----------|-------------------------------------------|
| 3/20/2026 | Municipal Election 2026                   |
| 3/21/2026 | Annual Town Meeting 2026                  |
| 6/9/2026  | State Primary & RSU #12 Budget Referendum |
| 11/3/2026 | 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://townofwhitefield.com/> - Government – Assessing.

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.

Part of the assessment process includes conducting an annual "ratio study", which compares the actual selling price of property to assessments. The most recent Maine Revenue Services study conducted for state valuation purposes indicated the assessed values on average, to be approximately 94% of market value. This should allow us to certify with the state at **100%** for 2026. Homestead, Veteran and Blind Exemptions must be adjusted by this ratio.

If you are planning on 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, ordinances & policies or forms & applications.

**All notifications and applications for exemptions must be filed at the Town Office no later than April 1, 2026 for the 2027 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, 2026 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, 2026 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, 2026 **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.

**Blind Exemption** any person who is declared blind by a Licensed Doctor should notify the Assessors on or before April 1, 2026 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.

## Assessing Information for Taxpayers cont.

### 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.

### Property Tax Fairness Credit

<https://www.maine.gov/revenue/taxes/tax-relief-credits-programs/income-tax-credits/property-tax-fairness-credit>

Eligible Maine taxpayers may receive a portion of the property tax or rent paid during the tax year on the Maine individual income tax return whether they owe Maine income tax or not. If the credit exceeds the amount of your individual income tax due for the tax year, the excess amount of credit will be refunded to you.

Homeowners or renters are eligible for the **Property Tax Fairness Credit** if you:

1. Were Maine residents during any part of the tax year;
2. Owned or rented a home in Maine during any part of the tax year and lived in that home during the year as a primary residence;
3. Paid property tax or rent on the primary residence in Maine during the tax year;
4. Meet certain income and property tax and/or rent paid limitations during the tax year; and
5. Are not married filing separately.

Eligible Mainers will need to fill out Form 1040ME and Schedule PTFC/STFC for the tax year during which the property tax or rent was paid. Ask your tax preparer for assistance.

## Whitefield State Valuations

2024: 327,200,000    2025: \$361,250,000    2026: \$408,800,000



Photo by Yolanda Violette

## The Municipal Valuation Return for Whitefield Maine for 2024 (for 2025 Taxes):

|                                             |                                           |                |                        |
|---------------------------------------------|-------------------------------------------|----------------|------------------------|
| Valuations:                                 | Local taxable Real Estate Valuation       | \$ 382,087,200 |                        |
|                                             | Local taxable Personal Property Valuation | \$ 7,7213,300  |                        |
|                                             | Homestead Exemption Reimbursement Value   | \$ 13,512,800  |                        |
|                                             | BETE Exemption Reimbursement Value        | \$ 213,900     |                        |
|                                             | Total Valuation base                      |                | \$ 402,920,250         |
|                                             |                                           |                |                        |
| Appropriations:                             | County Tax - Lincoln                      | \$ 384,341     |                        |
|                                             | Municipal Appropriation                   | \$ 1,905,497   |                        |
|                                             | Local Education-RSU 12                    | \$ 2,802,129   |                        |
|                                             | Total Appropriations                      |                | \$ 5,091,967           |
|                                             |                                           |                |                        |
| Allowable deductions:                       | Municipal Revenue Sharing                 | \$ 305,000     |                        |
|                                             | Other Revenues                            | \$ 771,890     |                        |
|                                             | Total deductions                          |                | \$ 1,076,890           |
| Net to be raised by local property tax rate |                                           |                | \$ 4,015,077           |
| Overlay                                     |                                           |                | \$ 42,329.93           |
| Minus 1/2 Homestead                         |                                           |                | \$ 136,073.90          |
| Minus 1/2 BETE                              |                                           |                | \$ 1,076.99            |
| <b>Tax to be Collected</b>                  |                                           |                | <b>\$ 3,920,256.04</b> |

Commitment date: September 10, 2024  
5% Interest Rate

2025 Tax Rate: **10.07** per \$1000 of valuation

Due Dates 11/29/2024 & 4/29/2025

## Tax Collector's Report

Year Ending June 30, 2025

|                                                    | <b>Amount</b>         |
|----------------------------------------------------|-----------------------|
| 2025 Real Estate Commitment                        | \$3,847,619.14        |
| Real Estate Supplementals                          | 0.00                  |
| Real Estate Abatements*                            | 26,116.55             |
| Poverty Abatements                                 | 0.00                  |
| <b>Adjusted Real Estate Tax Amount</b>             | <b>\$3,821,502.59</b> |
|                                                    |                       |
| 2025 Personal Property Commitment                  | \$72,637.93           |
| Personal Property Supplementals                    | 0.00                  |
| Personal Property Abatements                       | 0.00                  |
| <b>Adjusted Personal Property Tax Amount</b>       | <b>\$72,637.93</b>    |
|                                                    |                       |
| <b>Total Real Estate and Personal Property Tax</b> | <b>\$3,894,140.52</b> |
|                                                    |                       |
| Real Estate Taxes Collected                        | \$3,684,220.48        |
| Personal Property Taxes Collected                  | 72,637.93             |
| <b>Total Taxes Collected as of June 30, 2025</b>   | <b>\$3,756,858.41</b> |
|                                                    |                       |
| <b>Total Taxes Due as of June 30, 2025</b>         | <b>\$137,282.11</b>   |

\*Abatements due to property owners requesting review of revaluation assessment.



Photo submitted by Jane McMorrow

## 2025 Outstanding Real Estate Taxes

Non Zero Balance on All Accounts

Tax Year: 2025-1 To 2025-1

As of: 06/30/2025

\* = Partial Payment Made After June 30, 2025

\*\* = Full Payment Made After June 30, 2024 Until February 13, 2026

| Acct Name ----                            | Year | Original Tax | Payment /<br>Adjustments | Amount<br>Due |
|-------------------------------------------|------|--------------|--------------------------|---------------|
| * 349 ALLEN, GERALD L                     | 2025 | 842.86       | 0.00                     | 842.86        |
| 1155 ALLEN, THOMAS J                      | 2025 | 504.51       | 0.00                     | 504.51        |
| ** 366 BARTLETT, KENNETH                  | 2025 | 1,341.32     | 17.50                    | 1,323.82      |
| ** 568 BINNS, SUSAN ELAINE                | 2025 | 1,877.05     | 1,713.86                 | 163.19        |
| * 577 BOYNTON, MARY M ESTATE OF           | 2025 | 419.92       | 0.00                     | 419.92        |
| ** 59 BRANN, JAMES M                      | 2025 | 1,679.68     | 0.00                     | 1,679.68      |
| ** 1654 BRANN, ROBERT                     | 2025 | 1,611.20     | 786.04                   | 825.16        |
| * 1146 BRONN, CLIFTON                     | 2025 | 902.27       | 19.73                    | 882.54        |
| ** 847 BRONN, CLIFTON GEORGE              | 2025 | 3,682.60     | 0.00                     | 3,682.60      |
| ** 634 BROWN, CAROLE A                    | 2025 | 2,710.84     | 1,355.97                 | 1,354.87      |
| ** 908 BROWN, CAROLE A                    | 2025 | 1,989.83     | 0.00                     | 1,989.83      |
| ** 534 BROWN, TIMOTHY M                   | 2025 | 500.48       | 0.00                     | 500.48        |
| ** 1836 BROWN, TIMOTHY M                  | 2025 | 4,360.31     | 0.00                     | 4,360.31      |
| 1583 COLSON, MICHELE L                    | 2025 | 597.15       | 0.00                     | 597.15        |
| ** 1045 COUNTRY MANOR LIVING LLC          | 2025 | 5,777.16     | 2,888.58                 | 2,888.58      |
| ** 795 CUMMINGS, RICHARD L JR             | 2025 | 1,138.92     | 0.00                     | 1,138.92      |
| ** 1153 CUMMINGS, RICHARD L JR            | 2025 | 214.49       | 0.00                     | 214.49        |
| ** 1563 CUMMINGS, RICHARD L JR            | 2025 | 890.19       | 0.00                     | 890.19        |
| ** 1380 CUNNINGHAM, CHAD                  | 2025 | 525.65       | 262.83                   | 262.82        |
| ** 637 DAVIS, MATTHEW A                   | 2025 | 832.79       | 8.88                     | 823.91        |
| ** 227 DUMAS, STEVEN A                    | 2025 | 743.17       | 0.00                     | 743.17        |
| ** 389 DUNCAN, FREDERICK JOHN             | 2025 | 915.36       | 0.00                     | 915.36        |
| ** 249 DUNN, ANDREW E & THOMAS F TRUSTEES | 2025 | 5,401.55     | 0.00                     | 5,401.55      |
| 620 ENGSTROM, KRAIG                       | 2025 | 1,213.44     | 0.00                     | 1,213.44      |
| ** 927 FAIRSERVICE, MICHAEL O             | 2025 | 1,443.03     | 0.00                     | 1,443.03      |
| ** 1391 FEDERMAN, ANDREW C                | 2025 | 3,531.55     | 0.00                     | 3,531.55      |
| ** 733 FENDERSON, MARK                    | 2025 | 2,189.22     | 994.12                   | 1,195.10      |
| ** 259 GALLAGHER, EARL                    | 2025 | 370.58       | 0.00                     | 370.58        |
| ** 1297 GARAGE MAHAL LLC                  | 2025 | 365.54       | 0.00                     | 365.54        |
| ** 1193 GERRARD, DANAL                    | 2025 | 1,965.66     | 982.83                   | 982.83        |
| ** 1471 GIRARDIN, NICHOLAS A              | 2025 | 2,561.81     | 0.00                     | 2,561.81      |
| ** 101 GLIDDEN, NEWELL R E HEIRS OF       | 2025 | 78.55        | 0.00                     | 78.55         |
| ** 477 GLIDDEN, NEWELL R E HEIRS OF       | 2025 | 46.32        | 0.00                     | 46.32         |
| ** 936 GRIFFIN, JAMES L                   | 2025 | 1,636.38     | 818.19                   | 818.19        |
| 835 GROTTON, EVELINA J                    | 2025 | 975.78       | 0.00                     | 975.78        |

## 2025 Outstanding Real Estate Taxes cont.

| Acct | Name ----                       | Year | Original<br>Tax | Payment /<br>Adjustments | Amount<br>Due |
|------|---------------------------------|------|-----------------|--------------------------|---------------|
| **   | 763 HALL, ANDREW HEIRS OF       | 2025 | 211.47          | 0.00                     | 211.47        |
| **   | 912 HANSON, WALTER KING II      | 2025 | 437.04          | 433.51                   | 3.53          |
| **   | 1656 HODGKINS, DARYLL           | 2025 | 421.93          | 0.00                     | 421.93        |
| **   | 383 HOLLOWAY, LUCAS             | 2025 | 3,414.74        | 0.00                     | 3,414.74      |
| **   | 1265 HUTTER, FRANCIS W          | 2025 | 1,055.34        | 0.00                     | 1,055.34      |
| **   | 195 IHW REAL ESTATE LLC         | 2025 | 2,141.89        | 0.00                     | 2,141.89      |
| **   | 1719 JEWETT, BENJAMIN M         | 2025 | 441.07          | 220.54                   | 220.53        |
| **   | 557 JONES, EMILY E HEIRS OF     | 2025 | 1,013.04        | 0.00                     | 1,013.04      |
| **   | 1854 JOSLYN, LYMAN GARRETT      | 2025 | 132.92          | 0.00                     | 132.92        |
| **   | 501 KEOGH-DWYER, HANNAH S       | 2025 | 2,993.81        | 668.02                   | 2,325.79      |
| **   | 406 KING, ERIN                  | 2025 | 2,221.44        | 0.00                     | 2,221.44      |
| **   | 802 KING, ERIN                  | 2025 | 2,697.75        | 0.00                     | 2,697.75      |
| **   | 1611 KNOX, JORDAN N ESTATE OF   | 2025 | 1,429.94        | 422.69                   | 1,007.25      |
| *    | 1902 KNOX, VIOLET               | 2025 | 844.87          | 0.00                     | 844.87        |
| *    | 166 LANDRY, MARK E              | 2025 | 518.61          | 0.00                     | 518.61        |
| **   | 396 LEDOGAR, KATE               | 2025 | 504.51          | 191.95                   | 312.56        |
| **   | 60 LEWIS, MARY G                | 2025 | 538.75          | 269.38                   | 269.37        |
| **   | 196 LI, HUAN YING               | 2025 | 3,123.71        | 1,561.86                 | 1,561.85      |
|      | 107 LIBBY, JERRY                | 2025 | 2,002.92        | 0.00                     | 2,002.92      |
| **   | 994 LILLY, HAROLD W JR          | 2025 | 1,094.61        | 0.00                     | 1,094.61      |
| *    | 1483 MAYO, MAE BELLE            | 2025 | 1,870.00        | 0.00                     | 1,870.00      |
|      | 1128 MCCORMICK, KAREN E         | 2025 | 2,264.74        | 0.00                     | 2,264.74      |
| *    | 268 MCCORMICK, STEVEN C         | 2025 | 4,398.58        | 0.00                     | 4,398.58      |
| **   | 914 MCDONALD, STEVEN P          | 2025 | 2,486.28        | 399.37                   | 2,086.91      |
| **   | 1801 MCLEAN, GEORGE             | 2025 | 105.74          | 0.00                     | 105.74        |
| *    | 385 MICHAUD, SHANE B            | 2025 | 2,621.22        | 0.00                     | 2,621.22      |
| **   | 2005 MILLER, AARON J            | 2025 | 2,338.25        | 0.00                     | 2,338.25      |
| **   | 1989 MILLER, ERIC C             | 2025 | 315.19          | 0.00                     | 315.19        |
| **   | 1631 NEWTON, DAVID R TRUSTEE    | 2025 | 601.18          | 0.00                     | 601.18        |
| **   | 441 NICHOLSON, MFRANCES TRUST   | 2025 | 1,992.85        | 0.00                     | 1,992.85      |
| **   | 527 NICHOLSON, MFRANCES TRUST   | 2025 | 241.68          | 0.00                     | 241.68        |
| **   | 945 OXFORD PROPERTIES LLC       | 2025 | 232.62          | 116.31                   | 116.31        |
| **   | 1465 PAETOW, GARDNER V          | 2025 | 2,403.71        | 0.00                     | 2,403.71      |
| **   | 519 PAINE, VICTORIA             | 2025 | 863.00          | 491.37                   | 371.63        |
|      | 1645 PEASLEE, JUANITA M         | 2025 | 1,103.67        | 0.00                     | 1,103.67      |
|      | 264 PEASLEE, LISA M             | 2025 | 507.53          | 0.00                     | 507.53        |
| **   | 233 PEASLEE, SHANNON D (CARTER) | 2025 | 3,999.80        | 1,999.90                 | 1,999.90      |
| **   | 203 PEASLEE, STORM D            | 2025 | 1,655.51        | 0.00                     | 1,655.51      |
| **   | 39 PEASLEE, TIMOTHY             | 2025 | 911.34          | 183.21                   | 728.13        |
| *    | 1162 PERRY, BURT A HEIRS OF     | 2025 | 3,253.62        | 0.00                     | 3,253.62      |

## 2025 Outstanding Real Estate Taxes cont.

| Acct Name ----                       | Year | Original<br>Tax | Payment /<br>Adjustments | Amount<br>Due |
|--------------------------------------|------|-----------------|--------------------------|---------------|
| 1428 PIPKIN, RICHARD & IDA HEIRS OF  | 2025 | 146.02          | 0.00                     | 146.02        |
| ** 838 POLAND, PETER D HEIRS OF      | 2025 | 1,295.00        | 0.00                     | 1,295.00      |
| ** 1526 POTTER, STEVEN C SR          | 2025 | 1,304.07        | 0.00                     | 1,304.07      |
| * 466 QUINTAL, MATTHEWS              | 2025 | 1,387.65        | 339.65                   | 1,048.00      |
| ** 1064 RIPLEY, NANCY M ESTATE OF    | 2025 | 1,234.58        | 0.00                     | 1,234.58      |
| 1751 RUSSELL, ANN                    | 2025 | 332.31          | 0.60                     | 331.71        |
| ** 1464 RUSSELL, MARGARETA           | 2025 | 302.10          | 0.00                     | 302.10        |
| ** 1642 SCHOENDORF, LOUIS A IV       | 2025 | 2,016.01        | 1,958.79                 | 57.22         |
| ** 491 SHEEPBOW LLC                  | 2025 | 2,651.43        | 1,325.72                 | 1,325.71      |
| * 1825 SMITH, JORDAN                 | 2025 | 5,289.77        | 0.00                     | 5,289.77      |
| ** 1573 SMITH, KATHRYN L             | 2025 | 69.48           | 0.00                     | 69.48         |
| ** 235 SMITH, STEPHEN                | 2025 | 98.69           | 49.35                    | 49.34         |
| ** 707 SMITH, STEPHEN                | 2025 | 24.17           | 12.09                    | 12.08         |
| ** 1238 SMITH, STEPHEN               | 2025 | 254.77          | 127.39                   | 127.38        |
| ** 1742 SMITH, STEPHEN               | 2025 | 4.03            | 2.02                     | 2.01          |
| ** 1135 SMITH, STEPHEN C             | 2025 | 159.11          | 79.56                    | 79.55         |
| ** 1389 ST PETER, RICHARD L          | 2025 | 614.27          | 0.00                     | 614.27        |
| ** 1470 STAPLES, LYMAN               | 2025 | 2,327.18        | 1,163.59                 | 1,163.59      |
| ** 1585 STAPLES, SANDRA L            | 2025 | 678.72          | 490.20                   | 188.52        |
| * 1829 STYLES, GLENN D               | 2025 | 1,152.01        | 18.39                    | 1,133.62      |
| * 1336 SURETTE, PETER B              | 2025 | 2,416.80        | 940.33                   | 1,476.47      |
| ** 1255 SWARTZENTRUBER, LEVI         | 2025 | 3,897.09        | 1,948.55                 | 1,948.54      |
| 285 THAYER, PATRICK A                | 2025 | 1,696.80        | 0.00                     | 1,696.80      |
| 1188 THERIAULT, AMANDA               | 2025 | 1,806.56        | 0.00                     | 1,806.56      |
| * 860 THORNTON, ALANT JR             | 2025 | 962.69          | 481.35                   | 481.34        |
| ** 1877 THORNTON, COREY J            | 2025 | 1,073.46        | 384.48                   | 688.98        |
| ** 1974 THORNTON, MELISSA A          | 2025 | 1,504.46        | 752.23                   | 752.23        |
| 1275 TIMS, KEVIN J                   | 2025 | 1,102.67        | 0.00                     | 1,102.67      |
| * 175 WALLACE, DONNA J               | 2025 | 115.81          | 0.00                     | 115.81        |
| ** 559 WATSON-MOODY ENTERPRISES LLC  | 2025 | 884.15          | 0.00                     | 884.15        |
| ** 700 WATSON-MOODY ENTERPRISES LLC  | 2025 | 512.56          | 0.00                     | 512.56        |
| ** 830 WATSON-MOODY ENTERPRISES LLC  | 2025 | 7,139.63        | 3,573.73                 | 3,565.90      |
| ** 1372 WATSON-MOODY ENTERPRISES LLC | 2025 | 30.21           | 0.00                     | 30.21         |
| ** 975 WEEKS, BRIAN L                | 2025 | 676.70          | 0.00                     | 676.70        |
| 1967 WHITTEN-DRUMMOND, KYLE R        | 2025 | 1,442.02        | 0.00                     | 1,442.02      |
| 1344 WILSON, CLIFFORD E              | 2025 | 772.37          | 153.35                   | 619.02        |
| * 1567 WOODBURY, BRIAN               | 2025 | 887.17          | 0.00                     | 887.17        |
| ** 136 YODER, MOSE J                 | 2025 | 4,108.56        | 2,054.28                 | 2,054.28      |
| ** 672 YORKUS, IMELDA                | 2025 | 329.29          | 0.00                     | 329.29        |
| <b>Total for 114 Bills:</b>          |      | 169,944.40      | 32,662.29                | 137,282.11    |

## 2025 Personal Property Taxpayer List

| Account #       | Name                              | Assessment   | BETE             | Total          |
|-----------------|-----------------------------------|--------------|------------------|----------------|
| 29              | SPECTRUM NORTHEAST, LLC           | 1,077,000    | 0                | 1,077,000      |
| 88              | SPECTRUM NORTHEAST, LLC           | 193,600      | 0                | 193,600        |
| 123             | HIGHMEADOW FARM                   | 0            | 10,800           | 10,800         |
| 127             | PROKNEE, INC                      | 0            | 238,600          | 238,600        |
| 129             | SHEEPSCOT LINKS                   | 36,800       | 0                | 36,800         |
| 131             | LITTLE ENTERPRISES LLC            | 4,515,000    | 0                | 4,515,000      |
| 136             | CENTRAL MAINE POWER STAGING YARD  | 66,500       | 0                | 66,500         |
| 140             | AT&T MOBILITY, LLC                | 14,400       | 0                | 14,400         |
| 141             | HUNTINGTON NATIONAL BANK          | 0            | 147,700          | 147,700        |
| 143             | TIMEPAYMENT CORP                  | 12,100       | 0                | 12,100         |
| 144             | DEERE CREDIT INC                  | 0            | 50,100           | 50,100         |
| 145             | GOLDEN TRAIL SOLAR HOLDINGS LLC   | 26,000       | 0                | 26,000         |
| 146             | SUPERIOR PLUS ENERGY SERVICES INC | 7,100        | 0                | 7,100          |
| <b>Count 16</b> |                                   | <b>Total</b> | <b>5,948,500</b> | <b>447,200</b> |
|                 |                                   |              | <b>6,395,700</b> |                |

## 2025 Outstanding Personal Property Taxes

### 2025 Outstanding Personal Property Taxes

Tax Year: 2025-1 To 2025-2

As of: 06/30/2025

| Aect                    | Name ---- | Year      | Original<br>Tax | Payment /<br>Adjustments | Amount<br>Due |
|-------------------------|-----------|-----------|-----------------|--------------------------|---------------|
| <b>No Bills</b>         |           |           |                 |                          |               |
| <b>Payment Summary</b>  |           |           |                 |                          |               |
| Type                    |           | Principal | Interest        | Costs                    | Total         |
| Total                   |           | 0.00      | 0.00            | 0.00                     | 0.00          |
| <b>Non Lien Summary</b> |           |           |                 |                          |               |
| Total                   | 0         | 0.00      | 0.00            |                          |               |
| <b>No Bills</b>         |           |           |                 |                          |               |
|                         |           |           | 0.00            | 0.00                     | 0.00          |

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.



Photo submitted by Charlene Donahue

# Real Estate Valuations 2025

## 2025 Real Estate Valuations

| Account Number | Name                                                                          | Map/Lot           | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount  |
|----------------|-------------------------------------------------------------------------------|-------------------|------------|----------------|------------------|-------------|-------------|
| 981            | 299 GRAND ARMY LLC                                                            | 013-028           | 80,100     | 246,900        |                  | 327,000     | \$ 3,345.21 |
| 262            | AASE, H TODD & RICHARDS, DANIEL W                                             | 011-014           | 53,400     |                |                  | 53,400      | \$ 546.28   |
| 1179           | ABBOTT, JACOB & MELISSA                                                       | 007-004           | 70,700     | 420,900        |                  | 491,600     | \$ 5,029.07 |
| 418            | ABBOTT, TRAVIS R                                                              | 013-021           | 157,700    | 236,000        | 25,000           | 393,700     | \$ 3,771.80 |
| 959            | ACEDO, JOHSHUA                                                                | 013-023           | 62,800     | 141,300        |                  | 204,100     | \$ 2,087.94 |
| 1516           | ACKERSON, WILLIAM E & MARY K                                                  | 012-037           | 69,500     | 262,900        | 25,000           | 332,400     | \$ 3,144.70 |
| 183            | ADAMS, CLIFTON V JR & TINA                                                    | 018-023-A         | 90,500     | 527,300        | 25,000           | 592,800     | \$ 6,064.34 |
| 515            | ADAMS, CLIFTON V JR & TINA                                                    | 018-004           | 65,600     | 130,600        |                  | 196,200     | \$ 2,007.13 |
| 1739           | ADAMS, COURTNEY                                                               | 015-036-A         | 138,900    | 217,000        | 25,000           | 355,900     | \$ 3,385.11 |
| 1773           | ADAMS, MICHAEL L & ROSE A                                                     | 018-054           | 67,100     | 29,100         | 25,000           | 96,200      | \$ 728.38   |
| 1897           | ADAMS, SCOTT A & BROOKE M                                                     | 018-023-B         | 67,900     | 151,200        |                  | 219,100     | \$ 2,241.39 |
| 680            | AGJH LLC                                                                      | 019-023           | 440,000    |                |                  | 440,000     | \$ 4,501.20 |
| 1031           | AITKEN, AMMIE L                                                               | 016-016           | 95,000     | 294,900        |                  | 389,900     | \$ 3,988.68 |
| 1710           | ALBEE, ERIC M I                                                               | 012-023-C         | 86,200     | 207,200        |                  | 293,400     | \$ 3,001.48 |
| 1724           | ALBEE, ERIC M II                                                              | 012-019-B         | 70,700     | 3,500          |                  | 74,200      | \$ 759.07   |
| 174            | ALBERT, TINA                                                                  | 020-005-B         | 68,900     | 319,800        | 25,000           | 388,700     | \$ 3,720.65 |
| 833            | ALLEN, ALICIA & DAIGLE, KARLYN                                                | 001-021-B         | 66,300     | 327,100        | 25,000           | 393,400     | \$ 3,768.73 |
| 349            | ALLEN, GERALD L & GILLEY, BRETT E                                             | 010-011-F         | 66,200     | 42,500         | 25,000           | 108,700     | \$ 856.25   |
| 299            | ALLEN, JEFFREY L SR                                                           | 018-022-A         | 65,000     | 11,200         |                  | 76,200      | \$ 779.53   |
| 1143           | ALLEN, JON C & LORI                                                           | 020-048-001       | 66,200     | 72,700         | 25,000           | 138,900     | \$ 1,165.20 |
| 186            | ALLEN, PAMELA R (SPEAR) & PHILLIP L                                           | 017-004           | 66,500     | 168,000        | 25,000           | 234,500     | \$ 2,143.19 |
| 1155           | ALLEN, THOMAS J                                                               | 018-022           | 50,100     |                |                  | 50,100      | \$ 512.52   |
| 745            | ALLEN, WAYNE S                                                                | 018-002           | 80,500     | 195,600        |                  | 276,100     | \$ 2,824.50 |
| 1149           | ALSUDANY, YASSER                                                              | 026-028-A         | 72,900     | 345,700        |                  | 418,600     | \$ 4,282.28 |
| 202            | AMERICAN ORTHODOX COMMUNITY OF THE<br>TWELVE HOLY APOSTLES INC                | 002-004           | 100,300    | 134,700        |                  | 235,000     | \$ 2,404.05 |
| 1893           | AMES, NICKOLAS B & WITWICKI, LINDSAY M                                        | 020-010-C-1       | 65,500     | 185,200        | 25,000           | 250,700     | \$ 2,308.91 |
| 1532           | ANDERSEN, CHARLENE & WILLIAM & DUDLEY, PENNILYN                               | 028-004           | 207,100    | 43,400         |                  | 250,500     | \$ 2,562.62 |
| 16             | ANDERSEN, CHARLENE & WILLIAM & DUDLEY, PENNILYN                               | 028-003           | 167,900    | 52,900         |                  | 220,800     | \$ 2,258.78 |
| 1207           | ANDERSON, ANTHONY J & KENDRA E                                                | 008-001-A         | 82,300     | 325,300        |                  | 407,600     | \$ 4,169.75 |
| 1828           | ANDERSON, PATRICIA S & ERIN E                                                 | 025-006-1         | 65,300     | 54,200         |                  | 119,500     | \$ 1,222.49 |
| 1088           | ANDERSON, PATRICIA S & ERIN E                                                 | 017-008-A         | 80,000     | 233,000        |                  | 313,000     | \$ 3,201.99 |
| 318            | ANDERSON, PATRICIA S & H BRADFORD & ERIN E & JOHNSON, MICHAEL                 | 012-001           | 126,100    | 247,400        | 25,000           | 373,500     | \$ 3,565.16 |
| 1311           | ANDERSON, ROBERT & PATTERSON, ANDREW                                          | 011-029           | 100,900    |                |                  | 100,900     | \$ 1,032.21 |
| 365            | ANDERSON, TIMOTHY & MORGAN                                                    | 012-029-H         | 65,600     | 254,200        |                  | 319,800     | \$ 3,271.55 |
| 949            | ANGELL, GLENN B                                                               | 018-040           | 112,100    | 335,000        | 25,000           | 447,100     | \$ 4,318.08 |
| 923            | APOLINARIS, JONATHAN & LAMONTAGNE, KRISTEN ALEXIS                             | 012-036           | 67,100     | 176,600        | 25,000           | 243,700     | \$ 2,237.30 |
| 520            | AQUAFORTIS ASSOCIATES LLC                                                     | 017-055-B         | 25,100     |                |                  | 25,100      | \$ 256.77   |
| 976            | AQUAFORTIS ASSOCIATES LLC                                                     | 017-004-A         | 34,200     | 21,500         |                  | 55,700      | \$ 569.81   |
| 1764           | AQUAFORTIS ASSOCIATES LLC                                                     | 017-055-B-BLDG-ON |            | 65,600         |                  | 65,600      | \$ 671.09   |
| 28             | ARBOUR, FRANKLIN F SR - HEIRS OF                                              | 017-019           | 66,500     | 6,500          |                  | 73,000      | \$ 746.79   |
| 602            | ARMSTRONG, DONNA M & GORDON, PETER D                                          | 015-038-A         | 65,600     | 217,300        | 25,000           | 282,900     | \$ 2,638.32 |
| 1659           | ARW PROPERTIES                                                                | 010-008-A-MH-ON   |            | 26,200         |                  | 26,200      | \$ 268.03   |
| 12             | ARW PROPERTIES LLC                                                            | 010-010           | 113,800    | 63,300         |                  | 177,100     | \$ 1,811.73 |
| 1670           | ASHLINE PROPERTIES LLC                                                        | 012-028-H         | 69,500     | 19,000         |                  | 88,500      | \$ 905.36   |
| 695            | ATB PROPERTIES LLC                                                            | 012-006           | 49,200     | 107,400        |                  | 156,600     | \$ 1,602.02 |
| 1800           | ATKINS, LUCY                                                                  | 002-011-A         | 74,600     |                |                  | 74,600      | \$ 763.16   |
| 1354           | ATWOOD, RONALD O & PRISCILLA E                                                | 013-047-A         | 72,500     | 232,400        | 31,000           | 304,900     | \$ 2,802.00 |
| 960            | AUBEE, PAULINE                                                                | 020-004-A         | 91,700     | 260,500        | 25,000           | 352,200     | \$ 3,347.26 |
| 135            | AUGUSTA ROAD LLC                                                              | 018-011           | 77,200     | 72,300         |                  | 149,500     | \$ 1,529.39 |
| 1386           | AUGUSTA ROAD LLC                                                              | 018-010           | 30,100     |                |                  | 30,100      | \$ 307.92   |
| 1596           | AYN, CHRISTY (ROUSSEAU)                                                       | 020-031           | 44,100     | 171,300        | 25,000           | 215,400     | \$ 1,947.79 |
| 836            | BABB, TYSON J                                                                 | 012-066-A         | 74,000     | 129,100        | 25,000           | 203,100     | \$ 1,821.96 |
| 965            | BAILEY, LYNDALE                                                               | 018-050           | 135,900    | 256,400        | 31,000           | 392,300     | \$ 3,696.10 |
| 449            | BAILEY, LYNDALE                                                               | 018-028           | 65,300     |                |                  | 65,300      | \$ 668.02   |
| 18             | BAILEY, MARK R                                                                | 018-033-A         | 66,500     | 260,200        | 25,000           | 326,700     | \$ 3,086.39 |
| 1620           | BAILEY, RANDALL & KIMBERLY                                                    | 026-008           | 46,600     | 259,200        | 31,000           | 305,800     | \$ 2,811.20 |
| 1735           | BAILEY, REBECCA ANNE & JOHUA OTIS                                             | 017-038-D         | 65,600     | 113,100        | 25,000           | 178,700     | \$ 1,572.35 |
| 1879           | BAILEY, RODNEY M & MARGO J                                                    | 018-033A          | 69,100     | 304,300        | 25,000           | 373,400     | \$ 3,564.13 |
| 1564           | BAILEY, RODNEY M & CATHERINE J                                                | 018-049           | 71,600     | 242,200        | 25,000           | 318,800     | \$ 2,954.42 |
| 863            | BAILEY, RODNEY M & CATHERINE J                                                | 018-033           | 36,300     |                |                  | 36,300      | \$ 371.35   |
| 1697           | BAILEY, RODNEY M & CATHERINE J                                                | 018-050-A         | 37,200     |                |                  | 37,200      | \$ 380.56   |
| 1144           | BAIRD, WILLIAM R                                                              | 020-049-F         | 66,600     | 92,400         | 25,000           | 159,000     | \$ 1,370.82 |
| 1320           | BALL, THOMAS P & VIOLET R                                                     | 010-028           | 92,300     | 290,100        | 31,000           | 382,400     | \$ 3,594.82 |
| 1639           | BALMERT, JAMES M & WERBER, TAMMY                                              | 020-005-D         | 69,200     | 105,900        | 25,000           | 175,100     | \$ 1,535.52 |
| 811            | BANGS, JOSEPH E TRUSTEE & DAUPHIN, KATHY<br>E REALTY TRUST FBO JOSEPH E BANGS | 008-020           | 117,000    | 78,900         |                  | 195,900     | \$ 2,004.06 |
| 397            | BANGS, VICKI TRUSTEE                                                          | 011-018           | 47,100     |                |                  | 47,100      | \$ 481.83   |
| 336            | BANGS, VICKI TRUSTEE                                                          | 013-066           | 81,800     | 310,200        |                  | 392,000     | \$ 4,010.16 |
| 415            | BANGS, VICKI TRUSTEE, DAUPHIN, KATHY E<br>REALTY TRUST FBO VICKI BANGS        | 011-026           | 43,800     |                |                  | 43,800      | \$ 448.07   |
| 82             | BANNEN, KELLY A                                                               | 009-007-A         | 65,300     |                |                  | 65,300      | \$ 668.02   |
| 54             | BARNARD, JAMES R                                                              | 012-047-A         | 71,300     | 152,300        | 25,000           | 223,600     | \$ 2,031.68 |
| 124            | BARNES, AUDRA S & TRAVIS D                                                    | 004-022           | 94,100     | 373,900        | 31,000           | 468,000     | \$ 4,470.51 |
| 1219           | BARNES, ROBERT S II                                                           | 007-064           | 60,700     | 2,000          |                  | 62,700      | \$ 641.42   |

## Real Estate Valuations 2025 cont.

| Account Number | Name                                                | Map/Lot     | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount  |
|----------------|-----------------------------------------------------|-------------|------------|----------------|------------------|-------------|-------------|
| 1041           | BARNSTEIN JOHN & SHEILA                             | 028-008     | 198,300    | 30,600         |                  | 228,900     | \$ 2,341.65 |
| 343            | BARON ERNEST F JR & JENNIFER E                      | 003-008-B   | 71,900     | 112,000        |                  | 183,900     | \$ 1,881.30 |
| 1136           | BARON, SHANNON M P & MULLENS, WAYNE                 | 020-009-D   | 65,600     | 224,500        | 25,000           | 290,100     | \$ 2,711.97 |
| 902            | BARON, SHANNON M P                                  | 021-015     | 52,500     | 296,700        |                  | 349,200     | \$ 3,572.32 |
| 1307           | BARRINGTON, HANNAH M TRUSTEE                        | 001-003     | 68,000     | 112,500        |                  | 180,500     | \$ 1,846.52 |
| 366            | BARTLETT, KENNETH                                   | 014-002     | 74,300     | 83,900         | 25,000           | 158,200     | \$ 1,362.64 |
| 199            | BARTLETT, SAMUEL                                    | 017-025     | 60,500     | 103,800        |                  | 164,300     | \$ 1,680.79 |
| 461            | BARTLETT, SAMUEL L                                  | 017-026     | 159,400    | 266,100        | 25,000           | 425,500     | \$ 4,097.12 |
| 70             | BARTON, DESIREE & RODRIQUEZ, RICHARD B              | 018-020-H   | 65,000     | 36,000         | 25,000           | 101,000     | \$ 777.48   |
| 1754           | BASSETT, JAMIE C & TERRI J                          | 011-032-4   | 63,000     |                |                  | 63,000      | \$ 644.49   |
| 374            | BATCHELDER, PETER                                   | 018-006     | 123,300    | 228,600        | 25,000           | 351,900     | \$ 3,344.19 |
| 545            | BEACH, JAMES A                                      | 011-030     | 62,400     |                |                  | 62,400      | \$ 638.35   |
| 368            | BEAL, RICHARD A & DRUCILLA DAY                      | 030-013-A   | 68,600     | 65,400         |                  | 134,000     | \$ 1,370.82 |
| 549            | BEARCE, MONIQUE M                                   | 016-013-C   | 68,500     | 258,800        | 25,000           | 327,300     | \$ 3,092.53 |
| 253            | BEAULIEU, BRIAN I & MERRELL, ERICA                  | 012-029-J   | 65,000     | 250,400        | 25,000           | 315,400     | \$ 2,970.79 |
| 1085           | BEAUSOLEIL, RICHARD R & CYNTHIA J                   | 020-003-A   | 67,100     | 202,800        | 31,000           | 269,900     | \$ 2,443.95 |
| 1582           | BELL, JAMES N & DARLENE D                           | 012-038-B   | 69,900     | 375,300        | 25,000           | 445,200     | \$ 4,298.65 |
| 79             | BELLEFEUR, CARLINE AHEIRS OF & GROVER, MICHELLE MPR | 026-011     | 41,500     | 174,300        |                  | 215,800     | \$ 2,207.63 |
| 1506           | BENEDICT, JOSEPH W & KELLEY-BENEDICT, PATRICIA      | 019-054     | 56,100     |                |                  | 56,100      | \$ 573.90   |
| 1627           | BENEDICT, JOSEPH W & KELLEY-BENEDICT, PATRICIA      | 019-006     | 246,800    | 366,900        |                  | 613,700     | \$ 6,278.15 |
| 886            | BENNE, STEPHEN III                                  | 015-010     | 192,700    | 430,300        | 25,000           | 623,000     | \$ 6,117.54 |
| 1521           | BENNE, THOMAS & PAULA                               | 009-030     | 36,000     |                |                  | 36,000      | \$ 368.28   |
| 1648           | BENNE, THOMAS & PAULA                               | 010-002     | 96,700     | 151,700        | 25,000           | 248,400     | \$ 2,285.38 |
| 1356           | BENNETT, RACHEL E                                   | 004-002     | 66,000     | 182,400        | 25,000           | 248,400     | \$ 2,285.38 |
| 1882           | BERGERON, MARK D & MARIE A                          | 005-001-A   | 67,900     | 382,900        |                  | 450,800     | \$ 4,611.68 |
| 934            | BERNIER, NICHOLAS T                                 | 016-017     | 33,800     |                |                  | 33,800      | \$ 345.77   |
| 1503           | BERRY, STEPHEN                                      | 022-011     | 55,700     | 195,800        | 25,000           | 251,500     | \$ 2,317.10 |
| 1569           | BERTRAND, RAYMOND D                                 | 011-007     | 127,300    |                |                  | 127,300     | \$ 1,302.28 |
| 755            | BERUBE, JAY R                                       | 013-026     | 65,100     | 183,500        | 31,000           | 248,600     | \$ 2,226.05 |
| 2042           | BERUBE, TYLER & LEAH                                | 007-025-B   | 36,000     |                |                  | 36,000      | \$ 368.28   |
| 1061           | BESSEY, BROCK A & ERIN E                            | 012-002     | 91,700     | 418,800        | 25,000           | 510,500     | \$ 4,966.66 |
| 1852           | BESSEY, ERIN E                                      | 009-013-A   | 43,500     |                |                  | 43,500      | \$ 445.01   |
| 1435           | BEST, NORMAN A & DOROTHY J                          | 017-018-B   | 65,000     | 75,100         | 31,000           | 140,100     | \$ 1,116.09 |
| 710            | BHS INC                                             | 019-021-002 | 160,000    |                |                  | 160,000     | \$ 1,636.80 |
| 380            | BICKFORD, ARNOLDE E III                             | 018-035     | 74,200     | 132,900        | 25,000           | 207,100     | \$ 1,862.88 |
| 681            | BICKFORD, JILL J                                    | 026-018     | 47,500     | 205,100        | 25,000           | 252,600     | \$ 2,328.35 |
| 1059           | BILLS, ROBERT J & ANNE C                            | 017-018     | 94,700     | 142,100        | 25,000           | 236,800     | \$ 2,166.71 |
| 474            | BINEAU, MARJORIE O                                  | 022-026     | 66,200     | 345,100        | 25,000           | 411,300     | \$ 3,951.85 |
| 413            | BINNS, DENNIS & JANET                               | 010-005     | 146,400    | 289,700        | 25,000           | 436,100     | \$ 4,205.55 |
| 1623           | BINNS, DENNIS R & JANET                             | 009-032     | 26,700     |                |                  | 26,700      | \$ 273.14   |
| 206            | BINNS, DENNIS R                                     | 010-008-C   | 30,900     | 5,100          |                  | 36,000      | \$ 368.28   |
| 774            | BINNS, DENNIS R & JANET & TINA                      | 010-004     | 60,500     | 18,500         |                  | 79,000      | \$ 808.17   |
| 568            | BINNS, SUSAN ELAINE                                 | 020-005-A   | 68,000     | 143,400        | 25,000           | 211,400     | \$ 1,906.87 |
| 1950           | BIRCH, ANDREW W                                     | 022-018-A-1 | 41,300     |                |                  | 41,300      | \$ 422.50   |
| 1946           | BIRCH, NANCY J                                      | 022-018-A   | 36,200     |                |                  | 36,200      | \$ 370.33   |
| 1908           | BISHOP, CHRISTOPHER                                 | 017-057-1   | 70,100     | 90,500         |                  | 160,600     | \$ 1,642.94 |
| 110            | BLAIR, ANNE DORA THERSE                             | 014-005-B   | 65,900     | 264,400        | 25,000           | 330,300     | \$ 3,123.22 |
| 1239           | BLAIR, TERRY L & SALLY A                            | 027-004     | 97,300     | 241,200        | 25,000           | 338,500     | \$ 3,207.11 |
| 1375           | BLAIR, TERRY L & SALLY A                            | 027-008     | 65,400     | 20,900         |                  | 86,300      | \$ 882.85   |
| 1695           | BLAIR, TERRY L JR                                   | 027-004-A   | 65,200     | 213,300        | 25,000           | 278,500     | \$ 2,593.31 |
| 252            | BLAKE, DANIEL W II & NADIA M                        | 018-031     | 101,500    | 399,000        | 25,000           | 500,500     | \$ 4,864.37 |
| 1273           | BLAKE, EARL C & GALE M                              | 011-014-B   | 66,600     | 229,400        |                  | 296,000     | \$ 3,028.08 |
| 758            | BOLDUC, SETH                                        | 005-026     | 89,300     | 154,000        | 25,000           | 243,300     | \$ 2,233.21 |
| 1610           | BONAPARTE, HANNAH B                                 | 031-018     | 30,500     |                |                  | 30,500      | \$ 312.02   |
| 1541           | BOND, AARON J & STACEY M                            | 008-011-B   | 65,300     | 262,600        | 25,000           | 327,900     | \$ 3,098.67 |
| 434            | BONENFANT, BARBARA A & DANIEL                       | 017-032-A   | 39,000     |                |                  | 39,000      | \$ 398.97   |
| 260            | BONENFANT, BARBARA A & DANIEL P                     | 017-009-B   | 78,500     | 348,800        | 25,000           | 427,300     | \$ 4,115.53 |
| 465            | BOSSIE, MICHELLE & KENNETH                          | 012-017-A   | 78,200     | 48,100         | 25,000           | 126,300     | \$ 1,036.30 |
| 1033           | BOTHFIELD, DAVID & SEIDEL, KARIN M                  | 013-061     | 63,300     |                |                  | 63,300      | \$ 647.56   |
| 1460           | BOUCHER, BRANDON                                    | 026-004     | 71,300     | 171,800        | 25,000           | 243,100     | \$ 2,231.16 |
| 150            | BOUDREAU, SHERRY                                    | 019-037     | 20,000     |                |                  | 20,000      | \$ 204.60   |
| 230            | BOUDREAU, SHERRY                                    | 019-036     | 4,500      |                |                  | 4,500       | \$ 46.04    |
| 1368           | BOWDEN, BRAD T                                      | 017-023     | 6,000      |                |                  | 6,000       | \$ 61.38    |
| 1733           | BOWDEN, BRAD TOBEY                                  | 017-030-B   | 75,200     | 171,700        | 31,000           | 246,900     | \$ 2,208.66 |
| 817            | BOWDEN, BRADLEY L                                   | 013-054-A   | 56,000     | 29,700         |                  | 85,700      | \$ 876.71   |
| 440            | BOWDEN, BRADLEY L & SHARI                           | 027-013     | 55,700     | 173,900        | 31,000           | 129,600     | \$ 1,008.68 |
| 1352           | BOWDEN, GEORGE W JR                                 | 026-006     | 53,100     | 166,400        | 25,000           | 219,500     | \$ 1,989.74 |
| 1454           | BOWDEN, GEORGE W JR                                 | 013-012-A   | 99,400     |                |                  | 99,400      | \$ 1,016.86 |
| 234            | BOYLAN, JUDITH                                      | 019-012-A   | 84,700     | 317,300        |                  | 402,000     | \$ 4,112.46 |
| 325            | BOYNTON, DAVID A                                    | 011-046     | 57,600     |                |                  | 57,600      | \$ 589.25   |
| 1467           | BOYNTON, DAVID A & MELISSA D                        | 016-047-C   | 75,000     | 75,500         |                  | 150,500     | \$ 1,539.62 |
| 296            | BOYNTON, DAVID A & MELISSA D                        | 016-051     | 69,300     |                |                  | 69,300      | \$ 708.94   |
| 1494           | BOYNTON, DAVID A & MELISSA D                        | 016-049     | 92,800     | 275,000        | 25,000           | 367,800     | \$ 3,506.85 |
| 1340           | BOYNTON, DAVID A & MELISSA D                        | 016-047-D   | 25,000     |                |                  | 25,000      | \$ 255.75   |
| 251            | BOYNTON, DAVID A & MELISSA D                        | 011-036     | 116,300    |                |                  | 116,300     | \$ 1,189.75 |
| 577            | BOYNTON, MARY M ESTATE OF & BOYNTON, ROGER JR PR    | 007-030     | 40,900     | 800            |                  | 41,700      | \$ 426.59   |
| 907            | BRADFORD, TAMMY I                                   | 017-014     | 77,600     | 43,900         |                  | 121,500     | \$ 1,242.95 |
| 1323           | BRANN, BENJAMIN PATRICK                             | 013-018     | 83,800     | 379,200        |                  | 463,000     | \$ 4,736.49 |

## Real Estate Valuations 2025 cont.

| Account Number | Name                                                         | Map/Lot         | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount  |
|----------------|--------------------------------------------------------------|-----------------|------------|----------------|------------------|-------------|-------------|
| 1177           | BRANN, BENJAMIN R & PRIKRYL, INGRID                          | 018-037-F       | 76,800     | 428,100        | 25,000           | 504,900     | \$ 4,909.38 |
| 198            | BRANN, BRUCE E                                               | 017-018-A       | 68,000     | 78,300         | 25,000           | 146,300     | \$ 1,240.90 |
| 71             | BRANN, CAROLE LIFE ESTATE & NADEAU, SHELLEY & BRANN, VALARIE | 021-001         | 74,000     | 201,800        | 25,000           | 275,800     | \$ 2,565.68 |
| 1910           | BRANN, DEAN & BARBARA A                                      | 018-037-02      | 68,900     | 292,200        | 25,000           | 361,100     | \$ 3,438.30 |
| 1698           | BRANN, JAMES L & SHANNON F (VIGUE)                           | 013-038-A       | 66,400     | 286,100        | 25,000           | 352,500     | \$ 3,350.33 |
| 59             | BRANN, JAMES M & SYLVIA M                                    | 031-012         | 41,800     | 150,000        | 25,000           | 191,800     | \$ 1,706.36 |
| 540            | BRANN, KEITH A & CYNTHIA                                     | 018-037         | 31,700     |                |                  | 31,700      | \$ 324.29   |
| 1348           | BRANN, KEITH A & CYNTHIA                                     | 018-037-A       | 66,300     | 300,400        | 25,000           | 366,700     | \$ 3,495.59 |
| 603            | BRANN, LARRY & PAULINE                                       | 017-007         | 52,800     | 137,800        | 25,000           | 190,600     | \$ 1,694.09 |
| 1427           | BRANN, LINDA                                                 | 024-002         | 94,000     | 8,600          |                  | 102,600     | \$ 1,049.60 |
| 1296           | BRANN, LINDA L                                               | 024-003         | 65,000     | 27,400         | 25,000           | 92,400      | \$ 689.50   |
| 1747           | BRANN, MATTHEW A & KIRSTEN M                                 | 018-037-E       | 69,500     | 353,000        | 25,000           | 422,500     | \$ 4,066.43 |
| 20             | BRANN, REGINALD T                                            | 010-018         | 87,500     | 67,700         |                  | 155,200     | \$ 1,587.70 |
| 1654           | BRANN, ROBERT & FAITH                                        | 025-001         | 100,200    | 84,800         | 25,000           | 185,000     | \$ 1,636.80 |
| 1726           | BRANN, ROBERT A JR HEIRS OF & OLCOTT, KAYLA-LYNN PR          | 025-001-A       | 88,300     | 59,800         |                  | 148,100     | \$ 1,515.06 |
| 1912           | BRANN, RONNIE                                                | 018-037-04      | 72,800     |                |                  | 72,800      | \$ 744.74   |
| 1911           | BRANN, SCOT                                                  | 018-037-03      | 69,200     |                |                  | 69,200      | \$ 707.92   |
| 1768           | BRANN, SCOT M                                                | 018-038-A       | 49,100     |                |                  | 49,100      | \$ 502.29   |
| 33             | BRANN, TERRIE J PLUMMER & CRAIG WOODBURY & BUCK AMY WYETH    | 017-041         | 81,700     | 85,900         | 25,000           | 167,600     | \$ 1,458.80 |
| 1622           | BRANN, TONI C                                                | 017-017-C       | 69,200     | 117,300        | 31,000           | 186,500     | \$ 1,590.77 |
| 320            | BRANN-GUIMOND, TINA & GUIMOND, PATRICK                       | 018-020-C       | 71,800     | 55,200         | 25,000           | 127,000     | \$ 1,043.46 |
| 1156           | BRETON, ARTHUR A & APRIL A (BRETON)                          | 018-030-A-1     | 65,500     | 172,800        | 25,000           | 238,300     | \$ 2,182.06 |
| 1236           | BRIDGFORTH, JUSTIN R                                         | 017-008-C       | 42,600     |                |                  | 42,600      | \$ 435.80   |
| 1269           | BRIDGFORTH, JUSTIN R & BONNIE S                              | 017-049         | 91,600     | 219,300        | 25,000           | 310,900     | \$ 2,924.76 |
| 546            | BRIGGS, GREGORY & KARREN                                     | 027-012         | 69,500     | 25,400         |                  | 94,900      | \$ 970.83   |
| 331            | BRINZOW, ALEXANDER HEIRS OF                                  | 011-027         | 7,700      |                |                  | 7,700       | \$ 78.77    |
| 1387           | BROCHU, DONALD                                               | 012-028         | 110,300    |                |                  | 110,300     | \$ 1,128.37 |
| 682            | BROCHU, MIKAYLA M & BRANN, DYLAN                             | 017-008-B       | 79,100     | 284,400        |                  | 363,500     | \$ 3,718.61 |
| 1146           | BRONN, CLIFTON                                               | 008-011         | 89,600     |                |                  | 89,600      | \$ 916.61   |
| 847            | BRONN, CLIFTON GEORGE                                        | 008-012         | 71,600     | 319,100        | 25,000           | 390,700     | \$ 3,741.11 |
| 1966           | BRONN, GEORGE                                                | 008-011-MH-ON   |            | 5,300          |                  | 5,300       | \$ 54.22    |
| 712            | BROOKE, WILLIAM & GAIL                                       | 016-026         | 96,700     | 316,700        | 25,000           | 413,400     | \$ 3,973.33 |
| 462            | BROOKE, WILLIAM W & GAIL                                     | 016-025         | 9,300      |                |                  | 9,300       | \$ 95.14    |
| 1606           | BROOKE, WILLIAM W & GAIL D                                   | 016-001         | 38,300     |                |                  | 38,300      | \$ 391.81   |
| 1278           | BROOKE, WILLIAM W & GAIL D                                   | 016-002         | 1,400      |                |                  | 1,400       | \$ 14.32    |
| 1230           | BROWN, DAVID                                                 | 019-033-MH-ON-1 |            | 21,500         |                  | 21,500      | \$ 219.95   |
| 978            | BROWN, DAVID G & PRUDENCE J TRUSTEES                         | 003-001         | 7,700      |                |                  | 7,700       | \$ 78.77    |
| 339            | BROWN, DAVID R & LOIS C                                      | 027-009         | 67,400     | 48,100         |                  | 115,500     | \$ 1,181.57 |
| 179            | BROWN, DAVID R & LOIS C                                      | 014-006-A       | 66,500     | 21,200         | 31,000           | 87,700      | \$ 580.04   |
| 482            | BROWN, DOUGLAS & ELIZABETH                                   | 030-012-A       | 67,000     | 281,600        | 25,000           | 348,600     | \$ 3,310.43 |
| 952            | BROWN, DOUGLAS & ELIZABETH A                                 | 030-016         | 36,000     |                |                  | 36,000      | \$ 368.28   |
| 1314           | BROWN, LLOYD                                                 | 003-014-A-MH-ON |            | 20,000         |                  | 20,000      | \$ 204.60   |
| 1838           | BROWN, LOIS                                                  | 013-012-D       | 46,700     |                |                  | 46,700      | \$ 477.74   |
| 821            | BROWN, LUCILLE D & SCOTT W                                   | 007-053-A       | 79,100     | 76,200         | 25,000           | 155,300     | \$ 1,332.97 |
| 908            | BROWN, TIMOTHY M                                             | 018-024         | 112,600    | 85,000         |                  | 197,600     | \$ 2,021.45 |
| 534            | BROWN, TIMOTHY M                                             | 018-025         | 49,700     |                |                  | 49,700      | \$ 508.43   |
| 634            | BROWN, TIMOTHY M                                             | 015-052         | 69,800     | 224,400        | 25,000           | 294,200     | \$ 2,753.92 |
| 1836           | BROWN, TIMOTHY M                                             | 018-010-C       | 80,000     | 353,000        |                  | 433,000     | \$ 4,429.59 |
| 524            | BROWN-COLLINS, JESSE B & FLOOD, CHRISTINA L                  | 018-051-A       | 80,500     | 146,600        |                  | 227,100     | \$ 2,323.23 |
| 1131           | BRYANT, DAVID S                                              | 031-007         | 75,200     | 299,100        |                  | 374,300     | \$ 3,829.09 |
| 1217           | BRYANT, DAVID S & NANCY K                                    | 031-006         | 46,000     | 214,700        | 25,000           | 260,700     | \$ 2,411.21 |
| 541            | BRYANT, RANDALL B                                            | 009-025         | 69,500     | 264,100        | 25,000           | 333,600     | \$ 3,156.98 |
| 776            | BUCKINGHAM, TERRI ANN                                        | 004-044-E       | 12,300     |                |                  | 12,300      | \$ 125.83   |
| 909            | BUMFORD, JASPER W HEIRS OF                                   | 009-005-A       | 74,600     | 20,700         |                  | 95,300      | \$ 974.92   |
| 1997           | BUMPS, DIANNE                                                | 007-018-C-01    | 36,400     |                |                  | 36,400      | \$ 372.37   |
| 1233           | BUNNELL, ANDREW                                              | 017-018-D       | 66,600     | 127,300        |                  | 193,900     | \$ 1,983.60 |
| 788            | BUNTING, WILLIAM H                                           | 012-055         | 6,500      |                |                  | 6,500       | \$ 66.50    |
| 1284           | BUNTING, WILLIAM H                                           | 012-053         | 18,900     |                |                  | 18,900      | \$ 193.35   |
| 1248           | BUNTING, WILLIAM H                                           | 012-040         | 89,600     | 151,700        | 25,000           | 241,300     | \$ 2,212.75 |
| 1417           | BUNTING, WILLIAM H                                           | 012-052         | 16,400     |                |                  | 16,400      | \$ 167.77   |
| 1916           | BURDICK, ASHLEY                                              | 013-056-MH-ON   |            | 151,200        | 25,000           | 151,200     | \$ 1,291.03 |
| 144            | BURGE, ROBERT                                                | 008-034         | 81,100     | 145,500        |                  | 226,600     | \$ 2,318.12 |
| 258            | BURGE, ROBERT                                                | 008-030         | 7,900      |                |                  | 7,900       | \$ 80.82    |
| 371            | BURGE, ROBERT                                                | 008-032         | 100,200    |                |                  | 100,200     | \$ 1,025.05 |
| 653            | BURGE, ROBERT                                                | 008-031         | 6,600      |                |                  | 6,600       | \$ 67.52    |
| 1405           | BURGE, ROBERT                                                | 008-035         | 27,100     |                |                  | 27,100      | \$ 277.23   |
| 1568           | BURGE, ROBERT                                                | 008-037         | 6,400      |                |                  | 6,400       | \$ 65.47    |
| 382            | BURGESS, JASON D & MICHELLE A                                | 007-025-A       | 75,500     | 328,200        | 25,000           | 403,700     | \$ 3,874.10 |
| 1554           | BURHOE, LESLIE & KOLLER BERTIE B                             | 015-035         | 74,000     | 38,900         |                  | 112,900     | \$ 1,154.97 |
| 1007           | BURMAN, WILLIAM H                                            | 024-006         | 43,200     |                |                  | 43,200      | \$ 441.94   |
| 108            | BURNS, DANIEL T & DOROTHY L TRUSTEES                         | 026-034         | 80,500     | 295,700        | 25,000           | 376,200     | \$ 3,592.78 |
| 1364           | BURNS, DANIEL T & DOROTHY L TRUSTEES                         | 017-001         | 115,400    | 138,000        |                  | 253,400     | \$ 2,592.28 |
| 1418           | BURNS, JOHN W & MARTHA J T                                   | 016-012         | 123,900    | 307,100        | 25,000           | 431,000     | \$ 4,153.38 |
| 741            | BURTNER, JENNIFER C & VANESSA J TRUSTEES                     | 018-034         | 126,900    | 34,600         |                  | 161,500     | \$ 1,652.15 |
| 706            | BURTNER, JENNIFER CAROL                                      | 018-027         | 35,400     |                |                  | 35,400      | \$ 362.14   |
| 68             | BURTON, ANDREW & KIERSTEN                                    | 010-003-A       | 66,700     | 198,300        | 25,000           | 260,000     | \$ 2,455.20 |
| 1063           | BURTON, WILLIAM J                                            | 012-062         | 101,300    | 367,600        |                  | 468,900     | \$ 4,796.85 |
| 1981           | BURTON, WILLIAM J                                            | 012-062-1       | 66,900     | 11,500         |                  | 78,400      | \$ 802.03   |
| 1434           | BUSHNELL, MICHAEL L                                          | 005-012         | 31,200     |                |                  | 31,200      | \$ 319.18   |

## Real Estate Valuations 2025 cont.

| Account Number | Name                                                                 | Map/Lot           | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount   |
|----------------|----------------------------------------------------------------------|-------------------|------------|----------------|------------------|-------------|--------------|
| 760            | CADWALLADER, JOHN R III                                              | 027-001           | 69,100     | 142,900        |                  | 212,000     | \$ 2,168.76  |
| 1755           | CAMPBELL, DENNIST & ELIZABETH M                                      | 011-032-1         | 81,500     | 244,100        |                  | 325,600     | \$ 3,330.89  |
| 749            | CAMPBELL, RICHARD W                                                  | 020-007-A         | 66,400     | 81,600         | 25,000           | 148,000     | \$ 1,258.29  |
| 1111           | CAPEN, GLEN A                                                        | 007-066           | 53,100     | 124,900        | 25,000           | 178,000     | \$ 1,565.19  |
| 337            | CAPPER, APRIL MICHELLE                                               | 013-035           | 49,500     | 246,700        | 25,000           | 296,200     | \$ 2,774.38  |
| 528            | CAPUTO, CORY                                                         | 009-004           | 58,500     |                |                  | 58,500      | \$ 598.46    |
| 1553           | CAPUTO, CURRY T & LANI, ANDREA E                                     | 009-004-B         | 94,300     | 256,300        | 25,000           | 350,600     | \$ 3,330.89  |
| 1527           | CARLTON, STEVEN F & DIANNE M                                         | 012-017-D         | 71,000     | 87,600         | 25,000           | 158,600     | \$ 1,366.73  |
| 1176           | CARON, RICHARD A & MALINDA J                                         | 018-035-A         | 68,800     | 234,900        | 25,000           | 303,700     | \$ 2,851.10  |
| 1457           | CARRIGAN, CAROL L & JASON M                                          | 012-015-C         | 66,500     | 244,800        | 25,000           | 311,300     | \$ 2,928.85  |
| 1716           | CARTLIDGE, JACQUELINE M (CARON)                                      | 020-010-A         | 70,200     | 104,200        | 25,000           | 174,400     | \$ 1,528.36  |
| 1988           | CARVER, MICHAEL & HARVEY, KRISTEN                                    | 002-005-C         | 66,500     | 165,100        |                  | 231,600     | \$ 2,369.27  |
| 1287           | CASH, LINDSEY A & VIVIAN, JUSTIN                                     | 013-027           | 67,100     | 89,700         |                  | 156,800     | \$ 1,604.06  |
| 508            | CASWELL, MARY E                                                      | 018-041-A         | 30,000     |                |                  | 30,000      | \$ 306.90    |
| 1369           | CASWELL, MARY E                                                      | 018-041           | 81,400     | 141,200        | 25,000           | 222,600     | \$ 2,021.45  |
| 675            | CAYER, LIONEL J & JILL D                                             | 019-029           | 66,300     | 319,400        | 25,000           | 385,700     | \$ 3,689.96  |
| 910            | CEDERLUND, GREG                                                      | 004-038           | 39,800     |                |                  | 39,800      | \$ 407.15    |
| 586            | CENTRAL MAINE POWER                                                  | 019-032           | 146,400    |                |                  | 146,400     | \$ 1,497.67  |
| 102            | CENTRAL MAINE POWER                                                  | 018-005           | 113,300    |                |                  | 113,300     | \$ 1,159.06  |
| 103            | CENTRAL MAINE POWER                                                  | 013-022           | 93,600     |                |                  | 93,600      | \$ 957.53    |
| 126            | CENTRAL MAINE POWER                                                  | 004-005           | 294,000    |                |                  | 294,000     | \$ 3,007.62  |
| 723            | CENTRAL MAINE POWER                                                  | 019-052           | 348,000    |                |                  | 348,000     | \$ 3,560.04  |
| 1112           | CENTRAL MAINE POWER                                                  | 001-061           | 306,000    |                |                  | 306,000     | \$ 3,130.38  |
| 1312           | CENTRAL MAINE POWER                                                  | 016-018           | 10,800     |                |                  | 10,800      | \$ 110.48    |
| 1283           | CENTRAL MAINE POWER                                                  | 019-008           | 152,400    |                |                  | 152,400     | \$ 1,559.05  |
| 1256           | CENTRAL MAINE POWER                                                  | 012-048           | 744,000    |                |                  | 744,000     | \$ 7,611.12  |
| 1347           | CENTRAL MAINE POWER                                                  | 007-008           | 246,000    |                |                  | 246,000     | \$ 2,516.58  |
| 1517           | CENTRAL MAINE POWER                                                  | 001-061-CMP-ON    | 15,327,200 |                |                  | 15,327,200  | \$156,797.26 |
| 1602           | CENTRAL MAINE POWER                                                  | 007-007           | 126,000    |                |                  | 126,000     | \$ 1,288.98  |
| 241            | CHADWICK, LAWRENCE JOHN JR & ROBERT EDWARD HEIRS OF                  | 003-007           | 15,800     |                |                  | 15,800      | \$ 161.63    |
| 1790           | CHADWICK, LYNN ANN                                                   | 003-003           | 9,800      |                |                  | 9,800       | \$ 100.25    |
| 300            | CHAPMAN-MITCHELL, CHRISTI A                                          | 019-046           | 43,500     | 1,000          |                  | 44,500      | \$ 455.24    |
| 1740           | CHASE, ABRAHAM D                                                     | 013-015           | 11,400     |                |                  | 11,400      | \$ 116.62    |
| 1546           | CHASE, C PATRICK & ROBIN                                             | 010-014           | 90,800     | 347,200        | 25,000           | 438,000     | \$ 4,224.99  |
| 727            | CHASE, C PATRICK                                                     | 012-058           | 1,900      |                |                  | 1,900       | \$ 19.44     |
| 1289           | CHASE, C PATRICK                                                     | 013-002           | 11,300     |                |                  | 11,300      | \$ 115.60    |
| 1121           | CHASE, FAYE P                                                        | 007-045           | 73,400     | 212,700        | 31,000           | 286,100     | \$ 2,609.67  |
| 1402           | CHASE, FAYE P                                                        | 007-046           | 36,000     |                |                  | 36,000      | \$ 368.28    |
| 1537           | CHASE, JACOB C                                                       | 004-030           | 57,300     | 7,000          |                  | 64,300      | \$ 657.79    |
| 930            | CHASE, MATTHEW J                                                     | 026-015-A         | 68,000     | 224,200        | 25,000           | 292,200     | \$ 2,733.46  |
| 542            | CHASE, PATRICK & ROBN                                                | 010-016-A         | 74,600     | 38,900         |                  | 113,500     | \$ 1,161.11  |
| 289            | CHASE, PETER E                                                       | 013-041           | 12,200     |                |                  | 12,200      | \$ 124.81    |
| 120            | CHASE, RAYMOND F                                                     | 004-044-C         | 52,500     |                |                  | 52,500      | \$ 537.08    |
| 518            | CHASE, RAYMOND F                                                     | 004-039           | 51,000     |                |                  | 51,000      | \$ 521.73    |
| 928            | CHASE, RAYMOND F                                                     | 004-043           | 36,800     |                |                  | 36,800      | \$ 376.46    |
| 274            | CHASE, RICHARD R                                                     | 004-031           | 158,800    | 236,700        | 31,000           | 395,500     | \$ 3,728.84  |
| 407            | CHASE, ROBERTA                                                       | 004-035           | 25,400     |                |                  | 25,400      | \$ 259.84    |
| 393            | CHASE, ROBERTA                                                       | 007-077           | 147,900    | 270,500        | 25,000           | 418,400     | \$ 4,024.48  |
| 1522           | CHASE, ROBERTA                                                       | 004-033           | 9,600      |                |                  | 9,600       | \$ 98.21     |
| 1390           | CHASE, ROBERTA                                                       | 004-034           | 27,600     |                |                  | 27,600      | \$ 282.35    |
| 1797           | CHASE, ROBIN L & PATRICK C                                           | 013-002-A         | 75,800     | 19,700         |                  | 95,500      | \$ 976.97    |
| 935            | CHASE, TIMOTHY L & MARTHA M                                          | 017-057           | 69,600     | 258,600        | 31,000           | 328,200     | \$ 3,040.36  |
| 1076           | HELLIS, JONATHAN WENDELL & ELIZABETH FRANCES                         | 011-020-B         | 86,300     | 308,000        | 25,000           | 394,300     | \$ 3,777.94  |
| 372            | CHIAPPINI, WALTER R & STANLEY, VIRGINIA L                            | 004-006           | 172,600    | 21,500         |                  | 194,100     | \$ 1,985.64  |
| 1723           | CHIAPPINI, WALTER R                                                  | 004-006-BLDG-ON-2 |            | 291,600        | 25,000           | 291,600     | \$ 2,727.32  |
| 1737           | CHIARELL, JERALD J & JULIE O                                         | 012-065-A         | 79,300     | 332,100        | 31,000           | 411,400     | \$ 3,891.49  |
| 1738           | CHIARELL, JERALD J                                                   | 012-065-B         | 44,600     |                |                  | 44,600      | \$ 456.26    |
| 1484           | CHIARELL, JULIE O                                                    | 012-065           | 39,000     |                |                  | 39,000      | \$ 398.97    |
| 1205           | CHILDERS PROPERTIES LLC                                              | 022-012           | 25,500     | 30,900         |                  | 56,400      | \$ 576.97    |
| 759            | CHOATE, DIANA L                                                      | 022-023           | 31,400     | 150,400        | 25,000           | 181,800     | \$ 1,604.06  |
| 1725           | CHRYSLER, ALLAN D JR & JULIANA H                                     | 018-037-D         | 68,200     | 247,000        | 25,000           | 315,200     | \$ 2,968.75  |
| 1783           | CIFRINO, EMMA & WRIGHT, AMORY B CIFRINO TRUSTEES<br>CIFRINO TRUSTEES | 002-022           | 88,300     | 244,700        | 25,000           | 333,000     | \$ 3,150.84  |
| 1682           | CLARK, ALAN GEORGE & LINDA JANE TRUSTEES                             | 019-012-C         | 65,100     | 128,400        |                  | 193,500     | \$ 1,979.51  |
| 95             | CLARK, DANA E                                                        | 024-007-A         | 68,000     | 149,600        |                  | 217,600     | \$ 2,226.05  |
| 388            | CLARK, DAVID S & SHARON L                                            | 021-019           | 62,800     | 272,800        | 25,000           | 335,600     | \$ 3,177.44  |
| 1835           | CLARK, DAVID S                                                       | 020-010-C         | 85,100     |                |                  | 85,100      | \$ 870.57    |
| 1023           | CLARK, LINDSEY H                                                     | 017-027           | 65,300     | 259,300        | 25,000           | 324,600     | \$ 3,064.91  |
| 217            | CLARK, SHARON L                                                      | 026-024           | 71,500     | 151,200        |                  | 222,700     | \$ 2,278.22  |
| 69             | CLEAVES, BRIAN G & RHONDA R                                          | 020-014-A         | 72,500     | 176,300        | 31,000           | 248,800     | \$ 2,228.09  |
| 578            | CLEAVES, RHONDA R                                                    | 019-043           | 107,800    | 102,900        |                  | 210,700     | \$ 2,155.46  |
| 891            | CLEAVES, RHONDA R                                                    | 020-014           | 89,000     | 30,000         |                  | 119,000     | \$ 1,217.37  |
| 1482           | CLOUTIER, ROSARIO G JR & LINDA                                       | 013-030           | 49,800     | 225,200        | 25,000           | 275,000     | \$ 2,557.50  |
| 813            | COATES, KELLIE A & CHRISTOPHER A                                     | 020-011-B         | 77,900     | 210,000        | 25,000           | 287,900     | \$ 2,689.47  |
| 1199           | COCO, ANTHONY & SABRINA                                              | 010-007           | 53,100     | 74,800         |                  | 127,900     | \$ 1,308.42  |
| 1294           | COCO, ANTHONY & SABRINA                                              | 010-008-B         | 66,500     | 473,900        |                  | 540,400     | \$ 5,528.29  |
| 1333           | COCO, ANTHONY F & SABRINA D                                          | 010-023           | 90,500     | 7,400          |                  | 97,900      | \$ 1,001.52  |
| 769            | COCO, ANTHONY F & SABRINA D                                          | 010-022-B         | 92,100     | 150,700        |                  | 242,800     | \$ 2,483.84  |
| 2000           | COCO, ANTHONY F & SABRINA D                                          | 010-024-A         | 50,500     |                |                  | 50,500      | \$ 516.62    |

