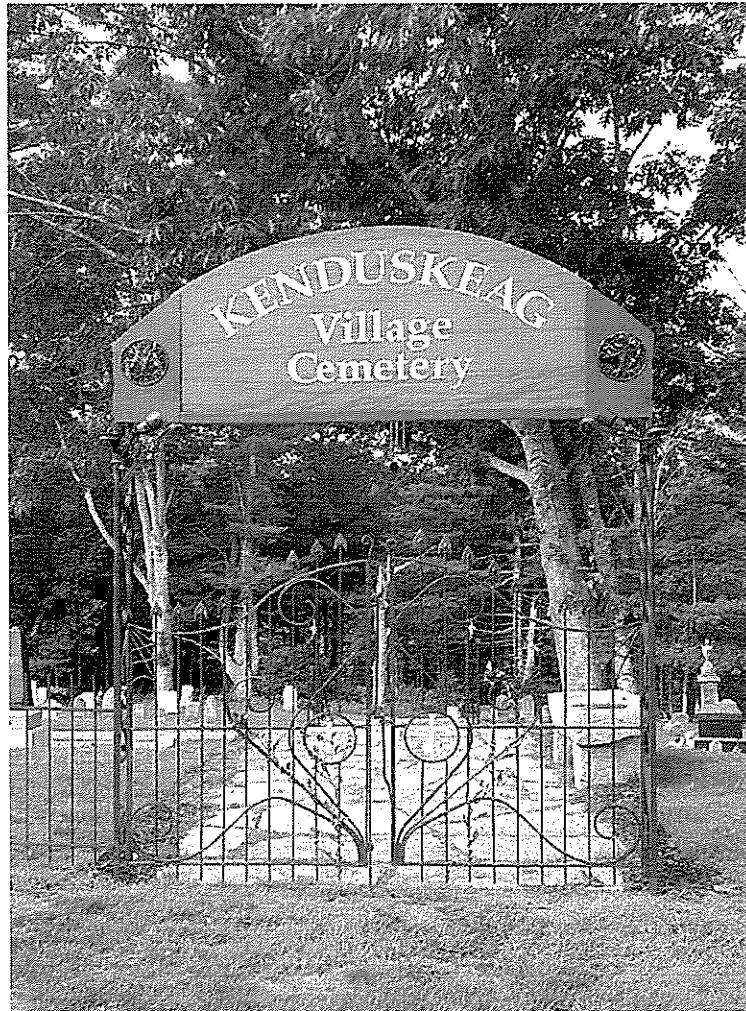


TOWN OF KENDUSKEAG MAINE

Incorporated February 20, 1852
Annual Report of the Municipal Officers for the Year
2024



NOTICE:

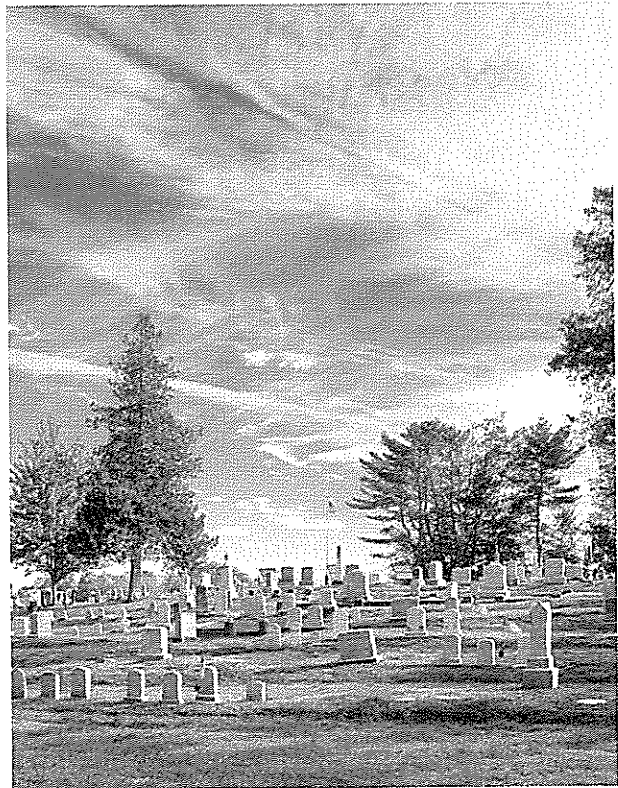
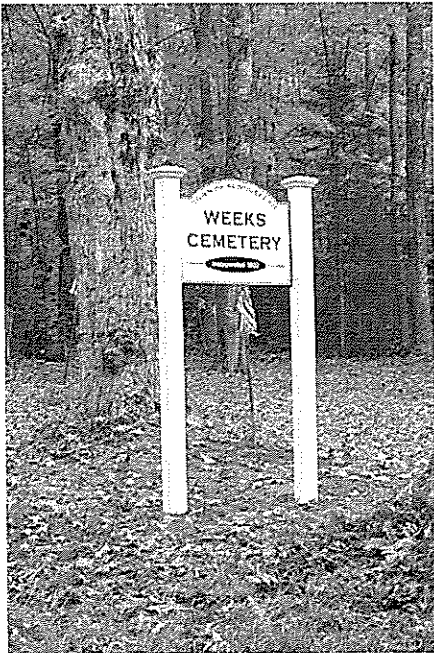
The ANNUAL TOWN MEETING will be held in two sessions. On March 27, 2025 from 9 am to 6 pm the election of officers will be held at the Town Office. On March 28, 2025 starting at 7 pm at the Kenduskeag Fire Station the business meeting will be held. Please inform us prior to Twon Meeting of any special requirements you may have due to a disability.

Dedication

This years town report is dedicated to our Cemetery Committee for their amazing job that they have done over the past few years making our cemeteries look great. We know how important and valuable the volunteers are that spend their own time doing so much.

Beyond making our cemeteries more beautiful, what shines through is your dedication and passion for preserving the history and memory held within the Kenduskeag Cemeteries. It's clear this is more than just a job for the committee; it's a commitment to honoring those who came before us.

Thank you again for your hard work, dedication, and for the positive impact you are making on Kenduskeag. Your efforts are deeply appreciated.





Town Officers for the Municipal Year 2025

SELECTMEN, ASSESSORS & OVERSEERS OF THE POOR

Sheila Doughty, Chairman, 2026

Michael Bishop, 2025

Christopher Young, 2027

TREASURER & TOWN CLERK

Sandra Preston

TAX COLLECTOR & REGISTRAR OF VOTERS

Elena Reed

M.S.A.D. BOARD OF DIRECTORS

Anne McLellan, 2025

Katherine Waite, 2025

Julie Byers, 2027

FIRE CHIEF

Dakota Bartlett

ASSESSING AGENT

Hamlin Associates

CODE ENFORCEMENT OFFICER & PLUMBING INSPECTOR

Jessefa Murphy

ROAD COMMISSIONER

Wayne Bishop

HEALTH OFFICER

Jessefa Murphy

ANIMAL CONTROL OFFICER

Annette Niles

LIBRARIAN

Wendy Cousins

LIBRARY COMMITTEE

Sherry Horn

Sally Pappas

Muriel Davis

Anne Woodcock

Jacob Cousins

PLANNING BOARD

Stewart Harvey, 2025

Thomas Davis III, 2027

Rhea Thomas, 2027

Aaron Dyer, 2025

Willis Pierce, 2026

Dale Clement, 2026

Corey Reed, 2025

BUDGET ADVISORY COMMITTEE

Richard Horn, Chairman, 2025

Willis Pierce, 2025

Wayne Bishop, 2026

Muriel Davis, 2027

Carl Trask, 2027

ELECTION CLERKS

Muriel Davis

Catherine Spaulding

Roberta Cunningham

Chris Young

RECREATION COMMITTEE

Anne McLellan

Whitney Susee

Paul Edgerly

Wendy Cousins

Amanda Allard

CEMETERY SEXTON

Robert Martin

CEMETERY COMMITTEE

Stewart Harvey

Sally Pappas

Muriel Davis

Claire Clark

Carlah & Wayne Bishop

Laurie & Edward Cookson

Colin Wheeler

Town Warrant

Penobscot, ss

TO: Elena Reed, Town of Kenduskeag, in said County...

Greetings:

In the name of the State of Maine, you are hereby required to notify the inhabitants of the Town of Kenduskeag, County of Penobscot, qualified by law to vote in said Town's affairs, to assemble at the Town Office, in said Town of Kenduskeag on Thursday March 27, 2025 to vote by secret ballot, for the Election of Officers and consideration of articles 1 thru 2 of this Annual Town Meeting Warrant. Polls shall open at 9:00 am and close at 6:00 pm.

And to notify the voters to assemble at the Municipal Building in said Town of Kenduskeag at 7:00 pm on Friday, March 28, 2025, for the Annual Town Meeting, and then and there to act on articles 3 thru 39 of this warrant.

Article 1. To elect a Moderator to preside at said Annual Town Meeting.

Article 2. To elect by secret ballot, a Selectman for a three (3) year term, an Assessor for a three (3) year term, an Overseer of the Poor for a three (3) year term and a M.S.A.D. #64 Director for a three (3) year term, and a M.S.A.D. #64 Director for a one (1) year term.

Article 3. To elect two (2) Budget Advisory Committee Members for three (3) year terms.

Article 4. To see if the town will vote to elect one (1) Library Board Trustee for one (3) year term.

Article 5. To elect a Cemetery Sexton for a one (1) year term.

Article 6. To see if the Town will Raise and Appropriate \$123,550 for General Administration Salaries as follows:

Selectmen:	\$9,000
Admin. Employees:	\$90,000
Assessors:	\$15,050
Planning Board & CEO:	\$7,000
Overseers:	\$1,500
Health Officer	\$1,000

(Recommended by Select Board & Budget Committee)

Article 7. To see if the Town will vote to Raise and Appropriate \$16,500 for Administrative Expenses.
(Recommended by Select Board & Budget Committee)

Article 8. To see if the Town will vote to Raise and Appropriate \$650 received from the registration of snowmobiles, to the Kenduskeag Stream Riders Snowmobile Club, for the purpose of maintaining their trails, to be open to the public at all times for the purpose of snowmobiling.
(Recommended by Select Board & Budget Committee)

Article 9. To see if the Town will vote to authorize the Selectmen to apply those monies received from the U. S. Postal Service towards the expenses and maintenance of the Municipal Buildings.
(Recommended by Select Board & Budget Committee)

Article 10. To see if the Town will vote to Raise and Appropriate \$24,000 for the Building Expenses of the municipal buildings. (Recommended by Select Board & Budget Committee)

Article 11. To see if the Town will vote to Raise and Appropriate \$132,117 for Fire/Rescue Department expenses and payroll. (Recommended by Select Board & Budget Committee)

Article 12. To see if the Town will vote to Raise and Appropriate \$20,000 to the Fire Equipment Reserve. (Recommended by Select Board & Budget Committee)

Article 13. To see if the Town will vote to Raise and Appropriate \$10,000 for the purpose of extending our contract with Penobscot Sheriff's Department for extra patrols.