## Real Estate Valuations 2025 cont.

| Account Number | Name                                                                                                      | Map/Lot         | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount  |
|----------------|-----------------------------------------------------------------------------------------------------------|-----------------|------------|----------------|------------------|-------------|-------------|
| 391            | COLBY, CAROLYN J                                                                                          | 021-013         | 800        |                |                  | 800         | \$ 8.18     |
| 1548           | COLE, CHARLES DOUGLAS                                                                                     | 024-004-B       | 67,600     | 124,800        | 25,000           | 192,400     | \$ 1,712.50 |
| 701            | COLEMAN, MARGARET YOUNGS                                                                                  | 005-032-A       | 68,600     | 203,200        | 25,000           | 271,800     | \$ 2,524.76 |
| 87             | COLLADO, ANTONIO & ANNA                                                                                   | 001-023         | 91,800     | 229,200        | 25,000           | 321,000     | \$ 3,028.08 |
| 592            | COLPITT, CHRISTINE M                                                                                      | 009-009-B       | 31,800     |                |                  | 31,800      | \$ 325.31   |
| 646            | COLPITT, THOMAS JR & CHRISTINE M                                                                          | 009-008         | 83,200     | 201,800        | 25,000           | 285,000     | \$ 2,659.80 |
| 1583           | COLSON, MICHELE L                                                                                         | 019-007         | 59,300     |                |                  | 59,300      | \$ 606.64   |
| 423            | CONDON, JON M                                                                                             | 010-050-A       | 65,000     | 296,300        | 25,000           | 361,300     | \$ 3,440.35 |
| 218            | CONLEY, GAIL P & STEPHEN                                                                                  | 010-040         | 115,100    | 268,900        | 25,000           | 384,000     | \$ 3,672.57 |
| 1259           | CONLEY, GAIL P & STEPHEN                                                                                  | 010-048         | 54,700     |                |                  | 54,700      | \$ 559.58   |
| 1407           | CONLEY, GAIL P & STEPHEN                                                                                  | 011-005         | 17,700     |                |                  | 17,700      | \$ 181.07   |
| 1403           | CONLEY, GAIL P & STEPHEN                                                                                  | 013-076         | 21,000     |                |                  | 21,000      | \$ 214.83   |
| 273            | CONRAD, RICHARD & ELIZABETH                                                                               | 007-069         | 30,300     |                |                  | 30,300      | \$ 309.97   |
| 729            | CONRAD, RICHARD & ELIZABETH                                                                               | 007-068         | 131,400    | 188,500        |                  | 319,900     | \$ 3,272.58 |
| 1676           | CONSOLIDATED COMMUNICATIONS                                                                               | 024-007-TELE-ON |            | 15,200         |                  | 15,200      | \$ 155.50   |
| 1050           | COOKSON, BRIAN D & LANDRY, CINDY                                                                          | 017-006-B       | 66,500     |                |                  | 66,500      | \$ 680.30   |
| 947            | COOKSON, BRIAN D & LANDRY, CINDY                                                                          | 017-006-C       | 66,500     | 48,500         |                  | 115,000     | \$ 1,176.45 |
| 1234           | COOLEY, ARTHUR B & CAROL                                                                                  | 025-003         | 53,600     | 175,000        | 31,000           | 228,600     | \$ 2,021.45 |
| 552            | COOMBS, KARL                                                                                              | 015-017         | 1,000      |                |                  | 1,000       | \$ 10.23    |
| 615            | COONS, JEFFERY L                                                                                          | 018-036         | 56,000     |                |                  | 56,000      | \$ 572.88   |
| 182            | COOPER, GARY E & GAGNE, LINDA B TRUSTEE                                                                   | 018-001-A       | 69,800     |                |                  | 69,800      | \$ 714.05   |
| 889            | COOPER, HASKELL, DAWNA JEAN                                                                               | 017-047         | 113,100    | 331,200        | 25,000           | 444,300     | \$ 4,289.44 |
| 921            | COPE, JONATHAN B & CAROLYN G                                                                              | 009-024         | 144,800    | 257,300        |                  | 402,100     | \$ 4,113.48 |
| 112            | CORBIN, BRADLEY & ELIZABETH                                                                               | 018-013-B       | 42,500     |                |                  | 42,500      | \$ 434.78   |
| 1371           | CORBIN, BRADLEY F & ELIZABETHJ                                                                            | 018-013         | 51,100     |                |                  | 51,100      | \$ 522.75   |
| 1152           | CORTET, BENOIT-MARIE                                                                                      | 011-039         | 69,900     |                |                  | 69,900      | \$ 715.08   |
| 698            | CORUM, MICHAEL J JR                                                                                       | 007-001         | 82,300     | 224,100        | 25,000           | 306,400     | \$ 2,878.72 |
| 378            | COTE, DAVID & HOLLY                                                                                       | 016-021         | 63,600     |                |                  | 63,600      | \$ 650.63   |
| 1169           | COTE, DAVID & HOLLY A                                                                                     | 016-021-A       | 72,800     | 246,100        | 25,000           | 318,900     | \$ 3,006.60 |
| 1963           | COTE, WENDY I & WARREN J                                                                                  | 008-009-001     | 86,300     | 313,500        |                  | 399,800     | \$ 4,089.95 |
| 1045           | COUNTRY MANOR LIVING LLC                                                                                  | 022-013         | 97,500     | 476,200        |                  | 573,700     | \$ 5,868.95 |
| 1705           | COUTTS BROTHERS INC                                                                                       | 018-030         | 236,000    |                |                  | 236,000     | \$ 2,414.28 |
| 673            | COUTTS BROTHERS INC                                                                                       | 019-001         | 30,600     |                |                  | 30,600      | \$ 313.04   |
| 539            | COUTTS, CODY & PAMELA                                                                                     | 015-050         | 66,500     | 48,600         |                  | 115,100     | \$ 1,177.47 |
| 913            | COWLES, STEVEN & JULIE                                                                                    | 017-055-A       | 153,900    | 448,700        | 25,000           | 602,600     | \$ 5,908.85 |
| 2013           | COWLES, STEVEN A                                                                                          | 013-039-A       | 61,100     |                |                  | 61,100      | \$ 625.05   |
| 641            | CRISSMAN, JAMES H & LOUISA M TRUSTEES                                                                     | 007-074         | 107,800    | 446,400        |                  | 554,200     | \$ 5,669.47 |
| 467            | CROCKER, DEANNE A                                                                                         | 013-025         | 82,600     | 263,000        | 25,000           | 345,600     | \$ 3,279.74 |
| 219            | CROCKER, RICHARD A SR & SHERRI                                                                            | 013-031         | 42,000     |                |                  | 42,000      | \$ 429.66   |
| 1949           | CROMWELL, JACKSON & HARTILL, ELISE C                                                                      | 008-041-A       | 75,500     | 104,300        |                  | 179,800     | \$ 1,839.35 |
| 1404           | CROMWELL, RYAN CHRISTOPHER & BUMA, JAMIE MICHELA                                                          | 006-021-A       | 72,700     | 275,100        |                  | 347,800     | \$ 3,557.99 |
| 890            | CRONKHITE, BEVERLY E & RICKY A                                                                            | 017-003         | 80,300     | 265,200        | 25,000           | 345,500     | \$ 3,278.72 |
| 1798           | CRONKHITE, JUSTIN & COURTNEY                                                                              | 002-006-A       | 102,100    | 26,400         |                  | 128,500     | \$ 1,314.56 |
| 156            | CROOKER REALTY EQUIPMENT LLC                                                                              | 001-005         | 77,600     |                |                  | 77,600      | \$ 793.85   |
| 177            | CROOKER REALTY EQUIPMENT LLC                                                                              | 001-035-A       | 182,400    |                |                  | 182,400     | \$ 1,865.95 |
| 359            | CROOKER REALTY EQUIPMENT LLC                                                                              | 001-019         | 282,300    |                |                  | 282,300     | \$ 2,887.93 |
| 1020           | CROOKER REALTY EQUIPMENT LLC                                                                              | 001-035         | 568,000    |                |                  | 568,000     | \$ 5,810.64 |
| 1014           | CROOKER REALTY EQUIPMENT LLC                                                                              | 001-006         | 65,600     |                |                  | 65,600      | \$ 671.09   |
| 1163           | CROOKER REALTY EQUIPMENT LLC                                                                              | 001-004         | 7,000      |                |                  | 7,000       | \$ 71.61    |
| 917            | CROOKER REALTY EQUIPMENT LLC                                                                              | 001-007         | 432,000    |                |                  | 432,000     | \$ 4,419.36 |
| 1436           | CROOKER REALTY EQUIPMENT LLC                                                                              | 001-034         | 93,600     |                |                  | 93,600      | \$ 957.53   |
| 663            | CROSBY, JOHN R                                                                                            | 017-035         | 77,000     | 285,400        | 25,000           | 362,400     | \$ 3,451.60 |
| 538            | CROWLEY, STEVEN                                                                                           | 024-004         | 84,800     | 39,100         |                  | 123,900     | \$ 1,267.50 |
| 612            | CROXFORD, SHARON V & ENOS, ROBERT                                                                         | 020-024         | 68,900     | 107,600        | 25,000           | 176,500     | \$ 1,549.85 |
| 1345           | CRUMMETT, THURLOW E & STUTZER, KAREN S                                                                    | 028-007         | 239,700    | 159,300        |                  | 399,000     | \$ 4,081.77 |
| 795            | CUMMINGS, RICHARD L JR                                                                                    | 019-022         | 95,600     | 17,500         |                  | 113,100     | \$ 1,157.01 |
| 1153           | CUMMINGS, RICHARD L JR                                                                                    | 019-022-B       | 21,300     |                |                  | 21,300      | \$ 217.90   |
| 1563           | CUMMINGS, RICHARD L JR                                                                                    | 019-022-A       | 67,300     | 21,100         |                  | 88,400      | \$ 904.33   |
| 243            | CUMMINGS, RICHARD L JR                                                                                    | 019-014         | 156,200    | 293,600        | 25,000           | 449,800     | \$ 4,345.70 |
| 1632           | CUMMINGS, TODD P & GRETA M                                                                                | 027-007         | 66,200     | 333,600        | 25,000           | 399,800     | \$ 3,834.20 |
| 1380           | CUNNINGHAM, CHAD                                                                                          | 017-038-A       | 61,700     | 15,500         | 25,000           | 77,200      | \$ 534.01   |
| 1032           | CUNNINGHAM, JOANNEN ESTATE OF & DIMATTEO, DIANNE S PR                                                     | 010-049-A       | 22,500     |                |                  | 22,500      | \$ 230.18   |
| 587            | CUNNINGHAM, PERCY JR TRUSTEE                                                                              | 015-023         | 88,600     |                |                  | 88,600      | \$ 906.38   |
| 799            | CUNNINGHAM, SUSAN A (MONTAG) & MONTAG, RICHARD O                                                          | 022-016         | 38,600     | 170,900        | 25,000           | 209,500     | \$ 1,887.44 |
| 1501           | CURRAN, JOSEPH F & STACIE M                                                                               | 007-001-A       | 66,500     | 246,200        | 25,000           | 312,700     | \$ 2,943.17 |
| 954            | CURRAN, SAVANNAH J & REED, WYATT                                                                          | 003-009-B       | 80,500     | 218,400        | 25,000           | 298,900     | \$ 2,802.00 |
| 1166           | CURTIS, CAROLYN E & DEVLIN, PAUL J                                                                        | 028-005         | 249,000    | 67,400         |                  | 316,400     | \$ 3,236.77 |
| 1732           | CUSHING, GEORGE D                                                                                         | 007-056-A       | 74,100     | 331,700        | 31,000           | 405,800     | \$ 3,834.20 |
| 651            | CUSHING, JOANNE E                                                                                         | 012-035         | 45,700     | 46,500         | 25,000           | 92,200      | \$ 687.46   |
| 1451           | CUSHING, JONATHAN J                                                                                       | 010-022         | 104,400    | 214,900        | 25,000           | 319,300     | \$ 3,010.69 |
| 51             | CUSHING, RUTH ELLEN                                                                                       | 010-008-A       | 132,100    | 156,900        | 25,000           | 289,000     | \$ 2,700.72 |
| 1303           | CUSHING, RUTHELLEN                                                                                        | 010-008-G       | 37,500     |                |                  | 37,500      | \$ 383.63   |
| 1412           | CUSHING, RUTHELLEN                                                                                        | 009-018         | 37,500     |                |                  | 37,500      | \$ 383.63   |
| 728            | CUTHBERTSON, LEE & VICTORIA R                                                                             | 020-023         | 61,500     |                |                  | 61,500      | \$ 629.15   |
| 1197           | CUTHBERTSON, MICHAEL W & PAULA A                                                                          | 020-002-A       | 66,500     | 327,300        | 25,000           | 393,800     | \$ 3,772.82 |
| 1042           | CUTHBERTSON, TIMOTHY & JO A                                                                               | 020-002         | 93,100     | 219,000        | 25,000           | 312,100     | \$ 2,937.03 |
| 308            | CUTHBERTSON, TIMOTHY W & JO A                                                                             | 020-003         | 60,800     |                |                  | 60,800      | \$ 621.98   |
| 1316           | CYRUS, CATHERINE V & CLARK, SAMUEL & THAYER CYRUS & CLARK, WILLIAM D & CLARK, MATTHEW JOHN CYRUS TRUSTEES | 001-046         | 109,200    | 252,600        |                  | 361,800     | \$ 3,701.21 |

## Real Estate Valuations 2025 cont.

| Account Number | Name                                            | Map/Lot       | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount  |
|----------------|-------------------------------------------------|---------------|------------|----------------|------------------|-------------|-------------|
| 283            | DAIKE, WILLIAM & SYLVIA                         | 002-021-A     | 75,800     | 185,900        |                  | 261,700     | \$ 2,677.19 |
| 1811           | DALKE, WILLIAM F III & SYLVIA S                 | 002-011-B     | 50,100     |                |                  | 50,100      | \$ 512.52   |
| 726            | DANCER, BETHANY A                               | 003-018       | 58,100     | 53,500         | 25,000           | 111,600     | \$ 885.92   |
| 373            | DANCER, LOUISE P                                | 003-017       | 90,800     | 22,800         | 31,000           | 113,600     | \$ 845.00   |
| 1140           | DANIELS, DALE                                   | 004-046-MH-ON |            | 3,000          | 3,000            | 3,000       | \$ -        |
| 699            | DANIELS, GRACE L & JOHN M                       | 004-046       | 130,800    | 84,400         | 25,000           | 215,200     | \$ 1,945.75 |
| 1628           | DARLING, PETER II & BECKWITH, NADINE T          | 007-024       | 60,500     | 254,000        | 25,000           | 314,500     | \$ 2,961.59 |
| 916            | DARVEAU, DARLIN M & RITA                        | 018-020-F     | 65,000     | 345,100        | 25,000           | 410,100     | \$ 3,939.57 |
| 2002           | DARVEAU, RITA & ROSS, CINDY                     | 019-024-B     | 900        |                |                  | 900         | \$ 9.21     |
| 1012           | DAUPHIN, DONALD E TRUSTEE                       | 008-008       | 88,500     | 40,100         |                  | 128,600     | \$ 1,315.58 |
| 690            | DAVIS, ARTHUR K & SHIRLEY M                     | 006-018       | 16,700     |                |                  | 16,700      | \$ 170.84   |
| 637            | DAVIS, MATTHEW A                                | 010-019       | 66,300     | 16,400         |                  | 82,700      | \$ 846.02   |
| 1618           | DAXLAND, KARL GUSTAV & MARY LOU JENDRY TRUSTEES | 005-001       | 122,900    | 227,100        |                  | 350,000     | \$ 3,580.50 |
| 472            | DE LISLE, ROBERT C TRUSTEE                      | 005-018-A     | 15,300     |                |                  | 15,300      | \$ 156.52   |
| 574            | DE LISLE, ROBERT C TRUSTEE                      | 005-008       | 103,300    | 254,200        | 25,000           | 357,500     | \$ 3,401.48 |
| 1968           | DEARBORN, CHRISTOPHER L & HALL, COURTNI E       | 013-018-1     | 76,700     | 285,300        | 25,000           | 362,000     | \$ 3,447.51 |
| 1962           | DEARNLEY, STACEY L & FRANK C                    | 002-011-C     | 54,400     | 56,000         |                  | 110,400     | \$ 1,129.39 |
| 1148           | DEATON, HERBERT II                              | 009-006-A     | 69,500     | 301,800        | 31,000           | 371,300     | \$ 3,481.27 |
| 1021           | DEBLOIS, MARIAH & MORIN, JOSHUA                 | 012-027-B     | 68,200     | 266,700        | 25,000           | 334,900     | \$ 3,170.28 |
| 513            | DECATO, LISA L (HARTNETT)                       | 015-043       | 66,200     | 178,200        |                  | 244,400     | \$ 2,500.21 |
| 416            | DELANO, LUKE A                                  | 016-039       | 156,800    | 85,800         |                  | 242,600     | \$ 2,481.80 |
| 239            | DELANO, LUKE A                                  | 016-039-MH-ON |            | 31,700         |                  | 31,700      | \$ 324.29   |
| 590            | DELANO, LUKE A                                  | 019-053       | 66,900     |                |                  | 66,900      | \$ 684.39   |
| 1011           | DELANO, LUKE A                                  | 019-051       | 19,400     |                |                  | 19,400      | \$ 198.46   |
| 793            | DELANO, LUKE A                                  | 019-053-A     | 85,500     | 205,400        | 25,000           | 290,900     | \$ 2,720.16 |
| 744            | DELISLE, CHRISTOPHER & TARA                     | 011-016       | 57,800     |                |                  | 57,800      | \$ 591.29   |
| 556            | DELISLE, CHRISTOPHER M & TARA R                 | 010-065-A     | 118,400    | 193,200        | 25,000           | 311,600     | \$ 2,931.92 |
| 1672           | DELOREY, DAVID R                                | 020-005-E     | 70,300     | 135,800        | 31,000           | 206,100     | \$ 1,791.27 |
| 1119           | DELVECCHIO, JOHN R & BARBARA W                  | 004-016       | 116,800    | 290,200        | 25,000           | 407,000     | \$ 3,907.86 |
| 333            | DEMERCHANT, JEAN E & HALEY, BETTY-JEAN          | 012-038-A     | 74,600     | 200,400        | 25,000           | 275,000     | \$ 2,557.50 |
| 458            | DEMERCHANT, KATHLEEN E                          | 012-038-C     | 37,700     |                |                  | 37,700      | \$ 385.67   |
| 148            | DEMERS FAMILY TRUST                             | 015-047       | 55,400     |                |                  | 55,400      | \$ 566.74   |
| 920            | DEMERS, RONALD J & SUSAN                        | 022-014       | 23,100     | 77,200         | 31,000           | 100,300     | \$ 708.94   |
| 958            | DENHAM, ELAINE & ARTHUR                         | 004-048       | 70,100     | 120,700        | 31,000           | 190,800     | \$ 1,634.75 |
| 223            | DENHAM, ROY M                                   | 031-001       | 92,800     | 91,100         |                  | 183,900     | \$ 1,881.30 |
| 78             | DEREKTOR, ELIZABETH & BROWN, PETER              | 002-006       | 98,800     | 209,000        |                  | 307,800     | \$ 3,148.79 |
| 1475           | DEREKTOR, ELIZABETH & BROWN, PETER              | 002-011       | 15,700     |                |                  | 15,700      | \$ 160.61   |
| 1214           | DESCART, SERGIO                                 | 013-036       | 66,500     | 231,000        |                  | 297,500     | \$ 3,043.43 |
| 720            | DESGROSSEILLIERS, BRIANNA A & MATTHEW G         | 019-024-A     | 26,700     |                |                  | 26,700      | \$ 273.14   |
| 341            | DESGROSSEILLIERS, BRIANNA A & MATTHEW G         | 019-027       | 74,500     | 257,300        |                  | 331,800     | \$ 3,394.31 |
| 1534           | DESPARD, DANIEL R & LYDIA J                     | 016-044-A     | 93,700     | 282,500        | 25,000           | 376,200     | \$ 3,592.78 |
| 1377           | DETRAGLIA, KATEY FORD & FRANK A TRUSTEES        | 007-060       | 82,300     |                |                  | 82,300      | \$ 841.93   |
| 1261           | DIGIACOMO, GABRIEL                              | 008-015       | 126,300    | 37,900         |                  | 164,200     | \$ 1,679.77 |
| 1240           | DIKET, LINWOOD T                                | 010-017-F     | 101,200    | 142,100        | 25,000           | 243,300     | \$ 2,233.21 |
| 533            | DIXON, GWYN B                                   | 017-015       | 75,100     | 251,200        | 31,000           | 326,300     | \$ 3,020.92 |
| 1579           | DIXON, SEAN MATTHEW & CHRISTINA M               | 020-033-B     | 66,100     | 278,200        | 25,000           | 344,300     | \$ 3,266.44 |
| 1954           | DIXON, TODD D                                   | 017-015-001   | 117,500    |                |                  | 117,500     | \$ 1,202.03 |
| 1095           | DMITRIEFF, JASON                                | 019-045       | 88,300     | 187,300        | 25,000           | 275,600     | \$ 2,563.64 |
| 970            | DOAK, DAWN M & TOBY A                           | 018-020-E     | 66,500     | 185,300        | 25,000           | 251,800     | \$ 2,320.16 |
| 437            | DOE, MARK L & TARA A                            | 028-001       | 275,000    | 239,700        |                  | 514,700     | \$ 5,265.38 |
| 968            | DOE, MARK L & TARA A                            | 014-019       | 178,600    |                |                  | 178,600     | \$ 1,827.08 |
| 500            | DONAHUE, CHARLENE P & MASON, BRIAN              | 020-044       | 51,300     | 68,200         |                  | 119,500     | \$ 1,222.49 |
| 1201           | DONAHUE, CHARLENE P & MASON, BRIAN              | 020-030       | 97,900     | 254,000        | 25,000           | 351,900     | \$ 3,344.19 |
| 1687           | DONALD FAMILY TRUST                             | 006-021-5     | 13,800     |                |                  | 13,800      | \$ 141.17   |
| 1914           | DONOVAN, MARISSA & BRENDAN                      | 017-047-B     | 66,500     | 271,000        |                  | 337,500     | \$ 3,452.63 |
| 522            | DONOVAN, WILLIAM J & JANET C                    | 015-032       | 82,100     | 222,200        | 25,000           | 304,300     | \$ 2,857.24 |
| 1844           | DOOLEY, EDWARD A & TRUMAN-DOOLEY, VICTORIA A    | 012-009-A     | 34,200     |                |                  | 34,200      | \$ 349.87   |
| 1588           | D'ORIO, STANLEY P & DIANE C                     | 014-006-J     | 66,700     | 18,900         |                  | 85,600      | \$ 875.69   |
| 1679           | DOUGLAS, JENNIFER A                             | 007-034-A     | 66,400     | 145,200        | 25,000           | 211,600     | \$ 1,908.92 |
| 761            | DOWDY, PHILLIP J & JENNIFER L                   | 020-042       | 80,200     | 244,700        | 25,000           | 324,900     | \$ 3,067.98 |
| 322            | DOWLING, JESSICA L                              | 018-048       | 136,800    | 358,500        | 25,000           | 495,300     | \$ 4,811.17 |
| 511            | DOWNS, ROGER                                    | 015-049       | 167,800    | 447,900        | 25,000           | 615,700     | \$ 6,042.86 |
| 1867           | DOWNS, ROGER C SR                               | 012-024-E     | 33,000     |                |                  | 33,000      | \$ 337.59   |
| 635            | DOYLE, ELIZABETH                                | 017-048       | 68,900     | 250,100        | 25,000           | 319,000     | \$ 3,007.62 |
| 1215           | DOYON, CHRISTOPHER                              | 001-058-D     | 65,600     | 119,400        | 25,000           | 185,000     | \$ 1,636.80 |
| 849            | DOYON, MARC & BABY GLEN                         | 016-040-E     | 31,400     |                |                  | 31,400      | \$ 321.22   |
| 780            | DOYON, MARC & BABY GLEN                         | 016-040-F     | 72,300     | 221,800        | 25,000           | 294,100     | \$ 2,752.89 |
| 955            | DROLET, ROGER M & BETHANY L                     | 021-007       | 92,000     | 322,400        | 25,000           | 414,400     | \$ 3,983.56 |
| 3              | DUBE DESIGN & CONSTRUCTION INC                  | 007-053       | 65,000     | 3,400          |                  | 68,400      | \$ 699.73   |
| 998            | DUBE, DYLAN M                                   | 011-010       | 81,900     | 199,500        |                  | 281,400     | \$ 2,878.72 |
| 659            | DUBE, GERARD M & SANDRA A                       | 016-011       | 106,600    | 269,100        | 25,000           | 375,700     | \$ 3,587.66 |
| 1416           | DUBE, KAREN M & MICHAEL R                       | 018-014-A     | 67,400     | 23,400         | 25,000           | 90,800      | \$ 673.13   |
| 1358           | DUBOIS, PATRICIA P                              | 012-042       | 148,400    | 33,700         |                  | 182,100     | \$ 1,862.88 |
| 743            | DUBORD, NICHOLAS H & HEATHER A                  | 022-020       | 65,000     | 180,900        | 25,000           | 245,900     | \$ 2,259.81 |
| 224            | DUBUQUE, RICHARD & CANDACE A                    | 030-006       | 14,900     |                |                  | 14,900      | \$ 152.43   |
| 119            | DUBUQUE, RICHARD & CANDACE A                    | 030-007       | 53,600     | 147,000        | 25,000           | 200,600     | \$ 1,796.39 |
| 1594           | DUBUQUE, RICHARD & CANDACE A                    | 030-005       | 2,600      |                |                  | 2,600       | \$ 26.60    |
| 1172           | DUDLEY, DEBORAH & STEPHEN                       | 029-004       | 134,700    | 164,000        |                  | 298,700     | \$ 3,055.70 |
| 1729           | DULAC, DAWN & GILLES                            | 016-013-H     | 93,200     | 398,000        | 25,000           | 491,200     | \$ 4,769.23 |

## Real Estate Valuations 2025 cont.

| Account Number | Name                                                   | Map/Lot           | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount  |
|----------------|--------------------------------------------------------|-------------------|------------|----------------|------------------|-------------|-------------|
| 1286           | DULAC, DAWN & RICHARDS, LEE E TRUSTEES                 | 016-013           | 71,200     | 72,900         |                  | 144,100     | \$ 1,474.14 |
| 593            | DUMAS, RONALD                                          | 018-030-A-3-MH-ON |            | 14,400         |                  | 14,400      | \$ 147.31   |
| 38             | DUMAS, STEVEN A                                        | 018-030-A-3       | 136,300    | 234,100        |                  | 370,400     | \$ 3,789.19 |
| 227            | DUMAS, STEVEN A                                        | 018-030-A-4       | 66,600     | 7,200          |                  | 73,800      | \$ 754.97   |
| 1692           | DUMAS, WILLIAM A & JOSEEE                              | 018-030-A-2       | 66,500     | 45,400         | 25,000           | 111,900     | \$ 888.99   |
| 1221           | DUMONT, SHAWN W                                        | 030-013           | 65,700     | 82,000         |                  | 147,700     | \$ 1,510.97 |
| 389            | DUNCAN, FREDERICK JOHN & NANCY JEAN                    | 017-043-A         | 33,600     | 57,300         |                  | 90,900      | \$ 929.91   |
| 1272           | DUNCAN, HELENE E FAMILY REVOCABLE LIVING TRUST OF 2021 | 017-043           | 147,500    |                |                  | 147,500     | \$ 1,508.93 |
| 433            | DUNCAN, HELENE E FAMILY REVOCABLE LIVING TRUST OF 2021 | 027-002           | 78,900     | 225,200        | 31,000           | 304,100     | \$ 2,793.81 |
| 249            | DUNN, ANDREW E & THOMAS F TRUSTEES                     | 016-041           | 178,300    | 358,100        |                  | 536,400     | \$ 5,487.37 |
| 468            | DUNN, GERARD J & MARY E                                | 012-033-C         | 65,800     | 262,600        | 25,000           | 328,400     | \$ 3,103.78 |
| 213            | DURRELL, GENE & TRACY                                  | 006-011-A         | 13,500     |                |                  | 13,500      | \$ 138.11   |
| 1684           | DURRELL, GENE A & TRACY A                              | 006-021-2         | 76,400     | 295,600        | 25,000           | 372,000     | \$ 3,549.81 |
| 1998           | DYER, ERIC W & ISAAC W III & ISAAC C                   | 003-011-A         | 87,800     |                |                  | 87,800      | \$ 898.19   |
| 915            | EASTERN POSTAL REALTY HOLDINGS LLC                     | 026-032           | 44,100     | 146,200        |                  | 190,300     | \$ 1,946.77 |
| 657            | EASTMAN, GEORGE M JR & LYNETTE R                       | 003-002           | 18,000     |                |                  | 18,000      | \$ 184.14   |
| 1100           | EDGAR-LARRABEE, MARY L & WARREN H                      | 016-006-A         | 72,500     | 166,200        | 25,000           | 238,700     | \$ 2,186.15 |
| 1073           | EDWARDS, MICHAEL P & CARMEN C                          | 020-010           | 65,600     | 173,300        | 25,000           | 238,900     | \$ 2,188.20 |
| 282            | EKHOLM, ERIK & JUDITH                                  | 010-029           | 107,500    | 335,200        | 25,000           | 442,700     | \$ 4,273.07 |
| 1096           | EKHOLM, ERIK G & JUDITH D                              | 010-029-A         | 55,000     | 10,400         |                  | 65,400      | \$ 669.04   |
| 1581           | ELDER, JEROD M & JULIANNA L                            | 013-032           | 69,200     | 175,800        | 25,000           | 245,000     | \$ 2,250.60 |
| 257            | ELLIOTT, CARROLL MARSON & JUDITH                       | 014-006-C         | 66,300     | 62,400         | 31,000           | 128,700     | \$ 999.47   |
| 824            | ELLIOTT, DAVID C                                       | 013-038           | 102,000    |                |                  | 102,000     | \$ 1,043.46 |
| 904            | ELLIOTT, DAVID C                                       | 016-053           | 84,200     | 320,100        | 25,000           | 404,300     | \$ 3,880.24 |
| 550            | ELLIS, TRACY A                                         | 013-063           | 47,900     |                |                  | 47,900      | \$ 490.02   |
| 1651           | ELLIS, TRACY A                                         | 013-073           | 129,600    | 163,000        |                  | 292,600     | \$ 2,993.30 |
| 1017           | ELVIN, CHARLES W & CHARLENE M                          | 011-041           | 98,800     | 219,400        | 25,000           | 318,200     | \$ 2,999.44 |
| 1049           | ELVIN, CHARLES W & CHARLENE M                          | 011-042           | 54,700     |                |                  | 54,700      | \$ 559.58   |
| 1515           | ELVIN, CHARLES W & CHARLENE M                          | 011-020-A         | 64,900     |                |                  | 64,900      | \$ 663.93   |
| 801            | ELWELL, MICHAEL H                                      | 006-002-A         | 79,100     | 260,200        | 25,000           | 339,300     | \$ 3,215.29 |
| 104            | ELWELL, STEVEN C & JOY H                               | 012-028-B         | 81,700     | 277,000        | 25,000           | 358,700     | \$ 3,413.75 |
| 1848           | EMERSON, ALEXANDER S (WAKEFIELD)                       | 006-021-B         | 96,700     | 296,700        |                  | 393,400     | \$ 4,024.48 |
| 292            | EMERY, MICHAEL & JEANNINE                              | 027-014           | 66,500     | 212,200        | 25,000           | 278,700     | \$ 2,595.35 |
| 620            | ENGSTROM, KRAIG                                        | 020-048           | 65,300     | 55,200         |                  | 120,500     | \$ 1,232.72 |
| 1441           | ENGSTROM, KRAIG E SR & PAULA J & KRAIG JR              | 020-048-A         | 65,000     | 106,400        | 25,000           | 171,400     | \$ 1,497.67 |
| 86             | ERICKSON, CASSANDRA JANE BARRETT (COUTTS)              | 001-029           | 43,400     | 24,600         | 25,000           | 68,000      | \$ 439.89   |
| 426            | ESCHER, JAKE & ESCHER MOORE, SARAH                     | 022-018           | 75,800     | 259,500        | 25,000           | 335,300     | \$ 3,174.37 |
| 639            | EUGLEY, JILL                                           | 015-007-A         | 69,300     | 186,200        | 25,000           | 255,500     | \$ 2,358.02 |
| 927            | FAIRSERVICE, MICHAEL O                                 | 006-001           | 135,300    | 8,000          |                  | 143,300     | \$ 1,465.96 |
| 1321           | FAIRSERVICE, MICHAEL O JR                              | 003-019           | 66,700     | 246,400        |                  | 313,100     | \$ 3,203.01 |
| 1003           | FARMER, KAREN S TRUST                                  | 016-052           | 84,500     | 238,700        | 25,000           | 323,200     | \$ 3,050.59 |
| 1717           | FARRELL, JOHN J                                        | 020-029-A         | 67,500     | 111,600        |                  | 179,100     | \$ 1,832.19 |
| 1324           | FARRIS, GREGORY                                        | 013-034           | 72,200     | 451,400        | 25,000           | 523,600     | \$ 5,100.68 |
| 131            | PECAROTTA, JOSEPH M & PATRICIA E                       | 019-004           | 166,300    | 208,800        |                  | 375,100     | \$ 3,837.27 |
| 1391           | FEDERMAN, ANDREW C & CORYNNE C                         | 004-018           | 110,100    | 265,600        | 25,000           | 375,700     | \$ 3,587.66 |
| 358            | FEDERMAN, WILLIAM & DIANA                              | 004-041           | 81,700     |                |                  | 81,700      | \$ 835.79   |
| 496            | FEENEY, THOMAS M                                       | 012-029-D         | 31,200     |                |                  | 31,200      | \$ 319.18   |
| 1125           | FEENEY, THOMAS M                                       | 012-029-A         | 65,000     | 331,300        | 25,000           | 396,300     | \$ 3,798.40 |
| 1991           | FENDERSON, ADAM                                        | 007-041-A         | 54,100     | 23,700         |                  | 77,800      | \$ 795.89   |
| 1056           | FENDERSON, MARK                                        | 007-041           | 48,200     |                |                  | 48,200      | \$ 493.09   |
| 733            | FENDERSON, MARK                                        | 007-042           | 107,100    | 110,300        |                  | 217,400     | \$ 2,224.00 |
| 1571           | FERGUSON, ELAINE                                       | 019-024           | 87,100     | 172,900        | 25,000           | 260,000     | \$ 2,404.05 |
| 831            | FERGUSON, GEORGE S & MARGARET ANNE                     | 029-001-A         | 299,800    | 133,500        | 25,000           | 433,300     | \$ 4,176.91 |
| 1574           | FERGUSON, SARA J & GEORGE                              | 014-022-A         | 68,300     | 288,400        | 25,000           | 356,700     | \$ 3,393.29 |
| 115            | FERGUSON, SARA J & GEORGE                              | 029-001           | 319,000    | 34,400         |                  | 353,400     | \$ 3,615.28 |
| 782            | FERGUSON, SARA J & GEORGE & ELIZABETH & COLIN          | 014-022           | 74,600     |                |                  | 74,600      | \$ 763.16   |
| 855            | FEYLER, DWAYNE & LORRAINE                              | 026-002-A         | 66,800     | 117,700        | 25,000           | 184,500     | \$ 1,631.69 |
| 686            | FEYLER, JENNIE                                         | 026-002           | 72,500     | 44,800         | 31,000           | 117,300     | \$ 882.85   |
| 1813           | FIELDS OIL AND PROPANE INC                             | 026-003-BLG-ON    |            | 73,600         |                  | 73,600      | \$ 752.93   |
| 558            | FIELDS OIL CO INC                                      | 026-003           | 62,800     | 121,700        |                  | 184,500     | \$ 1,887.44 |
| 560            | FINCH, MAKAYLA M & ADMAS, MICHAEL                      | 020-004-B         | 80,400     | 263,900        |                  | 344,300     | \$ 3,522.19 |
| 1318           | FISHER, MARY JANE                                      | 004-027           | 97,300     | 294,400        |                  | 391,700     | \$ 4,007.09 |
| 30             | FITZ-PATRICK, JAMES E & CAROLYN M                      | 012-013           | 74,800     | 221,600        | 25,000           | 296,400     | \$ 2,776.42 |
| 41             | FLAGG, COURTNEY ROSE & CHASTENAY, CHAZ PAUL            | 030-012-B         | 68,800     | 224,800        |                  | 293,600     | \$ 3,003.53 |
| 781            | FLANAGAN, LEWIS                                        | 001-062           | 40,500     |                |                  | 40,500      | \$ 414.32   |
| 305            | FLANAGAN, MARGARET A & MICHAEL E                       | 020-047           | 85,000     | 293,400        | 25,000           | 378,400     | \$ 3,615.28 |
| 1035           | FLANNERY, CHAD L & LOREAL                              | 014-003-A         | 67,400     | 344,300        | 31,000           | 411,700     | \$ 3,894.56 |
| 342            | FLANSBURG, PETER                                       | 022-003           | 32,700     | 153,200        |                  | 185,900     | \$ 1,901.76 |
| 1982           | FLEMING, HOLLIE                                        | 020-001-B         | 68,000     | 108,500        | 25,000           | 176,500     | \$ 1,549.85 |
| 306            | FORD, JOSEPH K                                         | 007-047           | 34,200     |                |                  | 34,200      | \$ 349.87   |
| 613            | FORD, MARY LOUISE                                      | 012-004           | 66,400     | 188,300        |                  | 254,700     | \$ 2,605.58 |
| 216            | FORDHAM, NICOLE E & ROBERTS, JOHN                      | 031-017           | 42,500     | 191,900        |                  | 234,400     | \$ 2,397.91 |
| 445            | POSTER JR, HARTFORD L HEIRS OF                         | 013-017           | 40,600     |                |                  | 40,600      | \$ 415.34   |
| 1097           | POSTER JR, HARTFORD L HEIRS OF                         | 013-065           | 99,400     | 405,900        |                  | 505,300     | \$ 5,169.22 |
| 1824           | FOURNIER, ROBERT & SHARON                              | 004-018-C         | 82,400     | 111,500        | 25,000           | 193,900     | \$ 1,727.85 |
| 944            | FOWLES, ROGER A                                        | 014-006-E         | 80,300     | 204,400        | 25,000           | 284,700     | \$ 2,656.73 |
| 204            | FOX, TORRANCE                                          | 016-031           | 67,000     | 171,900        | 25,000           | 238,900     | \$ 2,188.20 |
| 1118           | FRANCIS, CHRISTOPHER J                                 | 011-012           | 94,900     | 145,600        | 25,000           | 240,500     | \$ 2,204.57 |
| 584            | FRANDSEN, BRUCE M & RATCLIFF, HEATHER                  | 015-042           | 65,600     | 247,300        | 25,000           | 312,900     | \$ 2,945.22 |

## Real Estate Valuations 2025 cont.

| Account Number | Name                                                | Map/Lot     | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount  |
|----------------|-----------------------------------------------------|-------------|------------|----------------|------------------|-------------|-------------|
| 1477           | FRANDSEN, DOROTHY M                                 | 007-011     | 95,800     | 228,700        | 25,000           | 324,500     | \$ 3,063.89 |
| 617            | FRANKLIN, ROGER M & CAROL A                         | 012-049-B   | 71,000     | 174,300        | 25,000           | 245,300     | \$ 2,253.67 |
| 1683           | FRASCONE, TERRIA                                    | 006-021-1   | 77,000     | 147,900        | 25,000           | 224,900     | \$ 2,044.98 |
| 1559           | FREEMAN, EDWARD & JOYCE                             | 012-009     | 126,000    | 270,600        | 31,000           | 396,600     | \$ 3,740.09 |
| 938            | FREEMAN, JAY                                        | 012-039-A   | 35,600     |                |                  | 35,600      | \$ 364.19   |
| 48             | FREEMAN, KENNETH & DOROTHY                          | 012-010     | 60,500     | 108,600        |                  | 169,100     | \$ 1,729.89 |
| 1850           | FREEMAN, STEVE A                                    | 012-009-B   | 66,500     | 106,100        | 25,000           | 172,600     | \$ 1,509.95 |
| 2016           | FREEMAN, STEVE A                                    | 012-010-A   | 51,900     | 5,800          |                  | 57,700      | \$ 590.27   |
| 1909           | FRENCH, JANE                                        | 018-037-01  | 70,700     |                |                  | 70,700      | \$ 723.26   |
| 61             | FRIEL, DENNIS E & CHARLOTTE J & IAM E               | 021-017     | 65,000     | 287,100        | 25,000           | 352,100     | \$ 3,346.23 |
| 1425           | FURROW, JOSEPH J & ANGELA                           | 019-011-A   | 62,100     | 108,000        | 25,000           | 170,100     | \$ 1,484.37 |
| 1450           | G A DOUGHTY CONSTRUCTION CO INC                     | 018-020-B   | 66,500     | 298,600        |                  | 365,100     | \$ 3,734.97 |
| 1615           | GAGE, DAVID R & EPSTEIN, JUDITH L                   | 013-068     | 100,300    | 237,200        |                  | 337,500     | \$ 3,452.63 |
| 457            | GAGNE, CHRISTINE J                                  | 020-033-C   | 66,500     | 348,000        | 25,000           | 414,500     | \$ 3,984.59 |
| 141            | GAGNE, TIMOTHY J & SOLOMON, LILA H                  | 020-021     | 111,400    | 453,400        | 25,000           | 564,800     | \$ 5,522.15 |
| 897            | GAGNON, ROLAND J & THERESA                          | 017-045-A   | 76,300     | 214,800        | 25,000           | 291,100     | \$ 2,722.20 |
| 1297           | GAGNON, ROBERT R                                    | 026-019     | 13,000     | 23,300         |                  | 36,300      | \$ 371.35   |
| 259            | GALLAGHER, EARL                                     | 020-049-H   | 36,800     |                |                  | 36,800      | \$ 376.46   |
| 822            | GALLAGHER, SHAWN R & BANCROFT, ELIZABETH            | 007-050-B   | 85,300     | 334,900        | 25,000           | 420,200     | \$ 4,042.90 |
| 555            | GALLANT, DENNIS                                     | 026-009     | 28,600     | 190,000        | 25,000           | 218,600     | \$ 1,980.53 |
| 231            | GALLUP, C WESTCOTT III & SUSAN M                    | 001-057-004 | 91,100     | 395,200        | 25,000           | 486,300     | \$ 4,719.10 |
| 1018           | GALLUP, C WESTCOTT III & SUSAN M                    | 001-058     | 36,100     |                |                  | 36,100      | \$ 369.30   |
| 479            | GALVANI, THOMAS J & FRANCES H & DECARVALHO, JULIKAY | 026-022     | 17,700     |                |                  | 17,700      | \$ 181.07   |
| 1396           | GALVANI, THOMAS J & FRANCES H & DECARVALHO, JULIKAY | 026-021     | 33,600     | 193,800        | 31,000           | 227,400     | \$ 2,009.17 |
| 1757           | GALVIN, EDWARD D REVOCABLE TRUST                    | 001-040-D   | 109,100    |                |                  | 109,100     | \$ 1,116.09 |
| 435            | GARCIA, SUZANNE H                                   | 007-034     | 85,700     | 147,300        | 25,000           | 233,000     | \$ 2,127.84 |
| 1706           | GARTHOFF, JERRY & KELLEY                            | 012-026-B   | 67,400     | 261,800        | 25,000           | 329,200     | \$ 3,111.97 |
| 509            | GAUVIN, WILLIAM R & FRANCES A                       | 021-012     | 58,100     |                |                  | 58,100      | \$ 594.36   |
| 402            | GAUVIN, WILLIAM R & FRANCES A                       | 024-010     | 79,400     | 204,800        | 25,000           | 284,200     | \$ 2,651.62 |
| 953            | GAY, DAVID P & SUSAN C                              | 012-008     | 35,200     | 84,500         |                  | 119,700     | \$ 1,224.53 |
| 1141           | GEORGES, PHILIP                                     | 020-049-I   | 66,400     | 22,600         | 25,000           | 89,000      | \$ 654.72   |
| 290            | GERARDI, CHRISTOPHER R & VICKIE                     | 005-019     | 137,300    | 116,000        | 25,000           | 253,300     | \$ 2,335.51 |
| 1637           | GERARDI, CHRISTOPHER R & VICKIE                     | 005-020     | 73,100     | 95,500         |                  | 168,600     | \$ 1,724.78 |
| 1193           | GERRARD, DANAL & ROBDN                              | 016-009     | 66,800     | 153,400        | 25,000           | 220,200     | \$ 1,996.90 |
| 4              | GIBSON, ROBERT J III                                | 013-070     | 69,500     | 131,800        |                  | 201,300     | \$ 2,059.30 |
| 1595           | GILBERT, CHAD E                                     | 016-020     | 65,200     | 185,500        | 25,000           | 250,700     | \$ 2,308.91 |
| 1575           | GILBERT-BRUNELLE, DIANN                             | 012-014     | 71,000     | 113,700        | 25,000           | 184,700     | \$ 1,633.73 |
| 1708           | GILHOOLEY, EDWARD G                                 | 008-002-A   | 106,400    | 270,300        | 25,000           | 376,700     | \$ 3,597.89 |
| 275            | GILMAN, DONNA M & YBARRA, PAULA J                   | 007-003     | 69,500     | 83,400         |                  | 152,900     | \$ 1,564.17 |
| 1440           | GINGERICH, JACOB & ANNIE                            | 020-005     | 119,300    | 249,900        |                  | 369,200     | \$ 3,776.92 |
| 66             | GIOLA, JAMES                                        | 007-050     | 44,800     |                |                  | 44,800      | \$ 458.30   |
| 1471           | GIRARDIN, NICHOLAS A                                | 018-037-C   | 65,900     | 188,500        |                  | 254,400     | \$ 2,602.51 |
| 1539           | GIUFFRIDA, STEPHEN                                  | 030-001     | 71,900     | 124,400        | 25,000           | 196,300     | \$ 1,752.40 |
| 1959           | GIUFFRIDA, STEPHEN                                  | 030-001-01  | 5,200      |                |                  | 5,200       | \$ 53.20    |
| 1395           | GLENN, AMANDA KITTREDGE                             | 005-007-001 | 90,500     | 195,400        | 25,000           | 285,900     | \$ 2,669.01 |
| 859            | GLIDDEN, KERMIT D & LAURIE A                        | 025-007     | 62,800     | 147,500        | 25,000           | 210,300     | \$ 1,895.62 |
| 1305           | GLIDDEN, LYNN ELEANOR                               | 020-014-B   | 68,900     | 212,200        | 25,000           | 281,100     | \$ 2,619.90 |
| 101            | GLIDDEN, NEWELL R E HEIRS OF                        | 025-005     | 7,800      |                |                  | 7,800       | \$ 79.79    |
| 477            | GLIDDEN, NEWELL R E HEIRS OF                        | 025-004     | 4,600      |                |                  | 4,600       | \$ 47.06    |
| 650            | GLOVER, DENISE M & AVANTAGGIO, GLEN                 | 006-013     | 88,300     | 60,100         |                  | 148,400     | \$ 1,518.13 |
| 429            | GOGGIN, WILLIAM F                                   | 020-034     | 82,800     | 221,900        | 25,000           | 304,700     | \$ 2,861.33 |
| 625            | GOLDBERG, ELEANOR J                                 | 028-009     | 291,200    | 125,500        |                  | 416,700     | \$ 4,262.84 |
| 1252           | GOLDEN, LINDA F                                     | 017-040     | 66,700     | 150,800        | 25,000           | 217,500     | \$ 1,969.28 |
| 498            | GOMES, MATTHEW D & LESLIE                           | 020-045-B   | 71,000     | 284,400        | 25,000           | 355,400     | \$ 3,379.99 |
| 311            | GOMEZ, HOLLY G (TAYLOR)                             | 012-032     | 51,200     | 176,800        | 25,000           | 228,000     | \$ 2,076.69 |
| 1173           | GOODRIDGE, MARK R & SUSAN                           | 021-016     | 26,500     | 188,300        | 31,000           | 214,800     | \$ 1,880.27 |
| 1690           | GORRILL, STEPHEN W & LOUISA                         | 005-032-D   | 80,800     | 281,200        | 25,000           | 362,000     | \$ 3,447.51 |
| 507            | GOTTLIEB, MARTHA J                                  | 007-076     | 94,700     | 191,700        | 25,000           | 286,400     | \$ 2,674.12 |
| 778            | GOTTLIEB, NOAH D & ELIZABETH                        | 007-070     | 31,500     | 2,000          |                  | 33,500      | \$ 342.71   |
| 825            | GOULD, ARTHUR J SR & CLARA & ARTHUR J JR            | 026-030     | 62,800     | 167,600        | 25,000           | 230,400     | \$ 2,101.24 |
| 645            | GOULD, DENNIS A & DEBRA J                           | 007-059     | 65,600     | 242,000        | 25,000           | 307,600     | \$ 2,891.00 |
| 49             | GOULD, DONALD & FRANCES                             | 017-051     | 70,400     | 182,700        | 35,000           | 253,100     | \$ 2,231.16 |
| 1154           | GOULD, LUCAS D                                      | 001-040-B   | 65,300     | 320,900        | 25,000           | 386,200     | \$ 3,695.08 |
| 221            | GRADY, BETTY A                                      | 007-075     | 45,800     |                |                  | 45,800      | \$ 468.53   |
| 837            | GRADY, BETTY A                                      | 007-072     | 65,100     | 196,900        |                  | 262,000     | \$ 2,680.26 |
| 1158           | GRADY, DANIEL M                                     | 016-047     | 92,100     |                |                  | 92,100      | \$ 942.18   |
| 1549           | GRADY, DANIEL M                                     | 016-047-B   | 45,600     |                |                  | 45,600      | \$ 466.49   |
| 1346           | GRADY, DANIEL M                                     | 016-047-A   | 70,100     | 268,400        | 25,000           | 338,500     | \$ 3,207.11 |
| 1566           | GRADY, DARRYL & JEANNE & ZEH RING, KATHIE           | 014-007     | 62,200     |                |                  | 62,200      | \$ 636.31   |
| 492            | GRADY, JAMISON A                                    | 008-005-A   | 100,300    | 247,100        | 25,000           | 347,400     | \$ 3,298.15 |
| 1366           | GRADY, JEANNE L & ZEH RING, KAYLEE                  | 014-007-A   | 75,500     | 21,100         | 25,000           | 96,600      | \$ 732.47   |
| 169            | GRADY, JENNIFER H & STEVEN J                        | 008-008-A   | 68,000     | 165,600        |                  | 233,600     | \$ 2,389.73 |
| 751            | GRADY, JORDAN C & MERYL A                           | 008-010     | 69,500     | 309,200        | 25,000           | 378,700     | \$ 3,618.35 |
| 387            | GRADY, NICHOLAS A & HARD, AMANDA                    | 017-056     | 66,600     | 191,000        |                  | 257,600     | \$ 2,635.25 |
| 662            | GRADY, STEVEN J & JENNIFER E                        | 011-023     | 65,900     | 1,200          |                  | 67,100      | \$ 686.43   |
| 832            | GRADY, STEVEN J                                     | 004-044     | 144,300    |                |                  | 144,300     | \$ 1,476.19 |
| 88             | GRADY, STEVEN J                                     | 011-028     | 82,900     | 27,300         |                  | 110,200     | \$ 1,127.35 |
| 1114           | GRADY, STEVEN J                                     | 006-011     | 122,000    |                |                  | 122,000     | \$ 1,248.06 |
| 1520           | GRADY, STEVEN J                                     | 008-016     | 158,100    |                |                  | 158,100     | \$ 1,617.36 |

## Real Estate Valuations 2025 cont.

| Account Number | Name                                   | Map/Lot       | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount  |
|----------------|----------------------------------------|---------------|------------|----------------|------------------|-------------|-------------|
| 1640           | GRADY, STEVEN J & JENNIFER E           | 007-072-A     | 129,500    | 316,500        | 25,000           | 446,000     | \$ 4,306.83 |
| 1904           | GRADY, STEVEN J                        | 004-044-F     | 42,800     |                |                  | 42,800      | \$ 437.84   |
| 719            | GRADY, STEVEN J                        | 003-010       | 72,800     |                |                  | 72,800      | \$ 744.74   |
| 1985           | GRADY, THOMAS A & LINDSEY A            | 016-047-E     | 77,900     | 295,700        |                  | 373,600     | \$ 3,821.93 |
| 1528           | GRADY, TRAVIS A                        | 012-028-A     | 65,500     | 62,600         |                  | 128,100     | \$ 1,310.46 |
| 83             | GRASS, JOSHUA A                        | 016-040-D     | 67,000     | 262,400        | 31,000           | 329,400     | \$ 3,052.63 |
| 133            | GRAY, ERICA L & HAYES M                | 017-045       | 65,300     | 217,800        | 25,000           | 288,100     | \$ 2,640.36 |
| 420            | GRAY, RUSSYL                           | 017-049-A     | 66,500     | 201,200        | 25,000           | 267,700     | \$ 2,482.82 |
| 1242           | GRAZIOSO, ABBY L & GREG E              | 015-018-C     | 75,600     | 99,300         | 25,000           | 174,900     | \$ 1,533.48 |
| 1315           | GRAZIOSO, DEE ANN L                    | 017-044-A     | 36,300     |                |                  | 36,300      | \$ 371.35   |
| 1731           | GRAZIOSO, GARY & ERIN                  | 010-045-A     | 37,600     |                |                  | 37,600      | \$ 384.65   |
| 1505           | GRAZIOSO, GLENN & SUSAN                | 019-021-MH-ON |            | 21,100         | 21,100           | 21,100      | \$ -        |
| 1271           | GREEN, DAVID W                         | 012-029-C     | 65,000     | 260,700        | 25,000           | 325,700     | \$ 3,076.16 |
| 34             | GREEN, ROBERT D II & CHRISTOPHER J     | 011-035       | 56,300     |                |                  | 56,300      | \$ 575.95   |
| 117            | GREEN, ROBERT D II LIFE ESTATE         | 001-038-A     | 70,700     | 85,900         | 25,000           | 156,600     | \$ 1,346.27 |
| 1010           | GREGORY, ALAN & WENDY L                | 004-044-D     | 80,500     | 152,100        | 25,000           | 232,600     | \$ 2,123.75 |
| 1028           | GREINER, JEFFREY S & KRISTA LEA        | 012-029-I     | 65,200     | 249,800        | 25,000           | 315,000     | \$ 2,966.70 |
| 1851           | GRIFFIN, BRYAN & HOLLY                 | 018-032       | 31,500     | 6,400          |                  | 37,900      | \$ 387.72   |
| 936            | GRIFFIN, JAMES L                       | 022-009       | 44,700     | 142,800        | 25,000           | 187,500     | \$ 1,662.38 |
| 1605           | GRIFFIN, THERESA A                     | 012-024       | 124,000    | 329,200        |                  | 453,200     | \$ 4,636.24 |
| 1270           | GRIMMEL, MARK                          | 004-036       | 26,300     |                |                  | 26,300      | \$ 269.05   |
| 1905           | GRIMMEL, MARK                          | 004-036-001   | 26,300     |                |                  | 26,300      | \$ 269.05   |
| 1190           | GRIMMEL, MARK                          | 004-037       | 65,300     |                |                  | 65,300      | \$ 668.02   |
| 1232           | GRIMMEL, MARK                          | 004-044-B     | 124,300    |                |                  | 124,300     | \$ 1,271.59 |
| 880            | GROSSI, CRAIG ROBERT                   | 012-047       | 95,400     | 325,700        | 25,000           | 421,100     | \$ 4,052.10 |
| 835            | GROTTON, EVELINA J & MICHAEL S         | 022-022       | 70,600     | 26,300         |                  | 96,900      | \$ 991.29   |
| 594            | GUENARD, JOSHUA A & KAYLA M            | 008-009       | 87,500     | 210,900        | 25,000           | 298,400     | \$ 2,796.88 |
| 1576           | GURNEY, JEFFREY T & LAURA M            | 001-030       | 153,900    | 175,600        | 25,000           | 329,500     | \$ 3,115.04 |
| 683            | HADDAD, THOMAS & LILEA                 | 010-017-B     | 95,000     | 26,900         | 31,000           | 121,900     | \$ 929.91   |
| 228            | HAINKE, HAROLD J & TASH, SHERRY        | 014-014       | 57,800     |                |                  | 57,800      | \$ 591.29   |
| 1565           | HAINKE, HAROLD J JR & TASH, SHERRY     | 013-069-B     | 41,600     |                |                  | 41,600      | \$ 425.57   |
| 1134           | HAINKE, HAROLD J JR & TASH, SHERRY     | 013-069-001   | 74,000     | 176,300        | 25,000           | 250,300     | \$ 2,304.82 |
| 1550           | HAIS, CHRISTOPHER S                    | 018-037-B     | 66,200     | 315,300        |                  | 381,500     | \$ 3,902.75 |
| 763            | HALL, ANDREW HEIRS OF                  | 019-005       | 21,000     |                |                  | 21,000      | \$ 214.83   |
| 1921           | HALL, GEORGE W IV & MARY ANN           | 007-018-F     | 31,600     |                |                  | 31,600      | \$ 323.27   |
| 1923           | HALL, GEORGE W IV & MARY ANN           | 007-036-I     | 50,300     |                |                  | 50,300      | \$ 514.57   |
| 160            | HALL, GEORGE W IV                      | 006-015       | 44,700     |                |                  | 44,700      | \$ 457.28   |
| 693            | HALL, GEORGE W IV                      | 007-032       | 94,700     | 63,800         |                  | 158,500     | \$ 1,621.46 |
| 432            | HALL, GEORGE W JR                      | 006-011-B     | 62,300     |                |                  | 62,300      | \$ 637.33   |
| 999            | HALL, GEORGE W JR & MARYANN            | 007-037-A     | 88,700     | 267,900        | 25,000           | 356,600     | \$ 3,392.27 |
| 525            | HALL, GEORGE W JR & PIACOPOLOS, HAROLD | 007-012       | 108,400    |                |                  | 108,400     | \$ 1,108.93 |
| 717            | HALL, GEORGE W JR & PIACOPOLOS, HAROLD | 030-015       | 3,500      |                |                  | 3,500       | \$ 35.81    |
| 1060           | HALLINAN, DEBRA S TRUSTEE              | 004-017       | 46,800     |                |                  | 46,800      | \$ 478.76   |
| 261            | HALLOWELL, BECKY ROPER & BRENT WALLACE | 015-027       | 98,100     | 7,100          |                  | 105,200     | \$ 1,076.20 |
| 73             | HALLOWELL, BECKY ROPER & BRENT WALLACE | 015-027-A     | 66,600     | 235,600        | 25,000           | 302,200     | \$ 2,835.76 |
| 473            | HAMILTON, CHRISTOPHER C & PATRICIA M   | 005-025       | 107,000    | 233,100        | 25,000           | 340,100     | \$ 3,223.47 |
| 858            | HAMILTON, CHRISTOPHER C & PATRICIA M   | 005-024       | 39,300     | 14,700         |                  | 54,000      | \$ 552.42   |
| 684            | HANLEY, MARK S & JEWEL R               | 001-008       | 98,400     |                |                  | 98,400      | \$ 1,006.63 |
| 912            | HANSON, WALTER KING II                 | 020-036       | 35,700     | 7,700          |                  | 43,400      | \$ 443.98   |
| 853            | HANSON, WALTER KING II                 | 020-035-A     | 67,500     | 206,300        | 25,000           | 273,800     | \$ 2,545.22 |
| 502            | HARDMAN, DAVID                         | 004-002-A     | 39,000     | 92,300         |                  | 131,300     | \$ 1,343.20 |
| 818            | HARDMAN, DAVID                         | 004-001-A     | 65,400     | 266,400        | 31,000           | 331,800     | \$ 3,077.18 |
| 884            | HARKINS, ADAM E & AMY L H              | 028-002-A     | 277,100    | 73,100         |                  | 350,200     | \$ 3,582.55 |
| 1237           | HARMON, BENJAMIN T                     | 013-069       | 97,100     | 67,100         | 25,000           | 164,200     | \$ 1,424.02 |
| 193            | HARMON, ELIZABETH CHASE                | 007-065       | 93,200     | 251,800        | 25,000           | 345,000     | \$ 3,273.60 |
| 1224           | HART, LISA J                           | 007-010-A     | 27,000     |                |                  | 27,000      | \$ 276.21   |
| 310            | HART, LISA J                           | 007-009       | 82,800     | 444,000        | 31,000           | 526,800     | \$ 5,072.03 |
| 178            | HART, LISA M TRUSTEE                   | 012-027-A     | 86,600     | 282,200        | 25,000           | 368,800     | \$ 3,517.07 |
| 1186           | HARTMAN, HERBERT W & LUCY MARTIN       | 007-039       | 81,200     | 226,900        | 25,000           | 308,100     | \$ 2,896.11 |
| 510            | HARVEY, ROBERT C                       | 018-013-A     | 68,000     | 31,200         | 25,000           | 99,200      | \$ 759.07   |
| 1745           | HATCH, JAMES & JENNINGS, PATRICIA      | 009-017-B     | 46,100     |                |                  | 46,100      | \$ 471.60   |
| 1429           | HATCH, JAMES B & JENNINGS, PATRICIA A  | 009-034       | 25,100     |                |                  | 25,100      | \$ 256.77   |
| 77             | HATCH, KENNETH L III & JESSIE V        | 004-042       | 129,800    |                |                  | 129,800     | \$ 1,327.85 |
| 854            | HATCH, KENNETH L III                   | 030-013-A-1   | 11,600     |                |                  | 11,600      | \$ 118.67   |
| 446            | HATCH, KENNETH L III                   | 007-013       | 9,000      |                |                  | 9,000       | \$ 92.07    |
| 1341           | HATCH, KENNETH L III                   | 030-012       | 87,600     | 259,200        | 25,000           | 346,800     | \$ 3,292.01 |
| 146            | HAUGEN, WILLIAM P & CARLSON, DAWN      | 010-056-A     | 77,600     | 307,400        | 25,000           | 388,000     | \$ 3,682.80 |
| 834            | HAVEN, GREGORY W                       | 005-007       | 39,400     | 332,600        | 25,000           | 372,000     | \$ 3,549.81 |
| 245            | HAY, LISA M & CARTER, CHRISTINE K      | 012-059       | 66,800     |                |                  | 66,800      | \$ 683.36   |
| 340            | HAYDEN, DAVID & HAYDEN, BARBARA        | 013-051       | 71,900     | 237,400        | 31,000           | 309,300     | \$ 2,847.01 |
| 2043           | HAYDEN, ISAAC F                        | 011-017-B     | 34,800     |                |                  | 34,800      | \$ 356.00   |
| 696            | HAYDEN, SCOTT D                        | 011-017       | 74,600     | 333,500        | 25,000           | 408,100     | \$ 3,919.11 |
| 1459           | HAYDEN, SCOTT D                        | 011-017-A     | 89,300     |                |                  | 89,300      | \$ 913.54   |
| 207            | HAYSLIP, SAMUEL G III & SAMUEL A       | 001-038-C     | 77,600     | 90,600         |                  | 168,200     | \$ 1,720.69 |
| 903            | HAYWARD, RICHARD S & DARLENE A         | 015-041       | 66,100     | 140,100        |                  | 206,200     | \$ 2,109.43 |
| 123            | HAZELTON, SARAH E G & ERIC L G         | 017-052-B     | 66,700     | 243,700        |                  | 310,400     | \$ 3,175.39 |
| 670            | HEALD, JENNA LYNN & PULSIFER, SALLY M  | 001-060       | 65,000     | 191,000        |                  | 256,000     | \$ 2,618.88 |
| 995            | HEATH, HAROLD R JR & CYNTHIA MARIE     | 014-010       | 56,700     | 105,400        | 25,000           | 162,100     | \$ 1,402.53 |
| 246            | HEATH, JOSEPH R HEIRS OF               | 011-003       | 80,300     |                |                  | 80,300      | \$ 821.47   |