Article 14. To see if the Town will vote to Raise and Appropriate \$23,885 for ambulance transport. (\$17 per capita, 1.405 population)

Article 15. To see if the Town will vote to Raise and Appropriate \$7,500 for Animal Control.
(Recommended by Select Board & Budget Committee)

Article 16. To see if the Town will vote to Raise and Appropriate \$489,000 for Public Works Services.

Highways & Bridges	\$200,000
Solid Waste Expense	\$47,000
Winter Roads	\$235,000
Street Lights	\$6,000
Road Commissioner	\$1,100

(Recommended by Select Board and Budget Committee)

Article 17. To see if the Town will vote to Raise and Appropriate \$5,000 to the Highways & Bridges Reserve. (Recommended by Select Board & Budget Committee)

Article 18. To see if the Town will vote to Raise and Appropriate \$11,200 for Cemeteries Maintenance.
(Recommended by Select Board & Budget Committee)

Article 19. To see if the Town will vote to Appropriate \$5,561.48 from the 2024 Unexpended Cemetery Maintenance Account, to the Cemetery Reserve Account. (Recommended by Select Board & Budget Committee)

Article 20. To see if the Town will vote to Raise and Appropriate \$17,500 for the Parks and Grounds Maintenance. (Recommended by Select Board & Budget Committee)

Article 21. To see if the Town will vote to Raise and Appropriate \$7,500 for General Assistance. (Recommended by Select Board & Budget Committee)

Article 22. To see if the Town will vote to Raise and Appropriate \$12,838 for Case Memorial Library. (Recommended by Select Board & Budget Committee)

Article 23. To see if the Town will vote to Raise and Appropriate \$5,600 for Recreational Services as follows:

Recreation Program & Concessions:	\$5,000
Cole Field Lights:	\$ 600

(Recommended by Selectmen & Budget Committee)

Article 24. To see if the Town will vote to Appropriate \$759.79 from the 2024 Unexpended Recreation Account to the Recreation Reserve. (Recommended by Select Board & Budget Committee)

Article 25. To see if the Town will vote to allow The Recreation Committee to spend, upon approval of the Selectmen, any amount raised by fundraising in addition to their regular recreation budget.

Article 26. To see if the Town will vote to Raise and Appropriate \$95,500 for Insurance Services as follows:

Professional Dues & Fees:	\$25,000
Payroll Tax & Insurance:	\$60,500
Contingency Fund:	\$10,000

(Recommended by Select Board & Budget Committee)

Article 27. To see if the Town will vote to increase the tax levy limit of \$726,329 established for the Town of Kenduskeag by State Law, in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit.

Article 28. To see if the Town will vote to fund Articles 6 through 26 of this warrant by Appropriating the follow amounts:

Excise Tax Revenue	\$250,000
Local Roads Assistance	\$20,000
Trash Stickers	\$20,000
Clerk Fees	\$9,000
Municipal Building Rent	\$11,100

Franchise Fees	\$6,000
Interest & Cost	\$10,000
Building Permit Fees	\$700
Veteran's Exemption Reimbursement	\$400
Tree Growth Reimbursement	\$7,000
Unexpended 2024 Budget	<u>\$19,462.16</u>
Total Non-Tax Income	\$353,662.16

*Balance to be raised by real estate taxes

Informational notes: Refer to budget sheet.

Article 29. To see if the Town will vote to fix a date when taxes are due and payable, and to see if the Town will fix a rate of interest on taxes unpaid after said date. (Recommended: Taxes shall be due and payable on October 1, 2025, and that interest shall be charged at the rate of 7.5% per annum from October 2, 2025)

Article 30. To see if the Town will vote to accept donations by individuals and organizations to be used as specified.

Article 31. To see if the Town will vote to Raise and Appropriate from 2025 taxes to pay for tax abatements.

Article 32. To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell or dispose of any real estate acquired by the Town for non-payment of taxes, and to execute Quit-Claim Deeds for said property. If the sale of said property is to persons other than the original owner or members of his/her family, the sale shall be by sealed bids, with prior notice given to the general public.

Article 33. To see if the Town will vote to accept grants from State and Federal Agencies, to be used as specified in the grants.

Article 34. To see if the Town will vote to authorize the Selectmen and Treasurer on behalf of the Town, to transfer monies from Trust & Reserve Funds to the General Fund, in anticipation of real estate taxes. To be returned on or before December 31, 2025.

Article 35. To see if the Town will authorize the Tax Collector to accept pre-payments of real estate taxes.

Article 36. To see if the Town will vote to authorize the Selectmen to spend an amount not to exceed 3/12 of the 2025 Annual Budget during the period from January 1, 2026 to the 2026 Annual Town Meeting.

Article 37. To see if the Town will vote to authorize the Board of Selectmen to sell, or otherwise dispose of, excess vehicles and equipment, and deposit any proceeds into the appropriate department's account.

Article 38. To see if the Town will vote to Repeal Section 6 of the Building Notification Ordinance. (See Handout)

Article 39. To see if the Town will vote to adopt "Kenduskeag Fee Schedule". (See Handout)

The Registrar of Voters will hold office hours while the polls are open to correct any errors or change of name or address on the voting list, and to accept any new enrollments only. Any person who is not a registered voter may not vote in any election.

Date: _____

Sheila L. Doughty, Chair _____

Michael W. Bishop, Select Board, _____

Christopher A. Young, Select Board, _____

A true copy attest: Town Clerk of Kenduskeag

Select Board Report

To the Residents of Kenduskeag:

Another challenging year has passed and here it is town meeting time once again. We have worked hard on the budget and the Town's financial condition remains good with no outstanding debts. I believe that we have tried to present a budget adequate to operate each department efficiently, and at the same time being mindful of the current economy.

This year, funds permitting, we would like to finish preparing the Strout Road for pavement. There will be some grinding and paving on part of the Morey Road, and we plan on resurfacing the Tay Road. Again, prices will affect how much we can do.

We have done a lot of work on our town website this past year and although we have more work to do, it is shaping up well. We are excited to see our website be the go-to place for our citizens to get information about things going on in our town.

Thank you to all the committees, departments and volunteers for your time and support. We are grateful for the time and effort each of you put in and expect great things in the future.

The town joined the Harold Alfond Compact in 2024 along with other Maine towns. The Compact provides financial support to municipalities, businesses and industries in Maine to provide training to their employees. These funds won't be an increase to what we do but will allow us to continue to train our municipal employees at current levels as those training costs increase. Our firefighters and emergency response members will be able to maintain the necessary level of training and certification to provide those services.

Thank you for allowing us to serve the Town of Kenduskeag.

Respectfully submitted,

Sheila Doughty

Mike Bishop

Chris Young

Town Clerk's Report

The following were entered in the Town of Kenduskeag vital records for the fiscal year January 1, 2024 to December 31, 2024.

MARRIAGES

Tracy, Jerod F. to Magee, Lisa L.
Ogden, Gilbert I Jr. to Partridge, Renee J
Hesseltine, Deborah J to Turner, Jeffrey A
King, Kathleen C to Lugdon, Christopher A

Due to HIPPA laws, we are only able to publish the number of births recorded.

BIRTHS

23

DEATHS

Barrett, Gerald R.
Bither, Nancy L.
Brown, Carol A.
Brown, Richard E. Jr.
Byron, Keven L.
Crawford, Daniel F. Sr.
Giles, Garrett L.
McAvoy, Cindy S.
Potter, Patricia A.
Sanborn, Shirley J.

**105 HUNTING & FISHING LICENSES
150 TOTAL DOG LICENSES
39 NON-ALTERED 111 ALTERED**

Respectfully submitted,
Sandra A. Preston, Town Clerk

Kenduskeag Recreation Report

Kenduskeag Recreation is proud to share the highlights and accomplishments of the year 2024. This year was filled with some successful events, including a milestone for our town, and efforts to continue building community engagement.

With the much appreciated help from the Town Office we held our largest Easter Egg Hunt yet. The event was held on a chilly March weekend but that didn't deter the egg-hunters from bundling up and coming out in record numbers. For the third year in a row Cat Sass Photography offered free photos with the Easter Bunny and many participants took part in face painting, arts, crafts and games. Thank you townspeople for your egg and candy donations to help make this event a continued success!

Rec sports continue to have low numbers in ours and surrounding towns. By joining forces with our neighboring teams we're able to provide options for children to have the opportunity to play. Our spring Farm League participants were able to link arms with Hudson Rec to establish a team. They had a great season! Coaches Rich and Kenny returned to our T-Ball team to build enthusiasm for another season of learning and fun with 16 kiddos! In the fall an instructional soccer team was able to practice for some fun skill building - thank you Coach Amanda! Our 2nd/3rd grade soccer team again combined with Hudson Rec to have enough players, teamwork does make the dreamwork!

Kenduskeag was again able to take part in the Community Yard Sale held each summer with our district towns. Be on the lookout for the 2025 date and deadline to share your address. A great opportunity to clean-up and clean-out!

Happy 40th Anniversary to Kenduskeag Haunted House! That's 40 years of screams, nervous laughter, some long lines, a few tears BUT LOADS of excitement and fun all for a great cause! People continue to come from near and far to be frightened by the famous and one of the oldest Haunted Houses in the state. Over 1,300 people in 2 nights! Thank you so much to Kenduskeag Haunted House volunteers who continue to step up to the plate and build a terrifying experience year after year. We were able to purchase a new tent to keep all those waiting patiently warm and dry. We also need to say a big thank you to our fire department for all their behind the scenes work. We couldn't have done it without you!

We're looking forward to 2025 and more community activities for all to enjoy. Keep an eye on our Facebook Page - Kenduskeag Recreation for updates on coming events. Thank you to all who volunteer their time for these activities. Volunteering comes in many forms and we're always appreciative of the help!

Kenduskeag Recreation Committee,
Wendy, Paul, Anne, Whitney, Amanda

Code Enforcement Officer & Local Plumbing Inspector

Dear Residents of Kenduskeag,

As your new Code Enforcement Officer, I am excited to share this annual report and express my gratitude for the opportunity to serve this wonderful community. Although I am new to Kenduskeag in an official capacity, I grew up nearby and have always admired the charm and resilience of this town. Joining the team here feels like coming home, and I am looking forward to working with each of you to ensure that Kenduskeag continues to thrive.

Reflecting on this past year, 2024 has been an active and productive year for construction and development within the town. A total of 26 building permits were issued and 27 plumbing permits, demonstrating a healthy level of growth and investment in our community. Here is a breakdown of the permits issued:

- **Accessory Structures: 11 permits**
 - - 1 addition
 - - 2 decks
 - - 3 garages
 - - 2 sheds
 - - 3 solar installations
- **New Homes: 15 permits**
 - - 11 manufactured homes
 - - 4 single-family homes
- **Plumbing Permits: 27 permits**
 - Internal Plumbing: 19 permits
 - Subsurface Wastewater Systems: 8 permits

This represents significant progress, as the number of manufactured homes and single-family homes permitted has doubled compared to 2023. It is encouraging to see so many families choosing Kenduskeag as their home, contributing to our growing and vibrant community.

In addition to building permits, 27 plumbing permits were issued this year. These included:

- Internal Plumbing: 19 permits
- Subsurface Wastewater Systems: 8 permits

These numbers highlight the importance of maintaining proper infrastructure as the town grows. I will continue working to ensure that all development meets the high standards of safety and functionality that our residents deserve.

As we move into 2025, I am eager to build relationships with community members and ensure that our town's code enforcement efforts support thoughtful, sustainable growth. Please don't hesitate to reach out to me with questions, concerns, or ideas about how we can make Kenduskeag an even better place to live and work.

Thank you for welcoming me to this role. I look forward to serving you and working together to keep Kenduskeag a town we are all proud to call home.

Sincerely,

Jessefa C. Murphy
Code Enforcement Officer/LPI
Town of Kenduskeag
jmurphyLPI@gmail.com

Case Memorial Library Report

884-8598

Our community library has once again had an exceptional year! The final draft of the Kenduskeag library is near completion! Aspirations for groundbreaking keeps us excited! Last march we learned that HUD grant of \$1,000.00 was a reality! In addition a very special thank you to Penobscot County Commissioners who, in April awarded the town additional \$200,000 all funds to be used for the new library construction, the town Selectmen formally hired a grant manager, resident Miranda" Mandi Haskins. Her primary responsibilities are compliance with and reporting on all the many HUD public Grant requirements, as well as those required by the Penobscot County Commissioner's.

Our Library held five well attended technology workshops. These were offered by the national Digital Equity Center in conjunction with Eastern Maine Development Corp. subjects included, "cutting the cord", internet safety, telehealth, social media and digital inclusion. The next two classes will be on google sheets (comparable to Microsoft Excel) and website Design. Three lucky participants from the first workshops were able to obtain no costs lap tops or tablets through the sponsor!

We Trustees have worked hard fundraising with a yard sale, and our annual holiday pie sale. Our current goal is forming a "friends of the library "group to start and continuously support a campaign for the new Kenduskeag library. If you are interested please reach out to one of the Trustees.

The children had great fun with holiday activities. Halloween was well attended with over 50 attendees howling it up. Crafts and painting projects included Mother's Day and Father's day gifts, along with making beaded pens, pencils & bookmarks. Musical accomplishments of song playing with the bells a xylophone. Wendy has been working with kids on a reading challenge, they can read and report back, or even better read a book out loud to their parents and peers. Over 100 children have participated and earned their rewards. How great is that for literacy!

Did you know that our library card gives access to a cloud based library with well over 20,000 volumes including audio books? It also provides access to an interlibrary loan program enabling you to borrow books from other area libraries. Our local homeschooling parents have taken advantage of this, acquiring books needed for their curriculum list. One local college student utilized this service completing a book list needed for their student teaching.

We greatly appreciate all the community support received, come in and see us!

Stats for 2024: 1,147 patrons- 2,953 circulations-47 newly issued cards

Librarian: Wendy Cousins

Trustees: Jacob Cousins, Bobbie Cunningham, Muriel Davis, Sherry Horn, Sally Pappas and Anne Woodcock

Kenduskeag Fire-Rescue
4012 Broadway Kenduskeag ME, 04450



Dakota J. Bartlett Fire Chief / EMS Director

George S. Taylor Assistant Fire & EMS Chief

Greeting's,

As we enter 2025 we'd like to say thank you to our town's citizens and the selectboard for their continued support. We'd also like to thank our members past and present for their dedication to serving our community, without volunteers our job would be impossible. In 2024 Kenduskeag Fire-Rescue was dispatched to 187 calls for service 79 were Fire related and 108 were EMS in nature.

In 2024 we accomplished a few grant projects to help offset the impact on our taxpayers. The largest was a private grant for all new Self contained breathing apparatus (SCBA). We were awarded a total of \$80,000 for this equipment that is now in service and being used. We also received \$5,000 from the Maine EMS Sustainability grant to assist us in staffing on call EMS personnel. Last but not least we received \$1,800 from the Maine municipal Ed McDonald safety grant. This grant provided all of our members with high visibility all season jackets that will keep them safe and warm while working at roadside incidents.

In 2024 a light refurb of our Tanker 663 was performed that included lighting, tires, rust repair and mechanical servicing. This will help prolong the life of this aging apparatus. Unfortunately our 2005 Brush truck failed inspection due to frame rust. We've purchased a used 2016 replacement that was included in our normal budget for 2025. We will continue to seek ways to update our two largest apparatus in a cost efficient manner.

A friendly reminder to change your smoke detector batteries with each daylight savings time.

Kenduskeag Fire-Rescue Officers
Fire Chief / EMS Director Dakota Bartlett
Assistant Fire & EMS Chief George Taylor Jr.
Fire Captain Corey Cowperthwaite
EMS Captain Dylan Carrier
Fire Lieutenant Chris Weeman
EMS Lieutenant Michelle Cowperthwaite

CEMETERY ASSOCIATION REPORT

The Kenduskeag Cemetery Association has been busy during the year with cleaning and upkeep of the Cemetery.

All medallions on Veterans' gravesites are being replaced with metal medallions. The metal ones are more durable and have better longevity on them. They have also been secured so to prevent loss.

It was voted by members that all plastic flowers are to be removed by the Saturday after November 11 which is Veterans' Day.

Cleanup Day was completed with the help of the Kenduskeag Girls Scouts, Kenduskeag Masons Lodge #137 and Cemetery Association members. A cookout was held to provide refreshments for the volunteers. An American flag was placed at each Kenduskeag Veteran's gravesite with a ceremonial salute and repeating their full name with a thank you to each veteran.

Flowers were also placed around the flagpole, monuments and vault for Memorial Day. The flowers accent them and are in memory of the deceased in the Cemetery.

One of the entrances from the main road was paved this past year by B & B Paving. This was done to prevent any runoff and further deterioration of the entrance.

Maine Gravesite Maintenance repaired some stones that were in dire repair. Their work is always superb.

The iron fence was damaged this year by a motorcycle but has been repaired by Jerry Gallant. His beautiful and expert work can be seen on many of the features at the Cemetery.

Respectfully submitted,

Carlah Bishop, Secretary

Members: Steward Harvey, Laurie Cookson, Ed Cookson, Wayne Bishop, Claire Clark, Jerry Gallant, Muriel Davis, Sally Pappas and Colin Wheeler.

Treasurer's Report Checking Account Activity

Beginning Balance 01/01/2023	\$	37,664.32	
Total Deposits	\$	2,301,639.24	
Transfers from G. Fund	\$	730,000.00	
Transfers from Reserves	\$	154,311.02	
Checks Added Back In	\$	922.97	
			\$ 3,186,873.23
Total Warrants Paid	\$	(2,295,631.28)	
Total Transfers to G. Fund	\$	(845,000.00)	
Transfers to Reserves	\$	(10,562.77)	
Bad Checks & Fees	\$	(926.08)	
			\$ (3,152,120.13)
Ending Balance 12/31/2023	\$	72,417.42	

Trust Fund Report

Cemetery Lots

Beginning Balance	\$	5,319.44
Interest Earned	\$	296.23
Change in Mkt. Value	\$	16.49
Management Fees	\$	(29.52)
Transfer from Checking	\$	<u>2,583.38</u>
Ending Balance	\$	8,186.02

Holbrook Flower

Beginning Balance	\$	626.48
Interest Earned	\$	33.97
Change in Mkt Value	\$	2.08
Management Fees	\$	<u>(3.16)</u>
Ending Balance	\$	659.37

Cemetery/O. Barrows

Beginning Balance	\$	855.91
Interest Earned	\$	46.41
Change in Mkt Value	\$	2.83
Management Fees	\$	<u>(4.32)</u>
Ending Balance	\$	900.83

General Fund

Beginning Balance	\$	1,062,805.45
Interest Earned	\$	42,926.32
Transfers from Checking	\$	1,045,000.00
Change in Mkt Value	\$	1,911.63
Management Fees	\$	(4,168.67)
Transfers to Checking	\$	<u>(977,256.16)</u>
Ending Balance	\$	1,171,218.57

Fire Equip. Rep. Reserve

Beginning Balance	\$	23,148.18
Interest Earned	\$	1,382.45
Change in Mkt. Value	\$	57.77
Management Fees	\$	(160.30)
Transfers from Checking	\$	42,030.09
Transfers to Checking	\$	<u>(40,605.00)</u>
Ending Balance	\$	25,853.19

Trust Fund Report

Highways & Bridges Reserve

Beginning Balance	\$	84,905.28
Interest Earned	\$	3,609.64
Change in Mkt. Value	\$	180.03
Transfer to Checking	\$	(23,280.13)
Management Fees	\$	<u>(311.98)</u>
Ending Balance	\$	65,102.84

A. Buswell Lot

Beginning Balance	\$	2,116.27
Interest Earned	\$	114.73
Change in Mkt. Value	\$	7.04
Management Fees	\$	<u>(10.66)</u>
Ending Balance	\$	2,227.38

Building Maintenance Reserve

Beginning Balance	\$	48,685.29
Interest Earned	\$	2,639.52
Change in Mkt. Value	\$	161.77
Transfer to Checking	\$	<u>(245.56)</u>
Ending Balance	\$	51,241.02

Solid Waste Reserve

Beginning Balance	\$	175,148.00
Interest Earned	\$	8,025.76
Change in Mkt. Value	\$	420.00
Management Fees	\$	<u>(720.95)</u>
Transfer to Checking	\$	<u>(89,272.63)</u>
Ending Balance	\$	93,600.18

Emergency Fund

Beginning Balance	\$	64,751.15
Interest Earned	\$	3,510.52
Change in Mkt. Value	\$	215.14
Management Fees	\$	<u>(326.60)</u>
Ending Balance	\$	68,150.21

Citizen's Fund

Beginning Balance	\$	18,228.94
Interest Earned	\$	978.25
Change in Mkt. Value	\$	55.84
Management Fees	\$	<u>(131.24)</u>

Trust Fund Report

	Interest Transfer	\$	<u>(1,153.26)</u>
Ending Balance		\$	17,978.53
 <u>Recreation Reserve</u>			
Beginning Balance		\$	37,838.46
	Interest Earned	\$	2,510.26
	Change in Mkt. Value	\$	170.82
	Transfer from Checking	\$	13,205.46
	Management Fees	\$	<u>(246.35)</u>
Ending Balance		\$	53,478.65
 <u>American Rescue Plan Act</u>			
Beginning Balance		\$	98.61
	Interest Earned	\$	5.37
	Change in Mkt. Value	\$	0.33
	Management Fees	\$	<u>(0.50)</u>
		\$	103.81
 Total Fund Balance as of 12/31/2024			
		\$	1,558,700.60

Fiscal Year 2024 Detail Summary of Accounts

411A Selectmen		Budget	\$	9,000.00
Bert Mandigo	\$			675.00
Sheila Doughty	\$			3,650.00
Michael Bishop	\$			2,650.00
Christopher Young	\$			<u>1,975.00</u>
Total Expended	\$			8,950.00
		Balance	\$	50.00

411B Assessors		Budget	\$	15,050.00
Sheila Doughty	\$			500.00
Michael Bishop	\$			500.00
Christopher Young	\$			500.00
Hamlin Associates	\$			13,200.00
Eastern Mapping Services	\$			3,500.00
Penob. Reg. Of Deeds	\$			106.91
Office Depot	\$			<u>126.15</u>
Total Expended	\$			18,433.06