## Real Estate Valuations 2025 cont.

| Account Number | Name                                                    | Map/Lot   | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount  |
|----------------|---------------------------------------------------------|-----------|------------|----------------|------------------|-------------|-------------|
| 1211           | HEATH, RICHARD H & OESTERLIN-HEATH, BARBARA E           | 005-003   | 109,300    | 447,800        | 25,000           | 532,100     | \$ 5,443.38 |
| 448            | HELM, GREG A                                            | 004-045   | 81,500     | 221,800        | 25,000           | 308,300     | \$ 2,847.01 |
| 1447           | HENDERSON, KRISTIAN P                                   | 017-005   | 67,000     | 210,300        |                  | 277,300     | \$ 2,836.78 |
| 1444           | HENDRIX, HENRY J II & PENNY K                           | 008-028   | 54,300     |                |                  | 54,300      | \$ 555.49   |
| 1015           | HENDRIX, HENRY J II & PENNY K                           | 008-029   | 100,300    | 44,000         |                  | 144,300     | \$ 1,476.19 |
| 1036           | HENDRIX, HENRY J II & PENNY K                           | 007-051   | 58,900     |                |                  | 58,900      | \$ 602.55   |
| 40             | HENDRIX, HENRY JEROME II & PENNY K                      | 008-027   | 42,800     |                |                  | 42,800      | \$ 437.84   |
| 159            | HENDRIX, PENNY & HENRY                                  | 008-026   | 57,800     |                |                  | 57,800      | \$ 591.29   |
| 838            | HENDSBEE, AMBER MARIE                                   | 017-006-A | 43,800     | 84,800         |                  | 128,600     | \$ 1,315.58 |
| 13             | HENDSBEE, GEORGE JR & BONNIE RAE                        | 020-041   | 48,400     | 35,000         |                  | 83,400      | \$ 853.18   |
| 1185           | HENDSBEE, GEORGE JR & BONNIE RAE                        | 020-033   | 121,000    | 164,900        | 25,000           | 285,900     | \$ 2,669.01 |
| 180            | HENLEY, JAMES E                                         | 016-043-C | 72,900     | 69,900         | 25,000           | 142,800     | \$ 1,205.09 |
| 1616           | HERSON, JACQUELYN N                                     | 013-029   | 49,200     | 104,300        | 25,000           | 153,500     | \$ 1,314.56 |
| 1544           | HICKEY, CAROLE                                          | 018-036-C | 66,500     | 439,000        | 25,000           | 505,500     | \$ 4,915.52 |
| 627            | HILL, LARS E & MARSHA A                                 | 014-006-I | 67,300     | 210,000        | 25,000           | 277,300     | \$ 2,581.03 |
| 689            | HILL, SHANE A                                           | 016-032-A | 65,000     | 185,600        |                  | 250,600     | \$ 2,563.64 |
| 1535           | HILL, SHANE A                                           | 016-032   | 24,500     |                |                  | 24,500      | \$ 250.64   |
| 571            | HILLMAN, JEFFREY A & CHERYL A                           | 002-005-A | 66,500     | 223,100        | 25,000           | 289,600     | \$ 2,706.86 |
| 142            | HILLSTROM, DAVID S & GAILA                              | 028-002   | 277,000    | 57,100         |                  | 334,100     | \$ 3,417.84 |
| 742            | HINES, JAMES W & MORROW, GRETCHEN L                     | 020-011-C | 67,400     | 426,200        | 25,000           | 498,600     | \$ 4,793.78 |
| 607            | HISLER, FOREST G                                        | 022-024   | 48,600     | 186,600        |                  | 235,200     | \$ 2,406.10 |
| 348            | HOAR, GARY L & JELLISSON, ELANA                         | 015-026   | 91,100     | 271,400        | 25,000           | 362,500     | \$ 3,452.63 |
| 1133           | HOAR, GARY L & JELLISSON, ELANA                         | 015-025   | 92,600     | 38,100         |                  | 130,700     | \$ 1,337.06 |
| 99             | HODGKINS, DARYL L                                       | 001-052   | 71,900     | 224,900        | 25,000           | 296,800     | \$ 2,780.51 |
| 1656           | HODGKINS, DARYL L                                       | 001-053   | 41,900     |                |                  | 41,900      | \$ 428.64   |
| 1310           | HODGKINS, GREGORY D                                     | 001-036   | 65,700     | 14,500         | 25,000           | 80,200      | \$ 564.70   |
| 870            | HODGKINS, GREGORY D, DARYL L, DOREEN L & SAWYER, CHERYL | 001-054   | 26,400     |                |                  | 26,400      | \$ 270.07   |
| 497            | HODGKINS, GREGORY D, DARYL L, DOREEN L & SAWYER, CHERYL | 001-055   | 35,100     |                |                  | 35,100      | \$ 359.07   |
| 1578           | HODSDON, CHARLES & LOLITA                               | 014-001-C | 67,600     | 191,700        | 25,000           | 259,300     | \$ 2,396.89 |
| 1116           | HOFFMANN, JONATHAN & JULIANA TRUSTEES                   | 014-021   | 13,000     |                |                  | 13,000      | \$ 132.99   |
| 383            | HOLLOWAY, LUCAS                                         | 019-002   | 107,800    | 231,300        |                  | 339,100     | \$ 3,468.99 |
| 1577           | HOLM, HILARY R TRUSTEE                                  | 006-012-A | 37,500     |                |                  | 37,500      | \$ 383.63   |
| 1053           | HOLM, KENNETH D                                         | 007-019   | 2,000      |                |                  | 2,000       | \$ 20.46    |
| 531            | HOLM, KENNETH D                                         | 006-009   | 51,600     |                |                  | 51,600      | \$ 527.87   |
| 194            | HOLM, KENNETH D & HILLARY                               | 006-007   | 162,900    | 365,300        | 25,000           | 528,200     | \$ 5,147.74 |
| 1614           | HOLM, KENNETH DEAN & HILLARY HUBER                      | 007-005   | 51,000     |                |                  | 51,000      | \$ 521.73   |
| 1008           | HOLMES, AARON R & STEPHANIE A                           | 015-021   | 155,200    | 335,400        |                  | 490,600     | \$ 5,018.83 |
| 330            | HOLMES, DIANNA M                                        | 017-018-C | 66,600     | 120,800        | 25,000           | 187,400     | \$ 1,661.35 |
| 583            | HOPKINS, CLIFTON                                        | 015-029   | 88,100     |                |                  | 88,100      | \$ 901.26   |
| 606            | HOPKINS, CLIFTON E & JULIE L                            | 018-047   | 58,500     | 19,900         |                  | 78,400      | \$ 802.03   |
| 464            | HOPPE, DIANE B                                          | 010-028-A | 100,300    | 215,300        | 25,000           | 315,600     | \$ 2,972.84 |
| 664            | HOSTETLER, DENNIS N & LEVI D & AMELIA L                 | 010-035   | 101,800    | 61,700         |                  | 163,500     | \$ 1,672.61 |
| 201            | HOSTETLER, DENNIS N & LEVI D & AMELIA L                 | 010-034-A | 24,500     |                |                  | 24,500      | \$ 250.64   |
| 250            | HOSTETLER, DENNIS N & AMELIA L                          | 010-032   | 144,900    | 443,500        | 25,000           | 588,400     | \$ 5,763.58 |
| 1244           | HOSTETLER, DENNIS N & AMELIA L                          | 010-058   | 53,300     |                |                  | 53,300      | \$ 545.26   |
| 1973           | HOSTETLER, NOAH D & AMANDA A                            | 016-007-2 | 131,400    | 265,900        |                  | 397,300     | \$ 4,064.38 |
| 946            | HOUGHTON, GEOFFREY                                      | 002-009   | 61,800     |                |                  | 61,800      | \$ 632.21   |
| 92             | HOUGHTON, GEOFFREY P & JAMIE                            | 002-009-A | 76,700     | 240,200        | 25,000           | 316,900     | \$ 2,986.14 |
| 1398           | HOWARD, MURRAY A & CLARISSA R                           | 012-029-G | 65,700     | 401,800        | 25,000           | 467,500     | \$ 4,526.78 |
| 319            | HOWARD, MURRAY A & CLARISSA R                           | 012-029   | 56,200     |                |                  | 56,200      | \$ 574.93   |
| 236            | HOWARD, MURRAY A & CLARISSA R                           | 012-029-F | 30,100     |                |                  | 30,100      | \$ 307.92   |
| 1212           | HOWELL, BRYAN KEITH                                     | 019-025   | 56,900     |                |                  | 56,900      | \$ 582.09   |
| 1488           | HOWELL, RICHARD & SHARI                                 | 013-056-A | 62,800     | 216,700        | 25,000           | 279,500     | \$ 2,603.54 |
| 685            | HOWELL, RICHARD W                                       | 013-056   | 203,300    | 274,200        |                  | 477,500     | \$ 4,884.83 |
| 1068           | HOWES, MARK & KATRIN & ACOSTA, MARIA D C                | 018-042   | 69,500     | 269,600        | 25,000           | 339,100     | \$ 3,213.24 |
| 1361           | HPA HOLDINGS LLC                                        | 017-029   | 44,400     | 78,900         |                  | 123,300     | \$ 1,261.36 |
| 1302           | HUANG, CARMEN EMILY                                     | 017-050   | 55,400     | 138,000        |                  | 193,400     | \$ 1,978.48 |
| 611            | HUANG, XINQIAO                                          | 018-003   | 300        |                |                  | 300         | \$ 3.07     |
| 951            | HUBERT, JANE                                            | 001-024   | 1,700      |                |                  | 1,700       | \$ 17.39    |
| 561            | HUBERT, JANE H                                          | 001-025   | 19,500     |                |                  | 19,500      | \$ 199.49   |
| 1486           | HUFF, ALICIA & TIMOTHY                                  | 019-012-B | 88,600     | 345,100        | 25,000           | 433,700     | \$ 4,181.00 |
| 1247           | HUNNBELL, KYLEE                                         | 005-004-A | 67,800     |                |                  | 67,800      | \$ 693.59   |
| 718            | HUNTLEY, BRIAN D                                        | 022-032   | 16,200     |                |                  | 16,200      | \$ 165.73   |
| 691            | HUNTLEY, BRIAN D                                        | 022-040   | 42,000     |                |                  | 42,000      | \$ 429.66   |
| 667            | HUNTLEY, BRIAN D                                        | 024-008   | 30,000     | 9,500          |                  | 39,500      | \$ 404.09   |
| 804            | HUNTS MEADOW GROUP LLC                                  | 018-044   | 76,700     | 220,900        |                  | 297,600     | \$ 3,044.45 |
| 526            | HUSTUS, CATHERINE E                                     | 011-038   | 33,000     | 4,800          |                  | 37,800      | \$ 386.69   |
| 1161           | HUTCHINS, DONALD E II & LEONETTE                        | 007-055   | 69,600     | 249,600        | 25,000           | 319,200     | \$ 3,009.67 |
| 1265           | HUTTER, FRANCIS W                                       | 014-008   | 110,300    | 19,500         | 25,000           | 129,800     | \$ 1,072.10 |
| 195            | IHW REAL ESTATE LLC                                     | 022-004   | 65,200     | 147,500        |                  | 212,700     | \$ 2,175.92 |
| 298            | JACKSON, CHRISTOPHER WILLIAM EDWARD & MOORE, LAUREN     | 007-014   | 112,900    | 195,100        | 25,000           | 308,000     | \$ 2,895.09 |
| 997            | JACKSON, DANIEL R                                       | 010-064-A | 66,700     | 270,600        | 25,000           | 337,300     | \$ 3,194.83 |
| 1332           | JACKSON, DAVID & ROSE                                   | 010-061   | 148,600    | 211,500        |                  | 360,100     | \$ 3,683.82 |
| 805            | JACKSON, DAVID W                                        | 010-064   | 126,100    | 22,800         |                  | 148,900     | \$ 1,523.25 |
| 892            | JACKSON, DAVID W                                        | 010-063   | 19,500     |                |                  | 19,500      | \$ 199.49   |
| 1452           | JACKSON, DAVID W                                        | 010-065   | 95,800     |                |                  | 95,800      | \$ 980.03   |
| 475            | JACKSON, DAVID W                                        | 030-003   | 45,700     | 18,100         |                  | 63,800      | \$ 652.67   |
| 1781           | JACKSON, JOHN H III & KATHLEEN C                        | 018-038   | 75,500     | 210,300        | 25,000           | 285,800     | \$ 2,667.98 |
| 255            | JAMES, DAVID C                                          | 019-003   | 71,600     | 205,100        | 25,000           | 276,700     | \$ 2,574.89 |

## Real Estate Valuations 2025 cont.

| Account Number | Name                                        | Map/Lot         | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount  |
|----------------|---------------------------------------------|-----------------|------------|----------------|------------------|-------------|-------------|
| 1047           | JAMES, PAULA J & KARLI                      | 018-020         | 65,600     | 176,300        | 25,000           | 241,900     | \$ 2,218.89 |
| 1295           | JAMISON, ROBERTA C & THOMAS A               | 012-047-B       | 77,700     | 200,200        | 31,000           | 277,900     | \$ 2,525.79 |
| 1937           | JAMO, AHMAD                                 | 018-013-D       | 33,500     |                |                  | 33,500      | \$ 342.71   |
| 1524           | JELLISON, JESSE F JR                        | 018-014-C       | 83,600     | 144,700        |                  | 228,300     | \$ 2,335.51 |
| 766            | JEWETT, BENJAMIN M                          | 001-040-A       | 69,500     | 334,900        | 25,000           | 404,400     | \$ 3,881.26 |
| 1719           | JEWETT, BENJAMIN M                          | 001-040-C       | 43,800     |                |                  | 43,800      | \$ 448.07   |
| 843            | JEWETT, MICHAEL D & REGINA L                | 001-020-A       | 19,500     |                |                  | 19,500      | \$ 199.49   |
| 1138           | JEWETT, MICHAEL D & PENNY                   | 001-038-D       | 39,900     |                |                  | 39,900      | \$ 408.18   |
| 523            | JEWETT, MICHAEL DANA                        | 001-039         | 66,500     | 405,100        | 25,000           | 471,600     | \$ 4,568.72 |
| 1674           | JOHNSON, JOSHUA R & LAURA K                 | 012-027         | 68,400     |                |                  | 68,400      | \$ 699.73   |
| 214            | JOHNSON, JOSHUA R & LAURA K                 | 012-026-A       | 128,900    | 309,400        | 25,000           | 438,300     | \$ 4,228.06 |
| 1509           | JOHNSON, LEISL                              | 015-007         | 71,400     | 140,800        |                  | 212,200     | \$ 2,170.81 |
| 1920           | JOHNSON, LYNN KENOYER TRUSTEE               | 014-033-1       | 86,900     | 203,000        |                  | 289,900     | \$ 2,965.68 |
| 564            | JOHNSON, MICHELLE & HARPER, STEVEN          | 016-008         | 69,800     | 216,200        | 25,000           | 286,000     | \$ 2,670.03 |
| 1373           | JOHNSON, ROBERT                             | 010-011-C       | 30,900     |                |                  | 30,900      | \$ 316.11   |
| 557            | JONES, EMILY E HEIRS OF                     | 003-014         | 66,500     | 34,100         |                  | 100,600     | \$ 1,029.14 |
| 544            | JONES, JESSE HAINES & SONJA ROSE            | 006-014         | 134,400    | 20,900         |                  | 155,300     | \$ 1,588.72 |
| 705            | JONES, JONIS                                | 026-010         | 28,600     | 150,200        | 25,000           | 178,800     | \$ 1,573.37 |
| 671            | JONES, KATELYN KAYA & RIETZ, JOHN PAUL      | 010-009-A       | 68,800     | 250,600        | 25,000           | 319,400     | \$ 3,011.71 |
| 1630           | JONES, SCOTT V & SHARON                     | 008-014         | 34,800     | 1,500          |                  | 36,300      | \$ 371.35   |
| 986            | JONES, SCOTT V & SHARON                     | 005-028         | 16,800     |                |                  | 16,800      | \$ 171.86   |
| 739            | JONES, SCOTT V & SHARON                     | 008-013         | 145,300    | 556,500        | 25,000           | 701,800     | \$ 6,923.66 |
| 777            | JORDAN, CLAYTON & MARY ELIZABETH            | 001-011         | 107,000    | 179,500        | 25,000           | 286,500     | \$ 2,675.15 |
| 589            | JORDAN, CLAYTON & MARY E                    | 001-011-BLDG-ON |            | 26,400         |                  | 26,400      | \$ 270.07   |
| 265            | JORDAN, CLAYTON S & MARY E                  | 001-009         | 2,900      |                |                  | 2,900       | \$ 29.67    |
| 414            | JORDAN, CLAYTON S & MARY E                  | 001-010         | 1,100      |                |                  | 1,100       | \$ 11.25    |
| 1276           | JORDAN, DOUGLAS J & JULIA A                 | 029-003         | 282,500    | 7,300          |                  | 289,800     | \$ 2,964.65 |
| 654            | JORDAN, DOUGLAS J & JULIA A                 | 014-023         | 141,100    | 252,500        | 25,000           | 393,600     | \$ 3,770.78 |
| 1741           | JOSLYN, BETHANY A                           | 020-049-J       | 66,400     | 67,900         |                  | 134,300     | \$ 1,373.89 |
| 2011           | JOSLYN, BETHANY A                           | 017-026-A       | 37,500     |                |                  | 37,500      | \$ 383.63   |
| 585            | JOSLYN, BROOKE A                            | 022-033         | 43,100     | 243,400        |                  | 286,500     | \$ 2,930.90 |
| 993            | JOSLYN, DANIEL & CHERYLE                    | 005-017         | 72,500     | 247,900        | 25,000           | 320,400     | \$ 3,021.94 |
| 1043           | JOSLYN, EVELYN & RODNEY                     | 005-016         | 108,100    | 154,900        | 25,000           | 263,000     | \$ 2,434.74 |
| 1854           | JOSLYN, LYMAN GARRETT                       | 019-031-MH-ON   |            | 13,200         |                  | 13,200      | \$ 135.04   |
| 1194           | JOSLYN, RAYMOND E & JUDITH A                | 021-004         | 21,200     | 35,600         |                  | 56,800      | \$ 581.06   |
| 1607           | JW SAND AND GRAVEL LLC                      | 016-029         | 70,900     |                |                  | 70,900      | \$ 725.31   |
| 757            | JW SAND AND GRAVEL LLC                      | 016-029-A       | 68,300     | 114,200        |                  | 182,500     | \$ 1,866.98 |
| 1382           | KALCENKO, ALEX & GLADYS                     | 003-009-A       | 72,800     | 187,800        |                  | 260,600     | \$ 2,665.94 |
| 569            | KALCENKO, ALEXANDER                         | 003-009         | 80,000     | 17,300         |                  | 97,300      | \$ 995.38   |
| 1282           | KALLOCH, JEREMY S & WEBB-KALLOCH, LISA      | 012-017-E       | 74,900     | 135,400        | 25,000           | 210,300     | \$ 1,895.62 |
| 638            | KAMEN, DANIEL MARTIN                        | 010-041         | 123,500    | 277,000        |                  | 400,500     | \$ 4,097.12 |
| 27             | KAMINSKY, CHRISTOPHER J & MARY C            | 012-041         | 130,600    | 319,600        | 25,000           | 450,200     | \$ 4,349.80 |
| 127            | KASELIS, RICHARD M                          | 012-021         | 94,300     | 145,400        | 25,000           | 239,700     | \$ 2,196.38 |
| 1638           | KEEP, CONSTANCE L & WESLEY R                | 004-044-A       | 78,500     | 159,100        | 25,000           | 237,600     | \$ 2,174.90 |
| 284            | KELCH, BYRON & KATHLEEN                     | 010-001         | 92,500     | 38,800         |                  | 131,300     | \$ 1,343.20 |
| 6              | KELCH, BYRON J & KATHLEEN V                 | 009-029         | 45,000     |                |                  | 45,000      | \$ 460.35   |
| 417            | KELLER, GORDON R & GENEVIEVE M TRUSTEES     | 013-045         | 75,800     | 281,600        | 25,000           | 357,400     | \$ 3,400.45 |
| 623            | KELLER, GORDON R & GENEVIEVE M TRUSTEES     | 013-046         | 31,800     |                |                  | 31,800      | \$ 325.31   |
| 1379           | KELLEY, JAMES F ESTATE OF                   | 012-020         | 42,800     |                |                  | 42,800      | \$ 437.84   |
| 428            | KELLY, MALCOLM DREW                         | 007-010         | 50,600     |                |                  | 50,600      | \$ 517.64   |
| 329            | KENNEDY, PETER J & BOLDDUC, ANITA           | 020-039-A       | 66,400     | 170,700        | 25,000           | 237,100     | \$ 2,169.78 |
| 501            | KEOGH-DWYER, HANNAH S                       | 014-033         | 95,100     | 227,200        | 25,000           | 322,300     | \$ 3,041.38 |
| 1319           | KEP LLC                                     | 002-012-D       | 69,500     |                |                  | 69,500      | \$ 710.99   |
| 844            | KEYES, LESTER JR                            | 015-031         | 103,100    |                |                  | 103,100     | \$ 1,054.71 |
| 1702           | KIDDER, JOSHUA R                            | 012-024-D       | 66,000     | 119,400        |                  | 185,400     | \$ 1,896.64 |
| 321            | KIERSTEAD, JOHN T & JOAN                    | 026-017         | 38,600     | 233,600        |                  | 272,200     | \$ 2,784.61 |
| 1101           | KILEY, MICHAEL                              | 001-028         | 84,500     | 44,200         | 25,000           | 128,700     | \$ 1,060.85 |
| 480            | KILEY, MICHAEL P                            | 001-021         | 58,700     |                |                  | 58,700      | \$ 600.50   |
| 1280           | KIMBALL, CHRISTINE                          | 006-006         | 83,800     | 156,000        | 25,000           | 239,800     | \$ 2,197.40 |
| 747            | KIMBALL, MICHAEL A & GLENNA                 | 020-020         | 22,800     |                |                  | 22,800      | \$ 233.24   |
| 1077           | KING, EILEEN E                              | 002-010         | 29,000     |                |                  | 29,000      | \$ 296.67   |
| 406            | KING, ERIN                                  | 021-010         | 33,600     | 187,000        |                  | 220,600     | \$ 2,256.74 |
| 802            | KING, ERIN                                  | 021-011         | 80,000     | 187,900        |                  | 267,900     | \$ 2,740.62 |
| 63             | KING, GAIL R & ROBERT D                     | 024-001         | 81,200     | 161,900        | 25,000           | 243,100     | \$ 2,231.16 |
| 369            | KING, GEORGE L                              | 007-027         | 38,600     | 30,500         | 25,000           | 69,100      | \$ 451.14   |
| 276            | KING, JERRY                                 | 017-008         | 76,100     | 233,300        | 25,000           | 311,400     | \$ 2,929.87 |
| 1065           | KING, JUSTIN T & NICOLE M                   | 014-006-G       | 65,300     | 22,900         | 25,000           | 88,200      | \$ 646.54   |
| 1027           | KING, LISA A                                | 010-062         | 57,200     |                |                  | 57,200      | \$ 585.16   |
| 950            | KING, LISA A                                | 010-060         | 79,400     | 24,000         |                  | 103,400     | \$ 1,057.78 |
| 1026           | KINNEY, DOUGLAS A & EVELYN A                | 012-049-A       | 86,800     | 218,900        | 31,000           | 305,700     | \$ 2,810.18 |
| 1592           | KIRKPATRICK, GWENDOLYN A                    | 017-021-MH-ON   |            | 92,500         | 25,000           | 92,500      | \$ 690.53   |
| 132            | KIRKPATRICK, MICHAEL E                      | 017-021         | 162,400    | 322,900        | 25,000           | 485,300     | \$ 4,708.87 |
| 898            | KIRKPATRICK, SHAWN A                        | 017-021-A       | 90,000     | 249,700        | 25,000           | 339,700     | \$ 3,219.38 |
| 579            | KJELLMAN, TIMOTHY R                         | 011-040         | 96,400     | 476,700        |                  | 573,100     | \$ 5,862.81 |
| 1744           | KNAPP, ISAAC W & BODLEY, CASSIDY            | 001-026-A       | 47,400     |                |                  | 47,400      | \$ 484.90   |
| 155            | KNOWLES, DANIEL F & SHEILA A                | 001-022         | 107,800    | 196,500        | 25,000           | 304,300     | \$ 2,857.24 |
| 1245           | KNOWLES, DAVID A C SR & DAVID A C JR        | 001-021-A       | 61,500     |                |                  | 61,500      | \$ 629.15   |
| 812            | KNOWLES, JASON & LYNDS, JACKIE              | 003-012         | 90,900     | 173,700        |                  | 264,600     | \$ 2,706.86 |
| 1611           | KNOX, JORDAN N ESTATE OF & BENJAMIN J SR PR | 018-014-B       | 67,400     | 74,600         |                  | 142,000     | \$ 1,452.66 |

## Real Estate Valuations 2025 cont.

| Account Number | Name                                               | Map/Lot       | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount  |
|----------------|----------------------------------------------------|---------------|------------|----------------|------------------|-------------|-------------|
| 1902           | KNOX, VIOLET                                       | 020-037-1     | 75,500     | 8,400          |                  | 83,900      | \$ 858.30   |
| 317            | KOLLER, BERTIE & REBECCA                           | 012-068       | 70,000     | 171,300        | 25,000           | 241,300     | \$ 2,212.75 |
| 367            | KOOTZ, JOHN P & HEDEVIG R                          | 012-024-A     | 155,300    | 365,400        | 25,000           | 520,700     | \$ 5,071.01 |
| 643            | KOPP, JASON E TRUSTEE                              | 020-040       | 71,000     | 200,400        |                  | 271,400     | \$ 2,776.42 |
| 767            | KOSINSKI, ERIC H & BERNADETTE A                    | 021-005       | 66,500     | 158,400        |                  | 224,900     | \$ 2,300.73 |
| 1907           | KROMHOUT, PETER N & MARY A                         | 001-001-A     | 22,700     |                |                  | 22,700      | \$ 232.22   |
| 442            | KROOK, PETER E & GAIL                              | 016-004       | 85,300     | 211,200        | 25,000           | 296,500     | \$ 2,777.45 |
| 888            | KUANG, HONGXIA                                     | 012-028-D     | 66,400     | 228,200        |                  | 294,600     | \$ 3,013.76 |
| 1657           | KYPRAGORAS, ANDROS D                               | 001-040       | 73,500     | 162,700        | 25,000           | 236,200     | \$ 2,160.58 |
| 1681           | LABELLE, KELLIE-JO                                 | 019-012       | 82,900     | 234,900        |                  | 317,800     | \$ 3,251.09 |
| 1091           | LABELLE, MARK                                      | 017-053-MH-ON |            | 49,700         |                  | 49,700      | \$ 508.43   |
| 293            | LABELLE, MARK A                                    | 016-035       | 102,000    | 80,100         |                  | 182,100     | \$ 1,862.88 |
| 1104           | LABELLE, MARK A & LINDA M                          | 016-035-A     | 66,100     | 197,000        |                  | 263,100     | \$ 2,691.51 |
| 626            | LABELLE, MARK ALFRED                               | 017-053       | 181,000    | 258,300        | 25,000           | 439,300     | \$ 4,238.29 |
| 658            | LABONTE, TRISHA C                                  | 004-044-B-1   | 90,700     | 80,900         | 25,000           | 171,600     | \$ 1,499.72 |
| 1455           | LABONTE, TRISHA C                                  | 004-044-B-2   | 7,600      |                |                  | 7,600       | \$ 77.75    |
| 215            | LACASSE, ROBERT V & NANCY                          | 022-025       | 53,100     | 157,200        | 25,000           | 210,300     | \$ 1,895.62 |
| 356            | LACKEY, TIMOTHY C & HEIDI E                        | 020-046       | 91,100     | 476,300        | 25,000           | 567,400     | \$ 5,548.75 |
| 1691           | LACKEY-MORTON, REBECCA WRIGHT                      | 002-005-B     | 69,500     | 109,600        | 25,000           | 179,100     | \$ 1,576.44 |
| 1866           | LADD, JERED D & KATIE I                            | 015-015-A     | 85,100     |                |                  | 85,100      | \$ 870.57   |
| 390            | LADD, LEON E SR & LEON E & BATCHELDER, LORI        | 019-026       | 55,700     | 40,300         |                  | 96,000      | \$ 982.08   |
| 1241           | LAFRANCE, ROXY L & LEE J                           | 015-008       | 25,500     |                |                  | 25,500      | \$ 260.87   |
| 166            | LANDRY, MARK E & ACKERSON, WILLIAM                 | 012-033       | 51,500     |                |                  | 51,500      | \$ 526.85   |
| 29             | LAROCHELLE-LALLEMAND, CONSTANCE M                  | 018-029       | 95,500     | 61,200         |                  | 156,700     | \$ 1,603.04 |
| 2046           | LARRABEE, LILLIAN M                                | 020-049-K     | 34,600     |                |                  | 34,600      | \$ 353.96   |
| 1251           | LARRABEE, LILLIAN M                                | 020-049       | 95,800     | 261,200        | 25,000           | 357,000     | \$ 3,396.36 |
| 1796           | LASKEY, STEPHEN E & TINA J                         | 014-019-A     | 93,700     | 227,700        | 25,000           | 321,400     | \$ 3,032.17 |
| 1734           | LASKO, LEONA                                       | 006-007-A     | 67,400     | 170,500        | 25,000           | 237,900     | \$ 2,177.97 |
| 116            | LEACH, JEFFREY S & JACQUELINE M                    | 020-022-C     | 65,000     | 280,000        | 31,000           | 345,000     | \$ 3,212.22 |
| 9              | LEAGUE, BRANDON L & KELLY E                        | 017-010       | 86,000     | 291,700        | 25,000           | 377,700     | \$ 3,608.12 |
| 8              | LEAR, ROBERT A & CHRISTINE M                       | 005-024-A     | 68,300     | 219,700        | 25,000           | 288,000     | \$ 2,690.49 |
| 396            | LEDOGAR, KATE                                      | 020-027       | 50,100     |                |                  | 50,100      | \$ 512.52   |
| 52             | LEE, DONNA                                         | 020-023-B     | 94,500     | 276,000        | 25,000           | 370,500     | \$ 3,534.47 |
| 1969           | LEIGHTON, HEIDL L                                  | 012-049-C     | 34,800     |                |                  | 34,800      | \$ 356.00   |
| 1374           | LEMIEUX, ROBERT E JR & EARL                        | 009-002       | 68,000     | 107,300        |                  | 175,300     | \$ 1,793.32 |
| 244            | LEMPKE, AARON                                      | 016-037       | 65,200     | 25,600         |                  | 90,800      | \$ 928.88   |
| 355            | LEVER, LEO                                         | 009-010       | 82,300     | 117,200        | 31,000           | 199,500     | \$ 1,723.76 |
| 537            | LEWIS, BRENDA J                                    | 017-049-C     | 68,000     | 126,700        | 25,000           | 194,700     | \$ 1,736.03 |
| 1263           | LEWIS, BRYANT & CANDACE                            | 004-003       | 55,700     | 157,800        | 25,000           | 213,500     | \$ 1,928.36 |
| 60             | LEWIS, MARY G                                      | 012-017-B     | 73,700     | 4,800          | 25,000           | 78,500      | \$ 547.31   |
| 196            | LI, HUAN YING                                      | 020-022-B     | 66,000     | 244,200        |                  | 310,200     | \$ 3,173.35 |
| 1448           | LI, ZI WEN                                         | 014-026       | 44,100     | 248,500        |                  | 292,600     | \$ 2,993.30 |
| 614            | LIBBY, DWAYNE P & SHERRY L                         | 010-011-D     | 68,300     | 20,300         | 25,000           | 88,600      | \$ 650.63   |
| 107            | LIBBY, JERRY & MARY                                | 022-035       | 102,200    | 121,700        | 25,000           | 223,900     | \$ 2,034.75 |
| 948            | LIBBY, L JON                                       | 024-007       | 66,500     | 15,500         | 25,000           | 82,000      | \$ 583.11   |
| 1635           | LIGHTFOOT, ROBERT B & WALKER, SUSAN                | 002-007       | 119,800    | 299,600        | 25,000           | 419,400     | \$ 4,034.71 |
| 994            | LILLY, HAROLD W JR                                 | 019-041       | 67,400     | 41,300         |                  | 108,700     | \$ 1,112.00 |
| 736            | LINCOLN, AMY & BISHOP, JARED                       | 017-028       | 67,400     | 193,000        | 25,000           | 260,400     | \$ 2,408.14 |
| 1339           | LINCOLN, CARROLL & KATHLEEN                        | 005-013       | 58,100     | 136,200        | 25,000           | 194,300     | \$ 1,731.94 |
| 597            | LINCOLN, CHAD                                      | 012-031       | 66,800     | 183,100        |                  | 249,900     | \$ 2,556.48 |
| 1491           | LINCOLN, DIANE M & LINCOLN, GARY J & JERRY A       | 031-014       | 39,700     | 153,000        |                  | 192,700     | \$ 1,971.32 |
| 1335           | LINCOLN, GARY J                                    | 007-057       | 65,300     | 45,200         | 25,000           | 110,500     | \$ 874.67   |
| 1227           | LINCOLN, LEROY & ROXANNE                           | 001-037       | 50,600     | 132,000        | 25,000           | 182,600     | \$ 1,612.25 |
| 979            | LINCOLN, MAHLON L JR & BRENDA L                    | 010-046       | 65,600     | 166,100        | 31,000           | 231,700     | \$ 2,053.16 |
| 985            | LINDBERG TRUST, SUSAN & LINDBERG, SUSAN T & JOHN F | 009-001-A     | 33,300     |                |                  | 33,300      | \$ 340.66   |
| 25             | LINDQUIST, ZOE E & NILS W                          | 004-029       | 80,000     | 270,900        |                  | 350,900     | \$ 3,589.71 |
| 361            | LINSCOTT HOLDINGS LLC                              | 014-018       | 18,100     |                |                  | 18,100      | \$ 185.16   |
| 1160           | LINSCOTT HOLDINGS LLC                              | 014-025       | 13,000     |                |                  | 13,000      | \$ 132.99   |
| 764            | LIPP, FREDERICK                                    | 002-001       | 67,600     | 123,300        | 25,000           | 190,900     | \$ 1,697.16 |
| 1055           | LIPP, FREDERICK                                    | 002-013       | 48,000     | 60,600         |                  | 108,600     | \$ 1,110.98 |
| 97             | LITTLE ENTERPRISES LLC                             | 021-007-A     | 81,700     | 110,500        |                  | 192,200     | \$ 1,966.21 |
| 1044           | LITTLE ENTERPRISES LLC                             | 021-006       | 73,300     | 780,300        |                  | 853,600     | \$ 8,732.33 |
| 1326           | LOMBARDI, CELINE & AMBRIZ, JOSE                    | 010-017       | 105,800    | 137,100        | 25,000           | 242,900     | \$ 2,229.12 |
| 697            | LONG, BRANDON                                      | 014-001       | 69,500     | 126,800        | 31,000           | 196,300     | \$ 1,691.02 |
| 1394           | LORDI, JUNE M REVOCABLE LIVING TRUST               | 028-006       | 226,800    | 241,300        | 25,000           | 468,100     | \$ 4,532.91 |
| 1621           | LUFKIN, LESLIE C                                   | 015-028       | 174,000    | 80,300         | 25,000           | 254,300     | \$ 2,345.74 |
| 772            | LUFKIN, LESLIE C                                   | 015-028-A     | 30,000     |                |                  | 30,000      | \$ 306.90   |
| 1696           | LUND, STEVEN DAVID                                 | 009-005-B     | 72,800     | 157,200        |                  | 230,000     | \$ 2,352.90 |
| 665            | LYNDS, JACKIE & KNOWLES, JASON                     | 003-013       | 147,800    | 133,800        |                  | 281,600     | \$ 2,880.77 |
| 450            | LYSOBEY, JEANNE                                    | 012-011       | 62,100     | 138,400        | 25,000           | 200,500     | \$ 1,795.37 |
| 85             | MACDOUGALL, JESSIE MAE                             | 014-028       | 112,300    | 214,900        | 25,000           | 327,200     | \$ 3,091.51 |
| 121            | MACFARLAND, BRIAN & CHRISTINA                      | 010-016-B     | 87,500     | 600            |                  | 88,100      | \$ 901.26   |
| 1218           | MACFARLAND, BRIAN & CHRISTINA                      | 010-011-A     | 65,000     | 18,100         |                  | 83,100      | \$ 850.11   |
| 810            | MACLAINE, JOHN E & KATIE A                         | 001-026       | 118,600    | 232,300        | 25,000           | 350,900     | \$ 3,333.96 |
| 185            | MAGNUSEN, DAVID M & THERESA                        | 012-064       | 300        |                |                  | 300         | \$ 3.07     |
| 162            | MAGNUSEN, DAVID M & THERESA                        | 012-039       | 55,500     |                |                  | 55,500      | \$ 567.77   |
| 922            | MAGNUSEN, DAVID M & THERESA                        | 012-063       | 82,500     | 240,300        | 25,000           | 322,800     | \$ 3,046.50 |
| 939            | MAGNUSEN, DAVID M & THERESA                        | 012-060       | 140,300    |                |                  | 140,300     | \$ 1,435.27 |
| 1022           | MAGUIRE, ANN MARIE TRUSTEE                         | 011-013       | 105,400    |                |                  | 105,400     | \$ 1,078.24 |

## Real Estate Valuations 2025 cont.

| Account Number | Name                                             | Map/Lot         | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount   |
|----------------|--------------------------------------------------|-----------------|------------|----------------|------------------|-------------|--------------|
| 145            | MAGUIRE, ANN MARIE TRUSTEE                       | 011-004         | 122,100    | 121,800        |                  | 243,900     | \$ 2,495.10  |
| 381            | MAHONEY, MICHAEL A                               | 019-018         | 71,000     | 43,100         | 25,000           | 114,100     | \$ 911.49    |
| 53             | MAIN, DAVID D & DEBRA M                          | 001-020         | 75,800     |                |                  | 75,800      | \$ 775.43    |
| 1159           | MAIN, DAVID D & DEBRA M                          | 001-019-A       | 88,300     | 277,600        | 25,000           | 365,900     | \$ 3,487.41  |
| 1673           | MAIN, DONNA (BRONN)                              | 008-011-C       |            | 30,500         |                  | 30,500      | \$ 312.02    |
| 1082           | MAINE ELECTRIC POWER CO                          | 099-000         | 8,860,200  |                |                  | 8,860,200   | \$ 90,639.85 |
| 732            | MAINE NATURAL GAS                                | 018-RT 17       |            | 1,109,500      |                  | 1,109,500   | \$ 11,350.19 |
| 256            | MAINVILLE, SIDNEY & BONNIE                       | 021-009         | 47,500     | 152,300        | 25,000           | 199,800     | \$ 1,788.20  |
| 1983           | MALDOVAN, JUDITH A & GERALD                      | 020-001-C       | 84,700     | 29,600         | 31,000           | 114,300     | \$ 852.16    |
| 2035           | MALDOVAN, SAWYER R                               | 011-046-A       | 31,500     |                |                  | 31,500      | \$ 322.25    |
| 1081           | MANCHESTER, ROBERT S & LINDA                     | 011-021         | 104,800    | 276,900        | 31,000           | 381,700     | \$ 3,587.66  |
| 1437           | MANSFIELD, BURTON H & KATHY L & GOODMAN, AVRIL T | 010-011-B       | 66,800     | 61,100         | 25,000           | 127,900     | \$ 1,052.67  |
| 580            | MANSIR, PAUL                                     | 017-049-B       | 65,300     | 29,300         |                  | 94,600      | \$ 967.76    |
| 1268           | MANSIR, PAUL A JR                                | 012-043         | 61,000     | 133,200        | 25,000           | 194,200     | \$ 1,730.92  |
| 1647           | MARCACCIO, MARY ANN                              | 020-049-B       | 66,700     | 39,600         | 25,000           | 106,300     | \$ 831.70    |
| 1793           | MARCOITTE, KRISTINA A                            | 012-026-C       | 66,700     | 354,300        | 25,000           | 421,000     | \$ 4,051.08  |
| 394            | MARCUS FAMILY FARMS LLC                          | 013-055         | 136,000    | 468,100        |                  | 604,100     | \$ 6,179.95  |
| 1196           | MARCUS FAMILY FARMS LLC                          | 013-055-A       | 66,700     | 253,100        |                  | 319,800     | \$ 3,271.55  |
| 403            | MARCUS, PAUL                                     | 007-002         | 89,000     | 344,600        | 25,000           | 433,600     | \$ 4,179.98  |
| 248            | MARCUS, TARYN & BENJAMIN                         | 008-033         | 33,000     |                |                  | 33,000      | \$ 337.59    |
| 409            | MARCUS, TARYN & BENJAMIN                         | 008-023         | 76,900     |                |                  | 76,900      | \$ 786.69    |
| 735            | MARCUS, TARYN & BENJAMIN                         | 008-019         | 79,100     |                |                  | 79,100      | \$ 809.19    |
| 885            | MARCUS, TARYN & BENJAMIN                         | 008-025         | 122,800    | 22,100         |                  | 144,900     | \$ 1,482.33  |
| 1342           | MARCUS, TARYN & BENJAMIN                         | 008-024         | 38,300     |                |                  | 38,300      | \$ 391.81    |
| 455            | MARCUS, TARYN HAMMER & BENJAMIN J                | 003-016         | 65,900     | 230,000        |                  | 295,900     | \$ 3,027.06  |
| 1871           | MARITIMES & NORTHEAST PIPELINE                   | CMP CORR        | 119,100    | 7,165,800      |                  | 7,284,900   | \$ 74,524.53 |
| 716            | MARPLE, MARIANNE & ANTHONY F                     | 011-020         | 6,800      |                |                  | 6,800       | \$ 69.56     |
| 1499           | MARPLE, MARIANNE & ANTHONY F                     | 011-042-A       | 178,200    | 236,100        | 25,000           | 414,300     | \$ 3,982.54  |
| 1688           | MARSTON, ROBERT & MARY                           | 006-021-6       | 12,900     |                |                  | 12,900      | \$ 131.97    |
| 1301           | MARTIN, MICHAEL & TONYA                          | 016-010         | 65,600     | 193,600        | 25,000           | 259,200     | \$ 2,395.87  |
| 332            | MARTIN, RYAN F                                   | 022-008         | 65,000     | 299,900        |                  | 363,900     | \$ 3,722.70  |
| 604            | MARTINELLI, BENJAMIN C                           | 020-011-A       | 68,200     | 393,200        | 25,000           | 461,400     | \$ 4,464.37  |
| 713            | MASON, CEDRIC L & BEVERLY                        | 005-011         | 129,100    | 194,900        | 25,000           | 324,000     | \$ 3,058.77  |
| 346            | MASON, DAVID J & KRAMER, SARAH M                 | 022-036         | 52,500     | 139,000        |                  | 191,500     | \$ 1,959.05  |
| 484            | MASON, KRISTIN M & JEFFREY, J                    | 013-064         | 68,400     | 442,700        | 25,000           | 511,100     | \$ 4,972.80  |
| 122            | MASON, KRISTIN M & JEFFREY, J                    | 013-072         | 11,900     |                |                  | 11,900      | \$ 121.74    |
| 1298           | MASON, KRISTIN M & JEFFREY, J                    | 018-014-H       | 32,400     |                |                  | 32,400      | \$ 331.45    |
| 1165           | MASON, WILLIAM J & PAMELA J                      | 022-021         | 2,000      | 800            |                  | 2,800       | \$ 28.64     |
| 703            | MATHEWS, BRUCE M                                 | 017-047-A       | 66,500     | 199,300        | 31,000           | 265,800     | \$ 2,402.00  |
| 1062           | MATHIEU, AMY                                     | 010-034         | 44,400     | 123,400        | 25,000           | 167,800     | \$ 1,460.84  |
| 1048           | MATHIEU, BRIAN VICTOR & GOULET, KRISTA ALAYNA    | 015-039         | 74,500     | 364,500        |                  | 439,000     | \$ 4,490.97  |
| 1124           | MATHEWS, KNOWELL A & MOSHIER, PENNY J            | 003-011         | 105,700    | 290,900        | 25,000           | 396,600     | \$ 3,801.47  |
| 867            | MATTUCCI, RICHARD & BROWN, SANDRA                | 004-015         | 32,300     |                |                  | 32,300      | \$ 330.43    |
| 1250           | MATTUCCI, RICHARD E & BROWN, SANDRA              | 004-014         | 116,400    | 207,800        | 25,000           | 324,200     | \$ 3,060.82  |
| 1438           | MAXELL, JOHN E & ALISON L                        | 015-015         | 131,800    |                |                  | 131,800     | \$ 1,348.31  |
| 1038           | MAYERS, NATASHA                                  | 010-026         | 119,000    | 149,500        | 25,000           | 268,500     | \$ 2,491.01  |
| 1483           | MAYO, MAE BELLE ESTATE OF                        | 012-022         | 79,400     | 106,300        |                  | 185,700     | \$ 1,899.71  |
| 779            | MAZEIKA, AUDREY L & DAVID M                      | 013-044         | 12,200     |                |                  | 12,200      | \$ 124.81    |
| 957            | MCCORMICK, DAVID D & KATHERYN E                  | 010-056         | 97,500     |                |                  | 97,500      | \$ 997.43    |
| 1128           | MCCORMICK, KAREN E                               | 013-037         | 66,500     | 183,400        | 25,000           | 249,900     | \$ 2,300.73  |
| 1108           | MCCORMICK, SEAN & LESLIE                         | 027-010         | 66,200     | 270,300        | 25,000           | 336,500     | \$ 3,186.65  |
| 268            | MCCORMICK, STEVEN C & LANA M                     | 013-043-B       | 72,400     | 389,400        | 25,000           | 461,800     | \$ 4,468.46  |
| 190            | MCCRIMMON, MACK A                                | 018-020-A       | 70,400     | 30,300         | 25,000           | 100,700     | \$ 774.41    |
| 581            | MCDONALD, RICHARD & DEBORAH                      | 020-007         | 65,100     | 88,600         | 25,000           | 153,700     | \$ 1,316.60  |
| 914            | MCDONALD, STEVEN P                               | 001-038         | 129,400    | 142,500        | 25,000           | 271,900     | \$ 2,525.79  |
| 1006           | MCEVOY, PAUL                                     | 006-002-B       | 31,500     |                |                  | 31,500      | \$ 322.25    |
| 36             | MCEVOY, PAUL                                     | 006-002         | 73,400     |                |                  | 73,400      | \$ 750.88    |
| 974            | MC GEE PROPERTIES LLC                            | 007-067         | 48,000     |                |                  | 48,000      | \$ 491.04    |
| 247            | MC GEE, STEVEN A                                 | 016-019         | 23,100     |                |                  | 23,100      | \$ 236.31    |
| 815            | MC GEE, STEVEN A & STEVEN MC GEE CONSTRUCTION    | 016-038         | 287,900    |                |                  | 287,900     | \$ 2,945.22  |
| 791            | MC GEE, STEVEN A & STEVEN MC GEE CONSTRUCTION    | 016-015         | 100,800    |                |                  | 100,800     | \$ 1,031.18  |
| 487            | MCGRATH, THOMAS E & MCGRATH, PATRICIA            | 002-008-A       | 66,500     | 293,600        | 25,000           | 360,100     | \$ 3,428.07  |
| 1105           | MC GUIRE-BRUCE, MAURA R                          | 015-018-A       | 69,000     | 162,100        | 25,000           | 231,100     | \$ 2,108.40  |
| 410            | MCKEE, JACALYN A                                 | 006-016         | 33,000     |                |                  | 33,000      | \$ 337.59    |
| 1168           | MCKEEN, SUSAN (BOWDOIN) & WILLIAM C              | 017-046-A       | 107,800    | 223,400        | 25,000           | 331,200     | \$ 3,132.43  |
| 661            | MCKELLAR, MELINDA                                | 012-028-E       | 65,000     | 129,400        | 25,000           | 194,400     | \$ 1,732.96  |
| 471            | MCKENNA, KIMBERLY A                              | 018-020-G       | 65,300     | 27,700         | 25,000           | 93,000      | \$ 695.64    |
| 192            | MCLAUGHLIN, FRANCIS L IV & KIM M                 | 015-039-A       | 75,200     | 235,500        | 31,000           | 310,700     | \$ 2,861.33  |
| 575            | MCLEAN, ELIZABETH A & BERRY, ANDREW B            | 026-014         | 17,300     |                |                  | 17,300      | \$ 176.98    |
| 1660           | MCLEAN, ELIZABETH A & BERRY, ANDREW B            | 013-042         | 70,100     | 226,500        |                  | 296,600     | \$ 3,034.22  |
| 1801           | MCLEAN, GEORGE                                   | 018-037-MH-ON-1 |            | 33,500         | 25,000           | 33,500      | \$ 86.96     |
| 287            | MCLEAN, JAMES A                                  | 008-011-A       | 77,300     | 288,300        | 25,000           | 365,600     | \$ 3,484.34  |
| 925            | MCLELLAN, SHAWN                                  | 021-005-A       | 65,300     | 228,200        |                  | 293,500     | \$ 3,002.51  |
| 1590           | MCLENNAN, ERICA SUSAN (DUNCAN) & ADAM P          | 027-015         | 85,200     | 63,500         |                  | 148,700     | \$ 1,521.20  |
| 1859           | MCMORROW, MICHAEL & DORIS JANE                   | 009-013-B       | 110,800    | 360,300        | 31,000           | 471,100     | \$ 4,502.22  |
| 2015           | MD & FD LLC                                      | 014-019-C       | 41,400     |                |                  | 41,400      | \$ 423.52    |
| 554            | MECK, W LAWRENCE & EDITH M                       | 030-002         | 32,800     | 800            |                  | 33,600      | \$ 343.73    |
| 1072           | MECK, WATSON L & EDITH M                         | 007-006         | 178,300    | 224,300        |                  | 402,600     | \$ 4,118.60  |
| 823            | MEHUREN, JOHN G                                  | 018-023-MH-ON   |            | 21,700         |                  | 21,700      | \$ 221.99    |

## Real Estate Valuations 2025 cont.

| Account Number | Name                                                        | Map/Lot     | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount  |
|----------------|-------------------------------------------------------------|-------------|------------|----------------|------------------|-------------|-------------|
| 1070           | MEHUREN, JOHN G                                             | 018-001     | 93,800     |                |                  | 93,800      | \$ 959.57   |
| 1075           | MEHUREN, JOHN G                                             | 018-023     | 249,800    | 346,300        | 25,000           | 596,100     | \$ 5,842.35 |
| 1420           | MELLOR, DANIEL J SR & ANNIE LOUISE                          | 015-044     | 67,100     | 8,500          |                  | 75,600      | \$ 773.39   |
| 1005           | MELLOR, JOHN H                                              | 015-045     | 68,000     | 251,600        | 25,000           | 319,600     | \$ 3,013.76 |
| 353            | MELVILLE, EDWARD C & MEGAN I                                | 014-006-B   | 65,800     | 35,800         |                  | 101,600     | \$ 1,039.37 |
| 563            | MENESES, JUAN P & HANNAH L                                  | 019-040     | 55,700     | 223,100        | 25,000           | 278,800     | \$ 2,596.37 |
| 21             | MERRILL, DENNIS L & NANCY A                                 | 001-017     | 36,600     |                |                  | 36,600      | \$ 374.42   |
| 871            | MERRILL, DENNIS L & NANCY A                                 | 001-015     | 73,400     | 257,500        | 31,000           | 330,900     | \$ 3,067.98 |
| 971            | MERRILL, OWEN B & MONA                                      | 007-031     | 92,900     | 140,400        | 31,000           | 233,300     | \$ 2,069.53 |
| 1246           | MEYER, ERIC & MCKENZIE, PATRICIA                            | 009-009     | 72,000     | 291,400        | 25,000           | 363,400     | \$ 3,461.83 |
| 395            | MEYER, ERIC                                                 | 009-009-A   | 101,800    | 316,800        |                  | 418,600     | \$ 4,282.28 |
| 895            | MEYER, ERIC L                                               | 009-007     | 4,600      |                |                  | 4,600       | \$ 47.06    |
| 1157           | MICHAUD, GARY R                                             | 021-005-B   | 65,000     | 157,200        | 25,000           | 222,200     | \$ 2,017.36 |
| 963            | MICHAUD, GERALD                                             | 026-001     | 66,500     | 144,100        | 25,000           | 210,600     | \$ 1,898.69 |
| 385            | MICHAUD, SHANE B & IVA (RIPLEY)                             | 010-011-E   | 79,400     | 205,900        | 25,000           | 285,300     | \$ 2,662.87 |
| 770            | MIDCOAST CONSERVANCY                                        | 020-016     | 103,900    |                |                  | 103,900     | \$ 1,062.90 |
| 1130           | MIDCOAST CONSERVANCY                                        | 019-039     | 86,000     |                |                  | 86,000      | \$ 879.78   |
| 1195           | MIETE, JON A                                                | 020-027-A   | 68,200     | 189,700        | 31,000           | 257,900     | \$ 2,321.19 |
| 2005           | MILLER, AARON J                                             | 015-022     | 69,400     | 187,800        | 25,000           | 257,200     | \$ 2,375.41 |
| 1989           | MILLER, ERIC C                                              | 015-020-D   | 31,300     |                |                  | 31,300      | \$ 320.20   |
| 1802           | MILLER, FRANCES G & BLUEHER, WILLIAM E & WHITNEY, ROBERTA C | 015-020-C   | 82,900     | 46,400         | 25,000           | 129,300     | \$ 1,066.99 |
| 65             | MILLER, JERRY & KATIE ANN                                   | 027-006     | 29,000     |                |                  | 29,000      | \$ 296.67   |
| 1103           | MILLER, JERRY J & KATIE ANN                                 | 026-005     | 67,000     | 198,700        |                  | 265,700     | \$ 2,718.11 |
| 350            | MILLER, JERRY J & KATIE ANN D                               | 026-028     | 99,100     | 514,400        | 25,000           | 613,500     | \$ 6,020.36 |
| 803            | MILLER, JON J & ANNA N & WEEKS, WAYNE S & CHRISTINA A       | 013-043-F   | 74,300     | 269,500        |                  | 343,800     | \$ 3,517.07 |
| 2004           | MILLER, JUSTIN & CAITLIN                                    | 015-022-B   | 34,400     |                |                  | 34,400      | \$ 351.91   |
| 992            | MILLER, JUSTIN A & SCOTT V JR                               | 018-053     | 56,000     |                |                  | 56,000      | \$ 572.88   |
| 721            | MILLER, JUSTIN A & CAITLIN A                                | 015-022-C   | 48,000     |                |                  | 48,000      | \$ 491.04   |
| 1089           | MILLER, JUSTIN A                                            | 018-052     | 29,300     |                |                  | 29,300      | \$ 299.74   |
| 1874           | MILLER, JUSTIN A                                            | 015-022-1   | 66,500     | 14,900         | 25,000           | 81,400      | \$ 576.97   |
| 605            | MILLER, KURT & LINDA                                        | 015-020     | 84,800     |                |                  | 84,800      | \$ 867.50   |
| 731            | MILLER, KURT A & LINDA                                      | 015-018-B   | 12,200     |                |                  | 12,200      | \$ 124.81   |
| 900            | MILLER, KURT A                                              | 015-019     | 65,600     | 104,900        | 25,000           | 170,500     | \$ 1,488.47 |
| 961            | MILLER, KURT A & LINDA L                                    | 015-020-B   | 98,000     | 73,100         |                  | 171,100     | \$ 1,750.35 |
| 846            | MILLER, MOSE H & CLARA A                                    | 020-037     | 78,800     |                |                  | 78,800      | \$ 806.12   |
| 869            | MILLER, PAULA & STUART                                      | 014-009     | 72,200     |                |                  | 72,200      | \$ 738.61   |
| 1299           | MILLER, SAM & CAROLINA & HOSTETLER, NOAH & LIZZIE ANN       | 012-050     | 129,100    | 212,300        |                  | 341,400     | \$ 3,492.52 |
| 969            | MILLER, SAM & CAROLINA & HOSTETLER, NOAH & LIZZIE ANN       | 012-046     | 96,400     | 155,600        |                  | 252,000     | \$ 2,577.96 |
| 301            | MILLER, SAM & CAROLINA & HOSTETLER, NOAH & LIZZIE ANN       | 013-006     | 8,700      |                |                  | 8,700       | \$ 89.00    |
| 1557           | MILLER, SAMUEL D & CAROLINA                                 | 017-052-A   | 67,000     | 125,000        | 25,000           | 192,000     | \$ 1,708.41 |
| 1872           | MILLER, SCOTT JR                                            | 018-053-A   | 66,500     | 14,300         | 25,000           | 80,800      | \$ 570.83   |
| 1518           | MILLER, TRINA M                                             | 015-022-A   | 65,000     | 93,900         |                  | 158,900     | \$ 1,625.55 |
| 724            | MILLET, TIMOTHY A & MARCIA                                  | 012-014-A   | 68,600     | 279,100        | 25,000           | 347,700     | \$ 3,301.22 |
| 827            | MILLINGTON, DWAYNE & LINDA                                  | 017-037-1   | 36,600     |                |                  | 36,600      | \$ 374.42   |
| 1492           | MILLS, ROGER H III & ROGER H & LUCILLE A                    | 019-044     | 3,000      |                |                  | 3,000       | \$ 30.69    |
| 1722           | MINER, ANDREW C                                             | 004-006-A   | 65,000     | 150,900        | 25,000           | 215,900     | \$ 1,952.91 |
| 100            | MINOTY, PENNY L                                             | 014-016     | 65,000     | 88,000         | 25,000           | 153,000     | \$ 1,309.44 |
| 125            | MINOTY, ROBERT D & NANCY L                                  | 012-012     | 50,100     | 154,000        | 31,000           | 204,100     | \$ 1,770.81 |
| 1291           | MITCHELL, GERALD E & DONNA LEE                              | 005-027     | 58,100     | 71,600         |                  | 129,700     | \$ 1,326.83 |
| 1013           | MITCHELL, LANCE                                             | 023-001     | 65,300     | 234,300        | 25,000           | 299,600     | \$ 2,809.16 |
| 106            | MITMAN, KAREN                                               | 005-022     | 115,100    | 250,100        | 25,000           | 365,200     | \$ 3,480.25 |
| 783            | MONDINO, MITCHELL & TARA & LARRABEE, JOHN & ANN             | 006-012     | 89,500     |                |                  | 89,500      | \$ 915.59   |
| 161            | MONROE, CHRISTOPHER T & DAU, TRICIA                         | 016-040-C   | 30,500     |                |                  | 30,500      | \$ 312.02   |
| 37             | MONROE, CHRISTOPHER T                                       | 016-040-B&A | 71,100     | 448,000        | 25,000           | 519,100     | \$ 5,054.64 |
| 1766           | MONROE, FRANK                                               | 018-010-B   | 31,000     |                |                  | 31,000      | \$ 317.13   |
| 490            | MONROE, FRANK                                               | 018-010-A   | 65,600     | 178,100        | 25,000           | 243,700     | \$ 2,237.30 |
| 1266           | MONROE, FRANK                                               | 018-009     | 44,100     | 24,900         |                  | 69,000      | \$ 705.87   |
| 140            | MONSEN, ARTHUR III                                          | 020-045     | 58,100     |                |                  | 58,100      | \$ 594.36   |
| 882            | MONSEN, STEVEN A                                            | 020-045-A   | 44,200     |                |                  | 44,200      | \$ 452.17   |
| 775            | MOOERS, EUGENE L III                                        | 015-007-C   | 65,600     | 157,500        | 25,000           | 223,100     | \$ 2,026.56 |
| 503            | MOONEY, EDWIN C & COLETTE                                   | 012-001-A   | 200        |                |                  | 200         | \$ 2.05     |
| 1661           | MOONEY, EDWIN C & COLETTE                                   | 012-001-B   | 121,400    | 386,800        | 25,000           | 508,200     | \$ 4,943.14 |
| 797            | MOORE-HAINES, REBECCA Z & HAINES, FREDERICK                 | 013-055-B   | 79,500     | 386,300        | 25,000           | 465,800     | \$ 4,509.38 |
| 375            | MORANG, DONALD W                                            | 014-013     | 80,600     | 132,700        | 31,000           | 213,300     | \$ 1,864.93 |
| 1466           | MOREAU, BRANDON J & ALICIA                                  | 018-046-A   | 65,300     | 212,300        | 25,000           | 277,600     | \$ 2,584.10 |
| 1192           | MORESCO, ANNEKE & LARSEN, RICHARD SCOTT                     | 005-014     | 99,300     |                |                  | 99,300      | \$ 1,015.84 |
| 1066           | MOREY, MARYELLEN                                            | 017-002     | 24,900     | 157,900        | 25,000           | 182,800     | \$ 1,614.29 |
| 98             | MOREY, TIMOTHY J & VICKY J                                  | 007-023     | 76,100     | 441,400        | 25,000           | 517,500     | \$ 5,038.28 |
| 181            | MORGAN, MARY A                                              | 004-023-A   | 66,500     | 131,600        |                  | 198,100     | \$ 2,026.56 |
| 1071           | MORGAN, MARY A                                              | 004-023     | 130,300    | 123,300        | 25,000           | 253,600     | \$ 2,338.58 |
| 787            | MORGAN, SCOTT P & MARY L                                    | 018-014-D   | 68,000     | 270,800        | 25,000           | 338,800     | \$ 3,210.17 |
| 1853           | MORIN, PETER                                                | 009-017-A   | 74,700     |                |                  | 74,700      | \$ 764.18   |
| 15             | MORIN, PETER A & THERESA                                    | 009-015-A   | 82,400     | 181,100        | 31,000           | 263,500     | \$ 2,378.48 |
| 826            | MORIN, TIM & JOAN                                           | 014-001-D   | 69,900     | 294,100        | 25,000           | 364,000     | \$ 3,467.97 |
| 242            | MORIN, TIMOTHY M & JOAN M                                   | 014-003     | 32,400     |                |                  | 32,400      | \$ 331.45   |
| 452            | MORNEAULT, JENNIFER A TRUSTEE                               | 018-045     | 101,100    | 259,700        |                  | 360,800     | \$ 3,690.98 |
| 875            | MORNEAULT, JENNIFER A TRUSTEE                               | 018-038-B   | 15,600     |                |                  | 15,600      | \$ 159.59   |
| 187            | MORROW, RYAN                                                | 020-025     | 35,800     |                |                  | 35,800      | \$ 366.23   |
| 1714           | MORROW, RYAN J & WILSON, JENNIFER L                         | 020-025-A   | 66,500     | 193,400        | 25,000           | 259,900     | \$ 2,403.03 |

## Real Estate Valuations 2025 cont.

| Account Number | Name                                                      | Map/Lot         | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount    |
|----------------|-----------------------------------------------------------|-----------------|------------|----------------|------------------|-------------|---------------|
| 784            | MORSE, KATHERINE E LIFE ESTATE                            | 010-039         | 130,300    | 242,300        | 25,000           | 372,600     | \$ 3,555.95   |
| 1304           | MORSE, KATHERINE E LIFE ESTATE                            | 010-050         | 90,200     |                |                  | 90,200      | \$ 922.75     |
| 334            | MORTON LUMBER INC                                         | 008-040         | 171,800    |                |                  | 171,800     | \$ 1,757.51   |
| 1649           | MOSKOVITZ, DAVID & JONES, BAMBI                           | 002-022-A       | 21,000     |                |                  | 21,000      | \$ 214.83     |
| 1142           | MOSKOVITZ, DAVID H & JONES, BARBARA                       | 002-021         | 388,500    | 363,700        | 25,000           | 752,200     | \$ 7,439.25   |
| 1069           | MOSS, KAELA KATHERINE                                     | 006-005         | 115,600    | 318,700        |                  | 434,300     | \$ 4,442.89   |
| 1826           | MOULTON, MARY L & GREENLEAF, CHRISTOPHER MICHAEL          | 010-011-G       | 75,500     | 160,900        | 25,000           | 236,400     | \$ 2,162.62   |
| 879            | MOUROVIC, JOHN L & PEPPER, JUDITH                         | 004-007         | 111,700    | 274,500        | 25,000           | 386,200     | \$ 3,695.08   |
| 1090           | MULLENS, LAUREL J & CUMMINGS, RICHARD L SR                | 016-037-A       | 67,400     | 219,700        | 25,000           | 287,100     | \$ 2,681.28   |
| 493            | MULLINS, ANGELA M & BRIAN                                 | 008-022         | 80,600     |                |                  | 80,600      | \$ 824.54     |
| 364            | MUNGEN, MARLON                                            | 001-013         | 15,000     |                |                  | 15,000      | \$ 153.45     |
| 1496           | MURRAY, JOHN & BARBARA J                                  | 018-039         | 38,700     |                |                  | 38,700      | \$ 395.90     |
| 460            | MUSICH, SETH                                              | 022-034         | 26,500     | 246,900        |                  | 273,400     | \$ 2,796.88   |
| 1400           | NADEAU, RINO                                              | 014-019-MH-ON   |            | 5,900          | 5,900            | 5,900       | \$ -          |
| 443            | NEAL-PAAKKONEN, ALICE A & PAAKONEN, ZACHARY M             | 012-005         | 70,400     | 263,800        | 25,000           | 334,200     | \$ 3,163.12   |
| 42             | NELSON, ZACHARY D & EMMA S                                | 012-066         | 68,000     | 237,600        |                  | 305,600     | \$ 3,126.29   |
| 1313           | NENONEN, DAVID A                                          | 008-007         | 83,600     |                |                  | 83,600      | \$ 855.23     |
| 1984           | NEW ENGLAND CLEAN ENERGY CONNECT                          | 099-001         | 18,923,500 |                |                  | 18,923,500  | \$ 193,587.41 |
| 67             | NEWCOMBE, PHILIP                                          | 017-017-B       | 1,700      |                |                  | 1,700       | \$ 17.39      |
| 1325           | NEWCOMBE, PHILIP                                          | 017-017         | 90,500     | 42,800         | 31,000           | 133,300     | \$ 1,046.53   |
| 722            | NEWCOMBE, PHILIP J                                        | 020-017         | 57,800     |                |                  | 57,800      | \$ 591.29     |
| 1478           | NEWCOMBE, PHILIP J & DARLENE S                            | 020-050-A       | 68,800     | 92,800         |                  | 161,600     | \$ 1,653.17   |
| 765            | NEWCOMBE, RICHARD J & PEGGY K                             | 019-048         | 101,500    | 357,500        | 31,000           | 459,000     | \$ 4,378.44   |
| 1392           | NEWELL, JEFFREY J                                         | 019-050-A       | 65,000     | 103,300        |                  | 168,300     | \$ 1,721.71   |
| 1631           | NEWTON, DAVID R TRUSTEE                                   | 001-050         | 59,700     |                |                  | 59,700      | \$ 610.73     |
| 411            | NEWTON, DAVID R TRUSTEE                                   | 001-051         | 121,300    | 207,900        |                  | 329,200     | \$ 3,367.72   |
| 536            | NG, KAM FA                                                | 020-039-B       | 70,000     | 202,300        |                  | 272,300     | \$ 2,785.63   |
| 737            | NICHOLS, MATHEW J & JENNY P                               | 008-041         | 31,500     |                |                  | 31,500      | \$ 322.25     |
| 1953           | NICHOLS, MATHEW J & JENNY P                               | 008-015-001     | 100,300    | 248,800        |                  | 349,100     | \$ 3,571.29   |
| 441            | NICHOLSON, M FRANCES TRUST                                | 015-033         | 129,900    | 68,000         |                  | 197,900     | \$ 2,024.52   |
| 527            | NICHOLSON, M FRANCES TRUST                                | 019-011         | 24,000     |                |                  | 24,000      | \$ 245.52     |
| 412            | NICKERSON III, MILLARD E TRUSTEE                          | 019-034         | 79,800     | 376,700        |                  | 456,500     | \$ 4,670.00   |
| 1913           | NIELSEN, PAUL TRUSTEE                                     | 005-032-C       | 67,100     | 223,600        | 25,000           | 290,700     | \$ 2,718.11   |
| 431            | NIELSEN, PAUL H & KAREN FE W                              | 002-018         | 92,900     | 241,100        | 25,000           | 334,000     | \$ 3,161.07   |
| 45             | NIEWOLA, GLEN                                             | 012-051         | 50,300     |                |                  | 50,300      | \$ 514.57     |
| 128            | NILES, KIMBER & JANE                                      | 018-051-B       | 72,500     | 421,100        | 25,000           | 493,600     | \$ 4,793.78   |
| 197            | NILES, SHANE H & JODIE                                    | 011-037         | 68,000     | 158,100        | 25,000           | 226,100     | \$ 2,057.25   |
| 762            | NILES, STEPHEN M TRUSTEE                                  | 007-073         | 133,600    | 218,000        |                  | 351,600     | \$ 3,596.87   |
| 1511           | NILSEN, PEDER R & DENISE L                                | 016-040         | 66,400     | 168,100        |                  | 234,500     | \$ 2,398.94   |
| 23             | NILSEN, RUNE                                              | 026-027         | 66,700     | 229,800        | 25,000           | 296,500     | \$ 2,777.45   |
| 1728           | NOFTALL, JENNIFER & CHRISTOPHER                           | 016-013-G       | 75,600     | 365,000        | 25,000           | 443,600     | \$ 4,282.28   |
| 363            | NORTHERN NEW ENGLAND TELEPHONE OPERATIONS LLC             | 026-023         | 24,900     | 135,400        |                  | 160,300     | \$ 1,639.87   |
| 1952           | NORTHROP LLC                                              | 020-005-001     | 34,100     |                |                  | 34,100      | \$ 348.84     |
| 200            | NORTHROP LLC                                              | 020-004         | 78,300     |                |                  | 78,300      | \$ 801.01     |
| 1680           | NORTHROP, MATTHEW L & HEATHER W                           | 013-058-A       | 66,500     | 310,900        | 25,000           | 377,400     | \$ 3,605.05   |
| 1327           | NORTHROP, NATHAN O                                        | 025-002         | 29,000     |                |                  | 29,000      | \$ 296.67     |
| 5              | NORTON, SEAN JUSTIN                                       | 009-001         | 5,100      |                |                  | 5,100       | \$ 52.17      |
| 648            | NYLAND, KATHRYN & HOKE, SHAWN                             | 014-015         | 183,800    | 138,100        |                  | 321,900     | \$ 3,293.04   |
| 499            | OAK HILL HOMESTEAD LLC                                    | 013-005-DW-ON   |            | 90,000         |                  | 90,000      | \$ 920.70     |
| 899            | OAK HILL HOMESTEAD LLC                                    | 013-058         | 127,100    |                |                  | 127,100     | \$ 1,300.23   |
| 1604           | OAK HILL HOMESTEAD LLC                                    | 016-042         | 193,000    |                |                  | 193,000     | \$ 1,974.39   |
| 55             | OAK HILL HOMESTEAD LLC                                    | 013-005         | 205,600    | 525,800        |                  | 731,400     | \$ 7,482.22   |
| 839            | OAKES, DWIGHT A & CYNTHIA                                 | 001-044         | 135,100    | 11,600         | 31,000           | 146,700     | \$ 1,183.61   |
| 1600           | OAKES, DWIGHT A & CYNTHIA L                               | 001-043         | 47,100     |                |                  | 47,100      | \$ 481.83     |
| 377            | OBER, FRANKLINA                                           | 009-019         | 123,100    | 183,200        |                  | 306,300     | \$ 3,133.45   |
| 47             | OBER, JANET M                                             | 006-012-C       | 74,000     | 166,900        | 25,000           | 240,900     | \$ 2,208.66   |
| 786            | O'KEEFE, DOROTHY & WESLEY                                 | 011-022         | 67,900     | 23,200         | 31,000           | 91,100      | \$ 614.82     |
| 940            | OLIVER, JAN & THOURET, CLAUDE                             | 016-040-G       | 65,500     | 297,600        | 25,000           | 363,100     | \$ 3,458.76   |
| 1924           | OLIVER, LEON W & ALICIA M                                 | 007-018-G       | 40,000     |                |                  | 40,000      | \$ 409.20     |
| 973            | OLIVERAS, ABRAHAM D & CATHERINE L                         | 012-064-A       | 89,300     | 334,700        |                  | 424,000     | \$ 4,337.52   |
| 1586           | O'MAHONEY, BRIAN J & STONE, KRISTIN M                     | 005-032         | 97,000     | 227,300        | 25,000           | 324,300     | \$ 3,061.84   |
| 1493           | O'MAHONEY, JANE & MAUREEN                                 | 019-039-B       | 66,700     | 146,300        | 25,000           | 213,000     | \$ 1,923.24   |
| 1084           | ORTIZ, EDUARDO E & CHERYL J                               | 003-005         | 66,000     |                |                  | 66,000      | \$ 675.18     |
| 865            | OSTROFF, MARK R                                           | 022-037         | 65,700     | 162,700        |                  | 228,400     | \$ 2,336.53   |
| 610            | OSTROFF, MARK R & HUNTLEY, ROBIN M                        | 022-038         | 98,200     | 288,900        | 25,000           | 387,100     | \$ 3,704.28   |
| 1633           | OXFORD PROPERTIES LLC                                     | 019-035         | 35,400     |                |                  | 35,400      | \$ 362.14     |
| 517            | OXFORD PROPERTIES LLC                                     | 019-033         | 125,900    |                |                  | 125,900     | \$ 1,287.96   |
| 945            | OXFORD PROPERTIES LLC                                     | 019-033-MH-ON-2 |            | 23,100         |                  | 23,100      | \$ 236.31     |
| 1180           | PACHECO, RICHARD L & CHRISTINE L & JACOB L & RICHARD L II | 001-057-001     | 98,000     | 305,000        |                  | 403,000     | \$ 4,122.70   |
| 1743           | PADGETT, JAMES H                                          | 020-046-A       | 86,800     | 386,300        | 25,000           | 473,100     | \$ 4,584.06   |
| 1894           | PAETOW, ERIC & SVETLANA                                   | 020-001-A       | 79,900     | 218,500        | 25,000           | 298,400     | \$ 2,796.88   |
| 1465           | PAETOW, GARDNER V                                         | 024-004-C       | 82,000     | 181,700        | 25,000           | 263,700     | \$ 2,441.90   |
| 295            | PAGURKO, JOHN J III                                       | 009-031         | 42,000     |                |                  | 42,000      | \$ 429.66     |
| 1529           | PAGURKO, JOHN J III                                       | 010-003         | 107,400    | 167,500        | 25,000           | 274,900     | \$ 2,556.48   |
| 1598           | PAICPOPOLOS, HAROLD G JR & DEBORAH                        | 007-038         | 81,800     | 368,100        |                  | 449,900     | \$ 4,602.48   |
| 1917           | PAINE, JUSTIN CHRISTOPHER & SARAH MICHELLE                | 018-021-B       | 40,500     |                |                  | 40,500      | \$ 414.32     |
| 519            | PAINE, VICTORIA & DODGE, VINCENT                          | 012-024-C       | 54,600     | 31,100         |                  | 85,700      | \$ 876.71     |
| 1497           | PANOSTIAN, MICHAEL G & APRIL                              | 020-023-A       | 72,700     | 294,400        | 31,000           | 367,100     | \$ 3,438.30   |