Transfer from Interest & Cost		\$	3,383.06	
		Balance	\$	-

411C Overseers		Budget	\$	1,500.00
Sheila Doughty	\$			500.00
Michael Bishop	\$			500.00
Christopher Young	\$			<u>500.00</u>
Total Expended	\$			1,500.00
		Balance	\$	-

412 Administrative Clerks		Budget	\$	83,000.00
Sandra Preston	\$			46,180.74
Elena Reed	\$			<u>36,755.98</u>
Total Expended	\$			82,936.72
		Balance	\$	63.28

414 Planning Board & CEO		Budget	\$	4,800.00
Jana Wood	\$			1,775.00
Stewart Brooks	\$			250.00
Corey Reed	\$			547.60

Fiscal Year 2024 Detail Summary of Accounts

419 Building Expense		Budget	\$	23,000.00
DA Pearson	\$			4,490.37
Call Contruction	\$			2,647.32
Harley Denis	\$			1,150.00
Spectrum Business	\$			4,425.03
Versant Power	\$			4,237.51
T&R Lawncare	\$			50.00
GoNetSpeed	\$			632.11
Office Depot	\$			580.98
UniFirst	\$			309.17
Malcolm McGraw	\$			309.46
Awards & Signage	\$			164.64
Harley Plumbing	\$			190.00
World of Flags	\$			245.50
Petty Cash	\$			7.88
Corinth Market Receivables	\$			151.53
Grime to Shine	\$			600.00
Guay Fire Equipment	\$			250.00
Roberta Cunningham	\$			14.21
Wayne Bishop	\$			75.00
Ware Butler	\$			7.77
Central Maine Power	\$			1,040.58
	<u>\$</u>			<u>21,579.06</u>
		Balance	\$	1,420.94
 422 Fire/Rescue Department		 Budget	 \$	 92,117.00
Irving Oil	\$			1,970.72
Malcolm McGraw-WFT	\$			309.51
Autotronics	\$			8,127.20
Evan Yesmentes	\$			549.99
Miller Technology Inc.	\$			112.50
National Association of FF	\$			95.00
Spruce Mountain Truck Medics	\$			40,975.00
Greenway Equipment	\$			54.89
HSE Fire & Safety Equipment	\$			121,522.95
Travis Cousins	\$			950.00
Maine State Federation of Fire Fighters	\$			210.00
Clia Laboratory	\$			248.00
World of Flags	\$			139.90

Fiscal Year 2024 Detail Summary of Accounts

Admiral Fire Safety	\$ 418.75
William Disantis	\$ 1,800.00
Logo-Motion	\$ 3,962.00
Life Savers	\$ 1,033.96
Toned Out LLP	\$ 150.00
One Beat Medical	\$ 3,287.54
Fire Station Software	\$ 424.00
Ware Butler	\$ 82.61
Kenduskeag Fire Rescue Association	\$ 2,954.06
When To Work Inc	\$ 666.00
MyLor	\$ 411.10
Atlantic Partners	\$ 75.00
Corinth Auto Parts	\$ 100.82
Office Depot	\$ 951.51
Bound Tree Medical	\$ 5,672.35
Bergeron	\$ 3,176.92
Zoll Medical Corporation	\$ 340.00
Pine Point Fire Training	\$ 300.00
WorkHealth	\$ 2,145.00
Maine Fire Chief Association	\$ 220.00
Dakota Bartlett-Hall	\$ 1,764.00
Dakota Bartlett-Hall Reimbursement	\$ 145.80
Daniel Dulle	\$ 56.00
George Taylor Jr.	\$ 872.00
Jonathan Seifert	\$ 697.60
Corey Cowperthwaite	\$ 938.00
Christopher Weeman	\$ 826.00
Holly Weeman	\$ 322.00
Michelle Cowperthwaite	\$ 1,409.16
Bruce Gallison	\$ 602.60
Dylan Carrier	\$ 294.00
Bradford Billota	\$ 112.00
Bryan Doughty	\$ 691.60
Jackie Guy	\$ 56.00
Terry Hall	\$ 56.00
Donovan Farris	\$ 112.00
Elizabeth Bartlett	\$ 306.18
Michael Cowperthwaite	\$ 266.00
Thomas Porter	\$ 126.00
Kendall Robbins	\$ 168.00
Benjamin Currier	\$ 98.00
Gary Currier	\$ 98.00
Aiden Weeman	\$ 308.00
Total Expended	\$ 213,762.22

Fiscal Year 2024 Detail Summary of Accounts

Revenue	\$ 122,610.00		Balance	\$ 964.78
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422P Fire Rescue Payroll

			Budget	\$ 40,000.00
Dakota Bartlett-Hall	\$ 11,737.94			
Dylan Carrier	\$ 2,376.90			
Corey Cowperthwaite	\$ 6,112.55			
Michelle Cowperthwaite	\$ 2,030.57			
Bryan Doughty	\$ 1,389.84			
George Taylor Jr.	\$ 7,591.84			
Bruce Gallison	\$ 1,859.46			
Anthony Griffin	\$ 185.59			
Terry Hall	\$ 143.40			
Ryan McGowan	\$ 100.00			
Jonathan Seifert	\$ 376.55			
Daniel Dulle	\$ 800.00			
Christopher Weeman	\$ 2,901.59			
Holly Weeman	\$ 200.74			
Bradford Bilotta	\$ 1,497.11			
Aidan Weeman	\$ 116.20			
Donovan Farris	\$ 299.90			
Elizabeth Bartlett	\$ 45.45			
Michael Cowperthwaite	\$ 364.58			
Jackie Guy	\$ 774.93			
Kendall Robbins	\$ 2,551.26			
Gary Currier	\$ 133.03			
Thomas Porter	\$ 676.06			
Benjamin Currier	\$ 226.40			
Total Expended	\$ 44,491.89			

Revenue	\$ 5,790.00		Balance	\$ 1,298.11
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426 Health Officer

Jessefa Murphy	\$ 500.00		Budget	\$ 500.00
Total Expended	\$ 500.00			

			Balance	\$ -
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428 Animal Control

Gary Sudsbury Sr.	\$ 248.50		Budget	\$ 7,500.00
Annette Niles	\$ 3,997.75			

Fiscal Year 2024 Detail Summary of Accounts

Bangor Humane Society	\$	<u>2,254.55</u>		
Total Expended	\$	6,500.80		
Revenue			\$ 25.01	
			Balance	\$ 1,024.21
431 Highways & Bridges			Budget	\$ 175,000.00
Ware Butler	\$	4,555.66		
Sabine's Tree Service	\$	6,500.00		
GE McLellan	\$	64,902.00		
Wayne Bishop	\$	2,839.09		
Northeast Paving	\$	274.85		
B&B Paving	\$	128,383.28		
Kyle Pederson	\$	1,900.00		
Viking	\$	3,545.00		
Call Construction	\$	600.00		
White Sign	\$	<u>227.12</u>		
Total Expended	\$	213,727.00		
Revenue				
Transfer from Roads Assistance	\$		23,720.00	
Transfer from Contingency	\$		2,996.27	
Transfer from MSAD 64	\$		8,968.73	
			Balance	\$ -
433 Winter Roads			Budget	\$ 199,000.00
GE McLellan	\$	157,417.10		
Versant	\$	1,694.48		
New England Salt	\$	2,638.22		
Morton Salt	\$	20,923.78		
Ware Butler	\$	272.28		
Wayne Bishop	\$	545.00		
B&B Paving (sweeping)	\$	3,037.50		
Joseph Reinzo Excavation	\$	<u>47,628.00</u>		
Total Expended	\$	234,156.36		
Revenue			\$ 1,101.44	
Transfer from General Assistance	\$		6,653.00	
Transfer from Trash Stickers	\$		6,579.91	
Transfer from Interest & Cost	\$		10,153.66	
Transfer from Building Rent	\$		10,668.35	
			Balance	\$ -

Fiscal Year 2024 Detail Summary of Accounts

434 Street Lights		Budget	\$	6,000.00
Versant	\$ 5,897.95			
Total Expended	\$ 5,897.95			
		Balance	\$	102.05
436 Solid Waste Expense		Budget	\$	40,000.00
Doug's Disposal Service	\$ 33,388.08			
Town of Dover-Foxcroft	\$ 3,240.00			
Wayne Bishop	\$ 192.50			
DM&J Waste	\$ 10,111.25			
Total Expended	\$ 46,931.83			
Transfer from Trash Stickers		\$ 6,931.83	Balance	\$ -
437 Park & Municipal Grounds Maint.		Budget	\$	13,000.00
Yard Pros	\$ 11,500.02			
Total Expended	\$ 11,500.02			
		Balance	\$	1,499.98
438 Cemetery		Budget	\$	12,350.00
Ware Butler	\$ 25.60			
World of Flags	\$ 2,984.60			
Kenduskeag Lodge	\$ 1,000.00			
Claire Clark - reimb.	\$ 56.99			
Laurie Cookson - reimb.	\$ 177.83			
Bangor Publishing	\$ 176.00			
B&B Paving	\$ 1,250.00			
Maine Gravesite	\$ 3,000.00			
Wayne Bishop	\$ 117.50			
Total Expended	\$ 8,788.52			
Revenue		\$ 2,000.00		
		Balance	\$	5,561.48
445 General Assistance		Budget	\$	7,500.00
Burials	\$ 1,025.00			
Housing	\$ 1,233.30			
Admin S. Preston	\$ 2,202.24			
Admin. E. Reed	\$ 1,352.88			
Total Expended	\$ 5,813.42			
Revenue		\$ 4,966.42		

Fiscal Year 2024 Detail Summary of Accounts

Transfer out to Winter Roads	\$	6,653.00		Balance	\$	-
451 Recreation				Budget	\$	5,000.00
Eastern Maine Community College	\$	500.00				
University of Maine	\$	500.00				
Work Store	\$	33.00				
Sam's Club	\$	47.50				
Call Contruction	\$	1,185.00				
Varney Agency	\$	495.00				
Paul Edgerly - Reimb.	\$	350.00				
Jordan Christensen	\$	1,500.00				
Wendy Cousins - Reimb.	\$	1,700.99				
Whitney Susee - Reimb.	\$	96.28				
Dominic Turmel	\$	60.00				
Ware Butler	\$	550.19				
Nicholas Schlipstein	\$	50.00				
Town of Hudson	\$	95.00				
Melissa Reardon - Reimb.	\$	187.03				
Kenduskeag Fire Rescue Department	\$	<u>500.00</u>				
Total Expended	\$	7,849.99				
Revenue			\$	13,779.00		
				Balance	\$	10,929.01
Haunted House Rev. to Rec. Reserve			\$	10,169.22	\$	759.79
453 Cole Field Lights				Budget	\$	600.00
Central Maine Power	\$	<u>405.17</u>				
Total Expended	\$	405.17				
				Balance	\$	194.83
455 Case Memorial Library				Budget	\$	11,600.00
Wendy Cousins	\$	9,513.00				
Wendy Cousins - Reimb.	\$	153.81				
T & R Lawncare	\$	80.00				
Wayne Bishop	\$	67.14				
Maine Discovery Museum	\$	250.00				
Maine Info Net	\$	300.00				
Office Depot	\$	112.47				
Maine Balsam Library	\$	<u>460.00</u>				
Total Expended	\$	10,936.42				
				Balance	\$	663.58