## Real Estate Valuations 2025 cont.

| Account Number | Name                                                              | Map/Lot           | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount  |
|----------------|-------------------------------------------------------------------|-------------------|------------|----------------|------------------|-------------|-------------|
| 640            | PARADIS, TIFFANY                                                  | 014-017           | 92,500     |                |                  | 92,500      | \$ 946.28   |
| 1821           | PARADIS, TIFFANY                                                  | 014-017-A         | 75,600     | 256,800        | 25,000           | 332,400     | \$ 3,144.70 |
| 151            | PARENT, WAYNE L & KATHLEEN F                                      | 027-016           | 79,600     | 169,900        |                  | 249,500     | \$ 2,552.39 |
| 1051           | PARISE, SHELDON R & ANGELINA M                                    | 020-013           | 1,900      |                |                  | 1,900       | \$ 19.44    |
| 694            | PARKS, PATRICIA E & JOHN M                                        | 019-020           | 154,000    | 311,800        | 25,000           | 465,800     | \$ 4,509.38 |
| 1599           | PARKS, PATRICIA E & JOHN M                                        | 019-021-001       | 69,800     |                |                  | 69,800      | \$ 714.05   |
| 991            | PARKS, PATRICIA E & JOHN M                                        | 019-019           | 24,900     |                |                  | 24,900      | \$ 254.73   |
| 1664           | PARKS, PATRICIA E & JOHN M                                        | 019-030           | 29,200     |                |                  | 29,200      | \$ 298.72   |
| 167            | PARLIN, HAYLEY L                                                  | 017-039           | 66,600     | 142,000        | 25,000           | 208,600     | \$ 1,878.23 |
| 294            | PARLIN, MARK A & KATHY B                                          | 015-018           | 91,800     | 276,500        | 25,000           | 368,300     | \$ 3,511.96 |
| 286            | PARLIN, ROBERT S                                                  | 013-019           | 53,100     | 201,100        |                  | 254,200     | \$ 2,600.47 |
| 345            | PARO, JOSEPH                                                      | 031-005           | 66,500     | 143,900        |                  | 210,400     | \$ 2,152.39 |
| 1086           | PARRINO, RICHARD J & CONNIE                                       | 016-022           | 81,200     | 326,100        | 31,000           | 407,300     | \$ 3,849.55 |
| 1540           | PATTERSON, SCOTT & PATTERSON, DIANNA                              | 008-004           | 60,500     | 134,200        |                  | 194,700     | \$ 1,991.78 |
| 1423           | PATTON, STEPHEN R & HANNERS, LISE A                               | 009-013           | 116,000    | 251,100        | 25,000           | 367,100     | \$ 3,499.68 |
| 1117           | PAUL, GORDON A                                                    | 007-035           | 48,100     | 136,100        | 25,000           | 184,200     | \$ 1,628.62 |
| 154            | PAULSON, NANCY J                                                  | 011-010-A         | 74,000     | 175,000        | 25,000           | 249,000     | \$ 2,291.52 |
| 469            | PEABODY, JUSTIN D & NATASHA E                                     | 010-017-A         | 65,000     | 168,500        | 25,000           | 233,500     | \$ 2,132.96 |
| 2012           | PEASE, SHANNA                                                     | 017-056-A         | 40,200     |                |                  | 40,200      | \$ 411.25   |
| 1782           | PEASLEE, AMY M (KOEHLING)                                         | 016-007-B         | 66,300     | 345,600        | 25,000           | 411,900     | \$ 3,957.99 |
| 1489           | PEASLEE, DAKOTA R & BRADEN, ABIGAIL E                             | 018-012           | 44,100     | 152,100        |                  | 196,200     | \$ 2,007.13 |
| 357            | PEASLEE, DONALD C & GEORGIA                                       | 003-014-BLDG-ON   |            | 105,100        | 25,000           | 105,100     | \$ 819.42   |
| 64             | PEASLEE, EDWARD E & JOYCE A                                       | 014-031-A         | 82,700     | 44,800         | 25,000           | 127,500     | \$ 1,048.58 |
| 1995           | PEASLEE, JOEY L & ANDREW E                                        | 025-006-06        | 28,600     |                |                  | 28,600      | \$ 292.58   |
| 931            | PEASLEE, JOEY L & ANDREW E                                        | 025-006-5         | 65,400     | 136,600        |                  | 202,000     | \$ 2,066.46 |
| 1832           | PEASLEE, JOEY L                                                   | 025-006-4         | 30,200     |                |                  | 30,200      | \$ 308.95   |
| 1996           | PEASLEE, JOHNNY L                                                 | 025-006-07        | 28,600     |                |                  | 28,600      | \$ 292.58   |
| 1830           | PEASLEE, JOHNNY L                                                 | 025-006-3         | 34,900     |                |                  | 34,900      | \$ 357.03   |
| 1645           | PEASLEE, JUANITA M                                                | 014-006           | 95,500     | 39,100         | 25,000           | 134,600     | \$ 1,121.21 |
| 264            | PEASLEE, LISA M                                                   | 014-031-B         | 65,600     | 9,800          | 25,000           | 75,400      | \$ 515.59   |
| 191            | PEASLEE, PHILIP S                                                 | 007-022           | 66,800     | 129,500        | 25,000           | 196,300     | \$ 1,752.40 |
| 233            | PEASLEE, SHANNON D (CARTER)                                       | 016-043-B         | 72,900     | 349,300        | 25,000           | 422,200     | \$ 4,063.36 |
| 203            | PEASLEE, STORM D & PAUL G JR                                      | 014-006-F-B       | 74,400     | 90,000         |                  | 164,400     | \$ 1,681.81 |
| 39             | PEASLEE, TIMOTHY & JODY R                                         | 014-006-H         | 66,500     | 24,000         |                  | 90,500      | \$ 925.82   |
| 459            | PEDERSEN, JOHN & BONNIE                                           | 015-030           | 49,200     | 128,900        |                  | 178,100     | \$ 1,821.96 |
| 1220           | PEDERSEN, JOHN & BONNIE                                           | 012-024-B         | 126,600    | 374,600        | 25,000           | 501,200     | \$ 4,871.53 |
| 547            | PEIL, ROBERT C & SARAH L                                          | 012-033-B         | 67,500     | 220,700        | 25,000           | 288,200     | \$ 2,692.54 |
| 918            | PELLECCIA, STEPHEN DANIEL & SUTTON, KATHLEEN                      | 015-051           | 85,700     | 355,000        | 31,000           | 440,700     | \$ 4,191.23 |
| 809            | PENN, SPENCER R III                                               | 026-033           | 66,200     | 248,200        | 25,000           | 314,400     | \$ 2,960.56 |
| 46             | PENNOCK, CHRISTOPHER & KRISTIN L                                  | 004-020           | 95,000     | 217,800        | 25,000           | 312,800     | \$ 2,944.19 |
| 447            | PENNOCK, CHRISTOPHER R & KRISTIN L & WILLIAMSON, NATALIE          | 004-021           | 55,500     |                |                  | 55,500      | \$ 567.77   |
| 1384           | PERCY, RUFUS F & CUNNINGHAM, DELLA R                              | 020-001           | 131,900    | 119,700        |                  | 251,600     | \$ 2,573.87 |
| 453            | PERKINS, TERRY A & MONAHAN, APRIL P                               | 017-011           | 65,600     | 179,600        | 25,000           | 245,200     | \$ 2,252.65 |
| 163            | PERKINS, WILLIAM D JR & AMY L                                     | 015-021-A         | 67,900     | 305,500        | 25,000           | 373,400     | \$ 3,564.13 |
| 753            | PERPIGNANO, KRISTIN M & NORRIS, WILLIAM                           | 020-028           | 67,100     | 192,500        |                  | 259,600     | \$ 2,655.71 |
| 1162           | PERRY, BURT A HEIRS OF                                            | 016-036           | 68,600     | 254,500        |                  | 323,100     | \$ 3,305.31 |
| 984            | PETERLEIN, WILLIAM & REBECCA                                      | 018-032-A         | 68,600     | 382,400        |                  | 451,000     | \$ 4,613.73 |
| 1383           | PETERS FAMILY TRUST                                               | 020-029           | 54,800     |                |                  | 54,800      | \$ 560.60   |
| 1881           | PETERS, BENJAMIN G                                                | 006-021-C         | 65,100     | 124,700        |                  | 189,800     | \$ 1,941.65 |
| 50             | PETERS, NANCY E & ARTHUR J                                        | 019-028           | 123,900    | 35,600         | 6,000            | 159,500     | \$ 1,570.31 |
| 347            | PEZZOLESI, DAVID & ANNETTE                                        | 027-003           | 35,600     | 31,200         |                  | 66,800      | \$ 683.36   |
| 313            | PHELPS, CYNTHIA L & MATTHEW L                                     | 011-010-C         | 66,100     | 197,900        | 25,000           | 264,000     | \$ 2,444.97 |
| 176            | PIAWLOCK, LAURA E                                                 | 014-006-D         | 66,100     | 221,600        |                  | 287,700     | \$ 2,943.17 |
| 1422           | PIERPAN, THOMAS E & JENNIFER                                      | 007-056           | 82,000     | 386,500        | 31,000           | 468,500     | \$ 4,475.63 |
| 1461           | PIGNATELLO, SEAN & LAUREN                                         | 022-005           | 69,800     | 299,600        | 25,000           | 369,400     | \$ 3,523.21 |
| 1625           | PIGNATELLO, SEAN & LAUREN                                         | 022-007           | 11,400     |                |                  | 11,400      | \$ 116.62   |
| 1449           | PILLING, JEFFREY ROBERT                                           | 012-019-A         | 107,000    | 163,900        |                  | 270,900     | \$ 2,771.31 |
| 819            | PIMENTAL, M ANTOINETTE                                            | 005-015           | 52,800     | 147,800        | 25,000           | 200,600     | \$ 1,796.39 |
| 1428           | PIPKIN, RICHARD & IDA HEIRS OF                                    | 001-058-B         | 14,500     |                |                  | 14,500      | \$ 148.34   |
| 1685           | PISACANO, WILLIAM J & SHERRY G                                    | 006-021-3         | 15,200     |                |                  | 15,200      | \$ 155.50   |
| 887            | PLATAIS, EDGAR A & LYNN A BAILEY TRUSTEES                         | 013-048           | 76,000     | 64,200         |                  | 140,200     | \$ 1,434.25 |
| 419            | PLIMPTON, TYLER S & ANDERSON, KRISTEN L                           | 014-008-A         | 87,200     | 181,000        | 25,000           | 268,200     | \$ 2,487.94 |
| 189            | POMERLEAU, CONRAD A & STEPHANIE R                                 | 009-023-A         | 202,100    | 411,200        | 25,000           | 613,300     | \$ 6,018.31 |
| 1976           | POMERLEAU, DEREK                                                  | 009-023-B         | 35,400     |                |                  | 35,400      | \$ 362.14   |
| 1815           | PONSANT, CREIG A & VIRGINIA                                       | 018-037-B-MH-ON-4 |            | 43,400         | 31,000           | 43,400      | \$ 126.85   |
| 1183           | POOLER, RONALD LEE SR                                             | 017-030           | 79,500     | 136,800        |                  | 216,300     | \$ 2,212.75 |
| 1794           | POPE, JOHN T & VOIGT, ELISE                                       | 015-035-B         | 68,000     | 141,600        | 25,000           | 209,600     | \$ 1,888.46 |
| 170            | POPKIN, MICHAEL & BRADLEY, LISA M                                 | 013-020-A         | 80,300     |                |                  | 80,300      | \$ 821.47   |
| 600            | POPKIN, MICHAEL & BRADLEY, LISA M                                 | 012-067           | 92,800     | 300,300        |                  | 393,100     | \$ 4,021.41 |
| 149            | POSSEMATO, MARIO                                                  | 010-030           | 94,400     | 385,400        |                  | 479,800     | \$ 4,908.35 |
| 1808           | POTTER, JENNIFER E                                                | 013-059-A         | 65,800     | 213,100        | 25,000           | 278,900     | \$ 2,597.40 |
| 376            | POTTER, JOHN E III                                                | 016-045           | 66,500     | 99,000         |                  | 165,500     | \$ 1,693.07 |
| 1526           | POTTER, STEVEN C SR & KIM M                                       | 001-033           | 66,500     | 84,200         | 25,000           | 150,700     | \$ 1,285.91 |
| 1547           | POULIN, ADAM & IBBITSON, JENNA                                    | 013-040           | 68,000     | 262,900        | 25,000           | 330,900     | \$ 3,129.36 |
| 1626           | POULIN, ALICE L                                                   | 005-034-C         | 67,700     | 217,600        | 25,000           | 285,300     | \$ 2,662.87 |
| 790            | POWELL, JUDITH M                                                  | 018-026           | 175,700    | 336,400        | 25,000           | 512,100     | \$ 4,983.03 |
| 1812           | POWELL, JUDITH M                                                  | 018-026-BLDG-ON   |            | 233,500        |                  | 233,500     | \$ 2,388.71 |
| 983            | POWERS, LINDSEY (LORD) & JACOB                                    | 010-027           | 95,800     | 349,600        | 25,000           | 445,400     | \$ 4,300.69 |
| 165            | PRATT, GAIL - 1/2 INT HOLE, ELIZABETH & POTTER, TIMOTHY - 1/2 INT | 029-005           | 160,400    | 71,400         |                  | 231,800     | \$ 2,371.31 |

## Real Estate Valuations 2025 cont.

| Account Number | Name                                                       | Map/Lot         | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount   |
|----------------|------------------------------------------------------------|-----------------|------------|----------------|------------------|-------------|--------------|
| 1000           | PRAY, KAREN H                                              | 014-009-A       | 68,900     | 9,100          | 25,000           | 78,000      | \$ 542.19    |
| 990            | PRENTICE, CORA                                             | 031-011         | 74,900     | 158,900        | 25,000           | 233,800     | \$ 2,136.02  |
| 1151           | PRESCOTT, CALVIN & WIMA                                    | 010-015         | 106,300    | 207,800        | 31,000           | 314,100     | \$ 2,896.11  |
| 267            | PRESCOTT, DENNIS I & ASHLEY                                | 029-009         | 116,700    | 87,500         |                  | 204,200     | \$ 2,088.97  |
| 1078           | PRESCOTT, EZELDA P ESTATE OF & ROLLINS, RONALD W           | 017-013         | 136,000    | 171,000        |                  | 307,000     | \$ 3,140.61  |
| 972            | PRESCOTT, TROY & SHEEPSCOTT VALLEY BUILDERS                | 016-028         | 20,000     |                |                  | 20,000      | \$ 204.60    |
| 1243           | PRESCOTT, TROY & SHEEPSCOTT VALLEY BUILDERS                | 016-027         | 246,700    |                |                  | 246,700     | \$ 2,523.74  |
| 1433           | PRESCOTT, TROY & SHEEPSCOTT VALLEY BUILDERS                | 016-033         | 476,000    |                |                  | 476,000     | \$ 4,869.48  |
| 1971           | PRESCOTT, TROY K & STANHOPE, JENNIFER R & BRITTO, MORGAN P | 029-009-1       | 116,700    | 94,700         |                  | 211,400     | \$ 2,162.62  |
| 439            | PROKNEE CORPORATION                                        | 016-013-A       | 45,000     |                |                  | 45,000      | \$ 460.35    |
| 1025           | PROKNEE CORPORATION                                        | 018-017         | 46,100     |                |                  | 46,100      | \$ 471.60    |
| 1761           | PRUITT, COREY & AMBER                                      | 004-018-B       | 69,600     | 400,400        | 31,000           | 470,000     | \$ 4,490.97  |
| 848            | PURINGTON, JOHN & CATHERINE J                              | 016-024         | 14,100     |                |                  | 14,100      | \$ 144.24    |
| 987            | PURINGTON, JOHN & CATHERINE J                              | 016-023         | 76,500     |                |                  | 76,500      | \$ 782.60    |
| 1712           | PURINGTON, JOHN & CATHERINE J                              | 016-007-A       | 117,300    | 396,100        | 25,000           | 513,400     | \$ 4,996.33  |
| 1795           | PURINGTON, JOHN N & CATHERINE J                            | 019-022-C       | 65,200     | 20,800         |                  | 86,000      | \$ 879.78    |
| 1094           | PUSHARD, CHERYL & TRACEE R TRUSTEES                        | 019-021         | 174,300    |                |                  | 174,300     | \$ 1,783.09  |
| 1057           | QUEMADO, TAMMY M                                           | 017-034         | 65,000     | 89,100         | 25,000           | 154,100     | \$ 1,320.69  |
| 466            | QUINTAL, MATTHEW S                                         | 030-008         | 69,200     | 68,600         |                  | 137,800     | \$ 1,409.69  |
| 270            | RACHKOVSKY, TATIANA & ANDRE                                | 031-020         | 106,900    | 311,700        | 25,000           | 418,600     | \$ 4,026.53  |
| 608            | RACKLIFF, BETHANY J                                        | 012-017-C       | 71,900     | 204,600        | 25,000           | 276,500     | \$ 2,572.85  |
| 1495           | RADONIS, KEITH & VALORI J                                  | 011-015         | 30,000     |                |                  | 30,000      | \$ 306.90    |
| 1016           | RADONIS, KEITH & VALORI                                    | 011-019         | 50,300     |                |                  | 50,300      | \$ 514.57    |
| 1198           | RADONIS, KEITH & VALORI J                                  | 011-025         | 80,800     | 175,700        |                  | 256,500     | \$ 2,624.00  |
| 1876           | RAFTEK, RYAN P & GRACY T                                   | 011-010-E       | 120,700    | 7,900          |                  | 128,600     | \$ 1,315.58  |
| 866            | RANDALL, RONALD F SR & LINDA F TRUSTEES                    | 030-017         | 86,600     | 241,300        |                  | 327,900     | \$ 3,354.42  |
| 488            | RANKS, JAMES M & PAULA L                                   | 015-018-D       | 73,100     | 128,200        | 31,000           | 201,300     | \$ 1,742.17  |
| 291            | RANSLOW, CHRISTOPHER D                                     | 016-006         | 38,500     |                |                  | 38,500      | \$ 393.86    |
| 1652           | RAUCH, MILLCENT FORD & FORD, WILLIAM S & PETER L           | 008-036         | 29,100     |                |                  | 29,100      | \$ 297.69    |
| 326            | RAWLS, ERICA LOUISE & MURRAY, RICHARD ADRIEN SR            | 014-027         | 79,100     | 30,900         |                  | 110,000     | \$ 1,125.30  |
| 1863           | REAL, MARGARET & RICKY                                     | 016-038-A       | 65,000     | 273,400        | 31,000           | 338,400     | \$ 3,144.70  |
| 1424           | REED, KAILAH JESSICA & GAYTON, KEVIN BYRON                 | 018-051         | 126,200    | 231,000        | 25,000           | 357,200     | \$ 3,398.41  |
| 543            | REILLY, MATTHEW A & JAMES                                  | 020-015         | 106,100    |                |                  | 106,100     | \$ 1,085.40  |
| 877            | REPENNING, NICHOLAS                                        | 022-035-A       | 68,000     | 15,400         | 25,000           | 83,400      | \$ 597.43    |
| 1915           | RIBEIRO, PAULA & JOHN                                      | 011-017-A-1     | 45,200     |                |                  | 45,200      | \$ 462.40    |
| 1360           | RICHARDS, DOUG & AMY D                                     | 012-061         | 91,600     | 421,700        | 25,000           | 513,300     | \$ 4,995.31  |
| 1823           | RICHARDS, DOUGLAS EUGENE & PAMELA A                        | 012-061-A       | 69,500     | 201,400        | 25,000           | 270,900     | \$ 2,515.56  |
| 1213           | RICHARDS, JENNIFER W                                       | 016-013-F       | 76,000     | 775,000        | 25,000           | 851,000     | \$ 8,449.98  |
| 1860           | RICHARDS, JONATHAN L & MARLENE M                           | 011-010-D       | 41,700     |                |                  | 41,700      | \$ 426.59    |
| 1856           | RICHARDS, KARL S                                           | 016-013-I       | 33,300     |                |                  | 33,300      | \$ 340.66    |
| 1473           | RICHARDS, KARL S & JUDITH                                  | 016-013-D       | 33,100     |                |                  | 33,100      | \$ 338.61    |
| 632            | RICHARDS, KARL S & JUDITH                                  | 016-013-B       | 75,500     | 356,300        | 25,000           | 431,800     | \$ 4,161.56  |
| 1223           | RICHARDS, KARL S & JUDITH B                                | 016-013-E       | 90,500     |                |                  | 90,500      | \$ 925.82    |
| 324            | RICHARDS, LEE E                                            | 018-019         | 102,200    | 1,102,300      |                  | 1,204,500   | \$ 12,322.03 |
| 1147           | RICHARDS, LEE E & JENNIFER W                               | 016-014         | 103,600    | 238,700        |                  | 342,300     | \$ 3,501.73  |
| 1857           | RICHARDS, LEE E & RICHARDS, JORDAN TRUSTEES                | 016-013-J       | 33,300     |                |                  | 33,300      | \$ 340.66    |
| 1538           | RICHARDS, MARK S & LYNN L                                  | 012-015-B       | 66,900     | 285,800        | 25,000           | 357,700     | \$ 3,352.37  |
| 1330           | RICHARDS, MARK S & LYNN L & SCOTT M                        | 012-015-D       | 89,200     | 270,300        |                  | 359,500     | \$ 3,677.69  |
| 1955           | RIDEOUT, EMIL C JR & ARDELL M                              | 010-011-F-1     | 65,300     | 16,300         | 25,000           | 81,600      | \$ 579.02    |
| 1809           | RIDEOUT, ERIC M                                            | 014-006-K       | 73,100     | 130,800        | 25,000           | 203,900     | \$ 1,830.15  |
| 647            | RIDEOUT, MARK R & SHANNON                                  | 012-028-F       | 61,700     | 24,100         |                  | 85,800      | \$ 877.73    |
| 1115           | RIDEOUT, MARK R & SHANNON                                  | 012-026         | 126,100    | 374,400        | 25,000           | 500,500     | \$ 4,864.37  |
| 130            | RIDEOUT, NICHOLAS & MARY                                   | 010-012         | 79,100     | 90,500         |                  | 169,600     | \$ 1,735.01  |
| 1182           | RIDEOUT, ROBERT L                                          | 020-039         | 129,600    | 235,900        | 25,000           | 365,500     | \$ 3,483.32  |
| 1861           | RIDEOUT, TED & SARAH                                       | 020-029-B       | 66,500     | 164,300        |                  | 230,800     | \$ 2,361.08  |
| 1064           | RIPLEY, NANCY M ESTATE OF                                  | 010-011         | 122,600    |                |                  | 122,600     | \$ 1,254.20  |
| 883            | ROBBINS, JONATHAN & JUDITH                                 | 016-050         | 101,200    | 170,600        | 31,000           | 271,800     | \$ 2,463.38  |
| 873            | ROBBINS, JONATHAN & JUDITH                                 | 016-048         | 37,400     |                |                  | 37,400      | \$ 382.60    |
| 708            | ROBERGE, RACHEL J                                          | 006-008-A       | 104,600    | 212,700        | 25,000           | 317,300     | \$ 2,990.23  |
| 1584           | ROBERTS, ANN S                                             | 017-038-B       | 84,100     | 379,500        | 25,000           | 463,600     | \$ 4,486.88  |
| 1869           | ROBINS, CHRISTOPHER A & CAROL P                            | 011-013-A       | 102,800    | 428,600        | 25,000           | 531,400     | \$ 5,180.47  |
| 1209           | ROBNSON, CHRISTOPHER J & EMILY F R                         | 016-041-C       | 68,000     | 278,700        | 25,000           | 346,700     | \$ 3,290.99  |
| 226            | ROBNSON, LUCIA P                                           | 015-046         | 100,300    | 203,900        | 25,000           | 304,200     | \$ 2,856.22  |
| 926            | RODRIGUE, MARC N & GRANT, STEPHANIE                        | 010-030-A       | 40,000     | 400            |                  | 40,400      | \$ 413.29    |
| 1713           | RODRIGUE, MARC N & GRANT, STEPHANIE                        | 010-030-B       | 67,100     | 538,500        |                  | 605,600     | \$ 6,195.29  |
| 567            | RODRIGUEZ, MICHAEL ANTHONY DAVILA & NAOMI                  | 017-038         | 85,600     | 345,400        |                  | 431,000     | \$ 4,409.13  |
| 1975           | ROECKEL-SEREDA, DONNA J                                    | 014-019-B       | 214,900    | 2,200          |                  | 217,100     | \$ 2,220.93  |
| 1337           | ROEVER, DORIS E & KENNETH C                                | 017-054-A       | 123,700    | 322,700        | 25,000           | 446,400     | \$ 4,310.92  |
| 532            | ROEVER, DORIS E & KENNETH C                                | 017-054         | 39,800     |                |                  | 39,800      | \$ 407.15    |
| 1875           | ROGERS, CECELIA A                                          | 020-049-A-MH-ON |            | 87,400         |                  | 87,400      | \$ 894.10    |
| 1102           | ROGERS, DANA R SR & DEBRA                                  | 013-043-D       | 103,300    | 122,700        |                  | 226,000     | \$ 2,311.98  |
| 2037           | ROGERS, DEBRA G M & DANA R                                 | 013-043-G-01    | 53,100     | 18,000         |                  | 71,100      | \$ 727.35    |
| 401            | ROGERS, I JAMES & CECELIA                                  | 020-049-A       | 66,200     | 20,500         |                  | 86,700      | \$ 886.94    |
| 521            | ROGERS, LEROY JAMES & CECELIA A                            | 020-049-C       | 67,400     | 149,700        | 25,000           | 217,100     | \$ 1,965.18  |
| 642            | ROLLINS, KARA C & RONALD E                                 | 011-032-2       | 80,800     | 391,700        | 25,000           | 472,500     | \$ 4,577.93  |
| 924            | ROLLINS, RONALD                                            | 029-007         | 104,500    | 45,100         |                  | 149,600     | \$ 1,530.41  |
| 129            | ROLLINS, RONALD W                                          | 017-012         | 110,800    | 195,400        | 31,000           | 306,200     | \$ 2,815.30  |
| 421            | ROLLINS, RONALD W                                          | 029-010         | 165,000    | 127,600        |                  | 292,600     | \$ 2,993.30  |
| 1235           | ROPER, DAVID T & KAREN M                                   | 015-033-A       | 61,600     |                |                  | 61,600      | \$ 630.17    |

## Real Estate Valuations 2025 cont.

| Account Number | Name                                              | Map/Lot     | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount  |
|----------------|---------------------------------------------------|-------------|------------|----------------|------------------|-------------|-------------|
| 114            | ROPER, KAREN M & DAVID                            | 015-037     | 115,300    | 249,800        | 25,000           | 365,100     | \$ 3,479.22 |
| 794            | ROSS, BRYAN W & ANGELA M                          | 012-047-B-1 | 65,000     | 99,500         | 25,000           | 164,500     | \$ 1,427.09 |
| 1556           | ROSSO, EDWIN                                      | 014-024     | 166,300    |                |                  | 166,300     | \$ 1,701.25 |
| 677            | ROSSO, EDWIN A                                    | 014-020     | 262,700    | 478,200        | 31,000           | 740,900     | \$ 7,262.28 |
| 1641           | ROUSSEAU, CRAIG G & WENDY C                       | 004-032     | 50,100     |                |                  | 50,100      | \$ 512.52   |
| 1834           | ROY, DANIEL E & CONNIE M                          | 012-028-G   | 47,600     |                |                  | 47,600      | \$ 486.95   |
| 1359           | RTWB LLC                                          | 001-027     | 131,200    |                |                  | 131,200     | \$ 1,342.18 |
| 1080           | RTWB LLC                                          | 011-045     | 39,000     |                |                  | 39,000      | \$ 398.97   |
| 1751           | RUSSELL, ANN                                      | 016-041-E   | 33,000     |                |                  | 33,000      | \$ 337.59   |
| 656            | RUSSELL, JAMES L                                  | 017-058     | 41,000     |                |                  | 41,000      | \$ 419.43   |
| 1046           | RUSSELL, JAMES L                                  | 016-041-A   | 65,000     | 229,100        | 25,000           | 294,100     | \$ 2,752.89 |
| 1098           | RUSSELL, LYNNETTE R & CONROY, DANIEL              | 030-009     | 67,400     | 116,200        | 25,000           | 183,600     | \$ 1,622.48 |
| 631            | RUSSELL, MARGARET A                               | 016-041-B   | 34,300     |                |                  | 34,300      | \$ 350.89   |
| 1464           | RUSSELL, MARGARET A                               | 017-058-A   | 30,000     |                |                  | 30,000      | \$ 306.90   |
| 1208           | RUSSELL, PHILIP & BARBARA                         | 005-009     | 120,900    | 216,700        | 31,000           | 337,600     | \$ 3,136.52 |
| 1414           | RUSSO, ALAN & LINDA                               | 010-016     | 100,900    | 318,000        | 25,000           | 418,900     | \$ 4,029.60 |
| 288            | RUSSO, JANE A                                     | 016-014-A   | 116,100    | 213,300        | 31,000           | 329,400     | \$ 3,052.63 |
| 80             | RYAN, COLLEEN ELIZABETH                           | 020-035     | 123,900    | 338,600        |                  | 462,500     | \$ 4,731.38 |
| 1558           | SABAN, JAMES W & AMY L                            | 007-054     | 66,200     | 99,200         | 25,000           | 165,400     | \$ 1,436.29 |
| 573            | SABATINE, MILDRED- HEIRS OF                       | 010-031     | 163,600    | 190,800        |                  | 354,400     | \$ 3,625.51 |
| 1936           | SABATINE, ONOFRIO B HEIRS OF                      | 010-031-1   | 54,300     |                |                  | 54,300      | \$ 555.49   |
| 856            | SACKS, JULIAN & MARIE L TRUSTEES                  | 007-050-A   | 17,000     |                |                  | 17,000      | \$ 173.91   |
| 14             | SACKS, MARIE L & JULIAN H TRUSTEES                | 007-048     | 137,200    | 380,500        | 25,000           | 517,700     | \$ 5,040.32 |
| 864            | SALOIS, PAUL J & CRISTINA T                       | 018-044-A   | 98,300     |                |                  | 98,300      | \$ 1,005.61 |
| 93             | SALOIS, PAUL J & CRISTINA T                       | 018-040-A   | 92,800     | 243,900        | 25,000           | 336,700     | \$ 3,188.69 |
| 451            | SANBORN, KEITH D & ROSEMARY L                     | 002-012-C   | 101,800    | 419,400        | 31,000           | 521,200     | \$ 5,014.74 |
| 1406           | SANBORN, STEPHEN & CAROL                          | 011-010-B   | 39,800     |                |                  | 39,800      | \$ 407.15   |
| 2001           | SAWMILL LANE LLC                                  | 026-015-B   | 30,000     | 33,700         |                  | 63,700      | \$ 651.65   |
| 26             | SAWYER, MARK G                                    | 019-029-B   | 31,500     |                |                  | 31,500      | \$ 322.25   |
| 1480           | SAWYER, MARK G                                    | 019-029-A   | 65,000     | 285,900        | 25,000           | 350,900     | \$ 3,333.96 |
| 220            | SCALLY, SUSIE F                                   | 019-047     | 65,000     | 201,600        |                  | 266,600     | \$ 2,727.32 |
| 678            | SCHALLES, SUSAN TRUSTEE                           | 006-010     | 127,500    |                |                  | 127,500     | \$ 1,304.33 |
| 1229           | SCHALLES, SUSAN TRUSTEE                           | 007-025     | 74,600     | 351,300        |                  | 425,900     | \$ 4,356.96 |
| 19             | SCHAU, ROBERT C                                   | 015-016     | 131,300    |                |                  | 131,300     | \$ 1,343.20 |
| 676            | SCHENA, SUSAN A (IRELAND) & ROBERT A              | 020-049-G   | 68,500     | 166,100        | 25,000           | 234,600     | \$ 2,144.21 |
| 17             | SCHLOSSER, STEPHEN                                | 016-043-A   | 72,900     | 27,800         | 25,000           | 100,700     | \$ 774.41   |
| 1642           | SCHOENDORF, LOUIS A IV                            | 020-022-A   | 71,500     | 153,700        | 25,000           | 225,200     | \$ 2,048.05 |
| 566            | SCHOFIELD, MATTHEW J & RABBAN, JESSICA            | 007-033-A   | 137,200    | 20,200         |                  | 157,400     | \$ 1,610.20 |
| 1122           | SCHOFIELD, MATTHEW J & RABBAN, JESSICA            | 007-021     | 73,400     | 359,600        |                  | 433,000     | \$ 4,429.59 |
| 1099           | SCHWARZ, SHEILA R & HANSEN, CLAY                  | 012-034     | 69,200     | 256,600        | 25,000           | 325,800     | \$ 3,077.18 |
| 1362           | SCOFIELD, THOMAS J                                | 017-042     | 103,900    | 41,900         |                  | 145,800     | \$ 1,491.53 |
| 588            | SCOFIELD, THOMAS J                                | 017-024     | 83,300     |                |                  | 83,300      | \$ 852.16   |
| 1338           | SEGURA, MICHAEL B & JACQUELINE K                  | 013-013     | 71,800     | 323,800        |                  | 395,600     | \$ 4,046.99 |
| 1469           | SEIDMAN, NANCY                                    | 005-033     | 2,300      |                |                  | 2,300       | \$ 23.53    |
| 1331           | SEIDMAN, NANCY                                    | 005-034     | 46,200     |                |                  | 46,200      | \$ 472.63   |
| 1552           | SEIDMAN, NANCY L                                  | 005-034-D   | 46,500     |                |                  | 46,500      | \$ 475.70   |
| 1039           | SEIGARS, LIBBEY & GLORIA                          | 020-018     | 40,500     |                |                  | 40,500      | \$ 414.32   |
| 188            | SEIGARS, LIBBEY A & SPENCER, STEVEN W             | 020-009-C   | 66,900     | 166,900        | 25,000           | 233,800     | \$ 2,136.02 |
| 171            | SELL, LOUIS D & CATHERINE W                       | 010-033     | 111,800    | 342,800        | 25,000           | 454,600     | \$ 4,394.81 |
| 1580           | SENIOR, ROBERT H & LYNN M                         | 013-043-H   | 66,700     | 317,900        | 25,000           | 384,600     | \$ 3,678.71 |
| 896            | SENIOR, ROBERT H                                  | 013-043     | 83,200     | 83,700         |                  | 166,900     | \$ 1,707.39 |
| 81             | SENIOR, ROBERT H & LYNN M                         | 013-043-K   | 31,500     |                |                  | 31,500      | \$ 322.25   |
| 668            | SENER, ROGER O                                    | 020-050     | 70,100     | 11,800         |                  | 81,900      | \$ 837.84   |
| 1765           | SHAW, DAVID E & DUNCAN-SHAW, MICHELLE M           | 027-002-A   | 70,000     | 413,300        | 25,000           | 483,300     | \$ 4,688.41 |
| 1024           | SHAW, ERNEST D & GINGROW-SHAW, MARY M             | 029-006     | 194,500    | 37,100         |                  | 231,600     | \$ 2,369.27 |
| 408            | SHAW, MICHAEL C & JEANNE D                        | 008-001     | 127,400    | 473,800        | 31,000           | 601,200     | \$ 5,833.15 |
| 1791           | SHAW, ROBBIE I & KATRINA N                        | 017-037-2   | 70,300     | 213,200        | 25,000           | 283,500     | \$ 2,644.46 |
| 327            | SHEA, ARLENE                                      | 006-017     | 40,500     |                |                  | 40,500      | \$ 414.32   |
| 1560           | SHEAFFER, LESTER EDWIN JR & JOHNSA EDITH HARRIGAN | 007-015     | 97,500     | 393,600        | 31,000           | 491,100     | \$ 4,706.82 |
| 84             | SHEEHY, STEPHEN M & ELLIN J                       | 001-001     | 93,400     | 401,800        | 25,000           | 495,200     | \$ 4,810.15 |
| 491            | SHEEPBOW LLC                                      | 018-014-F   | 80,100     | 183,200        |                  | 263,300     | \$ 2,693.56 |
| 22             | SHEEPSCOT HOLLOW LLC                              | 004-001     | 88,800     |                |                  | 88,800      | \$ 908.42   |
| 362            | SHEEPSCOT HOLLOW LLC                              | 001-041     | 139,100    | 519,900        |                  | 659,000     | \$ 6,741.57 |
| 1357           | SHEEPSCOT LINKS                                   | 007-018-C   | 66,800     | 194,700        |                  | 261,500     | \$ 2,675.15 |
| 1430           | SHEEPSCOT LINKS                                   | 007-018-E   | 16,800     |                |                  | 16,800      | \$ 171.86   |
| 1922           | SHEEPSCOT LINKS                                   | 007-037-A-1 | 53,000     |                |                  | 53,000      | \$ 542.19   |
| 91             | SHEEPSCOT LINKS                                   | 007-017     | 55,700     | 63,600         |                  | 119,300     | \$ 1,220.44 |
| 158            | SHEEPSCOT LINKS                                   | 007-016     | 79,700     | 101,200        |                  | 180,900     | \$ 1,850.61 |
| 278            | SHEEPSCOT LINKS                                   | 007-036     | 31,300     |                |                  | 31,300      | \$ 320.20   |
| 237            | SHEEPSCOT LINKS                                   | 007-037     | 159,000    |                |                  | 159,000     | \$ 1,626.57 |
| 436            | SHEEPSCOT LINKS                                   | 007-018     | 265,000    | 63,600         |                  | 328,600     | \$ 3,361.58 |
| 748            | SHEPARD, BRADFORD S & HEIDI M TRUSTEES            | 014-005     | 53,100     |                |                  | 53,100      | \$ 543.21   |
| 1174           | SHEPARD, BRADFORD S & HEIDI M TRUSTEES            | 014-004     | 67,100     | 321,800        | 31,000           | 388,900     | \$ 3,661.32 |
| 277            | SHEPARD, BRADFORD S REVOCABLE TRUST               | 014-004-A   | 31,200     |                |                  | 31,200      | \$ 319.18   |
| 1349           | SHERWOOD, RANDOLPH                                | 016-003-A   | 24,500     |                |                  | 24,500      | \$ 250.64   |
| 2              | SHERWOOD, RANDOLPH P                              | 016-005     | 129,400    | 213,300        |                  | 342,700     | \$ 3,505.82 |
| 652            | SHOREY, DENA-LEE & BRIAN R                        | 012-029-K   | 65,000     | 302,700        |                  | 367,700     | \$ 3,761.57 |
| 655            | SHOREY, LOUIS A & PAULA                           | 017-006     | 114,500    | 209,800        | 25,000           | 324,300     | \$ 3,061.84 |
| 1419           | SHOREY, LOUIS ALLEN & PAULA PATRICIA              | 017-052     | 104,800    |                |                  | 104,800     | \$ 1,072.10 |

## Real Estate Valuations 2025 cont.

| Account Number | Name                                             | Map/Lot         | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount  |
|----------------|--------------------------------------------------|-----------------|------------|----------------|------------------|-------------|-------------|
| 1397           | SHOREY, TIMOTHY L                                | 018-036-A       | 3,300      |                |                  | 3,300       | \$ 33.76    |
| 980            | SHORT, JAMES                                     | 018-037-MH-ON-3 |            | 29,800         | 25,000           | 29,800      | \$ 49.10    |
| 1636           | SILIN, JAMES & BROWN, ANNE                       | 013-020         | 101,800    | 278,800        | 25,000           | 380,600     | \$ 3,637.79 |
| 1507           | SILVA, DANIEL                                    | 019-015         | 76,800     |                |                  | 76,800      | \$ 785.66   |
| 624            | SILVA, DANIEL                                    | 019-017         | 74,900     | 88,600         |                  | 163,500     | \$ 1,672.61 |
| 111            | SILVA, DANIEL                                    | 019-016         | 35,400     |                |                  | 35,400      | \$ 362.14   |
| 1187           | SILVERIO, MARK P                                 | 012-038         | 77,500     | 148,300        | 25,000           | 225,800     | \$ 2,054.18 |
| 1759           | SIMMONS, CHARLES A                               | 011-014-C       | 66,700     | 12,000         |                  | 78,700      | \$ 805.10   |
| 1067           | SIMMONS, CHARLES A                               | 011-014-A       | 66,900     | 20,600         |                  | 87,500      | \$ 895.13   |
| 307            | SIMPSON, CHRISTOPHER P & LAURIE                  | 005-010         | 105,200    | 361,000        | 25,000           | 466,200     | \$ 4,513.48 |
| 1510           | SIPPLE, JUDY B EST OF & BATCHELDER, MELISSA D PR | 013-047-C       | 69,500     | 303,600        |                  | 373,100     | \$ 3,816.81 |
| 750            | SIRKEL, HOWARD TROY & GENA MARIE                 | 001-056         | 45,100     | 104,700        |                  | 149,800     | \$ 1,532.45 |
| 476            | SISBRO REALTY LLC                                | 020-026         | 92,800     | 124,100        |                  | 216,900     | \$ 2,218.89 |
| 1292           | SLAYMAN, CLIFFORD L TRUSTEE                      | 005-002         | 70,100     |                |                  | 70,100      | \$ 717.12   |
| 1644           | SMALL, FRANK E & MABELINE                        | 008-003         | 78,500     | 178,400        | 31,000           | 256,900     | \$ 2,310.96 |
| 232            | SMITH, ALEXANDER C                               | 012-049         | 76,400     | 137,200        |                  | 213,600     | \$ 2,185.13 |
| 1083           | SMITH, DERYCK                                    | 030-014         | 62,100     | 30,500         |                  | 92,600      | \$ 947.30   |
| 76             | SMITH, EMERY P & ST PETER, CYNTHIA P             | 009-020         | 67,600     |                |                  | 67,600      | \$ 691.55   |
| 792            | SMITH, EMERY P & ST PETER, CYNTHIA P             | 009-011         | 100,300    | 447,600        | 25,000           | 547,900     | \$ 5,349.27 |
| 1825           | SMITH, JORDAN                                    | 009-022-A       | 65,000     | 485,300        | 25,000           | 550,300     | \$ 5,373.82 |
| 152            | SMITH, KATHRYN L & NATHAN A                      | 026-015         | 91,200     | 395,700        |                  | 486,900     | \$ 4,980.99 |
| 1573           | SMITH, KATHRYN L & NATHAN A                      | 013-044-A       | 6,900      |                |                  | 6,900       | \$ 70.59    |
| 352            | SMITH, NATHAN M & STEPHANIE K                    | 013-069-A       | 40,600     |                |                  | 40,600      | \$ 415.34   |
| 254            | SMITH, NATHAN M & STEPHANIE                      | 013-067         | 85,000     | 241,000        | 25,000           | 326,000     | \$ 3,079.23 |
| 660            | SMITH, NICHOLAS P                                | 018-046         | 92,000     | 249,900        | 25,000           | 341,900     | \$ 3,241.89 |
| 323            | SMITH, NORMAN A                                  | 001-031         | 72,500     | 124,400        | 25,000           | 196,900     | \$ 1,758.54 |
| 630            | SMITH, REBECCA H                                 | 007-049         | 49,500     | 198,800        |                  | 248,300     | \$ 2,540.11 |
| 1453           | SMITH, RONALD A & KATHERINE H                    | 021-018         | 53,100     | 225,600        | 25,000           | 278,700     | \$ 2,595.35 |
| 235            | SMITH, STEPHEN                                   | 010-049         | 9,800      |                |                  | 9,800       | \$ 100.25   |
| 707            | SMITH, STEPHEN & MILVA                           | 010-045         | 2,600      |                |                  | 2,600       | \$ 26.60    |
| 1238           | SMITH, STEPHEN & MILVA                           | 010-043         | 26,600     |                |                  | 26,600      | \$ 272.12   |
| 1742           | SMITH, STEPHEN & MILVA                           | 010-045-B       | 400        |                |                  | 400         | \$ 4.09     |
| 1120           | SMITH, STEPHEN & MARY LOU                        | 013-075         | 134,100    |                |                  | 134,100     | \$ 1,371.84 |
| 1367           | SMITH, STEPHEN & MILVA                           | 010-042         | 147,500    | 426,700        | 25,000           | 574,200     | \$ 5,618.32 |
| 711            | SMITH, STEPHEN C & MARY LOU                      | 013-062         | 96,400     | 324,500        | 31,000           | 420,900     | \$ 3,988.66 |
| 679            | SMITH, STEPHEN C & MARY LOU                      | 018-014-G       | 80,300     | 87,400         |                  | 167,700     | \$ 1,715.57 |
| 1135           | SMITH, STEPHEN C                                 | 010-044         | 15,900     |                |                  | 15,900      | \$ 162.66   |
| 621            | SMITH, STEPHEN C                                 | 018-013-C       | 84,900     | 253,900        |                  | 338,800     | \$ 3,465.92 |
| 565            | SMITH, STEPHEN C & MARY LOU                      | 018-014-E       | 31,500     |                |                  | 31,500      | \$ 322.25   |
| 1678           | SMITH, TUCKER W                                  | 014-009-B       | 66,500     | 214,500        |                  | 281,000     | \$ 2,874.63 |
| 1748           | SNYDER, ALIZA & KENNETH III                      | 007-053-D       | 65,900     | 101,700        | 25,000           | 167,600     | \$ 1,458.80 |
| 470            | SNYDER, CORINNA S & ABIGAIL, TRUSTEES            | 011-044         | 128,400    | 159,700        |                  | 288,100     | \$ 2,947.26 |
| 2047           | SOHN, COLIN A & COLBY, ADALINE                   | 004-006-B       | 65,000     | 151,700        |                  | 216,700     | \$ 2,216.84 |
| 1204           | SOLOMON, GLADYS MAE ESTATE OF                    | 019-049         | 87,500     |                |                  | 87,500      | \$ 895.13   |
| 1355           | SOLOMON, GLADYS MAE ESTATE OF                    | 019-049-A       | 33,000     |                |                  | 33,000      | \$ 337.59   |
| 609            | SOLOMON, GLADYS MAE ESTATE OF                    | 019-050         | 104,300    | 44,600         |                  | 148,900     | \$ 1,523.25 |
| 105            | SOOHEY, ROBERT S & THERESA S                     | 015-051-A       | 89,800     | 653,700        | 25,000           | 743,500     | \$ 7,350.26 |
| 876            | SOOHEY, ROBERT S & THERESA S                     | 015-051-B       | 45,600     |                |                  | 45,600      | \$ 466.49   |
| 89             | SPENCER, STEPHEN W & LIBBEY A                    | 020-009-A       | 30,700     |                |                  | 30,700      | \$ 314.06   |
| 1663           | SPICER, DAVID & SUSAN                            | 015-034         | 107,600    |                |                  | 107,600     | \$ 1,100.75 |
| 1536           | SPICER, SUSAN S & DAVID A                        | 015-048         | 150,100    | 433,400        | 25,000           | 583,500     | \$ 5,713.46 |
| 1780           | SPRAGUE, NICHOLAS T & CHELSEA N (ADKINS)         | 012-003-A       | 65,900     | 324,200        |                  | 390,100     | \$ 3,990.72 |
| 1393           | SPRAGUE'S HOLLOW LLC                             | 001-018         | 79,300     |                |                  | 79,300      | \$ 811.24   |
| 1123           | SPRAGUE'S HOLLOW LLC                             | 001-016         | 66,800     |                |                  | 66,800      | \$ 683.36   |
| 58             | SPRINGER, SUSAN W                                | 017-009-A       | 43,500     |                |                  | 43,500      | \$ 445.01   |
| 478            | SPOUL, ARNOLD W & ERNESTINE P TRUSTEES           | 001-012         | 87,700     |                |                  | 87,700      | \$ 897.17   |
| 1290           | SPOUL, ARNOLD W & ERNESTINE P TRUSTEES           | 001-014         | 68,700     |                |                  | 68,700      | \$ 702.80   |
| 422            | SPOUL, KATHY H TRUSTEE                           | 005-021         | 98,600     | 293,700        | 25,000           | 392,300     | \$ 3,757.48 |
| 857            | SPOUL, STANLEY & CYNTHIA                         | 020-026-B       | 66,800     | 285,400        | 25,000           | 352,200     | \$ 3,347.26 |
| 312            | ST PETER, CYNTHIA P & SMITH P                    | 009-022-B       | 42,500     |                |                  | 42,500      | \$ 434.78   |
| 1030           | ST PETER, JEFFREY C SR                           | 009-006         | 69,500     | 64,200         |                  | 133,700     | \$ 1,367.75 |
| 1389           | ST PETER, RICHARD L & KRISTEN R                  | 009-006-B       | 61,000     |                |                  | 61,000      | \$ 624.03   |
| 24             | STAFFORD, CORY                                   | 001-032         | 116,800    | 110,700        |                  | 227,500     | \$ 2,327.33 |
| 1470           | STAPLES, LYMAN                                   | 031-003         | 70,700     | 160,400        |                  | 231,100     | \$ 2,364.15 |
| 1585           | STAPLES, SANDRA L                                | 031-002         | 53,100     | 14,300         |                  | 67,400      | \$ 689.50   |
| 1413           | STENECK, ROBERT S & JOANNE                       | 004-015-001     | 13,200     |                |                  | 13,200      | \$ 135.04   |
| 1421           | STENECK, ROBERT S & JOANNE B                     | 004-010         | 116,200    | 308,000        | 25,000           | 424,200     | \$ 4,083.82 |
| 297            | STEVENS, JOHN & SHERI                            | 020-008         | 104,000    | 239,500        | 25,000           | 343,500     | \$ 3,258.26 |
| 10             | STEVENS, JOHN E & SHERI R                        | 020-019         | 71,900     |                |                  | 71,900      | \$ 735.54   |
| 168            | STEVENS, WILLIAM R                               | 003-015         | 57,700     | 170,800        |                  | 228,500     | \$ 2,337.56 |
| 1498           | STEWART, GREGORY F & KATHY L                     | 009-012         | 110,800    | 348,600        | 25,000           | 459,400     | \$ 4,443.91 |
| 1543           | STICKNEY, GEORGE & WANDA                         | 014-005-A       | 68,900     | 92,100         | 25,000           | 161,000     | \$ 1,391.28 |
| 996            | STILLMAN, WAYNE D & VERA                         | 019-013         | 47,500     | 138,500        |                  | 186,000     | \$ 1,902.78 |
| 820            | STINSON, JUSTINE                                 | 012-013-A       | 65,500     | 135,600        |                  | 201,100     | \$ 2,057.25 |
| 1426           | STODDARD, JAMES L                                | 015-020-A       | 66,500     | 214,500        | 25,000           | 281,000     | \$ 2,618.88 |
| 807            | STODDER, ERIN J                                  | 001-006-A       | 75,500     | 320,400        |                  | 395,900     | \$ 4,050.06 |
| 874            | STODDER, JASON                                   | 013-024         | 53,600     | 142,000        |                  | 195,600     | \$ 2,000.99 |
| 338            | STONE, FREDRICK C & LAURIE D                     | 010-020         | 179,400    | 258,800        | 31,000           | 438,200     | \$ 4,165.66 |
| 137            | STORIES MAINE LLC                                | 022-028         | 77,600     | 68,900         |                  | 146,500     | \$ 1,498.70 |

## Real Estate Valuations 2025 cont.

| Account Number | Name                                            | Map/Lot           | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount  |
|----------------|-------------------------------------------------|-------------------|------------|----------------|------------------|-------------|-------------|
| 392            | STORIES MAINE LLC                               | 022-027           | 24,900     |                |                  | 24,900      | \$ 254.73   |
| 1376           | STORIES MAINE LLC                               | 022-029           | 14,000     | 91,900         |                  | 105,900     | \$ 1,083.36 |
| 906            | STORY, LOUANNE                                  | 019-031           | 95,000     | 207,300        | 25,000           | 302,300     | \$ 2,836.78 |
| 516            | STRICKLAND, TAMMY A & GILBERT, GERALDINE A      | 017-044           | 91,900     | 258,600        | 25,000           | 350,500     | \$ 3,329.87 |
| 551            | STULTZ, CHRISTOPHER R & KAREN                   | 017-005-A         | 111,800    | 429,900        | 31,000           | 541,700     | \$ 5,224.46 |
| 1829           | STYLES, GLENN D & HYLDA E                       | 025-006-2         | 66,500     | 78,900         | 31,000           | 145,400     | \$ 1,170.31 |
| 1777           | SULLIVAN, JEFFREY M & ANGELA L                  | 009-035-A         | 67,400     | 320,000        |                  | 387,400     | \$ 3,963.10 |
| 1779           | SULLIVAN, JEFFREY M                             | 009-035-B         | 32,100     |                |                  | 32,100      | \$ 328.38   |
| 628            | SULLIVAN, LORETTA ESTATE OF                     | 020-043           | 148,000    | 139,100        |                  | 287,100     | \$ 2,937.03 |
| 1058           | SULLIVAN, MICHAEL G JR & MARLENE A & MITCHELL A | 004-047-MH-ON     |            | 53,400         | 31,000           | 53,400      | \$ 229.15   |
| 1258           | SULLIVAN, MICHAEL G JR & MARLENE A & MITCHELL A | 004-047           | 80,800     | 68,900         |                  | 149,700     | \$ 1,531.43 |
| 304            | SUMABAT, PRISCILLA M                            | 007-055-A         | 59,600     | 158,800        | 25,000           | 218,400     | \$ 1,978.48 |
| 988            | SUMABAT, TAMMY L & PERKINS, SAMMY L             | 013-017           | 55,700     | 10,300         |                  | 66,000      | \$ 675.18   |
| 1336           | SURETTE, PETER B & KERRY E                      | 012-015-A         | 72,600     | 192,400        | 25,000           | 265,000     | \$ 2,455.20 |
| 212            | SWARTZENTRUBER, GIDEON & KATIEANN               | 010-059           | 138,500    | 267,200        | 25,000           | 405,700     | \$ 3,894.56 |
| 1255           | SWARTZENTRUBER, LEVI & ANNA                     | 010-053           | 132,100    | 279,900        | 25,000           | 412,000     | \$ 3,959.01 |
| 1964           | SWARTZENTRUBER, MOSIE                           | 017-057-A-BLDG-ON |            | 207,800        | 25,000           | 207,800     | \$ 1,870.04 |
| 929            | SWEET, CURTIS                                   | 027-016-A         | 77,000     | 228,500        |                  | 305,500     | \$ 3,125.27 |
| 1009           | SWIFT, BRIAN & NANCY                            | 014-001-B         | 56,100     | 71,900         | 25,000           | 128,000     | \$ 1,053.69 |
| 1334           | SYMES, DAVID & REBECCA                          | 003-006           | 41,000     |                |                  | 41,000      | \$ 419.43   |
| 1525           | SZELOG, THOMAS M & LEE ANN                      | 010-009           | 144,100    | 209,600        | 25,000           | 353,700     | \$ 3,362.60 |
| 486            | TALACKO, DEBORAH A & TALACKO                    | 005-004           | 106,900    | 333,300        | 25,000           | 440,200     | \$ 4,247.50 |
| 495            | TAYLOR, GLENN P & TRACEY L                      | 015-040           | 66,900     | 168,200        | 25,000           | 235,100     | \$ 2,149.32 |
| 644            | TEELE, ASHLEIGH M                               | 020-027-A-1       | 66,400     | 154,300        |                  | 220,700     | \$ 2,257.76 |
| 1167           | TESSIER, PHILIPPE L & GOETZMAN, KATHY A         | 007-071           | 124,600    | 361,500        | 31,000           | 486,100     | \$ 4,655.67 |
| 1646           | THAYER, HALLIS A & GAIL PIPKIN                  | 001-059           | 65,900     | 106,400        | 25,000           | 172,300     | \$ 1,506.88 |
| 1816           | THAYER, HALLIS A II                             | 001-058-E         | 68,200     | 152,300        | 31,000           | 220,500     | \$ 1,938.59 |
| 285            | THAYER, PATRICK A & EDGERLY, SARAMEE E          | 001-058-C         | 84,700     | 108,800        | 25,000           | 193,500     | \$ 1,723.76 |
| 1188           | THERIAULT, AMANDA                               | 020-049-E         | 67,000     | 112,400        |                  | 179,400     | \$ 1,835.26 |
| 1328           | THERIAULT, DALTON                               | 007-063           | 82,900     | 101,300        | 25,000           | 184,200     | \$ 1,628.62 |
| 514            | THERIAULT, JOHN M & ESTHER                      | 014-030           | 87,700     | 213,200        | 25,000           | 300,900     | \$ 2,822.46 |
| 1277           | THERIAULT, MARK A                               | 014-030-A         | 82,800     | 128,100        | 25,000           | 210,900     | \$ 1,901.76 |
| 530            | THOMAS, JOSH P & ZOE B                          | 004-018-A         | 89,800     | 370,600        | 25,000           | 460,400     | \$ 4,454.14 |
| 354            | THOMAS, JOSH P & ZOE B                          | 004-019           | 13,700     |                |                  | 13,700      | \$ 140.15   |
| 553            | THOMPSON, DARLENE                               | 010-022-A         | 92,600     | 22,900         | 31,000           | 115,500     | \$ 864.44   |
| 1288           | THOMPSON, GREGORY J                             | 012-029-E         | 65,000     | 322,400        | 25,000           | 387,400     | \$ 3,707.35 |
| 1804           | THOMPSON, SILAS & JENNIFER                      | 010-008-E         | 76,100     | 106,100        | 25,000           | 182,200     | \$ 1,608.16 |
| 1129           | THORNTON, ALAN T & JOYCE                        | 012-044           | 66,800     | 105,500        | 31,000           | 172,300     | \$ 1,445.50 |
| 860            | THORNTON, ALAN T JR & MELISSA A                 | 009-015           | 68,300     | 27,300         |                  | 95,600      | \$ 977.99   |
| 1877           | THORNTON, COREY J                               | 012-055-A         | 73,700     | 32,900         |                  | 106,600     | \$ 1,090.52 |
| 1906           | THORNTON, GREGORY E                             | 012-042-C         | 31,800     | 8,100          |                  | 39,900      | \$ 408.18   |
| 1974           | THORNTON, MELISSA A & ALAN T JR                 | 016-007-1         | 115,000    | 118,700        | 25,000           | 233,700     | \$ 2,135.00 |
| 504            | THORNTON, THOMAS E III & CHARLENE               | 012-042-A         | 65,800     | 195,400        |                  | 261,200     | \$ 2,672.08 |
| 672            | THOURET, MARIANNE & CLAUDE JR                   | 019-042           | 32,700     |                |                  | 32,700      | \$ 334.52   |
| 1468           | TIBBETTS LLC                                    | 015-038           | 51,800     | 60,700         |                  | 112,500     | \$ 1,150.88 |
| 932            | TIBBETTS, BARRY & ELAINE                        | 012-057           | 19,000     |                |                  | 19,000      | \$ 194.37   |
| 1210           | TIBBETTS, BARRY & ELAINE                        | 013-003           | 95,000     |                |                  | 95,000      | \$ 971.85   |
| 1145           | TIBBETTS, BARRY & ELAINE                        | 012-054           | 6,000      |                |                  | 6,000       | \$ 61.38    |
| 483            | TIBBETTS, BARRY & ELAINE                        | 013-004           | 30,500     |                |                  | 30,500      | \$ 312.02   |
| 1545           | TIBBETTS, BARRY & ELAINE                        | 013-059           | 61,800     | 45,300         |                  | 107,100     | \$ 1,095.63 |
| 1350           | TIBBETTS, BARRY & ELAINE                        | 013-010           | 65,000     | 246,600        | 25,000           | 311,600     | \$ 2,931.92 |
| 709            | TIBBETTS, BARRY J & ELAINE                      | 013-011           | 42,900     |                |                  | 42,900      | \$ 438.87   |
| 1715           | TILLSON, BRYAN                                  | 022-004-B         | 65,600     | 215,700        |                  | 281,300     | \$ 2,877.70 |
| 1388           | TIME WARNER NY CABLE LLC                        | 013-047-D         | 30,000     | 30,200         |                  | 60,200      | \$ 615.85   |
| 1052           | TIMKO, MARK                                     | 004-028           | 146,400    | 168,100        |                  | 314,500     | \$ 3,217.34 |
| 1275           | TIMS, KEVIN J                                   | 015-018-E         | 66,500     | 43,000         | 25,000           | 109,500     | \$ 864.44   |
| 591            | TINY CABNS OF MAINE LLC                         | 018-014           | 158,300    | 53,400         |                  | 211,700     | \$ 2,165.69 |
| 1300           | TONDREAU, RAYMOND R & SONYA                     | 020-032           | 58,100     | 141,700        | 25,000           | 199,800     | \$ 1,788.20 |
| 1531           | TORBERT, JAMES R                                | 010-036           | 50,300     | 122,500        | 25,000           | 172,800     | \$ 1,511.99 |
| 756            | TORBERT, JAMES R                                | 010-055           | 74,900     | 179,200        |                  | 254,100     | \$ 2,599.44 |
| 113            | TORSEY, STEPHEN V & HOLLY R                     | 007-028           | 85,900     | 124,400        | 31,000           | 210,300     | \$ 1,834.24 |
| 798            | TORSEY, STEPHEN V & HOLLY R                     | 009-026           | 41,100     |                |                  | 41,100      | \$ 420.45   |
| 1037           | TORSEY, STEPHEN V & HOLLY R                     | 009-028           | 56,200     |                |                  | 56,200      | \$ 574.93   |
| 454            | TOTMAN, LYNN M TRUSTEE                          | 006-022           | 79,500     | 350,100        |                  | 429,600     | \$ 4,394.81 |
| 344            | TOWER, MARY LOU & KENNETH V                     | 012-033-A         | 65,200     | 157,500        | 25,000           | 222,700     | \$ 2,022.47 |
| 1226           | TOWER, NATHAN ANDREW & HAILEE K                 | 018-020-D         | 65,000     | 218,800        |                  | 283,800     | \$ 2,903.27 |
| 1170           | TOWLE, WILLIAM A                                | 006-012-B         | 124,500    | 50,300         |                  | 174,800     | \$ 1,788.20 |
| 1694           | TOWLE, WILLIAM C & BALBO, SUZANNE E             | 007-033           | 99,900     | 219,300        |                  | 319,200     | \$ 3,265.42 |
| 1228           | TOWLE, WILLIAM C & BALBO, SUZANNE E             | 007-018-A         | 86,600     | 404,500        | 25,000           | 491,100     | \$ 4,768.20 |
| 57             | TOWNSEND, DANIEL S & KARYN V                    | 005-005           | 125,800    | 306,500        | 25,000           | 432,300     | \$ 4,166.68 |
| 335            | TRASK, AUSTIN & COLEEN                          | 002-008           | 90,100     |                |                  | 90,100      | \$ 921.72   |
| 2045           | TRASK, JAMES HEIDE                              | 011-015-A         | 150,000    |                |                  | 150,000     | \$ 1,534.50 |
| 2044           | TRASK, JAMES HEIDE                              | 011-002-A         | 40,800     |                |                  | 40,800      | \$ 417.38   |
| 1222           | TREJO, VIVIAM                                   | 010-024           | 100,300    | 289,300        |                  | 389,600     | \$ 3,985.61 |
| 43             | TRIPP, PATRICIA A                               | 015-004           | 89,800     | 178,600        | 25,000           | 268,400     | \$ 2,489.98 |
| 1202           | TROYER, ELI A & ANNA D & CHRISTENA A            | 013-047           | 93,600     | 375,200        | 25,000           | 468,800     | \$ 4,540.08 |
| 1771           | TROYER, ENOS D & KATIE M                        | 007-053-C         | 9,300      |                |                  | 9,300       | \$ 95.14    |
| 1827           | TROYER, ENOS D & KATIE                          | 007-053-E         | 83,500     | 171,900        |                  | 255,400     | \$ 2,612.74 |
| 1308           | TRUDEAU, DEAN M & ELIZABETH C                   | 006-019           | 138,000    | 289,400        | 75,000           | 427,400     | \$ 3,605.05 |