Fiscal Year 2024 Detail Summary of Accounts

481	MSAD 64		\$		886,426.82
	MSAD 64	\$			<u>874,095.42</u>
	Total Expended	\$			874,095.42
	Transfer to Highways & Bridges	\$		Balance	\$ 3,362.67
482	County Tax			Budget	\$ 161,651.66
	Treasurer Penobscot County	\$			<u>161,651.66</u>
	Total Expended	\$			161,651.66
				Balance	\$ -
492	Tax Liability Insurance			Balance	\$ 46,000.00
	IRS/SS	\$			13,928.94
	Unemployment Contributions	\$			317.68
	MMEHT	\$			13,268.94
	Insurance Stipend	\$			4,982.31
	Workers Comp.	\$			3,805.00
	MMA Property & Casualty	\$			14,147.50
	American Funds	\$			1,932.96
	Jerry Gallant	\$			<u>3,500.00</u>
	Total Expended	\$			55,883.33
	Revenue		\$		3,554.52
	Transfer from Franchise Fees		\$	6,328.81	Balance \$ -
495	Professional Dues & Fees			Budget	\$ 23,500.00
	Xerox Financial	\$			1,479.35
	SJ Rollins	\$			4,614.30
	Sephone	\$			860.00
	Maine Municipal Audits	\$			5,000.00
	Maine Municipal Association	\$			2,736.00
	Shredding on Site	\$			320.00
	Harris	\$			7,465.47
	MTCCA	\$			300.00
	Medlin Software	\$			<u>79.00</u>
	Total Expended	\$			22,854.12
				Balance	\$ 2,145.88
498	Contingency Fund			Budget	\$ 10,000.00
	Rudman & Winchell	\$			1,433.50

Fiscal Year 2024 Detail Summary of Accounts

Lougee & Fredericks	\$	227.18		
Skelton Tainter	\$	3,990.00		
Lois Eaton	\$	35.00		
Suzanne Chasse	\$	<u>230.87</u>		
Total Expended	\$	5,916.55		
Transfer to Highways & Bridges	\$	2,996.27		
			Balance	\$ 1,087.18

Outstanding Taxes

2020-2024

ALL TOTALS ARE AS OF 12/31/24

Name	Year	Original Tax	Amount Due
ADAMS, SARAH	2024	135.56	135.56
ANDREWS, WAYNE	2024	1,043.61	644.82
APPLEBEE, THOMAS	2024	1,831.26	242.39
APPLEBEE, THOMAS, A & SHERRY	2024	3,114.54	2,735.08
BABIN, CAROL Z	2024	1,524.38	1,524.38
BADERSHALL, EDWARD A	2024	4,024.31	4,024.31
BRAWN, PEGGY	2023	134.64	-182.83
BRAWN, PEGGY	2024	151.58	151.58
BRAWN, PEGGY	2024	314.60	314.60
BROWN, STANLEY JR	2024	239.95	239.95
BRYANT, JASON R.	2024	517.66	517.66
BRYANT, JASON R.	2024	334.62	334.62
BURNS-ADAMS, LACEY	2024	130.42	0.00
BUSWELL, TAYLOR N	2024	752.18	752.18
BYROM, JOSEPH TIMOTHY III	2024	386.10	378.31
CARUSO, ROBERT A	2024	844.56	844.56
CHAPMAN, RANDY	2024	1,277.28	1,277.28
CHATFIELD, NICOLE D	2024	730.16	730.16
CLARK, BEN SR	2024	404.69	404.69
CLARK, BENJAMIN C SR	2024	418.99	418.99
CLARK, JANET LYNN	2024	1,194.62	799.84
CONDON, ALBERT	2024	1,489.20	1,489.20
COPE, KATHRYN	2024	2,626.05	2,626.05
CRAIG, STEPHANIE	2024	294.58	294.58
CRAM, JACKIE	2024	286.00	285.67
CROCKER, LINDA G	2024	1,739.74	1,739.74
CROSBY, MARK A	2024	583.44	583.44
CURLISS, LISA	2024	86.66	86.66
DEROUIN, TINA	2024	303.90	303.90
DORR, LEONA	2024	164.74	164.74
DOSTIE, LEONARD JR	2024	1,518.09	1,128.53
DUNROE, THOMAS A	2024	5,856.42	5,856.42
DUNROE, THOMAS A	2024	367.51	367.51
DUNROE, THOMAS A	2024	361.79	361.79
DYER, AARON	2024	2,292.86	2,292.86
DYER, AARON S.	2024	3,295.86	3,295.86
ECCLESTON, IRENE	2024	466.18	466.18
ELLIS, SHERRIE	2024	468.47	468.47
FLETCHER, JOHN F	2024	1,747.17	1,747.17
FULLER, DALE	2024	1,111.11	1,079.00
GALLANT, DONNA A	2024	1,590.45	1,590.45
GALLANT, JERRY	2024	1,918.49	875.31
GALLANT, MARK	2024	1,624.77	1,624.77
GEORGE, JAMES K	2024	649.22	649.22
GERVAIS, MARK P	2024	516.23	516.23
GERVAIS, MARK P	2024	1,504.93	1,504.93
GILLILAND, MEGAN	2024	136.42	136.42
GODDARD, KRISTIN T	2024	754.75	310.44
GREENE, RICHARD	2024	28.03	28.03
GREENE, RICHARD	2024	749.61	749.61

Outstanding Taxes

2020-2024

HANSON, ERIK	2024	3,188.90	3,188.90
HANSON, ERROL P	2024	1,636.49	1,636.49
HARVEY, STEWART ALAN	2024	2,601.74	2,601.74
HAZELTON, AMANDA LYNN	2024	1,106.53	1,106.53
HEITZ, TERRY	2024	299.10	299.10
HOWARD, ERIN M	2024	3,214.35	3,214.35
HOWARD, RICKY	2024	125.84	125.84
HOWARD, RICKY L	2024	510.22	510.22
HOWARD, RICKY L	2024	2,874.87	2,874.87
HOWARD, RICKY L	2024	538.54	538.54
HOWARD, RICKY L	2024	1,583.30	1,583.30
HOWARD, RICKY L	2024	463.32	463.32
HURD, CRAIG F	2024	830.54	830.54
HURD, DONNA	2024	1,478.05	1,478.05
HURD, GLENN S	2024	1,310.74	1,310.74
JAMIESON, CHRISTOPHER	2024	380.95	380.95
JAY, TATE	2024	317.80	317.80
JC MULLIGAN CO. LLC	2024	840.55	840.55
JG HARMONY REALTY TRUST	2024	606.32	606.32
JG HARMONY REALTY TRUST	2024	765.05	765.05
JOHNSON, CHRISTINE	2024	962.39	962.39
JOHNSON, JANET P.	2024	1,677.10	1,677.10
JOHNSTON, JOSHUA	2024	1,261.55	1,261.55
KENDUSKEAG ESTATES MOBILE HOME PARK, LLC	2024	11,591.58	11,591.58
KENDUSKEAG ESTATES MOBILE HOME PARK, LLC	2024	312.31	312.31
KENDUSKEAG ESTATES MOBILE HOME PARK, LLC	2024	407.21	407.21
KENDUSKEAG ESTATES MOBILE HOME PARK, LLC	2024	292.58	292.58
KENDUSKEAG ESTATES MOBILE HOME PARK, LLC	2024	331.87	331.87
KENDUSKEAG ESTATES MOBILE HOME PARK, LLC	2024	331.87	331.87
KENDUSKEAG ESTATES MOBILE HOME PARK, LLC	2024	259.46	259.46
KENDUSKEAG ESTATES MOBILE HOME PARK, LLC	2024	256.03	256.03
KENDUSKEAG ESTATES MOBILE HOME PARK, LLC	2024	312.31	312.31
KENDUSKEAG ESTATES MOBILE HOME PARK, LLC	2024	246.42	246.42
KENDUSKEAG ESTATES MOBILE HOME PARK, LLC	2024	271.99	271.99
KENDUSKEAG ESTATES MOBILE HOME PARK, LLC	2024	215.70	215.70
KENDUSKEAG ESTATES MOBILE HOME PARK, LLC	2024	303.90	303.90
KENDUSKEAG ESTATES MOBILE HOME PARK, LLC	2024	317.80	317.80
KENDUSKEAG ESTATES MOBILE HOME PARK, LLC	2024	1,010.44	1,010.44
KENNEDY, KAREN P	2024	3,103.10	2,969.99

Outstanding Taxes

2020-2024

KENNEDY, RUTH HEIRS OF	2024	1,019.02	1,019.02
KNOX, LAURA HEIRS OF	2024	1,164.59	783.30
LANE, TIMOTHY G	2024	1,977.98	1,977.98
LAYTON, DAN	2024	1,627.05	1,627.05
LEVASSEUR, CAROL & YVON IRREVOCABLE TRUST	2024	3,548.69	3,548.69
LOGUE CHRISTINE M.	2024	2,140.42	2,140.42
LORD, DAVID E	2024	650.36	650.36
LORD, MARY	2024	79.79	79.79
LOUK, MICHELLE L	2024	263.41	263.41
LYNCH, BRANDON	2024	370.37	370.37
MACDONALD, SCOTT ALAN	2024	1,780.92	906.63
MASKELL, COLLEEN	2024	35.18	35.18
MAYHEW, CHRISTOPHER J	2024	820.53	820.52
MCCLURE, ROLAND E	2024	1,583.58	1,583.58
MCCULLOUGH, CLARENCE	2024	2,356.64	2,356.64
MCGRAW, CALVIN	2024	1,389.67	897.11
MCINTYRE, MICHAEL	2024	442.73	442.73
MCLAUGHLIN TIMBER TRUCKING	2024	47.19	47.19
MCLAUGHLIN, ELLEN	2024	25.74	25.74
MCLAUGHLIN, JAY R.	2024	34.32	34.32
MCLELLAN, GLENN	2024	670.67	670.67
MCLELLAN, GLENN	2024	1,889.89	1,889.89
MCLELLAN, GLENN	2024	125.84	125.84
MCLELLAN, GLENN	2024	361.79	361.79
MCLELLAN, GLENN E	2024	1,052.77	1,052.77
MERCHANT, ROBERT	2024	719.29	719.29
MERCHANT, ROBERT A	2024	543.40	543.40
NASON, WAYNE A	2024	357.50	357.50
ONERATO, LEOLA	2024	1,436.58	1,436.58
PAGE, DEBRA	2024	138.14	72.35
PAQUETTE, ALLEN R	2024	1,029.60	1,029.60
PARKER, GENE	2024	281.71	281.71
PERKINS, HEATHER	2024	310.94	310.94
PERREAULT, KIIMBERLY M	2024	1,379.95	1,379.95
PRIESING, CHARLES	2024	733.59	733.59
RAND, JORDAN	2024	497.64	497.64
REESE CO.	2024	3,912.77	3,912.77
REESE CO.	2024	1,066.78	1,066.78
REESE CO.	2024	3,722.00	3,722.00
RICHARDS, DREAMA D	2024	586.87	586.87
ROBERTS, MATTHEW	2024	714.14	134.27
ROBINSON, KELLY	2024	3,735.16	3,735.16
SAVAGE, DOUG E.	2024	771.91	771.91
SCHOLEFIELD, BARRY	2024	1,311.31	1,311.31
SHAW, SOLOMON E II	2024	556.27	455.95
SIBLEY, LAURENCE R SR	2024	2,106.68	2,106.68
SMITH, RICHARD C	2024	564.85	564.85
ST. LAWRENCE, JANESSA	2024	418.70	418.70
STETSON, KENNETH P JR	2024	2,185.61	2,185.61
STYMIEST, NORMA	2024	614.90	614.90
SWAN, SHERRY L	2024	608.61	608.61
TAYLOR, EARLE M	2024	34.32	34.32
TAYLOR, EARLE M	2024	1,071.36	1,071.36

Outstanding Taxes

2020-2024

TAYLOR, EDWARD	2024	534.82	534.82
TAYLOR, GEOFFERY	2024	173.32	173.32
TAYLOR, JAMES HEIRS OF	2024	1,011.30	1,011.30
TAYLOR, ROGER WILLIAM JR	2024	1,634.20	1,634.20
THOMAS, BRANDON DEVISEES OF	2024	2,214.21	2,214.21
THOMAS, KATHERINE	2024	722.15	722.15
TIM, WEST	2024	317.80	317.80
TOOTHAKER, KEVIN S	2024	1,448.02	1,448.02
TRIPP, KELLY	2024	99.53	99.53
TRIPP, LUTHER E	2024	436.15	436.15
TRUSTEE OF JG HARMONY TRUST	2024	2,044.90	2,044.90
VELGOUSE, BARBARA E.	2024	945.23	945.23
IRREVOCABLE TRUST			
VELGOUSE, BARBARA E.	2024	1,506.93	1,506.93
IRREVOCABLE TRUST			
VELGOUSE, BARBARA E.	2024	12,100.37	12,100.37
IRREVOCABLE TRUST			
WAITE, LYNWOOD A	2022	664.95	579.26
WAITE, LYNWOOD A	2024	905.19	905.19
WALSH, GERTRAUT H. HEIRS OF	2024	950.95	950.95
WALSH, GERTRAUT H. HEIRS OF	2024	2,081.51	2,081.51
WATSON, HEATHER A	2024	662.66	662.66
WEEKS, ARTHUR	2024	1,868.15	1,868.15
WEEKS, KELLY D. & TIMOTHY E.	2024	2,321.75	2,321.75
WEEKS, KELLY D., WEEKS, TIMOTHY E.	2024	780.78	632.60
WEEMAN, CHRISTOPHER	2024	2,078.82	2,078.82
WEEMAN, CHRISTOPHER J	2024	346.06	346.06
WHITE, CHELSEA	2024	1,635.63	1,635.63
WL PROPERTIES, LLC	2024	447.59	447.59
WOOD, BRENDA L	2024	1,395.97	1,395.97
WOODED GROVE INC	2024	4,408.69	2,515.88
ZANCA, TINO RAYMOND TRUSTEE	2024	125.84	125.84
ADAMS, SARAH	2021	210.53	79.69
ADAMS, SARAH	2022	165.17	165.17
ADAMS, SARAH	2023	190.03	190.03
BABCOCK, REBECCA	2023	420.95	420.95
BABIN, CAROL Z	2023	1,496.44	1,496.44
BILLINGTON, DIANE HEIRS OF	2022	313.90	289.24
BILLINGTON, DIANE HEIRS OF	2023	685.79	685.79
BRAWN, PEGGY	2022	178.39	178.39
BRYANT, JASON R.	2023	550.14	550.14
BRYANT, JASON R.	2023	377.35	377.35
BUSWELL, TAYLOR N	2023	769.76	769.76
BUTLER, KATHY &	2022	284.15	284.15
CARUSO, ROBERT A	2023	856.96	815.22
COLE, STACEY	2022	82.91	82.91
COLE, STACEY	2023	503.31	503.31
COPE, KATHRYN	2021	2,323.83	1,664.38
COPE, KATHRYN	2022	2,178.98	2,178.98
COPE, KATHRYN	2023	2,454.04	2,454.04
CRAIG, STEPHANIE	2023	340.21	340.21
CROSBY, MARK A	2023	655.11	655.11
CURLLESS, LISA	2023	446.79	296.61

Outstanding Taxes

2020-2024

DUNROE, THOMAS A	2023	5,569.41	4,186.56
FLETCHER, JOHN F	2023	1,689.29	1,689.29
GERVAIS, MARK P	2022	491.26	491.26
GERVAIS, MARK P	2023	548.53	548.53
GERVAIS, MARK P	2022	1,337.32	1,337.32
GERVAIS, MARK P	2023	1,478.68	1,478.68
GREENE, RANDORF	2020	980.22	980.22
HANSON, ERIK	2023	3,059.33	3,059.33
HOWARD, RICKY L	2022	485.38	6.61
HOWARD, RICKY L	2023	542.07	542.07
HOWARD, RICKY L	2023	2,707.57	2,707.57
HOWARD, RICKY L	2022	510.35	510.35
HOWARD, RICKY L	2023	569.52	569.52
HOWARD, RICKY L	2023	1,552.96	1,552.96
HURD, CRAIG F	2021	834.81	834.81
HURD, CRAIG F	2022	760.06	760.06
HURD, CRAIG F	2023	844.04	844.04
HURD, CRAIG F.	2020	880.66	880.66
HURD, DONNA	2020	1,968.98	1,440.98
HURD, DONNA	2021	1,320.36	1,320.36
HURD, DONNA	2022	1,222.75	1,222.75
HURD, DONNA	2023	1,393.09	1,393.09
HURD, GLENN S	2022	1,078.80	783.09
HURD, GLENN S	2023	1,234.84	1,234.84
JAMIESON, CHRISTOPHER	2023	420.95	420.95
JG HARMONY REALTY TRUST	2023	632.50	632.50
JG HARMONY REALTY TRUST	2023	270.68	270.68
KENDUSKEAG ESTATES MOBILE HOME PARK, LLC	2023	13,160.11	13,160.11
KENNEDY, RUTH HEIRS OF	2021	1,004.37	979.76
KENNEDY, RUTH HEIRS OF	2022	921.64	921.64
KENNEDY, RUTH HEIRS OF	2023	1,021.68	1,021.68
LABELLE, JAMIE	2020	283.35	283.35
MCCLURE, ROLAND E	2022	1,404.89	318.61
MCCLURE, ROLAND E	2023	1,552.96	1,552.96
MCINTYRE, MICHAEL	2023	479.09	479.09
MCLELLAN, GLENN	2023	693.86	693.86
MCLELLAN, GLENN	2023	1,780.65	1,780.65
MCLELLAN, GLENN	2023	180.34	180.34
MCLELLAN, GLENN	2023	403.19	403.19
MCLELLAN, GLENN E	2023	1,071.74	1,071.74
ONERATO, LEOLA	2023	1,232.16	1,027.51
PAQUETTE, ALLEN R	2023	950.62	950.62
REESE CO.	2023	3,744.30	3,744.30
REESE CO.	2023	1,066.89	1,066.89
REESE CO.	2023	3,565.05	3,565.05
RICHARDS, TRACEY	2021	113.42	112.76
RICHARDS, TRACEY	2022	72.63	72.01
SAVAGE, DOUG	2023	217.46	116.47
SCHOLEFIELD, BARRY	2021	1,170.84	275.74
SCHOLEFIELD, BARRY	2022	877.76	877.76
SCHOLEFIELD, BARRY	2023	1,236.45	1,236.45

Outstanding Taxes

2020-2024

SIBLEY, LAURENCE R SR	2021	1,981.63	283.71
SIBLEY, LAURENCE R SR	2022	1,852.90	1,852.90
SIBLEY, LAURENCE R SR	2023	2,045.49	2,045.49
SPENCER, JOSH	2020	298.54	298.54
ST. LAWRENCE, JANESEA	2021	464.87	402.09
ST. LAWRENCE, JANESEA	2022	407.53	407.53
ST. LAWRENCE, JANESEA	2023	456.48	456.48
STYMIEST, NORMA	2022	483.91	263.74
STYMIEST, NORMA	2023	509.21	509.21
TAYLOR, JAMES HEIRS OF	2023	862.33	862.33
TAYLOR, ROGER WILLIAM JR	2023	1,599.79	1,599.79
TOOTHAKER, KEVIN S	2023	1,425.39	1,425.39
TRUSTEE OF JG HARMONY TRUST	2023	1,665.50	1,665.50
VELGOUSE, STEPHEN & BARBARA LIVING TRUST	2023	11,529.45	11,529.45
VELGOUSE, STEPHEN & BARBARA LIVING TRUST	2023	952.24	952.24
VELGOUSE, STEPHEN & BARBARA TRUST	2023	1,480.29	1,480.29
WAITE, LYNWOOD A	2023	853.73	853.73
WEEKS, ARTHUR	2023	1,623.85	607.49
WEEKS, KELLY D. & TIMOTHY E.	2023	1,749.16	1,392.53
WEEMAN, CHRISTOPHER	2022	463.35	403.08
WEEMAN, CHRISTOPHER	2023	2,321.78	2,321.78
WEEMAN, CHRISTOPHER J	2021	400.13	234.90
WEEMAN, CHRISTOPHER J	2022	345.84	345.84
WEEMAN, CHRISTOPHER J	2023	388.66	388.66
WOOD, BRENDA L	2023	996.65	520.34
TOTALS		\$ 331,396.20	\$ 310,751.06



Janet T. Mills
GOVERNOR

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

Dear Maine Resident:

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

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

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

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

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

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

Sincerely,

Janet T. Mills

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <https://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

January 1, 2025

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

Dear Friends,

Each year comes with renewed hope – to celebrate each other’s successes and care for each other in times of need. I am thankful to each town in Maine for their commitment to their communities, to their citizens, and to this country. We always work together to get things done. This past year was no different.

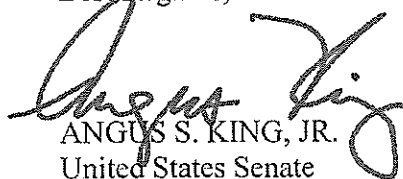
First, it was a true honor to be reelected to the United States Senate for another six-year term. Throughout my travels around the state, I heard many concerns about the cost of living and affordability of housing. Many of you also shared your concerns about access to medical and mental health services. The *Inflation Reduction Act* has been incredible for older people in Maine – Medicare is finally negotiating lower prices for prescription drugs, on top of the \$35 per month cap for insulin that took effect in 2023. We have an opportunity to build on what we have in common and do what Maine people do best; we will continue to help each other and lead through example.

I have also been consistently working to help our veterans. My team has repeatedly been successful in securing long-overdue recognition of military medals for many of Maine’s combat veterans and working to resolve issues with claims, travel pay, and access to healthcare and benefits our veterans earned through their selfless service to our country. I have also worked with my Veterans Affairs and Defense partners in Washington to successfully pass a national defense bill that strengthens our national security, takes care of our service members, and supports Maine businesses from Aroostook to York County.

I am also thankful to have such an incredible team across Maine available to you for hurdles you may face with the federal government. Whether it be veteran issues, social security problems, student loans, immigration, IRS and more, please never hesitate to reach out to my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow us the chance to be part of your solutions.