## Real Estate Valuations 2025 cont.

| Account Number | Name                                          | Map/Lot   | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount  |
|----------------|-----------------------------------------------|-----------|------------|----------------|------------------|-------------|-------------|
| 1707           | TRUNDY, ERIN N & GIGUERE, BENJAMIN O          | 019-048-A | 93,800     | 298,500        | 25,000           | 397,300     | \$ 3,757.48 |
| 32             | TRUSSELL, DONNA K                             | 012-028-C | 82,300     | 336,400        | 25,000           | 418,700     | \$ 4,027.55 |
| 229            | TSCHAMLER, VIVIAN                             | 026-007   | 42,800     | 94,800         | 25,000           | 137,600     | \$ 1,151.90 |
| 1711           | TURNBULL, ABIGAIL D & CARON, NICHOLAS W       | 012-042-B | 67,100     | 254,600        |                  | 321,700     | \$ 3,290.99 |
| 1508           | TURNER, NATALIA E & ANTHONY W                 | 017-017-A | 68,900     | 174,400        | 31,000           | 243,300     | \$ 2,171.83 |
| 266            | TUTTLE, ANGELINE H                            | 008-038   | 62,300     |                |                  | 62,300      | \$ 637.33   |
| 872            | TUTTLE, LISA                                  | 008-039   | 121,200    | 245,500        | 25,000           | 366,700     | \$ 3,495.59 |
| 933            | TWIST, THOMAS K JR & MISMASH, SARAH L         | 013-043-G | 78,800     | 274,500        |                  | 353,300     | \$ 3,614.26 |
| 1472           | VALLIERES, MELISSA P & GARY C                 | 006-004   | 86,800     | 214,500        | 25,000           | 301,300     | \$ 2,826.55 |
| 1399           | VAN LUNEN, ELIZABETH ANNE                     | 001-002   | 65,600     | 213,500        | 25,000           | 279,100     | \$ 2,599.44 |
| 1249           | VAN LUNEN, MARK & DEBORAH J                   | 009-003   | 84,500     | 308,100        | 25,000           | 392,600     | \$ 3,760.55 |
| 505            | VANDERBILT, BARBARA S & CUREWITZ, RICHARD     | 019-038   | 121,400    | 435,400        | 25,000           | 556,800     | \$ 5,440.31 |
| 44             | VAUGHAN, CHARLES M & HARRIET F                | 022-019   | 53,100     | 10,000         |                  | 63,100      | \$ 645.51   |
| 840            | VAUGHAN, CHARLES M & HARRIET F                | 022-019-A | 53,100     | 255,400        | 25,000           | 308,500     | \$ 2,900.21 |
| 714            | VERNESONI, HARRY S SR & APRIL L               | 012-029-B | 65,000     | 265,900        | 31,000           | 330,900     | \$ 3,067.98 |
| 754            | VICKERS, ELLEN GOODRIDGE                      | 022-017   | 36,000     | 217,800        | 25,000           | 253,800     | \$ 2,340.62 |
| 596            | VIGUE, DEAN A & JEAN F                        | 013-033-A | 79,100     | 187,900        | 25,000           | 267,000     | \$ 2,475.66 |
| 1736           | VIGUE, GARY                                   | 026-027-A | 34,400     |                |                  | 34,400      | \$ 351.91   |
| 1189           | VIGUE, GARY                                   | 013-014   | 122,000    | 240,300        | 25,000           | 362,300     | \$ 3,450.58 |
| 1760           | VIGUE, GARY M & WARREN, SHIRLEY J             | 013-014-A | 66,000     | 148,400        |                  | 214,400     | \$ 2,193.31 |
| 861            | VIGUE, JEFFREY L & BETHANY J                  | 016-043   | 101,300    |                |                  | 101,300     | \$ 1,036.30 |
| 1463           | VIGUE, JEFFREY L & BETHANY J                  | 013-033   | 157,400    | 259,500        | 25,000           | 416,900     | \$ 4,009.14 |
| 1999           | VIGUE, JEFFREY L JR & NICHOLAS M              | 016-027-B | 95,000     | 464,700        |                  | 559,700     | \$ 5,725.73 |
| 1411           | VIGUE, THOMAS                                 | 029-002   | 319,700    | 85,200         | 25,000           | 404,900     | \$ 3,886.38 |
| 90             | VIGUE, THOMAS L                               | 026-026   | 31,600     | 11,400         |                  | 43,000      | \$ 439.89   |
| 785            | VILLENEUVE, WILLIAM J & JUDITH M              | 004-026   | 120,100    | 216,000        | 25,000           | 336,100     | \$ 3,182.55 |
| 1481           | VIRGIN, DEBORAH J MOREY & WAYNE H             | 006-010-A | 69,500     | 146,000        | 25,000           | 215,500     | \$ 1,948.82 |
| 62             | VISSER, MARLIJE A                             | 004-027-B | 81,900     | 314,300        |                  | 396,200     | \$ 4,053.13 |
| 692            | VITL, STEPHEN F                               | 029-008   | 145,500    | 80,300         |                  | 225,800     | \$ 2,309.93 |
| 1686           | VOGEL, EMILY ANN & MATTHEW PHILIP             | 006-021-4 | 14,400     |                |                  | 14,400      | \$ 147.31   |
| 862            | VOIGT, PAUL D & DEBORAH                       | 007-017-A | 55,700     | 180,500        | 25,000           | 236,200     | \$ 2,160.58 |
| 1351           | WADE, DANNE G & MARY ELIZABETH                | 016-034   | 71,700     | 227,700        | 25,000           | 299,400     | \$ 2,807.11 |
| 529            | WALKER, JAKE & SMITH, JENNIFER                | 004-025   | 5,700      |                |                  | 5,700       | \$ 58.31    |
| 942            | WALKER, JAKE & SMITH, JENNIFER                | 004-024   | 125,400    | 277,900        | 25,000           | 403,300     | \$ 3,870.01 |
| 175            | WALLACE, DONNA J & DAVID N                    | 001-058-A | 11,500     |                |                  | 11,500      | \$ 117.65   |
| 271            | WALMER, JACOB R                               | 011-047   | 69,800     | 180,500        | 31,000           | 250,300     | \$ 2,243.44 |
| 1476           | WALSH, SEAMUS & PRESCOTT, CALVIN & WILMA      | 016-030   | 67,000     | 212,700        |                  | 279,700     | \$ 2,861.33 |
| 704            | WALTER, MICHAEL & MENTING, MICHELLE           | 015-035-A | 75,800     | 244,800        | 25,000           | 320,600     | \$ 3,023.99 |
| 279            | WALTZ, GARY A & GWENDOLYN E                   | 002-012-A | 66,500     | 89,900         | 25,000           | 156,400     | \$ 1,344.22 |
| 1533           | WALTZ, GARY A & GWENDOLYN E                   | 002-012-B | 66,500     | 23,200         |                  | 89,700      | \$ 917.63   |
| 1175           | WALTZ, GARY A & GWENDOLYN E                   | 002-012   | 59,300     |                |                  | 59,300      | \$ 606.64   |
| 702            | WARREN, KELLEY D                              | 020-005-C | 69,500     | 131,000        | 25,000           | 200,500     | \$ 1,795.37 |
| 1363           | WASHBURN, JESSICA R                           | 012-023   | 48,200     |                |                  | 48,200      | \$ 493.09   |
| 622            | WATERS, HENRY C III & BEATRIZ                 | 010-051   | 15,000     |                |                  | 15,000      | \$ 153.45   |
| 1191           | WATERS, HENRY C III & BEATRIZ                 | 010-038   | 122,800    | 203,500        |                  | 326,300     | \$ 3,338.05 |
| 1381           | WATERS, HENRY C III & BEATRIZ                 | 010-052   | 90,900     | 24,700         |                  | 115,600     | \$ 1,182.59 |
| 1612           | WATSON, JEROME M & PATRICIA A                 | 003-003-A | 8,000      |                |                  | 8,000       | \$ 81.84    |
| 1479           | WATSON, JEROME M & PATRICIA A                 | 003-004   | 30,600     |                |                  | 30,600      | \$ 313.04   |
| 1443           | WATSON, MAXINE                                | 020-049-D | 65,300     | 103,800        | 31,000           | 169,100     | \$ 1,412.76 |
| 830            | WATSON-MOODY ENTERPRISES LLC                  | 013-007   | 147,000    | 567,900        |                  | 714,900     | \$ 7,313.43 |
| 700            | WATSON-MOODY ENTERPRISES LLC                  | 007-029   | 50,900     |                |                  | 50,900      | \$ 520.71   |
| 559            | WATSON-MOODY ENTERPRISES LLC                  | 013-057   | 87,800     |                |                  | 87,800      | \$ 898.19   |
| 1372           | WATSON-MOODY ENTERPRISES LLC                  | 009-027   | 3,000      |                |                  | 3,000       | \$ 30.69    |
| 1184           | WATTLES, SARAH & DWYER, ROBERT                | 005-021-A | 75,800     | 153,700        |                  | 229,500     | \$ 2,347.79 |
| 1054           | WEBB, JONATHAN W & CAROLANN M & JUDY A        | 012-018   | 45,800     |                |                  | 45,800      | \$ 468.53   |
| 205            | WEBB, JONATHAN W & JUDY A                     | 012-030   | 68,000     | 90,500         |                  | 158,500     | \$ 1,621.46 |
| 633            | WEBB, JONATHAN W & JUDY A                     | 012-019   | 80,900     | 241,200        | 25,000           | 322,100     | \$ 3,039.33 |
| 1410           | WEBB, JONATHAN W & JUDY A                     | 012-016   | 82,200     |                |                  | 82,200      | \$ 840.91   |
| 1317           | WEBB, JONATHAN W & JUDY A                     | 012-017   | 66,900     |                |                  | 66,900      | \$ 684.39   |
| 1127           | WEEKS, ALAN                                   | 020-004-C | 79,900     | 58,600         |                  | 138,500     | \$ 1,416.86 |
| 975            | WEEKS, BRIAN L                                | 018-020-J | 66,300     | 25,900         | 25,000           | 92,200      | \$ 687.46   |
| 1609           | WEEKS, DANIEL J & ELIZABETH                   | 017-031   | 65,900     | 86,200         |                  | 152,100     | \$ 1,555.98 |
| 1279           | WEEKS, DANIEL J & ELIZABETH                   | 017-032   | 68,000     | 32,100         |                  | 100,100     | \$ 1,024.02 |
| 1203           | WEEKS, DANIEL J & ELIZABETH                   | 017-033   | 67,800     | 137,000        |                  | 204,800     | \$ 2,095.10 |
| 1919           | WEEKS, DANIEL J & ELIZABETH                   | 017-010-A | 40,500     |                |                  | 40,500      | \$ 414.32   |
| 1561           | WEEKS, DANIEL J & ELIZABETH                   | 017-009   | 78,100     | 235,700        | 25,000           | 313,800     | \$ 2,954.42 |
| 893            | WEEKS, JOHN C                                 | 017-036   | 97,900     |                |                  | 97,900      | \$ 1,001.52 |
| 841            | WEEKS, TIMOTHY & JENNIFER                     | 020-022   | 120,700    | 237,800        | 25,000           | 358,500     | \$ 3,411.71 |
| 629            | WEISS, ANN E TRUSTEE                          | 004-008   | 81,700     | 323,700        | 25,000           | 405,400     | \$ 3,891.49 |
| 1260           | WEISS, ANN E TRUSTEE                          | 004-009   | 10,500     |                |                  | 10,500      | \$ 107.42   |
| 512            | WEISS, ANN E TRUSTEE                          | 004-004   | 41,400     |                |                  | 41,400      | \$ 423.52   |
| 303            | WELCH, KEVIN A & HIGGINS, JANE S              | 014-025-A | 75,500     | 55,200         |                  | 130,700     | \$ 1,337.06 |
| 1810           | WELLMAN, AARON O & PERKINS, KRISTY A          | 023-001-A | 65,300     | 19,000         |                  | 84,300      | \$ 862.39   |
| 919            | WELLS, JENNIFER L & KENNETH C TRUSTEES        | 012-003   | 125,500    | 295,100        | 25,000           | 420,600     | \$ 4,046.99 |
| 967            | WENTWORTH, DEREK R & BEVERLY A                | 018-036-B | 32,700     |                |                  | 32,700      | \$ 334.52   |
| 1629           | WENTWORTH, JACOB D & BAYLEY M                 | 030-011   | 73,400     | 214,100        |                  | 287,500     | \$ 2,941.13 |
| 1432           | WEST, KATHERINE CHURCH & RAPONI, DAVID EUGENE | 004-003-A | 60,500     | 28,100         |                  | 88,600      | \$ 906.38   |
| 31             | WESTBYE, ELEANOR                              | 007-058   | 34,200     | 4,700          |                  | 38,900      | \$ 397.95   |
| 94             | WESTBYE, ERIC F & ELEANOR                     | 008-002   | 180,400    | 305,300        | 25,000           | 485,700     | \$ 4,712.96 |

## Real Estate Valuations 2025 cont.

| Account Number | Name                                              | Map/Lot         | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount  |
|----------------|---------------------------------------------------|-----------------|------------|----------------|------------------|-------------|-------------|
| 576            | WESTGATE, GEORGE                                  | 031-019         | 65,900     | 357,800        | 25,000           | 423,700     | \$ 4,078.70 |
| 1873           | WHEELER, DAVID A                                  | 006-002-C       | 36,200     |                |                  | 36,200      | \$ 370.33   |
| 1164           | WHEELER, SHELBY & PORTER, CLARENCE                | 003-017-A       | 66,500     | 109,300        |                  | 175,800     | \$ 1,798.43 |
| 1523           | WHITE PINE HOLDINGS LLC                           | 010-047         | 142,600    | 231,800        |                  | 374,400     | \$ 3,830.11 |
| 746            | WHITE, DAVID L & NICOLE M                         | 031-004         | 45,300     | 199,700        |                  | 245,000     | \$ 2,506.35 |
| 771            | WHITE, JOSHUA JAMES                               | 004-011         | 81,300     | 237,000        |                  | 318,300     | \$ 3,256.21 |
| 1514           | WHITE, JOSHUA JAMES                               | 004-012         | 18,300     |                |                  | 18,300      | \$ 187.21   |
| 370            | WHITE, RICHARD A                                  | 011-002         | 126,800    | 566,200        |                  | 693,000     | \$ 7,089.39 |
| 1137           | WHITEFIELD METAL SALES LLC                        | 017-057-A       | 87,900     | 213,000        |                  | 300,900     | \$ 3,078.21 |
| 964            | WHITEFIELD PROPERTY HOLDINGS LLC                  | 026-029         | 27,600     | 286,600        |                  | 314,200     | \$ 3,214.27 |
| 1967           | WHITTEN-DRUMMOND, KYLE R                          | 001-030-MH-ON   |            | 140,400        |                  | 140,400     | \$ 1,436.29 |
| 485            | WIGHT, STEVEN M & LAURA J                         | 020-039-C       | 73,200     | 341,700        |                  | 414,900     | \$ 4,244.43 |
| 1408           | WILBUR, WAYNE M                                   | 014-011         | 70,400     | 28,200         |                  | 98,600      | \$ 1,008.68 |
| 1456           | WILDES REAL ESTATE HOLDINGS LLC                   | 010-037         | 88,800     | 57,800         |                  | 146,600     | \$ 1,499.72 |
| 72             | WILDES, DENISE & CHRISTIAN                        | 020-006         | 144,100    | 261,400        | 25,000           | 405,500     | \$ 3,892.52 |
| 1570           | WILLARD, WILLIAM J & PAULINE A & WILLIAM H        | 006-003         | 52,800     |                |                  | 52,800      | \$ 540.14   |
| 384            | WILLIAMS, HENRY F                                 | 014-006-F-A     | 72,400     | 14,700         | 25,000           | 87,100      | \$ 635.28   |
| 738            | WILLIAMSON, GLENN A & MERLENE A                   | 016-044         | 86,200     | 131,600        | 25,000           | 217,800     | \$ 1,972.34 |
| 1756           | WILLIS, JAMIE & KEITH                             | 011-032-3       | 9,600      |                |                  | 9,600       | \$ 98.21    |
| 315            | WILLRODT, CHRISTIANA TRUSTEE                      | 013-009-A       | 120,000    | 471,700        |                  | 591,700     | \$ 6,053.09 |
| 1803           | WILSON, ANDREW R & JULIE A                        | 010-008-D       | 82,400     | 295,800        | 25,000           | 378,200     | \$ 3,613.24 |
| 1034           | WILSON, CHARLES R                                 | 007-053-B       | 79,800     | 305,000        |                  | 384,800     | \$ 3,936.50 |
| 1344           | WILSON, CLIFFORD E                                | 024-004-A       | 69,500     | 31,800         | 25,000           | 101,300     | \$ 780.55   |
| 878            | WILSON, KENNETH R & ROXANNE R                     | 010-008         | 91,900     |                |                  | 91,900      | \$ 940.14   |
| 619            | WILSON, KENNETH, ROXANNE, & MICAH L               | 010-006         | 65,200     | 195,100        | 25,000           | 260,300     | \$ 2,407.12 |
| 1171           | WINSLOW, JEFFREY G & CHRISTINE                    | 020-012         | 800        |                |                  | 800         | \$ 8.18     |
| 494            | WISCASSET AND QUEBEC RAILROAD                     | 001-099-RR      | 48,600     |                |                  | 48,600      | \$ 497.18   |
| 618            | WISCASSET, WATERVILLE & FARMINGTON RAILWAY MUSEUM | 007-040         | 27,900     |                |                  | 27,900      | \$ 285.42   |
| 1322           | WITHEE, DAVID C & CAROLEE F                       | 009-004-A       | 95,000     | 357,600        | 25,000           | 452,600     | \$ 4,374.35 |
| 725            | WOOD, CODY                                        | 023-002         | 59,000     |                |                  | 59,000      | \$ 603.57   |
| 1567           | WOODBURY, BRIAN                                   | 011-031         | 88,100     |                |                  | 88,100      | \$ 901.26   |
| 535            | WOODBURY, FREDERICK                               | 011-033         | 86,000     |                |                  | 86,000      | \$ 879.78   |
| 1110           | WOODBURY, KATHLEEN JOYCE                          | 014-012         | 101,800    | 85,700         | 31,000           | 187,500     | \$ 1,601.00 |
| 669            | WOODWORTH, MIKE                                   | 018-020-C-MH-ON |            | 6,600          |                  | 6,600       | \$ 67.52    |
| 1845           | WRIGHT, CHASE L                                   | 007-014-A       | 33,800     |                |                  | 33,800      | \$ 345.77   |
| 1846           | WRIGHT, CHASE L                                   | 007-014-B       | 76,100     | 118,100        |                  | 194,200     | \$ 1,986.67 |
| 1805           | WRIGHT, LUCILLE                                   | 016-007-MH-ON-1 |            | 19,300         |                  | 19,300      | \$ 197.44   |
| 1858           | WRIGHT, LUCILLE                                   | 016-007-MH-ON-2 |            | 24,700         |                  | 24,700      | \$ 252.68   |
| 1878           | WRIGHT, LUCILLE                                   | 016-007-MH-ON-3 |            | 23,800         |                  | 23,800      | \$ 243.47   |
| 1927           | WRIGHT, LUCILLE M                                 | 016-007-MH-ON-4 |            | 20,600         |                  | 20,600      | \$ 210.74   |
| 852            | WRIGHT, LUCILLE M & HUGH H                        | 016-007         | 127,000    | 387,100        | 25,000           | 514,100     | \$ 5,003.49 |
| 1106           | WRIGHT, NEIL A & CHELSEE M                        | 022-010         | 49,500     | 203,600        |                  | 253,100     | \$ 2,589.21 |
| 1442           | WRIGHT, VIRGINIA B                                | 002-005         | 98,800     | 102,100        | 25,000           | 200,900     | \$ 1,799.46 |
| 118            | XAVIER, MYRIAM M                                  | 004-024-A       | 68,000     | 171,300        | 25,000           | 239,300     | \$ 2,192.29 |
| 172            | YAUCKOES, CHARLES W                               | 009-022         | 94,300     | 81,400         |                  | 175,700     | \$ 1,797.41 |
| 1951           | YODER, AARON H & NOAH D                           | 019-042-001     | 146,000    | 185,200        | 25,000           | 331,200     | \$ 3,132.43 |
| 425            | YODER, DANIEL J & LYDIA ANN                       | 013-039         | 85,000     | 153,200        | 25,000           | 238,200     | \$ 2,181.04 |
| 901            | YODER, JACOB & FANNIE                             | 010-057         | 134,400    | 379,800        |                  | 514,200     | \$ 5,260.27 |
| 136            | YODER, MOSE J & ANNE M                            | 007-052         | 140,400    | 292,600        | 25,000           | 433,000     | \$ 4,173.84 |
| 674            | YORK, DOROTHY B ESTATE OF                         | 021-008         | 7,900      |                |                  | 7,900       | \$ 80.82    |
| 1589           | YOUNG, RICHARD & JENNIFER                         | 015-006         | 82,100     | 219,400        | 25,000           | 301,500     | \$ 2,828.60 |
| 225            | YOUNG, RICHARD K & JENNIFER C                     | 015-004-A       | 54,300     |                |                  | 54,300      | \$ 555.49   |
| 688            | YOUNG, RICHARD K & JENNIFER C                     | 015-005         | 63,300     |                |                  | 63,300      | \$ 647.56   |
| 1634           | YOUNG, RUSSELL JR & ELISABETH M                   | 017-043-B       | 171,600    | 25,000         |                  | 196,600     | \$ 2,011.22 |
| 1415           | YOUNG, STEVEN E & CAROL                           | 020-027-B       | 66,500     | 290,500        | 31,000           | 357,000     | \$ 3,334.98 |
| 75             | YUND, PHILIP & MEIDEL, SUSANNE                    | 005-034-B       | 34,500     | 1,100          |                  | 35,600      | \$ 364.19   |
| 1512           | YUND, PHILIP O                                    | 005-034-A       | 91,800     | 281,900        | 25,000           | 373,700     | \$ 3,567.20 |
| 481            | ZEEB, NOEL C & PETER J                            | 001-045         | 59,900     |                |                  | 59,900      | \$ 612.78   |
| 962            | ZEEB, NOEL C & PETER J                            | 001-048         | 103,900    |                |                  | 103,900     | \$ 1,062.90 |
| 1597           | ZEEB, NOEL C & PETER J                            | 001-049         | 75,300     |                |                  | 75,300      | \$ 770.32   |
| 1929           | ZEHRLING, KATHIE                                  | 014-007-A-MH-ON |            | 32,700         | 25,000           | 32,700      | \$ 78.77    |
| 272            | ZHAO, QILING                                      | 001-038-B       | 85,300     | 73,600         |                  | 158,900     | \$ 1,625.55 |

The Valuations and Amounts are based on ownership as of April 1, 2025, which are used for the commitment of the "2026 Taxes" in September 2025.



Photo by  
Charlene Donahue

## Real Estate Valuations 2025 cont.

### EXEMPT PROPERTIES

| Account Number | Name                                    | Map/Lot     | Land Value | Building Value | Exemption Amount | Total Value | Tax Amount |
|----------------|-----------------------------------------|-------------|------------|----------------|------------------|-------------|------------|
| 1530           | CALVARY BAPTIST CHURCH                  | 013-049     | 76,700     | 739,000        | 815,700          | 815,700     | \$ -       |
| 687            | CLARY LAKE ASSOCIATION                  | 017-055-001 | 52,600     | 75,000         | 127,600          | 127,600     | \$ -       |
| 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      | \$ -       |
| 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     | 1,072,400      | 1,153,900        | 1,153,900   | \$ -       |
| 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     | \$ -       |
| 1769           | WHITEFIELD, TOWN OF                     | 022-031     | 14,500     |                | 14,500           | 14,500      | \$ -       |
| 1767           | WHITEFIELD, TOWN OF                     | 022-030     | 17,000     |                | 17,000           | 17,000      | \$ -       |
| 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     | 579,600        | 661,900          | 661,900     | \$ -       |
| 1445           | WHITEFIELD, TOWN OF                     | 011-011     | 22,500     |                | 22,500           | 22,500      | \$ -       |
| 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:

### **Effective January 1, 2026:**

When you are re-registering your motor vehicle. (Car, truck, trailers, etc.) You **MUST** provide a copy of your registration. (the most current copy). Will accept pictures of them on phones.

**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 '2001 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 purchase Hunting/Fishing Licenses or register ATV, Boat or Snowmobile

### **Effective January 1, 2026:**

When purchasing a hunting/fishing license or re-registering your ATV, Boat or Snowmobile you **MUST** provide a copy of your license/registration. (the most current copy). Will accept pictures of them on phones.

**Hunting/Fishing Licenses:** Copy of previous License or the MOSES ID #. If never previously held a license, must have a valid driver's license or other documentation.

No titles for any of these types of vehicles. (ATV's Boats or Snowmobiles)

**Re-registration:** Previous Registration.

**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 number (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/>

## What to bring for 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).

## What to bring for Dog Licensing

**New and Renewals:** provide verification of rabies vaccination (must have dates of when rabies were given and expire along with a tag #) and spay/neuter certificate (one time only). May contact the town office to verify if rabies are current.



Photo submitted by Charlene Donahue – Hendsbee Pond

## Treasurer's Report 2025

The Town is in a good financial position as the auditor has stated in the audit report, the Town has sufficient funds to sustain government operations for approximately 4 months. The select board has begun investing funds by placing the road maintenance funds from the CMP settlement and some of the undesignated funds in CDars. The first CDar from the road maintenance funds was invested for a total of 9 months and earned interest in the amount of \$41,268.46 which went into the undesignated fund balance or what most people refer to as surplus. In July 2025 the select board then started investing the surplus in two staggered CDars now in terms of 26-weeks each at 3 months apart. The cemetery committee had suggested to the select board that funds that are sitting in the WT Cemetery savings account be invested in a CD to earn a higher interest rate. The select board acted upon this suggestion in May 2025 and opened a CD in the amount of \$50,000, which earned \$253.16 in just May and June. This was originally a 26-week CD and has been reinvested at the maturity date into another 26-week CD.

The town had two tax acquired properties that were listed with a real estate agent in 2025. Foreclosure of 010-011 (5 Blue Goose Lane), which ended up being sold back to the former owner. The foreclosure of 019-041 (480 Vigue Road), which was deeded in September 2025 to the new owner by virtue of a QC Deed. This cleared up the 2022 and 2023 RE Tax accounts. At FYE 6.30.25 there were only 31 2024 RE Tax accounts unpaid, which foreclose on February 13, 2026.

The Heating Assistance Fund has continued to grow the past year with a generous donation to the fund, the total of donations were \$5,600. Donations to this fund are accepted throughout the year. This past year it has assisted 4 Whitefield residents. Thank You Donors!!!

The balance of the American Rescue Plan Act "ARPA" funds from the federal government was \$15,097.10 as of 6.30.25. \$226,643.94 has been expended of the \$241,083.80 as of 6.30.2025. A couple of the projects have yet to be completed. The balance of the approved funds must be expended by December 31, 2026.

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 is 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)

Respectfully submitted,  
Yolanda Violette  
Treasurer, Town of Whitefield



## Treasurer's Report FYE 6.30.2025 cont.

Checkbook Beginning Balance 6.30.2024 \$1,724,919.99

### Select Board Compensation – Art #12

|                                        |                  |         |
|----------------------------------------|------------------|---------|
| Select Board Compensation Appropriated | \$ 19,626        |         |
| 01-SELECT BOARD                        |                  |         |
| 01-01 WAGES                            | \$ 19,626        |         |
| Select Board Compensation Expended     | <u>\$ 19,626</u> |         |
| Balance to Surplus                     |                  | \$ 0.00 |

### Admin Personnel & Benefits – Art #13

|                                            |                   |           |
|--------------------------------------------|-------------------|-----------|
| 02-Admin Personnel & Benefits Appropriated | \$244,172         |           |
| 01-PERSONNEL                               |                   |           |
| 01-01 WAGES                                | \$143,035         |           |
| 02-ADMIN                                   |                   |           |
| 02-01 FICA/MED                             | \$ 19,618         |           |
| 02-02 HEALTH INS                           | \$ 43,044         |           |
| 02-04 INCOME PROT                          | \$ 2,006          |           |
| 02-05 RETIREMENT                           | \$ 3,096          |           |
| 02-08 ACCRUED WAGE EXPENSE                 | \$ 0              |           |
| 02-09 PAID FAMILY MEDICAL LVE              | \$ 605            |           |
| 02-20 MILEAGE REIMBURSEMENT                | \$ 1,193          |           |
| 02-30 TRAINING                             | \$ 655            |           |
| Admin Personal & Benefits Expended         | <u>\$ 213,253</u> |           |
| Balance to Surplus                         |                   | \$ 30,919 |

### Operation of Town Government – Art #14

|                                              |           |  |
|----------------------------------------------|-----------|--|
| 02-Operation of Town Government Appropriated | \$130,710 |  |
| 03-GENERAL                                   |           |  |
| 03-01 DUE/FEES                               | \$ 4,133  |  |
| 03-04 REGISTRY                               | \$ 1,963  |  |
| 03-06 ADVERTISING                            | \$ 752    |  |
| 03-08 BOUNCED CHECK FEES (NSF)               | \$ 28     |  |
| 05-SUPPLIES                                  |           |  |
| 05-01 OFFICE                                 | \$ 4,364  |  |
| 05-02 POSTAGE                                | \$ 4,192  |  |
| 05-04 WATER COOLER                           | \$ 280    |  |
| 10-UTILITIES                                 |           |  |
| 10-01 ELECTRICITY                            | \$ 1,070  |  |
| 10-02 HEAT                                   | \$ 127    |  |
| 10-05 TELEPHONE                              | \$ 1,200  |  |
| 10-06 INTERNET                               | \$ 1,360  |  |
| 20-INSURANCES                                |           |  |
| 20-05 PROP INS                               | \$ 10,844 |  |
| 20-06 WORKERS COMP                           | \$ 9,354  |  |
| 30-CONTRACT SERV                             |           |  |
| 30-01 LEGAL                                  | \$ 600    |  |
| 30-03 AUDITING                               | \$ 11,225 |  |
| 30-04 ASSESSING                              | \$ 21,375 |  |
| 30-07 TAX BILLS                              | \$ 1,866  |  |

## Treasurer's Report FYE 6.30.2025 Cont.

### Operation of Town Government – Art #14 cont.

|                                       |           |               |
|---------------------------------------|-----------|---------------|
| 30-08 TOWN REPORT                     | \$ 3,660  |               |
| 30-09 WEBSITE                         | \$ 1,220  |               |
| 30-10 SOFTWARE LIC                    | \$ 19,102 |               |
| 30-11 COMP SUPP                       | \$ 7,282  |               |
| 30-12 COPIER SERV                     | \$ 1,834  |               |
| 30-14 SHREDDING                       | \$ 204    |               |
| 30-15 TAX MAPS & GIS                  | \$ 2,470  |               |
| 30-16 PRESERVATION OF RECORDS         | \$ 5,561  |               |
| 35 – PURCHASES                        |           |               |
| 35-04 OFFICE EQUIPMENT                | \$ 1,315  |               |
| 50-OTHER                              |           |               |
| 50-20 LAND TAXES                      | \$ 172    |               |
| Operation of Town Government Expended |           | \$ 117,553    |
| Revenues – NSF FEES                   |           | <u>\$+ 50</u> |
| Balance to Surplus                    |           | \$ 13,207     |

### Elections – Art #15

|                           |          |                 |
|---------------------------|----------|-----------------|
| 03-Elections Appropriated | \$ 4,125 |                 |
| 01-PERSONNEL              |          |                 |
| 01-01 WAGES               | \$ 2,377 |                 |
| 01-07- MODERATOR          | \$ 200   |                 |
| 05-SUPPLIES               |          |                 |
| 05-99 MISC                | \$ 454   |                 |
| Elections Expended        |          | <u>\$ 3,031</u> |
| Balance to Surplus        |          | \$ 1,094        |

### Planning Board & Code Enforcement Officer – Art #16

|                                         |           |                  |
|-----------------------------------------|-----------|------------------|
| 04-Planning Board & 05-CEO Appropriated | \$ 15,718 |                  |
| 01-PERSONNEL                            |           |                  |
| 01-01 WAGES                             | \$ 3,070  |                  |
| 03-GENERAL EXPENSES                     |           |                  |
| 03-99 MISCELLANEOUS                     | \$ 0      |                  |
| 30-CONTRACTED SERVICES                  |           |                  |
| 30-01 LEGAL                             | \$ 600    |                  |
| PLANNING BOARD TOTALS                   | \$ 3,670  |                  |
| 05-CEO                                  |           |                  |
| 01-PERSONNEL                            |           |                  |
| 01-01 WAGES                             | \$ 10,032 |                  |
| CEO TOTALS                              | \$ 10,032 |                  |
| Planning Board & CEO Expended           |           | <u>\$ 13,702</u> |
| Balance to Surplus                      |           | \$ 2,016         |

### Facilities Maintenance – Art #17

|                                        |           |  |
|----------------------------------------|-----------|--|
| 07-Facilities Maintenance Appropriated | \$ 56,251 |  |
| 01-PERSONNEL                           |           |  |
| 01-01 WAGES                            | \$ 2,927  |  |
| 15-BUILDING MAINTENANCE                |           |  |
| 15-01 GEN BUILD MAINTENANCE            | \$ 4,229  |  |
| 15-02 BUILD MAINT MISC/CONT            | \$ 7,194  |  |

## Treasurer's Report FYE 6.30.2025 Cont.

### Facilities Maintenance – Art #17 cont.

|                                  |                  |
|----------------------------------|------------------|
| 15-11 PORTABLE TOILET            | \$ 1,935         |
| 15-12 EXTERMINATING              | \$ 1,206         |
| 15-13 TRASH / RECYCLE            | \$ 756           |
| 15-65 PUBLIC WATER SUPPLY        | \$ 390           |
| 15-77 PAINTING CONTRACT          | \$ 9,500         |
| 30-CONTRACTED SERVICES           |                  |
| 30-13 SECURITY MONITORING        | \$ 2,268         |
| 30-23 MOWING                     | \$ 8,500         |
| 30-26 OLSEN PROP (FOX FARM LANE) | \$ 1,360         |
| Facilities Maintenance Expended  | <u>\$ 40,266</u> |
| Transfer from SW Com HHW GF      | \$+ 456          |
| Balance to surplus               | \$ 15,529        |

### Whitefield Fire Department – Art #18

|                                       |           |
|---------------------------------------|-----------|
| 11-Whitefield Fire Dept. Appropriated | \$196,545 |
| 01-PERSONNEL                          |           |
| 01-03 FIRE CHIEF                      | \$ 10,609 |
| 01-04 DEP FIRE CH                     | \$ 1,054  |
| 01-05 FF STIPENDS                     | \$ 20,882 |
| 01-06 EMS CHIEF                       | \$ 4,244  |
| 01-11 OFFICERS STIPEND                | \$ 3,160  |
| 01-13 EMA DIRECTOR                    | \$ 557    |
| 02-ADMINISTRATION                     |           |
| 02-31 FD TRAINING                     | \$ 350    |
| 02-32 EMS TRAINING                    | \$ 565    |
| 03-GENERAL EXPENSES                   |           |
| 03-20 EMS LICENSES                    | \$ 265    |
| 03-21 FD EDUCA MAT                    | \$ 500    |
| 03-99 MISC                            | \$ 2,512  |
| 05-SUPPLIES                           |           |
| 05-01 OFFICE                          | \$ 221    |
| 05-21 EMS                             | \$ 6,240  |
| 05-63 PPE                             | \$ 9,052  |
| 05-64 GAS/DIESEL                      | \$ 2,297  |
| 10-UTILITIES                          |           |
| 10-01 ELECTRICITY                     | \$ 2,438  |
| 10-02 HEAT                            | \$ 6,773  |
| 10-05 TELPHNE/INTRNET                 | \$ 2,888  |
| 15-REP & MAINT                        |           |
| 15-03 EQUIPMENT MAINT                 | \$ 38     |
| 15-04 VEHICLE MAINTENANCE             | \$ 13,670 |
| 15-07 FD EQUIPMENT                    | \$ 7,491  |
| 15-09 COMM EQUIPMENT                  | \$ 6,091  |
| 15-10 SCBA MAINT                      | \$ 1,648  |
| 20-INSURANCES                         |           |
| 20-05 PROP INS                        | \$ 11,686 |
| 30-CONTRACTS                          |           |
| 30-30 FD/EMS PHYSICALS                | \$ 0      |

## Treasurer's Report FYE 6.30.2025 Cont.

### Whitefield Fire Department – Art #18 Cont.

|                          |           |
|--------------------------|-----------|
| 30-31 DELTA AMBULANCE    | \$ 54,934 |
| 35-PURCHASES             |           |
| 35-09 FIRE EQUIP         | \$ 1,455  |
| 35-10 EMS EQUIP          | \$ 327    |
| 50-OTHER                 |           |
| 50-06 EMA OPR/REC        | \$ 500    |
| Fire Department Expended | \$172,447 |
| Fuel Reimbursement       | \$+ 348   |
| Balance to Surplus       | \$ 24,446 |

### Animal Control – Art #19

|                                |                  |
|--------------------------------|------------------|
| 12-Animal Control Appropriated | \$ 9,000         |
| 30-CONTRACTED SERVICES         |                  |
| 30-05 ACO                      | \$ 10,761        |
| Animal Control Expended        | <u>\$ 10,761</u> |
| To Surplus                     | \$ -1,761        |

### Repairs and Maintenance of Town Roads – Art #20

|                                                  |                  |
|--------------------------------------------------|------------------|
| 16-Repairs & Maint Town Roads Appropriated       | \$578,663        |
| 01-PERSONNEL                                     |                  |
| 01-01 WAGES                                      | \$ 12,693        |
| 02-ADMINISTRATION                                |                  |
| 02-20 MILEAGE REIMBURSEMENT\$                    | 140              |
| 05-SUPPLIES                                      |                  |
| 05-61 SIGNS                                      | \$ 1,635         |
| 05-64 GAS AND DIESEL                             | \$ 1,380         |
| 15-REP & MAINT                                   |                  |
| 15-03 EQUIPMENT MAINT                            | \$ 1,801         |
| 15-47 ROAD RESURFACING                           | \$ 5,433         |
| 15-48 BRUSH REM                                  | \$ 17,515        |
| 15-49 DITCHING                                   | \$ 68,321        |
| 15-50 PAVING                                     | \$ 0 (see below) |
| 15-51 PATCHING                                   | \$ 1,802         |
| 15-52 CULVERT INSTALATION                        | \$ 17,613        |
| 15-53 GRADING                                    | \$ 3,677         |
| 15-54 GRAVEL RECON                               | \$105,966        |
| 15-55 BEAVER CONTROL                             | \$ 2,785         |
| 15-56 SHOULDER MAINTENANCE\$                     | 0                |
| 15-57 WINTER & EMERGENCY                         | \$ 15,005        |
| 15-99 MISCELLANEOUS                              | \$ 1,558         |
| 30-CONTRACT SERVICES                             |                  |
| 30-31 STREET LIGHTS                              | \$ 1,347         |
| 30-55 ROADSIDE MOW                               | \$ 3,750         |
| 30-56 STRIPING                                   | \$ 8,974         |
| 30-90 PROF SERV                                  | \$ 5,005         |
| Repairs & Maint Town Roads Expended              | \$276,400        |
| Paving Funds Transferred to a CD                 | \$200,050        |
| Balance moved to Road Maintenance Capital Outlay | \$102,213        |
| To Surplus                                       | \$ 0             |

## Treasurer's Report FYE 6.30.2025 Cont.

### Winter Maintenance of Town Roads – Art #21

|                                              |                |
|----------------------------------------------|----------------|
| 17-Winter Maintenance Appropriated           | \$465,700      |
| 05-SUPPLIES                                  |                |
| 05-54 SALT                                   | \$ 33,283      |
| 05-55 SAND                                   | \$ 28,215      |
| 05-64 GAS/DIESEL FUEL                        | \$ 1,467       |
| 10-UTILITIES                                 |                |
| 10-01-ELECTRICITY                            | \$ 682         |
| 30-CONTRACTS                                 |                |
| 30-20 PLOWING                                | \$390,000      |
| Winter Maintenance Expended                  | \$453,647      |
| Reimbursement per contract (for Electricity) | <u>\$+ 394</u> |
| Balance to Surplus                           | \$ 12,447      |

### General Assistance – Art #22

|                                       |                |
|---------------------------------------|----------------|
| 21- General Assistance Appropriated   | \$ 2,000       |
| 37-COMMUNITY SERVICES                 |                |
| 37-01 GEN'L ASST                      | \$ 200         |
| General Assistance Expended           | <u>\$ 200</u>  |
| Reimbursement from the State Received | <u>\$+ 140</u> |
| Balance to Surplus                    | \$ 1,940       |

### Soldiers' Graves & Whitefield Cemetery – Art #23

|                                                  |          |
|--------------------------------------------------|----------|
| 23-Soldiers Graves & Whitefield Cem Appropriated | \$ 8,200 |
| 42-CEMETERIES                                    |          |
| 42-01 SOLDIERS GRAVES                            | \$ 938   |
| 42-02 WHITEFIELD CEM                             | \$ 5,000 |
| 42-03 GRAVESTONE MAINT.                          | \$ 3,019 |
| 42-04 SIGNS                                      | \$ 554   |
| Soldiers Graves & Whitefield Cem Expended        | \$ 9,511 |
| Donation towards Cemetery Stone Repairs          | \$ 900   |
| Balance to Surplus                               | \$ -411  |

### Lincoln County Humane Society & Hatch Hill – Art #24

|                                             |                  |
|---------------------------------------------|------------------|
| 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 #25

|                                  |          |
|----------------------------------|----------|
| 26-Recycling Center Appropriated | \$ 4,869 |
| 01-PERSONNEL                     |          |
| 01-01 WAGES                      | \$ 3,417 |
| 05-SUPPLIES                      |          |
| 05-01 OFFICE SUPPLIES            | \$ 36    |
| 10-UTILITIES                     |          |
| 10-01 ELECTRICITY                | \$ 521   |
| 30- CONTRACTED SERVICES          |          |

## Treasurer's Report FYE 6.30.2025 Cont.

### Recycling Center – Art #25 cont.

|                           |    |                 |        |
|---------------------------|----|-----------------|--------|
| 30-80 SOLID WASTE         | \$ | 481             |        |
| Recycling Center Expended |    | <u>\$ 4,455</u> |        |
| Balance to Surplus        |    |                 | \$ 414 |

### Fire Department Capital Outlay – Art #26

|                                            |    |                 |      |
|--------------------------------------------|----|-----------------|------|
| 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 |

### Solar Panel Installation – Art #27

|                                          |    |                  |           |
|------------------------------------------|----|------------------|-----------|
| 32-Solar Panel Installation Appropriated | \$ | 33,800           |           |
| 70-22 SOLAR PANEL INSTALL                |    | \$ 17,500        |           |
| Solar Panel Installation Expended        |    | <u>\$ 17,500</u> |           |
| Balance to Surplus                       |    |                  | \$ 16,300 |

### Tax Anticipation Note – Art #29

|                                       |    |             |        |
|---------------------------------------|----|-------------|--------|
| 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 #30

|                                             |    |                  |          |
|---------------------------------------------|----|------------------|----------|
| 44-Debt Services for Fire Dept Appropriated | \$ | 55,697           |          |
| 50-OTHER EXPENSES                           |    |                  |          |
| 50-02 FIRE TRK PRIN                         |    | \$ 18,403        |          |
| 50-03 FIRE TRK INT                          |    | \$ 3,543         |          |
| 50-04 FIRE ST PRIN                          |    | \$ 18,271        |          |
| 50-05 FIRE ST INT                           |    | \$ 10,519        |          |
| Debt Services for Fire Dept Expended        |    | <u>\$ 50,736</u> |          |
| Balance to Surplus                          |    |                  | \$ 4,961 |

### Outside Organizations – Art #31

|                                       |    |                 |      |
|---------------------------------------|----|-----------------|------|
| 45-Outside Organizations Appropriated | \$ | 7,914           |      |
| 45-SOCIAL SERVICES                    |    |                 |      |
| 45-01 AMER RED CROSS                  |    | \$ 250          |      |
| 45-02 MIDCOAST MAINE                  |    | \$ 1,000        |      |
| 45-03 ME GEN'L HOSPICE                |    | \$ 1,137        |      |
| 45-04 KEN BEHAV HLTH                  |    | \$ 1,000        |      |
| 45-05 NEW HOPE MIDCOAST               |    | \$ 580          |      |
| 45-06 SPECTRUM GEN                    |    | \$ 1,144        |      |
| 45-08 YOUNG @ HEART                   |    | \$ 175          |      |
| 45-09 CHILDRENS CENTR                 |    | \$ 1,128        |      |
| 45-10 HEALTHY KIDS                    |    | \$ 1,000        |      |
| 45-11 WALDO CNTY COM ACTION           |    | \$ 500          |      |
| Outside Organizations Expended        |    | <u>\$ 7,914</u> |      |
| Balance to Surplus                    |    |                 | \$ 0 |

## Treasurer's Report FYE 6.30.2025 Cont.

### Whitefield Library – Art #32

|                                     |           |                  |
|-------------------------------------|-----------|------------------|
| 45- Whitefield Library Appropriated |           | \$ 20,000        |
| 45-13 WHITEFIELD LIBRARY            | \$ 20,000 |                  |
| Whitefield Library Expended         |           | <u>\$ 20,000</u> |
| Balance to Surplus                  |           | \$ 0             |

### Whitefield Food Bank – Art #33

|                                      |          |                  |
|--------------------------------------|----------|------------------|
| 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 #34

|                              |  |               |
|------------------------------|--|---------------|
| Received from State          |  | \$ 463        |
| Disbursed to Snowmobile Club |  | <u>\$ 463</u> |
| Balance                      |  | \$ 0          |

### Revenue Sources – Art #37

|                              |                  |                    |
|------------------------------|------------------|--------------------|
| Revenue Sources Appropriated |                  | \$ 771,890         |
|                              | <u>Appr</u>      | /                  |
|                              | <u>Rec'vd</u>    |                    |
| 02-05 AUTO EXCISE            | \$ 475,000       | / \$567,584        |
| 02-06 BOAT EXCISE            | \$ 2,200         | / \$ 2,435         |
| 02-10 & 11 AGENT FEES        | \$ 11,000        | / \$ 13,550        |
| 02-13/17 LICENSES & CERT     | \$ 1,750         | / \$ 2,184         |
| 02-60/61 INTEREST TAXES      | \$ 4,500         | / \$ 8,007         |
| 02-62 LIEN COSTS             | \$ 3,000         | / \$ 4,139         |
| 02-44 VETERAN                | \$ 2,000         | / \$ 1,541         |
| 02-45 TREE GROWTH            | \$ 9,000         | / \$ 3,542         |
| 16-01 LRAP                   | \$ 55,000        | / \$ 57,124        |
| 02-68 CABLE FRANCISE FEES    | \$ 4,900         | / \$ 5,526         |
| CEMETERY MOW REIMB           | \$ 2,040         | / \$ 1,870         |
| WILL TURNER Fnd (Food Pntry) | \$ 1,500         | / \$ 1,500         |
| UNASSIGNED FUND BAL          | <u>\$250,000</u> | / <u>\$250,000</u> |
| Total Revenues               | \$771,890        | / \$918,002        |

### Overlay – Art #4

|                                           |           |                  |
|-------------------------------------------|-----------|------------------|
| 43-Miscellaneous Appropriations - Overlay |           | \$ 42,330        |
| 43-MISCELLANEOUS APPROP                   |           |                  |
| 43-01 OVERLAY                             | \$ 15,725 |                  |
| Overlay Expended                          |           | <u>\$ 15,725</u> |
| Balance to Surplus                        |           | \$ 26,604        |

### Education – RSU #12

|                           |             |                    |
|---------------------------|-------------|--------------------|
| 41-Education Appropriated |             | \$2,802,129        |
| 47-EDUCATION              |             |                    |
| 47-01 Education RSU # 12  | \$2,802,129 |                    |
| Education Expended        |             | <u>\$2,802,129</u> |

## Treasurer's Report FYE 6.30.2025 Cont.

### County – Lincoln

|                         |                   |
|-------------------------|-------------------|
| 42- County Appropriated | \$ 384,341        |
| 50-Other                |                   |
| 50-01 Assessments       | \$ 384,341        |
| County Expended         | <u>\$ 384,341</u> |

### Coopers Mills Cemetery Mowing

|                                       |          |
|---------------------------------------|----------|
| 53-Turner Cemetery                    |          |
| 15-99 MOWING EXPENSES                 | \$ 3,840 |
| Reimburse from Coopers Mills Cem Fund | \$ 1,920 |
| Balance to Surplus                    | \$ 0     |

### Other Revenue Received

|                                  |               |
|----------------------------------|---------------|
| 02-42 Homestead Reimbursement    | \$125,268     |
| 02-41 Revenue Sharing            | \$357,179     |
| 02-43 BETE Reimbursement         | \$ 1,083      |
| 02-47 Renewable Energy           | \$ 971        |
| 02-50 Tax Acquired Property Fees | \$ 75         |
| 02-18 NSF Fees                   | \$ 25         |
| 02-19 Cemetery Plot Fees         | \$ 0          |
| 02-21 Doing Business As Fees     | \$ 40         |
| 02-63 Bank Interest              | \$ 6,695      |
| 02-70 Notary                     | \$ 15         |
| 02-71&73 Copies/Faxes            | \$ 293        |
| 02-80 Insurance Reimbursement    | \$ 921        |
| 02-83 Gravel pits                | \$ 700        |
| 02-91 WHS Internet               | \$ 120        |
| 02-99 Miscellaneous              | \$ 6          |
| 03-02 RSU#12 Election Reimb      | \$ 53         |
| 04-01 Planning Board Fees        | \$ 70         |
| 12-01 ACO Fee                    | \$ 878        |
| 12-03 ACO Late Fees              | \$ 2,800      |
| 12-04 ACO Fines                  | <u>\$ 100</u> |
| Total Revenues                   | \$497,292     |

### Local Plumbing Inspector Permits

|                                   |                 |
|-----------------------------------|-----------------|
| Permits Received                  | \$ 4,735        |
| Disbursements to LPI, State & DEP | <u>\$ 4,735</u> |
| Balance of Permits                | \$ 0            |

### Tax Assessment Revaluation – Final Disbursement

|                                            |           |
|--------------------------------------------|-----------|
| 32-Tax Assessment Revaluation Appropriated | \$ 0      |
| 70-22 TAX ASSESSMENT REVAL                 | \$ 33,800 |
| Tax Assessment Reval Expended              | \$ 33,800 |
| Transferred from Tax Assessment Reval Fund | \$+33,800 |
| Balance of Tax Assessment Reval Fund       | \$ 0      |

### Other Expenses

|                               |        |
|-------------------------------|--------|
| 79-01 Auxiliary Expenditures  | \$ 331 |
| Transferred from Auxiliary GF | \$ 321 |

## Treasurer's Report FYE 6.30.2025 Cont.

### Other Expenses cont.

|                                        |          |          |
|----------------------------------------|----------|----------|
| 76-EMS Grant Expenses                  |          |          |
| 40-55 EMS Equipment & Supplies         | \$35,770 |          |
| Transferred from EMS Grant GF          |          | \$35,770 |
| 78- Solid Waste Committee Grant        |          |          |
| 40-78 SW Committee Grant Exp           | \$242    |          |
| Transferred from SW Committee Grant GF |          | \$ 242   |

### Grants

#### ARPA – AMERICAN RESCUE PLAN ACT

|                                |                    |                              |
|--------------------------------|--------------------|------------------------------|
| Balance of ARPA Fund 6.30.2024 |                    | \$46,902.52                  |
| Expenditures                   | \$ 1,200.00        | GIS Maint. & Subscription    |
|                                | \$ 1,117.23        | Live Streaming Equipment     |
|                                | \$ 1,398.00        | FD & EMS Supplies            |
|                                | \$ 2,500.00        | GIS System                   |
|                                | \$10,000.00        | Fire Dept. Training Building |
|                                | \$10,000.00        | Whitefield Library           |
|                                | <u>\$ 5,641.23</u> | Kings Mills U H A            |
| Grant Expended                 | \$31,856.46        |                              |
| Interest Earned                | \$ 51.04           |                              |
| Balance to Expend              |                    | \$ 15,097.10                 |

**Checkbook Ending Balance 6.30.2025 \$1,896,716.41**

### General Fund Balances

|                                           |              |
|-------------------------------------------|--------------|
| 225-20 Cemetery Stone Repair              | \$ 900.00    |
| 320-02 Res FB – FD Donations              | \$ 7,983.00  |
| 320-03 Res FB – Community Days            | \$ 597.00    |
| 320-04 Res FB – Trails                    | \$ 408.00    |
| 320-05 Heating Assistance Fund            | \$ 5,957.00  |
| 320-07 Fire Dept Auxiliary                | \$ 1,368.73  |
| 320-08 Emergency Medical Services (EMS)   | \$ 1,100.00  |
| 320-09 Ice Skating Rink Fund              | \$ 424.33    |
| 320-10 Emergency Management Operations    | \$ 7,780.00  |
| 320-11 EMS Grant                          | \$22,653.76  |
| 320-12 FD Insurance Claim Bal for Repairs | \$ 2,897.50  |
| 320-13 Solid Waste Committee Grant        | \$ 2,838.75  |
| 320-14 Solid Waste Committee Bin Sales    | \$ 1,000.00  |
| 320-15 Solid Waste Committee HHW          | \$ 0         |
| 320-16 Whitefield Cares Grant             | \$ 125.91    |
| 330-01 Com FB – Emergency Relief          | \$ 1,230.00  |
| 330-04 Com FB – Town Roads                | \$113,979.57 |
| 330-06 Com FB – Fire Department           | \$31,330.00  |
| 330-10 Com FB – Facilities                | \$23,025.62  |
| 331-03 Com FB – Tax Assessing Revaluation | \$ 0         |

## Treasurer’s Report FYE 6.30.2025 Cont.

### 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  |

| Beginning Balance Fund Accts./ Ending Balance | FY 24-25                  |           |              |              |                         |
|-----------------------------------------------|---------------------------|-----------|--------------|--------------|-------------------------|
|                                               | Begin Balance<br>July 24' | Interest  | Deposits     | Withdrawals  | End Balance<br>June 25' |
| William Turner Charity Fund - 8050066465      | \$ 31,035.15              | \$ 55.40  | \$ 4,482.09  | \$ 1,500.00  | \$ 34,072.64            |
| William Turner CM Cemetery Fund - 8050066458  | \$ 71,530.68              | \$ 114.21 | \$ 7,528.60  | \$ 51,920.00 | \$ 27,253.49            |
| Worthy Poor Fund 14' - 8050034608             | \$ 3,869.18               | \$ 3.91   | \$ -         | \$ -         | \$ 3,873.09             |
| Whitefield Cemetery 14' - 8050034615          | \$ 8,917.54               | \$ 8.97   | \$ -         | \$ -         | \$ 8,926.51             |
| Daryl Wells Scholarship Fund                  | \$ 1,440.49               | \$ 13.08  | \$ -         | \$ -         | \$ 1,453.57             |
| Cooper Mills Dam Overlook 19' - 8050093079    | \$ 7,525.14               | \$ 7.58   | \$ -         | \$ -         | \$ 7,532.72             |
| Trails Reserve Dec 18' - 8050085995           | \$ 22,715.16              | \$ 38.40  | \$ -         | \$ -         | \$ 22,753.56            |
| ARPA Funds Oct 21' - 8050126112               | \$ 46,902.52              | \$ 51.04  | \$ -         | \$ 31,856.46 | \$ 15,097.10            |
| Totals                                        | \$ 193,935.86             | \$ 292.59 | \$ 12,010.69 | \$ 85,276.46 | \$ 120,962.68           |

**Withdrawal Explanations:**

|                  |                    |                                    |
|------------------|--------------------|------------------------------------|
| WT Charity Fund- | \$ 1,500.00        | Annual Food Pantry Donation        |
| WT CM Cem Fund-  | <u>\$ 1,920.00</u> | Annual mowing in CM Cem            |
| WT CM Cem Fund-  | \$50,000.00        | Investment CDar Opened             |
| ARPA Funds-      | \$ 1,200.00        | GIS Maint. & Subscription          |
| ARPA Funds-      | \$ 1,117.23        | Live Streaming Equipment           |
| ARPA Funds-      | \$ 1,398.00        | FD & EMS Supplies                  |
| ARPA Funds-      | \$ 2,500.00        | GIS System                         |
| ARPA Funds       | \$10,000.00        | Fire Dept. Training Building       |
| ARPA Funds       | \$10,000.00        | Whitefield Library                 |
| ARPA Funds       | \$ 5,641.23        | Kings Mills Union Hall Association |



Photo by Yolanda Violette

## Treasurer's Report FYE 6.30.2025 Cont.

| Heating Assistance Fund 2025       |                                 |             |                   |             |
|------------------------------------|---------------------------------|-------------|-------------------|-------------|
| G 01-320-05 / E 21-37-05 / R 21-02 |                                 |             |                   |             |
|                                    |                                 |             | Balance 6.30.2024 | \$ 1,481.72 |
| 10/11/2024                         | <b>Donation to Heating Fund</b> |             | \$ 250.00         | \$ 1,731.72 |
| 11/22/2024                         | <b>Donation to Heating Fund</b> |             | \$ 250.00         | \$ 1,981.72 |
| 12/4/2024                          | 75 Gal Heating Oil - K1         | \$ 277.43   |                   | \$ 1,704.29 |
| 1/1/2025                           | 75 Gal Heating Oil - K1         | \$ 217.43   |                   | \$ 1,486.86 |
| 1/21/2025                          | <b>Donation to Heating Fund</b> |             | \$ 100.00         | \$ 1,586.86 |
| 1/29/2025                          | 75 Gal Heating Oil - K1         | \$ 307.43   |                   | \$ 1,279.43 |
| 2/12/2025                          | 75 Gal Heating Oil - K1         | \$ 322.43   |                   | \$ 957.00   |
| 2/24/2025                          | <b>Donation to Heating Fund</b> |             | \$ 5,000.00       | \$ 5,957.00 |
|                                    |                                 |             |                   |             |
|                                    |                                 | \$ 1,124.72 | \$ 5,600.00       |             |

**THANK YOU to All the Donors!**

## Credit Cards ~~ FY 2024-2025

| Month         | Total # of Transactions | Towns CC Credits     | InforMe Fee        | Total Trans & Fees   |
|---------------|-------------------------|----------------------|--------------------|----------------------|
| Jul-24        | 66                      | \$ 13,718.48         | \$ 347.09          | \$ 14,065.57         |
| Aug-24        | 66                      | \$ 14,387.77         | \$ 361.98          | \$ 14,749.75         |
| Sep-24        | 66                      | \$ 12,001.81         | \$ 303.08          | \$ 12,304.89         |
| Oct-24        | 71                      | \$ 18,471.13         | \$ 467.08          | \$ 18,938.21         |
| Nov-24        | 46                      | \$ 11,856.20         | \$ 303.34          | \$ 12,159.54         |
| Dec-24        | 50                      | \$ 11,691.62         | \$ 296.45          | \$ 11,988.07         |
| Jan-25        | 71                      | \$ 12,854.12         | \$ 337.28          | \$ 13,191.40         |
| Feb-25        | 51                      | \$ 17,172.52         | \$ 432.99          | \$ 17,605.51         |
| Mar-25        | 56                      | \$ 14,706.44         | \$ 368.06          | \$ 15,074.50         |
| Apr-25        | 71                      | \$ 28,518.02         | \$ 714.48          | \$ 29,232.50         |
| May-25        | 90                      | \$ 20,288.27         | \$ 512.06          | \$ 20,800.33         |
| Jun-25        | 76                      | \$ 26,530.71         | \$ 666.64          | \$ 27,197.35         |
|               |                         |                      |                    |                      |
| <b>Totals</b> | <b>\$ 780.00</b>        | <b>\$ 202,197.09</b> | <b>\$ 5,110.53</b> | <b>\$ 207,307.62</b> |



Photo by Yolanda Violette

# Treasurer's Report FYE 6.30.2025 Cont.

## CDAR Investments

### Roads Maintenance Funds

| Beginning Balance Fund Accts./ Ending Balance           | FY 24-25        |              |          |             |                 |
|---------------------------------------------------------|-----------------|--------------|----------|-------------|-----------------|
|                                                         | Begin Balance   | Interest     | Deposits | Withdrawals | End Balance     |
|                                                         | July 24'        |              |          |             | 0               |
| Deposit in CD from Checking account 12.19.2024          | \$ 1,340,000.00 |              |          |             |                 |
| Banterra Bank / Bank of America / Bank of America / Bar | \$ 242,500.00   | \$ 5,424.60  | \$ -     | \$ -        | \$ 247,924.60   |
| Live Oak Banking Company / BOKF NatAssoc / BOKF N       | \$ 242,500.00   | \$ 5,424.60  | \$ -     | \$ -        | \$ 247,924.60   |
| North Dallas Bank & Trust Company / Clear Fork Bank /   | \$ 127,500.00   | \$ 2,999.57  | \$ -     | \$ -        | \$ 130,499.57   |
| St. Louis Bank / First Bank Southwest / Live Oak Bankir | \$ 242,500.00   | \$ 5,424.60  | \$ -     | \$ -        | \$ 247,924.60   |
| Texas Bank and Trust Company / Pioneer Bank NatAssoc    | \$ 242,500.00   | \$ 5,276.18  | \$ -     | \$ -        | \$ 247,776.18   |
| West Bank / Whitaker Bank / Whitaker Bank / Whitaker    | \$ 242,500.00   | \$ 5,424.60  | \$ -     | \$ -        | \$ 247,924.60   |
|                                                         |                 |              |          |             |                 |
| Totals                                                  | \$ 1,340,000.00 | \$ 29,974.15 | \$ -     | \$ -        | \$ 1,369,974.15 |

### WT Coopers Mills Funds

| Beginning Balance Fund Accts./ Ending Balance | FY 24-25      |           |          |             |              |
|-----------------------------------------------|---------------|-----------|----------|-------------|--------------|
|                                               | Begin Balance | Interest  | Deposits | Withdrawals | End Balance  |
|                                               | May 25'       |           |          |             | June         |
| Deposit in CD from Checking account 5.15.2025 | \$ 50,000.00  |           |          |             |              |
| Western Alliance Bank                         | \$ 50,000.00  | \$ 253.16 | \$ -     | \$ -        | \$ 50,253.16 |
|                                               |               |           |          |             |              |
|                                               | 0 \$          | \$ -      | \$ -     | \$ -        | \$ -         |
|                                               |               |           |          |             |              |
|                                               |               |           |          |             |              |
| Totals                                        | \$ 50,000.00  | \$ 253.16 | \$ -     | \$ -        | \$ 50,253.16 |



Photo submitted by Dan Joslyn  
– Whitefield Cemetery

# Treasurer's Report FYE 6.30.2025 Cont.

## 2024 Real Estate Taxes - Outstanding

Tax Year: 2024-1 To 2024-3

As Of: 06/30/2025

| Account                    | Year Name                        | Principal       | Principal Due | Pre Lien Int | Costs       | Interest  | Total        |
|----------------------------|----------------------------------|-----------------|---------------|--------------|-------------|-----------|--------------|
| ** 577                     | 2024-1 BOYNTON, MARY M ESTATE OF | \$ 411.24       | \$ 411.24     | \$ 1.01      | \$ 51.00    | \$ 18.14  | \$ 481.39    |
| ** 1583                    | 2024-1 COLSON, MICHELE L         | \$ 544.40       | \$ 544.40     | \$ 13.72     | \$ 62.69    | \$ 24.01  | \$ 644.82    |
| ** 795                     | 2024-1 CUMMINGS, RICHARD L JR    | \$ 795.02       | \$ 795.02     | \$ 20.04     | \$ 62.69    | \$ 35.07  | \$ 912.82    |
| ** 1153                    | 2024-1 CUMMINGS, RICHARD L JR    | \$ 160.62       | \$ 160.62     | \$ 4.05      | \$ 62.69    | \$ 7.08   | \$ 234.44    |
| ** 1563                    | 2024-1 CUMMINGS, RICHARD L JR    | \$ 603.57       | \$ 603.57     | \$ 15.22     | \$ 62.69    | \$ 26.62  | \$ 708.10    |
| ** 927                     | 2024-1 FAIRSERVICE, MICHAEL O    | \$ 1,237.22     | \$ 1,237.22   | \$ 31.19     | \$ 62.69    | \$ 54.57  | \$ 1,385.67  |
| ** 835                     | 2024-1 GROTTON, EVELINA J        | \$ 831.78       | \$ 831.78     | \$ 20.97     | \$ 62.69    | \$ 36.69  | \$ 952.13    |
| ** 763                     | 2024-1 HALL, ANDREW HEIRS OF     | \$ 171.20       | \$ 171.20     | \$ 4.32      | \$ 62.69    | \$ 7.55   | \$ 245.76    |
| ** 1265                    | 2024-1 HUTTER, FRANCIS W         | \$ 700.74       | \$ 700.74     | \$ 16.71     | \$ 62.69    | \$ 30.91  | \$ 811.05    |
| ** 557                     | 2024-1 JONES, EMILY E HEIRS OF   | \$ 996.42       | \$ 510.12     | \$ -         | \$ -        | \$ 9.15   | \$ 519.27    |
| ** 1902                    | 2024-1 KNOX, VIOLET              | \$ 663.26       | \$ 360.61     | \$ -         | \$ -        | \$ 2.47   | \$ 363.08    |
| ** 166                     | 2024-1 LANDRY, MARK E            | \$ 509.04       | \$ 509.04     | \$ 12.83     | \$ 62.69    | \$ 22.45  | \$ 607.01    |
| 1188                       | 2024-1 LAWSON, STEVEN            | \$ 1,408.84     | \$ 1,408.84   | \$ 35.39     | \$ 62.69    | \$ 62.14  | \$ 1,569.06  |
| ** 107                     | 2024-1 LIBBY, JERRY              | \$ 689.22       | \$ 689.22     | \$ 2.46      | \$ 60.64    | \$ 30.40  | \$ 782.72    |
| ** 994                     | 2024-1 LILLY, HAROLD W JR        | \$ 1,134.53     | \$ 1,134.53   | \$ 28.60     | \$ 62.69    | \$ 50.04  | \$ 1,275.86  |
| ** 1128                    | 2024-1 MCCORMICK, KAREN E        | \$ 1,524.61     | \$ 1,524.61   | \$ 38.43     | \$ 72.33    | \$ 67.25  | \$ 1,702.62  |
| ** 268                     | 2024-1 MCCORMICK, STEVEN C       | \$ 2,756.85     | \$ 2,756.85   | \$ 18.35     | \$ 62.69    | \$ 67.60  | \$ 2,905.49  |
| ** 1801                    | 2024-1 MCLEAN, GEORGE            | \$ 83.87        | \$ 52.13      | \$ -         | \$ -        | \$ 0.16   | \$ 52.29     |
| ** 385                     | 2024-1 MICHAUD, SHANE B          | \$ 1,652.70     | \$ 1,580.55   | \$ -         | \$ -        | \$ 6.28   | \$ 1,586.83  |
| ** 1645                    | 2024-1 PEASLEE, JUANITA M        | \$ 1,185.42     | \$ 853.11     | \$ -         | \$ -        | \$ 14.72  | \$ 867.83    |
| ** 264                     | 2024-1 PEASLEE, LISA M           | \$ 400.19       | \$ 400.19     | \$ 10.09     | \$ 62.69    | \$ 17.65  | \$ 490.62    |
| ** 203                     | 2024-1 PEASLEE, STORM D          | \$ 1,319.28     | \$ 887.26     | \$ -         | \$ -        | \$ 5.71   | \$ 892.97    |
| ** 1162                    | 2024-1 PERRY, BURT A HEIRS OF    | \$ 3,215.62     | \$ 3,215.62   | \$ 81.05     | \$ 62.69    | \$ 118.46 | \$ 3,477.82  |
| ** 838                     | 2024-1 POLAND, PETER D HEIRS OF  | \$ 1,954.03     | \$ 1,643.60   | \$ -         | \$ -        | \$ 7.20   | \$ 1,650.80  |
| ** 1064                    | 2024-1 RIPLEY, NANCY M ESTATE OF | \$ 1,361.60     | \$ 1,361.60   | \$ 34.32     | \$ 62.69    | \$ 60.06  | \$ 1,518.67  |
| ** 1464                    | 2024-1 RUSSELL, MARGARET A       | \$ 320.00       | \$ 104.08     | \$ -         | \$ -        | \$ 1.07   | \$ 105.15    |
| ** 1825                    | 2024-1 SMITH, JORDAN             | \$ 4,062.97     | \$ 4,000.33   | \$ -         | \$ -        | \$ 82.75  | \$ 4,083.08  |
| ** 285                     | 2024-1 THAYER, PATRICK A         | \$ 1,200.37     | \$ 1,200.37   | \$ 30.25     | \$ 62.69    | \$ 52.95  | \$ 1,346.26  |
| ** 1275                    | 2024-1 TIMS, KEVIN J             | \$ 391.39       | \$ 249.85     | \$ -         | \$ -        | \$ 6.98   | \$ 256.83    |
| ** 175                     | 2024-1 WALLACE, DONNA J          | \$ 124.61       | \$ 124.61     | \$ 3.11      | \$ 62.69    | \$ 5.50   | \$ 195.91    |
| ** 1567                    | 2024-1 WOODBURY, BRIAN           | \$ 769.58       | \$ 769.58     | \$ 3.06      | \$ 60.64    | \$ 33.95  | \$ 867.23    |
| <b>Total for 31 Bills:</b> |                                  | \$ 33,180.19    | \$ 30,792.49  | \$ 425.17    | \$ 1,310.34 | \$ 965.58 | \$ 33,493.58 |
| 31 Accounts                |                                  |                 |               |              |             |           |              |
| <b>Lien Summary</b>        |                                  |                 |               |              |             |           |              |
|                            |                                  | 31 \$ 33,180.19 | \$ 30,792.49  | \$ 425.17    | \$ 1,310.34 | \$ 965.58 | \$ 33,493.58 |
|                            |                                  | 31 \$ 33,180.19 | \$ 30,792.49  | \$ 425.17    | \$ 1,310.34 | \$ 965.58 | \$ 33,493.58 |

## Treasurer's Report FYE 6.30.2025 Cont.

### 2023 Real Estate Taxes - Outstanding

Tax Year: 2023-1 To 2023-3

As Of: 06/30/2025

| Account                   | Year Name                        | Principal       | Principal Due   | Pre Lien Int | Costs         | Interest      | Total           |          |
|---------------------------|----------------------------------|-----------------|-----------------|--------------|---------------|---------------|-----------------|----------|
| ** 927                    | 2023-1 FAIRSERVICE, MICHAEL O    | 1,292.89        | 1,292.89        | 25.93        | 75.17         | 96.74         | 1,490.73        |          |
| ** 994                    | 2023-1 LILLY, HAROLD W JR        | 1,185.58        | 1,185.58        | 23.78        | 75.17         | 89.26         | 1,373.79        |          |
| ** 1064                   | 2023-1 RIPLEY, NANCY M ESTATE OF | 1,422.87        | 1,422.87        | 28.54        | 75.17         | 107.12        | 1,633.70        |          |
| <b>Total for 3 Bills:</b> |                                  | <b>3,901.34</b> | <b>3,901.34</b> | <b>78.25</b> | <b>225.51</b> | <b>293.12</b> | <b>4,498.22</b> |          |
| 3 Accounts                |                                  |                 |                 |              |               |               |                 |          |
| <b>Lien Summary</b>       |                                  |                 |                 |              |               |               |                 |          |
|                           |                                  | 3               | 3,901.34        | 3,901.34     | 78.25         | 225.51        | 293.12          | 4,498.22 |
|                           |                                  | 3               | 3,901.34        | 3,901.34     | 78.25         | 225.51        | 293.12          | 4,498.22 |

### 2022 RE Estate Taxes - Outstanding

Tax Year: 2022-1 To 2022-3

As Of: 06/30/2025

| Account                  | Year Name                  | Principal       | Principal Due   | Pre Lien Int | Costs        | Interest      | Total           |          |
|--------------------------|----------------------------|-----------------|-----------------|--------------|--------------|---------------|-----------------|----------|
| ** 1064                  | 2022-1 RIPLEY, NANCY HEIRS | 1,522.44        | 1,522.44        | 29.70        | 72.86        | 176.19        | 1,801.19        |          |
| <b>Total for 1 Bill:</b> |                            | <b>1,522.44</b> | <b>1,522.44</b> | <b>29.70</b> | <b>72.86</b> | <b>176.19</b> | <b>1,801.19</b> |          |
| 1 Account                |                            |                 |                 |              |              |               |                 |          |
| <b>Lien Summary</b>      |                            |                 |                 |              |              |               |                 |          |
|                          |                            | 1               | 1,522.44        | 1,522.44     | 29.70        | 72.86         | 176.19          | 1,801.19 |
|                          |                            | 1               | 1,522.44        | 1,522.44     | 29.70        | 72.86         | 176.19          | 1,801.19 |

\* Paid a partial payment(s) after books closed June 30, 2025 and by the end of the business day on February 13, 2026

\*\* Paid in Full after books closed June 30, 2025 and by the end of the business day February 13, 2026



Photo by Yolanda Violette

Audit FYE 6.30.2025

**Audited Financial Statements and  
Other Financial Information**

**Town of Whitefield, Maine**

June 30, 2025



*Proven Expertise & Integrity*

# Audit FYE 6.30.2025 cont.

TOWN OF WHITEFIELD, MAINE

CONTENTS

JUNE 30, 2025

|                                                                                                                                                                    | PAGE    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| INDEPENDENT AUDITOR'S REPORT                                                                                                                                       | 1 - 4   |
| MANAGEMENT'S DISCUSSION AND ANALYSIS                                                                                                                               | 5 - 12  |
| <u>BASIC FINANCIAL STATEMENTS</u>                                                                                                                                  |         |
| GOVERNMENT-WIDE FINANCIAL STATEMENTS                                                                                                                               |         |
| STATEMENT A - STATEMENT OF NET POSITION                                                                                                                            | 13 - 14 |
| STATEMENT B - STATEMENT OF ACTIVITIES                                                                                                                              | 15 - 16 |
| FUND FINANCIAL STATEMENTS                                                                                                                                          |         |
| STATEMENT C - BALANCE SHEET - GOVERNMENTAL FUNDS                                                                                                                   | 17      |
| STATEMENT D - RECONCILIATION OF THE GOVERNMENTAL FUNDS<br>BALANCE SHEET TO THE STATEMENT OF NET POSITION                                                           | 18      |
| STATEMENT E - STATEMENT OF REVENUES, EXPENDITURES AND<br>CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS                                                             | 19      |
| STATEMENT F - RECONCILIATION OF THE STATEMENT OF REVENUES,<br>EXPENDITURES AND CHANGES IN FUND BALANCES OF<br>GOVERNMENTAL FUNDS TO THE STATEMENT OF<br>ACTIVITIES | 20      |
| NOTES TO FINANCIAL STATEMENTS                                                                                                                                      | 21 - 48 |
| <u>REQUIRED SUPPLEMENTARY INFORMATION</u>                                                                                                                          |         |
| REQUIRED SUPPLEMENTARY INFORMATION DESCRIPTION                                                                                                                     | 49      |
| SCHEDULE 1 - BUDGETARY COMPARISON SCHEDULE - BUDGETARY<br>BASIS - BUDGET AND ACTUAL - GENERAL FUND                                                                 | 50      |
| SCHEDULE 2 - SCHEDULE OF CHANGES IN NET OPEB LIABILITY                                                                                                             | 51      |
| SCHEDULE 3 - SCHEDULE OF CHANGES IN NET OPEB LIABILITY<br>AND RELATED RATIOS                                                                                       | 52      |
| SCHEDULE 4 - SCHEDULE OF CONTRIBUTIONS - OPEB                                                                                                                      | 53      |

## Audit FYE 6.30.2025 cont.

|                                                                                                                                                                                                                           |         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| NOTES TO REQUIRED SUPPLEMENTARY INFORMATION                                                                                                                                                                               | 54      |
| <u>OTHER SUPPLEMENTARY INFORMATION</u>                                                                                                                                                                                    |         |
| OTHER SUPPLEMENTARY INFORMATION DESCRIPTION                                                                                                                                                                               | 55      |
| SCHEDULE A - BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND REVENUES                                                                                                                  | 56      |
| SCHEDULE B - SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND                                                                                                                                                           | 57      |
| SCHEDULE C - COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS                                                                                                                                                        | 58      |
| SCHEDULE D - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS                                                                                                      | 59      |
| SPECIAL REVENUE FUNDS DESCRIPTION                                                                                                                                                                                         | 60      |
| SCHEDULE E - COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS                                                                                                                                                     | 61 - 62 |
| SCHEDULE F - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS                                                                                                   | 63 - 64 |
| CAPITAL PROJECTS FUNDS DESCRIPTION                                                                                                                                                                                        | 65      |
| SCHEDULE G - COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS                                                                                                                                                    | 66      |
| SCHEDULE H - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR CAPITAL PROJECTS FUNDS                                                                                                  | 67      |
| PERMANENT FUNDS DESCRIPTION                                                                                                                                                                                               | 68      |
| SCHEDULE I - COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS                                                                                                                                                           | 69      |
| SCHEDULE J - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR PERMANENT FUNDS                                                                                                         | 70      |
| GENERAL CAPITAL ASSETS DESCRIPTION                                                                                                                                                                                        | 70      |
| SCHEDULE K - SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION                                                                                                                                                               | 72      |
| SCHEDULE L - SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION                                                                                                                                                    | 73      |
| 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 <i>GOVERNMENT AUDITING STANDARDS</i> | 74 - 75 |

## Audit FYE 6.30.2025 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, 2025 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, 2025 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.

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

## Audit FYE 6.30.2025 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 6.30.2025 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 50 through 54 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 6.30.2025 cont.

### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 12, 2026, 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.

*RHR Smith & Company*

Buxton, Maine  
January 12, 2026

4

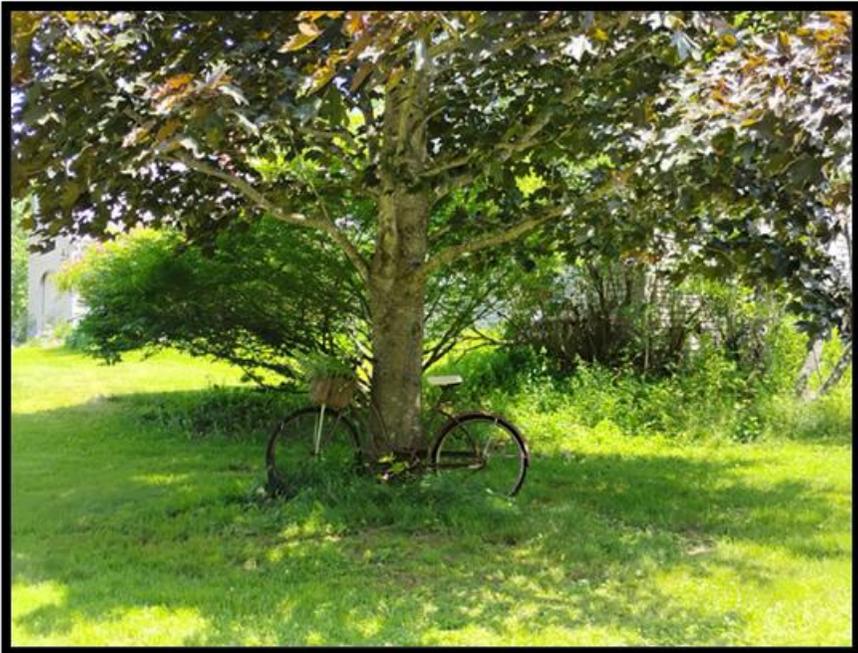


Photo by Yolanda Violette

## Audit FYE 6.30.2025 cont.

### REQUIRED SUPPLEMENTARY INFORMATION MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2025

(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, 2025. 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 and 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 6.30.2025 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 6.30.2025 cont.

The Town of Whitefield presents three 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 funds are the general fund and road maintenance CDAR. 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 \$1,499,141 from \$5,140,447 to \$6,639,588.

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 - increased to a balance of \$1,991,882 at the end of this year.

## Audit FYE 6.30.2025 cont.

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

|                                             | 2025                | 2024                |
|---------------------------------------------|---------------------|---------------------|
| <b>Assets:</b>                              |                     |                     |
| Current Assets                              | \$ 3,624,223        | \$ 2,085,952        |
| Noncurrent Assets - Capital Assets          | 3,460,310           | 3,560,665           |
| <b>Total Assets</b>                         | <b>7,084,533</b>    | <b>5,646,617</b>    |
| <b>Deferred Outflows of Resources</b>       |                     |                     |
| Deferred Outflows Related to OPEB           | 4,114               | 4,353               |
| <b>Total Deferred Outflows of Resources</b> | <b>4,114</b>        | <b>4,353</b>        |
| <b>Liabilities:</b>                         |                     |                     |
| Current Liabilities                         | 43,471              | 40,786              |
| Noncurrent Liabilities                      | 385,607             | 410,347             |
| <b>Total Liabilities</b>                    | <b>429,078</b>      | <b>451,133</b>      |
| <b>Deferred Inflows of Resources:</b>       |                     |                     |
| Prepaid Taxes                               | -                   | 6,136               |
| Deferred Revenue                            | 15,097              | 46,903              |
| Deferred Inflows Related to OPEB            | 4,884               | 6,351               |
| <b>Total Deferred Inflows of Resources</b>  | <b>19,981</b>       | <b>59,390</b>       |
| <b>Net Position:</b>                        |                     |                     |
| Net Investment in Capital Assets            | 3,067,028           | 3,130,709           |
| Restricted                                  | 1,369,974           | -                   |
| Road maintenance CDAR                       |                     |                     |
| Special revenue funds                       | 84,871              | 62,364              |
| Permanent funds                             | 125,833             | 116,794             |
| Unrestricted                                | 1,991,882           | 1,830,580           |
| <b>Total Net Position</b>                   | <b>\$ 6,639,588</b> | <b>\$ 5,140,447</b> |

### Revenues and Expenses

Revenues for the Town's governmental activities increased by 6.35%, while total expenses increased by 5.77%. The largest increase in revenues was in property taxes. Increases in expenses were primarily in general government, public works, county tax and education. The increase in expenses were partially offset by decreases in public safety, unclassified and capital outlay.

## Audit FYE 6.30.2025 cont.

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

|                                                                 | <b>2025</b>         | <b>2024</b>         |
|-----------------------------------------------------------------|---------------------|---------------------|
| <b>Revenues</b>                                                 |                     |                     |
| <i>Program Revenues:</i>                                        |                     |                     |
| Charges for services                                            | \$ 20,496           | \$ 27,399           |
| Operating grants and contributions                              | 145,029             | 56,404              |
| <i>General Revenues:</i>                                        |                     |                     |
| Property taxes                                                  | 3,920,258           | 3,468,079           |
| Excise taxes                                                    | 567,517             | 568,240             |
| Grants and contributions not restricted<br>to specific programs | 489,065             | 587,804             |
| Miscellaneous                                                   | 75,736              | 198,790             |
| <b>Total Revenues</b>                                           | <b>5,218,101</b>    | <b>4,906,716</b>    |
| <b>Expenses</b>                                                 |                     |                     |
| General government                                              | 374,989             | 363,542             |
| Health and welfare                                              | 4,515               | 4,255               |
| Public safety                                                   | 186,735             | 209,653             |
| Public works                                                    | 885,406             | 569,678             |
| Cemeteries                                                      | 8,611               | 5,357               |
| County tax                                                      | 384,341             | 338,597             |
| Education                                                       | 2,802,129           | 2,661,694           |
| Unclassified                                                    | 180,622             | 385,582             |
| Capital outlay                                                  | 17,500              | 40,300              |
| Interest on long-term debt                                      | 14,062              | 15,047              |
| <b>Total Expenses</b>                                           | <b>4,858,910</b>    | <b>4,593,705</b>    |
| Special or extraordinary items                                  |                     |                     |
| NECEC settlement                                                | 1,139,950           | -                   |
| <b>Total special or extraordinary items</b>                     | <b>1,139,950</b>    | <b>-</b>            |
| <b>Change in Net Position</b>                                   | 1,499,141           | 313,011             |
| <b>Net Position - July 1</b>                                    | 5,140,447           | 4,827,436           |
| <b>Net Position - June 30</b>                                   | <b>\$ 6,639,588</b> | <b>\$ 5,140,447</b> |

## Audit FYE 6.30.2025 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.

#### Town of Whitefield, Maine Fund Balances - Governmental Funds June 30,

|                             | 2025                | 2024<br>(Restated)  | Increase/<br>(Decrease) |
|-----------------------------|---------------------|---------------------|-------------------------|
| General Fund:               |                     |                     |                         |
| Nonspendable                | \$ 20,964           | \$ 19,102           | \$ 1,862                |
| Committed                   | 138,785             | 36,572              | 102,213                 |
| Assigned                    | 250,000             | 300,000             | (50,000)                |
| Unassigned                  | <u>1,508,912</u>    | <u>1,348,007</u>    | <u>160,905</u>          |
| Total General Fund          | <u>\$ 1,918,661</u> | <u>\$ 1,703,681</u> | <u>\$ 214,980</u>       |
| <br>Road Maintenance CDAR   |                     |                     |                         |
| Restricted                  | <u>\$ 1,369,974</u> | <u>\$ -</u>         | <u>\$ 1,369,974</u>     |
| Total Road Maintenance CDAR | <u>\$ 1,369,974</u> | <u>\$ -</u>         | <u>\$ 1,369,974</u>     |
| <br>Nonmajor Funds:         |                     |                     |                         |
| Special Revenue Funds:      |                     |                     |                         |
| Restricted                  | \$ 84,871           | \$ 62,844           | \$ 22,027               |
| Capital Projects Funds:     |                     |                     |                         |
| Committed                   | 31,330              | 63,105              | (31,775)                |
| Permanent Funds:            |                     |                     |                         |
| Nonspendable                | 12,524              | 12,524              | -                       |
| Restricted                  | <u>113,309</u>      | <u>104,270</u>      | <u>9,039</u>            |
| Total Nonmajor Funds        | <u>\$ 242,034</u>   | <u>\$ 242,743</u>   | <u>\$ (709)</u>         |

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

#### Budgetary Highlights

There was no difference between the original and final budget for the general fund.

The general fund actual revenues were in excess of budgeted revenues by \$215,182. 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 6.30.2025 cont.

The general fund actual expenditures were under budgeted expenditures by \$249,798. All expenditure categories were within or under budgeted amounts except for cemeteries.

### Capital Asset and Debt Administration

#### Capital Assets

As of June 30, 2025, the net book value of capital assets recorded by the Town decreased by \$100,355 from the prior year. This decrease was the result of current year net capital additions of \$54,311 less depreciation expense of \$154,666 .

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

|                                           | 2025         | 2024         |
|-------------------------------------------|--------------|--------------|
| Land, art work, non-depreciable land      |              |              |
| improvements and construction in progress | \$ 277,245   | \$ 267,245   |
| Land improvements                         | 9,865        | 10,309       |
| Buildings and building improvements       | 574,112      | 577,228      |
| Machinery and equipment                   | 123,572      | 114,620      |
| Vehicles                                  | 72,335       | 90,868       |
| Infrastructure                            | 2,403,181    | 2,500,395    |
| Total                                     | \$ 3,460,310 | \$ 3,560,665 |

#### Debt

At June 30, 2025, the Town had \$393,282 in bonds payable versus \$429,956 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 2025 - 2026 budget could be severely impacted by the reduction of funding from the State. There is no indication of reduced funding from the State for 2025 - 2026 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 6.30.2025 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.

12

|                                                            | STATEMENT A                |
|------------------------------------------------------------|----------------------------|
| TOWN OF WHITEFIELD, MAINE                                  |                            |
| STATEMENT OF NET POSITION                                  |                            |
| JUNE 30, 2025                                              |                            |
|                                                            | Governmental<br>Activities |
| <b>ASSETS</b>                                              |                            |
| Current assets:                                            |                            |
| Cash and cash equivalents                                  | \$ 2,017,127               |
| Investments                                                | 1,421,681                  |
| Accounts receivable (net of allowance for uncollectibles): |                            |
| Taxes                                                      | 159,028                    |
| Liens                                                      | 5,423                      |
| Prepaid items                                              | 20,964                     |
| Total current assets                                       | 3,624,223                  |
| Noncurrent assets:                                         |                            |
| Capital assets:                                            |                            |
| Land and other assets not being depreciated                | 277,245                    |
| Buildings and equipment, net of accumulated depreciation   | 3,183,065                  |
| Total noncurrent assets                                    | 3,460,310                  |
| <b>TOTAL ASSETS</b>                                        | <b>7,084,533</b>           |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                      |                            |
| Deferred outflows of resources related to OPEB             | 4,114                      |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>                | <b>4,114</b>               |
| <b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>     | <b>\$ 7,088,647</b>        |

13

Audit FYE 6.30.2025 cont.

STATEMENT A (CONTINUED)

TOWN OF WHITEFIELD, MAINE

STATEMENT OF NET POSITION  
JUNE 30, 2025

|                                                                              | Governmental<br>Activities |
|------------------------------------------------------------------------------|----------------------------|
| <b>LIABILITIES</b>                                                           |                            |
| Current liabilities:                                                         |                            |
| Accrued expenses                                                             | \$ 664                     |
| Accrued interest                                                             | 3,067                      |
| Current portion of long-term obligations                                     | 39,740                     |
| Total current liabilities                                                    | 43,471                     |
| Noncurrent liabilities:                                                      |                            |
| Noncurrent portion of long-term obligations:                                 |                            |
| Bonds payable                                                                | 356,089                    |
| Net OPEB liability                                                           | 15,087                     |
| Accrued compensated absences                                                 | 14,431                     |
| Total noncurrent liabilities                                                 | 385,607                    |
| <b>TOTAL LIABILITIES</b>                                                     | <b>429,078</b>             |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                         |                            |
| Deferred revenue                                                             | 15,097                     |
| Deferred inflows of resources related to OPEB                                | 4,884                      |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                   | <b>19,981</b>              |
| <b>NET POSITION</b>                                                          |                            |
| Net investment in capital assets                                             | 3,067,028                  |
| Restricted:                                                                  |                            |
| Road maintenance CDAR                                                        | 1,369,974                  |
| Special revenue funds                                                        | 84,871                     |
| Permanent funds                                                              | 125,833                    |
| Unrestricted                                                                 | 1,991,882                  |
| <b>TOTAL NET POSITION</b>                                                    | <b>6,639,588</b>           |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES<br/>AND NET POSITION</b> | <b>\$ 7,088,647</b>        |

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

Audit FYE 6.30.2025 cont.

STATEMENT B

TOWN OF WHITEFIELD, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025

| Functions/Programs            | Expenses            | Program Revenues        |                                          |                                        | Net (Expense)<br>Revenue and Changes<br>in Net Position |
|-------------------------------|---------------------|-------------------------|------------------------------------------|----------------------------------------|---------------------------------------------------------|
|                               |                     | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Total<br>Governmental<br>Activities                     |
| Governmental activities:      |                     |                         |                                          |                                        |                                                         |
| General government            | \$ 374,989          | \$ 16,818               | \$ -                                     | \$ -                                   | \$ (358,171)                                            |
| Health and welfare            | 4,515               | -                       | -                                        | -                                      | (4,515)                                                 |
| Public safety                 | 186,735             | 3,678                   | 50,000                                   | -                                      | (133,057)                                               |
| Public works                  | 885,406             | -                       | 57,124                                   | -                                      | (828,282)                                               |
| Cemeteries                    | 8,611               | -                       | -                                        | -                                      | (8,611)                                                 |
| County tax                    | 384,341             | -                       | -                                        | -                                      | (384,341)                                               |
| Education                     | 2,802,129           | -                       | -                                        | -                                      | (2,802,129)                                             |
| Unclassified                  | 180,622             | -                       | 37,905                                   | -                                      | (142,717)                                               |
| Capital outlay                | 17,500              | -                       | -                                        | -                                      | (17,500)                                                |
| Interest on long-term debt    | 14,062              | -                       | -                                        | -                                      | (14,062)                                                |
| Total governmental activities | <u>\$ 4,858,910</u> | <u>\$ 20,496</u>        | <u>\$ 145,029</u>                        | <u>\$ -</u>                            | <u>(4,693,385)</u>                                      |

15

## STATEMENT B (CONTINUED)

TOWN OF WHITEFIELD, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025

|                                                              | Governmental<br>Activities |
|--------------------------------------------------------------|----------------------------|
| Changes in net position:                                     |                            |
| Net (expense) revenue                                        | <u>(4,693,385)</u>         |
| General revenues:                                            |                            |
| Taxes:                                                       |                            |
| Property taxes, levied for general purposes                  | 3,920,258                  |
| Excise taxes                                                 | 567,517                    |
| Grants and contributions not restricted to specific programs | 489,065                    |
| Miscellaneous                                                | <u>75,736</u>              |
| Total general revenues                                       | <u>5,052,576</u>           |
| Special or extraordinary items                               |                            |
| NECEC settlement                                             | <u>1,139,950</u>           |
| Total special or extraordinary items                         | <u>1,139,950</u>           |
| Change in net position                                       | 1,499,141                  |
| NET POSITION - JULY 1                                        | <u>5,140,447</u>           |
| NET POSITION - JUNE 30                                       | <u>\$ 6,639,588</u>        |

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

16

Audit FYE 6.30.2025 cont.

## STATEMENT C

## TOWN OF WHITEFIELD, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2025

|                                                                           | General<br>Fund     | Road<br>Maintenance<br>CDAR | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---------------------------------------------------------------------------|---------------------|-----------------------------|--------------------------------|--------------------------------|
| <b>ASSETS</b>                                                             |                     |                             |                                |                                |
| Cash and cash equivalents                                                 | \$ 1,897,617        | \$ -                        | \$ 119,510                     | \$ 2,017,127                   |
| Investments                                                               | -                   | 1,369,974                   | 51,707                         | 1,421,681                      |
| Accounts receivable (net of allowance for uncollectibles):                |                     |                             |                                |                                |
| Taxes                                                                     | 159,028             | -                           | -                              | 159,028                        |
| Liens                                                                     | 5,423               | -                           | -                              | 5,423                          |
| Prepaid items                                                             | 20,964              | -                           | -                              | 20,964                         |
| Due from other funds                                                      | -                   | -                           | 85,914                         | 85,914                         |
| <b>TOTAL ASSETS</b>                                                       | <b>\$ 2,083,032</b> | <b>\$ 1,369,974</b>         | <b>\$ 257,131</b>              | <b>\$ 3,710,137</b>            |
| <b>LIABILITIES</b>                                                        |                     |                             |                                |                                |
| Accrued expenses                                                          | \$ 664              | \$ -                        | \$ -                           | \$ 664                         |
| Due to other funds                                                        | 85,914              | -                           | -                              | 85,914                         |
| <b>TOTAL LIABILITIES</b>                                                  | <b>86,578</b>       | <b>-</b>                    | <b>-</b>                       | <b>86,578</b>                  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                     |                             |                                |                                |
| Deferred revenue                                                          | -                   | -                           | 15,097                         | 15,097                         |
| Deferred property tax                                                     | 77,793              | -                           | -                              | 77,793                         |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                | <b>77,793</b>       | <b>-</b>                    | <b>15,097</b>                  | <b>92,890</b>                  |
| <b>FUND BALANCES</b>                                                      |                     |                             |                                |                                |
| Nonspendable                                                              | 20,964              | -                           | 12,524                         | 33,488                         |
| Restricted                                                                | -                   | 1,369,974                   | 198,180                        | 1,568,154                      |
| Committed                                                                 | 138,785             | -                           | 31,330                         | 170,115                        |
| Assigned                                                                  | 250,000             | -                           | -                              | 250,000                        |
| Unassigned                                                                | 1,508,912           | -                           | -                              | 1,508,912                      |
| <b>TOTAL FUND BALANCES</b>                                                | <b>1,918,661</b>    | <b>1,369,974</b>            | <b>242,034</b>                 | <b>3,530,669</b>               |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b> | <b>\$ 2,083,032</b> | <b>\$ 1,369,974</b>         | <b>\$ 257,131</b>              | <b>\$ 3,710,137</b>            |

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



Photo by Yolanda Violette

# Audit FYE 6.30.2025 cont.

STATEMENT D

TOWN OF WHITEFIELD, MAINE

## RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2025

|                                                                                                                                                         | <u>Total<br/>Governmental<br/>Funds</u> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| Total Fund Balances                                                                                                                                     | \$ 3,530,669                            |
| 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 | 3,460,310                               |
| 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                                                                                                                              | 77,793                                  |
| Deferred outflows of resources are not financial resources and therefore are not reported in the funds                                                  | 4,114                                   |
| Long-term obligations are not due and payable in the current period and therefore are not reported in the funds shown above:                            |                                         |
| Bonds payable                                                                                                                                           | (393,282)                               |
| Accrued compensated absences                                                                                                                            | (16,978)                                |
| Net OPEB liability                                                                                                                                      | (15,087)                                |
| Accrued interest                                                                                                                                        | (3,067)                                 |
| Deferred inflows of resources are not financial resources and therefore are not reported in the funds                                                   | <u>(4,884)</u>                          |
| Net position of governmental activities                                                                                                                 | <u>\$ 6,639,588</u>                     |

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



Photo by  
Yolanda Violette

Audit FYE 6.30.2025 cont.

## STATEMENT E

## TOWN OF WHITEFIELD, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2025

|                                                         | General<br>Fund     | Road<br>Maintenance<br>GDAR | Other<br>Governmental<br>Fund | Total<br>Governmental<br>Funds |
|---------------------------------------------------------|---------------------|-----------------------------|-------------------------------|--------------------------------|
| <b>REVENUE</b>                                          |                     |                             |                               |                                |
| Taxes:                                                  |                     |                             |                               |                                |
| Property taxes                                          | \$ 3,928,796        | \$ -                        | \$ -                          | \$ 3,928,796                   |
| Excise taxes                                            | 567,517             | -                           | -                             | 567,517                        |
| Intergovernmental                                       | 546,709             | -                           | 87,385                        | 634,094                        |
| Charges for services                                    | 20,496              | -                           | -                             | 20,496                         |
| Interest income                                         | 18,843              | 29,974                      | 494                           | 49,311                         |
| Miscellaneous                                           | 10,143              | -                           | 16,282                        | 26,425                         |
| <b>TOTAL REVENUES</b>                                   | <b>5,092,504</b>    | <b>29,974</b>               | <b>104,161</b>                | <b>5,226,639</b>               |
| <b>EXPENDITURES</b>                                     |                     |                             |                               |                                |
| Current:                                                |                     |                             |                               |                                |
| General government                                      | 368,248             | -                           | -                             | 368,248                        |
| Health and welfare                                      | 4,515               | -                           | -                             | 4,515                          |
| Public safety                                           | 182,360             | -                           | -                             | 182,360                        |
| Public works                                            | 783,282             | -                           | -                             | 783,282                        |
| Cemeteries                                              | 8,611               | -                           | -                             | 8,611                          |
| County tax                                              | 384,341             | -                           | -                             | 384,341                        |
| Education                                               | 2,802,129           | -                           | -                             | 2,802,129                      |
| Unclassified                                            | 73,227              | -                           | 107,395                       | 180,622                        |
| Debt service:                                           |                     |                             |                               |                                |
| Principal                                               | 36,674              | -                           | -                             | 36,674                         |
| Interest                                                | 14,062              | -                           | -                             | 14,062                         |
| Capital outlay                                          | 17,500              | -                           | -                             | 17,500                         |
| <b>TOTAL EXPENDITURES</b>                               | <b>4,674,949</b>    | <b>-</b>                    | <b>107,395</b>                | <b>4,782,344</b>               |
| <b>EXCESS OF REVENUES OVER<br/>(UNDER) EXPENDITURES</b> | <b>417,555</b>      | <b>29,974</b>               | <b>(3,234)</b>                | <b>444,295</b>                 |
| <b>OTHER FINANCING SOURCES USES</b>                     |                     |                             |                               |                                |
| Transfers in                                            | 6,975               | 200,050                     | 9,500                         | 216,525                        |
| Transfers (out)                                         | (209,550)           | -                           | (6,975)                       | (216,525)                      |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>         | <b>(202,575)</b>    | <b>200,050</b>              | <b>2,525</b>                  | <b>-</b>                       |
| <b>SPECIAL OR EXTRAORDINARY ITEMS</b>                   |                     |                             |                               |                                |
| NECEC settlement                                        | -                   | 1,139,950                   | -                             | 1,139,950                      |
| <b>TOTAL SPECIAL OR EXTRAORDINARY ITEMS</b>             | <b>-</b>            | <b>1,139,950</b>            | <b>-</b>                      | <b>1,139,950</b>               |
| <b>NET CHANGE IN FUND BALANCES</b>                      | <b>214,980</b>      | <b>1,369,974</b>            | <b>(709)</b>                  | <b>1,584,245</b>               |
| <b>FUND BALANCES - JULY 1, AS PREVIOUSLY REPORTED</b>   | <b>1,704,161</b>    | <b>-</b>                    | <b>242,263</b>                | <b>1,946,424</b>               |
| <b>ERROR CORRECTION</b>                                 | <b>(480)</b>        | <b>-</b>                    | <b>480</b>                    | <b>-</b>                       |
| <b>FUND BALANCES - JULY 1, AS RESTATED</b>              | <b>1,703,681</b>    | <b>-</b>                    | <b>242,743</b>                | <b>1,946,424</b>               |
| <b>FUND BALANCES - JUNE 30</b>                          | <b>\$ 1,918,661</b> | <b>\$ 1,369,974</b>         | <b>\$ 242,034</b>             | <b>\$ 3,530,669</b>            |

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

Audit FYE 6.30.2025 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, 2025

|                                                                                                                                                                                   |                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Net change in fund balances - total governmental funds (Statement E)                                                                                                              | <u>\$ 1,584,245</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                                                                                                                                                        | 54,311              |
| Depreciation expense                                                                                                                                                              | <u>(154,668)</u>    |
|                                                                                                                                                                                   | <u>(100,355)</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>(8,538)</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>(239)</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>36,674</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                                                                                                                                                                | (3,045)             |
| Accrued compensated absences                                                                                                                                                      | <u>(11,068)</u>     |
|                                                                                                                                                                                   | <u>(14,113)</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>1,467</u>        |
| Change in net position of governmental activities (Statement B)                                                                                                                   | <u>\$ 1,499,141</u> |

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

## Audit FYE 6.30.2025 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Reporting Entity

The Town of Whitefield was incorporated under the laws of the State of Maine. The Town operates under the selectboard-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, 2025, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 101 "Compensated Absences". The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 102 "Certain Risk Disclosures". The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur or are more likely than not to begin to occur within 12 months of the date

## Audit FYE 6.30.2025 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

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

the financial statements are issued. A disclosure should be made in the notes to financial statements if a government determines that those criteria for disclosures have been met for a concentration or constraint. 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) 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 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.

## Audit FYE 6.30.2025 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

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

##### 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:

##### Major Funds

- 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.
- b. Road Maintenance CDAR funds are used to repair road damage caused by the New England Clean Energy project between February 27, 2024 and March 28, 2024. Funding is provided through a settlement from NECEC LLC received by the town on November 24, 2024

##### Nonmajor Funds

- c. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- d. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
- e. 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.

## Audit FYE 6.30.2025 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

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

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.

#### 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:

## Audit FYE 6.30.2025 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

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

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
- 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, 2025.

## Audit FYE 6.30.2025 cont.

### TOWN OF WHITEFIELD, MAINE NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

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

##### 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.

##### Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

##### 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. 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.

## Audit FYE 6.30.2025 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

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

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.

#### 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

## Audit FYE 6.30.2025 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

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

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.

**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.

## Audit FYE 6.30.2025 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

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

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 property tax, 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. Deferred revenue also qualifies 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 item 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 10, 2024 on the assessed value listed as of April 1, 2024, for all real and personal property located in the Town. Taxes were due on in two installments on November 29, 2024 and April 29, 2025. Interest on unpaid taxes commenced on November 30, 2024 and April 30, 2025 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.

## Audit FYE 6.30.2025 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

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

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 \$42,330 for the year ended June 30, 2025.

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.

#### 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.

## Audit FYE 6.30.2025 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

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

##### 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, 2025, the Town's cash balances amounting to \$2,017,127 were comprised of bank deposits of \$2,080,625. Bank deposits are adjusted primarily by outstanding checks and deposits in transit to reconcile to the Town's cash balance. All of this balance was insured by federal depository insurance and consequently was not exposed to custodial credit risk.

| Account Type         | Bank<br>Balance |
|----------------------|-----------------|
| Checking accounts    | \$ 27,408       |
| IntraFi cash service | 1,933,707       |
| Savings accounts     | 119,510         |
|                      | \$ 2,080,625    |

##### 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 \$1,419,964 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, 2025, the Town's investments of \$1,419,964 was comprised of certificates of deposit which are fully collateralized with federal depository insurance and consequently not exposed to custodial credit

## Audit FYE 6.30.2025 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

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

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, 2025 consisted of the following individual fund receivables and payables.

|                                 | Receivables<br>(Due From) | Payables<br>(Due To) |
|---------------------------------|---------------------------|----------------------|
| General fund                    | \$ -                      | \$ 85,914            |
| Nonmajor special revenue funds  | 54,584                    | -                    |
| Nonmajor capital projects funds | 31,330                    | -                    |
|                                 | \$ 85,914                 | \$ 85,914            |

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.

#### NOTE 4 - INTERFUND TRANSFERS

Interfund transfers at June 30, 2025 consisted of the following:

|                                 | Transfer<br>From | Transfer<br>To |
|---------------------------------|------------------|----------------|
| General fund                    | \$ 209,550       | \$ 6,975       |
| Road maintenance CDAR           | -                | 200,050        |
| Nonmajor special revenue funds  | -                | 500            |
| Nonmajor capital projects funds | 6,975            | 9,000          |
|                                 | \$ 216,525       | \$ 216,525     |

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

## Audit FYE 6.30.2025 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

#### NOTE 5 - CAPITAL ASSETS

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

|                                       | Balance<br>7/1/24   | Additions           | Disposals   | Balance<br>6/30/25  |
|---------------------------------------|---------------------|---------------------|-------------|---------------------|
| <b>Non-depreciated assets:</b>        |                     |                     |             |                     |
| Land                                  | \$ 167,245          | \$ -                | \$ -        | \$ 167,245          |
| Artwork                               | 60,000              | -                   | -           | 60,000              |
| Non-depreciable land improvements     | 40,000              | -                   | -           | 40,000              |
| Construction in progress              | -                   | 10,000              | -           | 10,000              |
|                                       | <u>267,245</u>      | <u>10,000</u>       | <u>-</u>    | <u>277,245</u>      |
| <b>Depreciated assets:</b>            |                     |                     |             |                     |
| Land improvements                     | 27,444              | -                   | -           | 27,444              |
| Building and building improvements    | 880,033             | 17,500              | -           | 897,533             |
| Machinery and equipment               | 237,053             | 26,811              | -           | 263,864             |
| Vehicles                              | 661,918             | -                   | -           | 661,918             |
| Infrastructure                        | 2,789,659           | -                   | -           | 2,789,659           |
|                                       | <u>4,596,107</u>    | <u>44,311</u>       | <u>-</u>    | <u>4,640,418</u>    |
| <b>Less accumulated depreciation:</b> |                     |                     |             |                     |
| Land improvements                     | (17,135)            | (444)               | -           | (17,579)            |
| Building and building improvements    | (302,805)           | (20,816)            | -           | (323,421)           |
| Machinery and equipment               | (122,433)           | (17,859)            | -           | (140,292)           |
| Vehicles                              | (571,050)           | (18,533)            | -           | (589,583)           |
| Infrastructure                        | (289,264)           | (97,214)            | -           | (386,478)           |
|                                       | <u>(1,302,687)</u>  | <u>(154,866)</u>    | <u>-</u>    | <u>(1,457,353)</u>  |
| <b>Net depreciated assets</b>         | <u>3,293,420</u>    | <u>(110,355)</u>    | <u>-</u>    | <u>3,183,065</u>    |
| <b>Net capital assets</b>             | <u>\$ 3,580,665</u> | <u>\$ (100,355)</u> | <u>\$ -</u> | <u>\$ 3,480,310</u> |
| <b>Current year depreciation</b>      |                     |                     |             |                     |
| General government                    |                     | \$ 11,356           |             |                     |
| Public safety                         |                     | 41,186              |             |                     |
| Public works                          |                     | 102,124             |             |                     |
|                                       |                     | <u>\$ 154,666</u>   |             |                     |

## Audit FYE 6.30.2025 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

#### NOTE 6 - LONG-TERM DEBT

A summary of long-term debt for the year ended June 30, 2025 is as follows:

|               | Balance<br>7/1/24 | Additions | Reductions  | Balance<br>6/30/25 | Current<br>Year<br>Portion |
|---------------|-------------------|-----------|-------------|--------------------|----------------------------|
| Bonds payable | \$429,956         | \$ -      | \$ (36,674) | \$393,282          | \$ 37,193                  |

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.                    | \$ 292,344               |
| 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. | <u>100,938</u>           |
| <b>Total bonds payable</b>                                                                                                                                                                                                                                                                        | <b><u>\$ 393,282</u></b> |

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

| Year Ending<br>June 30. | Principal         | Interest         | Total<br>Debt Service |
|-------------------------|-------------------|------------------|-----------------------|
| 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                    | 39,829            | 7,675            | 47,504                |
| 2031-2035               | 91,357            | 27,019           | 118,376               |
| 2036-2040               | 91,357            | 11,130           | 102,487               |
| 2041-2045               | 18,273            | 318              | 18,591                |
|                         | <b>\$ 393,282</b> | <b>\$ 89,825</b> | <b>\$ 483,107</b>     |

## Audit FYE 6.30.2025 cont.

### TOWN OF WHITEFIELD, MAINE NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

#### 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, 2025 is as follows:

|                              | Balance<br>7/1/24 | Additions | Reductions | Balance<br>6/30/25 | Current<br>Year<br>Portion |
|------------------------------|-------------------|-----------|------------|--------------------|----------------------------|
| Accrued compensated absences | \$ 5,910          | \$ 11,068 | \$ -       | \$ 16,978          | \$ 2,547                   |
| Net OPEB liability           | 12,042            | 3,283     | (238)      | 15,087             | -                          |
|                              | \$ 17,952         | \$ 14,351 | \$ (238)   | \$ 32,065          | \$ 2,547                   |

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, 2025, the Town's liability for compensated absences is \$16,978.

#### 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, 2025:

|                                  |              |
|----------------------------------|--------------|
| Invested in capital assets       | \$ 4,917,663 |
| Accumulated depreciation         | (1,457,353)  |
| Outstanding capital related debt | (393,282)    |
|                                  | \$ 3,067,028 |

Audit FYE 6.30.2025 cont.

## TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

## NOTE 10 - RESTRICTED NET POSITION

At June 30, 2025, the Town had the following restricted net position:

|                                             |                    |
|---------------------------------------------|--------------------|
| Road maintenance CDAR                       | \$1,369,974        |
| Nonmajor special revenue funds (Schedule E) |                    |
| Heating fund                                | 5,957              |
| Trails                                      | 408                |
| Community days                              | 597                |
| Fire dept donations                         | 7,983              |
| Trails fund                                 | 22,753             |
| Coopers Mills Dam overlook                  | 7,534              |
| EMA operations                              | 7,780              |
| EMS donations                               | 1,100              |
| EMS grant                                   | 22,654             |
| FD auxiliary                                | 1,369              |
| FD insurance                                | 2,898              |
| SW compost bins                             | 1,000              |
| Solid waste grant                           | 2,838              |
| 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                   | 467                |
| Worthy poor trust                           | 1,123              |
| Wells scholarship trust                     | 140                |
| Will Tumer cemetery trust                   | 77,506             |
| Will Tumer charity trust                    | 34,073             |
|                                             | <u>\$1,580,678</u> |

## NOTE 11 - NONSPENDABLE FUND BALANCES

At June 30, 2025, the Town had the following nonspendable fund balances:

|                                       |                  |
|---------------------------------------|------------------|
| General fund:                         |                  |
| Prepaid items                         | \$ 20,964        |
| Nonmajor permanent funds (Schedule G) | <u>12,524</u>    |
|                                       | <u>\$ 33,488</u> |

## Audit FYE 6.30.2025 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

#### NOTE 12 - RESTRICTED FUND BALANCES

At June 30, 2025, the Town had the following restricted fund balances:

|                                             |                    |
|---------------------------------------------|--------------------|
| Road maintenance CDAR                       | \$1,369,974        |
| Nonmajor special revenue funds (Schedule E) |                    |
| Heating fund                                | 5,957              |
| Trails                                      | 408                |
| Community days                              | 597                |
| Fire dept donations                         | 7,983              |
| Trails fund                                 | 22,753             |
| Coopers Mills Dam overlook                  | 7,534              |
| EMA operations                              | 7,780              |
| EMS donations                               | 1,100              |
| EMS grant                                   | 22,654             |
| FD auxiliary                                | 1,369              |
| FD insurance                                | 2,898              |
| SW compost bins                             | 1,000              |
| Solid waste grant                           | 2,838              |
| Nonmajor permanent funds (Schedule I)       |                    |
| Whitefield cemetery trust                   | 467                |
| Worthy poor trust                           | 1,123              |
| Wells scholarship trust                     | 140                |
| Will Turner cemetery trust                  | 77,506             |
| Will Turner charity trust                   | 34,073             |
|                                             | <u>\$1,568,154</u> |

#### NOTE 13 - COMMITTED FUND BALANCES

At June 30, 2025, 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                                   | 113,979           |
| Nonmajor capital projects funds (Schedule G) |                   |
| Fire department improvements                 | 31,330            |
|                                              | <u>\$ 170,115</u> |

## Audit FYE 6.30.2025 cont.

TOWN OF WHITEFIELD, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

### NOTE 14 - ASSIGNED FUND BALANCES

At June 30, 2025, the Town had the following assigned fund balances:

|               |                   |
|---------------|-------------------|
| General fund: |                   |
| FY26 budget   | <u>\$ 250,000</u> |

### NOTE 15 - OVERSPENT APPROPRIATIONS

At June 30, 2025 the following appropriations were exceeded by actual expenditures:

|                |                 |
|----------------|-----------------|
| Animal control | \$ 1,761        |
| Cemetaries     | <u>(411)</u>    |
|                | <u>\$ 1,350</u> |

### NOTE 16 - 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, 2025 was as follows.

|                | Outstanding<br>Debt | Percentage | Amount              |
|----------------|---------------------|------------|---------------------|
| Lincoln County | \$ 630,375          | 2.74%      | \$ 17,264           |
| RSU #12        | 8,643,748           | 19.07%     | <u>1,648,363</u>    |
|                |                     |            | <u>\$ 1,665,627</u> |

### NOTE 17 - 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, 2025.

## Audit FYE 6.30.2025 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

#### NOTE 17 - RISK MANAGEMENT (CONTINUED)

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, 2025. 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.

#### NOTE 18 - 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 criterion 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.

## Audit FYE 6.30.2025 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

### NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

#### Employees Covered by Benefit Terms

At January 1, 2025, the following employees were covered by the benefit terms:

|                      |   |
|----------------------|---|
| Active members       | 3 |
| Retirees and spouses | 0 |
| Total                | 3 |

#### 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, 2025, the Town reported a liability of \$15,087 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2025 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, 2025, the Town recognized OPEB expense of \$1,817. At June 30, 2025, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

## Audit FYE 6.30.2025 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

#### NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

|                                                                               | MMEHT                             |                                  |
|-------------------------------------------------------------------------------|-----------------------------------|----------------------------------|
|                                                                               | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
| Differences between expected and actual experience                            | \$ 1,605                          | \$ 4,165                         |
| Changes of assumptions                                                        | 2,204                             | 719                              |
| Net difference between projected and actual earnings on OPEB plan investments | -                                 | -                                |
| Contributions subsequent to the measurement date                              | 305                               | -                                |
| Total                                                                         | \$ 4,114                          | \$ 4,884                         |

\$305 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, 2026. 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: |            |
| 2026                     | \$ (1,036) |
| 2027                     | (1,036)    |
| 2028                     | (1,035)    |
| 2029                     | 447        |
| 2030                     | 531        |
| Thereafter               | 1,054      |

#### 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, 2025. 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 4.08% per annum for June 30, 2025 was based upon a measurement date of December 26, 2024. The sensitivity of net OPEB liability to changes in discount rate are as follows:

## Audit FYE 6.30.2025 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

#### NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

|                                                                            | 1%<br>Decrease   | Discount<br>Rate | 1%<br>Increase   |
|----------------------------------------------------------------------------|------------------|------------------|------------------|
|                                                                            | 3.08%            | 4.08%            | 5.08%            |
| Total OPEB liability                                                       | \$ 17,504        | \$ 15,087        | \$ 13,099        |
| Plan fiduciary net position                                                | -                | -                | -                |
| Net OPEB liability                                                         | <u>\$ 17,504</u> | <u>\$ 15,087</u> | <u>\$ 13,099</u> |
| Plan fiduciary net position as a percentage<br>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%<br>Decrease   | Healthcare<br>Trend Rates | 1%<br>Increase   |
|----------------------------------------------------------------------------|------------------|---------------------------|------------------|
| Total OPEB liability                                                       | \$ 12,621        | \$ 15,087                 | \$ 18,205        |
| Plan fiduciary net position                                                | -                | -                         | -                |
| Net OPEB liability                                                         | <u>\$ 12,621</u> | <u>\$ 15,087</u>          | <u>\$ 18,205</u> |
| Plan fiduciary net position as a percentage<br>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, 2025, 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 6.30.2025 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

#### NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

For medical and pharmacy, historical claims and census records were assembled and provided through June 30, 2023. 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, 2025 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, 2025, they are as follows:

Discount Rate - 4.08% per annum for year end 2025 reporting. 3.26% per annum for year end 2024 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 2025\_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 2029+ | 1.40%       |
| Extra Trend due to Taste/Technology 2029+           | 1.10%       |
| Expected Health Share of GDP 2034                   | 19.00%      |
| Health Share of GDP Resistance Point                | 18.00%      |
| Year for Limiting Cost Growth to GDP Growth         | 2045        |

## Audit FYE 6.30.2025 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

### NOTE 18 - 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 to 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 - Determined separately for non-Medicare and Medicare retirees including the estimated impact of rebates.

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

## Audit FYE 6.30.2025 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

#### NOTE 18 - 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 6.30.2025 cont.

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025

### NOTE 18 - 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, 2025 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, 2025 was (\$2,560).

#### *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, 2025 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 6.30.2025 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

#### NOTE 19 - RELATED PARTY TRANSACTIONS

During the fiscal year ended June 30, 2025, the Town identified the following related party relationships and transactions:

**Selectboard Member and EMS Director:** In March 2025, a member of the Selectboard is married to the Town's EMS Director who was paid \$557 during fiscal year 2025.

**Fire Chief and Barton Construction:** The Town hired Barton Construction, a company owned by the Fire Chief, to perform construction services for a municipal building project funded through the American Rescue Plan Act (ARPA). The total amount paid to Barton Construction for the fiscal year was \$10,225.

**Road Commissioner and Dylan Peaslee and Son LLC:** The Road Commissioner received a stipend of \$12,000 for services provided in his official capacity. Additionally, the Town contracted Dylan Peaslee and Son LLC, a company owned by the Road Commissioner, to perform road work during the fiscal year. Total payments made to the business amounted to \$149,394.

#### NOTE 20 - 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 21 - COMMITMENTS

As of June 30, 2025, the Town has entered into multi-year contractual agreements for services related to plowing, mowing, and paving. These contracts represent future financial commitments as summarized below:

**Plowing Services (Contract 1 – Spicer Tree Specialist):** The Town has entered into a three-year agreement for plowing services with Spicer Tree Specialist totaling \$1,170,000, with annual payments of \$390,000 through August 31, 2025.

## Audit FYE 6.30.2025 cont.

### TOWN OF WHITEFIELD, MAINE

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

#### NOTE 21 – COMMITMENTS (CONTINUED)

Mowing Services (Contract 2 – Sevons Lawn Care): A three-year mowing contract with Sevons Lawn Care was executed, totaling \$25,500, with annual payments of \$8,500 October 31, 2026.

Paving Services (Contract 3 – Mainly Paving): A paving contract with Mainly Paving was initiated for the fiscal year 2025, with a total commitment of \$1,169,228. This is a one-time contract with no further future commitments beyond 2025.

|      | Spicer Tree Specialist<br>Plowing<br>Contract 1 | Sevons Lawn Care<br>Mowing<br>Contract 2 | Mainly Paving<br>Paving<br>Contract 3 | Total               |
|------|-------------------------------------------------|------------------------------------------|---------------------------------------|---------------------|
| 2025 | \$ 390,000                                      | \$ 8,500                                 | \$ 1,169,228                          | \$ 1,567,728        |
| 2026 | 390,000                                         | 8,500                                    |                                       | 398,500             |
| 2027 | 390,000                                         | 8,500                                    |                                       | 398,500             |
|      | <u>\$ 1,170,000</u>                             | <u>\$ 25,500</u>                         | <u>\$ 1,169,228</u>                   | <u>\$ 2,364,728</u> |

#### NOTE 22 – RESTATEMENTS

In fiscal year 2025, a correction was required to adjust the beginning fund balances for the general fund and special revenue fund. The details of this correction are shown in the table below:

|                                            | 6/30/24<br>As Previously<br>Reported | Fund<br>Balance<br>Correction | 6/30/24<br>As Restated |
|--------------------------------------------|--------------------------------------|-------------------------------|------------------------|
| Government-Wide<br>Governmental Activities | <u>\$ 5,140,447</u>                  | <u>\$ -</u>                   | <u>\$ 5,140,447</u>    |
| Governmental Funds<br>Major Funds:         |                                      |                               |                        |
| General Fund                               | \$ 1,704,161                         | \$ (480)                      | \$ 1,703,681           |
| Road Maintenance CDAR                      | -                                    | -                             | -                      |
| Other Governmental Funds                   | 242,263                              | 480                           | 242,743                |
| Total Governmental Funds                   | <u>\$ 1,946,424</u>                  | <u>\$ -</u>                   | <u>\$ 1,946,424</u>    |

## Audit FYE 6.30.2025 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

49

### SCHEDULE 1

#### TOWN OF WHITEFIELD, MAINE

#### BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2025

|                                           | Budgeted Amounts    |                     | Actual<br>Amounts   | Variance<br>Positive<br>(Negative) |
|-------------------------------------------|---------------------|---------------------|---------------------|------------------------------------|
|                                           | Original            | Final               |                     |                                    |
| Budgetary Fund Balance - July 1, Restated | \$ 1,704,163        | \$ 1,704,163        | \$ 1,704,163        | \$ -                               |
| Resources (Inflows):                      |                     |                     |                     |                                    |
| Taxes:                                    |                     |                     |                     |                                    |
| Property taxes                            | 3,920,256           | 3,920,256           | 3,928,796           | 8,540                              |
| Excise taxes                              | 427,200             | 427,200             | 567,517             | 140,317                            |
| Intergovernmental                         | 508,151             | 508,151             | 546,709             | 38,558                             |
| Charges for services                      | 12,750              | 12,750              | 20,496              | 7,746                              |
| Interest income                           | 7,500               | 7,500               | 18,843              | 11,343                             |
| Other revenue                             | 8,440               | 8,440               | 10,143              | 1,703                              |
| Transfers from other funds                | -                   | -                   | 6,975               | 6,975                              |
| Amounts Available for Appropriation       | <u>6,588,460</u>    | <u>6,588,460</u>    | <u>6,803,642</u>    | <u>215,182</u>                     |
| Charges to Appropriations (Outflows):     |                     |                     |                     |                                    |
| General government                        | 414,351             | 414,351             | 368,248             | 46,103                             |
| Health and welfare                        | 8,869               | 8,869               | 4,515               | 2,354                              |
| Public safety                             | 205,045             | 205,045             | 182,360             | 22,685                             |
| Public works                              | 913,471             | 913,471             | 783,282             | 130,189                            |
| Cemeteries                                | 8,200               | 8,200               | 8,611               | (411)                              |
| County tax                                | 384,341             | 384,341             | 384,341             | -                                  |
| Education                                 | 2,802,129           | 2,802,129           | 2,802,129           | -                                  |
| Unclassified                              | 100,844             | 100,844             | 73,227              | 27,617                             |
| Debt service:                             |                     |                     |                     |                                    |
| Principal                                 | 36,675              | 36,675              | 36,674              | 1                                  |
| Interest                                  | 19,022              | 19,022              | 14,062              | 4,960                              |
| Capital outlay                            | 33,800              | 33,800              | 17,500              | 16,300                             |
| Transfers to other funds                  | 209,550             | 209,550             | 209,550             | -                                  |
| Total Charges to Appropriations           | <u>5,134,297</u>    | <u>5,134,297</u>    | <u>4,884,499</u>    | <u>249,798</u>                     |
| Budgetary Fund Balance - June 30          | <u>\$ 1,454,163</u> | <u>\$ 1,454,163</u> | <u>\$ 1,919,143</u> | <u>\$ 464,980</u>                  |
| Utilization of unassigned fund balance    | <u>\$ 250,000</u>   | <u>\$ 250,000</u>   | <u>\$ -</u>         | <u>\$ (250,000)</u>                |

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

Audit FYE 6.30.2025 cont.

SCHEDULE 2

TOWN OF WHITEFIELD, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY  
FOR THE YEAR ENDED JUNE 30, 2025

|                                                    | Increase (Decrease)          |                                          |                                    |
|----------------------------------------------------|------------------------------|------------------------------------------|------------------------------------|
|                                                    | Net OPEB<br>Liability<br>(a) | Plan<br>Fiduciary<br>Net Position<br>(b) | Net OPEB<br>Liability<br>(a) - (b) |
| Balances at 1/1/24 (Reporting December 31, 2024)   | \$ 12,042                    | \$ -                                     | \$ 12,042                          |
| Changes for the year:                              |                              |                                          |                                    |
| Service cost                                       | 2,801                        | -                                        | 2,801                              |
| Interest                                           | 482                          | -                                        | 482                                |
| Changes of benefits                                | -                            | -                                        | -                                  |
| Differences between expected and actual experience | -                            | -                                        | -                                  |
| Changes of assumptions                             | (113)                        | -                                        | (113)                              |
| Contributions - employer                           | -                            | 125                                      | (125)                              |
| Contributions - member                             | -                            | -                                        | -                                  |
| Net investment income                              | -                            | -                                        | -                                  |
| Benefit payments                                   | (125)                        | (125)                                    | -                                  |
| Administrative expense                             | -                            | -                                        | -                                  |
| Net changes                                        | <u>3,045</u>                 | <u>-</u>                                 | <u>3,045</u>                       |
| Balances at 1/1/25 (Reporting December 31, 2025)   | <u>\$ 15,087</u>             | <u>\$ -</u>                              | <u>\$ 15,087</u>                   |

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

51

SCHEDULE 3

TOWN OF WHITEFIELD, MAINE

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

|                                                                         | 2025              | 2024              | 2023             | 2022              | 2021             | 2020             |
|-------------------------------------------------------------------------|-------------------|-------------------|------------------|-------------------|------------------|------------------|
| <b>Total OPEB liability</b>                                             |                   |                   |                  |                   |                  |                  |
| Service cost (BOY)                                                      | 2,801             | 1,688             | 1,869            | 2,725             | 2,434            | -                |
| Interest (includes interest on service cost)                            | 482               | 256               | 117              | 294               | 281              | -                |
| Changes of benefit terms                                                | -                 | -                 | -                | -                 | -                | -                |
| Differences between expected and actual experience                      | -                 | 2,063             | -                | (9,717)           | -                | 6,368            |
| Changes of assumptions                                                  | (113)             | 2,834             | (600)            | (649)             | 627              | 1,452            |
| Benefit payments, including refunds of member contributions             | (125)             | -                 | -                | -                 | -                | -                |
| Net change in total OPEB liability                                      | <u>\$ 3,045</u>   | <u>\$ 6,841</u>   | <u>\$ 1,386</u>  | <u>\$ (7,347)</u> | <u>\$ 3,342</u>  | <u>\$ 7,820</u>  |
| Total OPEB liability - beginning                                        | <u>\$ 12,042</u>  | <u>\$ 5,201</u>   | <u>\$ 3,815</u>  | <u>\$ 11,162</u>  | <u>\$ 7,820</u>  | <u>\$ -</u>      |
| Total OPEB liability - ending                                           | <u>\$ 15,087</u>  | <u>\$ 12,042</u>  | <u>\$ 5,201</u>  | <u>\$ 3,815</u>   | <u>\$ 11,162</u> | <u>\$ 7,820</u>  |
| <b>Plan fiduciary net position</b>                                      |                   |                   |                  |                   |                  |                  |
| Contributions - employer                                                | 125               | -                 | -                | -                 | -                | -                |
| Contributions - member                                                  | -                 | -                 | -                | -                 | -                | -                |
| Net investment income                                                   | -                 | -                 | -                | -                 | -                | -                |
| Benefit payments, including refunds of member contributions             | (125)             | -                 | -                | -                 | -                | -                |
| Administrative expense                                                  | -                 | -                 | -                | -                 | -                | -                |
| Net change in fiduciary net position                                    | <u>-</u>          | <u>-</u>          | <u>-</u>         | <u>-</u>          | <u>-</u>         | <u>-</u>         |
| Plan fiduciary net position - beginning                                 | <u>\$ -</u>       | <u>\$ -</u>       | <u>\$ -</u>      | <u>\$ -</u>       | <u>\$ -</u>      | <u>\$ -</u>      |
| Plan fiduciary net position - ending                                    | <u>\$ -</u>       | <u>\$ -</u>       | <u>\$ -</u>      | <u>\$ -</u>       | <u>\$ -</u>      | <u>\$ -</u>      |
| Net OPEB liability - ending                                             | <u>\$ 15,087</u>  | <u>\$ 12,042</u>  | <u>\$ 5,201</u>  | <u>\$ 3,815</u>   | <u>\$ 11,162</u> | <u>\$ 7,820</u>  |
| Plan fiduciary net position as a percentage of the total OPEB liability | -                 | -                 | -                | -                 | -                | -                |
| Covered payroll                                                         | <u>\$ 131,641</u> | <u>\$ 131,641</u> | <u>\$ 88,000</u> | <u>\$ 88,000</u>  | <u>\$ 78,024</u> | <u>\$ 78,024</u> |
| Net OPEB liability as a percentage of covered payroll                   | 11.5%             | 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.

52

# Audit FYE 6.30.2025 cont.

SCHEDULE 4

## TOWN OF WHITEFIELD, MAINE

### SCHEDULE OF CONTRIBUTIONS - OPEB LAST 10 FISCAL YEARS\*

|                                                  | 2025              | 2024              | 2023             | 2022             | 2021             | 2020             |
|--------------------------------------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|
| <b>MMEHT:</b>                                    |                   |                   |                  |                  |                  |                  |
| Employer contributions                           | \$ 125            | \$ -              | \$ -             | \$ -             | \$ -             | \$ -             |
| Benefit payments                                 | (125)             | -                 | -                | -                | -                | -                |
| Contribution deficiency (excess)                 | \$ -              | \$ -              | \$ -             | \$ -             | \$ -             | \$ -             |
| <b>Covered payroll</b>                           | <b>\$ 131,641</b> | <b>\$ 131,641</b> | <b>\$ 88,000</b> | <b>\$ 88,000</b> | <b>\$ 78,624</b> | <b>\$ 78,624</b> |
| Contributions as a percentage of covered payroll | 0.1%              | 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.

## TOWN OF WHITEFIELD, MAINE

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2025

#### Changes in Assumptions

##### Maine Municipal Health Trust

The discount rate was updated to reflect the December 26, 2024 Bond Buyer 20-Bond GO Index. Short-term trends were adjusted in this valuation to reflect the expected 2025 per capita costs, premium increase, and an increase in expected rebates.

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



Photo submitted by Judith Ekholm

## Audit FYE 6.30.2025 cont.

### 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

Audit FYE 6.30.2025 cont.

## SCHEDULE A

## TOWN OF WHITEFIELD, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
 BUDGET AND ACTUAL - GENERAL FUND REVENUES  
 FOR THE YEAR ENDED JUNE 30, 2025

|                                     | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual<br/>Amounts</u> | <u>Variance<br/>Positive<br/>(Negative)</u> |
|-------------------------------------|----------------------------|-------------------------|---------------------------|---------------------------------------------|
| Resources (Inflows):                |                            |                         |                           |                                             |
| Taxes:                              |                            |                         |                           |                                             |
| Property taxes                      | \$ 3,920,256               | \$ 3,920,256            | \$ 3,928,796              | \$ 8,540                                    |
| Auto excise                         | 425,000                    | 425,000                 | 565,082                   | 140,082                                     |
| Boat excise                         | 2,200                      | 2,200                   | 2,435                     | 235                                         |
| Intergovernmental revenues:         |                            |                         |                           |                                             |
| State revenue sharing               | 305,000                    | 305,000                 | 357,179                   | 52,179                                      |
| Homestead reimbursement             | 136,074                    | 136,074                 | 125,269                   | (10,805)                                    |
| BETE reimbursement                  | 1,077                      | 1,077                   | 1,083                     | 6                                           |
| Highway block grant                 | 55,000                     | 55,000                  | 57,124                    | 2,124                                       |
| Tree growth                         | 9,000                      | 9,000                   | 3,542                     | (5,458)                                     |
| Veterans' exemption                 | 2,000                      | 2,000                   | 1,541                     | (459)                                       |
| Other intergovernmental revenues    | -                          | -                       | 971                       | 971                                         |
| Charges for services:               |                            |                         |                           |                                             |
| Clerk fees                          | 12,400                     | 12,400                  | 16,818                    | 4,418                                       |
| Cemetery plots                      | 350                        | 350                     | -                         | (350)                                       |
| Animal control fees                 | -                          | -                       | 3,678                     | 3,678                                       |
| Interest income:                    |                            |                         |                           |                                             |
| Tax interest and lien costs         | 7,500                      | 7,500                   | 12,147                    | 4,647                                       |
| Interest income                     | -                          | -                       | 6,696                     | 6,696                                       |
| Miscellaneous revenues:             |                            |                         |                           |                                             |
| Cemetery reimbursement              | 2,040                      | 2,040                   | 1,920                     | (120)                                       |
| Cable franchise                     | 4,900                      | 4,900                   | 5,526                     | 626                                         |
| Tax acquired property               | -                          | -                       | 75                        | 75                                          |
| Insurance reimbursement             | -                          | -                       | 921                       | 921                                         |
| Other                               | 1,500                      | 1,500                   | 1,701                     | 201                                         |
| Transfers from other funds          | -                          | -                       | 6,975                     | 6,975                                       |
| Amounts Available for Appropriation | <u>\$ 4,884,297</u>        | <u>\$ 4,884,297</u>     | <u>\$ 5,099,479</u>       | <u>\$ 215,182</u>                           |

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

Audit FYE 6.30.2025 cont.

## SCHEDULE B

## TOWN OF WHITEFIELD, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2025

|                                      | Original<br>Budget  | Budget<br>Adjustments | Final<br>Budget     | Actual<br>Expenditures | Variance<br>Positive (Negative) |
|--------------------------------------|---------------------|-----------------------|---------------------|------------------------|---------------------------------|
| <b>GENERAL GOVERNMENT:</b>           |                     |                       |                     |                        |                                 |
| Administration                       | \$ 374,882          | \$ -                  | \$ 374,882          | \$ 331,889             | \$ 42,993                       |
| Selectboard                          | 19,626              | -                     | 19,626              | 19,626                 | -                               |
| Planning board                       | 5,686               | -                     | 5,686               | 3,670                  | 2,016                           |
| Elections                            | 4,125               | -                     | 4,125               | 3,031                  | 1,094                           |
| Code enforcement                     | 10,032              | -                     | 10,032              | 10,032                 | -                               |
| <b>Total</b>                         | <b>414,351</b>      | <b>-</b>              | <b>414,351</b>      | <b>368,248</b>         | <b>46,103</b>                   |
| <b>HEALTH AND WELFARE:</b>           |                     |                       |                     |                        |                                 |
| Recycling station                    | 4,869               | -                     | 4,869               | 4,455                  | 414                             |
| General assistance                   | 2,000               | -                     | 2,000               | 60                     | 1,940                           |
| <b>Total</b>                         | <b>6,869</b>        | <b>-</b>              | <b>6,869</b>        | <b>4,515</b>           | <b>2,354</b>                    |
| <b>PUBLIC SAFETY:</b>                |                     |                       |                     |                        |                                 |
| Fire department                      | 196,045             | -                     | 196,045             | 171,599                | 24,446                          |
| Animal control                       | 9,000               | -                     | 9,000               | 10,761                 | (1,761)                         |
| <b>Total</b>                         | <b>205,045</b>      | <b>-</b>              | <b>205,045</b>      | <b>182,360</b>         | <b>22,685</b>                   |
| <b>PUBLIC WORKS:</b>                 |                     |                       |                     |                        |                                 |
| Facilities                           | 56,251              | -                     | 56,251              | 40,722                 | 15,529                          |
| Town roads                           | 391,520             | -                     | 391,520             | 289,307                | 102,213                         |
| Winter roads                         | 465,700             | -                     | 465,700             | 453,253                | 12,447                          |
| <b>Total</b>                         | <b>913,471</b>      | <b>-</b>              | <b>913,471</b>      | <b>783,282</b>         | <b>130,189</b>                  |
| <b>CEMETERIES:</b>                   |                     |                       |                     |                        |                                 |
| Soldiers grave                       | 700                 | -                     | 700                 | 938                    | (238)                           |
| Whitefield cemetery                  | 5,000               | -                     | 5,000               | 5,000                  | -                               |
| Miscellaneous                        | 2,500               | -                     | 2,500               | 2,673                  | (173)                           |
| <b>Total</b>                         | <b>8,200</b>        | <b>-</b>              | <b>8,200</b>        | <b>8,611</b>           | <b>(411)</b>                    |
| COUNTY TAX                           | 384,341             | -                     | 384,341             | 384,341                | -                               |
| EDUCATION                            | 2,802,129           | -                     | 2,802,129           | 2,802,129              | -                               |
| <b>CAPITAL OUTLAY:</b>               |                     |                       |                     |                        |                                 |
| Solar panels                         | 33,800              | -                     | 33,800              | 17,500                 | 16,300                          |
| <b>Total</b>                         | <b>33,800</b>       | <b>-</b>              | <b>33,800</b>       | <b>17,500</b>          | <b>16,300</b>                   |
| <b>UNCLASSIFIED:</b>                 |                     |                       |                     |                        |                                 |
| Outside services                     | 27,000              | -                     | 27,000              | 26,588                 | 412                             |
| Overlay                              | 42,330              | -                     | 42,330              | 15,725                 | 26,605                          |
| Outside organizations                | 30,914              | -                     | 30,914              | 30,914                 | -                               |
| TAN                                  | 600                 | -                     | 600                 | -                      | 600                             |
| <b>Total</b>                         | <b>100,844</b>      | <b>-</b>              | <b>100,844</b>      | <b>73,227</b>          | <b>27,617</b>                   |
| <b>DEBT SERVICE:</b>                 |                     |                       |                     |                        |                                 |
| Principal                            | 36,675              | -                     | 36,675              | 36,674                 | 1                               |
| Interest                             | 19,022              | -                     | 19,022              | 14,062                 | 4,960                           |
| <b>Total</b>                         | <b>55,697</b>       | <b>-</b>              | <b>55,697</b>       | <b>50,736</b>          | <b>4,961</b>                    |
| <b>TRANSFERS TO OTHER FUNDS</b>      |                     |                       |                     |                        |                                 |
| Road Maintenance CDAR                | 200,050             | -                     | 200,050             | 200,050                | -                               |
| Special revenue funds                | 500                 | -                     | 500                 | 500                    | -                               |
| Capital projects                     | 9,000               | -                     | 9,000               | 9,000                  | -                               |
| <b>Total</b>                         | <b>209,550</b>      | <b>-</b>              | <b>209,550</b>      | <b>209,550</b>         | <b>-</b>                        |
| <b>TOTAL DEPARTMENTAL OPERATIONS</b> | <b>\$ 5,134,297</b> | <b>\$ -</b>           | <b>\$ 5,134,297</b> | <b>\$ 4,884,499</b>    | <b>\$ 249,798</b>               |

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

Audit FYE 6.30.2025 cont.