Together, over the next six years, I know we can continue to build a stronger, brighter future for our great state. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2025.

Best Regards,



ANGUS S. KING, JR.
United States Senate

AUGUSTA
40 Western Avenue, Suite 412
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Hadlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8090

BIDDEFORD
227 Main Street
Biddeford, ME 04005
(207) 352-5216

PORTLAND
1 Pleasant Street, Unit 4W
Portland, ME 04101
(207) 245-1585

PRESQUE ISLE
167 Academy Street, Suite A
Presque Isle, ME 04769
(207) 784-5124

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1924
(202) 224-2523
(202) 224-2893 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

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

Dear Friends:

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

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

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

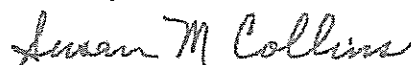
Another important bill that I coauthored was the *Social Security Fairness Act*. Since 2003, when I led the first-ever Senate hearing on the Windfall Elimination Provision and the Government Pension Offset, I have sought to end these provisions of the *Social Security Act* that unfairly reduce the Social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

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

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

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

Sincerely,



Susan M. Collins
United States Senator

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



Committee on Armed Services

Committee on Small Business

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

Dear Friends,

I hope this letter finds you well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. Thank you for the opportunity to share an update on the work I've been doing for the people of the Second Congressional District.

Fisheries: This spring, the Atlantic States Marine Fisheries Commission (ASMFC) announced a gauge increase for lobsters caught in the Gulf of Maine beginning in January 2025. Maine fishermen warned that this decision is founded on incomplete and inaccurate data. Additionally, this gauge increase could put Mainers at a competitive disadvantage to Canadian fishermen with looser regulations. That's why I sent a [letter](#) to the ASMFC urging them to delay their decision until they can evaluate data with fishermen, whose proactive stewardship provides invaluable insight. I have also submitted an amendment to this year's funding bill that would block federal funding from being used to implement and enforce a gauge increase. Because of these efforts, the ASFMC made the decision to delay the implementation of this new requirement. I'll always stand with Maine lobstermen against unfair, unnecessary regulations that threaten their livelihoods and industry.

Veterans: The first meeting I attended as an elected official was with a large group of veterans and the former Director of the Maine Bureau of Veterans Services. We discussed a lot, but one issue rose above the rest: how little was being done for Maine veterans who needed treatment for mental health issues or substance use. At the time, there were no in-patient treatment beds in Maine, so veterans had to wait for a bed to open up at an out-of-state facility. Fast forward 10 years, through unending red tape, and I'm delighted to report we just broke ground on a treatment facility at the Togus VA Medical Center in Augusta. This was the direct result of the tireless advocacy of veterans from across our state — this win is theirs.

Postal Service: This spring, the U.S. Postal Service (USPS) announced plans to consolidate and move some processing operations from the Eastern Maine Processing & Distribution Center in Hampden to Scarborough. This would have caused significant mail delivery delays that disproportionately harm rural communities. That's why I introduced the *Timely Mail Delivery and Postal Services Protection Act*, which would have halted this planned consolidation across

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

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

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

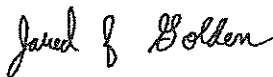
the country. Following these efforts, the USPS announced they have scrapped their plan entirely. While this is a win for Maine, it is also evidence that we cannot become complacent. That's why I recently introduced the bipartisan *Postmaster General Reform Act*, which would establish term limits for the United States Postal Service's (USPS) postmaster general and require nominations to be confirmed by the Senate.

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

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

I wish you a healthy and prosperous year to come.

Respectfully,



Jared Golden
Member of Congress

Stacey K. Guerin
Senator, District 4



3 State House Station
Augusta, Maine 04333

THE MAINE SENATE
131st Legislature

Dear Friends and Neighbors:

I want to thank you for giving me the opportunity to serve you in the Maine Senate. It has been an honor to work on your behalf to make our state an even better place to live, work, and conduct business. I am grateful you have put your trust in me, and I will continue to work tirelessly on behalf of the people of Senate District 4.

The First Regular and First Special Sessions of the 131st Maine State Legislature were notable as there were over 2,600 legislative bill requests and 2,019 of them were officially printed as Legislative Documents (LDs). No legislature this century has had as many LDs printed during its first year.

One area of success was in the Highway Fund. In the past, the Highway Fund has been supported through gasoline taxes, which have been declining for years due to more fuel-efficient and electric/hybrid vehicles, and bonding. However, we now have created a sustainable source of funding to maintain our transportation infrastructure. This is done by dedicating 40% of the vehicle sales tax and the sales and use taxes collected by the Bureau of Motor Vehicles. It is predicted to raise more than \$200 million for infrastructure each biennium.

The Second Regular Session began on January 3rd of this year. I am eager to discuss the issues important to all of you. I have heard from many of you regarding the biggest concerns you are facing, including the protection of Maine's natural resources, increased costs of everyday items, access to health care and child care, education, housing, inflation, child welfare, mental health and substance abuse, workforce development, and crime, among others. I will continue to do all I can to advocate for your priorities in Augusta.

Again, thank you for electing me to serve you in the State Senate. The 131st Legislature has a great deal more work to do. However, I believe that if we work collaboratively, there is nothing we can't accomplish. Please feel free to contact me by calling (207) 287-1505 or emailing me at Stacey.Guerin@Legislature.Maine.Gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely:

A handwritten signature in cursive script that reads 'Stacey Guerin'.

Stacey Guerin
State Senator

Innovation, Development, Economic Advancement and Business Committee
State House (207) 287-1505 * Fax (207) 287-1527 * Toll Free 1-800-423-
6900 * TTY 711
Stacey.Guerin@legislature.maine.gov * legislature.maine.gov/senate



HOUSE OF REPRESENTATIVES

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

Abigail W. Griffin

1 Raymond Nelson Lane
Levant, ME 04456
Phone: (207) 403-3671
Abigail.Griffin@legislature.maine.gov

January 2023

Dear Friends and Neighbors,

Thank you for re-electing me to serve as your State Representative. It has been a pleasure serving the residents of District 34 during the past four years and I look forward to continuing to be your voice in the Maine Legislature. Representing you is an honor and a privilege I take seriously. My focus has always been to keep you well informed of legislative matters and making myself available to address your questions and concerns. I look forward to the new challenges that await us in the current legislative session.

In order to represent you in the best way possible, I need to hear your thoughts on the issues that are important to you. Please, do not hesitate to call anytime if you feel you need my assistance. I encourage you to monitor all legislative proposals being worked on at the State House by visiting the Legislature's website at www.legislature.maine.gov. From here, you can browse bill summaries, view our legislative session and public hearing schedules, listen to committee hearings or watch live streaming video of the House and Senate.

Again this session, I have been asked to serve on the Joint Standing Committee on Health and Human Services. On this committee, we will discuss many issues regarding the Committee's jurisdiction over new legislation pertaining to all new bills relating to the Department of Health and Human Services; MaineCare/Medicaid; children's welfare and mental health services; tobacco and e-cigarette sale and use; medical use of marijuana and disability issues. These matters are crucial to our community and I hope to hear from you to discuss ways to improve our community.

Once again, thank you for the opportunity to serve the constituents of District 58. I encourage you to actively participate in your state government. If you would like to be added to my email update list to receive updates and important information on State programs and services, you can do so by emailing me directly with your request at Abigail.Griffin@legislature.maine.gov.

Sincerely,

A handwritten signature in cursive script that reads "Abigail W. Griffin".

Abigail W. Griffin
State Representative

District 34 Glenburn, Kenduskeag & Levant

Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Select Board
Town of Kenduskeag
Kenduskeag, Maine

OPINIONS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Town of Kenduskeag, Maine, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Town of Kenduskeag, Maine's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Kenduskeag, Maine, as of December 31, 2024, and the respective changes in financial position 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. 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 Kenduskeag, Maine, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe 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 the design, implementation and maintenance of internal control relevant to preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

3

PO Box 313, Levant, Maine 04456
Phone: (207) 884-6408 Email: maineaudits@gmail.com

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

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

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

REQUIRED SUPPLEMENTARY INFORMATION

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in net OPEB liability and related ratios, and budgetary comparison schedule, on pages 5-9, 27, and 28 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 Kenduskeag, Maine's basic financial statements. The combining nonmajor fund financial statements, schedule of property valuation, assessments, and appropriations, schedule of taxes receivable and schedule of departmental operations 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 related 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 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 combining nonmajor financial statements, schedule of property valuation, assessments, and appropriations, schedule of taxes receivable and schedule of departmental operations are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maine Municipal Audit Services, PA
Levant, Maine
February 12, 2025

Town of Kenduskeag, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES:				
Property taxes	\$ 1,377,118	\$ 1,377,118	\$ 1,376,007	\$ (1,111)
Excise taxes	250,000	250,000	273,952	23,952
Intergovernmental revenues	278,986	278,986	307,942	28,956
Charges for services	29,600	56,888	68,613	11,725
Licenses and permits	-	-	2,914	2,914
Interest income	-	-	54,185	54,185
Interest and costs on liens	10,000	10,000	11,996	1,996
Other revenues	18,100	103,100	115,134	12,034
Total revenues	1,963,804	2,076,092	2,210,744	134,652
EXPENDITURES:				
General government	221,605	341,095	248,608	92,487
Public works	431,933	460,816	464,860	(4,044)
Public safety	145,617	282,319	270,563	11,756
Health and sanitation	40,000	173,880	80,280	93,600
Culture and recreation	8,893	59,729	8,905	50,824
County tax	161,652	161,652	161,652	-
Education	874,095	874,095	874,095	-
Social services	19,100	19,100	53,712	(34,612)
Total expenditures	1,902,895	2,372,686	2,162,675	210,011
<i>Excess (deficiency) of revenues over (under) expenditures</i>			<u>48,068</u>	
OTHER FINANCING SOURCES (USES):				
Transfers in	-	63,885	65,038	1,153
Transfers (out)	(42,030)	(42,030)	(42,030)	-
Gain/(loss) on investments	-	-	2,887	2,887
Total other financing sources	(42,030)	21,855	25,895	4,040
<i>Net changes in fund balances</i>			73,964	
FUND BALANCES - BEGINNING			<u>1,507,855</u>	
FUND BALANCES - ENDING			<u>\$ 1,581,819</u>	

Town of Kenduskeag, Maine
Schedule of Departmental Operations
For the Year Ended December 31, 2024