## SCHEDULE C

## TOWN OF WHITEFIELD, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2025

|                                                                               | Special<br>Revenue<br>Funds | Capital<br>Projects<br>Funds | Permanent<br>Funds | Total Nonmajor<br>Governmental<br>Funds |
|-------------------------------------------------------------------------------|-----------------------------|------------------------------|--------------------|-----------------------------------------|
| <b>ASSETS</b>                                                                 |                             |                              |                    |                                         |
| Cash and cash equivalents                                                     | \$ 45,384                   | \$ -                         | \$ 74,126          | \$ 119,510                              |
| Investments                                                                   | -                           | -                            | 51,707             | 51,707                                  |
| Due from other funds                                                          | 54,584                      | 31,330                       | -                  | 85,914                                  |
| <b>TOTAL ASSETS</b>                                                           | <b>\$ 99,968</b>            | <b>\$ 31,330</b>             | <b>\$ 125,833</b>  | <b>\$ 257,131</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                                                             | 15,097                      | -                            | -                  | 15,097                                  |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                    | <b>15,097</b>               | <b>-</b>                     | <b>-</b>           | <b>15,097</b>                           |
| <b>FUND BALANCES</b>                                                          |                             |                              |                    |                                         |
| Nonspendable                                                                  | -                           | -                            | 12,524             | 12,524                                  |
| Restricted                                                                    | 84,871                      | -                            | 113,309            | 198,180                                 |
| Committed                                                                     | -                           | 31,330                       | -                  | 31,330                                  |
| Assigned                                                                      | -                           | -                            | -                  | -                                       |
| Unassigned                                                                    | -                           | -                            | -                  | -                                       |
| <b>TOTAL FUND BALANCES</b>                                                    | <b>84,871</b>               | <b>31,330</b>                | <b>125,833</b>     | <b>242,034</b>                          |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES AND FUND BALANCES</b> | <b>\$ 99,968</b>            | <b>\$ 31,330</b>             | <b>\$ 125,833</b>  | <b>\$ 257,131</b>                       |

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

Audit FYE 6.30.2025 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, 2025

|                                                         | Special<br>Revenue<br>Funds | Capital<br>Projects<br>Funds | Permanent<br>Funds | Total Nonmajor<br>Governmental<br>Funds |
|---------------------------------------------------------|-----------------------------|------------------------------|--------------------|-----------------------------------------|
| <b>REVENUES</b>                                         |                             |                              |                    |                                         |
| Interest income                                         | \$ 46                       | \$ -                         | \$ 448             | \$ 494                                  |
| Intergovernmental                                       | 87,385                      | -                            | -                  | 87,385                                  |
| Other                                                   | 4,271                       | -                            | 12,011             | 16,282                                  |
| <b>TOTAL REVENUES</b>                                   | <b>91,702</b>               | <b>-</b>                     | <b>12,459</b>      | <b>104,161</b>                          |
| <b>EXPENDITURES</b>                                     |                             |                              |                    |                                         |
| Other                                                   | 70,175                      | 33,800                       | 3,420              | 107,395                                 |
| <b>TOTAL EXPENDITURES</b>                               | <b>70,175</b>               | <b>33,800</b>                | <b>3,420</b>       | <b>107,395</b>                          |
| <b>EXCESS OF REVENUES OVER<br/>(UNDER) EXPENDITURES</b> | <b>21,527</b>               | <b>(33,800)</b>              | <b>9,039</b>       | <b>(3,234)</b>                          |
| <b>OTHER FINANCING SOURCES (USES)</b>                   |                             |                              |                    |                                         |
| Transfers in                                            | 500                         | 9,000                        | -                  | 9,500                                   |
| Transfers (out)                                         | -                           | (6,975)                      | -                  | (6,975)                                 |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>         | <b>500</b>                  | <b>2,025</b>                 | <b>-</b>           | <b>2,525</b>                            |
| <b>NET CHANGE IN FUND BALANCES</b>                      | <b>22,027</b>               | <b>(31,775)</b>              | <b>9,039</b>       | <b>(709)</b>                            |
| <b>FUND BALANCES - JULY 1, AS PREVIOUSLY REPORTED</b>   | <b>62,364</b>               | <b>63,105</b>                | <b>116,794</b>     | <b>242,263</b>                          |
| <b>FUND BALANCE CORRECTION</b>                          | <b>480</b>                  | <b>-</b>                     | <b>-</b>           | <b>480</b>                              |
| <b>FUND BALANCES - JULY 1, AS RESTATED</b>              | <b>62,844</b>               | <b>63,105</b>                | <b>116,794</b>     | <b>242,743</b>                          |
| <b>FUND BALANCES - JUNE 30</b>                          | <b>\$ 84,871</b>            | <b>\$ 31,330</b>             | <b>\$ 125,833</b>  | <b>\$ 242,034</b>                       |

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

# Audit FYE 6.30.2025 cont.

## 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.

60

SCHEDULE E

TOWN OF WHITEFIELD, MAINE

### COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS JUNE 30, 2025

|                                                                           | Heating<br>Fund | ARPA<br>Fund     | SW Compost<br>Bins | Trails        | Community<br>Days | Fire<br>Department<br>Donations | Trails<br>Reserve | Coopers<br>Mill Dam<br>Overlook |
|---------------------------------------------------------------------------|-----------------|------------------|--------------------|---------------|-------------------|---------------------------------|-------------------|---------------------------------|
| <b>ASSETS</b>                                                             |                 |                  |                    |               |                   |                                 |                   |                                 |
| Cash and cash equivalents                                                 | \$ -            | \$ 15,097        | \$ -               | \$ -          | \$ -              | \$ -                            | \$ 22,753         | \$ 7,534                        |
| Due from other funds                                                      | 5,957           | -                | 1,000              | 408           | 597               | 7,083                           | -                 | -                               |
| <b>TOTAL ASSETS</b>                                                       | <b>\$ 5,957</b> | <b>\$ 15,097</b> | <b>\$ 1,000</b>    | <b>\$ 408</b> | <b>\$ 597</b>     | <b>\$ 7,083</b>                 | <b>\$ 22,753</b>  | <b>\$ 7,534</b>                 |
| <b>LIABILITIES</b>                                                        |                 |                  |                    |               |                   |                                 |                   |                                 |
| Due to other funds                                                        | \$ -            | \$ -             | \$ -               | \$ -          | \$ -              | \$ -                            | \$ -              | \$ -                            |
| <b>TOTAL LIABILITIES</b>                                                  | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ -</b>        | <b>\$ -</b>   | <b>\$ -</b>       | <b>\$ -</b>                     | <b>\$ -</b>       | <b>\$ -</b>                     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                 |                  |                    |               |                   |                                 |                   |                                 |
| Deferred revenues                                                         | -               | 15,097           | -                  | -             | -                 | -                               | -                 | -                               |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                | <b>-</b>        | <b>15,097</b>    | <b>-</b>           | <b>-</b>      | <b>-</b>          | <b>-</b>                        | <b>-</b>          | <b>-</b>                        |
| <b>FUND BALANCES</b>                                                      |                 |                  |                    |               |                   |                                 |                   |                                 |
| Nonspendable                                                              | -               | -                | -                  | -             | -                 | -                               | -                 | -                               |
| Restricted                                                                | 5,957           | -                | 1,000              | 408           | 597               | 7,083                           | 22,753            | 7,534                           |
| Committed                                                                 | -               | -                | -                  | -             | -                 | -                               | -                 | -                               |
| Assigned                                                                  | -               | -                | -                  | -             | -                 | -                               | -                 | -                               |
| Unassigned                                                                | -               | -                | -                  | -             | -                 | -                               | -                 | -                               |
| <b>TOTAL FUND BALANCES</b>                                                | <b>5,957</b>    | <b>-</b>         | <b>1,000</b>       | <b>408</b>    | <b>597</b>        | <b>7,083</b>                    | <b>22,753</b>     | <b>7,534</b>                    |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b> | <b>\$ 5,957</b> | <b>\$ 15,097</b> | <b>\$ 1,000</b>    | <b>\$ 408</b> | <b>\$ 597</b>     | <b>\$ 7,083</b>                 | <b>\$ 22,753</b>  | <b>\$ 7,534</b>                 |

61

SCHEDULE E (CONTINUED)

TOWN OF WHITEFIELD, MAINE

### COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS JUNE 30, 2025

|                                                                           | EMS<br>Operations | EMS<br>Donations | EMS<br>Grant     | FD<br>Insurance | FD<br>Auxiliary | Cemetery<br>Stone<br>Repair<br>Donations | Solid Waste<br>Grant | Total            |
|---------------------------------------------------------------------------|-------------------|------------------|------------------|-----------------|-----------------|------------------------------------------|----------------------|------------------|
| <b>ASSETS</b>                                                             |                   |                  |                  |                 |                 |                                          |                      |                  |
| Cash and cash equivalents                                                 | \$ -              | \$ -             | \$ -             | \$ -            | \$ -            | \$ -                                     | \$ -                 | \$ 45,384        |
| Due from other funds                                                      | 7,780             | 1,100            | 22,654           | 2,898           | 1,369           | -                                        | 2,838                | 54,584           |
| <b>TOTAL ASSETS</b>                                                       | <b>\$ 7,780</b>   | <b>\$ 1,100</b>  | <b>\$ 22,654</b> | <b>\$ 2,898</b> | <b>\$ 1,369</b> | <b>\$ -</b>                              | <b>\$ 2,838</b>      | <b>\$ 99,968</b> |
| <b>LIABILITIES</b>                                                        |                   |                  |                  |                 |                 |                                          |                      |                  |
| Due to other funds                                                        | \$ -              | \$ -             | \$ -             | \$ -            | \$ -            | \$ -                                     | \$ -                 | \$ -             |
| <b>TOTAL LIABILITIES</b>                                                  | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>     | <b>\$ -</b>     | <b>\$ -</b>                              | <b>\$ -</b>          | <b>\$ -</b>      |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                   |                  |                  |                 |                 |                                          |                      |                  |
| Deferred revenues                                                         | -                 | -                | -                | -               | -               | -                                        | -                    | 15,097           |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                | <b>-</b>          | <b>-</b>         | <b>-</b>         | <b>-</b>        | <b>-</b>        | <b>-</b>                                 | <b>-</b>             | <b>15,097</b>    |
| <b>FUND BALANCES</b>                                                      |                   |                  |                  |                 |                 |                                          |                      |                  |
| Nonspendable                                                              | -                 | -                | -                | -               | -               | -                                        | -                    | -                |
| Restricted                                                                | 7,780             | 1,100            | 22,654           | 2,898           | 1,369           | -                                        | 2,838                | 84,871           |
| Committed                                                                 | -                 | -                | -                | -               | -               | -                                        | -                    | -                |
| Assigned                                                                  | -                 | -                | -                | -               | -               | -                                        | -                    | -                |
| Unassigned                                                                | -                 | -                | -                | -               | -               | -                                        | -                    | -                |
| <b>TOTAL FUND BALANCES</b>                                                | <b>7,780</b>      | <b>1,100</b>     | <b>22,654</b>    | <b>2,898</b>    | <b>1,369</b>    | <b>-</b>                                 | <b>2,838</b>         | <b>84,871</b>    |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b> | <b>\$ 7,780</b>   | <b>\$ 1,100</b>  | <b>\$ 22,654</b> | <b>\$ 2,898</b> | <b>\$ 1,369</b> | <b>\$ -</b>                              | <b>\$ 2,838</b>      | <b>\$ 99,968</b> |

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

62

Audit FYE 6.30.2025 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, 2025

|                                                 | Heating<br>Fund | ARPA<br>Fund | SW Compost<br>Bins | Trails | Community<br>Days | Fire<br>Department<br>Donations | Trails<br>Reserve | Coopers<br>Mill Dam<br>Overlook |
|-------------------------------------------------|-----------------|--------------|--------------------|--------|-------------------|---------------------------------|-------------------|---------------------------------|
| REVENUES                                        |                 |              |                    |        |                   |                                 |                   |                                 |
| Investment Income                               | \$ -            | \$ -         | \$ -               | \$ -   | \$ -              | \$ -                            | \$ 38             | \$ 8                            |
| Intergovernmental                               | 5,600           | 31,785       | -                  | -      | -                 | -                               | -                 | -                               |
| Other Income                                    | -               | 51           | 520                | -      | -                 | 900                             | -                 | -                               |
| TOTAL REVENUES                                  | 5,600           | 31,836       | 520                | -      | -                 | 900                             | 38                | 8                               |
| EXPENDITURES                                    |                 |              |                    |        |                   |                                 |                   |                                 |
| Other                                           | 1,125           | 31,836       | -                  | -      | -                 | -                               | -                 | -                               |
| TOTAL EXPENDITURES                              | 1,125           | 31,836       | -                  | -      | -                 | -                               | -                 | -                               |
| EXCESS OF REVENUES OVER (UNDER)<br>EXPENDITURES | 4,475           | -            | 520                | -      | -                 | 900                             | 38                | 8                               |
| OTHER FINANCING SOURCES (USES)                  |                 |              |                    |        |                   |                                 |                   |                                 |
| Transfers In                                    | -               | -            | -                  | -      | -                 | -                               | -                 | -                               |
| Transfers (out)                                 | -               | -            | -                  | -      | -                 | -                               | -                 | -                               |
| TOTAL OTHER FINANCING SOURCES (USES)            | -               | -            | -                  | -      | -                 | -                               | -                 | -                               |
| NET CHANGE IN FUND BALANCES                     | 4,475           | -            | 520                | -      | -                 | 900                             | 38                | 8                               |
| FUND BALANCES - JULY 1, AS PREVIOUSLY STATED    | 1,482           | -            | -                  | 408    | 597               | 7,083                           | 22,715            | 7,526                           |
| FUND BALANCE CORRECTION                         | -               | -            | 480                | -      | -                 | -                               | -                 | -                               |
| FUND BALANCES - JULY 1, AS RESTATED             | 1,482           | -            | 480                | 408    | 597               | 7,083                           | 22,715            | 7,526                           |
| FUND BALANCES - JUNE 30                         | \$ 5,957        | \$ -         | \$ 1,000           | \$ 408 | \$ 597            | \$ 7,983                        | \$ 22,753         | \$ 7,534                        |

63

SCHEDULE F (CONTINUED)

## TOWN OF WHITEFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2025

|                                                 | EMS<br>Operations | EMS<br>Donations | EMS<br>Grant | FD<br>Insurance | FD<br>Auxiliary | Cemetery Stone<br>Repair<br>Donations | Solid Waste<br>Grant | Total     |
|-------------------------------------------------|-------------------|------------------|--------------|-----------------|-----------------|---------------------------------------|----------------------|-----------|
| REVENUES                                        |                   |                  |              |                 |                 |                                       |                      |           |
| Interest Income                                 | \$ -              | \$ -             | \$ -         | \$ -            | \$ -            | \$ -                                  | \$ -                 | \$ 46     |
| Intergovernmental                               | -                 | -                | 50,000       | -               | -               | -                                     | -                    | 87,385    |
| Other Income                                    | -                 | 1,100            | -            | -               | 1,700           | -                                     | -                    | 4,271     |
| TOTAL REVENUES                                  | -                 | 1,100            | 50,000       | -               | 1,700           | -                                     | -                    | 91,702    |
| EXPENDITURES                                    |                   |                  |              |                 |                 |                                       |                      |           |
| Other                                           | -                 | -                | 35,718       | -               | 331             | 900                                   | 265                  | 70,175    |
| TOTAL EXPENDITURES                              | -                 | -                | 35,718       | -               | 331             | 900                                   | 265                  | 70,175    |
| EXCESS OF REVENUES OVER (UNDER)<br>EXPENDITURES | -                 | 1,100            | 14,282       | -               | 1,369           | (900)                                 | (265)                | 21,527    |
| OTHER FINANCING SOURCES (USES)                  |                   |                  |              |                 |                 |                                       |                      |           |
| Transfers In                                    | 500               | -                | -            | -               | -               | -                                     | -                    | 500       |
| Transfers (out)                                 | -                 | -                | -            | -               | -               | -                                     | -                    | -         |
| TOTAL OTHER FINANCING SOURCES (USES)            | 500               | -                | -            | -               | -               | -                                     | -                    | 500       |
| NET CHANGE IN FUND BALANCES                     | 500               | 1,100            | 14,282       | -               | 1,369           | (900)                                 | (265)                | 22,027    |
| FUND BALANCES - JULY 1, AS PREVIOUSLY STATED    | 7,280             | -                | 8,372        | 2,898           | -               | 900                                   | 3,103                | 62,364    |
| FUND BALANCE CORRECTION                         | -                 | -                | -            | -               | -               | -                                     | -                    | 480       |
| FUND BALANCES - JULY 1, AS RESTATED             | 7,280             | -                | 8,372        | 2,898           | -               | 900                                   | 3,103                | 62,844    |
| FUND BALANCES - JUNE 30                         | \$ 7,780          | \$ 1,100         | \$ 22,654    | \$ 2,898        | \$ 1,369        | \$ -                                  | \$ 2,838             | \$ 84,871 |

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

64

# Audit FYE 6.30.2025 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.

65

SCHEDULE G

TOWN OF WHITEFIELD, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2025

|                                                | Fire Dept<br>Capital<br>Outlay | Tax<br>Assessment<br>Revaluation | Joy's Pond<br>Culvert | Total            |
|------------------------------------------------|--------------------------------|----------------------------------|-----------------------|------------------|
| <b>ASSETS</b>                                  |                                |                                  |                       |                  |
| Due from other funds                           | \$ 31,330                      | \$ -                             | \$ -                  | \$ 31,330        |
| <b>TOTAL ASSETS</b>                            | <b>\$ 31,330</b>               | <b>\$ -</b>                      | <b>\$ -</b>           | <b>\$ 31,330</b> |
| <b>LIABILITIES</b>                             |                                |                                  |                       |                  |
| Due to others funds                            | \$ -                           | \$ -                             | \$ -                  | \$ -             |
| <b>TOTAL LIABILITIES</b>                       | <b>-</b>                       | <b>-</b>                         | <b>-</b>              | <b>-</b>         |
| <b>FUND BALANCES</b>                           |                                |                                  |                       |                  |
| Nonspendable                                   | -                              | -                                | -                     | -                |
| Restricted                                     | -                              | -                                | -                     | -                |
| Committed                                      | 31,330                         | -                                | -                     | 31,330           |
| Assigned                                       | -                              | -                                | -                     | -                |
| Unassigned                                     | -                              | -                                | -                     | -                |
| <b>TOTAL FUND BALANCES</b>                     | <b>31,330</b>                  | <b>-</b>                         | <b>-</b>              | <b>31,330</b>    |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCES</b> | <b>\$ 31,330</b>               | <b>\$ -</b>                      | <b>\$ -</b>           | <b>\$ 31,330</b> |

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

66



Photo by Yolanda Violette

Audit FYE 6.30.2025 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, 2025

|                                                 | Fire Dept<br>Capital<br>Outlay | Tax<br>Assessment<br>Revaluation | Joy's Pond<br>Culvert | Total     |
|-------------------------------------------------|--------------------------------|----------------------------------|-----------------------|-----------|
| REVENUES                                        |                                |                                  |                       |           |
| Other income                                    | \$ -                           | \$ -                             | \$ -                  | \$ -      |
| TOTAL REVENUES                                  | -                              | -                                | -                     | -         |
| EXPENDITURES                                    |                                |                                  |                       |           |
| Other                                           | -                              | 33,800                           | -                     | 33,800    |
| TOTAL EXPENDITURES                              | -                              | 33,800                           | -                     | 33,800    |
| EXCESS OF REVENUES OVER<br>(UNDER) EXPENDITURES | -                              | (33,800)                         | -                     | (33,800)  |
| OTHER FINANCING SOURCES (USES)                  |                                |                                  |                       |           |
| Transfers in                                    | 9,000                          | -                                | -                     | 9,000     |
| Transfers (out)                                 | -                              | -                                | (6,975)               | (6,975)   |
| TOTAL OTHER FINANCING SOURCES<br>(USES)         | 9,000                          | -                                | (6,975)               | 2,025     |
| NET CHANGE IN FUND BALANCES                     | 9,000                          | (33,800)                         | (6,975)               | (31,775)  |
| FUND BALANCES - JULY 1                          | 22,330                         | 33,800                           | 6,975                 | 63,105    |
| FUND BALANCES - JUNE 30                         | \$ 31,330                      | \$ -                             | \$ -                  | \$ 31,330 |

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

67

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.

68

Photo submitted by  
Michelle Tibbetts

Audit FYE 6.30.2025 cont.

SCHEDULE I

TOWN OF WHITEFIELD, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS  
JUNE 30, 2025

|                                                | Whitefield<br>Cemetery<br>Trust | Worthy Poor<br>Trust | Wells<br>Scholarship<br>Trust | Will Turner<br>Cemetery<br>Trust | Will Turner<br>Charity<br>Trust | Total             |
|------------------------------------------------|---------------------------------|----------------------|-------------------------------|----------------------------------|---------------------------------|-------------------|
| <b>ASSETS</b>                                  |                                 |                      |                               |                                  |                                 |                   |
| Cash and cash equivalents                      | \$ 8,927                        | \$ 3,873             | \$ -                          | \$ 27,253                        | \$ 34,073                       | \$ 74,126         |
| Investment                                     | -                               | -                    | 1,454                         | 50,253                           | -                               | 51,707            |
| Due from other funds                           | -                               | -                    | -                             | -                                | -                               | -                 |
| <b>TOTAL ASSETS</b>                            | <b>\$ 8,927</b>                 | <b>\$ 3,873</b>      | <b>\$ 1,454</b>               | <b>\$ 77,506</b>                 | <b>\$ 34,073</b>                | <b>\$ 125,833</b> |
| <b>LIABILITIES</b>                             |                                 |                      |                               |                                  |                                 |                   |
| Due to others funds                            | \$ -                            | \$ -                 | \$ -                          | \$ -                             | \$ -                            | \$ -              |
| <b>TOTAL LIABILITIES</b>                       | <b>-</b>                        | <b>-</b>             | <b>-</b>                      | <b>-</b>                         | <b>-</b>                        | <b>-</b>          |
| <b>FUND BALANCES</b>                           |                                 |                      |                               |                                  |                                 |                   |
| Nonspendable                                   | 8,460                           | 2,750                | 1,314                         | -                                | -                               | 12,524            |
| Restricted                                     | 467                             | 1,123                | 140                           | 77,506                           | 34,073                          | 113,309           |
| Committed                                      | -                               | -                    | -                             | -                                | -                               | -                 |
| Assigned                                       | -                               | -                    | -                             | -                                | -                               | -                 |
| Unassigned                                     | -                               | -                    | -                             | -                                | -                               | -                 |
| <b>TOTAL FUND BALANCES</b>                     | <b>8,927</b>                    | <b>3,873</b>         | <b>1,454</b>                  | <b>77,506</b>                    | <b>34,073</b>                   | <b>125,833</b>    |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCES</b> | <b>\$ 8,927</b>                 | <b>\$ 3,873</b>      | <b>\$ 1,454</b>               | <b>\$ 77,506</b>                 | <b>\$ 34,073</b>                | <b>\$ 125,833</b> |

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

69

SCHEDULE J

TOWN OF WHITEFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR PERMANENT FUNDS  
FOR THE YEAR ENDED JUNE 30, 2025

|                                    | Whitefield<br>Cemetery<br>Trust | Worthy Poor<br>Trust | Wells<br>Scholarship<br>Trust | Will Turner<br>Cemetery<br>Trust | Will Turner<br>Charity<br>Trust | Total             |
|------------------------------------|---------------------------------|----------------------|-------------------------------|----------------------------------|---------------------------------|-------------------|
| <b>REVENUES</b>                    |                                 |                      |                               |                                  |                                 |                   |
| Interest income                    | \$ 9                            | \$ 4                 | \$ 13                         | \$ 387                           | \$ 55                           | \$ 448            |
| Other income                       | -                               | -                    | -                             | 7,529                            | 4,482                           | 12,011            |
| <b>TOTAL REVENUES</b>              | <b>9</b>                        | <b>4</b>             | <b>13</b>                     | <b>7,898</b>                     | <b>4,537</b>                    | <b>12,459</b>     |
| <b>EXPENDITURES</b>                |                                 |                      |                               |                                  |                                 |                   |
| Other                              | -                               | -                    | -                             | 1,920                            | 1,500                           | 3,420             |
| <b>TOTAL EXPENDITURES</b>          | <b>-</b>                        | <b>-</b>             | <b>-</b>                      | <b>1,920</b>                     | <b>1,500</b>                    | <b>3,420</b>      |
| <b>NET CHANGE IN FUND BALANCES</b> | <b>9</b>                        | <b>4</b>             | <b>13</b>                     | <b>5,978</b>                     | <b>3,037</b>                    | <b>9,039</b>      |
| <b>FUND BALANCES - JULY 1</b>      | <b>8,918</b>                    | <b>3,869</b>         | <b>1,441</b>                  | <b>71,530</b>                    | <b>31,036</b>                   | <b>116,794</b>    |
| <b>FUND BALANCES - JUNE 30</b>     | <b>\$ 8,927</b>                 | <b>\$ 3,873</b>      | <b>\$ 1,454</b>               | <b>\$ 77,508</b>                 | <b>\$ 34,073</b>                | <b>\$ 125,833</b> |

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

70

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.

71

Audit FYE 6.30.2025 cont.

SCHEDULE K

TOWN OF WHITEFIELD, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION  
JUNE 30, 2025

|                                     | Land and<br>Non-depreciable<br>Assets | Buildings,<br>Building Improvements<br>and Land Improvements | Machinery,<br>Equipment<br>and Vehicles | Infrastructure     | Total              |
|-------------------------------------|---------------------------------------|--------------------------------------------------------------|-----------------------------------------|--------------------|--------------------|
| General Government                  | \$ 267,245                            | \$ 330,046                                                   | \$ 28,380                               | \$ -               | \$ 625,671         |
| Public Safety                       | 10,000                                | 594,931                                                      | 823,618                                 | -                  | 1,428,549          |
| Public Works                        | -                                     | -                                                            | 73,784                                  | 2,789,659          | 2,863,443          |
| <b>Total General Capital Assets</b> | <b>277,245</b>                        | <b>924,977</b>                                               | <b>925,782</b>                          | <b>2,789,659</b>   | <b>4,917,663</b>   |
| Less: Accumulated Depreciation      | -                                     | (341,000)                                                    | (729,875)                               | (386,478)          | (1,457,353)        |
| <b>Net General Capital Assets</b>   | <b>\$ 277,245</b>                     | <b>\$ 583,977</b>                                            | <b>\$ 195,907</b>                       | <b>\$2,403,181</b> | <b>\$3,460,310</b> |

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

72

SCHEDULE L

TOWN OF WHITEFIELD, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION  
FOR THE YEAR ENDED JUNE 30, 2025

|                                     | General<br>Capital<br>Assets<br>7/1/24 | Additions           | Deletions   | General<br>Capital<br>Assets<br>6/30/25 |
|-------------------------------------|----------------------------------------|---------------------|-------------|-----------------------------------------|
| General Government                  | \$ 608,171                             | \$ 17,500           | \$ -        | \$ 625,671                              |
| Public Safety                       | 1,391,738                              | 36,811              | -           | 1,428,549                               |
| Public Works                        | 2,863,443                              | -                   | -           | 2,863,443                               |
| <b>Total General Capital Assets</b> | <b>4,863,352</b>                       | <b>54,311</b>       | <b>-</b>    | <b>4,917,663</b>                        |
| Less: Accumulated Depreciation      | (1,302,687)                            | (154,666)           | -           | (1,457,353)                             |
| <b>Net General Capital Assets</b>   | <b>\$ 3,560,665</b>                    | <b>\$ (100,355)</b> | <b>\$ -</b> | <b>\$ 3,460,310</b>                     |

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

73



Photo by Yolanda Violette

## Audit FYE 6.30.2025 cont.



### 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, 2025 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 January 12, 2026.

#### 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) as a basis for designing 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 organization'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](http://www.rhrsmith.com)

## Audit FYE 6.30.2025 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 or significant deficiencies 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 financial statements. 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 January 12, 2026.

### 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  
January 12, 2026



Photo 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. A major goal of the committee is to protect the Town's sizable investment in its properties and maximize their beneficial use. Finding and heading off maintenance issues saves money in the long run and avoids disruptions.

This year a new recycling building was purchased to expand the area of the swap shop. Special thanks to the members of the Recycling and Solid Waste committee to help transform the recycling area into a new space.



Photo by Yolanda Violette

The Town buildings are in good shape but need maintenance to keep them in good condition and safe. Upcoming projects include finishing touches on the Town Office entryway roofs and some siding and trim work repair on the swap shop building. Many thanks to the committee members and volunteers who continue to help with projects that come up.

Finding people to help work on projects can be a challenging task. The Town benefits from volunteers and participation to invest in and grow the community. Volunteering saves the town money by avoiding having to hire contractors for small jobs. When unable to find volunteers, the Town is open to hiring local residents to accomplish odd jobs and repairs as needed. We can use any type of skill and ability, and appreciate enthusiasm for stewarding the Town buildings. If any resident has ideas for needed work or improvements to Town buildings or land, please pass that on to the Town Office or attend a committee meeting.

For more information about volunteering or working on projects in town, please contact Seth.

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

Committee Members:

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

Respectfully submitted,  
Seth Bolduc

## 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, may be submitted 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: [townofwhitefield.com](http://townofwhitefield.com) – Government – Ordinances & Policies. The Planning Board meeting agendas and meeting minutes are posted on the website as well, [townofwhitefield.com](http://townofwhitefield.com) – Government – Agenda & Minutes.

In 2025 the Planning Board had requests for and approved a few new businesses here in the town that included a daycare facility, a woodworking shop, a butcher shop and a vintage and up-cycled item shop. Expansions and upgrades for Treasure Trove Keep and Whitefield Metal Sales were also approved. Also, a new building at the Town of Whitefield Recycling Center was approved. Thank you to these businesses for your services provided to the Town of Whitefield.

The Planning Board had numerous requests in 2025 for Accessory Dwelling Units (ADU) on lots to accommodate family member's living situations. These were met with some difficulty due to the deficiency of rules in our ordinance and State of Maine requirements for ADUs. These ADU requests led to the Board working on a project to update the Building and Development Ordinance to meet the State requirements, create more accommodating regulations in the ordinance for landowners to allow for more affordable housing opportunities in Whitefield and to make the review process for our Code Enforcement Officer more clear.

The Planning Board has been working on updating the Building and Development Ordinance. Thank you to Lincoln County Regional Planning Commission for their advice and assistance with this project. The Board has also been creating and/or updating the necessary permit application forms to match our town's ordinance requirements for the Building and Development Ordinance, Change of Use, Shoreland Zone, Subdivision and Subdivision Amendment.

Thank you to all applicants throughout this year.

Respectfully submitted,

Kathleen Goetzman  
Chris Pennock  
Jennifer Grady, Chair  
Robin Huntley  
Mary Morgan



Photo by Cameron Maillet

# Local Plumbing Inspector / Code Enforcement Officer Report

## Local Plumbing Inspector (LPI) Report

During the calendar year 2025, a total of **26** plumbing permits were issued to residents in the following areas:

- 15 – Internal Plumbing permits
- 11 – Subsurface Wastewater permits
- 1 – 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 (\$8,000 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 2025, a total of **35** Notice to Builds were submitted and approved in the following areas:

- |                        |                        |
|------------------------|------------------------|
| New Homes: <b>8</b>    | Mobile Homes: <b>2</b> |
| Garages: <b>5</b>      | Barns: <b>5</b>        |
| Remodel: <b>1</b>      | Sheds: <b>9</b>        |
| Deck: <b>1</b>         | Additions: <b>4</b>    |
| Solar Panels: <b>6</b> |                        |

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 105 calls. Calls are broken down as follows:

Photo by Yolanda Violette

- Fire alarms – 15
- Trees Down – 8
- CO alarms – 2
- Structure Fire Mutual Aid – 9
- Fire Investigation – 1
- Unpermitted Burns – 3
- Brush Fire – 8
- Lift assist – 3
- Motor vehicle with buggy – 1
- Motor Vehicle accident w Injuries – 8
- Mutual aid gas leak – 1
- Sprinkler Activation – 1
- Motor Vehicle accidents – 25
- Trees/Wires – 2
- Chimney Fire – 2
- Auto fire – 1
- Staging for PD – 1
- Brush Fire Mutual Aid – 3
- Chimney fire Mutual aid – 2
- Station Coverage – 2
- Car Fire Mutual Aid – 2
- Motor vehicle accident Mutual aid – 2
- Smoke Investigation – 1
- Propane odor investigation – 2

Total Calls for Service were 105 this year.



Jerald Chiarell

Front Row L to R: Brandon League, Jacob Abbott, Fire Chief Jesse Barton, Randy Brann & Michael Johnson

Photo submitted by Jesse Barton

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.

## Whitefield Fire and Rescue Report cont.

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!!

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



Communications Team  
L to R: Curtis Gray, Richard Beausoleil, Karl Richards & Robert Soule. Absent: Tabitha Gray  
Photo submitted by Jesse Barton



Photos submitted by  
Charlene Donahue –  
“Thank you” summer  
barbeque for all the emer-  
gency responders and  
their families

## Whitefield EMS Report

Dear Residents of Whitefield,



I am pleased to present the 2025 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 seven (7) 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. 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 246 Medical Emergency calls by the Lincoln County 911 Dispatchers. We were able to respond to 236 (96%) of those emergency calls, ensuring prompt and efficient medical assistance to Whitefield. The Whitefield EMS response system cuts average response time to life-saving treatment of patients from seventeen (17) minutes to six (6) minutes. These numbers represent the average response time of Delta Ambulance versus Whitefield EMS followed by Delta Ambulance, respectively. The total volume of calls and the percentage of calls we were available to respond to increased significantly from the previous two years. The addition of the newly licensed EMTs helped meet the increasing demand.

The annual operating budget of the Whitefield EMS is a subset of the Fire Department's budget. Our primary expenditures are for personnel stipends, the training of EMS personnel, and the replacement of medical equipment, supplies, and medications. The Maine Emergency Medical Service Sustainability Grant was the one significant change to our annual budget. In 2025, we received a grant for \$50,000 from the State of Maine to improve the recruitment and retention of trained EMT volunteers and to support the overall mission of the EMS department. That money was used to supplement budgeted stipends, pay for continuing education training, purchase new equipment and supplies, and provide personnel uniforms. The two state of Maine grants for FY2024 and FY2025 have significantly improved and bolstered the EMS program in Whitefield. In 2021 and 2022, there were concerns that Whitefield EMS response would be discontinued. However, I am happy to report that with town financial support, State of Maine granting, and the dedication of new volunteer EMTs, Whitefield EMS is well positioned to continue serving our community.

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.

Respectfully submitted,

Michael Johnson  
 Director, Whitefield EMS  
[WhitefieldEMS1@gmail.com](mailto:WhitefieldEMS1@gmail.com)  
 (207) 458-2365 (Cell)

Photos by Yolanda Violette



Whitefield EMS Report cont.

| Month               | Total 911 Paged Medical Incidents | Number of Responses by WFR | Percent of Calls Serviced | MVAs and Fire Calls with Patient Care |
|---------------------|-----------------------------------|----------------------------|---------------------------|---------------------------------------|
| January             | 14                                | 12                         | 86%                       | 0                                     |
| February            | 12                                | 10                         | 83%                       | 1                                     |
| March               | 18                                | 15                         | 83%                       | 0                                     |
| April               | 20                                | 20                         | 100%                      | 1                                     |
| May                 | 15                                | 14                         | 93%                       | 3                                     |
| June                | 26                                | 26                         | 100%                      | 1                                     |
| July                | 27                                | 27                         | 100%                      | 2                                     |
| August              | 28                                | 28                         | 100%                      | 0                                     |
| September           | 27                                | 26                         | 96%                       | 1                                     |
| October             | 17                                | 17                         | 100%                      | 0                                     |
| November            | 27                                | 26                         | 96%                       | 2                                     |
| December            | 15                                | 15                         | 100%                      | 0                                     |
|                     |                                   |                            |                           |                                       |
| <b>Yearly Total</b> | 246                               | 236                        | 96%                       | 11                                    |

Back Row L to R:  
 Steve Cowles  
 Jacob Abbott  
 Forest Hisler  
 Aaron Miller

Front Row L to R:  
 Brandon League  
 Serra Shepard  
 Julie Cowles  
 Michael Johnson



Photo submitted by Jesse Barton

## Whitefield Fire & Rescue Auxiliary

The Whitefield Auxiliary is prepared to support the fire department at long deployments and staff the fire station during power outages to provide emergency resources for townspeople. We now have snacks, drinks, serving supplies, and equipment, hi-vis vests, and a step ladder (for reaching stored supplies). Fortunately, in this past year neither of these types of events occurred. We will probably not be so fortunate in the future.

In the meantime, at the request of the rescue squad, we are undertaking a project to supply Whitefield residents with 911 address markers or sign numbers for their properties to make it easier for emergency personnel to find their home quickly. Residents will submit order forms to the town office, and the Auxiliary will fabricate custom number signs for a nominal fee. We plan to launch this project in March of 2026 - look for announcements at the annual town meeting, the town office, and on the town website. The Auxiliary will also install number signs for residents who need assistance.



Photo by Phil Yund

While waiting for our services to be required, in July the Auxiliary helped Whitefield Fire & Rescue members Steve and Julie Cowles put on a "Thank you" summer barbeque for all the emergency responders and their families. We also organized a Town Trunk or Treat on Halloween at Central Station. It was well attended for a cold windy night with many other activities going on in the area. Then in December we helped Mike Johnson and Erin Anderson put on a holiday dinner for those same folks who come when we call out for help. This was well timed as they had responded to three fatalities the week before.

Thank you to the Coopers Mills Fire Association, the Kings Mills Fire Association and the individuals who have donated funds to support the Whitefield Fire and Rescue through the Auxiliary.

Thank you to the fire fighters, emergency medical technicians, communications people and their families who give up their time and put their lives on the line for us.

The Auxiliary meets the second Wednesday of the month at 6:30 pm at the Central Fire Station. Feel free to join us! If you want to help on a project, donate funds or donate food when there is an incident requiring our services you can contact the Auxiliary by contacting a member, coming to a meeting or contacting the Town Office.

Respectfully submitted,  
Charlene Donahue, chair

Members:

Christi Chapman-Mitchell  
Lynda Despard  
Kip Glidden  
Louis Sell  
Phil Yund

Charlene Donahue  
Leslie Gomes  
Jeanne Shaw  
Richard Beausoleil – Department liaison

Photo by Phil Yund

Cathy Sell

Jim Torbert



# Trunk or Treat 2025 organized by Whitefield Fire Auxiliary



Photos by Yolanda Violette

# Delta Ambulance Report



## 2025 Annual Report

January 27, 2026  
29 Chase Avenue  
Waterville, ME 04901 [DeltaAmbulance.org](http://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 since 1972. 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 Dispatch & Communications Center serves as the primary transport coordinator for Maine General Health and provides dispatch services to all company units as well as Kennebec County's mobile physician unit, MD-3.

More than eight thousand patients were transported by ambulance and over three thousand by wheelchair van for scheduled appointments, discharges home, transfers between facilities for specialized care, and 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 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.

As proud as we are of our service, we are sensitive to the burden of necessary but unrecoverable expenses that are passed on to our customers in the form of service fees. For the past two years, we have made a concerted effort to find the balance between cost reductions and cost allocations so that our fees directly and clearly correlate to the services provided, and we have offered complete transparency in those processes.

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 and adjust to new external factors at the local, State, and Federal levels. Our team continues to work hard and we are committed to the reliable, stable, and timely delivery of medical transportation to our customers.

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 .....          | \$14,922,057        |
| Wheelchair Calls .....         | \$ 452,261          |
| Municipal Support .....        | \$ 1,393,215        |
| Grants .....                   | \$ 1,007,410        |
| Other Income .....             | \$ 307,749          |
| Adjustments & Write Offs ..... | (\$9,389,737)       |
| <b>Net Revenue .....</b>       | <b>\$ 8,692,957</b> |

#### Expenses

|                                                                                                                                     |                     |
|-------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Payroll & Benefits .....                                                                                                            | \$ 6,646,386        |
| Communications<br>& Tech Support .....                                                                                              | \$ 179,922          |
| Supplies .....                                                                                                                      | \$ 323,604          |
| Ambulance Replacement .....                                                                                                         | \$ 82,643           |
| Vehicle Repairs<br>& Fuel .....                                                                                                     | \$ 508,145          |
| Insurance .....                                                                                                                     | \$ 504,179          |
| Depreciation .....                                                                                                                  | \$ 229,223          |
| Other Operating, Administrative,<br>& Support Expenses .....                                                                        | \$ 531,215          |
| ERTC (Employee Revenue Tax Credit)<br>Commission Fees ( <i>Corresponding ERTC<br/>Income not shown In operating revenue</i> ) ..... | \$ 324,708          |
| <b>Total Expenses .....</b>                                                                                                         | <b>\$ 9,330,033</b> |

**2025 Net Income .....** (\$637,075)

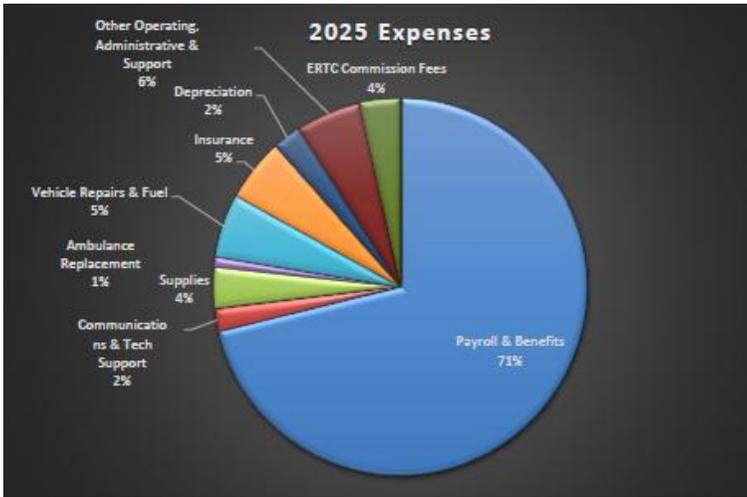
*vs*

**2024 Net Income .....** (\$493,392)



Photo by Yolanda Violette

## Delta Ambulance Report cont.



### 2025 Response Data by Town

The “EMS/911 Unit Responses” 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 includes responses from non-transporting (supervisory or paramedic) support units.

|            | 2025                   |                    |                       |           |                      |            |                    |
|------------|------------------------|--------------------|-----------------------|-----------|----------------------|------------|--------------------|
|            | EMS/911 Unit Responses | Non-Emergent Calls | Average Response Time | Cancelled | No-Transport/Refusal | Mutual Aid | Mutual Aid Percent |
| Albion     | 238                    | 0                  | 19:17                 | 88        | 49                   | 2          | 1%                 |
| Belgrade   | 360                    | 0                  | 15:31                 | 78        | 75                   | 8          | 2%                 |
| Benton     | 403                    | 8                  | 11:54                 | 113       | 50                   | 11         | 3%                 |
| China      | 478                    | 2                  | 14:31                 | 64        | 106                  | 11         | 2%                 |
| Fairfield  | 1222                   | 64                 | 9:37                  | 253       | 162                  | 22         | 2%                 |
| Oakland    | 912                    | 15                 | 7:54                  | 193       | 149                  | 14         | 2%                 |
| Rome       | 130                    | 1                  | 19:10                 | 20        | 23                   | 1          | 1%                 |
| Sidney     | 516                    | 1                  | 11:46                 | 73        | 117                  | 4          | 1%                 |
| Smithfield | 130                    | 0                  | 15:22                 | 28        | 19                   | 1          | 1%                 |
| Somerville | 39                     | 0                  | 17:55                 | 3         | 15                   | 2          | 5%                 |
| Vassalboro | 505                    | 0                  | 11:54                 | 52        | 131                  | 10         | 2%                 |
| Whitefield | 270                    | 0                  | 16:28                 | 36        | 48                   | 6          | 2%                 |
| Windsor    | 299                    | 1                  | 11:57                 | 28        | 62                   | 8          | 3%                 |

6

### Conclusion

As both the economic and healthcare environments continue to change, and in many ways grow more challenging, we will remain committed to the provision of excellent service and to complete financial and operational transparency with our customers and partners.

It is our honor to serve this region, and we look forward to continued improvement and advancement. Thank you for your trust.

7

## Kings Mills Volunteer Fire Department Association Report

*“Kings Mills Volunteer Fire Department was organized December 15, 1947. The first meeting was held at Union Hall, Whitefield. We were incorporated in 1948. The Fall of 1948, a fire house was erected for two large trucks and equipment. The Kings Mills Fire Auxiliary was organized on February 13, 1948, in order to raise funds to help defray the building expenses and cost of equipment for the Fire Department.” \**

With the advent of the Whitefield Municipal Fire Department, the Kings Mills Volunteer Fire Association’s (KMFVA) primary focus has been to support the Municipal Department as well as renovations and upkeep of the Kings Mills physical structure at 904 Townhouse Road. We continue to house Engine 3 and provide a meeting space for our Association and the town Roads Committee.

The 2025 Annual July 4th celebration, our only fundraising event, raised \$2,501.61. The day was beautiful and turnout was excellent. Numerous people volunteered at the multiple venues and were greatly appreciated for making this event so much fun.



The Returnables Program continues to do extremely well. The bin at the fire house gets filled weekly and we alternate weeks with Coopers Mills Volunteer Fire Association to pick up the returnables at the recycling center. Many thanks to the residents of Whitefield for supporting our Associations through this means. KMFVA earned \$3,513.90 in 2025.

The new Whitefield Fire and Rescue Auxiliary was formed, and KMFVA was able to assist them financially to get started on their needs.

KMFVA was able to meet requests from the Municipal Fire Department for funds to purchase equipment needed to support their mission of keeping the townspeople safe. They purchased a new repeater system enhancing communication capabilities. A new winch was bought for the Off-Road capable Brush Truck which was purchased a few years ago by KMFVA entirely through fundraising, no town funds. This truck is housed at the Municipal station for more central access.

The KMFVA members continue to meet monthly on the first Wednesday of each month at 6 PM and welcome anyone interested in joining us. The biggest focus is planning for our one big annual fundraiser, the July 4<sup>th</sup> Celebration that begins promptly at 10 AM with the best parade, hot dogs, French fries, home baked goodies, coffee, sodas, music, auction, fun and games, and just plain old community...and sunshine! This coming year is the 250<sup>th</sup> anniversary of the signing of the Declaration of Independence of this great Nation and what better way to celebrate than at the July 4<sup>th</sup> Event coupled with the Kings Mills Union Hall and their great White Elephant Sale!

Respectfully submitted on behalf of the Board of Directors,  
Judi Ekholm, Secretary

Kings Mills Volunteer Fire Department Association Report cont.

George Westgate-President  
Erik Ekholm-Treasurer  
Randy Brann

Christi Chapman-Mitchell-Vice President  
Judi Ekholm-Secretary  
Jeff Newell

\*Quotes taken from the Annual Field Day, Kings Mills Volunteer Fire Department, July 4, 1951 Program



Photos submitted by Judith Ekholm



## Coopers Mills Volunteer Fire Department

In 2025, the Coopers Mills Volunteer Fire Department (CMVFD) remained dedicated to its core mission: Maintaining and improving the Coopers Mills Station and providing support to Whitefield's emergency services. Our lease agreement with the town continues to facilitate the housing of equipment at our station. By keeping apparatus in Coopers Mills, we ensure rapid response times for the northern end of Whitefield and for mutual aid to our neighbors in Jefferson, Somerville and Windsor.

A key achievement this year was the installation of a new standby generator at the Coopers Mills Station. This upgrade ensures that our facility remains fully operational during prolonged power outages, keeping equipment warm, charged, and ready for immediate deployment.

CMVFD is proud to support the Whitefield Fire Auxiliary. In 2025, we donated \$1,000 to the Auxiliary for food and supplies. We are also excited to support their new initiative to provide reflective address signs to residents at a reasonable price. CMVFD intends to provide a startup donation to help launch this important safety project.

We continue to offer the \$300 Larry and Dot Hardy Scholarship to a local student pursuing education in fire or emergency services as a career or as a volunteer.

- To Apply: Contact Darlene Newcombe at [dnewcombecmvfd@gmail.com](mailto:dnewcombecmvfd@gmail.com) or call 549-4532.
- Deadline: Applications must be received by May 31, 2026.

We had a successful year fundraising in 2025. The annual auction remains our primary fundraiser and a much-anticipated social event for the Coopers Mills area. We extend our sincere thanks to everyone who donated items and all those who attended.

- Save the Date: The 2026 auction is scheduled for August 18.
- Donations: If you have items to donate, please contact Darlene Newcombe at [dnewcombecmvfd@gmail.com](mailto:dnewcombecmvfd@gmail.com) or call 549-4532.
- Details: Please check our Facebook page for a list of items we can and cannot accept.

CMVFD, and indeed the surrounding area, lost three key people in the last couple of years: Dot Best, Norm Best, and Butch Joslyn.

Dot started out helping with behind-the-scenes financial tasks. She eventually became treasurer and handled many details of the fundraising auction and horseshoe tournament.

Norm Best was a key firefighter when CMVFD owned three pieces of fire apparatus as well as housing a town owned tanker. He was a leading force in running the Annual Fundraising Auction and volunteered his time and pickup to handle literally thousands of dollars worth of bottles for recycling.

Butch Joslyn, the "Mayor of Coopers Mills" was a long-time kingpin of CMVFD. He was known for his humor and sharp auctioneering of the Annual Fundraising Auction for many years.

Respectfully submitted  
Coopers Mills Volunteer Fire Department



Photo submitted by Phil Newcombe

## Roads Committee Report

The role of the Whitefield Roads Committee is to work with our Road Commissioner Dylan Peaslee to set priorities for paving, brush control, replacing culverts, ditching, and rebuilding gravel roads.

In addition, we inventory our street signs and replace or add signs as needed. This is an ongoing process as signs get damaged by plows, cars, and vandals. This sign work has been accomplished by the committee volunteers at no labor cost to the town.

Based on the data collected on our ride arounds and costs incurred from previous year's work, we develop a budget for the selectboard to present to the town to consider at town meeting.

This past year was a banner year for improving our roads because CMP added a third transmission line to the existing lines during a time when the town roads are normally posted for limited weights and paid the town to repair the damage done. The agreed payment was more than the actual cost, so we had a surplus of funds to pave more than usual.

Another issue that the committee deals with are beavers as we have several locations where beavers have impacted our roads. This year the location that has caused the most impact is on Hollywood Boulevard where removing material from the overflow drain-pipes must be done several times a week.

Most of our committee members have served the town in various roles for many years. We need new members to continue the work we have done. So, if you or someone you know has an interest in supporting your town's government, please contact one of the members of the committee or the town office.

Respectfully Submitted,

Keith Sanborn  
 Erik Ekholm  
 Mike McMorrow  
 Frank Ober- Chair  
 Dennis Merrill  
 Ed Mooney  
 Dylan Peaslee- Road  
 Commissioner  
 Brent Hallowell- Select  
 board member



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 one year. 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 2025.
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.

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

## Solid Waste Committee Report cont.

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: Carole Cifrino, Chip Dillon, Richard Heath, June Lordi, Dennis Merrill, Brian O'Mahoney, 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 |
| 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 |

| 2025     |                     | Whitefield                     |                  |                  |                   |              |                     |                 |        |
|----------|---------------------|--------------------------------|------------------|------------------|-------------------|--------------|---------------------|-----------------|--------|
| (Yards)  | OCC Cardboard (Yds) | Clear Glass uncrushed (Barrel) | #2 Natural (Yds) | #2 Colored (Yds) | Mixed Paper (Yds) | Tin (Barrel) | Rigid Plastic (Yds) | Compost (yards) | Totals |
| JANUARY  | 30.00               | 7.00                           | 6.00             | 8.00             | 49.00             | 17.00        | 0.00                | 0.00            | 117.00 |
| FEBRUARY | 61.00               | 4.00                           | 4.00             | 4.00             | 22.00             | 9.00         | 0.00                | 0.00            | 104.00 |
| MARCH    | 28.00               | 7.00                           | 10.00            | 4.00             | 65.00             | 11.00        | 0.00                | 0.00            | 125.00 |
| APRIL    | 72.00               | 7.00                           | 6.00             | 6.00             | 25.00             | 10.00        | 0.00                | 0.00            | 126.00 |
| MAY      | 72.00               | 8.00                           | 7.00             | 0.00             | 25.00             | 9.00         | 0.00                | 0.27            | 121.27 |
| JUNE     | 104.00              | 7.00                           | 7.00             | 6.00             | 25.00             | 18.00        | 2.00                | 0.00            | 169.00 |



Photo by Yolanda Violette – Vigue Road, Field of Goldenrod

## Cemetery Committee Report

This year cemetery signs were erected at the Northey Cemetery on the South Howe Road and North Whitefield Cemetery (previously Noyes) on the Hilton Road by Barry Tibbetts and Keith Sanborn and Barry generously donated the hardware for the signs. Tim Chase used his tractor to repair the stone wall at the Northey Cemetery. Libby Harmon and Tim Chase repaired a veteran gravestone at the Brann Cemetery off of the Mills Road.

Once again the Leos (young Lions) from Erskine Academy helped out by cutting brush at the Partridge Cemetery on the Doyle Road and the James Preble Cemetery on the North Hunts Meadow Road. Heidi and Tim Lackey, Barry Tibbetts and Luke Harmon all worked on cutting and limbing up trees, and brush clearing at James Preble – and there is still more to be done!

Three ancient burial grounds were renovated in 2025. They were:

Brookings            South Hunts Meadow Road  
James Preble      North Hunts Meadow Road  
Northey South Howe Road

The Town hired Judson Star, Maintain The Memory Gravestone Preservation, to repair gravestones in Town's ancient burial grounds. He came twice in 2025, once in May and again in September (two different fiscal years) for four days each time. One of those days was paid for by an anonymous donor. The cemetery committee identified ancient burial grounds that had veteran gravestones in need of repair and/or stones that were ready to fall over and were a danger as well as other stone needing attention. There were 400 stones and field stone markers that needed to be raised up and straightened and the marble markers in particular were in need of cleaning. Some of the gravestones required use of a tripod to lift the markers for replacing pins and cementing them in place. Broken stones were glued back together, some missing pieces. Work still needs to be finished up at Northey and cleaning done in James Preble.



This is surprisingly peaceful work. There is no hurry, it is quiet and there is time to reflect on our ancestors lying beneath our feet. To think on those with just a fieldstone marker, no names, no dates of their passing. The three children and their mother who all died in the same year. Their father is not buried near them. The veteran whose stone was shattered into pieces, not all of it found. There are slate markers that do not appear worn at all and marble stones where you can no longer read what was written.

Cemetery members and town folks assisted with the lighter jobs – cleaning stones, chipping away old cement, raising up or straightening smaller markers, shoveling fresh soil around gravestones and resodding. As well as the tree and brush work mentioned earlier.

## Cemetery Committee Report cont.

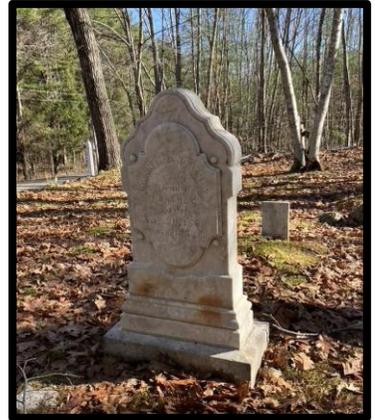
Cemetery members and town folks assisted with the lighter jobs – cleaning stones, chipping away old cement, raising up or straightening smaller markers, shoveling fresh soil around gravestones and resodding. As well as the tree and brush work mentioned earlier.

Every year, Cemetery Committee members place flags on veteran graves in the small ancient burial grounds, as well as the Coopers Mills Cemetery, each May and retrieve them after Veterans Day. Whitefield students set out the flags in the Whitefield Cemetery and St. Denis Church takes care of the flags in their two cemeteries. The Town provides the flags for all the veteran graves in Town.

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

The Cemetery Committee meets quarterly 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 McMorrow  
Barry Tibbetts  
James Torbert



Respectfully Submitted,  
Charlene  
Donahue

Photos submitted by Cemetery Committee Members  
Before and After in each set.



## 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 four 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>

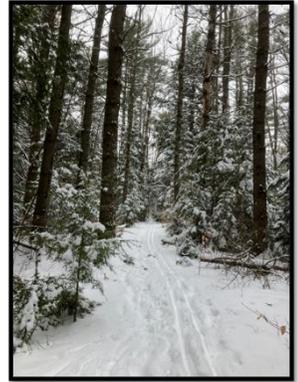


Photo submitted by Charlene Donahue

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 Rte. 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 Elliott and Kit Pfeiffer

## 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).

Respectfully Submitted,  
David Wright, Whitefield Trail Master



Photo submitted by  
Charlene Donahue



Photo submitted by Michelle Tibbetts – view of Sheepscot Valley

## Kings Mills Union Hall Association Report

The Kings Mills Union Hall located in the Kings Mills section of Whitefield was built by and was originally known as the Whitefield Fish and Game Club. This building has a long history in the town of Whitefield of serving the community. The Hall was well known for its memorable suppers, dances, hunters breakfasts, wedding receptions, theatrical performances and of course a very big part of Whitefield's Fourth of July festivities.



Photo by Yolanda Violette

The Kings Mills Union Hall Association has a vision of returning the Kings Mills Union Hall to a community social hub which starts with restorations to the building. Restoration projects in the past year include the addition of a new modern bathroom, replacement of a bad sill, removal and replacement of old clapboards and shingles and a start of the painting the entire exterior of the building. None of this would have been possible without the donation of time and financial help of our community.

There are many people to thank and we would like to let them all know their help is greatly appreciated. The citizens of Whitefield voted to approve our request for remaining funds available through the American Rescue Plan Act (ARPA) to install a septic system and a new bathroom, which were very beneficial improvements for the Hall and we thank you.

Our fundraising Basket Raffles for the past two years have been a fun and a beneficial fundraiser. The success of these raffles would not be possible without the great businesses and individuals who graciously donated baskets for this project and to all of you that buy tickets.

Special thanks to the Whitefield Select Board for allowing us to showcase the baskets and sell tickets at the annual Town Meeting and to Chase Farm Bakery for letting us be a part of Maple Weekend. The tickets are drawn at the big outdoor Easter Egg Hunt for kids held by Acorn Hill Farm and Hinterland School.

The return of the Ham and Baked Bean Supper was well supported by the community and allowed friends and neighbors to enjoy an old fashioned bean supper together at the Hall.

The Fourth of July means the "White Elephant Sale" is happening inside the Hall during the Town celebration. Thank you to everyone who were so generous with their donations for this sale and to the ladies from KMUHA that work hard to organize and make this sale happen. We are looking forward to the Fourth of July festivities in 2026 to celebrate the 250 year anniversary of our country.

Our final fundraising project of 2025 was the second annual Christmas wreath sale. Wreaths made by Jen Grady were offered for sale at the Whitefield School Craft Fair and through the "Community of Whitefield" Facebook page. Thank you to all of you that supported this fundraiser. The Community Christmas Party was a wonderful holiday event. Mabeline Small, Eric and Tammy Westbye helped the children create ornaments to take home and Greg Hodgkins appeared as Santa Claus. The trees both inside and out were

## Kings Mills Union Hall Association Report cont.

lovely and the children loved their gift bags. The K MUHA put together Christmas bags for children with hats, mittens, treats and small gifts to be distributed at the Whitefield Food Pantry by Jeanne Shaw.

Most importantly the big project for 2025! I hope you all have noticed the start of the new paint job at the Kings Mills Union Hall. We could not have accomplished this without your help. Many donations were received to go towards this project and whether they were big or small donations, they are all greatly appreciated. We greatly appreciate the volunteers that helped with the prep work prior to painting which was done on their own donated time and a donation of the cedar shingles from Grady Forest Products for the shingle replacement of the west side of the building. We had great individuals and contractors that worked to replace sills, clapboards, shingles, and to work on the bathroom project at the Hall. Parks Painting really helped us improve the appearance of the Hall by painting the front of the building and we plan on having Parks Painting completing the paint project in the Spring.

We have lots more to do to return the Hall to its original purpose of a community meeting and event center. The upgrades of the interior and the return of the use of the upstairs stage is a future goal. We would love to have people join us to help with the suppers, activities, restoration efforts and to also contribute with new ideas and activities.

Reach out to Jen Grady 549-3170 and become a part of this community and this project. Thank you again to all who were a part of our restoration efforts in 2025.

Respectfully submitted, Kings Mills Union Hall Association:  
 Jennifer Grady - President  
 Mabeline Small - Vice President  
 Judy Maldovan - Treasurer  
 Judi Ekholm - Secretary  
 George Westgate and Greg Hodgkins



Photos submitted by Jennifer Grady



## Whitefield Historical Society Report

The **Annual Whitefield Historical Society (WHS) meeting** on March 16, 2025 was dedicated to Bill McKeen who had passed away earlier in the winter. Held at the Whitefield Fire Department's Conference Room, it was filled with samples of Bill's graphic arts and photographs that had been the backdrop for countless posters announcing WHS programs or covers of WHS newsletters.

Beyond his artistic contributions, Bill served as President and Vice President of the WHS and had frequently been the "voice of reason" in weighing pros and cons of various discussions before a final decision. Particularly proud of his Scots/Irish heritage, Bill was also an organizer of the Highland Games. A photo of Bill participating in the Games – in his kilt – was also on display.



Our **Memorial Day Program** on May 26, 2025 was a series of remembrances of town residents who had helped establish the WHS. We gathered outside for the flag raising ceremony at the Whitefield Veterans Memorial, an old stone mill wheel with a dedication "to all veterans who have served our country and protected our freedoms".

The first remembrance was of Jay Howell who had developed the Memorial Park with the help of some 70 volunteers who had donated time, labor, materials and money. We called attention to the bench in the park that is dedicated to Jay, then participants were "welcomed back" to the Town House after its year of light fixture installations and shelving renovations.

There the remembrance continued, first with David (Babe) Chase. He had avidly collected and saved town documents and maps over the years, many of which he had donated to the WHS. He had been actively involved in moving the old Town House to its present location.

Barbara (Duttle) Meyer started "The Whitefield Historian", the newsletter that still (41 years later) is produced by the WHS. The old post office boxes from the Coopers Mills Post Office are one of the acquisitions that she had secured for our permanent collection.

Bob and Martha (Brooker) Johanson were driving forces of the Town House relocation and its restoration. Bob also supported the creation of the Veterans Park and installation of the mill wheel from Clary Mills. Martha was Chair of the Restoration Committee, bought the globe lighting and oversaw window repairs and other changes.

## Whitefield Historical Society Report cont.

Today's concerns are computers and finding new members with the talents and "can do" spirit of those earlier contributors. We have the equipment but need more volunteers. The mission of the Whitefield Historical Society is to collect and preserve material that best documents and celebrates Whitefield's history. Our members 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

**Whitefield Historical Society**  
PO Box 176 Whitefield, Me. 04353

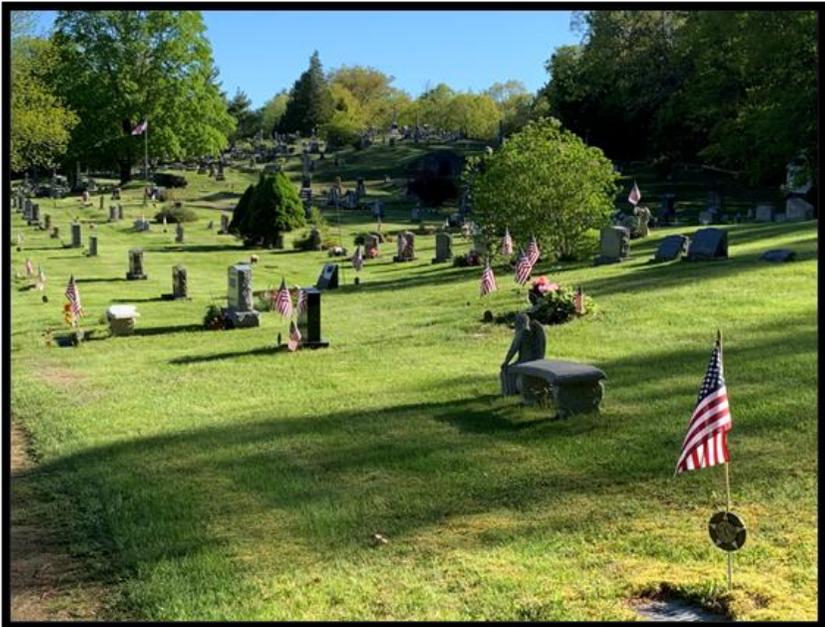
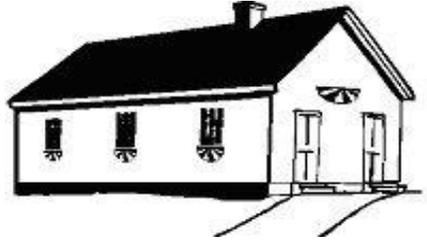


Photo submitted by Dan Joslyn – Whitefield Cemetery

## Whitefield Library Association Report

As we enter January 2026 and prepare our report of this past year, two words come to mind that merit repetition; *gratitude* and *optimism*. We are looking both backward and forward. The Whitefield Library Board of Directors can not look back on this past year without being abundantly grateful to the PEOPLE who have so generously given their time, talents, and financial support to bring “library” to Whitefield. The “builders” of our library include not only several contractors (many of whom live within our community), but also an unbelievable number of volunteers who have committed their time and talent to whatever task we have asked of them. We would not have a library today without them.

### *GRATITUDE*

After 6 years (and too many graciously donated hours to try to count), our building renovation project is nearly complete (just one more exterior wall to restore). The Geezers’ toolboxes have all gone home, and we will forever be indebted to their loyalty to complete the renovation of our 141 year old building. Erik, Dennis, Dan, Steve, Hayes, and Mike, we thank you for finishing the task! Our beautiful 2nd floor is now open and being used for a variety of events and occasions, and most recently, with Lynn Talacko’s detailed design, we were able to gain the necessary permit for use of the wonderful stage on the 2nd floor. We have restored the historic curtain to its original location on the stage wall and arranged a small artifacts display at the head of the stairs. Our building is accessible year round now with top to bottom insulation in the walls, ceiling, and attic. Our heat pumps with Rinnai backup have kept both floors comfortable during these extremely cold winter days. New electrical throughout, stunning replica lighting, all new freshly painted drywall on the ceiling and walls, and the beautifully refinished hardwood floor have all been completed this year. The amount of grant writing and proposals that have gone into the renovation in the past six years is impossible to measure, but the trusting generosity of each donor is stamped forever in every inch of this building. Our wonderful space exists due to these generous Foundations and individuals who responded to our requests. Just this past year, the grants awarded from the Maine Community Foundation and the Davis Family Foundation allowed us to replace our metal roof, restore the clapboards and trim on the roadside wall, and upgrade our parking lot to accommodate a few more vehicles. Restoring Grand Army Hall (the Grange) has been a major endeavor that all of Whitefield can be proud of.



Photo submitted by Cheryl Joslyn

While the building renovation progressed, the backbone and most stable fixture of our small rural library took shape. Since the first days of Summer Library in 2017 to today, an unusual number of loyal community volunteers have worked tirelessly to deliver library services. This January, we proudly celebrate our 4th year being open as Whitefield Library! We have collectively learned the important pieces of “librarianship”...hang the OPEN flag 4 days a week, arrange interesting books on the shelves, read to the children, “fix” our technical issues, organize programs and fundraising events, tally our ledgers, and coordinate the scheduling of functions and duties. It is the resilient “backbone” of our library that has kept all operations running smoothly this year, and in many instances, operations flourished!



Photo submitted by Judith Ekholm

The Book Committee continues on its dedicated path to providing excellent material to our patrons. Meeting twice a month, they cooperatively oversee the collection, select new titles, refine cataloging to make for manageable and appealing access, and welcome visitors to our well attended Author Talks. Because of this team’s expertise and diligence, our circulation continues to multiply, and reading continues to be at the hub of what our library promotes. In

## Whitefield Library Association Report cont.

similar fashion, our other programs have been well received. It was pivotal when two very talented volunteers stepped through our door this year. Kendra Maroon offered her professional marketing background and Kristin Perpignano brought us her amazing media design experience. Together, they have expertly promoted through our media sources everything that is happening at the library. We now have a terrific monthly (as well as a condensed weekly) Newsletter that is packed with interesting items. Youth Services (now known as Whitefield Library Kids) is led by volunteer and retired teacher, Dawna Lieber, who organizes the weekly Storytime, Summer Reading Challenge, and the Wednesday Kidz Club. Together with our other programs (such as 1st Friday Art Showing, Music for Littles, weekly Yoga, Winter Music Series, Sheepscot Drummers, Noontime Lunch and Learn, and Whitefield Writes) we have welcomed over 3000 program participants this past year.

It has been the leadership of the board, the amazing volunteer base, and the support from our patrons that has kept the steady rhythm of Whitefield Library flowing smoothly during the weeks without a library director in 2025. We are extremely grateful for the gift of time, energy, and expertise that our volunteers have given, and because of their capabilities, we have been able to maintain normalcy and beyond. However, we have gained enough wisdom to understand that this management process is not sustainable for a long period of time, and our search to fill the director's position was set in motion.



Photo submitted by Judith Ekholm

### *OPTIMISM*

The Whitefield Library Board of Directors is very excited to welcome our new Library Director, Kathryn Smith. Kate brings tremendous energy, creativity, and heart to the library's next chapter. She is responsible for the overall operations, programs, and management of the library. With this established 20 hours/week position and the Town's financial support, our Director oversees our volunteer base, the library's collection, maintains our digital assets and media outreach, implements the library's programs and policies, manages the distribution of the annual budget, and provides communications and collaborations with Maine State Library, our school, and community organizations. Kate joins us at an exciting time as we expand use of our new 2nd floor space, enrich our programs and services, grow our volunteer capacity and capabilities, and strategically engage in planning for our future.

This is a time of new beginnings not only for our Library Director, but for our entire library as well. As we turn the page on another year, and look forward to 2026, we offer our wholehearted gratitude to the Whitefield community for its support. Our existence as a small public library depends on our community, and we rely on you to guide us as we learn and grow together.

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 free Library Card, borrow our books, bring the family to Storytime, come to our programs, and we invite you to join our volunteers. Our contact is: 1 Arlington Ln, Whitefield, PO Box 5, Whitefield 04353, 207-549-0170, info@whitefieldlibrary.org. See our informative website: <https://whitefieldlibrary.org> and follow us on Facebook.)

## Midcoast Conservancy Report

January 15, 2026

Dear Whitefield community members and friends:



Midcoast Conservancy is pleased to submit this report to the Town of Whitefield, a vital partner in our work for which we are most grateful. The mission of Midcoast Conservancy is to protect and restore vital lands and waters on a scale that matters, and for the benefit of those in the communities we serve throughout the midcoast region by our focus on conservation, restoration, education, and providing meaningful connections to nature. Our service area comprises 24 towns in three watersheds, including 16,000 acres of conserved land, 55 preserves (many of which are open to hunting and fishing), and with nearly 100 miles of scenic trails open to the public.

As Midcoast Conservancy looks to the future, we are committed to understanding challenges and pursuing new opportunities. This year we completed a Strategic Plan that guides our efforts in five key areas:

- Land Conservation: Preserving vital natural spaces for all.
- Land Stewardship: Actively caring for and maintaining conserved lands.
- Water Quality Protection and Ecosystem Health: Monitoring and safeguarding our waterways and supporting healthy ecosystems.
- Connecting People to Nature: Creating opportunities for everyone in the community to experience and appreciate the outdoors.
- Organizational Excellence and Sustainability: Ensuring Midcoast Conservancy is a strong and effective agent for environmental preservation and stewardship.

By focusing on these priorities, we aim to make meaningful and lasting impacts for each community and for the environment we all share.

Over the last year, some of the tangible products of this strategy in Whitefield included:

- hosting 3 trail work days to maintain 9.2 miles of public hiking trails at Whitefield Salmon Preserve, Maguire Preserve, Marr's Ridge Trail, and Happy Farm Trail; ○ this trail work included collaborating with Erskine Academy students for their spring Day of Service, during which students added 120' of bog bridging and replaced a rotting bridge with stepping stones;
- offering Naturalist Workshops at Maguire Preserve and Whitefield Salmon Preserve;
- hosting monthly ecology field strips to our Hidden Valley for all 4th graders from Whitefield Elementary School;
- completing a nature-based erosion control project at our Whitefield Salmon Preserve to mitigate erosion from the discontinued Howe Road;
- submitting a proposal to upgrade the water quality classification on a section of the Sheepscot River from Coopers Mills in Whitefield to the Somerville/Palermo town line as part of the state's Department of Environmental Protection's Triennial Review Process;
- hosting our State of the Sheepscot event at Whitefield Elementary School, bringing members of the broader conservation community to Whitefield.

## Midcoast Conservancy Report cont.

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

Respectfully submitted,

*Stephanie*

Stephanie Hanner Co-Executive Director Midcoast Conservancy

 207.389.5150
  [info@midcoastconservancy.org](mailto:info@midcoastconservancy.org)
 [midcoastconservancy.org](http://midcoastconservancy.org)

 PO Box 1199, Waldoboro, ME 04572



Photo submitted by Jane McMorrow - West branch of the Eastern River

## Whitefield CHIP Program Report

"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 2024-2025 fiscal year, CHIP invested over \$26,000 just for Whitefield households. Together with volunteers, contractors, and donors, CHIP helped 6 Whitefield families with essential home repairs. Beyond the repair investment, during the coldest months, 34 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 an effort to expand our home heating assistance capabilities, we have established a firewood yard in Jefferson on the NC Hunt property, a fully donated work and storage site. We have another in Bristol. Our Firewood Banks, a part of our fuel assistance, are all volunteer-run: sawing, splitting, stacking, and deliveries. Neighbors donate logs. Arborists often cut them to length. Volunteers help process and stack the firewood to dry, ensuring our community deliveries are well seasoned and ready to burn. This work takes many hands, and you are always welcome to join us (contact information below)!!

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.

Included in this past year's Community Cares Day, CHIP volunteers built an access ramp for a Whitefield senior who was unable to leave their home safely. This was a project that brought together community volunteers to construct the ramp while learning more about each other and the community they live in. All project materials were donated, and the work was supervised by a skilled carpenter who ensured the finished product would be safe and effective.



Photo submitted by CHIP, Inc

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. If you would like to find ways to be involved with CHIP, wish

## Whitefield CHIP Program Report cont.

to give financially to support your community and others in the county, or simply to learn more about us, reach out by calling or texting 207-380-9276, or via our website [www.chipinc.org](http://www.chipinc.org) and 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

Jake Abbott  
Resident of Whitefield and  
Community Housing  
Improvement Project  
Board of Directors



Photo submitted by Charlene Donahue – Hendsbee Field

## RSU #12 and Whitefield School Report



Dear Citizens of Whitefield,



As Superintendent of Sheepsfoot Valley RSU 12, I am pleased to share an update on Whitefield Elementary School and the work taking place across our school district. Each year, I am reminded of the strong partnership between our schools and the Whitefield community, and I am grateful for the continued support shown to our students, staff, and schools.

Whitefield Elementary School has experienced notable growth this year and now serves more than 200 students. This increase reflects the confidence families place in their local school. It is encouraging to see Whitefield continue to thrive and attract new families, strengthening both the school and the broader community.

As enrollment changes, it is important to understand how RSU 12's funding formula works. Local assessments are calculated on a per-pupil basis. When a town's number of subsidizable students increases at a higher rate than other member towns, it can result in a greater share of the local assessment. At the same time, increased enrollment can also generate additional state subsidies, depending on several variables within the funding formula. Because there are many moving parts, a clearer picture of the overall impact will not be available until state funding figures are finalized in March.



Inside the school, Whitefield staff remain focused on the fundamentals that support student success. One major emphasis this year has been attendance. The message "Every School Day Matters" reflects the understanding that students benefit academically and socially when they are consistently present. Staff are actively working with students and families to bring focus on attendance through communication, encouragement, and problem-solving, recognizing



## RSU #12 and Whitefield School Report

that strong attendance is closely linked to long-term success.

Whitefield Elementary continues to offer a well-rounded educational program, with engaging classroom instruction, outdoor and environmental learning opportunities, enrichment activities, and strong community partnerships. The dedication of staff and the involvement of families play a key role in maintaining a positive and productive learning environment.

I would like to thank our dedicated Whitefield school board members, Gretchen Morrow, Kathleen Goetzman, and Deborah Talacko, for their continued service and commitment to our students and schools. Their leadership and thoughtful decision-making are essential to the success of Whitefield Elementary School and RSU 12 as a whole.

As we prepare the RSU 12 budget for the coming year, we encourage community involvement. The RSU 12 district budget meeting will be held on Wednesday, May 20, at 6:30 PM at Chelsea Elementary School. This meeting provides an opportunity to learn more about the proposed budget and to participate in shaping the future of education in our district. We welcome your involvement in this process and encourage you to visit our website at [www.svrso.org](http://www.svrso.org) or connect with our staff and board members to learn more about our schools and budget development. Thank you to the voters of Whitefield, our dedicated staff, and our families for your ongoing support of public education. Together, we continue to build a strong foundation for the children of Whitefield and RSU 12.



Sincerely,

Photos submitted by Whitefield Elementary

A handwritten signature in black ink that reads "Howard Tuttle".

Howard Tuttle  
Sheepscoot Valley RSU 12 Superintendent

## Erskine Academy Report



Dear Residents of Whitefield,

Erskine Academy is grateful for the continued trust and partnership of the Town of Whitefield. As we progress through our 142nd year of service, we remain committed to providing Whitefield students with a rigorous, supportive, and future-focused high school experience grounded in strong community values and meaningful educational opportunity. This report is intended to share how Erskine Academy is serving Whitefield students and honoring public investment in their education.

Erskine Academy currently enrolls **528 students in grades nine through twelve**, including **46 students from Whitefield**, consistent with recent years. Our role as an independent town academy of choice remains central to our mission, and we take seriously our responsibility to serve students, families, and sending towns with care, transparency, and accountability.

### **Academic Program and Student Outcomes**

Erskine Academy delivers strong academic outcomes across a wide range of postsecondary pathways. The school maintains a **99% graduation rate**, well above the state average, and all graduates leave with a viable postsecondary plan including four- and two-year colleges, technical and trade programs, apprenticeships, military service, and workforce entry.

A hallmark of the Erskine experience is access to **college-level coursework while still in high school**. In 2024–2025, students engaged in **455 opportunities to earn college credit** through Advanced Placement (AP) courses and dual enrollment partnerships. Of those opportunities, **407 (90%)** were successfully completed, resulting in college credit issued to students. Based on current University of Maine tuition rates, these credits represent an estimated **\$517,704 in avoided tuition costs** for Erskine families—an important economic benefit for sending towns and taxpayers.

Specifically, **49 students completed 78 AP examinations**, with **92% earning qualifying scores**. Additionally, **377 students participated in dual enrollment courses** with institutions including Kennebec Valley Community College, Thomas College, and UMaine Farmington, with **91% earning college credit**. Many graduates who pursue higher education do so having already completed at least one semester of college coursework.

### **Experiential Learning**

Erskine Academy continues to expand career-connected learning opportunities aligned with current workforce needs. In 2024–2025, **56 students** attended the **Capital Area Technical Center (CATC)**, earning industry-recognized certifications, and **16 students** completed **Extended Learning Opportunities (ELOs)**, engaging in

## Erskine Academy Report cont.

internships and applied learning experiences that build professional skills and community connections.

These career-connected experiences ensure that Erskine Academy graduates are prepared not only for college, but for immediate entry into Maine's workforce with practical skills, certifications, and professional experience aligned with regional employment needs.

### **Faculty, Climate, and Accreditation**

Erskine Academy benefits from a stable and experienced faculty, with low turnover contributing to strong relationships and a positive school climate. The school has been recognized as one of the **Best Places to Work in Maine** for two consecutive years.

Through the **New England Association of Schools and Colleges** (NEASC) accreditation process, Erskine Academy is affirmed as a school with a strong foundation of educational excellence and a consistently safe, welcoming, and well-ordered learning environment. The recent self-study and external independent review of the school demonstrated clear alignment among the school's mission, instructional practices, and student outcomes. NEASC commended Erskine's rigorous academic program, effective governance, and dedicated faculty, and highlighted a culture of mutual respect and meaningful student engagement. Recent educational enhancements include the **Innovation Center**, expanded shop technology offerings, and continued implementation of the **Portrait of a Graduate**, emphasizing problem-solving, integrity, civility, collaboration, and academic mastery.

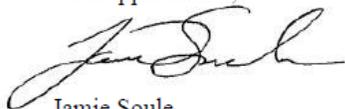
### **Facilities and Stewardship**

Through careful planning and responsible use of the insured value factor, Erskine Academy continues to preserve and modernize its historic campus. Ongoing investments in safety, security, and infrastructure ensure that facilities remain safe, functional, and welcoming.

### **Partnership with the Town of Whitefield**

Erskine Academy values its longstanding partnership with the Town of Whitefield and RSU 12. We recognize that high school choice—available to only a few Maine communities—is a right historically supported and endorsed by townspeople. The ability to choose the high school program best suited to a child's needs provides Whitefield students a tremendous opportunity for future success and is among the reasons families seek to move to the community. We remain committed to honoring that trust through strong outcomes, fiscal responsibility, and open communication. We are grateful for Whitefield's continued support and look forward to working together in service of your students, keeping them safe, cared for, and prepared.

With appreciation,



Jamie Soule  
Head of School, Erskine Academy

## Lincoln Academy Report



Lincoln Academy 2026 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. In our 225th year, 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: 600 students
- 18% of juniors and seniors attend vocational programming at BRCTC
- 20% of students take at least one AP exam
- 25% of students are low socioeconomic status (SES)
- 46% of students play at least one sport
- 20% participate in band, choir, and/or theater programs
- 5% of students are in alternative education programs

#### Of the 133 graduates in the class of 2025:

- 112 enrolled in 2 or 4-yr colleges
- 2 entered the military
- 19 entered the workforce

Photo submitted by LA, of Chloe Anderson



20 members of the class of 2025 were AP Scholars, 8 were AP Scholars w/ Honors, and 14 were AP Scholars w/Distinction. Graduates were awarded over \$250,000 in scholarships through school endowments and local support. An additional \$500,000 was awarded from statewide and national foundations.

Enrollment: 600 students from 23 towns and 20 countries are currently enrolled at LA. Our dorm currently hosts 44 international students and 3 domestic students from Maine and Texas in our boarding program, contributing income to the overall school budget.

Academics: Lincoln Academy offers 121 academic classes, including 42 STEM classes, 35 Performing and Visual Arts classes, 32 Advanced Placement (AP) and honors classes, and 11 vocational certificate programs through the Bath Regional Career and Technical Center (BRCTC).

Athletics: In 2025, LA sports teams won conference championships in boys and girls tennis, boys cross country, and girls lacrosse. The boys tennis team were Southern Maine Finals runners up, and the girls tennis team won the Southern Maine Finals and the Maine State Championship, with coach Melissa Burroughs named Girls Tennis Coach of the

# Lincoln Academy Report cont.

Year by the PPH. The LA track team won the MPA Class B Boys and Girls Good Sportsmanship Award, and LA Softball won the Class B South Good Sportsmanship Award. LA track athletes set school records at the State Track meet, with the boys track team finishing second overall – their best finish since 1965. Todd Bracket was named KVAC Class B South Golf Coach of the Year; Garrett Martin and Monique Boutin were named KVAC Class B Cross-Country Coaches of the Year; and Lindsey Herring was named KVAC Class B Field Hockey Coach of the Year.

Photo submitted by LA, of Eleanor Gagne



### 2025-26 Facilities Upgrades:

In 2025, LA grounds and maintenance staff enhanced and connected all external doors across campus to allow for increased efficient security response. Staff also converted the lighting in the ceramics studio to LED, repainted the gymnasium floor, updated fitness center equipment, improved the electrical panel, and updated the windows and replaced the flooring in the English wing.

Performing Arts: The theater program staged a production of *Into the Woods* in the fall of 2025. 14 musicians (including band, choir, jazz, and orchestra) participated in the All-State music festival, while 29 qualified for the District III Honors music festival.

Faculty Credentials: 60% of Lincoln Academy faculty have a Master’s degree or other advanced degree. In 2025, LA English teacher Bridget Wright was a finalist for Maine Teacher of the Year.

### Career Preparation

- The 4th Annual Peter J. Benner Job Fair was held in April 2025 and included 35 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 5th Annual Fair is planned for March 26, 2026.
- 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. The number of students in the program has increased this year from 17 to 25, and the number of participating business partners has grown from 13 to 23.
- Lincoln’s online [Jobs Board](#) connected dozens of students and recent graduates with summer and year-round jobs at local businesses and organizations.
- This will be our 3rd summer offering Launch, a free week-long orientation for 9th graders. Students spend the week connecting with classmates and exploring a different community organization each day. Past visits have been to boatyards, oyster farms, and the Darling Marine Center.

### 2025-26 Per-pupil tuition (set by the state, paid by towns)

|                                                        |              |
|--------------------------------------------------------|--------------|
| Tuition Rate                                           | \$15,055.22  |
| Insured Value (added to tuition for facilities upkeep) | + \$1,505.52 |
| Total (Maximum allowable tuition/MAT)                  | \$16,560.74  |

## Lincoln Academy Report cont.

Accreditation: In 2024, Lincoln Academy completed its re-accreditation process with the Maine Department of Education and the New England Association of Schools and Colleges (NEASC).

Please join us on the historic Lincoln Academy campus this year for an athletic event, concert, theater performance, or Commencement on June 5, 2026. You can find more information and a calendar of events at [lincoln-academy.org](http://lincoln-academy.org).



Photo submitted by LA, of Lilly Coleman

  
 Jeffrey S. Burroughs  
 Head of School

### Town of Whitefield Data:

| 2025-26 by the Numbers | 2025 Graduates | Total Enrolled 2025-26 | % of Town Students Enrolled in One or More AP Courses 2025-26 | % of Town Students Participating in Performing Arts | % of Town Students Participating in BRCTC | Approx. % of Town Students Participating in at Least One Sport, Spring 2025-Winter 2026 |
|------------------------|----------------|------------------------|---------------------------------------------------------------|-----------------------------------------------------|-------------------------------------------|-----------------------------------------------------------------------------------------|
| <b>Whitefield</b>      | <b>6</b>       | <b>25</b>              | <b>12%</b>                                                    | <b>12%</b>                                          | <b>4%</b>                                 | <b>36%</b>                                                                              |

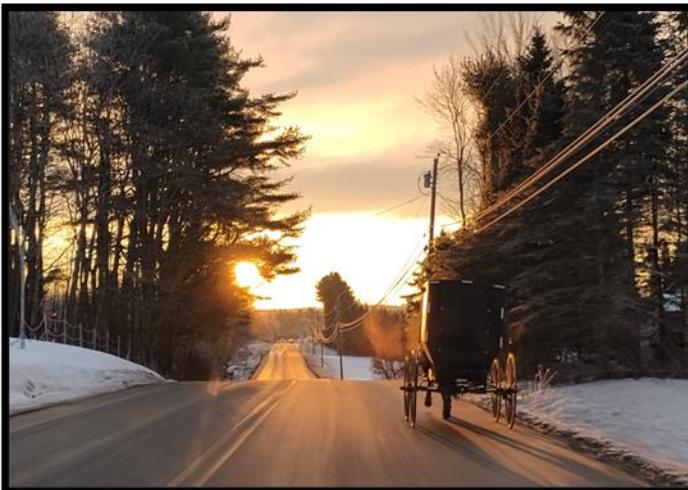


Photo by Yolanda Violette

## Whitefield Food Pantry Report

This year has been a challenging year for the Food Pantry. We have seen a decrease in federal funding both to our clients as well as to our providers. Thankfully we have seen an increase in the generosity from our community. Many local businesses have held food drives for our benefit. A variety of fresh vegetables were donated by local farmers (both big and small). Non-perishables have also been generously given. Due to financial donations we have been able to buy meat and other products not provided by Good Shepherd Food Bank. Thanks to our supportive community we have been able to serve those who are food insecure.

New clients are welcome. A simple intake form needs to be filled out prior to being able to “shop” on that first visit. We offer non-perishables, fresh produce, frozen meats, breads, and pastries. A variety of refrigerated meals, eggs, and dairy are also available. Delivery can be arranged if necessary.

**Location:** 150 Grand Army Road, in the basement of the Calvary Bible Baptist Church, beside the Whitefield Elementary School.

**Hours:** 1<sup>st</sup> Friday of the month 10-12.

Every Saturday (except following the first Friday) 10-12

**Mailing address:** 123 Philbrick Lane, Whitefield, Maine 04353

**Contacts:** Jeanne 549-7014 Janet 549-3672

Volunteers are welcome to help with our multitude of tasks

Submitted by Jeanne Shaw  
President, Whitefield Food Pantry



Photos submitted by Jeanne Shaw

## 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

Greetings,

I am happy to report that as 2025 ended we were able to fill our last vacancy. It has been over six years since we have been fully staffed. Although slow, this process of hiring qualified men and women to serve as public safety providers within Lincoln County improves our ability to provide the level of trust and transparency you deserve while assuring those representing the Lincoln County Sheriff's Office do so with your best interest in mind.

These staff improvements have allowed a more proactive campaign focusing our agencies' attention on our elderly and youth populations. It is these two vulnerable populations that I have found are most victimized within our County.

Because of concerns centered around fraud impacting the elderly and illegal drugs disrupting the development of our youth, I have been able to assign staff and seek out community partnerships to help disrupt those bad actors trying to take advantage of these populations. It is these proactive steps I hope will have an influence and improve the community we all call home.

The Sheriff's Office has been able to balance our approach to these and other crimes by supporting those who are seeking help while advocating that victims are not forgotten in the process. The continued work we do with those seeking recovery and the new ability to provide a locally based behavioral health liaison are proving to be successful. These functions are important to us, but so are the victims that we work with daily. Victims must be heard, and their importance cannot be lost. The Sheriff's Office will continue to advocate for all victims within the criminal justice system.

Lastly, I want to stress again how important trust and transparency are our success. Transparency builds trust. Given the political climate in our nation, trust in law enforcement is more important than ever. I am committed to putting public safety first regardless of partisan or non-partisan political pressures. It has been and will remain my priority to be transparent in what, why, and how we provide services as your trust is key to our success. I welcome your input as we improve the trust the Sheriff's Office has with the communities we serve. Please feel free to contact me if you have any questions or concerns. I welcome the challenges of today and see them as opportunities to prove my commitment to providing the highest level of service possible.

I look forward to serving you again in 2026 and want to thank you for the opportunity to serve as your Sheriff.

Respectfully Submitted,

Sheriff Todd B Brackett

# Lincoln County Sheriff's Report cont.

## Serving the citizens on Lincoln County since 1760.

**Lincoln County Sheriff's Office**

Page: 1

Call Analysis Founded vs UnFounded Calls From 01/2025 Thru 12/2025

*Whitefield*

Date Range: Thru  
Selected Personnel: All  
Selected Duty: All  
Selected Post: All

| Reason                         | Calls       | UnFounded  | Incidents  | Accidents | Arrests   | Interviews | Citations |
|--------------------------------|-------------|------------|------------|-----------|-----------|------------|-----------|
| 9-1-1 CHECK                    | 50          | 5          | 0          | 0         | 1         | 0          | 0         |
| 9-1-1 TRANSFER                 | 2           | 0          | 0          | 0         | 0         | 0          | 0         |
| ABANDONED MV                   | 1           | 0          | 0          | 0         | 0         | 0          | 0         |
| ANIMAL COMPLAINT               | 151         | 2          | 5          | 0         | 4         | 0          | 0         |
| Administrative                 | 9           | 0          | 0          | 0         | 0         | 0          | 0         |
| ALARM, BURGLAR                 | 13          | 9          | 0          | 0         | 0         | 0          | 0         |
| ASSAULT                        | 3           | 0          | 1          | 0         | 1         | 0          | 0         |
| ASSIST CITIZERN                | 85          | 4          | 4          | 0         | 0         | 0          | 0         |
| ASSIST OTHER AGENCY            | 35          | 1          | 3          | 0         | 1         | 0          | 0         |
| ATTEMPT TO LOCATE              | 7           | 0          | 0          | 0         | 3         | 0          | 0         |
| BURGLARY                       | 4           | 0          | 1          | 0         | 1         | 0          | 0         |
| COMPLIANCE CHECK ON INMATE     | 7           | 0          | 0          | 0         | 0         | 0          | 0         |
| CHILD ABUSE                    | 3           | 0          | 0          | 0         | 0         | 0          | 0         |
| PROPERTY CHECK                 | 73          | 1          | 0          | 0         | 0         | 0          | 0         |
| CIVIL COMPLAINT                | 16          | 1          | 0          | 0         | 0         | 0          | 0         |
| CRIMINAL MISCHIEF              | 12          | 0          | 10         | 0         | 4         | 0          | 0         |
| COMMUNITY POLICING             | 50          | 1          | 0          | 0         | 0         | 0          | 0         |
| DEATH INVESTIGATION            | 1           | 0          | 1          | 0         | 0         | 0          | 0         |
| DISABLED MV                    | 13          | 0          | 1          | 0         | 1         | 0          | 0         |
| DOMESTIC DISTURBANCE           | 28          | 1          | 13         | 0         | 7         | 0          | 0         |
| Elder Abuse                    | 1           | 0          | 1          | 0         | 0         | 0          | 0         |
| ERRATIC OPERATIONS             | 43          | 1          | 0          | 0         | 0         | 0          | 0         |
| ESCORT/TRANSPORT               | 6           | 0          | 0          | 0         | 0         | 0          | 0         |
| FIRE, STRUCTURE                | 3           | 0          | 0          | 0         | 0         | 0          | 0         |
| FIRE, OTHER                    | 1           | 0          | 0          | 0         | 0         | 0          | 0         |
| FIGHTING (NON-DOMESTIC)        | 1           | 0          | 1          | 0         | 0         | 0          | 0         |
| HARASSMENT                     | 21          | 0          | 5          | 0         | 0         | 0          | 0         |
| Intoxicated Person             | 5           | 0          | 1          | 0         | 1         | 0          | 0         |
| JUVENILE PROBLEM               | 6           | 0          | 2          | 0         | 0         | 0          | 0         |
| K-9 CALLOUT                    | 1           | 0          | 0          | 0         | 0         | 0          | 0         |
| LOUD NOISE                     | 14          | 1          | 0          | 0         | 1         | 0          | 0         |
| Littering                      | 1           | 0          | 0          | 0         | 0         | 0          | 0         |
| MEDICAL EMERGENCY              | 21          | 0          | 6          | 0         | 0         | 0          | 0         |
| MEDICAL ALARM                  | 2           | 1          | 0          | 0         | 0         | 0          | 0         |
| MISSING PERSON                 | 9           | 0          | 3          | 0         | 0         | 0          | 0         |
| Mental Health (LCSO Only)      | 12          | 0          | 4          | 0         | 0         | 0          | 0         |
| MOTOR VEHICLE ACCIDENT         | 75          | 1          | 7          | 58        | 4         | 0          | 0         |
| MOTOR VEHICLE STOP             | 246         | 239        | 0          | 0         | 3         | 1          | 0         |
| Weapons related background cks | 2           | 0          | 0          | 0         | 0         | 0          | 0         |
| PEDESTRIAN CHECK               | 2           | 0          | 0          | 0         | 0         | 0          | 0         |
| PD - MOTOR VEHICLE ACCIDENT    | 9           | 0          | 0          | 6         | 2         | 0          | 0         |
| POLICE INFORMATION             | 37          | 2          | 1          | 0         | 2         | 0          | 0         |
| FOUND/LOST PROPERTY            | 2           | 0          | 0          | 0         | 0         | 0          | 0         |
| SERVICE                        | 48          | 35         | 1          | 0         | 0         | 0          | 0         |
| SEX OFFENSES                   | 1           | 0          | 1          | 0         | 0         | 0          | 0         |
| AUTO THEFT                     | 3           | 0          | 1          | 0         | 1         | 0          | 0         |
| Sex Offender Registration      | 15          | 0          | 15         | 0         | 0         | 0          | 0         |
| SPECIAL DETAIL                 | 2           | 0          | 0          | 0         | 0         | 0          | 0         |
| Speed Sign                     | 11          | 0          | 0          | 0         | 0         | 0          | 0         |
| SUSPICIOUS ACTIVITY            | 39          | 1          | 4          | 0         | 0         | 0          | 0         |
| Training Test Call             | 1           | 0          | 0          | 0         | 0         | 0          | 0         |
| TRAFFIC HAZARD                 | 8           | 0          | 0          | 0         | 0         | 0          | 0         |
| THEFT / FORGERY / FRAUD        | 28          | 0          | 15         | 0         | 1         | 0          | 0         |
| THREATENING                    | 10          | 0          | 4          | 0         | 2         | 0          | 0         |
| TITLE INFORMATION              | 4           | 0          | 0          | 0         | 0         | 0          | 0         |
| TRAFFIC CONTROL                | 135         | 1          | 0          | 0         | 0         | 0          | 0         |
| TRESPASSING                    | 6           | 1          | 0          | 0         | 0         | 0          | 0         |
| Drone Program                  | 6           | 0          | 0          | 0         | 0         | 0          | 0         |
| UNWANTED SUBJECT               | 6           | 1          | 4          | 0         | 1         | 0          | 0         |
| VIOLATION OF PROTECTION ORDER  | 10          | 1          | 0          | 0         | 3         | 0          | 0         |
| VIOLATION OF BAIL CONDITIONS   | 5           | 0          | 0          | 0         | 4         | 0          | 0         |
| WARRANT ARREST                 | 1           | 0          | 0          | 0         | 1         | 0          | 0         |
| WELFARE CHECK                  | 24          | 1          | 0          | 0         | 0         | 0          | 0         |
| <b>Totals:</b>                 | <b>1444</b> | <b>311</b> | <b>119</b> | <b>64</b> | <b>47</b> | <b>0</b>   | <b>1</b>  |



Photo submitted by Michelle Tibbetts – Party in the Field

## Lincoln County Animal Control Officer's Report

Reporting Town/City: Whitefield  
 Animal Control Officer: Lincoln County Sheriffs Office  
 Email: [mmurphy@lincolnso.me](mailto:mmurphy@lincolnso.me)  
 Contact Phone Number: 207-882-7332  
 Cell Phone Number: 207-380-3252

### **Dog at Large**

Number of Complaints: 54  
 Number of Violations: 11

### **License Necessary**

Number of Complaints: 3  
 Number of Violations: 0

### **Keeping a Dangerous Dog**

Number of Complaints: 7  
 Number of Violations: 0

### **Stray Livestock**

Number of Complaints: 27  
 Number of Violations: 0

### **Owner Institutionalized**

Number of Complaints: 1  
 Number of Violations: 0

### **Cruelty to Animals**

Number of Complaints: 13  
 Number of Violations: 1

### **Removal of animals for unattended motor vehicle**

Number of Complaints: 1  
 Number of Violations: 0

### **Suspect Rabid Animal**

Number of Complaints: 1  
 Number of Violations: 0

### **General cat complaints**

Number of Complaints: 40  
 Number of Violations: 0

### **Wildlife related calls**

Number of Complaints: 3  
 Number of Violations: 0

### **Total number of complaints**

Number of Complaints: 151  
 Number of Violations: 12



Photos by Yolanda Violette

## Congressional District 1



Senior Senator Susan Collins (R)  
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/>

## Maine Governor

Governor Janet Mills (D)  
207-287-3531  
<https://www.maine.gov/governor/mills/>



## 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 Senator Susan Collins

SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2623  
(202) 224-2693 (FAX)

United States Senate  
WASHINGTON, DC 20510-1904

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

Dear Friends,

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

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

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

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

In addition to advancing legislation, I worked to ensure that federal commitments to Maine were maintained and, when necessary, restored. I secured a seasonal employee

## Letter from Senator Susan Collins cont.

exemption for Acadia National Park from the Administration's federal hiring freeze and from closure during the recent government shutdown. I protected local programs like Maine Sea Grant

and global initiatives like the President's Emergency Plan for AIDS Relief (PEPFAR) from harmful funding cuts. I led the effort to resume enrollment at Maine Job Corps centers and fought for full funding for Maine's public schools this school year. I preserved funding for the University of Maine System and secured the restoration of funding to the Passamaquoddy Tribe at Pleasant Point and the Penobscot Nation. I protected low-income Mainers' access to key programs like LIHEAP and SNAP. Although I voted against the *One Big Beautiful Bill Act* due to my opposition to Medicaid cuts, I helped secure \$50 billion to support rural health providers through the legislation's Rural Health Transformation Program. Maine has been awarded \$190 million in the first year of this five-year grant program.

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

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

Sincerely,



Susan M. Collins

United States Senator

[www.collins.senate.gov](http://www.collins.senate.gov)



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

COMMITTEES:  
ARMED SERVICES  
RANKING MEMBER, STRATEGIC FORCES  
SUBCOMMITTEE  
ENERGY AND  
NATURAL RESOURCES  
RANKING MEMBER, NATIONAL PARKS  
SUBCOMMITTEE  
INTELLIGENCE  
VETERANS' AFFAIRS

Dear Friends,

With each year we have a new opportunity to recognize our shared achievements and offer up our time and energy to support one another when challenges arise. I am grateful to the towns across Maine for their dedication to their communities, their residents, and our state. Working together has always been our strength, and the past year proved that once again we are stronger when we work together.

However, it is difficult to recall a year more challenging than the one we just experienced - a year that required a steady focus on our founding principles and shared values. For these reasons, I spent hours on the Senate Floor reminding my colleagues-and many of you back home-about the vision our founders demonstrated when they laid the blueprint for the American experiment. A cornerstone in their understanding was a duty to civic engagement and community. I often refer to Maine as a big town with long roads, and in my travels throughout our state, I am reassured by the grassroots participation in our civic process and the neighborly feel that makes Maine unique.

My legislative priorities remain largely the same: supporting Maine veterans, small businesses, and our heritage industries like agriculture, forest products and the marine economy. Additionally, I am grateful to have an exceptional team across Maine ready to assist you with issues involving the federal government. Whether you are facing challenges related to veterans' services, Social Security, the IRS, passports or other matters, I encourage you to reach out to our offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford. We are here to help and welcome the opportunity to work on your behalf.

Together, I am confident we can continue building a stronger and more prosperous future for our state and nation. Thank you for being one of the many reasons Maine is such a special place. It is truly an honor to serve you and to know you. Mary and I wish you a happy, healthy, and safe 2026.

Best Regards,



ANGUS S. KING, JR.  
United States Senate

AUGUSTA  
40 Western Avenue, Suite 412  
Augusta, ME 04330  
(207) 622-8232

BANGOR  
202 Harlow Street, Suite 20350  
Bangor, ME 04401  
(207) 945-8900

BIDDEFORD  
227 Main Street  
Biddeford, ME 04405  
(207) 352-5216

PORTLAND  
1 Pleasant Street, Unit 4W  
Portland, ME 04101  
(207) 245-1595

PRESQUE ISLE  
167 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 794-5134

In Maine call toll-free 1-800-430-1599  
Printed on Recycled Paper

## 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



COMMITTEE ON APPROPRIATIONS  
SUBCOMMITTEES  
INTERIOR, ENVIRONMENT, AND RELATED AGENCIES, BANKING MEMBER  
AGRICULTURE, RURAL DEVELOPMENT, AND RELATED AGENCIES  
MILITARY CONSTRUCTION, VETERANS AFFAIRS, AND RELATED AGENCIES

CHELLIE PINGREE  
CONGRESS OF THE UNITED STATES  
1ST DISTRICT MAINE

Dear Friends,

As we turn the page to 2026, I want to extend my sincerest well wishes to your entire community—and to share an update on some of my recent work in Washington. My team and I remain wholeheartedly committed to serving the people of Maine’s First District with integrity, responsiveness, compassion, and an unwavering belief in the potential of our great state.

Over the past year, I have proudly sponsored and cosponsored several bills focused on improving the lives and livelihoods of my constituents. I worked to strengthen Maine’s fishing and coastal communities through legislation that supports sustainable harvests, helps fishing families adapt to changing ocean conditions, and provides credit access to small businesses tied to the industry. I am leading efforts to protect our communities from PFAS contamination through proposals that fund testing, compensate affected farmers, and support remediation research. I continue to support lowering prescription-drug costs for seniors and protecting access to health care for Maine families—including by defending programs that provide coverage and financial relief.

This year has not been without its challenges. From fighting to protect food assistance to pushing back on the Administration’s efforts to roll back climate action, my Democratic colleagues and I have been going to bat for our constituents every day.

As ever, my team and I are ready to assist however we can—whether you have questions about Social Security or Medicare, need help with another federal issue, or just want to share your thoughts and perspectives. Please don’t hesitate to reach out to my Portland office at (207) 774-5019, or by visiting [pingree.house.gov/contact](http://pingree.house.gov/contact). We’re also happy to provide information related to Congress’s annual Community Project Funding process, which allows nonprofits and local governments to apply for federal funding for specific projects. For more info, go to [pingree.house.gov/communityprojectfunding](http://pingree.house.gov/communityprojectfunding).

It is my honor to represent you in the U.S. Congress—and to fight for the people and communities that make Maine such a special place to live.

Sincerely,

Chellie Pingree  
Member of Congress

2 PORTLAND FISH PIER, SUITE 304  
PORTLAND, ME 04101  
PHONE: 207-774-5019  
FAX: 207-871-0720



108 MAIN STREET  
WATERTOWN, ME 04901  
PHONE: 207-873-5713  
FAX: 207-873-5717

## Letter from Governor Janet Mills



Janet T. Mills  
GOVERNOR

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

Winter and Spring 2026

Dear Friends:

It has been the greatest honor of my life to serve as your governor for the past seven years. We have faced many challenges together, from confronting a global pandemic, to healing from a horrific tragedy in Lewiston, to rebuilding from unprecedented storms that damaged homes and businesses across the state. But we have done so with the strength, courage, and kindness that is at the essence of Maine people, the same community spirit that will sustain us in the years to come.

Our towns and cities are the essence of community and the foundation of our democracy. In my last year as governor, I will push to continue fully funding revenue sharing and public schools so those costs are not added to the property tax bills. We will continue to make record investments in housing to bring down the cost of home ownership. We will continue to deliver tax relief to working people and lift the burden of student debt off the shoulders of younger people to encourage them to stay here, pay taxes here and invest in our state.

I fundamentally believe that our strongest asset is you - the people of Maine - which is why my Administration's approach has always been, and will always be, to make this state the best place in the nation to live, work, and raise a family.

With gratitude,

Janet T. Mills

Governor



PRINTED ON RECYCLED PAPER

TTY USERS CALL 711  
[www.maine.gov](http://www.maine.gov)

PHONE: (207) 287-3531 (Voice)

FAX: (207) 287-1034

## 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 all for giving me the opportunity to serve you in Augusta. This district means a lot to me. This is where I grew up and where I have chosen to raise my own family. I have spent my career as an educator and community advocate – working at local, school, district, and state-wide levels to build strong communities and a good, sustainable future for our children and grandchildren. I look forward to continuing to put these skills to work for you.

In 2025, my colleagues and I in the Legislature increased our investments in roads, bridges, broadband, housing, and working waterfronts. Recognizing the frequency and severity of extreme weather, we focused on storm preparedness. We invested \$39 million to strengthen community readiness and resilience, including helping homeowners pay for weatherizing their properties.

As a Legislature, we recognize the stress of rising property taxes across the state and that is why we created the Real Estate Property Tax Relief Task Force. The Task Force is committed to figuring out ways to lower property taxes in Maine. Please make sure that you are receiving the Homestead Exemption and also check your eligibility for the Property Tax Fairness Credit when you file your income taxes. The credit helps Mainers of any age afford to stay in their homes, whether they own or rent. To learn more about Maine's Property Tax Relief Programs visit <https://www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs>.

Additionally, we kept our commitment to our schools and municipalities by continuing to fund 55% of public K-12 education. The state is continuing to provide local, healthy school meals for all students at no additional cost.

We are currently in the second session of the 132nd Maine Legislature. I am still serving on the Appropriations and Financial Affairs Committee. It is a role I take seriously, and I will continue to work hard to ensure that state resources are used responsibly. I am also still serving on the Joint Standing Committee on Marine Resources.

As always, I am here as a resource for each and every one of you. If there is anything that you may need from me, please contact me at [cameron.reny@legislature.maine.gov](mailto:cameron.reny@legislature.maine.gov) or my legislative office at (207) 287-1515. Everyone needs help sometimes, so please don't be afraid to ask. Thank you again for the privilege of serving you in the State House.

Warmly,

Senator 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 \* legislature.maine.gov/senate*

## Letter from Representative Wayne Farrin



**Wayne K. Farrin**

Phone: (207) 287-1430

[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 Neighbors:

It continues to be an honor to serve you in the Maine House of Representatives. I am proud to be your advocate in Augusta.

Since taking office, one of the biggest issues I've heard loud and clear from constituents is that the rising cost of living is making it harder for working families to make ends meet. Household budgets just aren't going as far as they used to, and it's making it difficult for everyday Mainers to afford to build their lives here.

In 2025, the Legislature put working families first by passing measures to protect critical investments in health care, food security, education, child care and housing. But we still have a lot more work to do.

This year, I will continue fighting for real solutions to help address the problems facing families here in our district and across the state, including tackling the rising costs of housing, health care, child care and energy.

As of this writing, we have just begun the second year of the two-year term. Over the next few months, we will consider hundreds of bills before we adjourn, which will likely be in mid-April. Once again, I am proud to serve on the Marine Resources Committee, where we will continue to work on legislation to strengthen our fishing industries, promote marine conservation and protect and invest in our coastal economy. I will also continue to serve on the State and Local Government Committee, where we will work on legislation relating to municipal, county and regional government systems, state agencies, memorials and more.

If there is anything I can do to be of assistance to you or your family, please feel welcome to reach out. I always enjoy connecting with constituents – whether you have concerns about local matters, questions about state programs or would like to discuss your thoughts on legislation. I can be reached at [Wayne.Farrin@legislature.maine.gov](mailto:Wayne.Farrin@legislature.maine.gov) and (207) 287-1430.

Sincerely,

Wayne Farrin

State Representative

District 47: Jefferson, Alna, Whitefield and Wiscasset

# Sample Ballot



## TOWN OF WHITEFIELD SAMPLE BALLOT

Municipal Election ~ ~ Town of Whitefield, State of Maine

Yolanda Violette – Town Clerk

Friday, March 20, 2026

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**

- Ambriz, Jose'
- O'Mahoney, Brian J
- Write In: \_\_\_\_\_
- Write In: \_\_\_\_\_

### **VOTE TWO – Planning Board Member - 3 Year Term**

- Huntley, Robin M
- Write In: \_\_\_\_\_
- Write In: \_\_\_\_\_

### **RSU 12 School Board Representative - 3 Year Term**

- Morrow, Gretchen L
- Write In: \_\_\_\_\_

**Thank You ~ ~ ~ You have now finished Voting !**



**Annual Warrant ~~ Town of Whitefield  
FY 2026-2027**

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 Town-house Road in said Town of Whitefield on Friday the **Twentieth day of March, 2026, 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 **Twenty first day of March 2026 at 10:00 AM**, then and there to act on Articles 3 through 49 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; two Planning Board Members; 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.  
25/26 Budget interest rate 5%.

SELECT BOARD RECOMMENDS APPROVAL OF: Taxes due **Monday, November 30, 2026** and **Friday, April 30, 2027** 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

**Note:** 24/25 Budget expended \$15,725  
25/26 Budget expended \$3,122 as of 1.30.2026

**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 non-payment 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 and Secretary** during the ensuing fiscal year.

25/26 Budget was \$21,813

SELECT BOARD RECOMMENDS: \$22,313 (4-0)

BUDGET COMMITTEE RECOMMENDS: \$22,922 (7-0)

**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.

25/26 Budget was \$259,660

SELECT BOARD RECOMMENDS: \$266,713 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$266,713 (7-0)

**Note:** This includes Admin Salaries, Insurances, Social Security for all departments (including part time employees), Income Protection, Retirement, Accrued Wage Expense, PFML, 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.

25/26 Budget was \$136,939

SELECT BOARD RECOMMENDS: \$145,726 (4-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$145,726 (7-0)

**Note:** Includes MMA dues, subscriptions, registry, advertising, office supplies, postage, telephone, internet, utilities, heat, property insurance, workers compensation insurance, legal services, audit fees, assessing fees, computer software (TRIO), tax bills, town reports, tax map and 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.

25/26 Budget was \$4,250

SELECT BOARD RECOMMENDS: \$3,950 (4-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$3,950 (6-0-1)

**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.

25/26 Budget was \$16,216

SELECT BOARD RECOMMENDS: \$16,195 (5-0)  
 BUDGET COMMITTEE RECOMMENDS SAME: \$16,195 (7-0)

**Note:** Planning Board, \$5,500; Code Enforcement Officer, \$10,695

**Article 17:** To see what sum the Town will vote to raise and appropriate for **Facilities Maintenance** during the ensuing fiscal year.  
 25/26 Budget was \$53,950

SELECT BOARD RECOMMENDS: \$37,670 (4-0)  
 BUDGET COMMITTEE RECOMMENDS SAME: \$37,670 (7-0)

**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.  
 25/26 Budget was \$225,785 (Delta included \$80,955)

SELECT BOARD RECOMMENDS: \$160,344 (5-0)  
 BUDGET COMMITTEE RECOMMENDS SAME: \$160,344 (7-0-1)

**Note:** This includes the Annual Emergency Management Operations \$500 (Year #9) that is part of Article #29 non-lapsing approval. Delta Services have been removed from the Fire Department Budget and are now in its own Article, see below.

**Article 19:** To see what sum the Town will vote to raise and appropriate for the **Delta Ambulance Service** during the ensuing fiscal year.  
 25/26 Budget was \$80,955 (previously included in the FD Budget of \$225,785, see above)

SELECT BOARD RECOMMENDS: \$138,780 (5-0)  
 BUDGET COMMITTEE RECOMMENDS SAME: \$138,780 (9-0)

**Note:** Delta Ambulance rate increases from \$35 to **\$60** per capita

**Article 20:** To see what sum the Town will vote to raise and appropriate for the **Animal Control Contract** during the ensuing fiscal year.  
 25/26 Budget was \$10,500

SELECT BOARD RECOMMENDS: \$13,000 (4-1)  
 BUDGET COMMITTEE RECOMMENDS: \$10,500 (7-1)

**Article 21:** To see what sum the Town will vote to raise and appropriate for **Maintenance and Repairs of Town Roads** during the ensuing fiscal year.  
 25/26 Budget was \$466,025

SELECT BOARD RECOMMENDS: \$795,024 (5-0)  
 BUDGET COMMITTEE RECOMMENDS SAME: \$795,024 (8-0)

**Note:** See Revenues in Article 43, \$315,000 will come from the Road Maintenance Fund/Roads Carryover Fund

**Article 22:** To see what sum the Town will vote to raise and appropriate for **Winter Maintenance of Town Roads** during the ensuing fiscal year.

25/26 Budget was \$464,300

SELECT BOARD RECOMMENDS: \$467,300 (5-0)

BUDGET COMMITTEE RECOMMENDS: \$466,300 (9-0)

**Article 23:** To see what sum the Town will vote to raise and appropriate for the **General Assistance Program** during the ensuing fiscal year.

25/26 Budget was \$2,000

SELECT BOARD RECOMMENDS: \$2,000 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$2,000 (6-3)

**Article 24:** To see what sum the Town will vote to raise and appropriate for **Soldiers' Graves and Cemetery Maintenance** during the ensuing fiscal year.

25/26 Budget was \$8,300 (Whitefield Cemetery included \$5,000)

SELECT BOARD RECOMMENDS: \$4,700 (5-0)

BUDGET COMMITTEE RECOMMENDS: \$3,500 (9-0)

**Note:** Whitefield Cemetery Association (\$5,000) has been removed from this Article and is now in its own Article, see Article # 42

**Article 25:** 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.

25/26 Budget was \$26,900

SELECT BOARD RECOMMENDS: \$27,980 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$27,980 (9-0)

**Note:** Midcoast Humane, \$3,900; Hatch Hill, \$24,080

**Article 26:** 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.

25/26 Budget was \$5,419

SELECT BOARD RECOMMENDS: \$7,248 (4-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$7,248 (9-0)

**Article 27:** To see what sum the Town will vote to raise and appropriate for the **Fire Department Capital Outlay** during the ensuing fiscal year.

25/26 Budget was \$9,000

SELECT BOARD RECOMMENDS: \$9,000 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$9,000 (9-0)

**Note:** This is the 9<sup>th</sup> Year

**Article 28:** To see what sum the Town will vote to raise and appropriate for a **Town Grader/Road Equipment Maintenance Outlay** during the ensuing fiscal year.

25/26 Budget was \$8,000

SELECT BOARD RECOMMENDS: \$12,000 (5-0)

BUDGET COMMITTEE RECOMMENDS: \$10,000 (9-0)

**Note:** This is the 2<sup>nd</sup> Year

**Article 29:** 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 Outlay** these accounts will not lapse and to allow the Select Board to expend from them in future years for their designated purposes.

**Article 30:** To see what sum the Town will vote to raise and appropriate for a **Tax Anticipation Note (TAN)** during the ensuing fiscal year.

25/26 Budget was \$600

SELECT BOARD RECOMMENDS: \$600 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$600 (9-0)

**Article 31:** 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.

25/26 Budget was \$54,926

|                        |                 |                                |
|------------------------|-----------------|--------------------------------|
| Fire Truck Principal   | \$19,503        | Matures 11.1.2029              |
| Fire Truck Interest    | \$ 2,444        | Balance 6.30.2025 \$100,938.58 |
| Fire Station Principal | \$18,272        | Matures 11.1.2040              |
| Fire Station Interest  | <u>\$ 9,700</u> | Balance 6.30.2025 \$292,343.52 |
|                        | \$49,919        |                                |

SELECT BOARD RECOMMENDS: \$49,919 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$49,919 (9-0)

**\*\* Each Organization is separated out into its own article, including the Whitefield Cemetery Association \*\***

**Article 32:** To see what sum the Town will vote to raise and appropriate for **Maine General Hospice** during the ensuing year.

25/26 Budget was \$0

**Note:** 26/27 Organization Request amount: \$1,137

SELECT BOARD RECOMMENDS: \$1,137 (4-1)

BUDGET COMMITTEE RECOMMENDS SAME: \$1,137 (9-0)

**Article 33:** To see what sum the Town will vote to raise and appropriate for **Kennebec Behavioral Health** during the ensuing year.

25/26 Budget was \$0

**Note:** 26/27 Organization Request amount: \$2,495

SELECT BOARD RECOMMENDS: \$1,000 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$1,000 (9-0)

**Article 34:** To see what sum the Town will vote to raise and appropriate for **New Hope Midcoast** during the ensuing year.

25/26 Budget was \$640

**Note:** 26/27 Organization Request amount: \$640

SELECT BOARD RECOMMENDS: \$640 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$640 (9-0)

**Article 35:** To see what sum the Town will vote to raise and appropriate for **Spectrum Generations** during the ensuing year.

25/26 Budget was \$1,200

**Note:** 26/27 Organization Request amount: \$1,321

SELECT BOARD RECOMMENDS: \$1,321 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$1,321 (9-0)

**Article 36:** To see what sum the Town will vote to raise and appropriate for **Young at Heart** during the ensuing year.

25/26 Budget was \$175

**Note:** 26/27 Organization Request amount: \$175

SELECT BOARD RECOMMENDS: \$175 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$175 (9-0)

**Article 37:** To see what sum the Town will vote to raise and appropriate for **Children's Center** during the ensuing year.

25/26 Budget was \$0

**Note:** 26/27 Organization Request amount: \$1,241

SELECT BOARD RECOMMENDS: \$1,241 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$1,241 (9-0)

**Article 38:** To see what sum the Town will vote to raise and appropriate for **The Life-flight Foundation** during the ensuing year.

25/26 Budget was \$0

**Note:** 26/27 Organization Request amount: \$602

SELECT BOARD RECOMMENDS: \$0 (4-1)

BUDGET COMMITTEE RECOMMENDS SAME: \$0 (8-0-1)

**Article 39:** To see what sum the Town will vote to raise and appropriate for **Sweetser** during the ensuing year.

25/26 Budget was \$0

**Note:** 26/27 Organization Request amount: \$500

SELECT BOARD RECOMMENDS: \$500 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$500 (8-0-1)

**Article 40:** To see what sum the Town will vote to raise and appropriate for **Whitefield Library Association** during the ensuing fiscal year.

25/26 Budget was \$20,000

**Note:** 26/27 Organization Request amount: \$20,000

SELECT BOARD RECOMMENDS: \$20,000 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$20,000 (9-0)

**Article 41:** To see what sum the Town will vote to raise and appropriate for **Whitefield Food Bank** during the ensuing fiscal year.

25/26 Budget was \$3,000 (\$1,500 Taxes + \$1,500 from William Turner Charity Trust)

**Note:** 26/27 Organization Request amount: \$3,000

SELECT BOARD RECOMMENDS: \$3,000 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$3,000 (9-0)

**Note:** \$1,500 will come from William Turner Charity (see revenue sources Article # 43)

**Article 42:** To see what sum the Town will vote to raise and appropriate for **Whitefield Cemetery Association** during the ensuing fiscal year.

25/26 Budget was \$5,000 (previously included in Cemetery Maintenance Budget, Article # 24)

**Note:** 26/27 Organization Request amount: \$5,000

SELECT BOARD RECOMMENDS: \$5,000 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$5,000 (9-0)

**Article 43:** 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 26/27 budget** thereby decreasing the amount to be raised from property taxes.

|                               |           |
|-------------------------------|-----------|
| Auto Excise                   | \$495,000 |
| Boat Excise                   | \$ 2,200  |
| Agent Fees                    | \$ 12,300 |
| Licenses/Certificates         | \$ 1,600  |
| Cemetery Mowing Reimbursement | \$ 2,075  |

|                                              |                    |
|----------------------------------------------|--------------------|
| Veteran                                      | \$ 2,000           |
| Tree Growth                                  | \$ 4,000           |
| Renewable Energy                             | \$ 600             |
| Interest on Taxes                            | \$ 5,000           |
| Lien Cost                                    | \$ 3,500           |
| Bank Interest                                | \$ 6,000           |
| Other Miscellaneous Revenue                  | \$ 3,925           |
| Cable Franchise Fees                         | \$ 5,000           |
| Will Turner Charity Fund (Food Pantry)       | \$ 1,500           |
| Local Roads Assistance Program               | \$ 76,000          |
| Road Maintenance Fund / Roads Carryover Fund | \$315,000          |
| Unassigned Fund Balance                      | <u>\$300,000</u>   |
| <b>Total</b>                                 | <b>\$1,235,700</b> |

25/26 Budget was \$832,540

SELECT BOARD RECOMMENDS: \$1,235,700

**Article 44:** 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 45:** 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 46:** 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.

**Article 47:** Shall an ordinance entitled **“Automobile Graveyard, Automobile Recycling Business and Junkyard Ordinance”** for the Town of Whitefield, Maine (as amended March 2026) be enacted?

**Note:** The updates and changes presented are to bring the Ordinance in compliance with the current State statutes. The last time amendments to this ordinance were approved by Town Meeting was March 2018.

Attested copies of the **“Automobile Graveyard, Automobile Recycling Business and Junkyard Ordinance”** for the Town of Whitefield as amended March 2026 are available from the municipal clerk.

**Article 48:** Shall an ordinance entitled “**Building and Development Ordinance**” for the Town of Whitefield, Maine (as amended March 2026) be enacted?

**Note:** The updates and changes presented are to bring the Ordinance in compliance with the current State statutes. The last time amendments to this ordinance were approved by Town Meeting was March 2023.

Attested copies of the “**Building and Development Ordinance**” for the Town of Whitefield as amended March 2026 are available from the municipal clerk.

**Article 49:** Shall an ordinance entitled “**Solid Waste Commercial Hauling Ordinance**” for the Town of Whitefield, Maine be enacted?

Attested copies of the proposed “**Solid Waste Commercial Hauling Ordinance**” for the Town of Whitefield are available from the municipal clerk.

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 10<sup>th</sup> day of February, 2026

/S/ on file at the Clerk’s Office  
Seth A Bolduc, Chair

/S/ on file at the Clerk’s Office  
Brent W Hallowell, Vice Chair

/S/ on file at the Clerk’s Office  
James R Torbert

/S/ on file at the Clerk’s Office  
Brian J O’Mahoney

/S/ on file at the Clerk’s Office  
Erin E Anderson

Attested: /S/ on file at the Clerk’s Office  
Whitefield Town Clerk, Yolanda Violette



Photo submitted by Laurie Mullens

# Warrant Articles FY 2026 – 2027, as presented

| March 20, 2026        |                                                                 | FY 2026 - 2027 Articles - As presented on Warrant |                               |
|-----------------------|-----------------------------------------------------------------|---------------------------------------------------|-------------------------------|
| Article 1             | Moderator                                                       |                                                   |                               |
| Article 2             | Municipal Officials                                             |                                                   |                               |
| <b>March 21, 2026</b> |                                                                 |                                                   |                               |
| Article 3             | Tax Due Dates & Interest                                        | Monday 11/30/2026 & Friday 4/30/2024 - 5%         |                               |
| Article 4             | Tax Abatements & Interest                                       |                                                   |                               |
| Article 5             | Tax Club                                                        |                                                   |                               |
| Article 6             | Waiver of Automatic Foreclosure                                 |                                                   |                               |
| Article 7             | Multi year contracts                                            |                                                   |                               |
| Article 8             | Sell & Dispose of Tax Acquired                                  |                                                   |                               |
| Article 9             | Accept Gifts or PP & Expend                                     |                                                   |                               |
| Article 10            | Apply & Accept State & Federal Grants                           |                                                   |                               |
| Article 11            | Dispose Town Property up to \$1000                              | SB Recom                                          | BC Recom                      |
| Article 12            | Select Board Salaries                                           | \$ 22,313.00                                      | \$ 22,922.00                  |
| Article 13            | Administration Salaries & Benefits                              | \$ 266,713.00                                     | \$ 266,713.00                 |
| Article 14            | Expenses for Operation Town                                     | \$ 145,726.00                                     | \$ 145,726.00                 |
| Article 15            | Elections                                                       | \$ 3,950.00                                       | \$ 3,950.00                   |
| Article 16            | Plan Brd & CEO                                                  | \$ 16,195.00                                      | \$ 16,195.00                  |
| Article 17            | Facilities Maintenance                                          | \$ 37,670.00                                      | \$ 37,670.00                  |
| Article 18            | Whitefield Fire Dept                                            | \$ 160,344.00                                     | \$ 160,344.00                 |
| Article 19            | Delta Ambulance Service                                         | \$ 138,780.00                                     | \$ 138,780.00                 |
| Article 20            | Animal Control                                                  | \$ 13,000.00                                      | \$ 10,500.00                  |
| Article 21            | Town Roads Repair & Maintenance                                 | \$ 795,024.00                                     | \$ 795,024.00                 |
| Article 22            | Winter Road Maintenance                                         | \$ 467,300.00                                     | \$ 466,300.00                 |
| Article 23            | General Assistance                                              | \$ 2,000.00                                       | \$ 2,000.00                   |
| Article 24            | Soldiers Graves & Maintenance                                   | \$ 4,700.00                                       | \$ 3,500.00                   |
| Article 25            | MidCoast Humane Soc & Hatch Hill                                | \$ 27,980.00                                      | \$ 27,980.00                  |
| Article 26            | Recycling Center                                                | \$ 7,248.00                                       | \$ 7,248.00                   |
| Article 27            | Fire Dept Capital Outlay                                        | \$ 9,000.00                                       | \$ 9,000.00                   |
| Article 28            | Grader/Road Equipment Maintenance Fund                          | \$ 12,000.00                                      | \$ 10,000.00                  |
| Article 29            | Lapse forward not into UD Funds                                 |                                                   |                               |
| Article 30            | Tax Anticipation Note                                           | \$ 600.00                                         | \$ 600.00                     |
| Article 31            | Debt Service Fire Dept & Truck                                  | \$ 49,919.00                                      | \$ 49,919.00                  |
| <b>#32 - #42</b>      | <b>Each Organization is seperated out into its own Article</b>  |                                                   |                               |
| Article 32            | Maine General Hospice                                           | \$ 1,137.00                                       | \$ 1,137.00                   |
| Article 33            | Kennebec Behavioral Health                                      | \$ 1,000.00                                       | \$ 1,000.00                   |
| Article 34            | New Hope Midcoast                                               | \$ 640.00                                         | \$ 640.00                     |
| Article 35            | Spectrum Generations                                            | \$ 1,321.00                                       | \$ 1,321.00                   |
| Article 36            | Young at Heart                                                  | \$ 175.00                                         | \$ 175.00                     |
| Article 37            | Childrens Center                                                | \$ 1,241.00                                       | \$ 1,241.00                   |
| Article 38            | The Lifeflight Foundation                                       | \$ -                                              | \$ -                          |
| Article 39            | Sweetser                                                        | \$ 500.00                                         | \$ 500.00                     |
| Article 40            | Whitefield Library                                              | \$ 20,000.00                                      | \$ 20,000.00                  |
| Article 41            | Whitefield Food Bank                                            | \$ 3,000.00                                       | \$ 3,000.00                   |
| Article 42            | Whitefield Cemetery Association                                 | \$ 5,000.00                                       | \$ 5,000.00                   |
| Article 43            | Expend from GF Rev & Undes. Fnd to decrease tax to be raised    | \$ 1,235,700.00                                   |                               |
| Article 44            | Snowmobile Reg to Snwmble Club                                  |                                                   |                               |
| Article 45            | Move funds from Budgets to deficits                             |                                                   |                               |
| Article 46            | Accept & Expend from State, Fed & Local                         |                                                   |                               |
| Article 47            | Automobile Graveyard, Recycling, Junkyard Ordinance, Amendments |                                                   |                               |
| Article 48            | Building and Development Ordinance, Amendments                  |                                                   |                               |
| Article 49            | Solid Waste Commercial Haulers Ordinance, New                   |                                                   |                               |
|                       |                                                                 |                                                   | BC Recom Total                |
|                       |                                                                 |                                                   | \$ 2,208,385.00               |
|                       | SB Recom Total                                                  | \$ 2,214,476.00                                   | Total Art. 1 - Art 42         |
|                       |                                                                 | \$ 935,700.00                                     | Accepted Revenues Article #43 |
|                       |                                                                 | \$ 300,000.00                                     | Undesignated Fund #43         |
|                       |                                                                 | <b>\$ 978,776.00</b>                              | <b>To Be Raised by Taxes</b>  |
|                       | 25-26 Budget, Don't have a figure at this time -->              | \$ 3,088,934.09                                   | RSU # 12 School Budget        |
|                       | Recvd 2.24.2026                                                 | \$ 416,785.00                                     | Lincoln County Budget         |
|                       | Estimated RSU & County Budgets                                  | \$ 4,484,495.09                                   | Total Municipal, RSU & Cou    |

## Warrant Articles FY 2025 – 2026, Approved

| March 14, 2025        | FY 2025 - 2026 Articles - Approved                           |                                                                                                              |                                           |                                       |
|-----------------------|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-------------------------------------------|---------------------------------------|
| Article 1             | Moderator                                                    | Glenn Angell (4-0), Tina Laskey (Deputy 3.14.25)                                                             |                                           |                                       |
| Article 2             | Municipal Officials                                          | SB - Bolduc, Seth - 36 & Andersson, Erin - 53<br>PB - Perunock, Christopher - 3<br>Goetzman, Kathleen A - 61 |                                           | RSU #12 -                             |
| <b>March 15, 2025</b> |                                                              |                                                                                                              |                                           |                                       |
| Article 3             | Tax Due Dates & Interest                                     | Passed                                                                                                       | Dec. 1, 2025 & May 1, 2026 w/ 5% Interest |                                       |
| Article 4             | Tax Abatements & Interest                                    | Passed                                                                                                       |                                           |                                       |
| Article 5             | Tax Club                                                     | Passed                                                                                                       |                                           |                                       |
| Article 6             | Waiver of Automatic Foreclosure                              | Passed                                                                                                       |                                           |                                       |
| Article 7             | Multi year contracts                                         | Passed                                                                                                       |                                           |                                       |
| Article 8             | Sell & Dispose of Tax Acquired                               | Passed                                                                                                       |                                           |                                       |
| Article 9             | Accept Gifts or PP & Expend                                  | Passed                                                                                                       |                                           |                                       |
| Article 10            | Apply & Accept State & Fdnl Grants                           | Passed                                                                                                       |                                           |                                       |
| Article 11            | Dispose Town Prpty up to \$1000                              | Passed                                                                                                       |                                           |                                       |
| Article 12            | Select Board Salaries                                        | \$                                                                                                           | 21,813.00                                 |                                       |
| Article 13            | Administration Salaries & Benefits                           | \$                                                                                                           | 259,660.00                                |                                       |
| Article 14            | Expenses for Operation Town                                  | \$                                                                                                           | 136,939.00                                | \$ 396,599.00 Total #13 & #14         |
| Article 15            | Elections                                                    | \$                                                                                                           | 4,250.00                                  |                                       |
| Article 16            | Plan Brl & CEO                                               | \$                                                                                                           | 16,216.00                                 |                                       |
| Article 17            | Facilities Maintenance                                       | \$                                                                                                           | 53,950.00                                 |                                       |
| Article 18            | Whitefield Fire Dept                                         | \$                                                                                                           | 225,785.00                                |                                       |
| Article 19            | Animal Control                                               | \$                                                                                                           | 10,500.00                                 |                                       |
| Article 20            | Town Roads Repair & Maintenance                              | \$                                                                                                           | 466,025.00                                |                                       |
| Article 21            | Winter Road Maintenance                                      | \$                                                                                                           | 464,300.00                                |                                       |
| Article 22            | General Assistance                                           | \$                                                                                                           | 2,000.00                                  |                                       |
| Article 23            | Soldiers Graves & Whitfld Cem                                | \$                                                                                                           | 8,300.00                                  |                                       |
| Article 24            | MidCoast Humane Soc & Hatch Hill                             | \$                                                                                                           | 26,900.00                                 |                                       |
| Article 25            | Recycling Center                                             | \$                                                                                                           | 5,419.00                                  |                                       |
| Article 26            | Fire Dept Capital Outlay                                     | \$                                                                                                           | 9,000.00                                  |                                       |
| Article 27            | Town Grader/Road Equipment Maintenance Fund                  | \$                                                                                                           | 8,000.00                                  |                                       |
| Article 28            | Lapse forward not into UD Funds - 4 accounts                 | Passed                                                                                                       |                                           |                                       |
| Article 29            | Tax Anticipation Note                                        | \$                                                                                                           | 600.00                                    |                                       |
| Article 30            | Debt Service Fire Dept & Truck                               | \$                                                                                                           | 54,926.00                                 |                                       |
| Article 31            | Donations to Organizations                                   | \$                                                                                                           | 5,015.00                                  | \$ 28,015.00 Total All Organizations  |
| Article 32            | Whitefield Library                                           | \$                                                                                                           | 20,000.00                                 |                                       |
| Article 33            | Whitefield Food Bank                                         | \$                                                                                                           | 3,000.00                                  |                                       |
| Article 34            | Snowmobile Reg to Snwmble Club                               | Passed                                                                                                       |                                           |                                       |
| Article 35            | Expend from GF Rev & Undes. Fnd to decrease tax to be raised | \$                                                                                                           | 832,540.00                                |                                       |
| Article 36            | Move funds from Budgets to deficits                          | Passed                                                                                                       |                                           |                                       |
| Article 37            | Accept & Expend from State, Fed & Local                      | Passed                                                                                                       |                                           |                                       |
|                       |                                                              | \$                                                                                                           | 1,802,598.00                              | Total Art 12 - Art 33                 |
|                       |                                                              | \$                                                                                                           | 582,540.00                                | Accepted Revenues Article #35         |
|                       |                                                              | \$                                                                                                           | 250,000.00                                | Undesignated Fund #35                 |
|                       |                                                              | \$                                                                                                           | 970,058.00                                | To Be Raised by Taxes                 |
|                       | Approved Budget                                              | \$                                                                                                           | 3,088,934.09                              | RSU #12 School Budget                 |
|                       | Received                                                     | \$                                                                                                           | 398,289.00                                | Lincoln County Budget                 |
|                       |                                                              | \$                                                                                                           | 5,289,821.09                              | Total Municipal, RSU & County Budgets |

# July 4th Parade 2025



# July 4<sup>th</sup> Parade 2025



Parade Photos submitted by Douglas Brown  
Town of Whitefield 2025 Annual Report

## Notes



Photo by Yolanda Violette

## Important Numbers

|                                                        |                          |
|--------------------------------------------------------|--------------------------|
| Ambulance / Fire / State Police .....                  | <b>911</b>               |
| Lincoln County Sherriff Dept. – <b>Emergency</b> ..... | <b>911</b>               |
| 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                 |

**IMPORTANT**

### 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 \***



Above Photo submitted by Judith Ekholm – Original theatre curtain (1935) from the Arlington Grange now hanging in the Whitefield Library

Below Photo by Yolanda Violette – Amish playing ball in the field



Below Photo submitted by Michelle Tibbetts – Cows in the field





Above Photo submitted by Michelle Tibbetts



Above Photo submitted by Laurie Mullens

## Thank You to all those that submitted photos for the Annual Town Report!

Clary Lake with Ice Skaters – Below Photos submitted by Charlene Donahue – Hiking Trail