	Balance 1/1/2024	Appropriations	Additional Appropriations	Total Available	Expenditures	Lapsed	Balances Carried
GENERAL GOVERNMENT							
Salaries	\$ -	\$ 101,605	\$ -	\$ 101,605	\$ 120,681	\$ (19,076)	\$ -
Administration	-	16,000	-	16,000	14,184	1,816	-
Building expense	-	23,000	-	23,000	21,579	1,421	-
Building maintenance reserve	48,685	-	2,556	51,241	-	-	51,241
Payroll taxes & insurance	-	46,000	-	46,000	55,885	(9,885)	-
Professional dues & fees	-	25,000	-	25,000	24,060	940	-
ARPA funds	99	-	-	99	6,297	(6,199)	-
Emergency fund	64,751	-	3,399	68,150	-	-	68,150
Contingency fund	-	10,000	-	10,000	5,922	4,078	-
Total	118,535	221,605	5,955	341,095	248,608	(26,904)	119,391
PUBLIC WORKS							
Highways & bridges	-	175,000	23,280	198,280	207,657	(9,376)	-
Highways maintenance	-	30,000	-	30,000	-	30,000	-
Winter roads	-	199,000	-	199,000	236,915	(37,915)	-
Cemetery, parks, municipal grounds	-	25,350	-	25,350	20,289	5,061	-
Cemetery lots maintenance reserve	5,319	2,583	283	8,185	-	-	8,186
Total	5,319	431,933	23,563	460,815	464,860	(12,230)	8,186
PUBLIC SAFETY							
Fire department	-	132,117	125,605	257,722	258,165	(443)	-
Street lights	-	6,000	-	6,000	5,898	102	-
Animal control	11,097	7,500	-	18,597	6,501	-	12,097
Total	11,097	145,617	125,605	282,319	270,563	(841)	12,097
HEALTH AND SANITATION							
Solid waste expense	-	40,000	40,280	80,280	80,280	-	-
Solid waste reserve	175,148	-	(81,548)	93,600	-	-	93,600
Total	175,148	40,000	(41,268)	173,880	80,280	-	93,600
CULTURE AND RECREATION							
Recreation	-	5,000	-	5,000	7,850	(2,850)	-
Recreation reserve	37,838	2,643	12,998	53,479	-	-	53,479
Cole field lights	-	600	-	600	405	195	-
Kenduskeag Stream riders	-	650	-	650	650	-	-
Total	37,838	8,893	12,998	59,728	8,905	(2,655)	53,479
COUNTY TAX							
	-	161,652	-	161,652	161,652	-	-
EDUCATION							
	-	874,095	-	874,095	874,095	-	-
SOCIAL SERVICES							
General assistance	-	7,500	-	7,500	4,345	3,155	-
Library grants	-	-	-	-	1,150	(1,150)	-
Library building fund	-	-	-	-	37,193	(37,193)	-
Case Memorial library	-	11,600	-	11,600	11,023	577	-
Total	-	19,100	-	19,100	53,712	(34,612)	-
TOTAL EXPENDITURES	\$ 342,838	\$ 1,902,895	\$ 126,853	\$ 2,372,686	\$ 2,162,675	\$ (76,742)	\$ 286,753

Town of Kenduskeag, Maine
Statement of Net Position
December 31, 2024

		Total Governmental Activities
ASSETS:		
<i>Current assets:</i>		
Cash and cash equivalents	\$ 1,647,156	
Prepaid expenses	8,671	
Taxes receivable, net	194,922	
Tax liens receivable	107,034	
<i>Total current assets</i>		\$ 1,957,783
<i>Non-current assets:</i>		
Capital assets, net of accumulated depreciation	1,238,973	
<i>Total non-current assets</i>		1,238,973
<i>Deferred outflows of resources:</i>		
OPEB related outflows	14,089	
<i>Total deferred outflows of resources</i>		14,089
TOTAL ASSETS		\$ 3,210,845
LIABILITIES:		
<i>Current liabilities:</i>		
Accounts payable	\$ 9,497	
<i>Total current liabilities</i>		\$ 9,497
<i>Non-current liabilities:</i>		
OPEB liabilities	53,504	
<i>Total non-current liabilities</i>		53,504
TOTAL LIABILITIES		63,001
DEFERRED INFLOWS OF RESOURCES:		
Taxes collected in advance	1,108	
OPEB related inflows	6,454	
TOTAL DEFERRED INFLOWS OF RESOURCES		7,562
NET POSITION:		
Net investment in capital assets	1,238,973	
Restricted for endowments	22,159	
Unrestricted	1,879,149	
TOTAL NET POSITION		3,140,282
		\$ 3,210,845

Town of Kenduskeag, Maine
Statement of Activities
For the Year Ended December 31, 2024

	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Government	
				Governmental Activities	Total
<i>Governmental activities:</i>					
General government	\$ 251,649	\$ 21,325	\$ -	\$ (230,324)	\$ (230,324)
Public works	279,324	-	23,720	(255,604)	(255,604)
Public safety	154,958	-	-	(154,958)	(154,958)
Health and sanitation	80,280	47,288	-	(32,993)	(32,993)
Culture and recreation	8,905	-	576	(8,329)	(8,329)
County tax	161,652	-	-	(161,652)	(161,652)
Education	874,095	-	-	(874,095)	(874,095)
Social services	27,877	-	4,966	(22,910)	(22,910)
Depreciation	202,469	-	-	(202,469)	(202,469)
Total government activities	2,041,209	68,613	29,262	(1,943,335)	(1,943,335)
Total primary government	\$ 2,041,209	\$ 68,613	\$ 29,262	\$ (1,943,335)	(1,943,335)

<i>General revenues:</i>	
Property taxes, levied for general purposes	1,377,118
Excise taxes	273,952
Interest and lien fees	11,996
Licenses and permits	2,914
<i>Grants and contributions not restricted to specific programs:</i>	
Homestead exemption	87,469
State revenue sharing	182,691
Tree growth	8,066
Veteran's reimbursement	453
Interest income	60,368
Gain on investment	3,192
Miscellaneous revenues	115,134
Total general revenues and transfers	2,123,355
 <i>Changes in net position</i>	 180,020
NET POSITION - BEGINNING	2,960,262
NET POSITION - ENDING	\$ 3,140,282

The accompanying notes are an integral part of this statement.

**REMOVE THIS PAGE FROM THE TOWN
REPORT AND SUBMIT TO THE TAX ASSESSORS
ON OR BEFORE APRIL 1ST.**

**TOWN OF KENDUSKEAG
P.O. BOX 308, 4010 BROADWAY
KENDUSKEAG, MAINE 04450**

**LIST OF TAXABLE PROPERTY
(RESIDENT & NON-RESIDENT)**

A taxpayer, to be entitled to request an abatement or to appeal from the decision of the local assessors, must have filed a list of his/her taxable property with the assessors, in accordance with M.R.S.A., Title 26, Section 706.

1. Real Estate not exempt from taxation:

a. Size of land _____

b. Size of buildings _____

2. Number of dogs over 6 months old:

males _____ females _____

neutered _____ spayed _____

The foregoing is submitted in compliance with Title 36, M.R.S.A., Section 706, and is true and correct to the best of my belief as of April 1 of the current year.

_____, Date

_____, Printed name of taxpayer

_____, Signature of taxpayer
(if signed on behalf of a corporation, state capacity)

TOWN OF KENDUSKEAG ESTIMATED BUDGET 2025

Estimated Expense		Proposed	Estimated Revenue	
<u>Account</u>			<u>Account</u>	
Selectmen, Overseer & Assessors	\$ 25,500.00		Trash Stickers/MRC	\$ 12,000.00
Administrative Clerks	\$ 90,000.00		Excise Tax	\$ 250,000.00
Plan. Board, CEO & Road Comm.	\$ 8,100.00		Interest & Cost	\$ 10,000.00
Health Officer	\$ 1,000.00		Clerk Fees	\$ 9,000.00
Administrative Expense	\$ 16,500.00		Building Rent	\$ 11,100.00
Kenduskeag Stream Riders	\$ 650.00		Building Permits	\$ 700.00
Building Expense	\$ 24,000.00		Franchise Fees	\$ 6,500.00
Building Maintenance Reserve	\$ -		Local Roads Assist.	\$ 23,000.00
Fire Department/Rescue	\$ 132,117.00		Unexpended 2024	\$ 19,462.16
Fire Department Reserve	\$ 20,000.00		Veteran Exemption Reimb.	\$ 400.00
Animal Control	\$ 7,500.00		Tree Growth Reimb.	\$ 7,000.00
Highways & Bridges	\$ 200,000.00		Animal Control Fees	\$ 200.00
Highways Maintenance Trust	\$ 5,000.00		Total	\$ 349,362.16
Winter Roads	\$ 235,000.00			
Street Lights	\$ 6,000.00		Total to be Raised by Taxes	\$ 1,747,417.43
Solid Waste Expense	\$ 47,000.00		Local Valuation	\$ 139,000,000.00
Cemetery, Parks, Municipal Grounds	\$ 11,200.00		Estimated Tax Rate 2025	\$ 12.60
Parks, Municipal Grounds Maint.	\$ 17,500.00		Actual Tax Rate 2024	\$ 15.70 14.3
General Assistance	\$ 7,500.00			
Recreation	\$ 5,000.00			
Cole Field Lights	\$ 600.00			
Case Memorial Library	\$ 12,838.00			
Payroll Tax & Insurance	\$ 60,500.00			
Professional Dues & Fees	\$ 25,000.00			
Contingency Fund	\$ 10,000.00			
Northern Light Medical Transport	\$ 23,885.00			
Penobscot Cty Sheriff's Office	\$ 10,000.00			
Estimated SAD #64 Tax	\$ 915,144.78			
County Tax	\$ 179,244.81			
	\$ 2,096,779.59			

Notes

Notes

Notes

TOWN FEES

MOTOR VEHICLE

State	\$35
Agent New	\$ 6
Re-Reg	\$ 5
Sales Tax	5.5%
Title Application	\$33
Excise Tax	per vehicle

RECREATIONAL VEHICLES

Snowmobile	\$65
ATV	\$75
Boats(<i>determined by HSP & Length</i>)	
Sales Tax	5.5%
Excise Tax	per boat

HUNTING & FISHING LICENSES

Combo	\$45
Hunt-Adult	\$28
Hunt-JR	\$10
Fish	\$27
Archery	\$27
Duplicate	\$ 2
Duck Stamp	\$7.50
Muzzleload	\$14
Pheasant	\$18
Bear	\$29
Small Game	\$17
Turkey	\$22

DOGS

Neutered/Spayed	\$ 6
Male/Female	\$11
Late fee after 1/31	\$25*
*charged per dog	

VITAL STATISTICS

Marriage License	\$40
Certified Copy	\$15
Genealogy Search	\$ 3

MISCELLANEOUS

Photocopies	.25 per page
Sending a fax	\$ 3
Receiving a fax	\$ 1
Notary Fees	\$ 5

DUMP STICKERS

Sheet of 5	\$ 7
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RECYCLING DECAL \$2

TOWN OFFICE HOURS:

Monday, Tuesday & Friday 8 am to 5 pm*

Thursday 9 am to 6 pm*

**Closed for lunch 12:00 pm to 1:00 pm*

CASE MEMORIAL LIBRARY HOURS:

Tuesday 10 am-12 pm, Thursday 2 pm-6pm

Saturday 10 am – 2 pm

Closed holidays & stormy winter nights

SELECTMEN'S MEETINGS:

1st & 3rd Tuesday @ 6:00 pm at the Town Office

GENERAL ASSISTANCE:

By Appointment

FIRE DEPARTMENT:

Monday @ 6:00 pm at the Fire Station

CODE ENFORCEMENT/PLUMBING INSPECTOR:

1st & 3rd Thursday 4:00 pm to 6:00 pm

Town Office

PLANNING BOARD:

3rd Thursday @ 6:30 pm at the Town Office

ANIMAL CONTROL

Annette Niles 570-3912

FOR ALL EMERGENCIES DIAL 911